

**IONIA COUNTY BOARD OF COMMISSIONERS
BOARD OF COMMISSIONERS MEETING**

NOVEMBER 25, 2025 – 3:00 P.M.

**101 WEST MAIN STREET
IONIA, MICHIGAN**

THIS MEETING WILL BE HELD IN PERSON AND ZOOM

AGENDA

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Invocation**
- IV. Approval of Agenda**
 - A. Consideration of additional items
- V. Public Comment** (Three-minute time limit per-speaker – please state name/organization)
- VI. Action on Consent Calendar**
 - A. Approve minutes of the previous meeting (s)
 - B. Approve per diem and mileage
 - C. Approve payments of Common Cash and General Fund Payroll for the month of October 2025- \$ 1,654,050.96
 - D. Approve payments of Health Department payroll and accounts payable for the month of October 2025-\$ 195,791.27
 - E. Approve payments of Road Department payroll and accounts payable for the month of October 2025- \$ 1,774,251.73
 - F. Approval of payments from Trust and Agency for the month of October 2025-\$ 7,851,785.40
- VII. Unfinished Business**
- VIII. New Business**
 - A. 2026 Budget Hearing
 - B. Adopt the 2026 Budget Resolution
 - C. Adopt the 2026 Road Department Resolution
 - D. Update on Ionia County Pension Plan Investments-Jack Kasko, Milestone and Chris Veenstra, Watkins Ross
 - E. Approval to remove Patrick Jordan and Bernadette Blonde and add Chad Shaw and Roxy Craton to the Authorized individuals for our Pension Plan Resolution-Chad Shaw

- F. Request Approval of Veteran's Court Grant Contract and Budget Amendment- Kim Clark
- G. Request Approval of Sobriety Court Grant Contract-Kim Clark
- H. Request Approval of 8th Circuit Court Adult Recovery Court SCAO Grant Contract- Selina Schmidt
- I. Request Approval of the 8th Circuit Court Swift and Sure Sanctions Probation program SCAO Grant Contract- Selina Schmidt
- J. Request Approval to Authorize Signatures for FY 2026 Office of Community Corrections Grant- Selina Schmidt
- K. Request to Approve Contract with Cognitive Consultants for Ionia County Community Corrections-Selina Schmidt
- L. Request Approval of Contract with TRICAP for Ionia County Community Corrections FY26-Selina Schmidt
- M. Resolution for Exemption Option for Publicly Funded Health Insurance- Priscilla Walden/Chad Shaw
- N. Approve Insurance/Benefit Package Proposal for 2026- Priscilla Walden
- O. Request Approval to Adopt Resolution Brownfield Plan for Building Belding LLC-Fishbeck/Julianne Burns
- P. Request Approval of Provider Network Agreement-Haleigh Leslie/Aimee Feehan
- Q. Request Approval of Ionia Belding PFAS Site Special Project- Haleigh Leslie/Brenda Ingersoll
- R. Request to Purchase Hot Mastic-Linda Pigue
- S. Request to Purchase 800MHz Radios-Linda Pigue
- T. Request Approval of Agreement with Henn Lesperance PLC- Linda Pigue
- U. Appointment of Dr. Petra Rahaman as Deputy Medical Examiner with UMH-Sparrow-Chad Shaw

IX. Department Reports

- A. Public Defenders Office
- B. Central Dispatch

X. Reports of Officers, Boards, and Standing Committees

- A. Chairperson
- B. Board of Commissioners
- C. County Administrator

XI. Reports of Special or Ad Hoc Committees

XII. Public Comment (3-minute time limit per speaker)

XIII. Closed Session

- A. None

XIV. Adjournment

Board and/or Commission Vacancies

- **Community Corrections Advisory Board- Ionia Community Mental Health Representative**
- **Land Bank Authority**
- **Mid-West Michigan Trail Authority- Ionia County Representative**

Appointments for consideration in the month of November 2025:

- **NONE**

Appointments for consideration in the month of December 2025:

- **Hope and Recovery**
- **West Michigan Regional Planning Commission**
- **WMRPC Comprehensive Economic Development Strategy Committee**



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

October 28, 2025, 3:00 p.m.
Minutes

Members Present: County Commissioner David Hodges, County Commissioner Scott Wirtz, County Commissioner Larry Tiejema, County Commissioner Phil Hesche, County Commissioner Jack Shattuck, County Commissioner Terence Frewen

Members Absent: County Commissioner Gordon Kelley

Others Present: County Administrator Chad Shaw, County Finance Director Roxy Craton, County Clerk Greg Geiger.

I. Call to Order

Shattuck called the meeting to order at 3:00 pm.

II. Pledge of Allegiance

Shattuck led the Pledge of Allegiance.

III. Invocation

Hodges led the invocation.

IV. Approval of Agenda

Board discussed agenda, added item regarding cancellation of December 23, 2025 meeting.

Motion to Approve Agenda as Amended

Moved by Frewen

Motion carried

V. Public Comment

Terry Frewen, Katie Holcomb, Angela Wandell, Haylee McClain, Cynthia Walkington, Linda Dingerson, Leslie Warner, Julie Chapin, Amy Herbruck, Jenny Albert, Max Conley, Chris Smith, Carolyn Smith, Max Pfund, David Nash, Connie Nash, Riley Miller, Nathan Vandercock, Ally Myers, Paula Kruger, Teagan Frisbee, Chad Listerman, Katie Ockert, Abby Miller, Vicki Newton, Emma Foy, Ryan Foy, Sunny Hagland, Judy Huyhn, Erin Terrian, Sophia Schrauben, Phil Hesche Jr., Nate Pickett, Bill Hendrian, Amanda Reed, Bob Van Lente, Larry Tiejema, Phil Hesche Sr., Jack Shattuck, and David Hodges commented on MSU Extension and 4H program funding.



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

VI. Action on Consent Calendar

Board approved the consent calendar by unanimous consent.

VII. Unfinished Business

No unfinished business.

VIII. New Business

Board discussed approval of 2025 Apportionment Report and adoption of 2025 Apportionment Resolution.

Motion to Approve 2025 Apportionment Resolution

Moved by Frewen

Motion carried by roll call vote

Yes – Hodges, Wirtz, Tiejema, Hesche, Shattuck, Frewen

No –

Board discussed approval of three PA 116 applications for Kuperus Family Farms. Geiger presented the applications and recommended approval.

Motion to Approve Applications for Kuperus Family

Moved by Frewen

Motion carried

Board discussed approval of PA 116 application for Cody Stowell. Geiger presented the applications and recommended approval.

Motion to Approve Application for Cody Stowell

Moved by Frewen

Motion carried

Board discussed request to renew Health Department contract with the Michigan Department of Environment, Great Lakes, and Energy. Shaw presented the contract and recommended approval.

Motion to Approve Contract with EGLE

Moved by Frewen

Motion carried

Board discussed request for Health Department grant funding from the Michigan Department of Licensing and Regulatory Affairs. Shaw presented the contract and recommended approval.

Motion to Approve

Moved by Hodges

Motion carried



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

Board discussed Approval of Amendment #2 with the Michigan Department of Health and Human Services. Shaw presented the amendment and recommended approval.

Motion to Approve

Moved by Hodges

Motion carried

Board discussed MSU Extension Director Bill Hendrian's request to increase MSU Extension funding. Hendrian presented information on MSU Extension history and services. Board discussed original proposed budget amounts, past budgeted amounts, budget workshops, and need for further discussion.

Board discussed request to approve dust control contract 25-11 with SM Tire Liquidfill. Road Department Director Linda Pigue presented the contract and recommended approval.

Motion to Approve Contract with SM Tire Liquidfill

Moved by Frewen

Motion carried

Board discussed Resolution to Exempt Ionia County Taxes from Capture by a Tax Increment Financing Plan #1. Shaw presented the resolution and recommended approval.

Motion to Approve Resolution to Exempt Ionia County Taxes from Capture by a Tax Increment Financing Plan #1

Moved by Tiejema

Motion carried by roll call vote

Yes – Hodges, Wirtz, Tiejema, Hesche, Shattuck, Frewen

No –

Board discussed Resolution to Exempt Ionia County Taxes from Capture by a Tax Increment Financing Plan #2. Shaw presented the resolution and recommended approval.

Motion to Approve Resolution to Exempt Ionia County Taxes from Capture by a Tax Increment Financing Plan #2

Moved by Frewen

Motion carried by roll call vote

Yes – Hodges, Wirtz, Tiejema, Hesche, Shattuck, Frewen

No –

Board discussed December 23, 2025 meeting. Board discussed cancellation and need for further discussion.



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

- IX. Department Reports
Board received written report from the Sheriff's Office.
- X. Reports of Officers, Boards, and Standing Committees
Wirtz commented on the Community Corrections Advisory Board Meeting.
Hodges commented on the West Michigan Regional Planning Commission Director interviews.
Tiejema commented on the AAAWM and the Michigan Works meeting.
Frewen commented on the ICEA meeting, and the recent MAC podcast on tax overbid.
Shaw commented on the Civil War Flag and WIC layoffs at the Health Department.
- XI. Reports of Special or Ad Hoc Committees
No reports of special or ad hoc committees.
- XII. Public Comment
Tom Walker, Chris Smith, Katie Holcomb and Linda Digerson commented on MSU Extension and 4H program funding.
- XIII. Closed Session
No closed session.
- XIV. Adjournment
Board discussed adjournment.
Motion to Adjourn
Moved by Hodges
Motion carried

Jack Shattuck, Chairman

Greg Geiger, County Clerk



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

November 5, 2025, 2:30 p.m.
Minutes

Members Present: County Commissioner David Hodges, County Commissioner Scott Wirtz, County Commissioner Larry Tiejema, County Commissioner Phil Hesche, County Commissioner Gordon Kelley, County Commissioner Jack Shattuck, County Commissioner Terence Frewen

Members Absent:

Others Present: County Administrator Chad Shaw, County Finance Director Roxy Craton

I. Call to Order

Shattuck called the meeting to order at 2:30 pm.

II. MSU Extension and other Budget Items

Shaw presented updated balance budget amount for MSU Extension of \$67,106. Board discussed how funding would be spent. MSU Extension Director Bill Hendrian answer questions. Board discussed proposal to fund at proposed level and allow ballot question in 2026 for MSUE Millage proposal. Board discussed raising fees county wide to support programs such as MSUE.

Hendrian requests \$75,000 in funding. Board discussed vacancies in Sheriff's Office and if the savings would be enough to fund MSUE.

Board discussed upcoming facilities costs, funding philosophy, and financial burden sharing. Board discussed vacant positions and potential Hedlee override vote. Board discussed MSUE office location and memorandum of understanding.

Board discussed final budget proposal as it pertains to MSUE

Motion to Fund MSUE at \$67,106 for Full Time 4H position, sponsorship of 2026 Ballot Proposal, and Use of Current Building.

Moved by Shattuck

Motion carried

Board discussed Commission on Aging Budget, Trail Association pass through funding, Road Department funding, and MERS contributions.



IONIA COUNTY BOARD OF COMMISSIONERS

Jack Shattuck, Chairman

III. Adjournment

Board discussed adjournment.

Motion to Adjourn

Moved by Hodges

Motion carried

Jack Shattuck, Chairman

Greg Geiger, County Clerk

County of Ionia Request for Per Diem and Mileage

Commissioner Hodges

Oct

2025

Board/Commission	Date	Hours	Per Diem	Miles	Mileage
Commissioners Meeting	10/14		50.00	38	
Commissioners Meeting	10/28		75.00	38	
Special Board Meeting <i>Budget</i>	10/15		50.00	38	
Audit Committee					
Facilities Committee	10/21		50.00	38	
Finance Committee	10/21		50.00		
Airport Board					
Community Mental Health	10/20		50.00	38	
Park Advisory Board					
West Michigan Regional Planning Comm	10/31		75.00	70	
Other:					

Total Per Diem Requested:

\$ 400.00

Total Mileage Requested:

\$ 195.00

David R. Hodges

Signed

11-12-25

Date

Per Diem Rates: \$50 for meetings up to three hours; \$75 for meetings more than three hours

Mileage for 2025 is .70 cents per mile.

County of Ionia Request for Per Diem and Mileage

Commissioner Chair Shattuck

2025

Board/Commission	Date	Hours	Per Diem	Miles	Mileage
Commissioners Meeting	10-14		50.00		13.00
Commissioners Meeting	10-28		50.00		13.00
Special Board Meeting					
Grievance Hearing Committee					
Airport Board	10-14		0		
Airport Zoning Board					
Emergency Management Advisory Council					
Lake Board-Jordan Lake					
MAC Workers' Comp Board					
Materials Mangement	10-23		50.00		
MSU Extensions Council	10-16		50.00		
community corrections	10-8		50.00		15.00
Other: Township asso			0		0
Budget	10-15		50.00		13.00

Total Per Diem Requested: 300.00

Total Mileage Requested: 54.00

Signed Jack Shattuck

Date 10/28/25

Per Diem Rates: \$50 for meetings up to three hours; \$75 for meetings more than three hours
Mileage for 2025 is .70 cents per mile.

County of Ionia Request for Per Diem and Mileage

Commissioner Kelley

October

2025

Board/Commission	Date	Hours	Per Diem	Miles	Mileage
Commissioners Meeting	10/14	1-1/2	50		
Commissioners Meeting	10/28	—	—	WATCHED VIA ZOOM	
Special Board Meeting BUDGET	10/15	2	50		
Facilities Committee	10/21	1-1/2	50		
Personnel Committee	10/16	1-1/4	50		
Bargaining Committee POAM	10/14	2-1/2	50		
Brownfield Redevelopment Authority					
Commission on Aging Board	10/23	2	50		
Eight-CAP Governing Board					
Mid-West Trail Authority	10/23	1	50	27	18.90
Road Department Advisory	10/16	— ABSENT —	—		
Road Department Advisory	10/20	1-1/2	50		
SMART					
West Michigan Regional Planning Comm					
Other: TWP OFFICIALS	10/13	1-1/2	50	32	22.40
BARGAINING PERA	10/21	2-1/4	50		
BARGAINING		RESCHEDULED			

Total Per Diem Requested: 500-

Total Mileage Requested: 41.30

Signed

X Kelley

Date

11/2/2025

Per Diem Rates: \$50 for meetings up to three hours; \$75 for meetings more than three hours

Mileage for 2025 is .70 cents per mile.

County of Ionia Request for Per Diem and Mileage

Commissioner Hesche

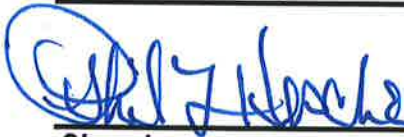
Oct

2025

Board/Commission	Date	Hours	Per Diem	Miles	Mileage
Commissioners Meeting	10/14	2	24		
Commissioners Meeting	10/21	2	24		
Special Board Meeting - Budget	10/15	2+			
Grievance Hearing Committee					
Personnel Committee	10/16	2	24		
Lake Board-Morrison Lake					
Mid-West Trail Authority	10/23	2	24		
Road Department Meeting	10/16	2	22		
	10/20	2	22		
Twp Assoc. Mtg	10/13	2	44		
Other					

Total Per Diem Requested: _____

Total Mileage Requested: 244 miles



Signed

10/27/25

Date

Per Diem Rates: \$50 for meetings up to three hours; \$75 for meetings more than three hours

Mileage for 2025 is .70 cents per mile.

**County of Ionia
Request for Per Diem and Mileage**

Commissioner Wirtz
October 2025

Board/Commission	Date	Hours	Per Diem	Miles	Mileage
Commissioners Meeting	10-14-25		50		4.20
Commissioners Meeting	10-28-25		50		4.20
Special Board Meeting					
Audit Committee					
Airport Board					
Airport Zoning Board					
Board of Public Works					
Community Correction Advisory Board	10-24-25		50		4.20
Long Lake Board	10-14-25		50		4.90
Other: Budget Meeting	10-15-25		50		4.20

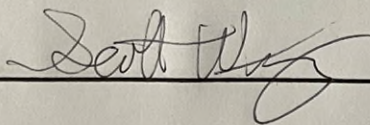
Total Per Diem Requested:

\$ 250

Total Mileage Requested:

\$ 21.70

Signed



Date

11-12-25

Per Diem Rates: \$50 for meetings up to three hours; \$75 for meetings more than three hours
Mileage for 2025 is .70 cents per mile.



2026 BUDGET

IONIA COUNTY, MICHIGAN

RECOMMENDED BUDGET

FOR THE
FISCAL YEAR ENDING DECEMBER 31, 2026

Presented
To
Ionia County Board of Commissioners

Jack Shattuck, Chairman
Terence Frewen, Vice Chairman
David Hodges, Commissioner
Scott Wirtz, Commissioner
Lawrence Tiejema, Commissioner
Phillip Hesche, Commissioner
Gordon Kelley, Commissioner

By:
Roxy Craton, Finance Director
Chad Shaw, County Administrator

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**GENERAL FUND
FINANCIAL SUMMARY
2026**

Summary of 2026 Operating Activity:

<u>Estimated Revenues & Financing Sources:</u>			
Taxes	11,119,948	58.03%	
Licenses & Permits	86,000	0.45%	
Intergovernmental	3,293,861	17.19%	
Charges For Services	1,673,350	8.73%	
Interest	25,000	0.13%	
Other Revenue	2,965,707	15.48%	
Total Estimated Revenues & Financing Sources			19,163,866

<u>Estimated Expenditures & Financing Uses:</u>			
General Government - Legislative	157,650	0.82%	
General Government - Other	5,799,857	30.26%	
General Government - Judicial	3,064,529	15.99%	
Public Safety	7,545,881	39.38%	
Health & Welfare	511,200	2.67%	
Community & Economic Development	28,000	0.15%	
Recreation & Culture	147,867	0.77%	
Other	452,750	2.36%	
Public Works	300,079	1.57%	
Other Financing Sources	1,156,053	6.03%	
			19,163,866

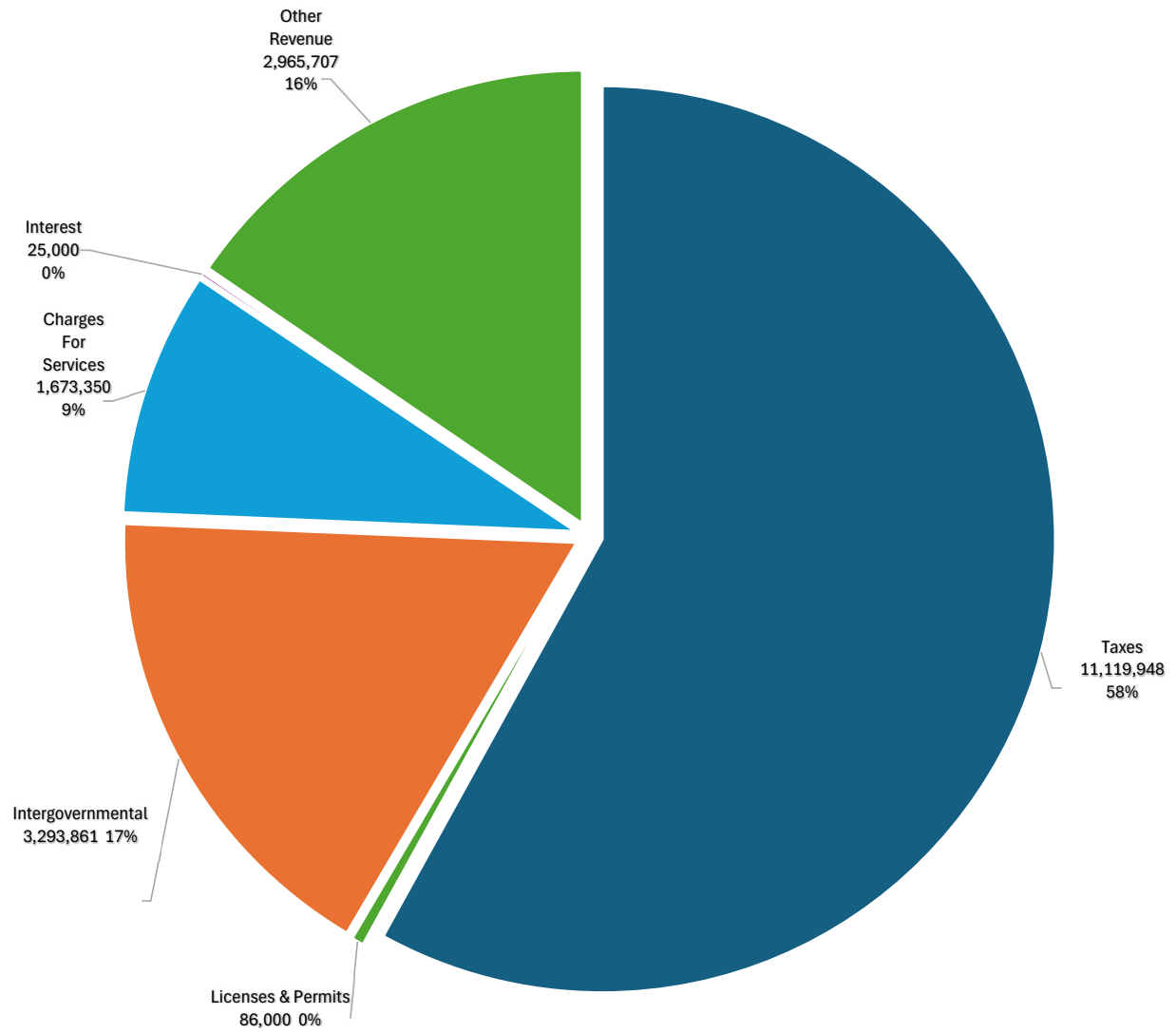
Statement of Fund Balance

Fund Balance as of December 31, 2024 (per audited financial statements)		3,640,697
Anticipated Surplus (Deficit) for 2025		(149,328)
Estimated Available Fund Balance as of December 31, 2025		3,491,369
Anticipated Surplus (Deficit) for 2022		-
Estimated Available Fund Balance as of December 31, 2026	18%	3,491,369
Minimum Fund Balance (15%) of 2026 Budgeted Appropriations		2,874,580

GENERAL FUND DETALIED REVENUE SUMMARY BY SOURCE

		2024	2025	2025	2026	% of	% Chg v.
		ACTUAL	ORIGINAL	PROJECTED	RECOMMENDED	Total	2025 Budge
ACTIVITY			BUDGET	ACTIVITY	BUDGET		
TAXES							
	PROPERTY TAX - ALLOCATED	9,890,825	10,015,000	10,015,000	10,890,948	56.83%	8.75%
	TRAILER TAX	8,591	6,100	8,062	7,000	0.04%	14.75%
	MARIJUANA TAX	291,143	221,381	222,501	222,000	1.16%	0.28%
	TOTAL TAXES	<u>10,190,559</u>	<u>10,242,481</u>	<u>10,245,563</u>	<u>11,119,948</u>	58.03%	8.57%
INTERGOVERNMENTAL							
	FEDERAL GRANTS	5,817,649	95,300	116,300	93,250	0.49%	-2.15%
	REVENUE SHARING	1,453,229	1,646,926	1,646,926	1,703,365	8.89%	3.43%
	SPIRIT TAX DISTRIBUTION	227,923	223,749	223,749	200,000	1.04%	-10.61%
	STATE GRANTS	314,052	322,993	353,359	338,966	1.77%	4.95%
	LOCAL COMM. STABILIZATION SHARE	482,987	440,000	521,880	450,000	2.35%	2.27%
	COURTS & JUDICIAL REIMB	403,021	369,679	374,796	376,280	1.96%	1.79%
	LIQUOR INSPECTION	13,518	13,000	13,000	13,000	0.07%	0.00%
	PUBLIC SAFETY&TRAIN GRANTS	136,934	172,876	198,053	119,000	0.62%	-31.16%
	TOTAL INTERGOVERNMENTAL	<u>8,849,313</u>	<u>3,284,523</u>	<u>3,448,063</u>	<u>3,293,861</u>	17.19%	0.28%
INTEREST							
	INVESTMENT INTEREST						
	INVESTMENT NET/CHANGE	56,872	75,000	75,000	25,000	0.13%	-66.67%
	ARPA INVESTMENT INTEREST	1,858					
	INTEREST AND DIVIDENDS	254,742					
	TOTAL INTEREST	<u>313,472</u>	<u>75,000</u>	<u>75,005</u>	<u>25,000</u>	0.13%	-66.67%
OTHER REVENUE							
	ATTORNEY FEE REIMBURSEMENT	384,828	285,000	285,000	355,000	1.85%	24.56%
	CIRCUIT COURT REIMBURSEMENT, MONTCALM	8,126	9,036	9,036	8,000	0.04%	-11.47%
	CONTRIBUTIONS & DONATIONS	200,849	150,000	159,878	200,000	1.04%	33.33%
	JAIL INMATE REIMBURSEMENT	105,061	90,000	90,000	90,000	0.47%	0.00%
	JAIL TELEPHONE REIMBURSEMENT	38,720	47,500	93,295	41,000	0.21%	-13.68%
	LOCAL RESTITUTION	11,156	12,000	12,000	12,000	0.06%	0.00%
	OTHER REVENUE	43,004	25,050	26,725	34,600	0.18%	38.12%
	OUIL-OUID REIMBURSEMENT	58,910	-	11,995	40,000	0.21%	
	REIMBURSEMENTS	201,258	186,000	268,741	187,450	0.98%	0.78%
	REMONUMENTATION	185,122	150,000	150,000	150,000	0.78%	0.00%
	RESTITUTION COLLECTED CIRCUIT COURT	1,673	1,600	1,936	1,600	0.01%	0.00%
	RESTITUTION COLLECTED JUVENILE COURT	13	-	-	-		
	SALES	158					
	CONTRIBUTIONS AND DONATIONS	30,000					
	RENTALS	103,876	53,650	55,330	93,095	0.49%	73.52%
	OPERATING TRANSFERS IN	998,119	1,976,106	1,976,106	1,752,962	9.15%	-11.29%
	TOTAL OTHER REVENUE	<u>2,370,873</u>	<u>2,985,942</u>	<u>3,140,042</u>	<u>2,965,707</u>	15.48%	-0.68%
CHARGES FOR SERVICES							
	ABUSE/NEGLECT SERVICES	8,933	15,000	15,000	10,000	0.05%	-33.33%
	ALCOHOL ASSESSMENT	10,534	7,200	7,810	7,200	0.04%	0.00%
	ATTORNEY REIMB LOCAL UNITS	425	100	6,825	5,500	0.03%	5400.00%
	FEES	627,710	579,150	602,718	595,650	3.11%	2.85%
	COURT COSTS	401,027	388,500	388,500	386,500	2.02%	-0.51%
	COUNTY TRANSFER TAX	264,950	200,000	277,358	225,000	1.17%	12.50%
	INMATE STORES	27,433	30,000	30,000	25,000	0.13%	-16.67%
	MEDICAL REIMBURSEMENT	59,962	50,000	50,000	50,000	0.26%	0.00%
	ROAD PATROL SERVICES	261,276	271,884	271,884	300,000	1.57%	10.34%
	PASSPORT FEES	517		5,236	3,500	0.02%	
	FINES & FORFEITURES	68,238	62,000	69,499	65,000	0.34%	4.84%
	TOTAL CHARGES FOR SERVICES	<u>1,731,005</u>	<u>1,603,834</u>	<u>1,724,830</u>	<u>1,673,350</u>	8.73%	4.33%
LICENSES & PERMITS							
	PISTOL PERMITS	6,225	6,000	6,000	5,000	0.03%	-16.67%
	DOG LICENSE	79,905	80,000	80,000	80,000	0.42%	0.00%
	ANNUAL PARK PERMIT	1,410	600	1,095	1,000	0.01%	66.67%
	TOTAL LICENSES & PERMITS	<u>87,540</u>	<u>86,600</u>	<u>87,095</u>	<u>86,000</u>	0.45%	-0.69%
	TOTAL REVENUES	<u>23,542,762</u>	<u>18,278,380</u>	<u>18,720,598</u>	<u>19,163,866</u>	100.00%	4.84%

2026 General Fund Revenues



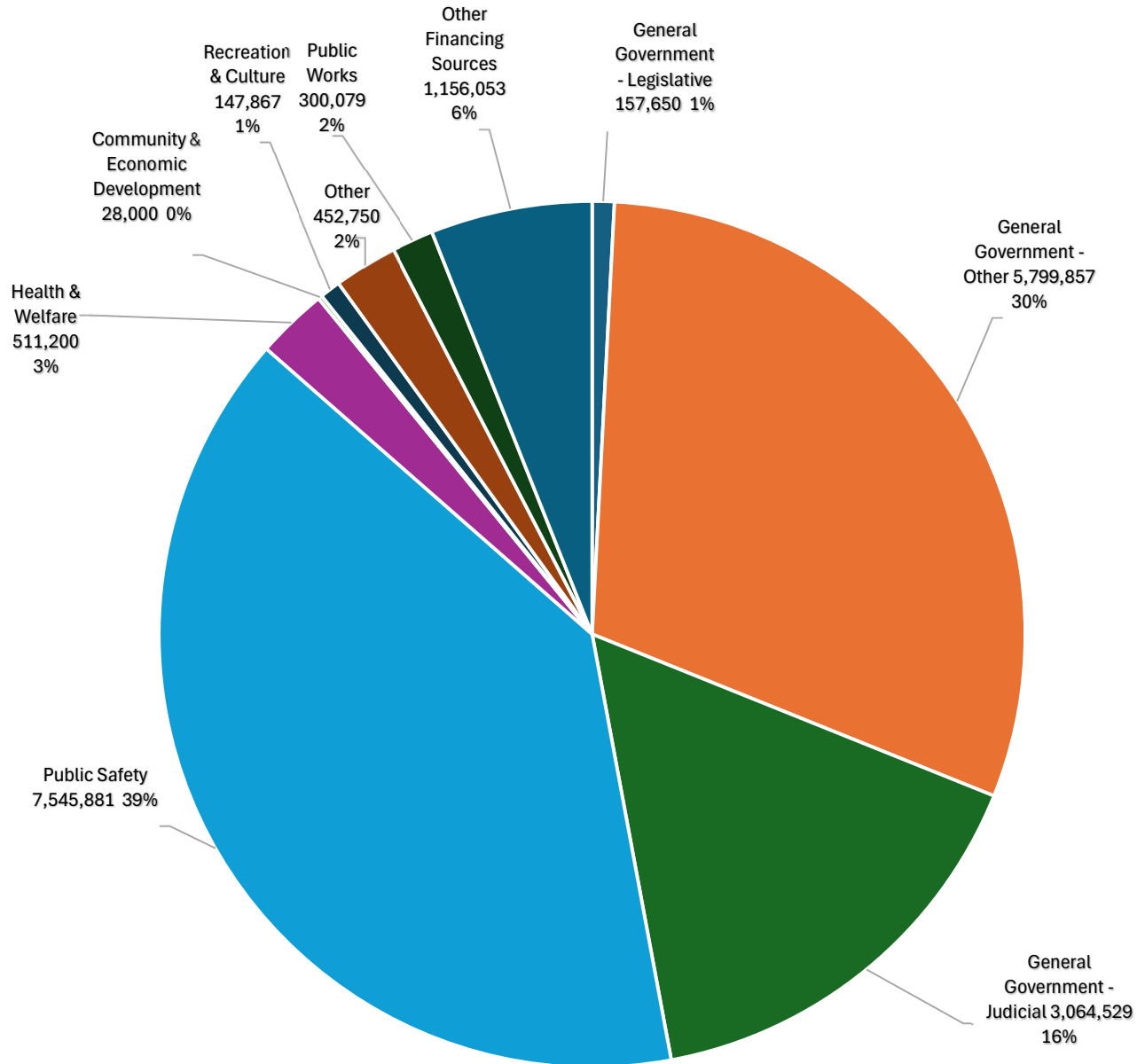
GENERAL FUND DEPARTMENT EXPENDITURE SUMMARY

FUNCTION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET	% of Total	% Chg v. 2025 Budget
LEGISLATIVE						
101.000 - BOARD OF COMMISSIONERS	167,145	160,085	160,085	157,650	0.82%	-1.52%
TOTAL LEGISLATIVE	167,145	160,085	160,085	157,650	0.82%	-1.52%
GENERAL GOVERNMENT						
172.000 - ADMINISTRATION	345,872	464,226	476,268	466,125	2.43%	0.41%
191.000 - FINANCE	483,909	295,865	458,487	329,324	1.72%	11.31%
192.000 - HUMAN RESOURCES	15,235	16,785	16,785			-100.00%
215.000 - CLERK	437,493	466,396	468,121	431,817	2.25%	-7.41%
262.000 - ELECTIONS	193,291	50,500	50,940	150,000	0.78%	197.03%
228.000 - INFORMATION TECHNOLOGY	988,865	1,151,200	1,166,304	1,094,282	5.71%	-4.94%
253.000 - TREASURER	333,925	344,460	352,833	373,554	1.95%	8.45%
257.000 - EQUALIZATION	219,322	226,924	227,309	246,174	1.28%	8.48%
261.000 - MSU EXTENSION	135,826	139,668	139,669	70,106	0.37%	-49.81%
265.000 - BUILDINGS & GROUNDS	1,147,877	1,189,164	1,246,283	1,159,161	6.05%	-2.52%
267.000 - PROSECUTING ATTORNEY	885,495	902,783	929,479	1,018,919	5.32%	12.86%
268.000 - REGISTER OF DEEDS	233,435	242,355	242,973	261,794	1.37%	8.02%
277.000 - ABSTRACTING	58,446	60,374	60,374	62,954	0.33%	4.27%
278.000 - REMONUMENTATION	49,855	52,000	52,000	54,200	0.28%	4.23%
292.000 - FLEET MAINTENANCE	36,574	43,923	43,923	42,297	0.22%	-3.70%
294.000 - COMMUNICATIONS	37,681	42,250	42,760	34,800	0.18%	-17.63%
295.000 - MEMBERSHIPS	4,342	4,350	4,612	4,350	0.02%	0.00%
TOTAL GENERAL GOVERNMENT	5,607,443	5,693,223	5,979,120	5,799,857	30.26%	1.87%
GENERAL GOVERNMENT - JUDICIAL						
131.000 - CIRCUIT COURT	767,671	716,530	801,828	767,788	4.01%	7.15%
136.000 - DISTRICT COURT	1,244,232	1,282,050	1,282,080	1,302,807	6.80%	1.62%
137.001 - COURTS - ATTORNEY/JURY/WITNESS	22,236	18,700	18,700	18,400	0.10%	-1.60%
138.000 - COURTS - PUBLIC DEFENDER	225,190	225,190	225,190	224,506	1.17%	-0.30%
146.000 - JURY COMMISSION	3,807	4,650	5,011	4,450	0.02%	-4.30%
148.000 - PROBATE COURT	574,395	607,275	633,279	591,303	3.09%	-2.63%
149.000 - JUVENILE COURT	399,273	195,677	206,714	155,275	0.81%	-20.65%
TOTAL GENERAL GOVERNMENT - JUDICIAL	3,236,804	3,050,072	3,172,802	3,064,529	15.99%	0.47%
PUBLIC SAFETY						
301.000 - SHERIFF - ADMINISTRATION	535,392	534,072	534,316	546,192	2.85%	2.27%
301.001 - SHERIFF - UNIFORMED SERVICES	2,596,145	2,467,455	2,555,755	2,520,724	13.15%	2.16%
311.000 - CMET	100,603	114,390	116,071	114,951	0.60%	0.49%
331.000 - MARINE SAFETY	94,908	5,298	5,298	3,250	0.02%	-38.66%
333.000 - SECONDARY ROAD PATROL	106,504	114,225	123,885	119,577	0.62%	4.69%
351.000 - JAIL	3,233,576	3,503,401	3,533,339	3,776,619	19.71%	7.80%
426.000 - EMERGENCY MANAGEMENT	140,641	97,800	98,943	106,399	0.56%	8.79%
430.000 - ANIMAL CONTROL & ANIMAL SHELTER	443,503	405,984	454,856	358,169	1.87%	-11.78%
301.021 - SHERIFF-ACADEMY	30,321	34,218	19,745			-100.00%
TOTAL PUBLIC SAFETY	7,281,593	7,276,843	7,442,208	7,545,881	39.38%	3.70%
HEALTH & WELFARE						
631.000 - SUBSTANCE ABUSE	86,764	89,500	88,386	90,000	0.47%	0.56%
648.000 - MEDICAL EXAMINER	191,081	198,505	226,316	245,000	1.28%	23.42%
649.000 - MENTAL HEALTH	163,000	163,000	163,000	163,000	0.85%	0.00%
670.000 - SOCIAL SERVICES	10,492	10,000	10,000	11,000	0.06%	10.00%
675.000 - AREA AGENCY ON AGING	2,182		2,200	2,200	0.01%	
681.000 - VETERANS	25,180	33,500	0	0		-100.00%
TOTAL HEALTH & WELFARE	478,699	494,505	489,902	511,200	2.67%	3.38%

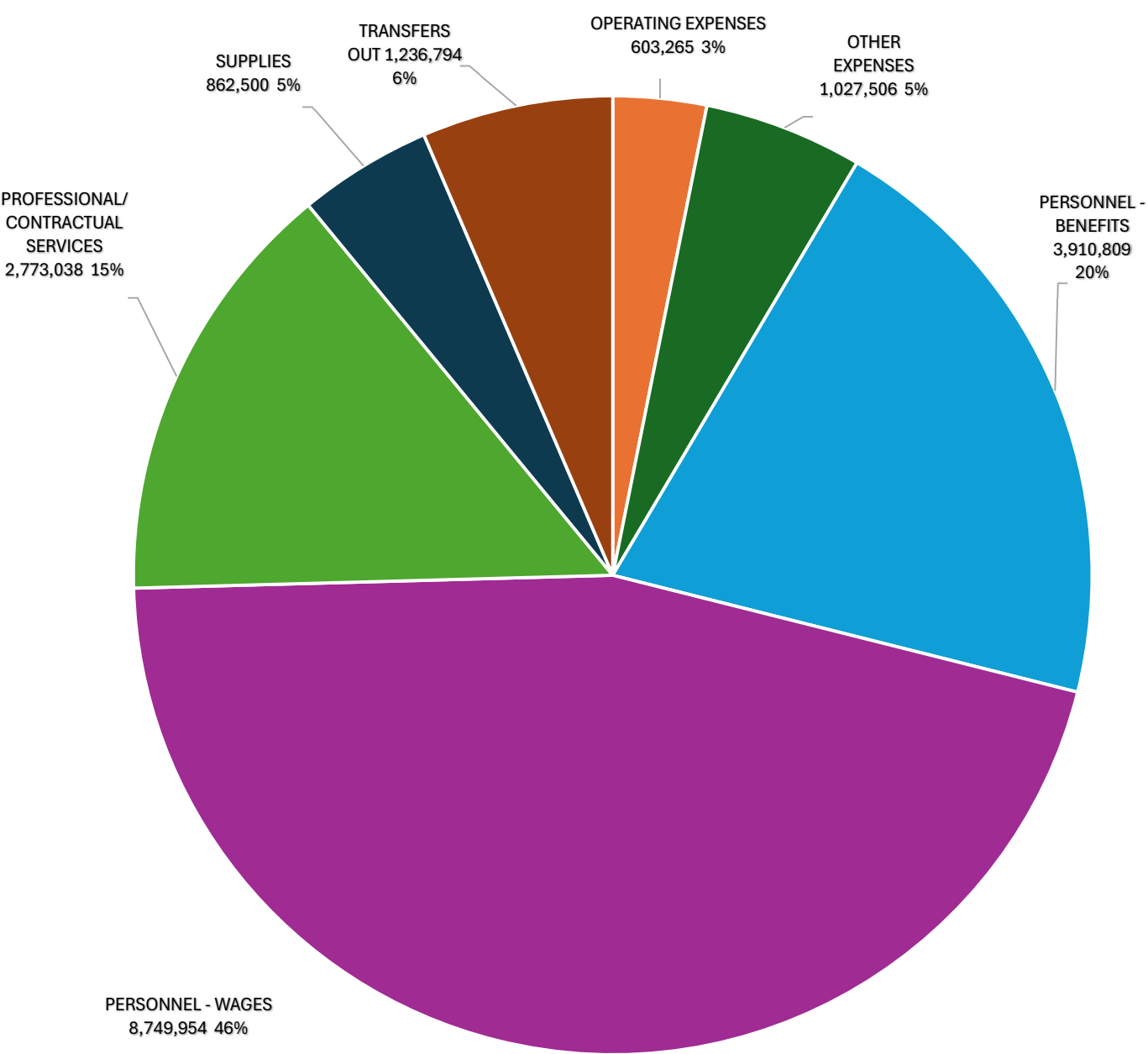
FUNCTION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET	% of Total	% Chg v. 2025 Budget
COMMUNITY AND ECONOMIC DEVELOPMENT						
728.000 - ECONOMIC DEVELOPMENT	27,000	27,540	27,540	28,000	0.15%	1.67%
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	27,000	27,540	27,540	28,000	0.15%	1.67%
RECREATION AND CULTURAL						
751.000 - PARKS & RECREATION	137,135	142,917	150,381	147,867	0.77%	3.46%
TOTAL RECREATION AND CULTURAL	137,135	142,917	150,381	147,867	0.77%	3.46%
OTHER						
851.000 - INSURANCE & BONDS	541,569	394,000	394,981	400,000	2.09%	1.52%
901.001 - MAJOR EQUIPMENT	2,431	3,360	3,360	2,750	0.01%	-18.15%
901.002 - RECORD COPY	54,034	65,000	65,000	50,000	0.26%	-23.08%
208.000 - AMERICAN RESCUE PLAN	1,058,171					
TOTAL OTHER	1,656,205	462,360	463,341	452,750	2.36%	-2.08%
PUBLIC WORKS						
441.000 - BOARD OF PUBLIC WORKS		540				-100.00%
275.000 - DRAIN COMMISSIONER	206,894	213,411	217,602	219,338	1.14%	2.78%
445.000 - DRAIN AT-LARGE	103,472	74,364	74,364	80,741	0.42%	8.58%
	310,366	288,315	291,966	300,079	1.57%	4.08%
OTHER FINANCING SOURCES	TOTAL PUBLIC WORKS					
TRANSFER OUT	5,387,430	692,581	692,581	1,156,053	6.03%	66.92%
	TOTAL OTHER FINANCING SOURCES	5,387,430	692,581	1,156,053	6.03%	66.92%
	TOTAL EXPENDITURES	24,289,820	18,288,441	19,163,866	100.00%	4.79%

ACCOUNT CLASSIFICATION	2024 ACTUAL	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET	% of Total	% Chg v. 2025 Budget
CAPITAL ITEMS & EQUIPMENT	450,607					
OPERATING EXPENSES	593,746	654,623	694,768	603,265	3.15%	-7.85%
OTHER EXPENSES	999,031	1,074,640	1,096,042	1,027,506	5.36%	-4.39%
PERSONNEL - BENEFITS	3,872,646	3,892,724	3,936,192	3,910,809	20.41%	0.46%
PERSONNEL - WAGES	8,098,361	8,333,712	8,464,343	8,749,954	45.66%	4.99%
PROFESSIONAL/CONTRACTUAL SERVICES	3,677,643	2,840,068	3,148,630	2,773,038	14.47%	-2.36%
SUPPLIES	906,919	715,729	763,006	862,500	4.50%	20.51%
TRANSFERS OUT	5,690,867	776,945	766,945	1,236,794	6.45%	59.19%
TOTAL EXPENDITURES	24,289,820	18,288,441	18,869,926	19,163,866	100.00%	4.79%

2026 General Fund Expenditures by Function



2026 General Fund Expenditures by Account Classification



FUND 101 GENERAL FUND

Fund 101, known as the General Fund, is the primary operating fund for the county, supporting the general functions and services provided to the community. This fund finances essential government services, including public safety, administration, judicial services, parks and recreation, and health and human services. The General Fund is primarily funded by property taxes, state revenue sharing, and fees for services. The resources in Fund 101 are used to ensure that core public services operate efficiently and effectively. This fund is vital for the daily operations of the county, providing the financial foundation for essential services that directly impact residents' quality of life. Through careful budgeting and management, the General Fund ensures that the county can meet the needs of its citizens while maintaining fiscal responsibility

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 000.000 - GENERAL					
ESTIMATED REVENUES					
101-000.000-401.001	PROPERTY TAX - ALLOCATED	9,890,825	10,015,000	10,015,000	10,890,948
101-000.000-401.200	TRAILER TAX	8,591	6,100	8,062	7,000
101-000.000-439.001	MARIJUANA TAX	291,143	220,000	220,000	220,000
101-000.000-528.407	OTHER FED GRANT-AMERICAN RESCUE PLAN	5,686,966			
101-000.000-539.001	STATE REVENUE SHARING	1,453,229	1,646,926	1,646,926	1,703,365
101-000.000-539.002	SPIRIT TAX DISTRIBUTION	227,923	223,749	223,749	200,000
101-000.000-569.000	OTHER STATE GRANTS			18,996	
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	482,987	440,000	521,880	450,000
101-000.000-655.501	BOND FORFEITURE	18,751	12,000	19,499	15,000
101-000.000-664.001	INVESTMENT INTEREST	56,872	75,000	75,000	25,000
101-000.000-664.003	INVESTMENT NET/CHANGE	1,858			
101-000.000-664.005	ARPA INVESTMENT INTEREST	254,742			
101-000.000-664.500	RENT	64,071	18,500	18,500	54,445
101-000.000-671.000	OTHER REVENUE	6,211	10,000	10,000	5,000
101-000.000-671.400	REIMBURSEMENTS	378,617	275,000	275,000	350,000
101-000.000-671.406	LOCAL RESTITUTION	8,126	9,036	9,036	8,000
101-000.000-699.000	TRANSFERS IN		750,000	750,000	296,398
101-000.000-699.201	TRANSFER IN - ROAD DEPARTMENT	220,430	323,334	323,334	347,937
101-000.000-699.215	TRANSFER IN - FRIEND OF THE COURT FUND		178,197	178,197	190,118
101-000.000-699.221	TRANSFER IN - PUBLIC HEALTH FUND	278,382	164,848	164,848	273,051
101-000.000-699.225	TRANSFER IN - RESOURCE RECOVERY FUND	4,717	2,057	2,057	2,806
101-000.000-699.249	TRANSFER IN - BUILDING INSPECTOR FUND	49,449	43,330	43,330	31,058
101-000.000-699.259	TRANSFER IN - COUNTY SPECIAL PROJECTS		3,462	3,462	2,994
101-000.000-699.260	TRANSFER IN - PUBLIC DEFENDER	74,208	70,693	70,693	66,251
101-000.000-699.261	TRANSFER IN - CENTRAL DISPATCH FUND	123,149	143,976	143,976	191,144
101-000.000-699.263	TRANSFER IN - CONCEALED PISTOL FUND	1,407	4,005	4,005	4,286
101-000.000-699.264	TRANSFER IN - CORRECTIONS TRAINING		850	850	681
101-000.000-699.266	TRANSFER IN - SOBRIETY COURT		28,581	28,581	21,604
101-000.000-699.273	TRANSFER IN - AGING FUND	204,377	202,542	202,542	228,855
101-000.000-699.292	TRANSFER IN - CHILD CARE FUND		10,290	10,290	16,104
101-000.000-699.581	TRANSFER IN - AIRPORT FUND		7,941	7,941	37,675
TOTAL ESTIMATED REVENUES		19,787,031	14,885,417	14,995,754	15,639,720

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
APPROPRIATIONS					
101-000.000-995.273	TRANSFER TO COMMISSION ON AGING FUND	68,649	64,377	64,377	88,855
101-000.000-999.102	TRANSFER TO GENERAL FUND DESIGNATED	4,625,781			
101-000.000-999.215	TRANSFER TO FRIEND OF THE COURT FUND	130,000	242,116	242,116	346,147
101-000.000-999.221	TRANSFER TO PUBLIC HEALTH FUND	163,000	224,845	224,845	333,051
101-000.000-999.276	TRANSFER TO OCYS BASIC GRANT FUND	17,000			
101-000.000-999.292	TRANSFER TO CHILD CARE FUND	198,000	161,243	161,243	323,000
101-000.000-999.296	TRANSFER TO COURT SECURITY FUND	160,000			65,000
101-000.000-999.581	TRANSFER TO AIRPORT FUND	25,000			
TOTAL APPROPRIATIONS		5,387,430	692,581	692,581	1,156,053

Dept 101.000 - BOARD OF COMMISSIONERS					
APPROPRIATIONS					
101-101.000-701.070	WAGES - ELECTED OFFICIALS	59,974	62,535	62,535	51,750
101-101.000-701.200	WAGES - PER DIEM	25,025	16,800	16,800	20,000
101-101.000-715.001	BENEFITS - FICA	5,696	6,100	6,100	5,400
101-101.000-715.100	BENEFITS - HEALTH INSURANCE	64,511	63,700	63,700	69,600
101-101.000-715.270	BENEFITS - HSA EMPLOYER	3,600	3,600	3,600	3,600
101-101.000-715.275	BENEFITS - LIFE INSURANCE	440	475	475	500
101-101.000-715.500	BENEFITS - WORKERS COMP	242	225	225	300
101-101.000-726.001	SUPPLIES - OFFICE	16	200	200	100
101-101.000-726.002	SUPPLIES - STATIONARY & FORMS		50	50	50
101-101.000-850.001	OPERATING - POSTAGE		100	100	50
101-101.000-850.002	OPERATING - ADVERTISING	158	500	500	500
101-101.000-850.153	OPERATING - TRAINING	43	500	500	500
101-101.000-850.910	OPERATING - TRAVEL	7,440	5,300	5,300	5,300
TOTAL APPROPRIATIONS		167,145	160,085	160,085	157,650

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 131.000 - CIRCUIT COURT

ESTIMATED REVENUES

101-131.000-539.102	JUDICIAL SALARY REIMBURSEMENT	91,448	91,448	91,448	91,448
101-131.000-600.100	COURT COSTS	76,391	86,000	86,000	86,000
101-131.000-600.200	DRUG COURT FEES	39,536	35,000	35,000	35,000
101-131.000-671.401	CIRCUIT COURT REIMBURSEMENT, MONTCALM	200,849	150,000	159,878	200,000
101-131.000-686.131	RESTITUTION COLLECTED CIRCUIT COURT	105,061	90,000	90,000	90,000

TOTAL ESTIMATED REVENUES

513,285	452,448	462,326	502,448

APPROPRIATIONS

101-131.000-701.020	WAGES - CLASSIFIED, SUPPORT	151,477	157,750	157,750	167,156
101-131.000-701.071	WAGES - JUDICIAL SUPPLEMENT	92,152	93,500	93,500	91,448
101-131.000-701.097	WAGES - PAID TIME OUT	7,712	2,000	9,421	2,000
101-131.000-715.001	BENEFITS - FICA	11,314	19,350	19,350	12,943
101-131.000-715.100	BENEFITS - HEALTH INSURANCE	86,472	93,400	93,400	88,700
101-131.000-715.270	BENEFITS - HSA EMPLOYER	5,500	4,800	4,800	4,800
101-131.000-715.275	BENEFITS - LIFE INSURANCE	2,630	2,800	2,800	2,800
101-131.000-715.500	BENEFITS - WORKERS COMP	1,325	800	800	800
101-131.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	12,633	10,500	10,500	11,322
101-131.000-726.001	SUPPLIES - OFFICE	1,652	1,000	1,000	1,000
101-131.000-726.002	SUPPLIES - STATIONARY & FORMS	284	500	500	
101-131.000-801.050	SERVICES - CONSULTANTS	1,945	2,000	2,000	1,850
101-131.000-850.001	OPERATING - POSTAGE	1,124	1,200	1,200	600
101-131.000-850.153	OPERATING - TRAINING			2,811	1,500
101-131.000-850.301	OPERATING - TELEPHONE	1,288	1,200	1,200	1,200
101-131.000-850.910	OPERATING - TRAVEL	19,316	13,000	15,600	16,050
101-131.000-961.131	RESTITUTION DISBURSED- CIRCUIT COURT	120,160	90,000	90,000	90,000

TOTAL APPROPRIATIONS

516,984	493,800	506,632	494,169

Dept 131.001 - CIRCUIT COURT - ATTORNEY/JURY/WITNESS

ESTIMATED REVENUES

101-131.001-539.111	JUROR PAY REIMBURSEMENT	10,434	13,450	13,450	13,450
101-131.001-671.402	ATTORNEY FEE REIMBURSEMENT	38,720	47,500	93,295	41,000

TOTAL ESTIMATED REVENUES

49,154	60,950	106,745	54,450

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

APPROPRIATIONS

101-131.001-801.502	SERVICES - APPOINTED ATTORNEY	57,815	25,000	93,149	75,000
101-131.001-801.509	SERVICES - JUROR PAY	33,867	30,000	30,000	30,000
101-131.001-801.510	SERVICES - WITNESS FEES	2,302	7,000	7,000	5,000
TOTAL APPROPRIATIONS		93,984	62,000	130,149	110,000

Dept 131.002 - CIRCUIT COURT PROBATION

APPROPRIATIONS

101-131.002-726.001	SUPPLIES - OFFICE	1,284	2,500	2,500	1,500
101-131.002-801.001	SERVICES - OFFICE EQUIPMENT	491	700	700	500
101-131.002-801.612	SERVICES - COURT ORDERED TESTING	179	200	200	200
101-131.002-850.001	OPERATING - POSTAGE	1	100	100	50
TOTAL APPROPRIATIONS		1,955	3,500	3,500	2,250

Dept 131.003 - CIRCUIT COURT RECORDER

APPROPRIATIONS

101-131.003-701.020	WAGES - CLASSIFIED, SUPPORT	96,628	99,600	99,600	99,875
101-131.003-701.097	WAGES - PAID TIME OUT	6,078	4,000	6,575	4,080
101-131.003-715.001	BENEFITS - FICA	7,261	7,950	7,950	7,953
101-131.003-715.100	BENEFITS - HEALTH INSURANCE	24,102	25,305	25,305	27,700
101-131.003-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200
101-131.003-715.275	BENEFITS - LIFE INSURANCE	977	1,075	1,075	1,100
101-131.003-715.500	BENEFITS - WORKERS COMP	276	300	300	306
101-131.003-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,091	5,000	5,000	5,355
101-131.003-726.001	SUPPLIES - OFFICE	23	100	581	100
101-131.003-801.508	SERVICES - TRANSCRIPTIONS	13,112	12,500	13,761	13,500
101-131.003-850.001	OPERATING - POSTAGE		200	200	200
TOTAL APPROPRIATIONS		154,748	157,230	161,547	161,369

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 136.000 - DISTRICT COURT

ESTIMATED REVENUES

101-136.000-539.102	JUDICIAL SALARY REIMBURSEMENT	45,724	45,724	45,724	45,724
101-136.000-600.100	COURT COSTS	322,702	300,000	300,000	300,000
101-136.000-600.101	PROBATION OVERSIGHT FEE	4,276	5,000	5,000	5,000
101-136.000-600.201	BOND FEE	1,110	600	959	700
101-136.000-600.203	ALCOHOL ASSESSMENT	10,534	7,200	7,810	7,200
101-136.000-600.204	CIVIL FEE	125,676	130,000	130,000	130,000
101-136.000-655.101	ORDINANCE FINES	49,487	50,000	50,000	50,000

TOTAL ESTIMATED REVENUES		559,509	538,524	539,493	538,624

APPROPRIATIONS

101-136.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	184,699	190,750	190,750	194,666
101-136.000-701.020	WAGES - CLASSIFIED, SUPPORT	227,609	226,500	226,500	280,269
101-136.000-701.050	WAGES - UNION, DISTRICT COURT	349,733	358,000	358,000	329,310
101-136.000-701.071	WAGES - JUDICIAL SUPPLEMENT	49,351	46,750	46,750	46,638
101-136.000-701.097	WAGES - PAID TIME OUT	7,950	12,000	12,000	10,200
101-136.000-715.001	BENEFITS - FICA	54,235	64,000	64,000	62,305
101-136.000-715.100	BENEFITS - HEALTH INSURANCE	254,419	255,650	255,650	256,500
101-136.000-715.200	BENEFITS - DENTAL, GENERAL	1,484	1,600	1,907	2,159
101-136.000-715.270	BENEFITS - HSA EMPLOYER	15,000	15,000	15,000	14,100
101-136.000-715.275	BENEFITS - LIFE INSURANCE	8,239	8,750	8,750	9,100
101-136.000-715.500	BENEFITS - WORKERS COMP	5,175	7,800	7,800	7,956
101-136.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	55,046	60,000	60,000	57,204
101-136.000-726.001	SUPPLIES - OFFICE	5,364	8,250	8,250	7,000
101-136.000-726.002	SUPPLIES - STATIONARY & FORMS	900	900	900	900
101-136.000-726.500	SUPPLIES - LAW BOOKS	613	600	664	650
101-136.000-801.508	SERVICES - TRANSCRIPTIONS	2,032	3,200	3,200	3,200
101-136.000-850.001	OPERATING - POSTAGE	9,250	9,000	9,000	9,000
101-136.000-850.301	OPERATING - TELEPHONE	1,157	1,000	1,000	1,000
101-136.000-850.910	OPERATING - TRAVEL	1,939	1,600	1,709	1,000
101-136.000-955.015	OTHER - GARNISHMENT FEE	1,475	2,250	2,250	1,850

TOTAL APPROPRIATIONS		1,235,670	1,273,600	1,274,080	1,295,007

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 136.001 - DISTRICT COURT - ATTORNEY/JURY/WITNESS

ESTIMATED REVENUES

101-136.001-539.111	JUROR PAY REIMBURSEMENT	12,909	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		12,909	1,000	1,000	1,000

APPROPRIATIONS

101-136.001-801.509	SERVICES - JUROR PAY	8,090	7,000	7,000	7,000
101-136.001-801.510	SERVICES - WITNESS FEES	472	1,000	1,000	800
TOTAL APPROPRIATIONS		8,562	8,000	8,000	7,800

Dept 136.010 - DISTRICT COURT - SOBRIETY COURT

APPROPRIATIONS

101-136.010-726.000	SUPPLIES		450		
TOTAL APPROPRIATIONS			450		

Dept 137.000 - COURTS - GENERAL

ESTIMATED REVENUES

101-137.000-539.101	COURT EQUITY FUND	234,725	236,200	236,200	236,200
101-137.000-600.105	COURT FEES - DOMESTIC RELATIONS	7,452	5,800	5,800	7,000
TOTAL ESTIMATED REVENUES		242,177	242,000	242,000	243,200

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 137.001 - COURTS - ATTORNEY/JURY/WITNESS

APPROPRIATIONS

101-137.001-801.510	SERVICES - WITNESS FEES	21,427	17,000	17,000	17,000
101-137.001-801.517	SERVICES - WITNESS FEES, DHS	544	1,300	1,300	1,000
101-137.001-801.611	SERVICES - COURT ORDERED HIV TESTING	265	400	400	400
TOTAL APPROPRIATIONS		22,236	18,700	18,700	18,400

Dept 138.000 - COURTS - PUBLIC DEFENDER

APPROPRIATIONS

101-138.000-999.260	TRANSFER TO PUBLIC DEFENDER FUND	225,190	225,190	225,190	224,506
TOTAL APPROPRIATIONS		225,190	225,190	225,190	224,506

Dept 146.000 - JURY COMMISSION

APPROPRIATIONS

101-146.000-726.001	SUPPLIES - OFFICE	1,318	1,700	1,700	1,500
101-146.000-850.001	OPERATING - POSTAGE	2,039	2,400	2,761	2,500
101-146.000-955.016	OTHER - PER DIEM BOARD	450	550	550	450
TOTAL APPROPRIATIONS		3,807	4,650	5,011	4,450

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 148.000 - PROBATE COURT

ESTIMATED REVENUES

101-148.000-539.102	JUDICIAL SALARY REIMBURSEMENT	186,733	180,740	180,740	180,740
101-148.000-600.001	COURT COSTS & RELATED CHARGES	660	500	500	500
101-148.000-600.200	FEES	4,825	5,400	5,400	5,400
101-148.000-686.148	RESTITUTION COLLECTED JUVENILE COURT	11,156	12,000	12,000	12,000

TOTAL ESTIMATED REVENUES

203,374	198,640	198,640	198,640

APPROPRIATIONS

101-148.000-701.020	WAGES - CLASSIFIED, SUPPORT	143,543	147,250	147,250	151,071
101-148.000-701.071	WAGES - JUDICIAL SUPPLEMENT	179,299	213,900	213,900	184,356
101-148.000-715.001	BENEFITS - FICA	23,447	25,550	25,550	25,367
101-148.000-715.100	BENEFITS - HEALTH INSURANCE	26,597	27,925	27,925	30,600
101-148.000-715.270	BENEFITS - HSA EMPLOYER	1,800	1,800	1,800	1,800
101-148.000-715.275	BENEFITS - LIFE INSURANCE	2,458	2,700	2,700	2,757
101-148.000-715.500	BENEFITS - WORKERS COMP	2,127	1,000	1,000	939
101-148.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	9,321	9,800	9,800	10,013
101-148.000-726.001	SUPPLIES - OFFICE	3,356	3,500	3,500	2,500
101-148.000-726.500	SUPPLIES - LAW BOOKS	1,471	1,650	1,650	1,300
101-148.000-801.508	SERVICES - TRANSCRIPTIONS	277	3,500	3,500	3,500
101-148.000-850.001	OPERATING - POSTAGE	2,799	2,500	2,500	2,500
101-148.000-850.370	OPERATING - WIRELESS	563	600	600	600
101-148.000-850.910	OPERATING - TRAVEL	1,200	600	1,039	1,000
101-148.000-961.148	RESTITUTIN DISBURSED-JUVENILE COURT	11,314	12,000	12,000	12,000

TOTAL APPROPRIATIONS

409,572	454,275	454,714	430,303

Dept 148.001 - PROBATE COURT - ATTORNEY/JURY WITNESS

ESTIMATED REVENUES

101-148.001-671.402	ATTORNEY FEE REIMBURSEMENT	130	50	225	100

TOTAL ESTIMATED REVENUES

130	50	225	100

APPROPRIATIONS

101-148.001-801.502	SERVICES - APPOINTED ATTORNEY	25,634	25,000	40,000	26,000

TOTAL APPROPRIATIONS

25,634	25,000	40,000	26,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 148.002 - FAMILY COURT - ATTORNEY/JURY WITNESS

APPROPRIATIONS

101-148.002-801.502	SERVICES - APPOINTED ATTORNEY	111,174	90,000	100,565	105,000
101-148.002-801.519	SERVICES - EVALUATIONS		8,000	8,000	
TOTAL APPROPRIATIONS		111,174	98,000	108,565	105,000

Dept 148.003 - PROBATE COURT - GUARDIANSHIP

APPROPRIATIONS

101-148.003-801.505	SERVICES - GUARDIANSHIP	28,015	30,000	30,000	30,000
TOTAL APPROPRIATIONS		28,015	30,000	30,000	30,000

Dept 149.000 - JUVENILE COURT

ESTIMATED REVENUES

101-149.000-539.103	JUVENILE OFFICER REIMBURSEMENT	40,976	27,317	27,317	32,918
101-149.000-600.100	COURT COSTS	1,274	2,000	2,000	
101-149.000-600.200	FEES	3,133	1,450	1,450	
TOTAL ESTIMATED REVENUES		45,383	30,767	30,767	32,918

APPROPRIATIONS

101-149.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	83,316	74,500	74,500	72,814
101-149.000-701.020	WAGES - CLASSIFIED, SUPPORT	196,904	72,100	72,100	37,831
101-149.000-701.097	WAGES - PAID TIME OUT	5,634	7,000	8,357	7,140
101-149.000-715.001	BENEFITS - FICA	21,674	11,000	11,000	9,010
101-149.000-715.100	BENEFITS - HEALTH INSURANCE	37,727	6,550	15,330	7,200
101-149.000-715.270	BENEFITS - HSA EMPLOYER	2,850	450	1,350	450
101-149.000-715.275	BENEFITS - LIFE INSURANCE	3,072	1,537	1,537	1,147
101-149.000-715.500	BENEFITS - WORKERS COMP	1,708	375	375	266
101-149.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	22,994	8,800	8,800	7,272
101-149.000-726.001	SUPPLIES - OFFICE	1,367	1,570	1,570	1,500
101-149.000-801.100	SERVICES - CONTRACTUAL	725	1,650	1,650	500
101-149.000-850.001	OPERATING - POSTAGE	1,657	1,500	1,500	1,500
101-149.000-850.153	OPERATING - TRAINING	457	1,000	1,000	1,000
101-149.000-850.199	OPERATING - MEMBERSHIPS	645	645	645	645
101-149.000-850.910	OPERATING - TRAVEL	714	7,000	7,000	7,000
TOTAL APPROPRIATIONS		381,444	195,677	206,714	155,275

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 149.002 - JUVENILE COURT - RAISE THE AGE					
APPROPRIATIONS					
101-149.002-701.010	WAGES - CLASSIFIED, MANAGEMENT	3,292			
101-149.002-701.020	WAGES - CLASSIFIED, SUPPORT	10,258			
101-149.002-715.001	BENEFITS - FICA	1,053			
101-149.002-715.100	BENEFITS - HEALTH INSURANCE	1,674			
101-149.002-715.270	BENEFITS - HSA EMPLOYER	150			
101-149.002-715.275	BENEFITS - LIFE INSURANCE	136			
101-149.002-715.500	BENEFITS - WORKERS COMP	105			
101-149.002-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,161			
TOTAL APPROPRIATIONS			17,829		

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 172.000 - ADMINISTRATION					
APPROPRIATIONS					
101-172.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	132,324	133,710	133,710	133,875
101-172.000-701.020	WAGES - CLASSIFIED, SUPPORT	58,634	125,580	125,580	128,654
101-172.000-701.080	WAGES - OVERTIME	286	1,000	1,000	
101-172.000-701.097	WAGES - PAID TIME OUT	5,813	5,600	5,600	5,712
101-172.000-715.001	BENEFITS - FICA	14,383	20,650	20,650	19,649
101-172.000-715.100	BENEFITS - HEALTH INSURANCE	48,203	69,802	69,802	76,300
101-172.000-715.270	BENEFITS - HSA EMPLOYER	2,400	3,600	3,600	3,600
101-172.000-715.275	BENEFITS - LIFE INSURANCE	1,589	2,500	2,500	2,800
101-172.000-715.500	BENEFITS - WORKERS COMP	1,444	730	1,409	717
101-172.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	9,863	13,000	14,507	18,718
101-172.000-715.802	BENEFITS - ADDITIONAL BENEFITS				4,200
101-172.000-726.001	SUPPLIES - OFFICE	4,960	7,000	7,000	5,000
101-172.000-801.151	SERVICES - LABOR RELATIONS	5,060	11,000	18,423	5,000
101-172.000-801.153	SERVICES - PRE-EMPLOYMENT				15,000
101-172.000-801.154	ADMINISTRATION LAWYER SERVICES	13,320	15,000	15,000	10,000
101-172.000-801.154-TWPLEGAL	ADMINISTRATION LAWYER SERVICES	1,092		1,615	
101-172.000-801.155	SHERIFF LAWYER SERVICES	7,994	15,000	15,000	10,000
101-172.000-801.156	ROAD DEPARTMENT LAWYER SERVICES	14,832	5,000	5,000	1,000
101-172.000-801.157	DISTRICT COURT LAWYER SERVICES	60	5,000	5,000	1,000
101-172.000-801.158	HEALTH DEPARTMENT LAWYER SERVICES	858	2,000	2,000	1,000
101-172.000-801.159	CENTRAL DISPATCH LAWYER SERVICES	1,475	2,000	2,180	1,000
101-172.000-801.161	PROSECUTING ATTORNEY LAWYER SERVICES	332			
101-172.000-801.162	COA LAWYER SERVICES	2,535	3,000	3,000	1,000
101-172.000-801.163	BUILDING INSPECTOR LAWYER SERVICES	100			
101-172.000-801.164	CLERK LAWYER SERVICES	680	500	500	500
101-172.000-801.165	BERTHA BROCK PARK LAWYER SERVICES	215	500	500	500
101-172.000-801.166	ANIMAL SHELTER LAWYER SERVICES	720	500	500	500
101-172.000-801.167	INDIGENT DEFENSE FUND LAWYER SERVICES		500	500	500
101-172.000-801.168	AIRPORT LAWYER SERVICES	332	1,000	1,000	500
101-172.000-801.169	JAIL LAWYER SERVICES	334	1,000	1,000	500
101-172.000-850.001	OPERATING - POSTAGE	668	1,000	1,000	1,000
101-172.000-850.153	OPERATING - TRAINING	949	2,000	2,000	1,000
101-172.000-850.180	OPERATING - SUBSCRIPTIONS	946	1,200	1,200	1,200
101-172.000-850.199	OPERATING - MEMBERSHIPS	10,415	10,854	11,492	13,000
101-172.000-850.301	OPERATING - TELEPHONE	2,663	3,500	3,500	2,000
101-172.000-850.910	OPERATING - TRAVEL	393	500	500	700
TOTAL APPROPRIATIONS		345,872	464,226	476,268	466,125

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 191.000 - FINANCE

APPROPRIATIONS					
101-191.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	123,485	77,900	77,900	76,439
101-191.000-701.020	WAGES - CLASSIFIED, SUPPORT	145,413	89,000	89,000	114,153
101-191.000-701.080	WAGES - OVERTIME	515	1,000	1,000	
101-191.000-701.097	WAGES - PAID TIME OUT	18,052	1,500	15,533	1,530
101-191.000-715.001	BENEFITS - FICA	21,174	13,000	13,000	14,697
101-191.000-715.100	BENEFITS - HEALTH INSURANCE	41,136	20,000	20,000	22,600
101-191.000-715.270	BENEFITS - HSA EMPLOYER	3,111	1,260	4,860	2,760
101-191.000-715.275	BENEFITS - LIFE INSURANCE	2,745	1,800	1,800	2,000
101-191.000-715.500	BENEFITS - WORKERS COMP	736	500	500	500
101-191.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	12,386	6,000	6,000	5,145
101-191.000-726.001	SUPPLIES - OFFICE	684	2,000	2,714	1,000
101-191.000-801.050	SERVICES - CONSULTANTS	49,927	20,000	158,676	20,000
101-191.000-801.053	SERVICES - AUDITOR	53,300	57,000	61,425	62,000
101-191.000-850.001	OPERATING - POSTAGE	400	400	400	500
101-191.000-850.153	OPERATING - TRAINING	2,466	3,505	3,505	1,000
101-191.000-850.199	OPERATING - MEMBERSHIPS				2,500
101-191.000-955.000	OTHER EXPENSES	8,314	1,000	2,174	2,500
101-191.000-955.010	OTHER - BANK FEES	65			
TOTAL APPROPRIATIONS		483,909	295,865	458,487	329,324

Dept 192.000 - HUMAN RESOURCES

APPROPRIATIONS					
101-192.000-801.153	SERVICES - PRE-EMPLOYMENT	10,851	12,000	12,000	
101-192.000-850.820	GARAGE LICENSE AGREEMENT	4,384	4,785	4,785	
TOTAL APPROPRIATIONS		15,235	16,785	16,785	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 208.000 - AMERICAN RESCUE PLAN					
APPROPRIATIONS					
101-208.000-801.812-ADMINBLD	SERVICES - FACILITY IMPROVEMENTS	20,346			
101-208.000-801.812-CAMERAJA	SERVICES - FACILITY IMPROVEMENTS	118,352			
101-208.000-801.812-COURTREP	SERVICES - FACILITY IMPROVEMENTS	252,761			
101-208.000-801.812-ITMODERN	SERVICES - FACILITY IMPROVEMENTS	298,237			
101-208.000-801.812-LIGHTING	SERVICES - FACILITY IMPROVEMENTS	32,335			
101-208.000-801.812-PARKINGL	SERVICES - FACILITY IMPROVEMENTS	145,663			
101-208.000-802.261	SERVICES - CONSTRUCTION	150			
101-208.000-802.262	CONSTRUCTION - DISPATCH	362			
101-208.000-999.201	TRANSFER TO ROAD COMMISSION FUND	189,965			
TOTAL APPROPRIATIONS			1,058,171		

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 215.000 - CLERK					
ESTIMATED REVENUES					
101-215.000-600.200	FEES	67,881	68,000	68,000	70,000
101-215.000-671.400	REIMBURSEMENTS	1,133			
TOTAL ESTIMATED REVENUES		69,014	68,000	68,000	70,000
APPROPRIATIONS					
101-215.000-701.020	WAGES - CLASSIFIED, SUPPORT	198,279	206,500	206,500	188,999
101-215.000-701.070	WAGES - ELECTED OFFICIALS	71,681	72,500	72,500	73,940
101-215.000-701.080	WAGES - OVERTIME	2,120		125	
101-215.000-701.097	WAGES - PAID TIME OUT	698	1,000	1,851	1,020
101-215.000-715.001	BENEFITS - FICA	19,122	21,500	21,500	20,193
101-215.000-715.100	BENEFITS - HEALTH INSURANCE	117,975	129,200	129,200	120,200
101-215.000-715.270	BENEFITS - HSA EMPLOYER	7,800	6,600	6,600	5,400
101-215.000-715.275	BENEFITS - LIFE INSURANCE	1,976	2,275	2,275	2,246
101-215.000-715.500	BENEFITS - WORKERS COMP	765	785	785	708
101-215.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	8,628	14,500	14,500	11,111
101-215.000-726.001	SUPPLIES - OFFICE	3,007	6,600	6,646	3,500
101-215.000-850.001	OPERATING - POSTAGE	4,432	3,350	4,053	3,000
101-215.000-850.301	OPERATING - TELEPHONE	513	1,086	1,086	1,000
101-215.000-850.910	OPERATING - TRAVEL	497	500	500	500
TOTAL APPROPRIATIONS		437,493	466,396	468,121	431,817

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 228.000 - INFORMATION TECHNOLOGY

ESTIMATED REVENUES

101-228.000-671.400	REIMBURSEMENTS	14,500	13,000	14,500	14,500
101-228.000-699.261	TRANSFER IN - CENTRAL DISPATCH FUND	42,000	42,000	42,000	42,000
TOTAL ESTIMATED REVENUES		56,500	55,000	56,500	56,500

APPROPRIATIONS

101-228.000-726.001	SUPPLIES - OFFICE	157	500	500	
101-228.000-726.005	SUPPLIES - EQUIPMENT	9,410	10,000	20,878	10,000
101-228.000-726.430	SUPPLIES - SOFTWARE			4,220	
101-228.000-726.470	SUPPLIES - HARDWARE		50,000	50,000	50,000
101-228.000-801.050	SERVICES - CONSULTANTS	599,999	600,000	600,000	600,000
101-228.000-801.430	SERVICES - SOFTWARE SUPPORT	321,322	438,000	438,000	390,000
101-228.000-801.470	SERVICES - HARDWARE SUPPORT	12,300	18,000	18,000	15,000
101-228.000-850.001	OPERATING - POSTAGE			6	
101-228.000-850.301	OPERATING - TELEPHONE	4,017	4,000	4,000	4,000
101-228.000-991.096	PRINCIPAL LEASE 96	16,503			
101-228.000-993.096	INTEREST LEASE 96	1,997			
TOTAL APPROPRIATIONS		965,705	1,120,500	1,135,604	1,069,000

Dept 228.100 - GEOGRAPHIC INFORMATION SYSTEMS

APPROPRIATIONS

101-228.100-726.001	SUPPLIES - OFFICE	120	100	100	
101-228.100-801.402	SERVICES - GENERAL INFORMATION SYSTEMS	22,920	30,000	30,000	25,282
101-228.100-801.430	SERVICES - SOFTWARE SUPPORT	120	600	600	
TOTAL APPROPRIATIONS		23,160	30,700	30,700	25,282

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 253.000 - TREASURER					
ESTIMATED REVENUES					
101-253.000-600.200	FEES	40,725	20,000	31,044	30,000
101-253.000-671.400	REIMBURSEMENTS	26,951	12,000	12,000	20,000
TOTAL ESTIMATED REVENUES		67,676	32,000	43,044	50,000
APPROPRIATIONS					
101-253.000-701.020	WAGES - CLASSIFIED, SUPPORT	143,802	145,000	145,000	147,862
101-253.000-701.070	WAGES - ELECTED OFFICIALS	71,681	72,500	72,500	73,940
101-253.000-701.097	WAGES - PAID TIME OUT		1,500	1,500	1,530
101-253.000-715.001	BENEFITS - FICA	15,197	16,800	16,800	16,968
101-253.000-715.100	BENEFITS - HEALTH INSURANCE	59,009	61,950	69,723	85,800
101-253.000-715.270	BENEFITS - HSA EMPLOYER	3,600	3,600	4,200	4,200
101-253.000-715.275	BENEFITS - LIFE INSURANCE	2,199	2,400	2,400	2,361
101-253.000-715.500	BENEFITS - WORKERS COMP	617	610	610	621
101-253.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	18,441	19,000	19,000	19,122
101-253.000-726.001	SUPPLIES - OFFICE	1,111	1,200	1,200	1,200
101-253.000-726.002	SUPPLIES - STATIONARY & FORMS	416	1,500	1,500	1,500
101-253.000-726.006	SUPPLIES - TAX & ASSESSMENT NOTICES	7,645	8,800	8,800	8,800
101-253.000-850.001	OPERATING - POSTAGE	9,569	8,700	8,700	9,000
101-253.000-850.910	OPERATING - TRAVEL	638	900	900	650
TOTAL APPROPRIATIONS		333,925	344,460	352,833	373,554

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 257.000 - EQUALIZATION					
ESTIMATED REVENUES					
101-257.000-600.200	FEES	18,066	10,000	17,125	17,300
TOTAL ESTIMATED REVENUES		18,066	10,000	17,125	17,300
APPROPRIATIONS					
101-257.000-701.020	WAGES - CLASSIFIED, SUPPORT	48,921	54,780	54,780	60,663
101-257.000-701.097	WAGES - PAID TIME OUT	549			
101-257.000-715.001	BENEFITS - FICA	3,182	4,200	4,200	4,641
101-257.000-715.100	BENEFITS - HEALTH INSURANCE	24,370	25,303	25,303	27,700
101-257.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200
101-257.000-715.275	BENEFITS - LIFE INSURANCE	242	531	531	597
101-257.000-715.500	BENEFITS - WORKERS COMP	117	160	160	170
101-257.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,410	2,800	2,800	3,033
101-257.000-726.001	SUPPLIES - OFFICE	162	400	400	400
101-257.000-726.006	SUPPLIES - TAX & ASSESSMENT NOTICES	12,994	13,500	13,733	14,000
101-257.000-801.100	SERVICES - CONTRACTUAL	122,742	121,000	121,000	130,300
101-257.000-850.001	OPERATING - POSTAGE	439	700	700	700
101-257.000-850.002	OPERATING - ADVERTISING	149	350	350	200
101-257.000-850.153	OPERATING - TRAINING				700
101-257.000-850.199	OPERATING - MEMBERSHIPS	477	500	652	570
101-257.000-850.910	OPERATING - TRAVEL	1,368	1,500	1,500	1,300
TOTAL APPROPRIATIONS		219,322	226,924	227,309	246,174

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 261.000 - MSU EXTENSION

ESTIMATED REVENUES

101-261.000-671.400	REIMBURSEMENTS	290			
TOTAL ESTIMATED REVENUES			290		

APPROPRIATIONS

101-261.000-801.050	SERVICES - CONSULTANTS	133,990	136,668	136,669	67,106
101-261.000-850.301	OPERATING - TELEPHONE	576			
101-261.000-850.800	OPERATING - UTILITIES	1,260	3,000	3,000	3,000
TOTAL APPROPRIATIONS		135,826	139,668	139,669	70,106

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 262.000 - ELECTIONS					

ESTIMATED REVENUES

101-262.000-671.400	REIMBURSEMENTS	25,995		11,995	40,000
TOTAL ESTIMATED REVENUES		25,995		11,995	40,000

APPROPRIATIONS

101-262.000-701.080	WAGES - OVERTIME	2,093		267	
101-262.000-701.200	WAGES - PER DIEM		5,000	5,000	
101-262.000-715.001	BENEFITS - FICA	102		19	
101-262.000-715.100	BENEFITS - HEALTH INSURANCE	458		125	
101-262.000-715.275	BENEFITS - LIFE INSURANCE	10		2	
101-262.000-715.500	BENEFITS - WORKERS COMP	3		1	
101-262.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	136		26	
101-262.000-726.001	SUPPLIES - OFFICE	190,380	45,000	45,000	150,000
101-262.000-850.910	OPERATING - TRAVEL	109	500	500	
TOTAL APPROPRIATIONS		193,291	50,500	50,940	150,000

Dept 262.001 - ELECTIONS - REIMBURSABLE					

ESTIMATED REVENUES

101-262.001-671.400	REIMBURSEMENTS	32,915			
TOTAL ESTIMATED REVENUES		32,915			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 265.000 - BUILDINGS & GROUNDS					
ESTIMATED REVENUES					
101-265.000-671.000	OTHER REVENUE	557		1,834	
TOTAL ESTIMATED REVENUES		557		1,834	
APPROPRIATIONS					
101-265.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	70,978	73,500	73,500	63,351
101-265.000-701.011	WAGES-CLASSIFIED-JANITORIAL	97,123	115,500	115,500	113,519
101-265.000-701.012	WAGES-JANITORIAL MANAGEMENT	16,771	50,000	50,000	48,691
101-265.000-701.020	WAGES - CLASSIFIED, SUPPORT	192,425	154,000	154,000	198,258
101-265.000-701.080	WAGES - OVERTIME	2,928	2,500	2,500	1,020
101-265.000-701.097	WAGES - PAID TIME OUT	12,758	2,700	7,340	2,754
101-265.000-715.001	BENEFITS - FICA	28,297	30,500	30,500	32,711
101-265.000-715.100	BENEFITS - HEALTH INSURANCE	129,404	161,500	161,500	127,800
101-265.000-715.270	BENEFITS - HSA EMPLOYER	9,000	9,000	10,200	7,800
101-265.000-715.275	BENEFITS - LIFE INSURANCE	3,975	4,311	4,311	4,467
101-265.000-715.500	BENEFITS - WORKERS COMP	12,018	15,500	15,500	16,741
101-265.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	11,878	22,000	22,000	15,399
101-265.000-726.001	SUPPLIES - OFFICE	9,503	12,500	12,500	10,000
101-265.000-726.005	SUPPLIES - EQUIPMENT	226	1,500	1,500	
101-265.000-726.150	SUPPLIES - UNIFORMS			138	1,500
101-265.000-726.800	SUPPLIES - BUILDING MAINTENANCE	71,047	71,000	71,000	97,000
101-265.000-726.801	SUPPLIES - JANITORIAL	41,684	50,000	50,000	50,000
101-265.000-726.803	SUPPLIES - GROUNDS	735	400	2,831	
101-265.000-726.804	SUPPLIES - JAIL MAINTENANCE	22,499	6,500	12,176	
101-265.000-726.805	SUPPLIES-BM ADMIN BUILDING	1,503	1,000	1,602	
101-265.000-726.806	SUPPLIES-BM AIRPORT	2,645	500	7,007	
101-265.000-726.807	SUPPLIES-BM ANIMAL SHELTER	21,249	10,000	10,000	
101-265.000-726.808	SUPPLIES-BM BUILDINGS AND GROUNDS	522	500	659	
101-265.000-726.809	SUPPLIES-BM BERTHA BROCK PARK	1,893	1,000	1,000	
101-265.000-726.810	SUPPLIES-BM CENTRAL DISPATCH	1,879	500	756	
101-265.000-726.811	SUPPLIES-BM CLERKS OFFICE	135	500	500	
101-265.000-726.812	SUPPLIES-BM COA	1,254	500	500	
101-265.000-726.813	SUPPLIES-BM COURTHOUSE	10,879	10,000	10,000	
101-265.000-726.814	SUPPLIES-BM HEALTH DEPARTMENT	2,542	500	591	
101-265.000-726.815	SUPPLIES-BM SHERIFFS OFFICE	202		36	
101-265.000-726.816	SUPPLIES-BM MAINTENANCE GARAGE	498	750	1,135	
101-265.000-726.817	SUPPLIES-BM MSU BUILDING	635	750	750	
101-265.000-726.818	SUPPLIES-BM PUBLIC DEFENDERS OFFICE	210	250	250	
101-265.000-726.820	SUPPLIES-BM DISTRICT COURT	257	500	723	
101-265.000-726.900	SUPPLIES - VEHICLE	3,694	2,000	2,000	2,000
101-265.000-726.910	SUPPLIES - GASOLINE	10,524	7,000	7,000	7,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
101-265.000-726.910-JANITORG	SUPPLIES - GASOLINE	186		644	
101-265.000-801.005	SERVICES - EQUIPMENT MAINTENANCE			1,140	
101-265.000-801.100	SERVICES - CONTRACTUAL	40,953	30,500	53,565	35,000
101-265.000-801.801	SERVICES - JANITORIAL	905	2,000	2,000	
101-265.000-801.809	SERVICES -LAWN MAINTENANCE	760			
101-265.000-801.810	SERVICES - TRASH REMOVAL	9,373	9,340	9,340	10,200
101-265.000-801.811	SERVICES - SNOW REMOVAL	15,015	20,000	20,000	17,000
101-265.000-850.001	OPERATING - POSTAGE	4,978	3,163	3,203	4,500
101-265.000-850.301	OPERATING - TELEPHONE			1,426	2,200
101-265.000-850.800	OPERATING - UTILITIES	221,192	260,000	260,000	230,000
101-265.000-850.810	OPERATING - UTILITIES, WATER & SEWER	60,745	45,000	53,439	60,000
101-265.000-850.910	OPERATING - TRAVEL			21	250
TOTAL APPROPRIATIONS		1,147,877	1,189,164	1,246,283	1,159,161

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 267.000 - PROSECUTING ATTORNEY

ESTIMATED REVENUES

101-267.000-539.108	INMATE TRIAL/ATTORNEY REIMBURSEMENT	14,797	10,000	15,117	11,000
101-267.000-539.113	ABUSE/NEGLECT SERVICES	8,933	15,000	15,000	10,000
101-267.000-539.121	ATTORNEY REIMB LOCAL UNITS	425	100	6,825	5,500
101-267.000-600.214	DNA FEE	150	100	195	150
101-267.000-671.404	OUIL-QUID REIMBURSEMENT	13,270	12,000	12,000	12,000

TOTAL ESTIMATED REVENUES

37,575	37,200	49,137	38,650

APPROPRIATIONS

101-267.000-701.020	WAGES - CLASSIFIED, SUPPORT	435,546	429,600	429,600	511,308
101-267.000-701.070	WAGES - ELECTED OFFICIALS	132,542	134,000	134,000	133,341
101-267.000-701.097	WAGES - PAID TIME OUT	6,780	3,000	17,336	3,060
101-267.000-715.001	BENEFITS - FICA	43,313	43,450	43,450	49,550
101-267.000-715.100	BENEFITS - HEALTH INSURANCE	49,034	51,500	60,426	88,700
101-267.000-715.270	BENEFITS - HSA EMPLOYER	3,000	3,000	4,200	4,800
101-267.000-715.275	BENEFITS - LIFE INSURANCE	4,953	5,500	5,500	6,087
101-267.000-715.500	BENEFITS - WORKERS COMP	1,317	1,350	1,350	1,497
101-267.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	32,425	34,700	34,700	33,973
101-267.000-726.001	SUPPLIES - OFFICE	2,985	4,500	4,500	2,000
101-267.000-726.500	SUPPLIES - LAW BOOKS	1,960	2,200	2,200	2,000
101-267.000-801.050	SERVICES - CONSULTANTS	5,890	4,500	4,500	4,500
101-267.000-850.001	OPERATING - POSTAGE	1,008	700	700	500
101-267.000-850.199	OPERATING - MEMBERSHIPS	6,609	6,610	6,610	8,000
101-267.000-850.301	OPERATING - TELEPHONE	993	1,100	1,100	1,100
101-267.000-850.910	OPERATING - TRAVEL	1,107	4,000	4,000	3,500

TOTAL APPROPRIATIONS

729,462	729,710	754,172	853,916

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 267.001 - PROSECUTING ATTORNEY - CRIME VICTIMS					

ESTIMATED REVENUES

101-267.001-539.107	VICTIMS RIGHTS ACT	73,047	86,793	86,793	80,026
TOTAL ESTIMATED REVENUES		73,047	86,793	86,793	80,026

APPROPRIATIONS

101-267.001-701.020	WAGES - CLASSIFIED, SUPPORT	60,561	58,650	58,650	60,275
101-267.001-701.097	WAGES - PAID TIME OUT	1,114			
101-267.001-715.001	BENEFITS - FICA	4,670	4,500	4,500	4,611
101-267.001-715.275	BENEFITS - LIFE INSURANCE	582	625	625	635
101-267.001-715.500	BENEFITS - WORKERS COMP	173	160	160	169
101-267.001-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,860	5,650	5,650	5,786
101-267.001-726.001	SUPPLIES - OFFICE	2,077	11,226	11,226	3,500
101-267.001-726.914	SUPPLIES - ANCILLARY VICTIM NEEDS	99	2,382	2,382	2,000
101-267.001-850.001	OPERATING - POSTAGE	253	1,300	1,300	250
101-267.001-850.301	OPERATING - TELEPHONE		800	800	800
101-267.001-850.910	OPERATING - TRAVEL	525	1,500	1,500	2,000
TOTAL APPROPRIATIONS		75,914	86,793	86,793	80,026

Dept 267.002 - PROSECUTING ATTORNEY - FAMILY SUPPORT

ESTIMATED REVENUES

101-267.002-539.104	COOPERATIVE REIMBURSEMENT PROGRAM	103,726	90,000	90,000	90,000
TOTAL ESTIMATED REVENUES		103,726	90,000	90,000	90,000

APPROPRIATIONS

101-267.002-701.020	WAGES - CLASSIFIED, SUPPORT	52,865	58,100	58,100	59,252
101-267.002-701.097	WAGES - PAID TIME OUT	2,175		2,234	
101-267.002-715.001	BENEFITS - FICA	4,090	4,500	4,500	4,533
101-267.002-715.100	BENEFITS - HEALTH INSURANCE	8,311	8,725	8,725	9,600
101-267.002-715.270	BENEFITS - HSA EMPLOYER	600	600	600	600
101-267.002-715.275	BENEFITS - LIFE INSURANCE	526	580	580	626
101-267.002-715.500	BENEFITS - WORKERS COMP	151	170	170	166
101-267.002-715.801	BENEFITS - RETIREMENT, COUNTY PLAN		2,905	2,905	
101-267.002-726.001	SUPPLIES - OFFICE	3,243	2,500	2,500	2,500
101-267.002-801.050	SERVICES - CONSULTANTS	7,018	6,000	6,000	6,000
101-267.002-850.001	OPERATING - POSTAGE	254	700	700	500
101-267.002-850.910	OPERATING - TRAVEL	886	1,500	1,500	1,200
TOTAL APPROPRIATIONS		80,119	86,280	88,514	84,977

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 268.000 - REGISTER OF DEEDS

ESTIMATED REVENUES

101-268.000-600.200	FEES	263,870	250,000	250,000	250,000
101-268.000-600.215	COUNTY TRANSFER TAX	264,950	200,000	277,358	225,000
101-268.000-630.000	PASSPORT FEES	517		5,236	3,500

TOTAL ESTIMATED REVENUES		529,337	450,000	532,594	478,500

APPROPRIATIONS

101-268.000-701.020	WAGES - CLASSIFIED, SUPPORT	69,990	78,700	78,700	91,989
101-268.000-701.070	WAGES - ELECTED OFFICIALS	71,681	72,500	72,500	73,940
101-268.000-701.097	WAGES - PAID TIME OUT	10,875	3,000	3,000	3,060
101-268.000-715.001	BENEFITS - FICA	10,551	11,800	11,800	12,928
101-268.000-715.100	BENEFITS - HEALTH INSURANCE	45,519	50,605	50,605	55,343
101-268.000-715.270	BENEFITS - HSA EMPLOYER	2,400	2,400	2,400	2,400
101-268.000-715.275	BENEFITS - LIFE INSURANCE	1,641	1,700	1,700	1,723
101-268.000-715.500	BENEFITS - WORKERS COMP	460	450	450	513
101-268.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	13,382	11,400	11,400	11,698
101-268.000-726.001	SUPPLIES - OFFICE	2,220	5,500	5,500	3,000
101-268.000-726.002	SUPPLIES - STATIONARY & FORMS		600	600	600
101-268.000-850.001	OPERATING - POSTAGE	1,215	1,200	1,200	600
101-268.000-850.910	OPERATING - TRAVEL	3,501	2,500	3,118	4,000

TOTAL APPROPRIATIONS		233,435	242,355	242,973	261,794

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 275.000 - DRAIN COMMISSIONER					
APPROPRIATIONS					
101-275.000-701.020	WAGES - CLASSIFIED, SUPPORT	51,784	52,411	52,411	53,464
101-275.000-701.070	WAGES - ELECTED OFFICIALS	71,681	72,500	72,500	73,940
101-275.000-701.097	WAGES - PAID TIME OUT	4,785	4,200	4,200	4,284
101-275.000-715.001	BENEFITS - FICA	8,941	9,900	9,900	10,074
101-275.000-715.100	BENEFITS - HEALTH INSURANCE	42,388	44,500	44,500	48,700
101-275.000-715.270	BENEFITS - HSA EMPLOYER	2,400	2,400	2,400	2,400
101-275.000-715.275	BENEFITS - LIFE INSURANCE	1,235	1,350	1,350	1,335
101-275.000-715.500	BENEFITS - WORKERS COMP	1,100	1,150	1,150	1,111
101-275.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	8,945	9,100	9,100	8,830
101-275.000-726.001	SUPPLIES - OFFICE	156	500	500	500
101-275.000-726.430	SUPPLIES - SOFTWARE	4,862	6,000	6,000	6,300
101-275.000-726.910	SUPPLIES - GASOLINE	1,363		4,191	
101-275.000-850.001	OPERATING - POSTAGE	155	300	300	300
101-275.000-850.301	OPERATING - TELEPHONE	561	600	600	600
101-275.000-850.910	OPERATING - TRAVEL	6,538	8,500	8,500	7,500
TOTAL APPROPRIATIONS			206,894	213,411	217,602
					219,338

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 277.000 - ABSTRACTING

ESTIMATED REVENUES

101-277.000-600.200	FEEs	6,245	9,000	9,444	6,000

TOTAL ESTIMATED REVENUES		6,245	9,000	9,444	6,000

APPROPRIATIONS

101-277.000-701.020	WAGES - CLASSIFIED, SUPPORT	36,307	37,020	37,020	37,759
101-277.000-715.001	BENEFITS - FICA	2,543	2,850	2,850	2,889
101-277.000-715.100	BENEFITS - HEALTH INSURANCE	18,286	19,200	19,200	21,000
101-277.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200
101-277.000-715.275	BENEFITS - LIFE INSURANCE	6			
101-277.000-715.500	BENEFITS - WORKERS COMP	104	104	104	106

TOTAL APPROPRIATIONS		58,446	60,374	60,374	62,954

Dept 278.000 - REMONUMENTATION

ESTIMATED REVENUES

101-278.000-539.004	REMONUMENTATION	52,874	52,000	52,000	54,200

TOTAL ESTIMATED REVENUES		52,874	52,000	52,000	54,200

APPROPRIATIONS

101-278.000-726.052	SUPPLIES - REMONUMENTATION		500	500	
101-278.000-801.050	SERVICES - CONSULTANTS	5,200	2,500	2,500	5,200
101-278.000-801.052	SERVICES - ADMINISTRATIVE	1,000	1,000	1,000	1,000
101-278.000-801.100	SERVICES - CONTRACTUAL	43,655	48,000	48,000	48,000

TOTAL APPROPRIATIONS		49,855	52,000	52,000	54,200

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 292.000 - FLEET MAINTENANCE

ESTIMATED REVENUES

101-292.000-671.400	REIMBURSEMENTS	1,596			

TOTAL ESTIMATED REVENUES

1,596

APPROPRIATIONS

101-292.000-701.060	WAGES - NON-CLASSIFIED	585			
101-292.000-701.080	WAGES - OVERTIME	9,302	14,154	14,154	11,301
101-292.000-715.001	BENEFITS - FICA	760	1,280	1,280	865
101-292.000-715.500	BENEFITS - WORKERS COMP	210	489	489	331
101-292.000-726.900	SUPPLIES - VEHICLE	12,065	18,000	18,000	15,000
101-292.000-801.900	SERVICES - VEHICLE MAINTENANCE	13,652	10,000	10,000	10,000
101-292.000-850.820	OPERATING - RENT/LEASE				4,800

TOTAL APPROPRIATIONS

36,574

43,923

43,923

42,297

Dept 294.000 - COMMUNICATIONS

APPROPRIATIONS

101-294.000-850.300	OPERATING - COMMUNICATIONS	8,918	2,250	2,760	2,800
101-294.000-850.301	OPERATING - TELEPHONE	28,763	40,000	40,000	32,000

TOTAL APPROPRIATIONS

37,681

42,250

42,760

34,800

Dept 295.000 - MEMBERSHIPS

APPROPRIATIONS

101-295.000-850.199	OPERATING - MEMBERSHIPS	4,342	4,350	4,612	4,350

TOTAL APPROPRIATIONS

4,342

4,350

4,612

4,350

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 301.000 - SHERIFF - ADMINISTRATION

ESTIMATED REVENUES

101-301.000-439.001	MARIJUANA TAX	1,381	1,381	2,501	2,000
101-301.000-450.752	PISTOL PERMITS	6,225	6,000	6,000	5,000
101-301.000-600.200	FEES	13,003	10,800	11,773	11,000
TOTAL ESTIMATED REVENUES		20,609	18,181	20,274	18,000

APPROPRIATIONS

101-301.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	95,089	96,500	96,500	98,160
101-301.000-701.020	WAGES - CLASSIFIED, SUPPORT	114,431	113,982	113,982	117,460
101-301.000-701.070	WAGES - ELECTED OFFICIALS	112,218	113,690	113,690	115,754
101-301.000-701.097	WAGES - PAID TIME OUT	11,642	7,000	7,000	7,140
101-301.000-715.001	BENEFITS - FICA	24,572	25,540	25,540	25,896
101-301.000-715.100	BENEFITS - HEALTH INSURANCE	67,744	71,000	71,000	76,300
101-301.000-715.270	BENEFITS - HSA EMPLOYER	4,777	3,600	3,600	3,600
101-301.000-715.275	BENEFITS - LIFE INSURANCE	2,799	3,085	3,085	3,182
101-301.000-715.500	BENEFITS - WORKERS COMP	7,369	7,350	7,350	7,495
101-301.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,411	4,725	4,725	2,805
101-301.000-715.825	BENEFITS - MERS, ADMINISTRATION	55,990	61,000	61,000	61,800
101-301.000-726.001	SUPPLIES - OFFICE	3,037	3,000	3,000	3,000
101-301.000-726.002	SUPPLIES - STATIONARY & FORMS	1,619	1,600	1,600	1,600
101-301.000-850.001	OPERATING - POSTAGE	1,247	1,500	1,500	1,500
101-301.000-850.370	OPERATING - WIRELESS	18,451	18,500	18,500	18,500
101-301.000-850.910	OPERATING - TRAVEL	1,902	2,000	2,244	2,000
101-301.000-955.990	OTHER - MISCELLANEOUS	8,094			
TOTAL APPROPRIATIONS		535,392	534,072	534,316	546,192

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 301.001 - SHERIFF - UNIFORMED SERVICES					
ESTIMATED REVENUES					
101-301.001-539.305	LIQUOR INSPECTION	13,518	13,000	13,000	13,000
101-301.001-600.450	ROAD PATROL SERVICES	261,276	271,884	271,884	300,000
101-301.001-671.000	OTHER REVENUE	11,536			
101-301.001-671.400	REIMBURSEMENTS	2,310	3,000	3,000	3,000
101-301.001-671.404	OUIL-QUID REIMBURSEMENT	2,100	2,500	2,500	2,500
TOTAL ESTIMATED REVENUES		290,740	290,384	290,384	318,500
APPROPRIATIONS					
101-301.001-701.051	WAGES - UNION, DEPUTIES	790,073	1,056,630	1,056,630	903,356
101-301.001-701.053	WAGES - UNION, COMMAND OFFICERS	433,251	322,400	338,062	408,268
101-301.001-701.080	WAGES - OVERTIME	146,453	125,000	125,000	125,000
101-301.001-701.097	WAGES - PAID TIME OUT	19,222	8,000	65,335	51,000
101-301.001-715.001	BENEFITS - FICA	100,971	120,000	120,000	113,995
101-301.001-715.100	BENEFITS - HEALTH INSURANCE	312,608	361,500	361,500	400,400
101-301.001-715.270	BENEFITS - HSA EMPLOYER	17,108	19,125	19,946	17,280
101-301.001-715.275	BENEFITS - LIFE INSURANCE	12,048	14,800	14,800	13,492
101-301.001-715.500	BENEFITS - WORKERS COMP	44,667	47,550	47,550	43,529
101-301.001-715.820	BENEFITS - MERS, JAIL OFFICERS & CLERKS	207			
101-301.001-715.822	BENEFITS - MERS, DEPUTIES	126,577	186,000	186,000	175,215
101-301.001-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	441,779	67,500	78,789	92,939
101-301.001-726.005	SUPPLIES - EQUIPMENT	16,371	15,000	15,000	15,000
101-301.001-726.150	SUPPLIES - UNIFORMS	15,338	15,000	15,000	15,000
101-301.001-726.350	SUPPLIES - RADIO	1,302	1,500	1,500	25,000
101-301.001-726.910	SUPPLIES - GASOLINE	106,651	95,000	95,000	95,000
101-301.001-801.150	SERVICES - DRY CLEANING	1,954	3,000	3,000	3,000
101-301.001-850.153	OPERATING - TRAINING	4,505	5,000	5,000	5,000
101-301.001-850.153-CPETRAIN	OPERATING - TRAINING			3,010	
101-301.001-850.360	OPERATING - PAGERS	200	250	250	250
TOTAL APPROPRIATIONS		2,591,285	2,463,255	2,551,372	2,502,724

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 301.010 - SHERIFF - SPECIALTY TEAMS					
APPROPRIATIONS					
101-301.010-726.000	SUPPLIES - SPECIALTY TEAMS				10,000
TOTAL APPROPRIATIONS					10,000
Dept 301.011 - SHERIFF - ACT 302 TRAINING GRANT					
ESTIMATED REVENUES					
101-301.011-539.306	ACT 302 CRIMINAL JUSTICE TRAINING	8,047	4,200	9,377	8,000
TOTAL ESTIMATED REVENUES		8,047	4,200	9,377	8,000
APPROPRIATIONS					
101-301.011-850.153	OPERATING - TRAINING	4,860	4,200	4,383	8,000
TOTAL APPROPRIATIONS		4,860	4,200	4,383	8,000
Dept 301.021 - SHERIFF-ACADEMY					
ESTIMATED REVENUES					
101-301.021-539.314	MCOLES TRAINING GRANT	24,000	20,000	40,000	
TOTAL ESTIMATED REVENUES		24,000	20,000	40,000	
APPROPRIATIONS					
101-301.021-701.052	WAGES - UNION, JAIL OFFICERS & CLERKS	15,169	13,734		
101-301.021-701.080	WAGES - OVERTIME	269	200		
101-301.021-715.001	BENEFITS - FICA	1,149	1,051		
101-301.021-715.100	BENEFITS - HEALTH INSURANCE	2,700	4,363		
101-301.021-715.275	BENEFITS - LIFE INSURANCE	166	238		
101-301.021-715.500	BENEFITS - WORKERS COMP	530	465		
101-301.021-715.820	BENEFITS - MERS, JAIL OFFICERS & CLERKS	1,236	1,167		
101-301.021-715.822	BENEFITS - MERS, DEPUTIES	102			
101-301.021-850.153	OPERATING - TRAINING	9,000	13,000	19,745	
TOTAL APPROPRIATIONS		30,321	34,218	19,745	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 311.000 - CMET					

ESTIMATED REVENUES

101-311.000-671.400	REIMBURSEMENTS	1,000	1,000		
TOTAL ESTIMATED REVENUES		1,000	1,000		

APPROPRIATIONS

101-311.000-701.051	WAGES - UNION, DEPUTIES	62,582	68,700	68,700	68,613
101-311.000-701.080	WAGES - OVERTIME	177	1,000	2,387	2,040
101-311.000-701.097	WAGES - PAID TIME OUT	1,268	1,000	1,294	1,326
101-311.000-715.001	BENEFITS - FICA	4,562	5,500	5,500	5,506
101-311.000-715.100	BENEFITS - HEALTH INSURANCE	16,987	19,200	19,200	21,300
101-311.000-715.270	BENEFITS - HSA EMPLOYER	900	900	900	900
101-311.000-715.275	BENEFITS - LIFE INSURANCE	594	790	790	713
101-311.000-715.500	BENEFITS - WORKERS COMP	2,161	2,300	2,300	2,299
101-311.000-715.822	BENEFITS - MERS, DEPUTIES	8,872	12,500	12,500	12,254
101-311.000-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	2,500	2,500	2,500	
TOTAL APPROPRIATIONS		100,603	114,390	116,071	114,951

Dept 331.000 - MARINE SAFETY					

ESTIMATED REVENUES

101-331.000-501.000	FEDERAL GRANTS	4,500	5,300	5,300	3,250
TOTAL ESTIMATED REVENUES		4,500	5,300	5,300	3,250

APPROPRIATIONS

101-331.000-701.051	WAGES - UNION, DEPUTIES	3,680	3,778	3,778	1,980
101-331.000-715.001	BENEFITS - FICA	282	290	290	118
101-331.000-715.500	BENEFITS - WORKERS COMP	127	130	130	52
101-331.000-726.004	SUPPLIES - MARINE	252	500	500	500
101-331.000-726.910	SUPPLIES - GASOLINE	159	600	600	600
101-331.000-970.000	CAPITAL OUTLAY	90,408			
TOTAL APPROPRIATIONS		94,908	5,298	5,298	3,250

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 333.000 - SECONDARY ROAD PATROL

ESTIMATED REVENUES

101-333.000-539.301	SECONDARY ROAD PATROL	104,887	148,676	148,676	111,000
TOTAL ESTIMATED REVENUES		104,887	148,676	148,676	111,000

APPROPRIATIONS

101-333.000-701.051	WAGES - UNION, DEPUTIES	55,743	69,500	69,500	67,912
101-333.000-701.080	WAGES - OVERTIME	9,353	4,500	13,004	11,000
101-333.000-715.001	BENEFITS - FICA	5,097	6,000	6,000	6,054
101-333.000-715.100	BENEFITS - HEALTH INSURANCE	7,745	8,725	8,725	9,600
101-333.000-715.270	BENEFITS - HSA EMPLOYER	900	900	900	900
101-333.000-715.275	BENEFITS - LIFE INSURANCE	526	750	750	707
101-333.000-715.500	BENEFITS - WORKERS COMP	2,075	2,350	2,504	2,275
101-333.000-715.822	BENEFITS - MERS, DEPUTIES	9,865	12,500	13,502	12,129
101-333.000-726.005	SUPPLIES - EQUIPMENT	15,200	9,000	9,000	9,000
TOTAL APPROPRIATIONS		106,504	114,225	123,885	119,577

Dept 351.000 - JAIL

ESTIMATED REVENUES

101-351.000-600.200	FEES	5,169	2,000	3,300	3,000
101-351.000-600.218	SEX OFFENDER REGISTRATION FEE	1,640	3,500	3,500	2,500
101-351.000-600.601	INMATE STORES	27,433	30,000	30,000	25,000
101-351.000-664.000	INTEREST AND DIVIDENDS			5	
101-351.000-671.000	OTHER REVENUE	950	500	634	750
101-351.000-671.400	REIMBURSEMENTS	81,841	65,000	146,773	90,000
101-351.000-671.450	JAIL INMATE REIMBURSEMENT	33,224	50,000	50,000	25,000
101-351.000-671.451	JAIL TELEPHONE REIMBURSEMENT	185,122	150,000	150,000	150,000
TOTAL ESTIMATED REVENUES		335,379	301,000	384,212	296,250

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
APPROPRIATIONS					
101-351.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	79,688	81,000	81,000	82,262
101-351.000-701.052	WAGES - UNION, JAIL OFFICERS & CLERKS	906,940	1,215,000	1,215,000	1,507,033
101-351.000-701.055	WAGES - UNION, CORRECTIONS COMMAND	239,957	261,693	261,693	308,573
101-351.000-701.080	WAGES - OVERTIME	327,279	200,000	200,000	204,000
101-351.000-701.097	WAGES - PAID TIME OUT	18,280	8,000	12,987	8,160
101-351.000-701.099	WAGES - OTHER	6,000	16,000	16,000	15,000
101-351.000-715.001	BENEFITS - FICA	114,450	145,000	145,000	145,187
101-351.000-715.100	BENEFITS - HEALTH INSURANCE	337,637	463,350	463,350	378,500
101-351.000-715.270	BENEFITS - HSA EMPLOYER	24,300	24,300	25,800	21,300
101-351.000-715.275	BENEFITS - LIFE INSURANCE	11,766	17,908	17,908	14,318
101-351.000-715.500	BENEFITS - WORKERS COMP	48,384	52,750	52,750	42,849
101-351.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN			5	
101-351.000-715.820	BENEFITS - MERS, JAIL OFFICERS & CLERKS	124,400	128,000	128,000	151,771
101-351.000-715.822	BENEFITS - MERS, DEPUTIES			376	
101-351.000-715.825	BENEFITS - MERS, ADMINISTRATION	20,930	23,000	23,000	23,766
101-351.000-726.001	SUPPLIES - OFFICE	755	800	800	800
101-351.000-726.002	SUPPLIES - STATIONARY & FORMS	70	100	100	100
101-351.000-726.150	SUPPLIES - UNIFORMS	8,748	15,000	15,000	15,000
101-351.000-726.600	SUPPLIES - MEDICAL	133,481	60,000	82,482	100,000
101-351.000-726.701	SUPPLIES - KITCHEN	2,582	6,500	6,500	5,500
101-351.000-726.703	SUPPLIES - CLOTHING/BEDDING	7,996	8,000	8,000	8,000
101-351.000-726.705	SUPPLIES - INMATE STORES	94,631	75,000	75,000	75,000
101-351.000-726.800	SUPPLIES - BUILDING MAINTENANCE	2,755	3,000	3,000	2,500
101-351.000-726.804	SUPPLIES - JAIL MAINTENANCE	1,581			
101-351.000-801.005	SERVICES - EQUIPMENT MAINTENANCE	922	1,500	1,500	1,500
101-351.000-801.100	SERVICES - CONTRACTUAL	231,557	282,000	282,000	250,000
101-351.000-801.150	SERVICES - DRY CLEANING	3,791	3,000	3,000	3,000
101-351.000-801.600	SERVICES - MEDICAL DOCTOR	479,320	400,000	400,000	400,000
101-351.000-850.001	OPERATING - POSTAGE	11			
101-351.000-850.153	OPERATING - TRAINING	3,040	8,000	8,588	8,000
101-351.000-850.910	OPERATING - TRAVEL	630	2,500	2,500	2,500
101-351.000-955.005	OTHER - EQUIPMENT RENTAL	1,695	2,000	2,000	2,000
TOTAL APPROPRIATIONS		3,233,576	3,503,401	3,533,339	3,776,619

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 426.000 - EMERGENCY MANAGEMENT					

ESTIMATED REVENUES

101-426.000-501.400	FEDERAL GRANT - REIMBURSEMENT	22,457		21,000	
101-426.000-539.303	EMERGENCY SERVICES			11,370	22,740
TOTAL ESTIMATED REVENUES		22,457		32,370	22,740

APPROPRIATIONS

101-426.000-701.020	WAGES - CLASSIFIED, SUPPORT	56,884	56,500	56,500	62,154
101-426.000-701.080	WAGES - OVERTIME	475	1,000	1,000	500
101-426.000-715.001	BENEFITS - FICA	4,264	4,390	4,390	4,755
101-426.000-715.100	BENEFITS - HEALTH INSURANCE	18,304	18,980	18,980	22,200
101-426.000-715.270	BENEFITS - HSA EMPLOYER	892	675	675	720
101-426.000-715.275	BENEFITS - LIFE INSURANCE	596	590	590	627
101-426.000-715.500	BENEFITS - WORKERS COMP	2,014	1,890	1,890	442
101-426.000-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	12,403	10,325	10,325	11,101
101-426.000-726.001	SUPPLIES - OFFICE		500	836	1,000
101-426.000-726.350	SUPPLIES - RADIO		500	500	500
101-426.000-850.153	OPERATING - TRAINING		1,000	1,000	1,000
101-426.000-850.301	OPERATING - TELEPHONE	579	600	600	500
101-426.000-850.910	OPERATING - TRAVEL	123	300	631	350
101-426.000-955.100	OTHER - REIMBURSEABLE	43,457			
TOTAL APPROPRIATIONS		139,991	97,250	97,917	105,849

Dept 426.001 - EM - LEPC

ESTIMATED REVENUES

101-426.001-539.304	LEPC	1,280			
TOTAL ESTIMATED REVENUES		1,280			

APPROPRIATIONS

101-426.001-726.001	SUPPLIES - OFFICE	650	550	1,026	550
TOTAL APPROPRIATIONS		650	550	1,026	550

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 430.000 - ANIMAL CONTROL					
ESTIMATED REVENUES					
101-430.000-450.501	DOG LICENSE	79,905	80,000	80,000	80,000
TOTAL ESTIMATED REVENUES		79,905	80,000	80,000	80,000
APPROPRIATIONS					
101-430.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	58,395	62,045	62,045	64,030
101-430.000-701.020	WAGES - CLASSIFIED, SUPPORT	136,057	150,950	150,950	131,579
101-430.000-701.097	WAGES - PAID TIME OUT	3,207	1,500	9,420	1,530
101-430.000-715.001	BENEFITS - FICA	14,129	16,500	16,500	15,081
101-430.000-715.100	BENEFITS - HEALTH INSURANCE	50,699	53,225	53,225	58,200
101-430.000-715.270	BENEFITS - HSA EMPLOYER	3,000	3,000	3,000	3,000
101-430.000-715.275	BENEFITS - LIFE INSURANCE	1,375	1,511	1,511	1,698
101-430.000-715.500	BENEFITS - WORKERS COMP	2,682	3,000	3,000	2,660
101-430.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN		3,102	3,102	4,241
101-430.000-726.001	SUPPLIES - OFFICE		100	100	50
101-430.000-726.002	SUPPLIES - STATIONARY & FORMS	230	750	1,797	1,200
101-430.000-726.150	SUPPLIES - UNIFORMS	495	1,300	1,300	1,100
101-430.000-726.601	SUPPLIES - PHARMACEUTICAL			789	
101-430.000-726.610	SUPPLIES - ANIMAL DISPOSAL	1,753	1,500	1,500	
101-430.000-726.910	SUPPLIES - GASOLINE	2,836	2,500	2,500	2,500
101-430.000-801.900	SERVICES - VEHICLE MAINTENANCE	21		88	
101-430.000-850.153	OPERATING - TRAINING			790	800
101-430.000-850.301	OPERATING - TELEPHONE	812	1,000	1,000	600
101-430.000-850.370	OPERATING - WIRELESS	660	700	1,030	800
TOTAL APPROPRIATIONS		276,351	302,683	313,647	289,069

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 430.001 - ANIMAL SHELTER

ESTIMATED REVENUES

101-430.001-539.000	STATE GRANTS	5,000			
101-430.001-600.200	FEES	1,030	1,000	1,000	100
101-430.001-674.000-DONATION	CONTRIBUTIONS AND DONATIONS	30,000			
TOTAL ESTIMATED REVENUES		36,030	1,000	1,000	100

APPROPRIATIONS

101-430.001-726.609	SUPPLIES - ANIMAL MEDICAL	38,565	20,000	20,000	
101-430.001-726.609-DONATION	SUPPLIES - ANIMAL MEDICAL	20,688			
101-430.001-726.620	SUPPLIES - BEDDING TOYS ETC	16,144	10,000	10,000	
101-430.001-726.702	SUPPLIES - FOOD	4,643	4,000	4,000	
101-430.001-726.801-EQ-19-02	SUPPLIES - JANITORIAL		1		
101-430.001-801.100	SERVICES - CONTRACTUAL	12,342		121	
101-430.001-801.100-DONATION	SERVICES - CONTRACTUAL	10,110			
101-430.001-801.800	SERVICES - BUILDING MAINTENANCE			1,161	
101-430.001-850.001	OPERATING - POSTAGE	985	100	2,514	100
101-430.001-850.006	OPERATING - LICENSE FEE	137	200	200	200
101-430.001-850.153	OPERATING - TRAINING			546	
101-430.001-850.301	OPERATING - TELEPHONE	812	1,000	1,000	800
101-430.001-850.800	OPERATING - UTILITIES	15,980	18,000	22,720	18,000
TOTAL APPROPRIATIONS		120,406	53,301	62,262	19,100

Dept 430.003 - ANIMAL SHELTER - REIMBURSEABLE

ESTIMATED REVENUES

101-430.003-671.455	MEDICAL REIMBURSEMENT	59,962	50,000	50,000	50,000
TOTAL ESTIMATED REVENUES		59,962	50,000	50,000	50,000

APPROPRIATIONS

101-430.003-801.609	SERVICES - VETERINARIAN	46,746	50,000	78,947	50,000
TOTAL APPROPRIATIONS		46,746	50,000	78,947	50,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 441.000 - BOARD OF PUBLIC WORKS					

APPROPRIATIONS

101-441.000-701.200	WAGES - PER DIEM		500		
101-441.000-715.001	BENEFITS - FICA		40		
TOTAL APPROPRIATIONS			540		

Dept 445.000 - DRAIN AT-LARGE

APPROPRIATIONS

101-445.000-999.801	TRANSFER TO DRAIN FUND	103,472	74,364	74,364	80,741
TOTAL APPROPRIATIONS		103,472	74,364	74,364	80,741

Dept 631.000 - SUBSTANCE ABUSE

APPROPRIATIONS

101-631.000-955.999	OTHER - APPROPRIATION	86,764	89,500	88,386	90,000
TOTAL APPROPRIATIONS		86,764	89,500	88,386	90,000

Dept 648.000 - MEDICAL EXAMINER

APPROPRIATIONS

101-648.000-801.622	SERVICES - BODY TRANSPORT	5,576	13,000		
101-648.000-801.623	SERVICES - AUTOPSIES	185,505	185,505	226,316	245,000
TOTAL APPROPRIATIONS		191,081	198,505	226,316	245,000

Dept 649.000 - MENTAL HEALTH

APPROPRIATIONS

101-649.000-955.999	OTHER - APPROPRIATION	163,000	163,000	163,000	163,000
TOTAL APPROPRIATIONS		163,000	163,000	163,000	163,000

Dept 670.000 - SOCIAL SERVICES

APPROPRIATIONS

101-670.000-955.999	OTHER - APPROPRIATION	10,492	10,000	10,000	11,000
TOTAL APPROPRIATIONS		10,492	10,000	10,000	11,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 675.000 - AREA AGENCY ON AGING

APPROPRIATIONS

101-675.000-955.999	OTHER - APPROPRIATION	2,182		2,200	2,200
TOTAL APPROPRIATIONS		2,182		2,200	2,200

Dept 681.000 - VETERANS BURIAL

APPROPRIATIONS

101-681.000-801.050	SERVICES - CONSULTANTS	180	400		
101-681.000-801.706	SERVICES - BURIAL	15,000	23,100		
TOTAL APPROPRIATIONS		15,180	23,500		

Dept 681.002 - SOLDIERS & SAILORS RELIEF

APPROPRIATIONS

101-681.002-999.293	TRANSFER TO SOLDIERS & SAILORS RELIEF FU	10,000	10,000		
TOTAL APPROPRIATIONS		10,000	10,000		

Dept 728.000 - ECONOMIC DEVELOPMENT

APPROPRIATIONS

101-728.000-801.044	SERVICES - CONSULTANTS, EC. DEV.	27,000	27,540	27,540	28,000
TOTAL APPROPRIATIONS		27,000	27,540	27,540	28,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 751.000 - PARKS & RECREATION

ESTIMATED REVENUES

101-751.000-600.600	SALES	158			
101-751.000-600.701	CAMPING FEES	15,880	14,000	16,228	15,000
101-751.000-600.702	PARK GATE FEE	8,043	7,500	7,500	7,500
101-751.000-600.703	ANNUAL PARK PERMIT	1,410	600	1,095	1,000
101-751.000-664.500	RENT	55			
101-751.000-664.541	RENT, PALMER LODGE	20,550	15,000	16,360	18,000
101-751.000-664.542	RENT, PAVILIONS	3,920	4,600	4,600	5,000
101-751.000-664.543	RENT, PICNIC SITES	270	400	540	500
101-751.000-664.544	RENT, PARK FACILITIES	505	650	830	650
101-751.000-664.546	RENT, FARMLAND LEASE	14,505	14,500	14,500	14,500
101-751.000-671.000	OTHER REVENUE	1,673	1,600	1,936	1,600
101-751.000-671.300	CONTRIBUTIONS & DONATIONS	13			

TOTAL ESTIMATED REVENUES

66,982	58,850	63,589	63,750

APPROPRIATIONS

101-751.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	61,521	63,800	63,800	67,467
101-751.000-701.020	WAGES - CLASSIFIED, SUPPORT	11,789	11,100	11,119	11,200
101-751.000-701.097	WAGES - PAID TIME OUT	4,733	3,970	5,088	3,970
101-751.000-715.001	BENEFITS - FICA	5,892	6,400	6,400	6,328
101-751.000-715.100	BENEFITS - HEALTH INSURANCE	24,102	25,303	25,303	28,215
101-751.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200
101-751.000-715.275	BENEFITS - LIFE INSURANCE	615	664	664	703
101-751.000-715.500	BENEFITS - WORKERS COMP	2,434	2,450	2,450	2,557
101-751.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	6,676	6,550	6,550	6,477
101-751.000-726.001	SUPPLIES - OFFICE	294	250	250	250
101-751.000-726.005	SUPPLIES - EQUIPMENT	547	600	1,378	600
101-751.000-726.802	SUPPLIES - GENERAL MAINTENANCE	6,194	2,000	2,211	2,000
101-751.000-726.910	SUPPLIES - GASOLINE	2,489	4,100	4,100	2,750
101-751.000-801.050	SERVICES - CONSULTANTS	172	605	2,400	250
101-751.000-801.100	SERVICES - CONTRACTUAL	1,980	3,000	5,370	2,500
101-751.000-801.900	SERVICES - VEHICLE MAINTENANCE	189		64	
101-751.000-850.002	OPERATING - ADVERTISING	94	150	170	150
101-751.000-850.006	OPERATING - LICENSE FEE	384	475	475	450
101-751.000-850.301	OPERATING - TELEPHONE	914	600	607	600
101-751.000-850.800	OPERATING - UTILITIES	4,916	4,500	5,262	5,000
101-751.000-850.820	OPERATING - RENT/LEASE		5,200	5,520	5,200

TOTAL APPROPRIATIONS

137,135	142,917	150,381	147,867

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

Dept 851.000 - INSURANCE & BONDS

APPROPRIATIONS

101-851.000-955.001	OTHER - INSURANCE & BONDS	541,569	394,000	394,981	400,000

TOTAL APPROPRIATIONS		541,569	394,000	394,981	400,000

Dept 901.001 - MAJOR EQUIPMENT

APPROPRIATIONS

101-901.001-801.001	SERVICES - OFFICE EQUIPMENT	2,431	3,360	3,360	2,750

TOTAL APPROPRIATIONS		2,431	3,360	3,360	2,750

Dept 901.002 - RECORD COPY

APPROPRIATIONS

101-901.002-850.200	OPERATING - COPYING	30,238	6,050	65,000	50,000
101-901.002-850.201	OPERATING - COPYING (AIRPORT)	8	1,000		
101-901.002-850.203	OPERATING - COPYING (ANIMAL CO & SH)	8	1,000		
101-901.002-850.204	OPERATING - COPYING (BERTHA BROCK PARK)		250		
101-901.002-850.205	OPERATING - COPYING (ADMIN)	2,397	2,700		
101-901.002-850.206	OPERATING - COPYING (BUILDING CODES)	336	2,700		
101-901.002-850.207	OPERATING - COPYING (CENTRAL DISPATCH)	688	2,700		
101-901.002-850.208	OPERATING - COPYING (CIRCUT COURT)	427	2,700		
101-901.002-850.209	OPERATING - COPYING (CLERK)	2,058	2,700		
101-901.002-850.210	OPERATING - COPYING (COA)	2,422	2,700		
101-901.002-850.211	OPERATING - COPYING (DISTRICT COURT)	1,690	2,700		
101-901.002-850.212	OPERATING - COPYING (EMERGENCY MGMT)	379	2,700		
101-901.002-850.213	OPERATING - COPYING (EQUALIZATION)	419	2,700		
101-901.002-850.214	OPERATING - COPYING (FRIEND OF COURT)	861	2,700		
101-901.002-850.215	OPERATING - COPYING (HEALTH DEPARTMENT)	3,007	2,700		
101-901.002-850.216	OPERATING - COPYING (JUVENILE COURT)	488	2,700		
101-901.002-850.217	OPERATING - COPYING (MAINTENANCE DEPT)		2,700		
101-901.002-850.218	OPERATING - COPYING (MSU EXTENSION)	720	2,700		
101-901.002-850.219	OPERATING - COPYING (PROBATE COURT)	821	2,700		
101-901.002-850.220	OPERATING - COPYING (PROSECUTING ATT)	899	2,700		
101-901.002-850.221	OPERATING - COPYING (PUBLIC DEFENDER)	939	2,700		
101-901.002-850.222	OPERATING - COPYING (REGISTER OF DEEDS)	317	2,700		
101-901.002-850.223	OPERATING - COPYING (ROADS DEPARTMENT)	2,183	2,700		
101-901.002-850.224	OPERATING - COPYING (SHERIFF'S DEPT)	1,648	2,700		
101-901.002-850.225	OPERATING - COPYING (TREASURER)	1,081	2,700		

TOTAL APPROPRIATIONS		54,034	65,000	65,000	50,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES - FUND 101		23,544,143	18,278,380	18,720,598	19,163,866
APPROPRIATIONS - FUND 101		24,289,820	18,288,441	18,869,926	19,163,866
BEGINNING FUND BALANCE		4,065,203	3,640,697	3,640,697	3,491,369
ENDING FUND BALANCE		3,640,697	3,630,636	3,491,369	3,491,369

FUND 102: GENERAL FUND DESIGNATED

This fund is a designated portion of the General Fund that is reserved for specific purposes as determined by the governing body. This fund ensures that resources are set aside for targeted projects, initiatives, or contingencies, allowing for more focused financial planning and management. The designated funds may be used for special programs, capital improvements, or other priorities that require dedicated funding beyond the standard General Fund allocations. Fund 102 plays a key role in supporting the organization's strategic goals by providing flexibility in meeting specific financial needs.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

ESTIMATED REVENUES

102-000.000-664.001	INVESTMENT INTEREST	37,401	75,000	178,685	100,000
102-000.000-699.002	TRANSFER IN - COMMITTED PROJECTS	4,625,781			
102-000.000-699.516	TRANSFER IN - DTRF	296,619	313,989	324,615	327,023
TOTAL ESTIMATED REVENUES		4,959,801	388,989	503,300	427,023

APPROPRIATIONS

102-000.000-970.000	CAPITAL OUTLAY			174,019	
TOTAL APPROPRIATIONS				174,019	

Dept 228.000 - INFORMATION TECHNOLOGY

APPROPRIATIONS

102-228.000-970.000-ITMODERN	CAPITAL OUTLAY			19,432	
102-228.000-970.470	CAPITAL - IT HARDWARE		50,000	50,000	50,000
TOTAL APPROPRIATIONS			50,000	69,432	50,000

Dept 261.000 - MSU EXTENSION

APPROPRIATIONS

102-261.000-970.000	CAPITAL OUTLAY	10,862			
TOTAL APPROPRIATIONS		10,862			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 265.000 - BUILDINGS & GROUNDS					
APPROPRIATIONS					
102-265.000-970.000	CAPITAL OUTLAY	29			
102-265.000-970.000-GENERATO	CAPITAL OUTLAY			16,753	
102-265.000-970.000-HVAC/FUR	CAPITAL OUTLAY			8,714	
102-265.000-970.000-JAILSTDY	CAPITAL OUTLAY			36,398	
102-265.000-970.820	CAPITAL - FACILITY IMPROVEMENTS		30,000	30,000	30,000
102-265.000-970.820-ADMINBLD	CAPITAL - FACILITY IMPROVEMENTS			632	
102-265.000-970.820-CONCRETE	CAPITAL - FACILITY IMPROVEMENTS			2,819	
102-265.000-970.820-COURTREP	CAPITAL - FACILITY IMPROVEMENTS	100,000		200,000	
102-265.000-970.820-IN-SIGNS	CAPITAL - FACILITY IMPROVEMENTS			25,818	
102-265.000-970.820-LIGHTING	CAPITAL - FACILITY IMPROVEMENTS	6,585		5,670	
102-265.000-970.820-PROJECTS	CAPITAL - FACILITY IMPROVEMENTS			10,543	
102-265.000-991.100	PRINCIPAL LEASE	5,508			
102-265.000-992.100	INTEREST LEASE	145			
TOTAL APPROPRIATIONS		112,267	30,000	337,347	30,000
Dept 265.200 - FACILITIES					
APPROPRIATIONS					
102-265.200-970.000	CAPITAL OUTLAY	21,505	150,000	150,000	7,473
TOTAL APPROPRIATIONS		21,505	150,000	150,000	7,473
Dept 268.000 - REGISTER OF DEEDS					
APPROPRIATIONS					
102-268.000-970.000	CAPITAL OUTLAY			51,650	
102-268.000-970.000-REGISTER	CAPITAL OUTLAY			37,433	
TOTAL APPROPRIATIONS				89,083	
Dept 301.000 - SHERIFF - ADMINISTRATION					
ESTIMATED REVENUES					
102-301.000-501.000	FEDERAL GRANTS	23,093			
TOTAL ESTIMATED REVENUES		23,093			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

APPROPRIATIONS

102-301.000-970.000	CAPITAL OUTLAY	59,328			
TOTAL APPROPRIATIONS		59,328			

Dept 301.001 - SHERIFF - UNIFORMED SERVICES

ESTIMATED REVENUES

102-301.001-671.200	SALE OF FIXED ASSETS			156	
102-301.001-671.400	REIMBURSEMENTS	22,000			
102-301.001-695.001	INSURANCE RECOVERIES	37,279		6,357	
TOTAL ESTIMATED REVENUES		59,279		6,513	

APPROPRIATIONS

102-301.001-726.005	SUPPLIES - EQUIPMENT	728			
102-301.001-970.000	CAPITAL OUTLAY	65,372	254,000	460,451	300,000
102-301.001-991.100	PRINCIPAL LEASE	96,686			
102-301.001-992.100	INTEREST LEASE	5,672			
TOTAL APPROPRIATIONS		168,458	254,000	460,451	300,000

Dept 351.000 - JAIL

ESTIMATED REVENUES

102-351.000-501.000	FEDERAL GRANTS	544			
TOTAL ESTIMATED REVENUES		544			

APPROPRIATIONS

102-351.000-970.000	CAPITAL OUTLAY	17,948	55,000	55,000	55,000
TOTAL APPROPRIATIONS		17,948	55,000	55,000	55,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
Dept 430.001 - ANIMAL SHELTER					
APPROPRIATIONS					
102-430.001-801.000	PROFESSIONAL & CONTRACTUAL SERVICES			8,621	
TOTAL APPROPRIATIONS				8,621	
Dept 500.000 - AIRPORT					
APPROPRIATIONS					
102-500.000-999.581	TRANSFER TO AIRPORT FUND		28,000	28,000	28,000
TOTAL APPROPRIATIONS			28,000	28,000	28,000
Dept 720.000 - COMMUNITY DEVELOPMENT					
ESTIMATED REVENUES					
102-720.000-671.400-FLAG-CON	REIMBURSEMENTS	54,997			
TOTAL ESTIMATED REVENUES		54,997			
APPROPRIATIONS					
102-720.000-970.000-FLAG-CON	CAPITAL OUTLAY	15,905		11,594	
TOTAL APPROPRIATIONS		15,905		11,594	
Dept 751.000 - PARKS & RECREATION					
APPROPRIATIONS					
102-751.000-726.000	SUPPLIES			904	
102-751.000-850.000	OPERATING EXPENSES	1,607		9,078	
102-751.000-991.100	PRINCIPAL LEASE	5,112			
102-751.000-992.100	INTEREST LEASE	135			
TOTAL APPROPRIATIONS		6,854		9,982	
ESTIMATED REVENUES - FUND 102		5,097,714	388,989	509,813	427,023
APPROPRIATIONS - FUND 102		413,127	567,000	1,393,529	470,473
BEGINNING FUND BALANCE		634,990	5,319,578	5,319,578	4,435,862
ENDING FUND BALANCE		5,319,577	5,141,567	4,435,862	4,392,412

FUND 201 ROAD DEPARTMENT

ROAD DEPARTMENT	2024	2025	2025	2026
ACCOUNT DESCRIPTION	Actual	Original Budget	Projected	Recommended Budget
Revenue				
Millage	1,633,003	1,686,160	1,774,314	1,775,000
Permits	99,567	92,000	95,000	95,000
Federal Sources	1,777,348	0		3,485,900
ARPA	189,965	0		0
Mich. Transportation Fund (MTF)	10,094,581	10,400,195	10,400,000	10,600,000
STL Maintenance/Non-Maintenance	2,792,550	2,600,000	2,500,000	2,500,000
Other State Sources (TWA)	1,338,081	0	278,756	0
Contributions Townships,Cities, Villages	2,885,395	1,525,000	1,525,000	2,000,000
Sundry Accounts Receivable	174,773		40,000	10,000
Other local Sources	0		0	75,000
Interest earned	369,791		300,000	100,000
Rentals property	14,662		14,000	10,000
Contributions/Donations Private	0			0
Rentals Equipment Credits	0	2,601,000	2,600,000	0
Salvage Sales & Purchase Discounts	107,477		20,000	30,000
Other Revenues	50,767	171,049	20,000	50,000
STL Overhead				
Depreciation & Depletion				
Total Revenue	21,527,959	19,075,404	19,567,070	20,730,900
Expenses				
Wages (Net Labor & FB Offset 7,247,176,.79	3,051,012	3,000,000	3,024,654	3,258,770
Fringes (FICA)	206,159	189,400	232,000	237,170
Medical, Dental, Vision Disability Work Comp, 401 &MERS HSA	3,439,745	3,520,000	3,268,412	3,500,000
DOT Testing Tool allowance	6,321	14,000	7,000	7,000
Workers Comp Ins	163,613	260,000	140,000	170,000
Repairs Vehicles (includes tablet mounts & installation)	346,381	450,000	350,000	450,000
Repairs buildings (ARPA)		0	0	51,000
Repairs Buildings	349,455	136,800	102,860	727,000
Fuel & lubricants	337,334	400,000	365,000	400,000
Utilities	60,170	78,000	65,000	78,000
IT includes AT&T first net data plan for tablet	29,328	25,000	25,000	25,000
Equipment purchases (includes Samsara Gateway)	1,541,786	2,040,000	1,860,000	2,110,000
Equipment Rental			100,000	200,000
Debt Service	127,166	0	0	0
Contractual Services (contractors, inventory usage, etc)	9,620,968	6,610,400	6,570,000	8,760,000
Bridge Inspections	0	0	0	0
Shop & Garage Supplies	293,146	200,000	300,000	200,000
Office, Travel Miscellaneous	94,863		78,000	60,000
Training & Meeting Expenses	15,221	20,000	2,000	10,000
Indirect Cost Allocation	123,927	323,934	106,000	347,937
Insurance	73,307	80,000	73,307	80,000
Credits/Rentals		2,000,000	2,600,000	0
Depreciation		600,000		0
unallocated -hold for projects or emergency needs				0
Assign Fund Balance				0
Total Expenditures	19,879,899	19,947,534	19,269,233	20,671,877
Net (Revenue less Expenses)	1,648,060	(872,130)	297,838	59,023
BEGINNING FUND BALANCE	8,023,987	9,672,047	9,672,047	9,969,884
ENDING FUND BALANCE	9,672,047	8,799,917	9,969,884	10,028,907

FUND 215: FRIEND OF COURT

This fund is established to support the operations and services provided by the Friend of the Court. This fund finances a range of activities, including the enforcement of court orders related to child support, custody, and parenting time. It also supports mediation services, investigations, and the administration of programs designed to assist families in resolving disputes. Fund 215 is essential in ensuring that the Friend of the Court can fulfill its mission of protecting the welfare of children and promoting the fair and efficient administration of family law.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
215-000.000-664.001	INVESTMENT INTEREST	935	1,200	1,200	1,000
215-141.000-539.104	COOPERATIVE REIMBURSEMENT PROGRAM	741,643	732,550	732,550	669,850
215-141.000-600.100	COURT COSTS	6,033	6,200	6,200	6,200
215-141.000-600.102	FAMILY COUNSELING	6,195	5,445	5,610	5,500
215-141.000-600.103	JUDGEMENT FEE	22,880	24,000	24,000	24,000
215-141.000-600.104	IV-D JUDGEMENT FEE SUPPORT MODIFICATIONS	2,280	2,000	2,000	2,000
215-141.000-600.200	FEES	47,175	45,000	45,000	46,000
215-141.000-600.220	CUSTODY INVESTIGATION FEE		600	600	
215-141.000-600.221	DRIVER LICENSE CLEARANCE FEE	30	60	60	60
215-141.000-699.101	TRANSFER IN - GENERAL FUND	130,000	242,116	242,116	346,147
TOTAL ESTIMATED REVENUES		957,171	1,059,171	1,059,336	1,100,757
APPROPRIATIONS					
215-141.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	90,071	97,078	97,078	102,628
215-141.000-701.020	WAGES - CLASSIFIED, SUPPORT	516,246	537,800	537,800	553,617
215-141.000-701.080	WAGES - OVERTIME		1,000	1,000	
215-141.000-701.097	WAGES - PAID TIME OUT	1,966	4,353	4,353	4,500
215-141.000-715.001	BENEFITS - FICA	43,403	49,850	49,850	50,176
215-141.000-715.100	BENEFITS - HEALTH INSURANCE	142,823	159,680	161,298	197,600
215-141.000-715.270	BENEFITS - HSA EMPLOYER	9,000	9,000	10,200	10,200
215-141.000-715.275	BENEFITS - LIFE INSURANCE	5,914	6,490	6,490	6,386
215-141.000-715.500	BENEFITS - WORKERS COMP	3,423	1,800	3,344	3,659
215-141.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	36,950	39,000	39,000	39,524
215-141.000-726.001	SUPPLIES - OFFICE	3,216	5,250	5,250	4,500
215-141.000-726.005	SUPPLIES - EQUIPMENT	1,110	2,000	2,000	1,500
215-141.000-801.001	SERVICES - OFFICE EQUIPMENT		1,675	1,675	
215-141.000-801.050	SERVICES - CONSULTANTS	7,204	7,000	7,000	7,000
215-141.000-850.001	OPERATING - POSTAGE	6,256	6,000	6,000	6,000
215-141.000-850.199	OPERATING - MEMBERSHIPS	955	500	1,079	700
215-141.000-850.910	OPERATING - TRAVEL	2,933	3,250	3,325	3,500
215-141.000-960.000	INDIRECT COST ALLOCATION		178,197	178,197	190,118
TOTAL APPROPRIATIONS		871,470	1,109,923	1,114,939	1,181,608
NET OF REVENUES/APPROPRIATIONS - FUND 215		85,701	(50,752)	(55,603)	(80,851)
BEGINNING FUND BALANCE		50,752	136,454	136,454	80,851
ENDING FUND BALANCE		136,453	85,702	80,851	

FUND 221 : HEALTH DEPARTMENT

This fund supports the essential operations of the Health Department, which is responsible for safeguarding public health within the community. This fund provides financial resources for a range of critical services, including disease prevention, health education, and the promotion of healthy living standards. The Health Department's initiatives, funded through Fund 221, aim to reduce health disparities, respond to public health emergencies, and ensure access to vital health services for all residents. The allocation of this fund is strategic, supporting programs that address both immediate health concerns and long-term wellness in the community

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
221-000.000-664.001	INVESTMENT INTEREST	61,130		52,370	
221-601.000-695.000	OTHER FINANCIAL SOURCES	3,500		3,521	
221-601.000-699.101	TRANSFER IN - GENERAL FUND				333,051
221-601.120-699.101	TRANSFER IN - GENERAL FUND	163,000	224,845	224,845	
221-601.210-539.611	STATE GRANTS - MDAG, LPHO	85,600	100,000	100,000	100,000
221-601.210-573.000	LOCAL COMMUNITY STABILIZATION SHARE	30,000	20,000	20,000	20,000
221-601.210-600.200	FEES	72,774	64,499	69,451	73,000
221-601.220-539.600	STATE GRANTS - MDCH	635	1,100	1,100	2,625
221-601.220-539.631	STATE GRANTS - SOM, PROGRAM	2,256	2,400	8,062	2,400
221-601.220-600.200	FEES	7,333	12,500	12,500	11,000
221-601.250-539.622	STATE GRANTS - MDEQ, PROGRAM	1,259	1,257	1,257	1,100
221-601.250-600.200	FEES	2,602	1,085	2,639	1,085
221-601.260-539.622	STATE GRANTS - MDEQ, PROGRAM	1,689	1,257	1,257	1,750
221-601.260-600.200	FEES	1,056	1,085	1,122	1,085
221-601.261-539.622	STATE GRANTS - MDEQ, PROGRAM	910		480	1,200
221-601.270-539.621	STATE GRANTS - MDEQ, LPHO	131,096	136,337	136,337	136,337
221-601.270-573.000	LOCAL COMMUNITY STABILIZATION SHARE	30,000	30,000	30,000	30,000
221-601.270-600.200	FEES	49,037	41,000	42,199	49,000
221-601.280-539.621	STATE GRANTS - MDEQ, LPHO	112,504	100,723	108,653	100,723
221-601.280-573.000	LOCAL COMMUNITY STABILIZATION SHARE	24,582	35,000	35,000	35,000
221-601.280-600.200	FEES	32,136	28,500	32,407	33,000
221-601.284-539.630	STATE GRANTS - SOM	11,133	5,110	5,110	29,864
221-601.288-501.000	FEDERAL GRANTS		1,938	1,938	
221-601.288-539.622	STATE GRANTS - MDEQ, PROGRAM	57,514	84,630	84,630	88,500
221-601.288-600.200	FEES	7,654	6,000	8,090	7,000
221-601.404-671.001	OPIOIDS SPECIAL REVENUE			25,877	103,508
221-601.420-539.000	STATE GRANTS	1,709		1,605	
221-601.421-539.602	STATE GRANTS - MDCH, PROGRAM	1,785			
221-601.424-501.644	FEDERAL GRANT - MSHN	10,286	15,000	15,000	15,000
221-601.424-539.642	STATE GRANTS - PA2	106,257	115,000	115,000	132,050
221-601.424-600.200	FEES	975	1,750	1,750	1,000
221-601.429-501.000	FEDERAL GRANTS	108,103	125,000	192,748	
221-601.460-501.602	FEDERAL GRANT - MDCH	315,345	315,345	315,345	315,345
221-601.462-501.602	FEDERAL GRANT - MDCH	38,523	38,684	38,684	38,684
221-601.475-600.400	SERVICES RENDERED	3,325			
221-601.475-600.461	CHARGES - MOLINA	108	100	100	100
221-601.475-600.462	CHARGES - BCBS	50	100	100	100
221-601.475-600.463	PRIORITY HEALTH	264	300	300	300
221-601.475-600.464	CHARGES - MEDICAID		200	200	200

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.475-600.465	BLUE CROSS COMPLETE	45	300	300	300
221-601.475-600.466	MCLAREN	112	100	135	100
221-601.475-600.467	MERIDIAN	67	500	500	500
221-601.475-600.468	UNITED HEALTH CARE		100	100	100
221-601.475-600.469	DELTA DENTAL	1,265	1,000	1,080	1,000
221-601.476-539.602	STATE GRANTS - MDCH, PROGRAM	51,387	55,483	68,603	68,603
221-601.511-539.602	STATE GRANTS - MDCH, PROGRAM	11,559			
221-601.512-501.602	FEDERAL GRANT - MDCH	76,826			
221-601.515-501.005	FEDERAL GRANT - PH TITLE 19	10,000			
221-601.515-539.601	STATE GRANTS - MDCH, LPHO	259,342	259,768	259,768	259,768
221-601.518-501.602	FEDERAL GRANT - MDCH			11,250	
221-601.518-539.602	STATE GRANTS - MDCH, PROGRAM	23,071	15,000	15,000	15,000
221-601.519-539.602	STATE GRANTS - MDCH, PROGRAM	509	349	74,829	349
221-601.520-501.000	FEDERAL GRANTS	55,657	75,000	75,000	
221-601.521-539.602	STATE GRANTS - MDCH, PROGRAM	145,784	176,184	243,234	176,184
221-601.525-501.005	FEDERAL GRANTS - PH TITLE 19	140,194	100,000	100,000	115,000
221-601.525-501.602	FEDERAL GRANT - MDCH			875	
221-601.525-501.650	FEDERAL - VACCINE INVENTORY	110,936	90,000	104,191	90,000
221-601.525-539.602	STATE GRANTS - MDCH, PROGRAM	9,938	9,938	9,938	9,938
221-601.525-539.630	STATE GRANTS - SOM	350	4,150	4,150	4,150
221-601.525-600.200	FEES	5,148	6,500	6,500	6,500
221-601.525-600.209	ADMINISTRATION FEE	2,120	1,600	1,860	1,600
221-601.525-600.461	CHARGES - MOLINA	1,694	3,000	3,000	3,000
221-601.525-600.462	CHARGES - BCBS	26,628	15,000	28,133	25,000
221-601.525-600.463	PRIORITY HEALTH	16,645	9,000	12,522	15,000
221-601.525-600.464	CHARGES - MEDICAID	1,420	2,000	2,000	2,000
221-601.525-600.465	BLUE CROSS COMPLETE	923	2,000	2,000	2,000
221-601.525-600.466	MCLAREN	4,348	3,000	3,619	4,000
221-601.525-600.467	MERIDIAN	2,785	3,000	4,128	3,000
221-601.525-600.468	UNITED HEALTH CARE	558	400	400	400
221-601.525-600.471	CHARGES - MEDICARE	9,782	3,000	3,283	5,000
221-601.525-671.600	REFUNDS			150	
221-601.526-501.005	FEDERAL GRANT - PH TITLE 19			10,000	
221-601.526-501.602	FEDERAL GRANT - MDCH	36,131	36,131	36,131	36,131
221-601.530-600.200	FEES	5	100	100	100
221-601.530-600.400	SERVICES RENDERED	1,800	1,800	1,800	1,800
221-601.530-671.000	OTHER REVENUE	12,500		15,000	
221-601.534-501.005	FEDERAL GRANTS - PH TITLE 19	143,523	100,000	287,971	140,000
221-601.534-600.461	CHARGES - MOLINA	5,966	6,000	6,000	6,000
221-601.534-600.463	PRIORITY HEALTH	11,201	13,500	13,500	13,500
221-601.534-600.464	CHARGES - MEDICAID	7,046	10,000	10,000	8,000
221-601.534-600.465	BLUE CROSS COMPLETE	5,797	4,000	4,000	5,000
221-601.534-600.466	MCLAREN	7,607	5,000	6,563	6,000
221-601.534-600.467	MERIDIAN	3,094	4,000	4,000	4,000
221-601.534-600.468	UNITED HEALTH CARE	2,104	3,000	3,000	2,000
221-601.536-600.200	FEES	334	600	600	600
221-601.540-501.602	FEDERAL GRANT - MDCH	26,342	20,660	23,105	25,205
221-601.540-539.600	STATE GRANTS - MDCH	15,073	28,000	28,000	28,000
221-601.540-539.602	STATE GRANTS - MDCH, PROGRAM	26,342	29,750	29,750	25,205

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.540-539.630	STATE GRANTS - SOM	21,174	33,000	33,000	33,000
221-601.541-501.602	FEDERAL GRANT - MDCH	1,682			
221-601.542-501.005	FEDERAL GRANT - PH TITLE 19	24,345	10,000	22,369	10,000
221-601.542-600.461	CHARGES - MOLINA	532	220	311	500
221-601.542-600.462	CHARGES - BCBS	147	30	107	100
221-601.542-600.463	PRIORITY HEALTH	1,813	750	1,342	1,800
221-601.542-600.464	CHARGES - MEDICAID	446	700	700	500
221-601.542-600.465	BLUE CROSS COMPLETE	251	170	441	200
221-601.542-600.466	MCLAREN	822	750	750	800
221-601.542-600.467	MERIDIAN	510	700	700	700
221-601.542-600.468	UNITED HEALTH CARE	133	35	70	100
221-601.544-539.600	STATE GRANTS - MDCH	887	12,000	12,000	6,000
221-601.545-539.601	STATE GRANTS - MDCH, LPHO	29,428	23,428	54,969	54,969
221-601.545-600.464	CHARGES - MEDICAID	6,864	8,500	8,500	6,000
221-601.550-539.601	STATE GRANTS - MDCH, LPHO	29,429	23,429	54,969	54,969
221-601.550-600.464	CHARGES - MEDICAID	9,117	6,500	6,500	6,500
221-601.560-501.602	FEDERAL GRANT - MDCH	48,867	49,740	49,740	49,740
221-601.911-501.602	FEDERAL GRANT - MDCH	122,544	117,652	117,652	117,652
TOTAL ESTIMATED REVENUES		3,049,079	2,897,262	3,569,865	3,117,570
APPROPRIATIONS					
221-601.000-700.000	EXPENDITURE CONTROL		198,225	155,947	
221-601.000-726.050	SUPPLIES - PROGRAM	3,644		3,500	3,500
221-601.120-701.010	WAGES - CLASSIFIED, MANAGEMENT	82,853	96,239	96,239	90,137
221-601.120-701.020	WAGES - CLASSIFIED, SUPPORT	66,237	66,949	66,949	71,592
221-601.120-701.097	WAGES - PAID TIME OUT	2,892		4,032	2,800
221-601.120-715.001	BENEFITS - FICA	10,605	12,484	12,484	12,372
221-601.120-715.100	BENEFITS - HEALTH INSURANCE	38,729	45,948	45,948	43,599
221-601.120-715.270	BENEFITS - HSA EMPLOYER	2,296	2,244	3,400	2,232
221-601.120-715.275	BENEFITS - LIFE INSURANCE	1,390	1,692	1,692	1,698
221-601.120-715.500	BENEFITS - WORKERS COMP	1,852	1,454	1,454	1,372
221-601.120-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	14,491	15,666	15,666	11,380
221-601.120-726.001	SUPPLIES - OFFICE	2,514	3,300	3,300	4,000
221-601.120-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	450	450	450	500
221-601.120-801.500	SERVICES - ATTORNEY		500	500	500
221-601.120-801.600	SERVICES - MEDICAL DOCTOR	40,860	42,384	42,384	47,000
221-601.120-850.001	OPERATING - POSTAGE	3,590	4,200	4,200	4,900
221-601.120-850.002	OPERATING - ADVERTISING		500	500	500
221-601.120-850.153	OPERATING - TRAINING		120	170	120
221-601.120-850.180	OPERATING - SUBSCRIPTIONS	180	300	300	300
221-601.120-850.199	OPERATING - MEMBERSHIPS	4,179	5,000	5,000	5,000
221-601.120-850.301	OPERATING - TELEPHONE	689	800	800	800
221-601.120-850.910	OPERATING - TRAVEL	97	550	1,285	2,000
221-601.120-850.990	OPERATING - MISCELLANEOUS		100	100	100
221-601.120-960.120	COST ALLOCATION - PH ADMINISTRATION	(273,903)	(300,880)	(300,880)	(302,902)
221-601.145-701.020	WAGES - CLASSIFIED, SUPPORT	327	494	494	472
221-601.145-715.001	BENEFITS - FICA	25	38	38	36
221-601.145-715.100	BENEFITS - HEALTH INSURANCE	62	91	91	100

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.145-715.270	BENEFITS - HSA EMPLOYER		12	12	6
221-601.145-715.275	BENEFITS - LIFE INSURANCE	4	5	5	5
221-601.145-715.500	BENEFITS - WORKERS COMP	1	1	1	1
221-601.145-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	32	47	47	45
221-601.145-960.000	INDIRECT COST ALLOCATION	74	62	62	90
221-601.145-960.120	COST ALLOCATION - PH ADMINISTRATION	72	114	114	100
221-601.200-701.010	WAGES - CLASSIFIED, MANAGEMENT			1,202	8,012
221-601.200-701.020	WAGES - CLASSIFIED, SUPPORT	3,520	4,627	4,627	4,719
221-601.200-715.001	BENEFITS - FICA	232	354	354	974
221-601.200-715.100	BENEFITS - HEALTH INSURANCE	1,856	2,651	2,651	4,651
221-601.200-715.270	BENEFITS - HSA EMPLOYER	91	120	120	216
221-601.200-715.275	BENEFITS - LIFE INSURANCE	37	50	50	134
221-601.200-715.500	BENEFITS - WORKERS COMP	10	13	13	117
221-601.200-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	335	444	444	854
221-601.200-726.001	SUPPLIES - OFFICE		275	275	275
221-601.200-726.050	SUPPLIES - PROGRAM			100	
221-601.200-850.002	OPERATING - ADVERTISING		300	300	300
221-601.200-850.153	OPERATING - TRAINING		320	320	320
221-601.200-850.910	OPERATING - TRAVEL	7	30	205	2,000
221-601.200-960.000	INDIRECT COST ALLOCATION	987	747	747	2,675
221-601.200-960.120	COST ALLOCATION - PH ADMINISTRATION	975	1,364	1,364	2,967
221-601.200-960.200	COST ALLOCATION - PH EH SUPERVISION	(8,049)	(11,295)	(11,295)	(28,214)
221-601.210-701.010	WAGES - CLASSIFIED, MANAGEMENT	93			
221-601.210-701.020	WAGES - CLASSIFIED, SUPPORT	528	9,255	9,255	9,438
221-601.210-701.030	WAGES - CLASSIFIED, PROFESSIONAL	75,200	73,839	73,839	74,806
221-601.210-701.097	WAGES - PAID TIME OUT			1,685	2,800
221-601.210-715.001	BENEFITS - FICA	5,428	6,357	6,357	6,445
221-601.210-715.100	BENEFITS - HEALTH INSURANCE	14,289	17,641	17,641	37,230
221-601.210-715.270	BENEFITS - HSA EMPLOYER	1,532	1,080	1,700	1,620
221-601.210-715.275	BENEFITS - LIFE INSURANCE	818	883	883	885
221-601.210-715.500	BENEFITS - WORKERS COMP	1,547	951	1,735	999
221-601.210-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,010	4,516	4,516	4,581
221-601.210-726.001	SUPPLIES - OFFICE	78	100	100	100
221-601.210-726.050	SUPPLIES - PROGRAM	9,283	5,400	5,400	5,400
221-601.210-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	700	770	770	770
221-601.210-850.006	OPERATING - LICENSE FEE	5,245	6,000	6,000	6,500
221-601.210-850.153	OPERATING - TRAINING	900	1,000	1,000	2,000
221-601.210-850.199	OPERATING - MEMBERSHIPS	50	80	80	150
221-601.210-850.370	OPERATING - WIRELESS	561	600	600	600
221-601.210-850.430	OPERATING - SOFTWARE			2,500	2,500
221-601.210-850.910	OPERATING - TRAVEL	5,993	6,000	6,000	7,000
221-601.210-955.004	OTHER - FEE REIMBURSEMENT	584	1,000	1,000	1,017
221-601.210-960.000	INDIRECT COST ALLOCATION	16,921	10,364	10,364	18,869
221-601.210-960.120	COST ALLOCATION - PH ADMINISTRATION	16,591	18,917	18,917	20,932
221-601.210-960.200	COST ALLOCATION - PH EH SUPERVISION	2,107	3,224	3,224	7,629
221-601.220-701.020	WAGES - CLASSIFIED, SUPPORT	4,724	4,627	4,627	
221-601.220-701.030	WAGES - CLASSIFIED, PROFESSIONAL	10,602	13,210	13,210	13,567
221-601.220-715.001	BENEFITS - FICA	1,077	1,365	1,365	1,038
221-601.220-715.100	BENEFITS - HEALTH INSURANCE	4,729	5,850	5,850	3,863

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.220-715.270	BENEFITS - HSA EMPLOYER	241	318	465	162
221-601.220-715.275	BENEFITS - LIFE INSURANCE	159	188	188	142
221-601.220-715.500	BENEFITS - WORKERS COMP	235	182	367	176
221-601.220-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,119	1,340	1,340	919
221-601.220-726.050	SUPPLIES - PROGRAM		110	145	1,000
221-601.220-850.006	OPERATING - LICENSE FEE		600	565	600
221-601.220-850.153	OPERATING - TRAINING		160	160	160
221-601.220-850.199	OPERATING - MEMBERSHIPS		110	110	110
221-601.220-850.910	OPERATING - TRAVEL	1,427	1,800	1,800	1,800
221-601.220-850.990	OPERATING - MISCELLANEOUS		300	300	300
221-601.220-955.004	OTHER - FEE REIMBURSEMENT		110	110	110
221-601.220-960.000	INDIRECT COST ALLOCATION	3,712	2,451	2,451	2,701
221-601.220-960.120	COST ALLOCATION - PH ADMINISTRATION	3,642	4,473	4,473	2,996
221-601.220-960.200	COST ALLOCATION - PH EH SUPERVISION	462	762	762	1,092
221-601.250-701.030	WAGES - CLASSIFIED, PROFESSIONAL	2,124	1,332	1,444	1,359
221-601.250-715.001	BENEFITS - FICA	155	102	107	104
221-601.250-715.100	BENEFITS - HEALTH INSURANCE	324	183	212	200
221-601.250-715.270	BENEFITS - HSA EMPLOYER			3	12
221-601.250-715.275	BENEFITS - LIFE INSURANCE	23	14	15	14
221-601.250-715.500	BENEFITS - WORKERS COMP	35	17	46	18
221-601.250-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	43		31	
221-601.250-850.006	OPERATING - LICENSE FEE	921	900	900	900
221-601.250-850.910	OPERATING - TRAVEL	324	300	300	300
221-601.250-960.000	INDIRECT COST ALLOCATION	421	149	168	232
221-601.250-960.120	COST ALLOCATION - PH ADMINISTRATION	434	272	272	257
221-601.250-960.200	COST ALLOCATION - PH EH SUPERVISION	55	46	46	94
221-601.260-701.030	WAGES - CLASSIFIED, PROFESSIONAL	1,298	1,332	1,332	1,359
221-601.260-715.001	BENEFITS - FICA	93	102	102	104
221-601.260-715.100	BENEFITS - HEALTH INSURANCE	311	183	206	200
221-601.260-715.275	BENEFITS - LIFE INSURANCE	13	14	14	14
221-601.260-715.500	BENEFITS - WORKERS COMP	17	17	30	18
221-601.260-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	55		39	
221-601.260-726.050	SUPPLIES - PROGRAM			25	50
221-601.260-850.910	OPERATING - TRAVEL	212	500	475	500
221-601.260-960.000	INDIRECT COST ALLOCATION	279	149	149	230
221-601.260-960.120	COST ALLOCATION - PH ADMINISTRATION	315	272	272	256
221-601.260-960.200	COST ALLOCATION - PH EH SUPERVISION	41	46	46	93
221-601.261-701.030	WAGES - CLASSIFIED, PROFESSIONAL	988	1,332	1,332	1,359
221-601.261-715.001	BENEFITS - FICA	56	102	102	104
221-601.261-715.100	BENEFITS - HEALTH INSURANCE	116	183	323	200
221-601.261-715.270	BENEFITS - HSA EMPLOYER			57	24
221-601.261-715.275	BENEFITS - LIFE INSURANCE	8	14	14	14
221-601.261-715.500	BENEFITS - WORKERS COMP	12	17	40	18
221-601.261-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	21		36	
221-601.261-850.910	OPERATING - TRAVEL	100	500	500	500
221-601.261-960.000	INDIRECT COST ALLOCATION	194	149	149	234
221-601.261-960.120	COST ALLOCATION - PH ADMINISTRATION	193	272	272	259
221-601.261-960.200	COST ALLOCATION - PH EH SUPERVISION	24	46	46	94
221-601.270-701.020	WAGES - CLASSIFIED, SUPPORT	21,073	17,121	22,172	18,876

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.270-701.030	WAGES - CLASSIFIED, PROFESSIONAL	64,750	61,518	62,003	77,899
221-601.270-701.097	WAGES - PAID TIME OUT	2,721		4,441	2,700
221-601.270-715.001	BENEFITS - FICA	6,194	6,016	6,659	7,403
221-601.270-715.100	BENEFITS - HEALTH INSURANCE	24,988	25,466	25,466	41,912
221-601.270-715.270	BENEFITS - HSA EMPLOYER	1,582	1,404	1,486	1,872
221-601.270-715.275	BENEFITS - LIFE INSURANCE	874	824	900	1,016
221-601.270-715.500	BENEFITS - WORKERS COMP	1,410	837	1,924	1,066
221-601.270-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,029	5,679	5,679	6,686
221-601.270-726.050	SUPPLIES - PROGRAM	3,089	2,000	2,000	2,000
221-601.270-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	150	165	300	300
221-601.270-850.006	OPERATING - LICENSE FEE		330	330	330
221-601.270-850.153	OPERATING - TRAINING	1,025	900	765	1,000
221-601.270-850.199	OPERATING - MEMBERSHIPS	275	100	325	300
221-601.270-850.370	OPERATING - WIRELESS	1,684	1,200	1,405	1,900
221-601.270-850.430	OPERATING - SOFTWARE	6,250	3,750	2,500	2,500
221-601.270-850.910	OPERATING - TRAVEL	7,241	5,500	6,400	7,700
221-601.270-850.990	OPERATING - MISCELLANEOUS		449	449	449
221-601.270-955.004	OTHER - FEE REIMBURSEMENT	584	1,800	1,800	1,800
221-601.270-960.000	INDIRECT COST ALLOCATION	20,959	10,757	10,757	21,672
221-601.270-960.120	COST ALLOCATION - PH ADMINISTRATION	20,629	19,634	19,634	24,042
221-601.270-960.200	COST ALLOCATION - PH EH SUPERVISION	2,619	3,346	3,346	8,762
221-601.280-701.020	WAGES - CLASSIFIED, SUPPORT	19,353	13,882	17,604	18,404
221-601.280-701.030	WAGES - CLASSIFIED, PROFESSIONAL	38,021	38,076	40,432	52,097
221-601.280-701.097	WAGES - PAID TIME OUT	2,721		2,919	2,700
221-601.280-715.001	BENEFITS - FICA	4,191	3,975	4,583	5,393
221-601.280-715.100	BENEFITS - HEALTH INSURANCE	17,895	16,663	18,262	27,509
221-601.280-715.270	BENEFITS - HSA EMPLOYER	1,122	912	1,349	1,272
221-601.280-715.275	BENEFITS - LIFE INSURANCE	584	547	621	740
221-601.280-715.500	BENEFITS - WORKERS COMP	848	528	1,278	729
221-601.280-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,905	3,631	4,141	4,828
221-601.280-726.050	SUPPLIES - PROGRAM	881	1,100	1,100	1,200
221-601.280-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	150	160	160	160
221-601.280-801.602	SERVICES - LABORATORY	11,640	12,200	12,200	12,200
221-601.280-850.006	OPERATING - LICENSE FEE		330	330	330
221-601.280-850.153	OPERATING - TRAINING	350	160	360	1,000
221-601.280-850.180	OPERATING - SUBSCRIPTIONS		60	60	60
221-601.280-850.199	OPERATING - MEMBERSHIPS	50	55	55	100
221-601.280-850.430	OPERATING - SOFTWARE	6,250	3,750	2,500	2,500
221-601.280-850.910	OPERATING - TRAVEL	3,557	2,700	4,000	4,000
221-601.280-955.004	OTHER - FEE REIMBURSEMENT	784	400	400	400
221-601.280-960.000	INDIRECT COST ALLOCATION	14,483	7,078	7,263	15,452
221-601.280-960.120	COST ALLOCATION - PH ADMINISTRATION	14,217	12,919	12,919	17,142
221-601.280-960.200	COST ALLOCATION - PH EH SUPERVISION	1,805	2,202	2,202	6,247
221-601.284-701.020	WAGES - CLASSIFIED, SUPPORT	35	1,388	1,388	472
221-601.284-701.030	WAGES - CLASSIFIED, PROFESSIONAL	14	1,756	1,756	597
221-601.284-715.001	BENEFITS - FICA	3	240	240	82
221-601.284-715.100	BENEFITS - HEALTH INSURANCE	20	1,398	1,398	509
221-601.284-715.270	BENEFITS - HSA EMPLOYER		72	72	24
221-601.284-715.275	BENEFITS - LIFE INSURANCE		34	34	11

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.284-715.500	BENEFITS - WORKERS COMP		27	27	9
221-601.284-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5	302	302	103
221-601.284-726.050	SUPPLIES - PROGRAM	2,000	1,500	2,350	1,500
221-601.284-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	825	3,000	3,000	3,000
221-601.284-850.910	OPERATING - TRAVEL		600	600	600
221-601.284-960.000	INDIRECT COST ALLOCATION	14	472	472	246
221-601.284-960.120	COST ALLOCATION - PH ADMINISTRATION	13	862	862	272
221-601.284-960.200	COST ALLOCATION - PH EH SUPERVISION	2	147	147	99
221-601.288-701.020	WAGES - CLASSIFIED, SUPPORT	244			
221-601.288-701.030	WAGES - CLASSIFIED, PROFESSIONAL	35,514	41,885	41,885	60,752
221-601.288-701.097	WAGES - PAID TIME OUT			1,366	
221-601.288-715.001	BENEFITS - FICA	2,588	3,204	3,204	4,648
221-601.288-715.100	BENEFITS - HEALTH INSURANCE	5,282	5,932	5,932	6,477
221-601.288-715.270	BENEFITS - HSA EMPLOYER	324	384	384	384
221-601.288-715.275	BENEFITS - LIFE INSURANCE	365	437	437	638
221-601.288-715.500	BENEFITS - WORKERS COMP	732	550	818	790
221-601.288-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	835	56	842	959
221-601.288-726.050	SUPPLIES - PROGRAM	349	80	80	350
221-601.288-850.153	OPERATING - TRAINING	440			
221-601.288-850.910	OPERATING - TRAVEL	2,930	2,100	2,900	3,100
221-601.288-960.000	INDIRECT COST ALLOCATION	7,535	4,747	4,747	10,147
221-601.288-960.120	COST ALLOCATION - PH ADMINISTRATION	7,359	8,663	8,663	11,257
221-601.288-960.200	COST ALLOCATION - PH EH SUPERVISION	934	1,476	1,476	4,103
221-601.300-701.010	WAGES - CLASSIFIED, MANAGEMENT	13,330	16,724	16,724	15,508
221-601.300-701.020	WAGES - CLASSIFIED, SUPPORT	18,006	17,583	17,583	17,932
221-601.300-715.001	BENEFITS - FICA	2,126	2,624	2,624	2,558
221-601.300-715.100	BENEFITS - HEALTH INSURANCE	12,797	14,497	14,497	15,392
221-601.300-715.270	BENEFITS - HSA EMPLOYER	717	720	781	696
221-601.300-715.275	BENEFITS - LIFE INSURANCE	316	355	355	351
221-601.300-715.500	BENEFITS - WORKERS COMP	503	616	616	570
221-601.300-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,368	2,524	2,524	2,497
221-601.300-726.001	SUPPLIES - OFFICE	272	400	400	500
221-601.300-726.050	SUPPLIES - PROGRAM	104	650	530	650
221-601.300-850.002	OPERATING - ADVERTISING		450	450	450
221-601.300-850.006	OPERATING - LICENSE FEE		70	70	70
221-601.300-850.153	OPERATING - TRAINING	90	700	700	700
221-601.300-850.199	OPERATING - MEMBERSHIPS	100	50	50	150
221-601.300-850.370	OPERATING - WIRELESS	432	500	500	500
221-601.300-850.430	OPERATING - SOFTWARE	10,820	9,850	11,220	11,500
221-601.300-850.910	OPERATING - TRAVEL	615	550	1,270	800
221-601.300-960.000	INDIRECT COST ALLOCATION	8,160	5,036	5,036	7,545
221-601.300-960.120	COST ALLOCATION - PH ADMINISTRATION	8,045	9,191	9,191	8,370
221-601.300-960.300	COST ALLOCATION - PH NURSE SUPERVISION	(78,801)	(83,090)	(83,090)	(86,739)
221-601.400-701.020	WAGES - CLASSIFIED, SUPPORT	3,557	3,239	3,239	
221-601.400-715.001	BENEFITS - FICA	236	248	248	
221-601.400-715.100	BENEFITS - HEALTH INSURANCE	1,890	1,855	1,855	
221-601.400-715.270	BENEFITS - HSA EMPLOYER	101	84	84	
221-601.400-715.275	BENEFITS - LIFE INSURANCE	37	35	35	
221-601.400-715.500	BENEFITS - WORKERS COMP	10	9	9	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.400-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	341	311	311	
221-601.400-726.001	SUPPLIES - OFFICE		110	110	
221-601.400-960.000	INDIRECT COST ALLOCATION	1,001	523	523	
221-601.400-960.120	COST ALLOCATION - PH ADMINISTRATION	990	955	955	
221-601.400-960.400	COST ALLOCATION - PH CH SUPERVISION	(8,163)	(7,369)	(7,369)	
221-601.404-701.030	WAGES - CLASSIFIED, PROFESSIONAL			11,811	51,853
221-601.404-715.001	BENEFITS - FICA			904	3,967
221-601.404-715.100	BENEFITS - HEALTH INSURANCE			2,285	9,980
221-601.404-715.270	BENEFITS - HSA EMPLOYER			150	600
221-601.404-715.275	BENEFITS - LIFE INSURANCE			124	544
221-601.404-715.500	BENEFITS - WORKERS COMP			32	674
221-601.404-715.801	BENEFITS - RETIREMENT, COUNTY PLAN			591	2,593
221-601.404-726.050	SUPPLIES - PROGRAM			4,000	10,000
221-601.404-850.370	OPERATING - WIRELESS			150	
221-601.404-850.910	OPERATING - TRAVEL			1,915	8,126
221-601.404-960.000	INDIRECT COST ALLOCATION			1,439	9,544
221-601.404-960.120	COST ALLOCATION - PH ADMINISTRATION			2,626	10,588
221-601.420-726.050	SUPPLIES - PROGRAM	1,709		1,605	
221-601.421-726.050	SUPPLIES - PROGRAM	600			
221-601.421-801.100	SERVICES - CONTRACTUAL	185			
221-601.421-850.153	OPERATING - TRAINING	1,000			
221-601.421-850.990	OPERATING - MISCELLANEOUS	60			
221-601.424-701.020	WAGES - CLASSIFIED, SUPPORT	126		46	
221-601.424-701.030	WAGES - CLASSIFIED, PROFESSIONAL	49,578	52,071	52,071	56,866
221-601.424-715.001	BENEFITS - FICA	3,203	3,983	3,983	4,350
221-601.424-715.100	BENEFITS - HEALTH INSURANCE	23,909	26,507	26,507	28,946
221-601.424-715.270	BENEFITS - HSA EMPLOYER	985	1,200	1,200	1,200
221-601.424-715.275	BENEFITS - LIFE INSURANCE	495	530	530	597
221-601.424-715.500	BENEFITS - WORKERS COMP	91	144	1,321	739
221-601.424-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,437	2,604	2,604	2,843
221-601.424-726.050	SUPPLIES - PROGRAM	2,354	6,500	9,400	6,500
221-601.424-850.001	OPERATING - POSTAGE			50	50
221-601.424-850.153	OPERATING - TRAINING	268	700	700	700
221-601.424-850.180	OPERATING - SUBSCRIPTIONS	336	210	210	350
221-601.424-850.199	OPERATING - MEMBERSHIPS		50	50	100
221-601.424-850.370	OPERATING - WIRELESS		600	200	600
221-601.424-850.910	OPERATING - TRAVEL	2,351	2,500	3,000	14,800
221-601.424-850.990	OPERATING - MISCELLANEOUS	2,523		4,360	8,256
221-601.424-960.000	INDIRECT COST ALLOCATION	13,148	7,877	7,877	12,988
221-601.424-960.120	COST ALLOCATION - PH ADMINISTRATION	12,963	14,377	14,377	14,408
221-601.424-960.400	COST ALLOCATION - PH CH SUPERVISION	4,789	4,258	4,258	
221-601.429-701.030	WAGES - CLASSIFIED, PROFESSIONAL	44,513	47,246	36,447	
221-601.429-715.001	BENEFITS - FICA	3,175	3,614	2,875	
221-601.429-715.100	BENEFITS - HEALTH INSURANCE	7,863	9,140	7,044	
221-601.429-715.270	BENEFITS - HSA EMPLOYER	815	600	600	
221-601.429-715.275	BENEFITS - LIFE INSURANCE	457	496	417	
221-601.429-715.500	BENEFITS - WORKERS COMP	123	128	128	
221-601.429-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	19	2,362		
221-601.429-726.050	SUPPLIES - PROGRAM	26,284	5,000	90,046	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.429-850.153	OPERATING - TRAINING	2,773	500	11,000	
221-601.429-850.180	OPERATING - SUBSCRIPTIONS	160			
221-601.429-850.199	OPERATING - MEMBERSHIPS		300	1,200	
221-601.429-850.910	OPERATING - TRAVEL	2,358	2,000	21,140	
221-601.429-960.000	INDIRECT COST ALLOCATION	9,341	5,755	4,581	
221-601.429-960.120	COST ALLOCATION - PH ADMINISTRATION	9,136	10,503	6,413	
221-601.429-960.400	COST ALLOCATION - PH CH SUPERVISION	3,375	3,111	1,711	
221-601.460-701.010	WAGES - CLASSIFIED, MANAGEMENT	15,752	26,607	26,607	15,508
221-601.460-701.020	WAGES - CLASSIFIED, SUPPORT	60,819	48,949	48,949	57,905
221-601.460-701.030	WAGES - CLASSIFIED, PROFESSIONAL	83,409	82,436	82,436	95,578
221-601.460-701.097	WAGES - PAID TIME OUT	4,284		5,969	4,000
221-601.460-715.001	BENEFITS - FICA	11,932	12,086	12,086	12,928
221-601.460-715.100	BENEFITS - HEALTH INSURANCE	39,376	33,384	33,384	40,947
221-601.460-715.270	BENEFITS - HSA EMPLOYER	2,941	1,992	2,178	2,172
221-601.460-715.275	BENEFITS - LIFE INSURANCE	1,522	1,500	1,500	1,740
221-601.460-715.500	BENEFITS - WORKERS COMP	3,551	3,715	3,715	3,884
221-601.460-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,690	6,565	6,620	7,034
221-601.460-726.001	SUPPLIES - OFFICE		300	300	300
221-601.460-726.050	SUPPLIES - PROGRAM	3,901	5,000	5,000	7,500
221-601.460-726.600	SUPPLIES - MEDICAL	723	1,700	1,700	1,700
221-601.460-801.005	SERVICES - EQUIPMENT MAINTENANCE	196	500	500	500
221-601.460-850.002	OPERATING - ADVERTISING	264	500	500	500
221-601.460-850.153	OPERATING - TRAINING	50	1,000	900	1,000
221-601.460-850.199	OPERATING - MEMBERSHIPS	126	200	250	200
221-601.460-850.370	OPERATING - WIRELESS	77		600	
221-601.460-850.910	OPERATING - TRAVEL	470	500	760	643
221-601.460-960.000	INDIRECT COST ALLOCATION	37,756	19,660	19,660	32,855
221-601.460-960.120	COST ALLOCATION - PH ADMINISTRATION	37,093	35,883	35,883	36,448
221-601.460-960.300	COST ALLOCATION - PH NURSE SUPERVISION	17,862	16,240	16,240	18,088
221-601.462-701.020	WAGES - CLASSIFIED, SUPPORT	18,237	22,801	22,801	22,197
221-601.462-701.030	WAGES - CLASSIFIED, PROFESSIONAL	3,263	3,331	3,943	3,397
221-601.462-715.001	BENEFITS - FICA	1,648	1,999	1,999	1,958
221-601.462-715.100	BENEFITS - HEALTH INSURANCE	1,013	1,006	1,154	1,098
221-601.462-715.270	BENEFITS - HSA EMPLOYER	177	60	60	60
221-601.462-715.275	BENEFITS - LIFE INSURANCE	36	35	42	36
221-601.462-715.500	BENEFITS - WORKERS COMP	358	113	751	857
221-601.462-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	345	320	380	326
221-601.462-726.050	SUPPLIES - PROGRAM	12	400	400	400
221-601.462-850.001	OPERATING - POSTAGE		100	100	100
221-601.462-850.153	OPERATING - TRAINING		100	100	100
221-601.462-850.370	OPERATING - WIRELESS	561	560	560	560
221-601.462-850.910	OPERATING - TRAVEL	371	150	150	400
221-601.462-850.990	OPERATING - MISCELLANEOUS	40			
221-601.462-960.000	INDIRECT COST ALLOCATION	4,097	2,685	2,685	4,068
221-601.462-960.120	COST ALLOCATION - PH ADMINISTRATION	4,022	4,900	4,900	4,513
221-601.462-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,937	2,218	2,218	2,240
221-601.475-701.030	WAGES - CLASSIFIED, PROFESSIONAL	218	618	618	630
221-601.475-715.001	BENEFITS - FICA	17	47	47	48
221-601.475-715.275	BENEFITS - LIFE INSURANCE				7

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.475-715.500	BENEFITS - WORKERS COMP	8	21	21	21
221-601.475-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	21	56	56	60
221-601.475-726.050	SUPPLIES - PROGRAM	709	1,500	1,500	1,500
221-601.475-960.000	INDIRECT COST ALLOCATION	42	67	67	104
221-601.475-960.120	COST ALLOCATION - PH ADMINISTRATION	42	123	123	116
221-601.475-960.300	COST ALLOCATION - PH NURSE SUPERVISION	20	55	55	57
221-601.476-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,182			
221-601.476-715.001	BENEFITS - FICA	157			
221-601.476-715.100	BENEFITS - HEALTH INSURANCE	536			
221-601.476-715.275	BENEFITS - LIFE INSURANCE	23			
221-601.476-715.500	BENEFITS - WORKERS COMP	75			
221-601.476-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	109			
221-601.476-801.100	SERVICES - CONTRACTUAL	47,039	55,483	68,603	68,603
221-601.476-850.910	OPERATING - TRAVEL	74			
221-601.476-960.000	INDIRECT COST ALLOCATION	463			
221-601.476-960.120	COST ALLOCATION - PH ADMINISTRATION	494			
221-601.476-960.300	COST ALLOCATION - PH NURSE SUPERVISION	238			
221-601.511-701.020	WAGES - CLASSIFIED, SUPPORT	18,511			
221-601.511-701.030	WAGES - CLASSIFIED, PROFESSIONAL	1,707			
221-601.511-701.097	WAGES - PAID TIME OUT	2,206			
221-601.511-715.001	BENEFITS - FICA	1,884			
221-601.511-715.100	BENEFITS - HEALTH INSURANCE	131			
221-601.511-715.270	BENEFITS - HSA EMPLOYER	223			
221-601.511-715.275	BENEFITS - LIFE INSURANCE	223			
221-601.511-715.500	BENEFITS - WORKERS COMP	160			
221-601.511-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,127			
221-601.511-850.370	OPERATING - WIRELESS	673			
221-601.511-960.000	INDIRECT COST ALLOCATION	4,340			
221-601.511-960.120	COST ALLOCATION - PH ADMINISTRATION	4,358			
221-601.511-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,098			
221-601.512-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,057			
221-601.512-701.020	WAGES - CLASSIFIED, SUPPORT	12,102			
221-601.512-701.030	WAGES - CLASSIFIED, PROFESSIONAL	6,643			
221-601.512-701.097	WAGES - PAID TIME OUT	1,470			
221-601.512-715.001	BENEFITS - FICA	1,798			
221-601.512-715.100	BENEFITS - HEALTH INSURANCE	1,129			
221-601.512-715.270	BENEFITS - HSA EMPLOYER	112			
221-601.512-715.275	BENEFITS - LIFE INSURANCE	183			
221-601.512-715.500	BENEFITS - WORKERS COMP	368			
221-601.512-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,011			
221-601.512-960.000	INDIRECT COST ALLOCATION	4,509			
221-601.512-960.120	COST ALLOCATION - PH ADMINISTRATION	4,470			
221-601.512-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,153			
221-601.515-701.010	WAGES - CLASSIFIED, MANAGEMENT	17,931	16,724	17,297	15,508
221-601.515-701.030	WAGES - CLASSIFIED, PROFESSIONAL	89,283	92,428	92,428	130,612
221-601.515-715.001	BENEFITS - FICA	7,715	8,350	8,350	11,178
221-601.515-715.100	BENEFITS - HEALTH INSURANCE	21,266	23,530	25,752	42,623
221-601.515-715.270	BENEFITS - HSA EMPLOYER	888	1,404	1,404	2,100
221-601.515-715.275	BENEFITS - LIFE INSURANCE	1,052	709	1,165	1,534

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.515-715.500	BENEFITS - WORKERS COMP	3,623	3,651	3,651	4,895
221-601.515-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,059	7,102	7,159	9,189
221-601.515-726.001	SUPPLIES - OFFICE	595			
221-601.515-726.050	SUPPLIES - PROGRAM	19,222	40,000	12,810	23,000
221-601.515-726.600	SUPPLIES - MEDICAL			600	
221-601.515-801.430	SERVICES - SOFTWARE SUPPORT	780	660	780	660
221-601.515-801.602	SERVICES - LABORATORY	376	1,800	2,500	1,800
221-601.515-801.609	SERVICES - VETERINARIAN	200	250	400	250
221-601.515-850.001	OPERATING - POSTAGE	158	200	200	200
221-601.515-850.153	OPERATING - TRAINING	8	1,000	1,000	1,000
221-601.515-850.199	OPERATING - MEMBERSHIPS	1,000		1,000	1,000
221-601.515-850.370	OPERATING - WIRELESS	1,076	1,000	1,000	1,000
221-601.515-850.910	OPERATING - TRAVEL	519	979	1,179	1,500
221-601.515-850.990	OPERATING - MISCELLANEOUS	18		50	
221-601.515-960.000	INDIRECT COST ALLOCATION	24,245	13,928	13,928	29,585
221-601.515-960.120	COST ALLOCATION - PH ADMINISTRATION	23,868	25,421	25,421	32,820
221-601.515-960.300	COST ALLOCATION - PH NURSE SUPERVISION	11,493	11,505	11,505	16,288
221-601.518-701.030	WAGES - CLASSIFIED, PROFESSIONAL	8,699	8,650	11,189	8,814
221-601.518-715.001	BENEFITS - FICA	702	662	839	674
221-601.518-715.100	BENEFITS - HEALTH INSURANCE	1,195		1,782	
221-601.518-715.270	BENEFITS - HSA EMPLOYER	423			
221-601.518-715.275	BENEFITS - LIFE INSURANCE	88		117	93
221-601.518-715.500	BENEFITS - WORKERS COMP	325	293	391	295
221-601.518-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	751	787	848	846
221-601.518-726.050	SUPPLIES - PROGRAM		500	1,150	500
221-601.518-850.910	OPERATING - TRAVEL	693	100	400	500
221-601.518-960.000	INDIRECT COST ALLOCATION	1,963	940	940	1,458
221-601.518-960.120	COST ALLOCATION - PH ADMINISTRATION	1,954	1,717	1,717	1,617
221-601.518-960.300	COST ALLOCATION - PH NURSE SUPERVISION	941	777	777	802
221-601.519-701.030	WAGES - CLASSIFIED, PROFESSIONAL			13,322	
221-601.519-715.001	BENEFITS - FICA			1,019	
221-601.519-715.100	BENEFITS - HEALTH INSURANCE			3,910	
221-601.519-715.500	BENEFITS - WORKERS COMP			667	
221-601.519-715.801	BENEFITS - RETIREMENT, COUNTY PLAN			1,299	
221-601.519-726.050	SUPPLIES - PROGRAM	260	349	44,946	349
221-601.519-850.910	OPERATING - TRAVEL			1,000	
221-601.519-960.000	INDIRECT COST ALLOCATION			3,861	
221-601.519-960.120	COST ALLOCATION - PH ADMINISTRATION			3,258	
221-601.519-960.300	COST ALLOCATION - PH NURSE SUPERVISION			1,547	
221-601.520-701.030	WAGES - CLASSIFIED, PROFESSIONAL	28,122	56,557	56,557	
221-601.520-715.001	BENEFITS - FICA	2,323	4,327	4,327	
221-601.520-715.100	BENEFITS - HEALTH INSURANCE	4,646	20,111	20,111	
221-601.520-715.270	BENEFITS - HSA EMPLOYER	1,800	1,200	317	
221-601.520-715.275	BENEFITS - LIFE INSURANCE	377		170	
221-601.520-715.500	BENEFITS - WORKERS COMP	951	753	753	
221-601.520-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,118	2,828	2,828	
221-601.520-726.050	SUPPLIES - PROGRAM	339	3,000	3,000	
221-601.520-850.153	OPERATING - TRAINING	799			
221-601.520-850.370	OPERATING - WIRELESS	590	500	500	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.520-850.910	OPERATING - TRAVEL	165	450	450	
221-601.520-960.000	INDIRECT COST ALLOCATION	6,279	7,763	7,763	
221-601.520-960.120	COST ALLOCATION - PH ADMINISTRATION	6,309	14,168	14,168	
221-601.520-960.300	COST ALLOCATION - PH NURSE SUPERVISION	3,038	6,413	6,413	
221-601.521-701.020	WAGES - CLASSIFIED, SUPPORT	36,125	63,308	46,308	53,940
221-601.521-701.030	WAGES - CLASSIFIED, PROFESSIONAL	20,274	6,718	6,718	22,340
221-601.521-715.001	BENEFITS - FICA	4,112	5,357	5,357	5,835
221-601.521-715.100	BENEFITS - HEALTH INSURANCE	14,396	26,507	6,507	17,566
221-601.521-715.270	BENEFITS - HSA EMPLOYER	1,495	1,200	1,200	840
221-601.521-715.275	BENEFITS - LIFE INSURANCE	440	682	682	801
221-601.521-715.500	BENEFITS - WORKERS COMP	807	329	329	899
221-601.521-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,886	4,989	1,989	2,204
221-601.521-726.050	SUPPLIES - PROGRAM	5,652	5,000	138,250	40,000
221-601.521-850.002	OPERATING - ADVERTISING	120		700	
221-601.521-850.370	OPERATING - WIRELESS	414		1,000	600
221-601.521-850.910	OPERATING - TRAVEL	134	1,500	1,000	604
221-601.521-960.000	INDIRECT COST ALLOCATION	12,884	9,873	5,873	14,195
221-601.521-960.120	COST ALLOCATION - PH ADMINISTRATION	12,756	18,019	13,019	15,747
221-601.521-960.300	COST ALLOCATION - PH NURSE SUPERVISION	6,142	8,156	8,156	7,815
221-601.525-701.020	WAGES - CLASSIFIED, SUPPORT	33,335	37,016	37,016	35,393
221-601.525-701.030	WAGES - CLASSIFIED, PROFESSIONAL	38,879	43,778	45,058	43,875
221-601.525-701.097	WAGES - PAID TIME OUT	5,210		2,959	5,000
221-601.525-715.001	BENEFITS - FICA	5,561	6,181	6,181	6,064
221-601.525-715.100	BENEFITS - HEALTH INSURANCE	9,701	12,285	12,285	13,414
221-601.525-715.270	BENEFITS - HSA EMPLOYER	197	1,224	1,224	774
221-601.525-715.275	BENEFITS - LIFE INSURANCE	636	566	657	696
221-601.525-715.500	BENEFITS - WORKERS COMP	1,394	1,568	1,736	1,569
221-601.525-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,291	7,694	7,919	7,610
221-601.525-726.001	SUPPLIES - OFFICE	40	320	320	320
221-601.525-726.050	SUPPLIES - PROGRAM	1,546	1,100	1,100	1,100
221-601.525-726.600	SUPPLIES - MEDICAL	736	2,200	2,200	2,200
221-601.525-726.601	SUPPLIES - PHARMACEUTICAL	73,590	50,000	60,031	50,000
221-601.525-726.602	SUPPLIES - FEDERAL VACCINE	110,936	90,000	104,191	90,000
221-601.525-801.005	SERVICES - EQUIPMENT MAINTENANCE	709	650	700	650
221-601.525-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	83	75	125	75
221-601.525-801.810	SERVICES - TRASH REMOVAL	585	500	700	500
221-601.525-850.002	OPERATING - ADVERTISING	70		300	300
221-601.525-850.006	OPERATING - LICENSE FEE		75	75	75
221-601.525-850.153	OPERATING - TRAINING	50	250	250	250
221-601.525-850.370	OPERATING - WIRELESS	514		600	600
221-601.525-850.910	OPERATING - TRAVEL	17	420	120	420
221-601.525-850.990	OPERATING - MISCELLANEOUS	150	160	160	160
221-601.525-955.004	OTHER - FEE REIMBURSEMENT	10	35	35	35
221-601.525-960.000	INDIRECT COST ALLOCATION	16,916	9,983	9,983	15,550
221-601.525-960.120	COST ALLOCATION - PH ADMINISTRATION	16,392	18,221	18,221	17,251
221-601.525-960.300	COST ALLOCATION - PH NURSE SUPERVISION	7,893	8,247	8,247	8,561
221-601.526-701.010	WAGES - CLASSIFIED, MANAGEMENT	3,347	3,801	2,737	3,877
221-601.526-701.030	WAGES - CLASSIFIED, PROFESSIONAL	18,595	26,871	26,871	29,115
221-601.526-715.001	BENEFITS - FICA	1,623	2,347	2,230	2,524

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.526-715.100	BENEFITS - HEALTH INSURANCE	1,208	1,006	764	1,098
221-601.526-715.270	BENEFITS - HSA EMPLOYER	51	60	92	60
221-601.526-715.275	BENEFITS - LIFE INSURANCE	48	37	31	41
221-601.526-715.500	BENEFITS - WORKERS COMP	742	1,015	963	1,105
221-601.526-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,921	2,770	2,694	2,989
221-601.526-726.050	SUPPLIES - PROGRAM		110	110	110
221-601.526-850.910	OPERATING - TRAVEL	361	500	500	500
221-601.526-850.990	OPERATING - MISCELLANEOUS		350	350	350
221-601.526-960.000	INDIRECT COST ALLOCATION	4,515	3,431	3,231	5,547
221-601.526-960.120	COST ALLOCATION - PH ADMINISTRATION	4,416	6,261	5,897	6,154
221-601.526-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,127	2,834	2,667	3,054
221-601.530-701.010	WAGES - CLASSIFIED, MANAGEMENT			1,520	
221-601.530-701.020	WAGES - CLASSIFIED, SUPPORT			54	
221-601.530-701.030	WAGES - CLASSIFIED, PROFESSIONAL	170	1,332	2,074	1,359
221-601.530-715.001	BENEFITS - FICA	12	102	219	104
221-601.530-715.100	BENEFITS - HEALTH INSURANCE	31	402	805	439
221-601.530-715.270	BENEFITS - HSA EMPLOYER		24	48	24
221-601.530-715.275	BENEFITS - LIFE INSURANCE	2	14	29	14
221-601.530-715.500	BENEFITS - WORKERS COMP	6	45	97	46
221-601.530-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	16	128	204	130
221-601.530-726.050	SUPPLIES - PROGRAM	3,891		12,062	11,625
221-601.530-850.910	OPERATING - TRAVEL	20	50	100	50
221-601.530-850.990	OPERATING - MISCELLANEOUS	55	1,140	1,140	1,140
221-601.530-960.000	INDIRECT COST ALLOCATION	41	185	385	289
221-601.530-960.120	COST ALLOCATION - PH ADMINISTRATION	38	338	702	319
221-601.530-960.300	COST ALLOCATION - PH NURSE SUPERVISION	18	153	320	158
221-601.534-701.010	WAGES - CLASSIFIED, MANAGEMENT	3,508	3,041	3,041	7,754
221-601.534-701.030	WAGES - CLASSIFIED, PROFESSIONAL	73,956	84,889	84,889	87,618
221-601.534-701.097	WAGES - PAID TIME OUT	1,675		1,435	
221-601.534-715.001	BENEFITS - FICA	5,721	6,727	6,727	7,296
221-601.534-715.100	BENEFITS - HEALTH INSURANCE	27,409	29,853	29,853	41,503
221-601.534-715.270	BENEFITS - HSA EMPLOYER	3,046	1,536	1,700	1,848
221-601.534-715.275	BENEFITS - LIFE INSURANCE	810	921	921	1,001
221-601.534-715.500	BENEFITS - WORKERS COMP	2,693	2,954	2,954	3,195
221-601.534-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	6,891	7,323	7,323	7,754
221-601.534-726.050	SUPPLIES - PROGRAM	27	300	100	300
221-601.534-801.005	SERVICES - EQUIPMENT MAINTENANCE	189	220	220	220
221-601.534-850.153	OPERATING - TRAINING	465	600	600	600
221-601.534-850.370	OPERATING - WIRELESS	1,733	2,750	2,750	2,750
221-601.534-850.910	OPERATING - TRAVEL	4,615	4,300	4,300	4,300
221-601.534-850.990	OPERATING - MISCELLANEOUS	25		200	200
221-601.534-960.000	INDIRECT COST ALLOCATION	20,352	12,421	12,421	21,474
221-601.534-960.120	COST ALLOCATION - PH ADMINISTRATION	20,162	22,670	22,670	23,822
221-601.534-960.300	COST ALLOCATION - PH NURSE SUPERVISION	9,709	10,260	10,260	11,822
221-601.536-701.030	WAGES - CLASSIFIED, PROFESSIONAL	263	666	666	679
221-601.536-715.001	BENEFITS - FICA	16	51	51	52
221-601.536-715.100	BENEFITS - HEALTH INSURANCE	66	201	201	220
221-601.536-715.270	BENEFITS - HSA EMPLOYER		12	16	12
221-601.536-715.275	BENEFITS - LIFE INSURANCE	2	7	7	7

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.536-715.500	BENEFITS - WORKERS COMP	8	23	23	23
221-601.536-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	22	64	64	65
221-601.536-850.910	OPERATING - TRAVEL	29	90	90	90
221-601.536-960.000	INDIRECT COST ALLOCATION	63	93	93	144
221-601.536-960.120	COST ALLOCATION - PH ADMINISTRATION	60	169	169	160
221-601.536-960.300	COST ALLOCATION - PH NURSE SUPERVISION	29	77	77	79
221-601.540-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,326	3,041	3,041	3,877
221-601.540-701.020	WAGES - CLASSIFIED, SUPPORT	25,524	25,061	25,393	25,565
221-601.540-701.030	WAGES - CLASSIFIED, PROFESSIONAL	29,937	49,460	49,460	40,635
221-601.540-715.001	BENEFITS - FICA	4,310	5,934	5,934	5,361
221-601.540-715.100	BENEFITS - HEALTH INSURANCE	11,322	14,240	14,240	21,360
221-601.540-715.270	BENEFITS - HSA EMPLOYER	941	768	1,104	900
221-601.540-715.275	BENEFITS - LIFE INSURANCE	344	548	548	467
221-601.540-715.500	BENEFITS - WORKERS COMP	1,206	1,818	1,818	1,563
221-601.540-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,472	3,433	3,433	3,050
221-601.540-726.050	SUPPLIES - PROGRAM		200	200	200
221-601.540-850.001	OPERATING - POSTAGE		110	110	110
221-601.540-850.370	OPERATING - WIRELESS	76		600	600
221-601.540-850.910	OPERATING - TRAVEL	25	750	750	750
221-601.540-850.990	OPERATING - MISCELLANEOUS	64			
221-601.540-960.000	INDIRECT COST ALLOCATION	12,705	9,439	9,439	13,971
221-601.540-960.120	COST ALLOCATION - PH ADMINISTRATION	12,571	17,229	17,229	15,499
221-601.540-960.300	COST ALLOCATION - PH NURSE SUPERVISION	6,054	7,798	7,798	7,692
221-601.541-726.050	SUPPLIES - PROGRAM	2,561			
221-601.542-701.020	WAGES - CLASSIFIED, SUPPORT	5,744	7,180	7,180	7,248
221-601.542-701.030	WAGES - CLASSIFIED, PROFESSIONAL	5,371	2,751	2,751	2,947
221-601.542-715.001	BENEFITS - FICA	825	759	759	780
221-601.542-715.100	BENEFITS - HEALTH INSURANCE	1,585	1,006	2,471	3,094
221-601.542-715.270	BENEFITS - HSA EMPLOYER	384	60	159	180
221-601.542-715.275	BENEFITS - LIFE INSURANCE	80	103	103	107
221-601.542-715.500	BENEFITS - WORKERS COMP	206	91	91	119
221-601.542-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	188	464	464	510
221-601.542-726.050	SUPPLIES - PROGRAM	6,467	6,000	6,000	7,500
221-601.542-850.910	OPERATING - TRAVEL	18	50	50	50
221-601.542-960.000	INDIRECT COST ALLOCATION	2,361	1,123	1,123	2,037
221-601.542-960.120	COST ALLOCATION - PH ADMINISTRATION	2,307	2,051	2,051	2,260
221-601.542-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,111	928	928	1,121
221-601.543-726.050	SUPPLIES - PROGRAM		100	100	
221-601.543-850.910	OPERATING - TRAVEL		20	20	
221-601.545-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,262	3,041	4,869	7,754
221-601.545-701.020	WAGES - CLASSIFIED, SUPPORT	15,234	22,121	22,121	22,186
221-601.545-701.097	WAGES - PAID TIME OUT			356	
221-601.545-715.001	BENEFITS - FICA	1,272	1,925	1,925	2,290
221-601.545-715.100	BENEFITS - HEALTH INSURANCE	1,404	2,449	2,826	3,992
221-601.545-715.270	BENEFITS - HSA EMPLOYER	56	228	228	228
221-601.545-715.275	BENEFITS - LIFE INSURANCE	75	124	145	175
221-601.545-715.500	BENEFITS - WORKERS COMP	429	177	542	458
221-601.545-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	581	1,022	1,094	1,239
221-601.545-726.050	SUPPLIES - PROGRAM	4,129	500	32,041	3,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.545-801.005	SERVICES - EQUIPMENT MAINTENANCE		230	230	230
221-601.545-850.001	OPERATING - POSTAGE		150	150	150
221-601.545-850.370	OPERATING - WIRELESS	561	600	600	600
221-601.545-850.910	OPERATING - TRAVEL	702	500	500	800
221-601.545-850.990	OPERATING - MISCELLANEOUS				9,017
221-601.545-960.000	INDIRECT COST ALLOCATION	3,535	2,813	2,813	5,209
221-601.545-960.120	COST ALLOCATION - PH ADMINISTRATION	3,418	5,135	5,135	5,779
221-601.545-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,646	2,324	2,324	2,868
221-601.550-701.010	WAGES - CLASSIFIED, MANAGEMENT	3,422	3,041	5,194	7,754
221-601.550-701.020	WAGES - CLASSIFIED, SUPPORT	15,982	22,121	22,121	22,186
221-601.550-701.097	WAGES - PAID TIME OUT			356	
221-601.550-715.001	BENEFITS - FICA	1,403	1,925	1,925	2,290
221-601.550-715.100	BENEFITS - HEALTH INSURANCE	1,945	2,449	2,474	3,992
221-601.550-715.270	BENEFITS - HSA EMPLOYER	27	228	228	228
221-601.550-715.275	BENEFITS - LIFE INSURANCE	104	124	124	175
221-601.550-715.500	BENEFITS - WORKERS COMP	446	177	524	458
221-601.550-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	785	1,022	1,022	1,239
221-601.550-726.050	SUPPLIES - PROGRAM	3,233	1,450	32,990	3,000
221-601.550-801.005	SERVICES - EQUIPMENT MAINTENANCE	538	400	600	750
221-601.550-850.001	OPERATING - POSTAGE		180	180	180
221-601.550-850.910	OPERATING - TRAVEL	1,560	600	600	800
221-601.550-850.990	OPERATING - MISCELLANEOUS				9,017
221-601.550-960.000	INDIRECT COST ALLOCATION	4,011	2,813	2,813	5,209
221-601.550-960.120	COST ALLOCATION - PH ADMINISTRATION	3,867	5,135	5,135	5,779
221-601.550-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,862	2,324	2,324	2,868
221-601.560-701.010	WAGES - CLASSIFIED, MANAGEMENT	4,236			
221-601.560-701.020	WAGES - CLASSIFIED, SUPPORT	6,803			
221-601.560-701.030	WAGES - CLASSIFIED, PROFESSIONAL	13,512	33,588	33,588	38,821
221-601.560-715.001	BENEFITS - FICA	1,779	2,570	2,570	2,970
221-601.560-715.100	BENEFITS - HEALTH INSURANCE	2,897			
221-601.560-715.270	BENEFITS - HSA EMPLOYER	235			
221-601.560-715.275	BENEFITS - LIFE INSURANCE	121			
221-601.560-715.500	BENEFITS - WORKERS COMP	592	1,053	1,120	1,300
221-601.560-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,295			
221-601.560-726.050	SUPPLIES - PROGRAM	271	2,000	2,000	2,200
221-601.560-850.153	OPERATING - TRAINING	50			
221-601.560-850.910	OPERATING - TRAVEL	180	500	500	500
221-601.560-960.000	INDIRECT COST ALLOCATION	5,193	3,368	3,368	5,858
221-601.560-960.120	COST ALLOCATION - PH ADMINISTRATION	5,047	6,147	6,147	6,498
221-601.560-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,431	2,782	2,782	3,225
221-601.911-701.010	WAGES - CLASSIFIED, MANAGEMENT	16,731	1,964	2,931	2,003
221-601.911-701.020	WAGES - CLASSIFIED, SUPPORT	172			
221-601.911-701.030	WAGES - CLASSIFIED, PROFESSIONAL	45,846	55,359	55,359	59,186
221-601.911-715.001	BENEFITS - FICA	4,540	4,385	4,385	4,681
221-601.911-715.100	BENEFITS - HEALTH INSURANCE	16,858	21,181	21,181	23,079
221-601.911-715.270	BENEFITS - HSA EMPLOYER	3,000	1,254	1,323	1,254
221-601.911-715.275	BENEFITS - LIFE INSURANCE	648	631	631	642
221-601.911-715.500	BENEFITS - WORKERS COMP	758	56	157	795
221-601.911-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,001	2,951	2,951	3,053

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
221-601.911-726.050	SUPPLIES - PROGRAM	2,914	200	7,700	1,000
221-601.911-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	4,618	4,620	4,620	4,620
221-601.911-850.002	OPERATING - ADVERTISING	70			
221-601.911-850.153	OPERATING - TRAINING	1,724	750	750	1,800
221-601.911-850.370	OPERATING - WIRELESS	2,359	1,740	1,740	2,500
221-601.911-850.910	OPERATING - TRAVEL	1,039	4,646	4,646	4,646
221-601.911-850.990	OPERATING - MISCELLANEOUS		700	700	700
221-601.911-960.000	INDIRECT COST ALLOCATION	14,884	7,944	7,944	12,872
221-601.911-960.120	COST ALLOCATION - PH ADMINISTRATION	14,684	14,500	14,500	14,280
TOTAL APPROPRIATIONS		2,718,019	2,897,262	3,324,222	3,117,570
NET OF REVENUES/APPROPRIATIONS - FUND 221		331,060		245,643	
BEGINNING FUND BALANCE		1,097,279	1,428,344	1,428,344	1,673,987
ENDING FUND BALANCE		1,428,339	1,428,344	1,673,987	1,673,987

FUND 225 : RESOURCE RECOVERY FUND

This fund supports the operations of the Resource Recovery program, which focuses on sustainable waste management and environmental stewardship. This fund is instrumental in financing activities related to recycling, composting, and the safe disposal of hazardous materials. The Resource Recovery program aims to reduce landfill use, conserve natural resources, and promote a cleaner, healthier environment for the community. It enables the continued development of innovative waste reduction strategies and public education efforts that encourage responsible disposal practices and environmental awareness.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
225-000.000-664.001	INVESTMENT INTEREST	25,931	15,000	20,779	20,000
225-621.000-539.000	STATE GRANTS		152,000	152,000	152,000
225-621.000-600.211	LANDFILL IMPACT FEE	133,790	100,000	100,000	100,000
225-621.000-671.000	OTHER REVENUE		5,000	5,000	5,000
225-621.001-539.000	STATE GRANTS	16,313	6,000	6,000	6,000
TOTAL ESTIMATED REVENUES		176,034	278,000	283,779	283,000
APPROPRIATIONS					
225-000.000-960.000	INDIRECT COST ALLOCATION	4,717	2,057	2,057	2,806
225-621.000-801.500	SERVICES - ATTORNEY	23,885	19,500	19,500	15,000
225-621.000-955.003	OTHER - PROMOTIONAL		10,000	10,000	
225-621.000-970.000	CAPITAL OUTLAY		62,000	62,000	
225-621.000-970.000-RECYCLIN	CAPITAL OUTLAY	37,000			
225-621.001-801.100	SERVICES - CONTRACTUAL	79,070	38,000	38,000	70,000
225-621.002-801.100	SERVICES - CONTRACTUAL	42,800	132,000	132,000	132,000
225-621.002-850.800	OPERATING - UTILITIES	57	500	500	500
TOTAL APPROPRIATIONS		187,529	264,057	264,057	220,306
NET OF REVENUES/APPROPRIATIONS - FUND 225		(11,495)	13,943	19,722	62,694
BEGINNING FUND BALANCE		667,674	656,179	656,179	675,901
ENDING FUND BALANCE		656,179	670,122	675,901	738,595

FUND 249 : BUILDING INPECTION FUND

This fund is dedicated to supporting the operations of the Building Inspection Department, which plays a critical role in ensuring the safety, compliance, and integrity of construction within the community. This fund finances activities related to building inspections, code enforcement, permit processing, and the review of construction plans. By supporting these services, Fund 249 helps maintain high standards of safety in residential, commercial, and industrial buildings, protecting public health and property. The fund also ensures that development aligns with local regulations and promotes sustainable growth within the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
249-000.000-664.001	INVESTMENT INTEREST	12,928	5,000	12,806	10,000
249-371.000-450.751	BUILDING CODE PERMITS	576,869	500,000	676,746	550,000
TOTAL ESTIMATED REVENUES		589,797	505,000	689,552	560,000
APPROPRIATIONS					
249-371.000-701.060	WAGES - NON-CLASSIFIED	4,271	4,500	4,500	4,774
249-371.000-715.001	BENEFITS - FICA	324	350	350	365
249-371.000-715.500	BENEFITS - WORKERS COMP			12	62
249-371.000-726.001	SUPPLIES - OFFICE		400	400	
249-371.000-801.100	SERVICES - CONTRACTUAL	475,970	400,000	486,385	475,000
249-371.000-850.820	OPERATING - RENT/LEASE	18,500	18,500	18,500	18,500
249-371.000-955.990	OTHER - MISCELLANEOUS			1,500	
249-371.000-960.000	INDIRECT COST ALLOCATION	49,449	43,330	43,330	31,058
TOTAL APPROPRIATIONS		548,514	467,080	554,977	529,759
NET OF REVENUES/APPROPRIATIONS - FUND 249		41,283	37,920	134,575	30,241
BEGINNING FUND BALANCE		295,340	336,623	336,623	471,198
ENDING FUND BALANCE		336,623	374,543	471,198	501,439

FUND 256 : AUTOMATION FUND

Fund 256 is designated to support the development and maintenance of technology systems that enhance the efficiency and effectiveness of government operations. The Automation Fund provides resources for the implementation of new software, hardware, and digital solutions that streamline processes, improve service delivery, and foster innovation. These investments are essential for modernizing operations and ensuring that the community benefits from up-to-date technological infrastructure.

The use of Fund 256 is restricted to expenditures directly related to automation initiatives. This includes the procurement of new technology, system upgrades, IT infrastructure improvements, and staff training related to these systems. Fund 256 cannot be used for non-automation-related expenses, such as general administrative costs or other unrelated projects. These restrictions ensure that the fund remains focused on its purpose of advancing technology and efficiency in government services.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
256-000.000-664.001	INVESTMENT INTEREST	2,689	1,000	4,943	4,000
256-268.000-600.200	FEES	45,000	40,000	42,170	45,000
256-268.000-664.001	INVESTMENT INTEREST	1,486	2,000	2,000	2,000
TOTAL ESTIMATED REVENUES		49,175	43,000	49,113	51,000
APPROPRIATIONS					
256-268.000-701.020	WAGES - CLASSIFIED, SUPPORT	16,880	10,000	10,000	19,037
256-268.000-715.001	BENEFITS - FICA	1,344	765	765	1,456
256-268.000-715.270	BENEFITS - HSA EMPLOYER			192	
256-268.000-715.500	BENEFITS - WORKERS COMP			16	53
256-268.000-726.005	SUPPLIES - EQUIPMENT		2,000	2,000	
256-268.000-801.270	SERVICES - IMAGING	1,798	5,000	5,000	5,000
256-268.000-801.430	SERVICES - SOFTWARE SUPPORT	26,061	8,000	8,000	8,000
256-268.000-850.153	OPERATING - TRAINING	776	1,000	1,000	1,000
256-268.000-960.000	INDIRECT COST ALLOCATION				6,489
TOTAL APPROPRIATIONS		46,859	26,765	26,973	41,035
NET OF REVENUES/APPROPRIATIONS - FUND 256		2,316	16,235	22,140	9,965
BEGINNING FUND BALANCE		151,403	153,720	153,720	175,860
ENDING FUND BALANCE		153,719	169,955	175,860	185,825

FUND 257 : BUDGET STABLIZATION FUND

This fund serves as a financial safety net for the community, providing resources to stabilize the budget during times of economic uncertainty or unexpected revenue shortfalls. This fund is designed to mitigate the impact of financial disruptions, such as recessions, natural disasters, or other unforeseen events that could strain the municipality's finances. By maintaining a reserve in Fund 257, the government can ensure continuity of essential services and avoid drastic measures, such as sudden budget cuts or tax increases, in response to fiscal challenges.

The Budget Stabilization Fund is typically governed by strict guidelines regarding when and how its resources can be used, with withdrawals often restricted to emergencies or specific financial thresholds. This disciplined approach helps maintain the fund's integrity, ensuring that it remains available for its intended purpose: to provide budgetary stability and safeguard the long-term fiscal health of the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
257-000.000-664.001	INVESTMENT INTEREST	60	75	75	
TOTAL ESTIMATED REVENUES		60	75	75	
APPROPRIATIONS					
257-000.000-999.101	TRANSFER TO GENERAL FUND			5,135	
TOTAL APPROPRIATIONS				5,135	
NET OF REVENUES/APPROPRIATIONS - FUND 257		60	75	(5,060)	
BEGINNING FUND BALANCE		5,000	5,060	5,060	
ENDING FUND BALANCE		5,060	5,135		

FUND 259 : COUNTY SPECIAL PROJECTS FUND

Fund 259 is dedicated to supporting County Special Projects that address unique, non-recurring needs within the community. This fund provides the financial flexibility to undertake a wide range of initiatives that fall outside the scope of regular departmental budgets. These projects may include infrastructure improvements, community development efforts, one-time capital investments, or other targeted activities that enhance the quality of life for residents.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
259-000.000-664.001	INVESTMENT INTEREST	30,903	20,000	26,302	25,000
259-301.001-671.300	CONTRIBUTIONS & DONATIONS	3,500	3,000	3,000	3,000
259-301.002-671.300	CONTRIBUTIONS & DONATIONS	135	1,000	1,000	1,000
259-301.003-671.300	CONTRIBUTIONS & DONATIONS	19,290	20,000	20,000	20,000
259-301.003-671.400	REIMBURSEMENTS	850			
259-301.005-671.300	CONTRIBUTIONS & DONATIONS	595	1,000	1,000	10,000
259-430.000-671.300	CONTRIBUTIONS & DONATIONS	27,328	30,000	30,000	30,000
259-751.000-671.300	CONTRIBUTIONS & DONATIONS	10,436	8,000	10,818	8,000
259-751.000-695.001	INSURANCE RECOVERIES	17,100			
TOTAL ESTIMATED REVENUES		110,137	83,000	92,120	97,000
APPROPRIATIONS					
259-000.000-999.000	TRANSFERS OUT				281,432
259-301.001-726.005	SUPPLIES - EQUIPMENT	3,500	3,000	3,000	3,000
259-301.002-726.005	SUPPLIES - EQUIPMENT	997	1,000	1,000	1,000
259-301.002-801.609	SERVICES - VETERINARIAN		1,000	1,000	1,000
259-301.003-726.005	SUPPLIES - EQUIPMENT	15,923	20,000	20,000	20,000
259-301.003-850.153	OPERATING - TRAINING	993	1,000	1,803	1,000
259-301.005-726.005	SUPPLIES - EQUIPMENT		1,000	1,000	1,000
259-430.000-726.000	SUPPLIES			3,895	
259-430.000-726.609	SUPPLIES - ANIMAL MEDICAL		20,000	20,000	60,000
259-751.000-726.000	SUPPLIES	53	1,000	1,000	1,000
259-751.000-726.802	SUPPLIES - GENERAL MAINTENANCE	700			
259-751.000-970.000	CAPITAL OUTLAY	36,360			
TOTAL APPROPRIATIONS		58,526	48,000	52,698	369,432
NET OF REVENUES/APPROPRIATIONS - FUND 259		51,611	35,000	39,422	(272,432)
BEGINNING FUND BALANCE		745,723	797,335	797,335	836,757
ENDING FUND BALANCE		797,334	832,335	836,757	564,325

FUND 260: MICHIGAN INDIGENT DEFENSE FUND

This fund is dedicated to supporting the provision of legal defense services for indigent individuals who cannot afford to hire an attorney. This fund ensures compliance with constitutional mandates by financing public defense services in criminal cases where the defendant's right to legal representation is protected. Fund 260 is used to cover costs associated with public defenders, legal fees, investigation services, and other related expenses necessary for a fair defense.

The establishment of this fund aligns with state and national standards for indigent defense, often in response to the Michigan Indigent Defense Commission (MIDC) requirements. These funds help counties meet mandated standards for providing adequate legal representation to low-income defendants, ensuring the justice system remains equitable for all, regardless of financial means.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
260-000.000-664.001	INVESTMENT INTEREST			832	
260-138.000-539.000	STATE GRANTS	724,711	855,721	855,721	928,623
260-138.000-671.400	REIMBURSEMENTS	55			
260-138.000-699.101	TRANSFER IN - GENERAL FUND	225,190	225,162	225,162	224,506
TOTAL ESTIMATED REVENUES		949,956	1,080,883	1,081,715	1,153,129

APPROPRIATIONS					
260-138.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	129,955	130,000	130,000	137,741
260-138.000-701.020	WAGES - CLASSIFIED, SUPPORT	383,039	434,000	434,000	448,634
260-138.000-701.097	WAGES - PAID TIME OUT	10,747	3,000	11,160	3,000
260-138.000-715.001	BENEFITS - FICA	38,201	42,600	42,600	45,092
260-138.000-715.100	BENEFITS - HEALTH INSURANCE	74,800	78,526	78,526	79,200
260-138.000-715.270	BENEFITS - HSA EMPLOYER	4,200	4,200	5,400	4,200
260-138.000-715.275	BENEFITS - LIFE INSURANCE	4,709	5,315	5,315	5,540
260-138.000-715.500	BENEFITS - WORKERS COMP	1,046	1,500	1,500	1,375
260-138.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	25,019	27,850	27,850	25,390
260-138.000-726.001	SUPPLIES - OFFICE	4,413	6,000	6,000	6,000
260-138.000-726.005	SUPPLIES - EQUIPMENT		12,000	12,000	11,500
260-138.000-726.500	SUPPLIES - LAW LIBRARY	3,006	2,084	2,084	2,184
260-138.000-801.055	SERVICES - INTERN STIPEND	4,958	30,000	30,000	36,000
260-138.000-801.100	SERVICES - CONTRACTUAL		720	720	420
260-138.000-801.508	SERVICES - TRANSCRIPTIONS	3,146	4,000	5,534	5,500
260-138.000-801.510	SERVICES - WITNESS FEES	25,934	65,500	65,500	65,500
260-138.000-801.520	SERVICES - TRANSLATORS/INTERPRETERS	664	12,869	12,869	1,500
260-138.000-801.902	SERVICES - CONFLICT ASSIGNMENTS	73,366	34,001	34,001	34,600
260-138.000-801.903	SERVICES - INVESTIGATIONS	16,525	25,000	25,000	25,000
260-138.000-850.001	OPERATING - POSTAGE	2,306	3,000	3,000	1,800
260-138.000-850.153	OPERATING - TRAINING	6,693	11,190	11,190	9,825
260-138.000-850.199	OPERATING - MEMBERSHIPS	2,165	3,155	3,155	3,155
260-138.000-850.301	OPERATING - TELEPHONE		1,000	1,000	1,000
260-138.000-850.910	OPERATING - TRAVEL	5,797	11,190	11,190	7,350

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
260-138.000-850.990	OPERATING - MISCELLANEOUS	17,312	16,619	16,619	9,266
260-138.000-955.001	OTHER - INSURANCE & BONDS		4,000	4,000	4,000
260-138.000-960.000	INDIRECT COST ALLOCATION	74,208	70,693	70,693	66,251
260-138.000-970.000	CAPITAL OUTLAY		27,500	27,500	15,000
TOTAL APPROPRIATIONS		912,209	1,067,512	1,078,406	1,056,023
NET OF REVENUES/APPROPRIATIONS - FUND 260		37,747	13,371	3,309	97,106
BEGINNING FUND BALANCE		1	37,747	37,747	41,056
ENDING FUND BALANCE		37,748	51,118	41,056	138,162

FUND 261: CENTRAL DISPATCH

This fund supports the operations of the Central Dispatch (911) system, which is critical to public safety and emergency response services in the community. This fund finances the infrastructure, equipment, and personnel required to ensure that emergency calls are received, processed, and dispatched efficiently to the appropriate agencies, such as law enforcement, fire departments, and emergency medical services.

Funds are dedicated to maintaining and upgrading 911 communications technology, training dispatch personnel, and ensuring continuous, reliable operations. The resources within this fund are crucial for keeping the community safe by providing a swift and coordinated response during emergencies.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
261-000.000-664.001	INVESTMENT INTEREST	28,529	20,000	20,000	5,000
261-325.000-600.213	ALL DEVICE SURCHARGE	1,766,823	1,725,000	1,725,000	1,725,000
261-325.000-664.500	RENT		34,000	34,000	
261-325.000-671.000	OTHER REVENUE	1,003	4,500	4,500	1,000
261-325.000-671.400	REIMBURSEMENTS	8,500			
261-325.001-539.309	E-911 WIRELESS SURCHARGE	206,106	216,000	216,000	205,000
261-325.001-539.310	E-911 WIRELESS SURCHARGE, TRAINING	17,002	15,800	15,800	16,000
TOTAL ESTIMATED REVENUES		2,027,963	2,015,300	2,015,300	1,952,000

APPROPRIATIONS					
261-325.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	313,313	317,000	317,000	327,396
261-325.000-701.020	WAGES - CLASSIFIED, SUPPORT	58,775	56,000	56,000	57,029
261-325.000-701.054	WAGES - UNION, DISPATCHERS	540,458	610,000	610,000	626,191
261-325.000-701.079	WAGES - LONGEVITY	4,872	4,875	4,920	4,875
261-325.000-701.080	WAGES - OVERTIME	130,333	100,000	134,005	107,100
261-325.000-701.097	WAGES - PAID TIME OUT	19,633	8,000	30,123	8,000
261-325.000-715.001	BENEFITS - FICA	76,542	79,649	79,649	86,510
261-325.000-715.100	BENEFITS - HEALTH INSURANCE	180,603	186,750	193,655	255,500
261-325.000-715.270	BENEFITS - HSA EMPLOYER	12,013	11,100	15,300	13,800
261-325.000-715.275	BENEFITS - LIFE INSURANCE	9,148	9,500	9,561	10,538
261-325.000-715.500	BENEFITS - WORKERS COMP	2,873	2,650	2,837	2,658
261-325.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	6,952	6,900	6,900	6,729
261-325.000-715.821	BENEFITS - MERS, DISPATCHERS	62,647	54,250	63,920	61,323
261-325.000-715.825	BENEFITS - MERS, ADMINISTRATION	213			
261-325.000-726.001	SUPPLIES - OFFICE	3,305	3,000	3,000	3,000
261-325.000-726.003	SUPPLIES - EDUCATIONAL	7,019	10,000	10,000	9,000
261-325.000-726.005	SUPPLIES - EQUIPMENT	2,529	4,700	4,700	3,000
261-325.000-726.150	SUPPLIES - UNIFORMS	1,812	5,000	5,000	4,000
261-325.000-801.005	SERVICES - EQUIPMENT MAINTENANCE	120,626	131,250	131,250	150,000
261-325.000-801.050	SERVICES - CONSULTANTS	2,600	2,600	2,686	
261-325.000-801.800	SERVICES - BUILDING MAINTENANCE	13,316	2,000	17,428	2,000
261-325.000-850.001	OPERATING - POSTAGE	56	100	100	100
261-325.000-850.005	OPERATING - EQUIPMENT LEASE	15,312	13,000	21,697	9,720
261-325.000-850.153	OPERATING - TRAINING	641	10,000	10,000	8,000
261-325.000-850.301	OPERATING - TELEPHONE	14,933	33,000	33,000	17,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
261-325.000-850.349	OPERATING - 911 COMMUNICATION LINES	231	1,000	1,000	
261-325.000-850.800	OPERATING - UTILITIES	21,261	25,000	25,000	25,000
261-325.000-850.910	OPERATING - TRAVEL	3,736	6,000	6,000	6,000
261-325.000-955.001	OTHER - INSURANCE & BONDS		1,000	1,000	
261-325.000-955.990	OTHER - MISCELLANEOUS	5,074	5,000	5,000	3,000
261-325.000-960.000	INDIRECT COST ALLOCATION	123,149	143,976	143,976	191,144
261-325.000-970.000	CAPITAL OUTLAY	350,644	115,000	115,000	125,000
261-325.000-999.101	TRANSFER TO GENERAL FUND	42,000	42,000	42,000	42,000
261-325.001-850.154	OPERATING - TRAINING WIRELESS	7,412	15,000	17,225	15,000
TOTAL APPROPRIATIONS		2,154,031	2,015,300	2,118,932	2,180,613
NET OF REVENUES/APPROPRIATIONS - FUND 261		(126,068)		(103,632)	(228,613)
BEGINNING FUND BALANCE		1,032,880	906,814	906,814	803,182
ENDING FUND BALANCE		906,812	906,814	803,182	574,569

FUND 262 : COMMUNITY CORRECTIONS FUND

This fund supports the Community Corrections programs designed to provide alternatives to incarceration for eligible offenders. These programs focus on reducing recidivism, improving public safety, and promoting rehabilitation through initiatives such as substance abuse treatment, educational programs, job training, and probation services. Fund 262 is financed through state grants, such as those from the Michigan Department of Corrections, as well as local funding sources.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
262-000.000-664.001	INVESTMENT INTEREST	658	300	500	400
262-352.100-539.000	STATE GRANTS	14,171	15,000	15,000	15,000
262-352.102-539.000	STATE GRANTS	43,636	88,630	88,630	90,000
TOTAL ESTIMATED REVENUES		58,465	103,930	104,130	105,400
APPROPRIATIONS					
262-352.108-801.100	SERVICES - CONTRACTUAL	43,636	103,630	103,630	105,000
TOTAL APPROPRIATIONS		43,636	103,630	103,630	105,000
NET OF REVENUES/APPROPRIATIONS - FUND 262		14,829	300	500	400
BEGINNING FUND BALANCE		51,083	65,912	65,912	66,412
ENDING FUND BALANCE		65,912	66,212	66,412	66,812

FUND 263 : CONCEALED PISTOL

This fund is dedicated to supporting the administration of concealed pistol licenses (CPL) within the community. This fund covers the costs associated with processing CPL applications, conducting background checks, and issuing licenses in accordance with state laws and regulations. Revenue is typically generated from fees paid by applicants seeking a concealed pistol license.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
263-000.000-664.001	INVESTMENT INTEREST	1,247	2,000	2,000	1,000
263-215.000-450.752	PISTOL PERMITS	39,510	32,000	43,406	35,000
TOTAL ESTIMATED REVENUES		40,757	34,000	45,406	36,000
APPROPRIATIONS					
263-215.000-701.020	WAGES - CLASSIFIED, SUPPORT	18,975	18,509	18,509	18,880
263-215.000-715.001	BENEFITS - FICA	1,451	1,420	1,420	1,444
263-215.000-715.500	BENEFITS - WORKERS COMP	55		53	53
263-215.000-726.001	SUPPLIES - OFFICE	5,742	6,000	6,000	6,000
263-215.000-850.001	OPERATING - POSTAGE	1,540	1,300	1,594	1,500
263-215.000-850.910	OPERATING - TRAVEL	175	350	350	350
263-215.000-960.000	INDIRECT COST ALLOCATION	1,407	4,005	4,005	4,286
263-215.000-970.000	CAPITAL OUTLAY		20,000	20,000	
TOTAL APPROPRIATIONS		29,345	51,584	51,931	32,513
NET OF REVENUES/APPROPRIATIONS - FUND 263		11,412	(17,584)	(6,525)	3,487
BEGINNING FUND BALANCE		118,132	129,544	129,544	123,019
ENDING FUND BALANCE		129,544	111,960	123,019	126,506

FUND 264: CORRECTIONS TRAINING FUND

This fund is designated to support the training and development of corrections personnel. This fund provides financial resources for a range of training programs, including mandatory certifications, continuing education, and specialized instruction for correctional officers and staff. The goal of Fund 264 is to ensure that corrections personnel are well-equipped with the knowledge and skills needed to maintain safety, security, and professionalism in correctional facilities and community-based programs.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
264-000.000-664.001	INVESTMENT INTEREST	150		240	160
264-351.000-600.205	BOOKING FEE	13,339	10,000	10,000	10,000
TOTAL ESTIMATED REVENUES		13,489	10,000	10,240	10,160
APPROPRIATIONS					
264-351.000-701.052	WAGES - UNION, JAIL OFFICERS & CLERKS	808	3,500	3,500	
264-351.000-701.055	WAGES - UNION, CORRECTIONS COMMAND	169			
264-351.000-715.001	BENEFITS - FICA	74	270	270	
264-351.000-715.100	BENEFITS - HEALTH INSURANCE	17			
264-351.000-715.275	BENEFITS - LIFE INSURANCE	10	100	100	
264-351.000-715.500	BENEFITS - WORKERS COMP	34	263	263	
264-351.000-715.820	BENEFITS - MERS, JAIL OFFICERS & CLERKS	83	300	300	
264-351.000-850.153	OPERATING - TRAINING	2,191	3,500	3,500	3,500
264-351.000-960.000	INDIRECT COST ALLOCATION		1,707	1,707	681
TOTAL APPROPRIATIONS		3,386	9,640	9,640	4,181
NET OF REVENUES/APPROPRIATIONS - FUND 264		10,103	360	600	5,979
BEGINNING FUND BALANCE		11,487	21,591	21,591	22,191
ENDING FUND BALANCE		21,590	21,951	22,191	28,170

FUND 265: VEHICLE FORFEITURE FUND

This fund is established to manage and allocate revenue derived from the forfeiture of vehicles. The revenue is used to enhance and support related activities and initiatives, ensuring that forfeiture proceeds are utilized effectively in accordance with legal and organizational guidelines.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
265-000.000-664.001	INVESTMENT INTEREST	40	75	40	
TOTAL ESTIMATED REVENUES		40	75	40	
APPROPRIATIONS					
265-000.000-999.101	TRANSFER TO GENERAL FUND			3,402	
TOTAL APPROPRIATIONS				3,402	
NET OF REVENUES/APPROPRIATIONS - FUND 265		40	75	(3,362)	
BEGINNING FUND BALANCE		3,322	3,362	3,362	
ENDING FUND BALANCE		3,362	3,437		

FUND 266: SOBRIETY/DRUG COURT FUND

This fund supports the specialized Sobriety and Drug Court programs, which are designed to provide an alternative to traditional criminal justice approaches for individuals struggling with substance abuse. These programs offer a combination of judicial supervision, treatment, and rehabilitation services aimed at addressing the root causes of addiction-related criminal behavior. The fund covers the costs of program operations, including treatment services, drug testing, case management, and other supportive services

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
266-000.000-664.001	INVESTMENT INTEREST	2,281	2,000	2,306	2,000
266-131.150-600.200	DRUG COURT FEES	7,296	2,500	6,645	7,494
266-131.225-539.000	STATE GRANTS	130,047	40,000	149,000	149,000
266-131.225-671.300	CONTRIBUTIONS & DONATIONS	4,100			
266-131.350-539.000	STATE GRANTS	24,172	37,000	37,000	25,000
266-136.010-600.101	PROBATION OVERSIGHT FEE	350	350	350	350
266-136.010-600.204	CIVIL FEE	6,390	8,000	8,000	8,000
266-136.050-539.106	CASEFLOW ASSISTANCE	5,813	8,000	8,000	8,000
266-136.100-539.000	STATE GRANTS	44,417	149,000	78,272	149,000
266-136.100-600.266	FEES	5,890	3,000	6,099	
266-136.150-539.000	STATE GRANTS	19,564	67,950	17,388	
266-136.150-600.266	FEES	1,100	300	300	
266-136.250-501.000	FEDERAL GRANTS	63,320		37,000	
TOTAL ESTIMATED REVENUES		314,740	318,100	350,360	348,844

APPROPRIATIONS					
266-131.050-726.000	SUPPLIES		550	550	
266-131.150-801.202	FEES - OTHER	3,205		6,662	
266-131.150-850.910	OPERATING - TRAVEL	110	200	200	
266-131.225-726.001	SUPPLIES - OFFICE	172	900	900	500
266-131.225-801.100	SERVICES - CONTRACTUAL	109,187	80,000	101,015	110,000
266-131.225-850.910	OPERATING - TRAVEL		3,500	3,500	
266-131.250-701.020	WAGES - CLASSIFIED, SUPPORT	51,865	55,310	55,310	53,564
266-131.250-715.001	BENEFITS - FICA	3,540	4,231	4,231	4,098
266-131.250-715.100	BENEFITS - HEALTH INSURANCE			15,751	27,700
266-131.250-715.270	BENEFITS - HSA EMPLOYER			1,200	
266-131.250-715.275	BENEFITS - LIFE INSURANCE	499	575	575	1,200
266-131.250-715.500	BENEFITS - WORKERS COMP	148	155	155	584
266-131.250-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,565	2,610	2,610	2,678
266-131.350-801.100	SERVICES - CONTRACTUAL	16,095	18,000	18,000	18,000
266-136.010-726.000	SUPPLIES	8,280	8,000	6,934	8,000
266-136.050-726.000	SUPPLIES	8,591	10,000	10,000	10,000
266-136.100-726.000	SUPPLIES			3,500	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
266-136.100-726.911	SUPPLIES - WORKBOOKS			526	
266-136.100-726.912	SUPPLIES - INCENTIVES	2,073	1,900	455	1,000
266-136.100-726.913	SUPPLIES - GRAD SUPPLIES	67	200	200	200
266-136.100-801.010	SERVICES - COUNSELING	42,290	25,000	71,183	55,000
266-136.100-801.906	SERVICES - CONTRACTUAL TESTING			10,000	
266-136.100-801.907	SERVICES - CONTRACTUAL DEFENSE	4,898	3,100	3,178	3,100
266-136.150-726.912	SUPPLIES - INCENTIVES	1,241	744	328	744
266-136.150-801.010	SERVICES - CONTRACTUAL COUNSELING	4,346	4,268	3,126	4,268
266-136.150-801.100	SERVICES - CONTRACTUAL	49			
266-136.150-801.906	SERVICES- CONTRACTUAL TESTING	8,666	7,640	7,615	7,640
266-136.150-801.907	SERVICES - CONTRACTUAL DEFENSE	1,572		1,373	
266-136.150-850.910	OPERATING - TRAVEL	3,745	4,500	1,360	4,000
266-136.250-801.100	SERVICES - CONTRACTUAL	42,046	48,000	13,568	48,000
266-136.250-801.906	SERVICES- CONTRACTUAL TESTING	28,260	21,000	18,654	21,000
266-136.250-850.910	OPERATING - TRAVEL	495	850	896	850
TOTAL APPROPRIATIONS		344,005	301,233	363,555	382,126
NET OF REVENUES/APPROPRIATIONS - FUND 266		(29,265)	16,867	(13,195)	(33,282)
BEGINNING FUND BALANCE		269,349	240,085	240,085	226,890
ENDING FUND BALANCE		240,084	256,952	226,890	193,608

FUND 267 : SPECIAL INVESTIGATIVE FUND

Fund 267 is dedicated to financing specialized investigative activities and operations. Revenue for this fund is generated from foreitures, and it is allocated to support initiatives that require additional resources beyond standard operational budgets. This fund ensures that critical investigations receive the necessary funding for advanced tools, training, and personnel, contributing to enhanced effectiveness and successful outcomes in investigative efforts.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
267-000.000-664.001	INVESTMENT INTEREST	10		6	10
267-301.001-655.500	FORFEITURES		500		
TOTAL ESTIMATED REVENUES		10	500	6	10
APPROPRIATIONS					
267-301.001-995.990	OTHER - MISCELLANEOUS		500		
TOTAL APPROPRIATIONS			500		
NET OF REVENUES/APPROPRIATIONS - FUND 267		10		6	10
BEGINNING FUND BALANCE		1,338	1,348	1,348	1,354
ENDING FUND BALANCE		1,348	1,348	1,354	1,364

FUND 268: DRUG FOREITURE FUND

This fund is designed to manage and allocate revenue obtained from the forfeiture of assets related to drug-related offenses. The revenue is directed toward enhancing the effectiveness of drug enforcement activities and supporting initiatives aimed at reducing drug-related crime and its impact on the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
268-267.000-655.502	DRUG FORFEITURE		500	500	500
268-301.001-664.001	INVESTMENT INTEREST	442	500	500	500
TOTAL ESTIMATED REVENUES		442	1,000	1,000	1,000
APPROPRIATIONS					
268-301.001-726.005	SUPPLIES - EQUIPMENT		500	500	500
268-301.001-955.991	OTHER - INCIDENTAL EXPENSE		500	500	500
TOTAL APPROPRIATIONS			1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 268		442			
BEGINNING FUND BALANCE		45,808	46,250	46,250	46,250
ENDING FUND BALANCE		46,250	46,250	46,250	46,250

FUND 269: LAW LIBRARY FUND

This fund is established to support the operations and maintenance of the law library. Revenue for this fund is allocated to ensure the library's resources are current, comprehensive, and accessible. This includes funding for acquiring legal texts, reference materials, digital resources, and maintaining library facilities. The fund is crucial for providing legal professionals, researchers, and the public with essential tools and information for effective legal research and practice.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
269-000.000-664.001	INVESTMENT INTEREST	551	400	400	400
269-145.000-655.102	PENAL FINES	10,946	11,000	11,000	11,000
TOTAL ESTIMATED REVENUES		11,497	11,400	11,400	11,400
APPROPRIATIONS					
269-145.000-726.500	SUPPLIES - LAW BOOKS	16,726	11,000	11,000	14,000
TOTAL APPROPRIATIONS		16,726	11,000	11,000	14,000
NET OF REVENUES/APPROPRIATIONS - FUND 269		(5,229)	400	400	(2,600)
BEGINNING FUND BALANCE		47,289	42,061	42,061	42,461
ENDING FUND BALANCE		42,060	42,461	42,461	39,861

FUND 273: COMMISSION ON AGING

This fund is dedicated to supporting the Commission on Aging, which serves as an advocate and resource for older adults in the community. The fund finances programs and services designed to enhance the quality of life for seniors, promoting independence, health, and well-being. Through Fund 273, the Commission on Aging provides access to essential services such as nutrition programs, transportation, social activities, and health-related assistance. These efforts ensure that aging residents have the support they need to live with dignity and remain active members of the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
273-000.000-664.001	INVESTMENT INTEREST	72,507	45,000	49,956	40,000
273-672.000-688.101	APPROPRIATION - GENERAL FUND	68,649	64,377	64,377	88,855
273-672.002-401.003	PROPERTY TAX - SENIOR MILLAGE	116,459	152,469	152,469	181,061
273-672.002-501.000	FEDERAL GRANTS	24,901	29,750	35,700	40,000
273-672.002-539.270	MDOT GRANT - OPERATING (COA)	56,928	36,928	46,640	36,928
273-672.002-539.271	MDOT GRANT - EQUIPMENT (COA)	63,839	206,641	213,241	30,000
273-672.002-600.440	MEDICAID WAIVER	2,739	3,500	3,500	3,000
273-672.002-671.301	FUNDRAISING	685	500	500	250
273-672.002-671.303	FARES - PAID BY CLIENT	13,121	15,500	15,500	12,500
273-672.002-671.311	CANCER FUND - MDOT DRIVERS	460	1,000	1,000	500
273-672.002-675.001	OTHER GRANT FUNDING	3,679	5,500	5,500	5,500
273-672.003-401.003	PROPERTY TAX - SENIOR MILLAGE	84,361		818,168	64,725
273-672.003-671.300	CONTRIBUTIONS & DONATIONS	5,112	1,200	3,093	1,200
273-672.003-671.400	REIMBURSEMENTS			19,131	
273-672.004-671.301	FUNDRAISING	17,159	20,000	20,000	20,000
273-672.004-671.306	MEMORIALS	3,065	3,500	3,500	3,500
273-672.101-401.003	PROPERTY TAX - SENIOR MILLAGE	13,159	15,479	15,479	28,598
273-672.101-671.300	CONTRIBUTIONS & DONATIONS	2,201	2,283	2,283	2,500
273-672.102-401.003	PROPERTY TAX - SENIOR MILLAGE	7,192	7,033	7,033	6,836
273-672.102-501.000	FEDERAL GRANTS	4,394	5,250	6,300	3,500
273-672.102-671.300	CONTRIBUTIONS & DONATIONS	370	250	250	190
273-672.103-401.003	PROPERTY TAX - SENIOR MILLAGE	135,910	150,742	150,742	160,036
273-672.103-501.000	FEDERAL GRANTS	14,000	15,000	13,108	60,000
273-672.103-539.000	STATE GRANTS	64,335	45,000	75,566	
273-672.103-671.300	CONTRIBUTIONS & DONATIONS	15,869	17,500	17,500	15,325
273-672.104-401.003	PROPERTY TAX - SENIOR MILLAGE	72,885	97,468	97,468	103,971
273-672.104-501.000	FEDERAL GRANTS	3,827	5,250	4,569	35,000
273-672.104-539.000	STATE GRANTS	42,578	29,750	45,173	
273-672.104-600.216	COST SHARE	7,752	6,350	10,365	11,000
273-672.104-671.300	CONTRIBUTIONS & DONATIONS	310	500	1,078	250
273-672.105-401.003	PROPERTY TAX - SENIOR MILLAGE	95,089	73,593	73,593	62,558
273-672.105-501.000	FEDERAL GRANTS	25,329	11,719	11,719	9,844
273-672.105-671.300	CONTRIBUTIONS & DONATIONS	4,843	250	250	200
273-672.106-401.003	PROPERTY TAX - SENIOR MILLAGE	74,817	79,171	79,171	74,528
273-672.106-671.300	CONTRIBUTIONS & DONATIONS	80			100
273-672.106-675.002	OTHER REVENUE - STIPEND	1,000			
273-672.108-401.003	PROPERTY TAX - SENIOR MILLAGE	9,715	7,608	7,608	36,583
273-672.108-671.300	CONTRIBUTIONS & DONATIONS	3,000	1,000	1,050	9,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.110-401.003	PROPERTY TAX - SENIOR MILLAGE	8,158	29,724	29,724	34,224
273-672.110-501.000	FEDERAL GRANTS	2,525	15,876	15,876	15,876
273-672.110-671.300	CONTRIBUTIONS & DONATIONS	1,538	7,000	7,000	5,750
273-672.201-401.003	PROPERTY TAX - SENIOR MILLAGE	18,591	30,667	30,667	13,016
273-672.201-501.000	FEDERAL GRANTS	23,890	24,633	24,633	22,876
273-672.201-671.300	CONTRIBUTIONS & DONATIONS	59			
273-672.203-401.003	PROPERTY TAX - SENIOR MILLAGE	41,807	35,254	35,254	29,370
273-672.203-501.000	FEDERAL GRANTS	36,950	36,950	36,950	38,797
273-672.203-501.002	NSIP		3,760		
273-672.203-671.300	CONTRIBUTIONS & DONATIONS	16,617	18,550	18,550	16,000
273-672.301-401.003	PROPERTY TAX - SENIOR MILLAGE	125,952	121,886	121,886	107,888
273-672.301-501.000	FEDERAL GRANTS	113,702	100,229	101,195	143,102
273-672.301-501.002	NSIP	33,450	33,843	36,638	39,833
273-672.301-539.000	STATE GRANTS	34,286	42,955	42,955	
273-672.301-600.440	MEDICAID WAIVER	14,071	15,550	15,550	16,375
273-672.301-671.300	CONTRIBUTIONS & DONATIONS	69,709	65,000	65,000	54,500
273-672.301-671.301	FUNDRAISING	1,401	2,000	2,000	1,500
273-672.301-671.302	UNITED WAY	157	150	150	100
273-672.301-671.313	CANCER FUND - MEALS	5,562	6,000	6,000	3,250
273-672.301-671.314	BAYER GRANT FOR MEALS ON WHEELS	5,000		150	
273-672.301-671.315	COMMUNITY SUPPORT DONATIONS (NON-CLIENT)	1,147			3,000
273-672.302-401.003	PROPERTY TAX - SENIOR MILLAGE	74,662	78,000	78,000	73,271
273-672.302-501.000	FEDERAL GRANTS	32,811	31,984	31,984	45,901
273-672.302-539.000	STATE GRANTS	17,065	13,707	13,707	
273-672.303-401.003	PROPERTY TAX - SENIOR MILLAGE	132,264	113,669	113,669	98,528
273-672.303-501.000	FEDERAL GRANTS	35,211	46,611	46,611	67,501
273-672.303-539.000	STATE GRANTS	20,066	19,976	19,976	
273-672.304-401.003	PROPERTY TAX - SENIOR MILLAGE	7,981	24,823	24,823	21,405
273-672.304-501.000	FEDERAL GRANTS	11,280	10,179	10,179	13,500
273-672.304-539.000	STATE GRANTS	12,564	4,362	4,362	
TOTAL ESTIMATED REVENUES		2,030,795	2,090,399	3,006,069	2,013,601

APPROPRIATIONS

273-672.000-960.000	INDIRECT COST ALLOCATION	204,377	202,542	202,542	228,856
273-672.002-701.010	WAGES - CLASSIFIED, MANAGEMENT	15,773	15,975	15,975	16,283
273-672.002-701.020	WAGES - CLASSIFIED, SUPPORT	172,632	202,100	201,500	219,633
273-672.002-701.097	WAGES - PAID TIME OUT	1,518			
273-672.002-715.001	BENEFITS - FICA	14,071	16,750	16,750	18,048
273-672.002-715.100	BENEFITS - HEALTH INSURANCE	21,631	22,650	22,650	24,800
273-672.002-715.270	BENEFITS - HSA EMPLOYER	1,140	1,140	1,140	1,140
273-672.002-715.275	BENEFITS - LIFE INSURANCE	546	570	570	590
273-672.002-715.500	BENEFITS - WORKERS COMP	6,548	5,370	6,214	8,668
273-672.002-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,455	4,830	4,830	5,310
273-672.002-726.001	SUPPLIES - OFFICE	107	50	125	100
273-672.002-726.900	SUPPLIES - VEHICLE	756	50	1,764	1,000
273-672.002-726.910	SUPPLIES - GASOLINE	18,797	18,000	18,000	18,000
273-672.002-801.430	SERVICES - SOFTWARE SUPPORT	6,210	2,355	2,690	2,355
273-672.002-801.900	SERVICES - VEHICLE MAINTENANCE	8,765	7,000	7,000	7,700

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.002-850.002	OPERATING - ADVERTISING			258	300
273-672.002-850.006	OPERATING - LICENSE FEE	35	150	150	150
273-672.002-850.007	OPERATING - FUNDRAISING		100	100	100
273-672.002-850.153	OPERATING - TRAINING	2,159	2,750	2,750	2,750
273-672.002-850.199	OPERATING - MEMBERSHIPS	100	100	100	100
273-672.002-850.301	OPERATING - TELEPHONE			408	
273-672.002-850.370	OPERATING - WIRELESS	5,143	5,114	5,714	5,000
273-672.002-850.811	OPERATING - UTILITIES, ELECTRIC	408		1,249	1,150
273-672.002-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	117		397	575
273-672.002-850.910	OPERATING - TRAVEL	1,898	2,750	2,750	2,750
273-672.002-970.470	CAPITAL - IT HARDWARE		6,300	6,300	20,581
273-672.002-970.900	CAPITAL - VEHICLES		200,341	204,722	8,419
273-672.003-726.001	SUPPLIES - OFFICE	1,636	2,000	2,000	1,750
273-672.003-726.800	SUPPLIES - BUILDING MAINTENANCE			547	
273-672.003-801.002	SERVICES - PRINTING	14,145	14,306	14,306	13,075
273-672.003-801.050	SERVICES - CONSULTANTS	2,500	25,000	25,000	25,000
273-672.003-850.001	OPERATING - POSTAGE	10,683	11,294	11,294	4,750
273-672.003-850.002	OPERATING - ADVERTISING	1,630	1,000	1,000	1,200
273-672.003-850.199	OPERATING - MEMBERSHIPS	150	150	150	150
273-672.003-850.301	OPERATING - TELEPHONE	50	50	50	
273-672.003-955.990	OTHER - MISCELLANEOUS	15,500	10,000	10,000	10,000
273-672.003-970.470	CAPITAL - IT HARDWARE	1,248	15,000	15,000	10,000
273-672.003-970.800	CAPITAL - BUILDING EQUIPMENT	5,610			
273-672.003-970.820	CAPITAL - FACILITY IMPROVEMENTS		615,250	615,250	615,250
273-672.003-970.900	CAPITAL - VEHICLES	75,169			
273-672.004-726.001	SUPPLIES - OFFICE		100	100	
273-672.004-726.702	SUPPLIES - FOOD	903	3,250	3,250	1,200
273-672.004-850.002	OPERATING - ADVERTISING	2,179	3,000	3,000	2,250
273-672.004-850.007	OPERATING - FUNDRAISING	2,864	3,000	3,000	3,000
273-672.004-850.820	OPERATING - RENT/LEASE		250	250	
273-672.101-701.010	WAGES - CLASSIFIED, MANAGEMENT	6,211	2,800	5,201	2,846
273-672.101-701.020	WAGES - CLASSIFIED, SUPPORT	5,936	10,780	10,780	193,113
273-672.101-701.097	WAGES - PAID TIME OUT			1,713	
273-672.101-715.001	BENEFITS - FICA	905	1,040	1,389	14,991
273-672.101-715.100	BENEFITS - HEALTH INSURANCE		440	440	37,200
273-672.101-715.270	BENEFITS - HSA EMPLOYER		30	52	1,800
273-672.101-715.275	BENEFITS - LIFE INSURANCE	100	96	147	951
273-672.101-715.500	BENEFITS - WORKERS COMP	315	348	434	6,687
273-672.101-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	483	410	897	2,025
273-672.101-726.600	SUPPLIES - MEDICAL		75	75	
273-672.101-850.153	OPERATING - TRAINING		200	200	75
273-672.101-850.370	OPERATING - WIRELESS			75	40
273-672.101-850.910	OPERATING - TRAVEL	1,409	1,526	1,526	1,450
273-672.102-701.020	WAGES - CLASSIFIED, SUPPORT	5,354	5,650	5,650	5,957
273-672.102-715.001	BENEFITS - FICA	364	450	450	456
273-672.102-715.100	BENEFITS - HEALTH INSURANCE	3,013	3,175	3,175	3,500
273-672.102-715.270	BENEFITS - HSA EMPLOYER	150	150	150	150
273-672.102-715.275	BENEFITS - LIFE INSURANCE	58	61	61	63
273-672.102-715.500	BENEFITS - WORKERS COMP	15	17	17	17
273-672.102-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	215	285	285	298

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.102-801.900	SERVICES - VEHICLE MAINTENANCE		50	50	
273-672.102-850.006	OPERATING - LICENSE FEE		50	50	
273-672.102-850.153	OPERATING - TRAINING	50			
273-672.102-850.910	OPERATING - TRAVEL	135			
273-672.102-850.911	OPERATING - TRAVEL, VOLUNTEERS	2,600	2,500	2,500	1,000
273-672.103-701.010	WAGES - CLASSIFIED, MANAGEMENT	23,486	26,400	26,400	22,770
273-672.103-701.020	WAGES - CLASSIFIED, SUPPORT	154,529	149,450	148,450	38,501
273-672.103-715.001	BENEFITS - FICA	13,323	13,450	13,450	4,687
273-672.103-715.100	BENEFITS - HEALTH INSURANCE	11,156	11,350	11,350	
273-672.103-715.270	BENEFITS - HSA EMPLOYER	811	780	1,895	
273-672.103-715.275	BENEFITS - LIFE INSURANCE	1,263	1,342	1,342	687
273-672.103-715.500	BENEFITS - WORKERS COMP	4,500	4,848	4,848	1,218
273-672.103-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,198	4,550	4,550	1,244
273-672.103-726.001	SUPPLIES - OFFICE		50	50	
273-672.103-801.430	SERVICES - SOFTWARE SUPPORT	186			225
273-672.103-850.001	OPERATING - POSTAGE			347	
273-672.103-850.153	OPERATING - TRAINING		150	150	30
273-672.103-850.370	OPERATING - WIRELESS	504	750	1,600	950
273-672.103-850.910	OPERATING - TRAVEL	15,158	14,582	14,582	11,500
273-672.104-701.010	WAGES - CLASSIFIED, MANAGEMENT	23,484	26,350	26,350	22,770
273-672.104-701.020	WAGES - CLASSIFIED, SUPPORT	76,036	81,890	81,090	4,418
273-672.104-715.001	BENEFITS - FICA	7,432	8,290	8,290	2,080
273-672.104-715.100	BENEFITS - HEALTH INSURANCE	5,448	6,550	6,550	
273-672.104-715.270	BENEFITS - HSA EMPLOYER	389	450	453	
273-672.104-715.275	BENEFITS - LIFE INSURANCE	685	870	870	241
273-672.104-715.500	BENEFITS - WORKERS COMP	1,758	2,002	2,002	76
273-672.104-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,855	3,200	3,200	1,244
273-672.104-801.430	SERVICES - SOFTWARE SUPPORT	186		347	225
273-672.104-850.153	OPERATING - TRAINING		502	502	30
273-672.104-850.370	OPERATING - WIRELESS	260	266	791	550
273-672.104-850.910	OPERATING - TRAVEL	8,819	8,638	8,638	7,100
273-672.105-701.010	WAGES - CLASSIFIED, MANAGEMENT	11,830	14,765	14,765	12,213
273-672.105-701.020	WAGES - CLASSIFIED, SUPPORT	81,153	39,150	34,193	89,821
273-672.105-701.097	WAGES - PAID TIME OUT	1,138			
273-672.105-715.001	BENEFITS - FICA	7,253	4,150	4,150	7,806
273-672.105-715.100	BENEFITS - HEALTH INSURANCE	4,977	2,270	4,226	5,700
273-672.105-715.270	BENEFITS - HSA EMPLOYER	330	150	331	330
273-672.105-715.275	BENEFITS - LIFE INSURANCE	561	270	270	709
273-672.105-715.500	BENEFITS - WORKERS COMP	1,538	1,958	1,958	1,683
273-672.105-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,343	1,175	1,175	5,668
273-672.105-726.001	SUPPLIES - OFFICE	113	100	100	25
273-672.105-801.430	SERVICES - SOFTWARE SUPPORT	93		173	115
273-672.105-850.002	OPERATING - ADVERTISING	693	500	500	50
273-672.105-850.153	OPERATING - TRAINING	37	100	110	25
273-672.105-850.180	OPERATING - SUBSCRIPTIONS	410		414	325
273-672.105-850.199	OPERATING - MEMBERSHIPS		25	25	150
273-672.105-850.810	OPERATING - UTILITIES, WATER & SEWER	383		599	2,300
273-672.105-850.811	OPERATING - UTILITIES, ELECTRIC	5,933	3,822	3,822	1,150
273-672.105-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	1,939	1,367	1,367	50
273-672.105-850.910	OPERATING - TRAVEL	1,459	150	716	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.105-850.911	OPERATING - TRAVEL, VOLUNTEERS		15,500	15,500	
273-672.105-955.990	OTHER - MISCELLANEOUS	2,078		692	10,000
273-672.106-701.010	WAGES - CLASSIFIED, MANAGEMENT		10,775	10,775	
273-672.106-701.020	WAGES - CLASSIFIED, SUPPORT	52,766	47,560	47,560	58,133
273-672.106-701.097	WAGES - PAID TIME OUT	1,518			
273-672.106-715.001	BENEFITS - FICA	4,062	4,475	4,475	4,447
273-672.106-715.100	BENEFITS - HEALTH INSURANCE	9,041	7,025	7,661	10,300
273-672.106-715.270	BENEFITS - HSA EMPLOYER	600	444	600	600
273-672.106-715.275	BENEFITS - LIFE INSURANCE	355	273	310	370
273-672.106-715.500	BENEFITS - WORKERS COMP	356	310	435	549
273-672.106-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,849	2,027	2,027	1,731
273-672.106-850.370	OPERATING - WIRELESS			350	225
273-672.106-850.910	OPERATING - TRAVEL	5,351	5,957	5,957	3,650
273-672.108-701.010	WAGES - CLASSIFIED, MANAGEMENT	9,814	6,790	8,297	9,763
273-672.108-701.020	WAGES - CLASSIFIED, SUPPORT	393		5,667	
273-672.108-701.097	WAGES - PAID TIME OUT	379			
273-672.108-715.001	BENEFITS - FICA	813	520	1,096	747
273-672.108-715.100	BENEFITS - HEALTH INSURANCE	432	440	440	500
273-672.108-715.270	BENEFITS - HSA EMPLOYER	30	30	30	30
273-672.108-715.275	BENEFITS - LIFE INSURANCE	97	101	142	102
273-672.108-715.500	BENEFITS - FICA	42	50	213	27
273-672.108-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	535	340	644	488
273-672.108-850.153	OPERATING - TRAINING	179	100	159	300
273-672.108-850.199	OPERATING - MEMBERSHIPS		150	499	500
273-672.108-850.910	OPERATING - TRAVEL		150	150	6,450
273-672.110-701.010	WAGES - CLASSIFIED, MANAGEMENT		3,992	3,992	
273-672.110-701.020	WAGES - CLASSIFIED, SUPPORT	9,630	35,700	35,700	
273-672.110-715.001	BENEFITS - FICA	591	3,036	3,036	
273-672.110-715.100	BENEFITS - HEALTH INSURANCE		440	440	
273-672.110-715.270	BENEFITS - HSA EMPLOYER		30	30	
273-672.110-715.275	BENEFITS - LIFE INSURANCE	81	436	436	
273-672.110-715.500	BENEFITS - WORKERS COMP	267	50	1,197	
273-672.110-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	386	1,985	1,985	
273-672.110-801.430	SERVICES - SOFTWARE SUPPORT	93		173	115
273-672.110-850.002	OPERATING - ADVERTISING		150	150	100
273-672.110-850.153	OPERATING - TRAINING	300	100	100	150
273-672.110-850.180	OPERATING - SUBSCRIPTIONS		175	175	
273-672.110-850.810	OPERATING - UTILITIES, WATER & SEWER	186		300	210
273-672.110-850.811	OPERATING - UTILITIES, ELECTRIC	408	3,822	3,822	1,150
273-672.110-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	117	1,367	1,367	575
273-672.110-850.820	OPERATING - RENT/LEASE		50	50	
273-672.110-850.910	OPERATING - TRAVEL	161	1,200	1,200	400
273-672.110-955.990	OTHER - MISCELLANEOUS		50	163	150
273-672.201-701.010	WAGES - CLASSIFIED, MANAGEMENT	20,538	21,940	21,940	20,743
273-672.201-701.020	WAGES - CLASSIFIED, SUPPORT	5,052	15,690	15,690	4,145
273-672.201-701.097	WAGES - PAID TIME OUT	4,131			
273-672.201-715.001	BENEFITS - FICA	2,226	2,890	2,890	1,904
273-672.201-715.100	BENEFITS - HEALTH INSURANCE	6,432	10,480	10,480	4,200
273-672.201-715.270	BENEFITS - HSA EMPLOYER	845	660	660	408
273-672.201-715.275	BENEFITS - LIFE INSURANCE	231	340	340	238

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.201-715.500	BENEFITS - WORKERS COMP	319	370	370	70
273-672.201-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,215	2,240	2,240	1,841
273-672.201-801.430	SERVICES - SOFTWARE SUPPORT	186		347	225
273-672.201-850.153	OPERATING - TRAINING		50	50	
273-672.201-850.910	OPERATING - TRAVEL	365	150	150	120
273-672.203-701.020	WAGES - CLASSIFIED, SUPPORT	42,786	44,590	44,590	74,477
273-672.203-701.097	WAGES - PAID TIME OUT	10		39	
273-672.203-715.001	BENEFITS - FICA	3,267	3,450	3,450	5,697
273-672.203-715.100	BENEFITS - HEALTH INSURANCE	2,995	3,900	3,900	2,000
273-672.203-715.270	BENEFITS - HSA EMPLOYER	1,140	180	180	120
273-672.203-715.275	BENEFITS - LIFE INSURANCE	86	80	80	78
273-672.203-715.500	BENEFITS - WORKERS COMP	878	1,457	1,457	1,162
273-672.203-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	763	1,091	1,091	170
273-672.203-726.001	SUPPLIES - OFFICE	85	50	533	350
273-672.203-726.701	SUPPLIES - KITCHEN	7,763	7,108	7,108	7,130
273-672.203-726.702	SUPPLIES - FOOD	32,454	30,005	30,005	28,520
273-672.203-801.001	SERVICES - OFFICE EQUIPMENT			385	
273-672.203-801.005	SERVICES - EQUIPMENT MAINTENANCE	66	200	200	
273-672.203-801.430	SERVICES - SOFTWARE SUPPORT	150		150	
273-672.203-801.704	SERVICES - LAUNDRY	103		367	350
273-672.203-850.002	OPERATING - ADVERTISING	185			100
273-672.203-850.006	OPERATING - LICENSE FEE	1,182	1,200	1,200	1,200
273-672.203-850.153	OPERATING - TRAINING			40	50
273-672.203-850.810	OPERATING - UTILITIES, WATER & SEWER	190		300	210
273-672.203-850.811	OPERATING - UTILITIES, ELECTRIC	408		1,249	1,150
273-672.203-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	149		397	575
273-672.203-850.820	OPERATING - RENT/LEASE		500	500	
273-672.203-850.910	OPERATING - TRAVEL	717	581	829	500
273-672.301-701.020	WAGES - CLASSIFIED, SUPPORT	99,800	100,750	100,750	84,866
273-672.301-701.097	WAGES - PAID TIME OUT	89		354	
273-672.301-715.001	BENEFITS - FICA	6,936	7,710	7,710	6,492
273-672.301-715.100	BENEFITS - HEALTH INSURANCE	21,300	34,560	34,560	17,200
273-672.301-715.270	BENEFITS - HSA EMPLOYER	660	1,620	1,620	1,080
273-672.301-715.275	BENEFITS - LIFE INSURANCE	669	721	721	698
273-672.301-715.500	BENEFITS - WORKERS COMP	2,841	2,776	2,776	1,873
273-672.301-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,783	3,980	3,980	2,458
273-672.301-726.701	SUPPLIES - KITCHEN	31,659	29,680	29,680	32,250
273-672.301-726.702	SUPPLIES - FOOD	210,871	180,326	180,326	182,750
273-672.301-801.001	SERVICES - OFFICE EQUIPMENT	3			
273-672.301-801.005	SERVICES - EQUIPMENT MAINTENANCE	6,110	3,500	5,852	6,000
273-672.301-801.430	SERVICES - SOFTWARE SUPPORT	850		850	
273-672.301-801.704	SERVICES - LAUNDRY	2,834	3,000	3,000	2,000
273-672.301-801.800	SERVICES - BUILDING MAINTENANCE	553	500	500	300
273-672.301-850.006	OPERATING - LICENSE FEE	252	450	450	250
273-672.301-850.007	OPERATING - FUNDRAISING	684	500	500	500
273-672.301-850.153	OPERATING - TRAINING	100	150	150	150
273-672.301-850.810	OPERATING - UTILITIES, WATER & SEWER	4,117	5,150	5,150	1,275
273-672.301-850.811	OPERATING - UTILITIES, ELECTRIC	7,158	7,650	7,650	5,725
273-672.301-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	2,469	2,750	2,750	2,850
273-672.301-850.910	OPERATING - TRAVEL	1	150	150	150

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
273-672.301-970.701	CAPITAL - KITCHEN EQUIPMENT	699			13,000
273-672.302-701.010	WAGES - CLASSIFIED, MANAGEMENT	67,922	61,810	61,810	68,742
273-672.302-701.020	WAGES - CLASSIFIED, SUPPORT	17,737	23,010	22,410	12,980
273-672.302-701.097	WAGES - PAID TIME OUT	2,429			
273-672.302-715.001	BENEFITS - FICA	6,413	6,490	6,490	6,252
273-672.302-715.100	BENEFITS - HEALTH INSURANCE	17,129	17,930	17,930	11,300
273-672.302-715.270	BENEFITS - HSA EMPLOYER	715	1,134	1,152	1,152
273-672.302-715.275	BENEFITS - LIFE INSURANCE	685	680	680	736
273-672.302-715.500	BENEFITS - WORKERS COMP	924	1,042	1,042	229
273-672.302-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,513	5,160	5,160	5,761
273-672.302-801.430	SERVICES - SOFTWARE SUPPORT	2,033	2,435	2,435	2,000
273-672.302-850.153	OPERATING - TRAINING		50	50	150
273-672.302-850.199	OPERATING - MEMBERSHIPS	2,954	3,000	3,000	3,000
273-672.302-850.370	OPERATING - WIRELESS			250	
273-672.302-850.910	OPERATING - TRAVEL	86	100	470	100
273-672.303-701.020	WAGES - CLASSIFIED, SUPPORT	127,770	130,260	130,260	99,496
273-672.303-715.001	BENEFITS - FICA	9,709	9,970	9,970	7,611
273-672.303-715.100	BENEFITS - HEALTH INSURANCE	3,013	3,165	3,165	3,500
273-672.303-715.270	BENEFITS - HSA EMPLOYER	150	150	150	150
273-672.303-715.275	BENEFITS - LIFE INSURANCE	58	61	61	63
273-672.303-715.500	BENEFITS - WORKERS COMP	5,546	4,240	4,922	4,511
273-672.303-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,767	3,950	3,950	1,686
273-672.303-726.701	SUPPLIES - KITCHEN	51			
273-672.303-726.702	SUPPLIES - FOOD			258	
273-672.303-726.900	SUPPLIES - VEHICLE	905	500	500	50
273-672.303-726.910	SUPPLIES - GASOLINE	16,759	17,500	17,500	11,600
273-672.303-801.001	SERVICES - OFFICE EQUIPMENT	394		173	
273-672.303-801.005	SERVICES - EQUIPMENT MAINTENANCE	886	1,500	1,500	500
273-672.303-801.900	SERVICES - VEHICLE MAINTENANCE	16,874	7,000	13,071	16,000
273-672.303-850.370	OPERATING - WIRELESS	1,457	1,500	1,500	1,350
273-672.303-850.910	OPERATING - TRAVEL	202	500	500	115
273-672.304-701.020	WAGES - CLASSIFIED, SUPPORT	22,050	28,875	28,875	25,630
273-672.304-715.001	BENEFITS - FICA	1,605	2,210	2,210	1,961
273-672.304-715.100	BENEFITS - HEALTH INSURANCE	3,657	4,032	4,032	4,200
273-672.304-715.270	BENEFITS - HSA EMPLOYER	240	252	252	240
273-672.304-715.275	BENEFITS - LIFE INSURANCE	85	90	90	87
273-672.304-715.500	BENEFITS - WORKERS COMP	193	155	257	329
273-672.304-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	382	415	415	440
273-672.304-850.370	OPERATING - WIRELESS			350	250
273-672.304-850.910	OPERATING - TRAVEL	3,613	3,142	3,282	3,650
TOTAL APPROPRIATIONS		2,118,586	2,920,465	2,963,956	2,730,451
NET OF REVENUES/APPROPRIATIONS - FUND 273		(87,791)	(830,066)	42,113	(716,850)
BEGINNING FUND BALANCE		1,562,846	1,475,055	1,475,055	1,517,168
ENDING FUND BALANCE		1,475,055	644,989	1,517,168	800,318

FUND 274: CDBG HOUSING GRANT FUND

This fund is dedicated to managing the resources provided by Community Development Block Grant (CDBG) programs specifically aimed at housing initiatives. This fund is used to support affordable housing projects, housing rehabilitation, and other community development efforts that benefit low- and moderate-income households. The CDBG Housing Grant Fund is instrumental in addressing housing needs, improving living conditions, and fostering sustainable communities.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET

ESTIMATED REVENUES

274-000.000-664.001	INVESTMENT INTEREST	228	300	300	100
274-700.001-664.001	INVESTMENT INTEREST	6			
274-700.001-671.000	OTHER REVENUE	14,707	30,000	30,000	30,000
TOTAL ESTIMATED REVENUES		14,941	30,300	30,300	30,100

APPROPRIATIONS

274-700.001-801.052	SERVICES - ADMINISTRATIVE	29			
274-700.001-801.100	SERVICES - CONTRACTUAL	32,310	30,000	30,000	30,000
TOTAL APPROPRIATIONS		32,339	30,000	30,000	30,000

NET OF REVENUES/APPROPRIATIONS - FUND 274

(17,398)	300	300	100

BEGINNING FUND BALANCE

23,367	5,969	5,969	6,269

ENDING FUND BALANCE

5,969	6,269	6,269	6,369

FUND 276: OCYS BASIC GRANT FUND

This fund supports the operations of the Office of Child and Youth Services (OCYS) through the Basic Grant program. This fund provides financial resources for essential services aimed at promoting the well-being and development of children and youth within the community. The OCYS Basic Grant Fund is typically used to support a variety of programs, including child welfare services, early intervention, prevention initiatives, and family support programs.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
276-000.000-664.001	INVESTMENT INTEREST			1	
276-662.000-400.000	REVENUE CONTROL	49,996	56,520	56,520	50,000
276-662.000-699.101	TRANSFER IN - GENERAL FUND	17,000			
TOTAL ESTIMATED REVENUES		66,996	56,520	56,521	50,000
APPROPRIATIONS					
Fund 276 - OCYS BASIC GRANT FUND					
276-149.000-701.020	WAGES - CLASSIFIED, SUPPORT	31,068			
276-149.000-715.001	BENEFITS - FICA	2,377			
276-149.000-715.100	BENEFITS - HEALTH INSURANCE	4,336			
276-149.000-715.500	BENEFITS - WORKERS COMP	431			
276-149.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,288			
276-662.000-801.100	SERVICES - CONTRACTUAL	25,508	44,120	44,120	37,000
276-662.000-850.153	OPERATING - TRAINING	164	5,940	5,940	6,500
276-662.000-850.910	OPERATING - TRAVEL		6,460	6,460	6,500
TOTAL APPROPRIATIONS		66,172	56,520	56,520	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 276		824		1	
BEGINNING FUND BALANCE		1	824	824	825
ENDING FUND BALANCE		825	824	825	825

FUND 284: OPIOID SETTLEMENT FUND

This fund is established to manage and allocate resources from settlements related to opioid litigation. The fund is dedicated to addressing the impact of the opioid crisis through a range of initiatives. This includes supporting programs for substance abuse treatment and prevention, enhancing community health services, funding educational campaigns on addiction, and providing resources for affected individuals and families. The goal of Fund 284 is to mitigate the long-term effects of the opioid epidemic and support recovery and rehabilitation efforts within the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
284-000.000-664.001	INVESTMENT INTEREST	19,015	5,000	24,611	20,000
284-000.000-688.001	OPIOIDS SPECIAL REVENUE	541,286	300,000	300,000	322,479
TOTAL ESTIMATED REVENUES		560,301	305,000	324,611	342,479
APPROPRIATIONS					
284-000.000-801.000	PROFESSIONAL & CONTRACTUAL SERVICES		300,000	300,000	300,000
284-000.000-801.000-HMOPIOID	PROFESSIONAL & CONTRACTUAL SERVICES	25,632		30,500	
284-000.000-801.000-RDOPIOID	PROFESSIONAL & CONTRACTUAL SERVICES	75,099		65,482	
TOTAL APPROPRIATIONS		100,731	300,000	395,982	300,000
NET OF REVENUES/APPROPRIATIONS - FUND 284		459,570	5,000	(71,371)	42,479
BEGINNING FUND BALANCE		397,272	856,842	856,842	785,471
ENDING FUND BALANCE		856,842	861,842	785,471	827,950

FUND 292: CHILD CARE FUND

This fund is dedicated to providing financial support for child care services aimed at protecting the welfare of children in the community. This fund is used to cover the costs associated with foster care, residential care, in-home care, and other supportive services for children who are under the supervision of the court or child protective services. The Child Care Fund helps ensure that vulnerable children receive the care, supervision, and support they need in safe and nurturing environments.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
292-000.000-664.001	INVESTMENT INTEREST	561	600	600	500
292-662.000-539.000	STATE GRANTS	22,164	403,000	403,000	162,000
292-662.000-600.210	PARENTAL SUPPORT FEE	8,775	10,000	10,000	8,000
292-662.000-699.101	TRANSFER IN - GENERAL FUND	198,000	161,243	161,243	329,000
TOTAL ESTIMATED REVENUES		229,500	574,843	574,843	499,500
APPROPRIATIONS					
292-662.000-801.513	SERVICES - FOSTER CARE	645	7,500	7,500	7,500
292-662.000-801.514	SERVICES - INSTITUTIONAL CARE	22,900	77,500	30,000	30,000
292-662.000-801.515	SERVICES - CHILD CARE NON-REIMBURSEABLE	1,600	25,000	9,965	25,000
292-662.000-960.000	INDIRECT COST ALLOCATION		10,290	10,290	16,104
292-662.001-701.000	WAGES	4,560	16,260	16,260	15,983
292-662.001-701.020	WAGES - CLASSIFIED, SUPPORT	133,825	328,951	328,951	314,678
292-662.001-701.097	WAGES - PAID TIME OUT	19,200			
292-662.001-715.001	BENEFITS - FICA	11,115	26,409	26,409	25,296
292-662.001-715.100	BENEFITS - HEALTH INSURANCE	11,561	50,605	50,605	78,850
292-662.001-715.270	BENEFITS - HSA EMPLOYER		2,550	2,550	3,750
292-662.001-715.275	BENEFITS - LIFE INSURANCE	1,190	3,591	3,591	3,371
292-662.001-715.500	BENEFITS - WORKERS COMP	2,464	7,380	7,380	2,769
292-662.001-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	12,642	25,886	25,886	22,758
292-662.001-726.001	SUPPLIES - OFFICE	800	100	0	
292-662.001-801.050	SERVICES - CONSULTANTS	(2,350)			
292-662.001-850.000	NON-SCHEDULED PAYMENTS	6,365	49,975	49,975	15,000
292-662.001-850.370	OPERATING - WIRELESS	562	600	600	600
292-662.001-850.910	OPERATING - TRAVEL	1,314	2,000		
292-662.004-801.100	SERVICES - CONTRACTUAL	3,840			
TOTAL APPROPRIATIONS		232,233	634,597	569,962	561,659
NET OF REVENUES/APPROPRIATIONS - FUND 292		(2,733)	(59,754)	4,881	(62,159)
BEGINNING FUND BALANCE		60,011	57,278	57,278	62,159
ENDING FUND BALANCE		57,278	(2,476)	62,159	

FUND 293: SOLDIERS & SAILORS RELIEF FUND

This fund is dedicated to providing financial assistance and support to soldiers, sailors, and their families. This fund is designed to address the unique needs of military personnel, veterans, and their dependents by offering relief in times of financial hardship. It supports a variety of services, including emergency financial aid, housing assistance, and other essential resources. The fund aims to honor and support those who have served by ensuring they receive the necessary help and support to maintain their well-being and stability.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
293-000.000-401.001	PROPERTY TAX - ALLOCATED				220,000
293-000.000-671.300	CONTRIBUTIONS & DONATIONS	1,420			
293-681.002-699.000	TRANSFERS IN	10,000	10,000	10,000	
TOTAL ESTIMATED REVENUES		11,420	10,000	10,000	220,000
APPROPRIATIONS					
293-681.000-801.050	SERVICES - CONSULTANTS				1,000
293-681.000-801.706	SERVICES - BURIAL				50,000
293-681.000-960.000	INDIRECT COST ALLOCATION				2,702
293-681.002-955.990	OTHER - MISCELLANEOUS	10,871	10,000	10,000	25,000
TOTAL APPROPRIATIONS		10,871	10,000	10,000	78,702
NET OF REVENUES/APPROPRIATIONS - FUND 293		549			141,298
BEGINNING FUND BALANCE		16,060	16,609	16,609	16,609
ENDING FUND BALANCE		16,609	16,609	16,609	157,907

FUND 296: COURT SECURITY FUND

This fund is dedicated to enhancing the security and safety of the court system. This fund provides financial resources for the implementation and maintenance of security measures within court facilities, including staffing, equipment, and technology. The Court Security Fund ensures that courtrooms, judges, staff, and the public are protected during legal proceedings, helping to create a secure environment for the administration of justice.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
296-000.000-664.001	INVESTMENT INTEREST	10,854	3,000	5,859	7,000
296-137.002-600.100	COURT COSTS	34,097	30,000	30,000	30,000
296-137.002-699.101	TRANSFER IN - GENERAL FUND	160,000			65,000
TOTAL ESTIMATED REVENUES		204,951	33,000	35,859	102,000
APPROPRIATIONS					
296-137.002-701.051	WAGES - UNION, DEPUTIES	140,504	127,000	127,000	154,014
296-137.002-701.053	WAGES - UNION, COMMAND OFFICERS	19,067	74,881	10,000	59,283
296-137.002-701.080	WAGES - OVERTIME	786	1,000	1,000	1,020
296-137.002-715.001	BENEFITS - FICA	12,051	15,400	10,000	15,494
296-137.002-715.100	BENEFITS - HEALTH INSURANCE	4,933	25,305	5,500	5,500
296-137.002-715.270	BENEFITS - HSA EMPLOYER		900	900	
296-137.002-715.275	BENEFITS - LIFE INSURANCE	158	730	730	160
296-137.002-715.500	BENEFITS - WORKERS COMP	5,337	7,000	7,000	5,159
296-137.002-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	3,383	13,400	3,500	10,693
296-137.002-726.001	SUPPLIES - OFFICE		350	350	350
296-137.002-726.150	SUPPLIES - UNIFORMS	192	500	500	500
TOTAL APPROPRIATIONS		186,411	266,466	166,480	252,173
NET OF REVENUES/APPROPRIATIONS - FUND 296		18,540	(233,466)	(130,621)	(150,173)
BEGINNING FUND BALANCE		262,253	280,794	280,794	150,173
ENDING FUND BALANCE		280,793	47,328	150,173	

FUND 581: AIRPORT FUND

This fund is dedicated to the operation, maintenance, and development of the community's airport facilities. This fund supports a wide range of activities, including airport infrastructure improvements, daily operations, and aviation services. The Airport Fund ensures that the airport remains a vital hub for transportation, economic development, and public access to air travel.

Revenue for Fund 581 typically comes from a combination of sources, such as landing fees, hangar rentals, fuel sales, and grants. These resources are used to maintain runways, upgrade facilities, and ensure compliance with federal and state aviation regulations. Fund 581 plays a crucial role in supporting the airport's ability to serve both commercial and private aviation needs, contributing to the local economy and ensuring safe and efficient air travel for the community.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
581-000.000-528.401	OTHER FEDERAL GRANT	32,000		513	
581-000.000-664.001	INVESTMENT INTEREST	1,292	1,000	1,000	1,000
581-500.000-600.200	FEES	775	1,000	3,520	1,500
581-500.000-642.000	SALES - FUEL	152,105	170,000	170,000	170,000
581-500.000-664.500	RENT	8,800	9,600	9,600	8,800
581-500.000-664.550	AIRPORT LAND LEASE	43,033	35,000	35,000	35,000
581-500.000-664.552	RENT, AIRPORT FARMLAND LEASE		7,640	12,907	7,640
581-500.000-664.553	AIRPORT "T" HANGAR RENT	58,660	50,000	50,000	50,000
581-500.000-671.000	OTHER REVENUE			50	
581-500.000-671.400	REIMBURSEMENTS	97			
581-500.000-699.101	TRANSFER IN - GENERAL FUND	25,000		28,000	28,000
581-500.000-699.102	TRANSFER IN - GENERAL FUND DESIGNATED		28,000		
581-500.001-671.400	REIMBURSEMENTS	91			
TOTAL ESTIMATED REVENUES		321,853	302,240	310,590	301,940
APPROPRIATIONS					
581-500.000-701.200	WAGES - PER DIEM			100	
581-500.000-715.001	BENEFITS - FICA			8	
581-500.000-726.800	SUPPLIES - BUILDING MAINTENANCE	12,290		2,857	6,000
581-500.000-726.910	SUPPLIES - GASOLINE	120,255	145,000	145,000	145,000
581-500.000-801.050	SERVICES - CONSULTANTS	2,674	3,000	7,105	3,000
581-500.000-801.821	SERVICES - AIRPORT MANAGER	116,852	126,534	126,534	126,534
581-500.000-801.900	SERVICES - VEHICLE MAINTENANCE	1,605	1,000	1,483	1,500
581-500.000-850.800	OPERATING - UTILITIES	12,429	10,500	10,500	10,500
581-500.000-955.001	OTHER - INSURANCE & BONDS	2,553	2,533	2,553	2,533
581-500.000-955.990	OTHER-MISCELLANEOUS	8,345	8,000	8,000	8,000
581-500.000-960.000	INDIRECT COST ALLOCATION		7,941	7,941	37,675
581-500.000-968.000	DEPRECIATION	31,136			
581-500.000-970.000	CAPITAL OUTLAY		28,000	28,000	28,000
581-500.000-970.820-AIRPORTG	CAPITAL - FACILITY IMPROVEMENTS			54,293	
581-500.001-970.820	CAPITAL - FACILITY IMPROVEMENTS			2,566	
TOTAL APPROPRIATIONS		308,139	332,508	396,940	368,742
NET OF REVENUES/APPROPRIATIONS - FUND 581		13,714	(30,268)	(86,350)	(66,802)
BEGINNING FUND BALANCE		718,692	732,406	732,406	646,056
ENDING FUND BALANCE		732,406	702,138	646,056	579,254

FUND 722: GREENVIEW POINT MAINTENANCE FUND

This fund is established to support the ongoing maintenance and upkeep of Greenview Point. This fund is used to finance regular landscaping, repairs, and improvements to ensure that Greenview Point remains a clean, safe, and attractive environment for residents and visitors. The fund covers expenses related to groundskeeping, facility maintenance, and any necessary infrastructure upgrades. It is essential to preserving the beauty and functionality of Greenview Point as a valuable community asset.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
722-000.000-671.400	REIMBURSEMENTS	23,675			
722-751.020-671.300	CONTRIBUTIONS & DONATIONS	39,254	7,000	7,000	7,000
TOTAL ESTIMATED REVENUES		62,929	7,000	7,000	7,000
APPROPRIATIONS					
722-751.020-726.000	SUPPLIES	183	200	200	200
722-751.020-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	59,475	6,000	6,000	6,000
722-751.020-850.800	OPERATING - UTILITIES	491	800	800	800
TOTAL APPROPRIATIONS		60,149	7,000	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - FUND 722		2,780			
BEGINNING FUND BALANCE			2,780	2,780	2,780
ENDING FUND BALANCE		2,780	2,780	2,780	2,780

FUND 724: MID WEST MICHIGAN TRAIL AUTHORITY

This fund is dedicated to supporting the operations, development, and maintenance of trails managed by the Midwest Michigan Trail Authority. This fund is used to ensure the ongoing care and improvement of the trail system, including trail construction, repairs, and enhancements. It also supports programs that promote outdoor recreation, conservation, and community engagement along the trail network. Fund 724 plays a vital role in preserving and expanding recreational opportunities while fostering a healthy and active lifestyle for residents and visitors in the Midwest Michigan region.

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 RECOMMENDED BUDGET
ESTIMATED REVENUES					
724-000.000-687.000	REFUNDS/REBATES	447			
724-755.000-671.300	CONTRIBUTIONS & DONATIONS	160,000	60,000	60,000	90,000
724-755.000-671.400	REIMBURSEMENTS	50,000			
TOTAL ESTIMATED REVENUES		210,447	60,000	60,000	90,000
APPROPRIATIONS					
724-755.000-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	221,050	50,000	147,000	50,000
724-755.000-955.000	OTHER EXPENSES	250	300	300	300
724-755.100-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	5,280	5,000	5,000	5,500
TOTAL APPROPRIATIONS		226,580	55,300	152,300	55,800
NET OF REVENUES/APPROPRIATIONS - FUND 724		(16,133)	4,700	(92,300)	34,200
BEGINNING FUND BALANCE		118,694	102,561	102,561	10,261
ENDING FUND BALANCE		102,561	107,261	10,261	44,461

RESOLUTION TO ADOPT THE 2026 IONIA COUNTY GENERAL APPROPRIATIONS ACT

WHEREAS, the Uniform Budgeting and Accounting Act ("UBAA"), Public Act 621 of 1978, as amended, requires that each local unit of government adopt a balanced budget for all required funds; and,

WHEREAS, The Finance Director has received input from officials responsible for providing mandated services to determine serviceable levels and the funds to sustain such levels, and has reported these requests to the Board of Commissioners along with recommended funding levels; and,

WHEREAS, The Ionia County Board of Commissioners ("Board") has examined the requests and recommendations and has taken into consideration the fact that there are certain required functions of county government or operations that must be budgeted at a serviceable level in order to provide statutory and constitutionally required services and programs.

NOW, THEREFORE, BE IT RESOLVED, that the County Treasurer is hereby directed to collect 4.6434 mills for the County's general operations, which may be subject to future amendment based on changes in the Headlee Millage Reduction Fraction and finalized Taxable Values.

BE IT FURTHER RESOLVED, that this budget reflects a reasonable allocation of available resources to the various County departments, boards, and agencies, and allows for all mandated services, programs, and activities, including the courts and the constitutional and statutory offices, to be performed at and above reasonable, necessary, and serviceable levels.

BE IT FURTHER RESOLVED, that the appropriations for the General Fund and Special Revenue Funds are adopted at the Fund level, and that the amounts indicated in the accompanying detail are hereby appropriated from the appropriate funds of the County of Ionia according to the activities and accounts contained in that detail, incorporated herein by reference, and that such appropriations shall be restricted in accordance with board policies to the purpose described in the title of the accounts specified in the detail and by the provisions of this Act (program summaries are provided for information only).

BE IT FURTHER RESOLVED, that the following restrictions and obligations shall apply to these appropriations and anyone who accepts funds pursuant to this Act or otherwise incurs expenditures in expectation of County funding shall be deemed to have agreed to these restrictions and obligations:

1. All terms in this Act shall have the meaning assigned to them by the Uniform Budgeting and Accounting Act. The term "budgetary center" includes all courts and offices of the courts receiving funds through this General Appropriations Act.

2. The County Administrator shall serve as the Chief Administrative Officer and the Fiscal Officer, as defined in the UBAA.

3. All budgetary centers receiving funds herein shall abide by the UBAA and the Uniform Chart of Accounts referenced therein. Each administrative officer in charge of a budgetary center shall promptly provide the Fiscal Officer with all information that the Fiscal Officer considers necessary and essential to the preparation of a County budget for the ensuing fiscal period.

4. The amounts appropriated herein shall be paid from the County Treasury at the time and in the manner provided by law, in this Act, and other applicable policies or resolutions of the Board, whether enacted to date or subsequently adopted.

5. Expenditures and revenues shall be recorded and reported in the manner provided by law. Fees and other money received by budgetary centers shall be forwarded promptly to the County Treasurer and credited to the appropriate County Fund, except as otherwise provided by this Act or by any other resolution or policy of the Board.

6. Each budgetary center shall limit expenditures within the appropriations authorized herein and shall not attempt to expend funds at a rate which will eventually result in a deficit in any account without prior approval of the Board, except as otherwise provided by law. All expenditures of county funds and other funds under the control of any budgetary center shall be expended only for the purposes attached to the accounts and within the various policies of the Board, including any applicable collective bargaining agreements, and personnel policies that are approved by the Board of Commissioners. The County of Ionia shall only be responsible for the payment of purchases made in accordance with the provisions of MCLA 46.13b, Act 58 of 1909, the UBAA, and any policies or resolutions of the Board, whether enacted to date or subsequently adopted.

7. No overtime shall be paid without advance approval of the Board. Where a budgetary center has been given an overtime line item, the administrator for that budgetary center shall have the authority to approve overtime within the budgetary limits set by the Board within this Act, or subsequent amendments to this Act. If the total amount of overtime in any given month exceeds 1/12th of the amount allocated, the administrator for that budgetary center shall submit to the Board of Commissioners in writing a detailed report outlining why overtime for that month exceeded 1/12th of the allocation.

8. Only essential travel will be permitted as stated in the County Personnel Policy and the County Travel Policy. Conferences must be in the best interest of the County. The County will not reimburse employees for the expenses incurred by the employee's spouse or family members attending a conference.

9. All memberships and dues shall be paid out of the appropriate budgetary center.

10. Court-related consultants (expert witnesses), jurors, witnesses, and attorney fees, have been placed in established budgetary centers. Approval of all expenditures related to these accounts shall remain with the appropriate court in accordance with the limits set for appropriations as authorized in this Act and any subsequent amendment to this Act.

11. The County Administrator shall be authorized to transfer appropriations between line items within an activity upon request of an activity administrator under the following limitations:

- A. Funds may not be transferred from supplies and services to wages and benefits for the purpose of creating permanent positions.
- B. Such transfers shall be reported in writing to the Board of Commissioners.

12. The County Administrator shall be authorized to transfer appropriations among activities within a fund upon the request and/or with the written consent of the activity administrators allocating and receiving the funds, according to the following limitations:

- A. Funds may not be transferred from supplies and services to wages and benefits for the purpose of creating permanent positions.
- B. No activity shall allocate or receive more than \$10,000 in any transfer.
- C. Such transfers shall be reported in writing to the Board of Commissioners.

13. The County Administrator shall be authorized to make year-end transfers among activities or funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to insure that activities or funds do not end the fiscal year in a deficit condition. All such transfers shall be recorded in the official financial records of the County through the normal accounting process. The County Administrator shall consult with and receive written approval from the Chairman and the Vice-Chairman of the Board of Commissioners before authorizing year-end transfers, and shall submit in writing a record of the transfers to the Board of Commissioners.

14. The Personnel Allocations contained in this budget shall limit the number of permanent full time equated (FTE) employees who can be employed, and no funds are appropriated for any position not listed in the Personnel Allocations. Any modification of employment classifications may be done only through authorization by the Board of Commissioners.

15. The Board of Commissioners reserves the right to change the Personnel Allocations and the County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved positions and the number of employees stated in the Personnel Allocations. When a position becomes vacant, it shall not be filled without the express authorization of the Board of Commissioners.

16. Positions that are listed under Personnel Allocations that are supported by grant, cost sharing, reimbursement, or some other source of outside funding are only approved

contingent upon the County receiving the budgeted revenues. Upon notification that budgeted funding of a position shall not be received, the elected official or department head shall immediately notify the County Administrator, who shall notify the Board of Commissioners, and that position shall be immediately removed from the Personnel Allocations once the outside funding has been exhausted.

17. Line item appropriations that represent the estimated costs of operating the Ionia County trial courts are contingent upon reimbursements to Ionia County by the State of Michigan in accordance with MCLA 600.151(b).

18. If a budgetary center employs at any time fewer employees than the maximum specified for the appropriate account in this Act, unexpended appropriations in an amount identified with the unfilled position(s) by payroll records shall immediately and automatically revert to General Fund Contingency, unless otherwise authorized by the Board without limitation, or by the County Administrator under the following limitations:

- A. Temporary full-time or part-time positions or overtime may be allocated by the County Administrator at the request of a department head as long as the funds are available within a department's wage line item. Any such positions shall be considered employees as determined by IRS regulations and, as such, shall be paid by the County through the normal payroll process.

19. Contracts for goods or services must be authorized for signature by the Board of Commissioners in accordance with Board Policy. All such contract negotiations shall be coordinated with the County Administrator. No expenditure of funds for such contracts shall take place until the Board of Commissioners has authorized contract signatures.

20. Salaries established for the following elected county officials are deemed to be the total salary for each official and inclusive of any statutory fees, per diems, or other payments.

Prosecuting Attorney	\$133,340.79
Sheriff	\$115,754.07
Clerk	\$73,940.19
Treasurer	\$73,940.19
Drain Commissioner	\$73,940.19
Register of Deeds	\$73,940.19

21. The County Administrator is hereby authorized to execute transfers from one fund to another that are specifically allocated in this General Appropriations Act or any amendments thereof that are adopted by the Board of Commissioners.

BE IT FURTHER RESOLVED, that funds earmarked within the General Fund Designated Fund (102) shall not be expended without specific authorization from the Board of Commissioners and

approval for the release of those funds by the County Administrator, with the following exception: the County Administrator is authorized to expend up to \$10,000 from any item in which funds were earmarked by the Board of Commissioners as long as the expenditure is consistent with the intent for which the funds were earmarked. Such authorization shall be reported to the Board of Commissioners, and must be made in accordance with relevant policies adopted by the Board of Commissioners, including but not limited to the County Purchasing Policy.

BE IT FURTHER RESOLVED, that revenue received by the County under Public Acts 106 and 107, 1985, (Convention Facility Tax revenue) shall not be used to reduce the County's operating millage as defined by P.A. 2, 1986. In accordance with P.A. 2 of 1986, 50 percent of the actual Convention Facility Tax revenue not used to reduce the County's operating tax rate shall be appropriated to substance abuse agencies as recommended by the appropriate Substance Abuse Advisory Council appointed by the Board of Commissioners, with the remaining revenues to be deposited into the County's General Fund.

BE IT FURTHER RESOLVED, that revenue received from the County under Public Act 264 of 1987, (Health and Safety Fund Act) shall not be used to reduce the County's operating millage, and that 12/17th of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Ionia County Health Department, with the remaining revenues to be deposited into the County's General Fund.

BE IT FURTHER RESOLVED, that the Board of Commissioners authorizes the following individuals or appointed boards to incur obligations and expend funds from the so mentioned Special Revenue Funds:

Commission on Aging Board for the Commission on Aging Fund
Soldiers and Sailors Relief Board for the Soldiers and Sailors Relief Fund
Central Dispatch Advisory Board for the Central Dispatch Fund
Chief Circuit Court Judge and Friend of the Court for the Friend of the Court Fund
Board of Commissioners for all other Special Revenue Funds

except that in recognition of the fact that the Ionia County General Fund is ultimately responsible for balancing all deficit funds, expenditures from the aforementioned funds shall occur with the following limitations:

1. In the event that it becomes apparent that the actual and probable revenues from all sources expected by a Fund are less than the estimated revenues, including applicable surplus, upon which expenditures are based, the managing board or individuals responsible for the Fund shall be required to cause the total expenditures to not exceed the total of revised estimated revenues. Any such anticipated reduction in revenue shall be reported to the Board of Commissioners in writing as soon as it becomes apparent that such a reduction will occur.
2. Managing boards or individuals shall not increase expenditures beyond those appropriated without prior approval of the Board of Commissioners, even if it becomes

evident that revenues, plus available surplus, are exceeding estimated amounts and such additional expenditures could feasibly be made.

3. Employment contracts shall not become effective until first reviewed and approved by the Board of Commissioners. All employment contract negotiations shall be coordinated with the County Administrator, who shall serve as the lead negotiator for all contract negotiating teams.

BE IT FURTHER RESOLVED, that this Act shall become effective January 1, 2026. The Board may amend this Act at any time and any appropriation made hereunder may be increased or decreased at the Board's discretion.

Approved:

Jack Shattuck
Chairperson

Greg Geiger
Clerk

ROAD DEPARTMENT GENERAL APPROPRIATIONS ACT

Moved by _____ and seconded by _____, that the 2026 Ionia County Road Department General Appropriation Act be approved as per the 2026 Budget Summary approved at the Board meeting and Public Hearing held on November 25th, 2025.

For the purpose of administering the General Appropriations Act in accordance with the provisions of Public Act 621 of 1978, as amended, the following provisions are included:

The chief administrative officer is authorized to transfer up to 25% of a line item amount approved in the General Appropriations Act to another line item without prior approval, but subject to approval of the County Board Commissioners at their next regular Board Meeting.

The expenditure amounts approved in this General Appropriations Act for Distributive Expense shall be allocated to the various other expenditure line items in the proportion as the allocation of actual Distributive Expense at year end.

MOTION APPROVED by roll call vote:

Ayes,

Nays,

March 31, 2025

PERSONAL & CONFIDENTIAL

Mr. Chad Shaw
County of Ionia
Ionia County Administration Office
101 Main Street
Ionia, MI 48846

RE: County of Ionia Pension Plan

Dear Mr. Shaw:

Attached to this e-mail is your pension accounting report for the fiscal year ending December 31, 2024. This information is intended to assist you in complying with Governmental Accounting Standards Board Statement No. 67 (GASB 67) Financial Reporting for Pension Plans, and Statement No. 68 (GASB 68) Accounting and Financial Reporting for Pensions. Discuss these results with your accountants and let us know if additional information is needed.

Three bound copies of this report are going to be mailed to you separately.

If you have any questions about this report, please call me at (616) 742-9244.

Sincerely,



Christian R. Veenstra, FCA, ASA, MAAA
President / Enrolled Actuary

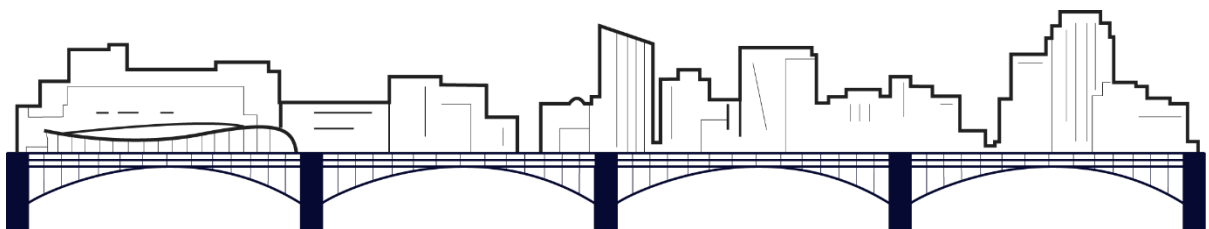
Enclosure

cc: Jaakko Kasko – Milestone Wealth Management

County of Ionia Pension Plan

Accounting Report

for the Period Ending December 31, 2024
under GASB Statements 67 & 68



WATKINS ROSS | 200 OTTAWA AVE N.W. | SUITE 600 | GRAND RAPIDS, MI 49503 | 616.456.9696

Report presented by:



March 2025

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INTRODUCTION AND CERTIFICATION

The schedules included in this report have been prepared in order to provide the information necessary to comply with Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68. This information may, at the discretion of management of the plan sponsor and its auditor, be used for the preparation of its financial statements. The calculations herein have been made based on our understanding of GASB 67 and 68 and may be inappropriate for other purposes.

The calculations summarized in this report involve actuarial calculations that require assumptions about future events. We believe that the assumptions used in the report are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. However, other assumptions are also reasonable and appropriate, and their use would produce different results.

This report is a supplement to the regular annual actuarial valuation report issued under separate cover. The regular report contains additional information and details related to plan provisions and recommended contribution calculations.

This report was prepared on the basis of participant data and asset values as reported to us by the plan sponsor. Watkins Ross relied upon the data as submitted, and has no reason to believe that any information, which would have a material effect on the results of this valuation, was not considered in the preparation of the report.

The enrolled actuary certifying this report represents himself as meeting the Qualification Standards of the American Academy of Actuaries to render actuarial opinions contained in the report.

Prepared by:



Matthew L. Wheaton
Senior Pension Analyst

Certified by:



Christian R. Veenstra, FCA, ASA, MAAA
Enrolled Actuary #23-05668

PLAN DESCRIPTION

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expenses, information about the fiduciary net position of the County of Ionia Pension Plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the County of Ionia. For this purpose, benefits payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description

County of Ionia administers the County of Ionia Pension Plan — a single-employer defined benefit pension plan that provides pensions for participants as defined by the plan document. The plan is currently closed to all employees who are not yet participating. Management of the plan is the responsibility of the County Administrator.

Benefits Provided

For the active participants in the plan: 1.5% of average monthly compensation multiplied by years of credited benefit service. A complete summary of plan provisions is available on pages 15-17.

Summary of Plan Participants

As of January 1, 2024 and January 1, 2025, retirement plan membership consisted of the following:

	01/01/2024	01/01/2025
Inactive plan members receiving benefits	72	75
Inactive members entitled to, not yet receiving benefits	45	42
Inactive not vested member (employee contributions only)	17	16
Active plan members	<u>47</u>	<u>43</u>
Total participants	181	176

Contributions

Article 9, Section 24 of the Regulations of the State of Michigan constitution requires the financial benefits arising on account of service rendered each year be funded during that year. The County retains an actuary to determine the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions are based on the 20-year contribution divided by the total expected valuation payroll. This percentage is contributed each payroll based on the participant salaries for that payroll period. Each active participant in the eligible class will make a participant contribution equal to 3% of compensation during each month that the participant is in the eligible class.

ASSUMPTIONS AND METHODS

The pension liability was measured as of December 31, 2024.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2025 and the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	1.26%
Salary increases	3.00%
Investment rate of return	6.90% net of investment expense, including inflation
Mortality	2016 Public General Mortality Rates
Improvement factors	2024 Adjusted MP-2021 improvement factors

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocation as of December 31, 2024 (see the discussion of the retirement plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	44%	10.75%
Fixed Income	24	(0.17)
International Equity	11	2.63
Real Estate	5	6.09
U.S. High Yield	11	3.80
Cash	5	(1.30)

The County, as Plan Sponsor and Investment Fiduciary, has chosen for the Plan as asset mix intended to meet or exceed, including inflation, a long-term rate of return of 6.90%

ASSUMPTIONS AND METHODS

Discount Rate

The discount rate used to measure the total pension liability was **6.90%**. The projection of cash flows used to determine the discount rate assumes that contributions will be made each year sufficient to cover the annual normal cost and an amortization of the unfunded liability over a reasonable period of time. Based on those assumptions and that the plan is closed to any future employees such that future contributions may be attributable or considered made on behalf of current employees, the retirement plan's fiduciary net position is projected to be sufficient to make all projected future benefits payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. The discount rate used as of December 31, 2023 was 6.85%.

TRUSTEE INFORMATION

Projected benefit payments

A graphic illustration of 20 years of projected benefit payments for the current group of covered lives is shown below. Plans open to new participants could see higher than expected payments if new members are hired and are eligible to retire during the projection period.

The chart below reflects expected cash flows to pay benefits for current plan participants.



NET PENSION LIABILITY

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)- (b)
Balance at December 31, 2023	13,686,190	12,258,609	1,427,581
Changes during the Year			
Service Cost	151,608		151,608
Interest	924,050		924,050
Experience (Gains)/Losses	197,124		197,124
Actuarial Assumptions	(168,760)		(168,760)
Contributions – Employer		241,145	(241,145)
Contributions – Employee		75,359	(75,359)
Net Investment Income		1,324,885	(1,324,885)
Benefit Payments; Including Refunds of Employee Contributions	(696,041)	(696,041)	0
Administrative Expenses		(18,300)	18,300
Other Changes	<u>0</u>	<u>0</u>	<u>0</u>
Total Changes	407,981	927,048	(519,067)
Balance at December 31, 2024	14,094,171	13,185,657	908,514

Net Pension Liability – Discount Rate Sensitivities

The following presents the net pension liability (NPL) of the County of Ionia, calculated using the discount rate of 6.90%, as well as what the County of Ionia's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease, 5.90%	Current Discount Rate, 6.90%	1% Increase, 7.90%
Total Pension Liability	15,740,460	14,094,171	12,711,685
Plan Fiduciary Net Position	<u>(13,185,657)</u>	<u>(13,185,657)</u>	<u>(13,185,657)</u>
Net Pension Liability	2,554,749	908,514	(473,972)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report.

NET PENSION LIABILITY

Deferred Inflows and Outflows of Resources Related to Pension Plan

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Experience (Gains)/Losses	244,171	471,271
Changes of Assumptions	598,298	1,350,916
Investment Earnings (Gains)/Losses	<u>133,195</u>	<u>0</u>
Total	975,664	1,822,187

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Amount Recognized
2025	(202,985)
2026	(175,283)
2027	(339,351)
2028	(107,817)
2029	(24,089)
Thereafter	3,002

PENSION EXPENSE

Components of Pension Expense for the Fiscal Year Ending December 31, 2024

Below are the components of the Total Pension Expense:

	Fiscal Year Ending December 31, 2024
Service Cost	151,608
Interest on Total Pension Liability	924,050
Experience (Gains)/Losses	(129,078)
Changes of Assumptions	(251,828)
Employee Contributions	(75,359)
Projected Earnings on Pension Plan Investments	(826,089)
Investment Earnings (Gains)/Losses	91,887
Administrative Expenses	18,300
Other Changes in Fiduciary Net Position	<u>0</u>
Total Pension Expense	(96,509)

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Changes in Net Pension Liability and Related Ratios

	Fiscal Year Ending 12/31/24	Fiscal Year Ending 12/31/23	Fiscal Year Ending 12/31/22	Fiscal Year Ending 12/31/21	Fiscal Year Ending 12/31/20	Fiscal Year Ending 12/31/19	Fiscal Year Ending 12/31/18	Fiscal Year Ending 12/31/17	Fiscal Year Ending 12/31/16	Fiscal Year Ending 12/31/15
Total Pension Liability										
Service Cost	151,608	169,055	188,814	221,302	235,013	292,670	284,025	308,624	653,067	529,813
Interest	924,050	907,840	882,821	874,092	853,005	796,736	783,678	724,685	602,850	622,701
Changes of Benefit Terms	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Difference between Expected & Actual Experience	197,124	(90,443)	129,870	(319,723)	(119,743)	(230,687)	(104,223)	(58,390)	(527,978)	(147,648)
Change of Assumptions	(168,760)	(295,416)	435,771	23,888	(50,272)	(443,389)	771,667	81,264	(4,612,948)	1,503,826
Benefit Payments (Includes Refunds of EE Contribs.)	(696,041)	(730,904)	(668,241)	616,536)	(589,545)	(536,060)	(560,494)	(520,595)	(448,083)	(421,191)
Net Change in Total Pension Liability	407,981	(39,868)	969,035	183,023	328,458	(120,730)	1,174,653	535,588	(4,333,092)	2,087,501
Total Pension Liability – BOY	13,686,190	13,726,058	12,757,023	12,574,000	12,245,542	12,366,272	11,191,619	10,656,031	14,989,123	12,901,622
Total Pension Liability – EOY (a)	14,094,171	13,686,190	13,726,058	12,757,023	12,574,000	12,245,542	12,366,272	11,191,619	10,656,031	14,989,123
Plan Fiduciary Net Position										
Contributions – Employer	241,145	238,734	282,701	319,318	308,131	330,051	305,640	329,681	317,671	396,687
Contributions – Employee	75,359	74,604	88,343	87,087	95,168	106,199	114,056	116,255	123,532	129,277
Net Investment Income	1,324,885	1,587,892	(2,056,731)	1,581,281	1,199,277	1,788,742	(508,746)	956,952	654,495	(58,858)
Benefit Payments (Includes Refunds of EE Contribs.)	(696,041)	(730,904)	(668,241)	(616,536)	(589,545)	(536,060)	(560,494)	(520,595)	(448,083)	(421,191)
Administrative Expenses	(18,300)	(6,000)	(11,600)	(11,300)	(18,100)	(20,700)	(15,300)	(16,380)	(28,150)	(20,584)
Other	0	0	0	0	0	0	0	0	0	0
Net Change in Fiduciary Net Position	927,048	1,164,326	(2,365,528)	1,359,850	994,931	1,668,232	(664,844)	865,913	619,465	25,331
Plan Fiduciary Net Position – BOY	12,258,609	11,094,283	13,459,811	12,099,961	11,105,030	9,436,798	10,101,642	9,235,729	8,616,264	8,590,933
Plan Fiduciary Net Position – EOY (b)	13,185,657	12,258,609	11,094,283	13,459,811	12,099,961	11,105,030	9,436,798	10,101,642	9,235,729	8,616,264

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Changes in Net Pension Liability and Related Ratios

	Fiscal Year Ending 12/31/24	Fiscal Year Ending 12/31/23	Fiscal Year Ending 12/31/22	Fiscal Year Ending 12/31/21	Fiscal Year Ending 12/31/20	Fiscal Year Ending 12/31/19	Fiscal Year Ending 12/31/18	Fiscal Year Ending 12/31/17	Fiscal Year Ending 12/31/16	Fiscal Year Ending 12/31/15
Net Pension Liability – Ending (a)-(b)	908,514	1,427,581	2,631,775	(702,788)	474,039	1,140,512	2,929,474	1,089,977	1,420,302	6,372,859
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.6%	89.6%	80.8%	105.5%	96.2%	90.7%	76.3%	90.3%	86.7%	57.5%
Covered Employee Payroll	2,582,015	2,486,817	2,932,391	2,903,507	3,172,024	3,557,725	3,840,668	3,891,071	4,189,851	4,590,752
Net Pension Liability as Percentage of Payroll	35.2%	57.4%	89.7%	(24.2)%	14.9%	32.1%	76.3%	28.0%	33.9%	138.8%

Schedule of Employer Contributions

	Fiscal Year Ending 12/31/24	Fiscal Year Ending 12/31/23	Fiscal Year Ending 12/31/22	Fiscal Year Ending 12/31/21	Fiscal Year Ending 12/31/20	Fiscal Year Ending 12/31/19	Fiscal Year Ending 12/31/18	Fiscal Year Ending 12/31/17	Fiscal Year Ending 12/31/16	Fiscal Year Ending 12/31/15
Actuarially Determined Employer Contribution ¹	174,450	214,899	148,240	240,103	280,862	289,314	303,394	285,715	322,208	341,860
Employer Contribution	241,145	238,734	282,701	319,318	308,131	330,051	305,640	329,681	317,671	396,687
Contribution Deficiency/(Excess)	66,695	(23,835)	(134,461)	(79,215)	(27,269)	(40,737)	(2,246)	(43,966)	4,537	(54,827)
Covered Employee Payroll	2,582,015	2,486,817	2,932,391	2,9003,507	3,172,024	3,557,725	3,840,668	3,891,071	4,189,851	4,590,752
Actuarially Determined Employer Contribution as a Percentage of Covered Payroll	6.76%	8.64%	5.06%	8.28%	8.85%	8.13%	7.90%	7.34%	7.69%	7.45%
Actual Employer Contribution as a Percentage of Covered Payroll	9.34%	9.60%	9.64%	11.01%	9.71%	9.28%	7.96%	8.47%	7.58%	8.64%

¹ Based on 20-year amortization of the unfunded actuarial liability.

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Assumptions Used in Calculation of Actuarially Determined Contribution

Valuation Date January 1, 2025

Actuarial Methods

Cost method Entry Age Normal – level percentage of pay. Annual contributions not to exceed the Full Funding Limit (Normal cost plus unfunded accrued liability or reduced by excess of assets over accrued liability, interest-adjusted to end of year).

Asset valuation method 25% market value plus 75% expected value; includes contribution accrued, but not paid as of the valuation date; maximum 120% market value and minimum 80% market value

Actuarial Assumptions

Retirement age

Age	Rate
62	0.33
63	0.15
64	0.15
65	1.00

Interest Rate 6.90% per year

Salary scale 3.0% annual increases

Mortality table 2016 Public General Mortality Table

Improvement factors 2024 Adjusted MP-2021

Turnover rates Crocker-Sarason-Straight T-6

Ancillary benefits valued Vesting and pre-retirement death

Data Collection

Date and form of data All personnel and asset data was prepared by the plan sponsor or a representative and was generally relied upon as being correct and complete without audit by Watkins Ross, except as noted below.

Data exceptions A complete record of hours worked in all prior years was not available, hence it was assumed that all participants worked full time in each plan year hours were not recorded.

Changes Since Prior Valuation

The interest rate increased from 6.85% to 6.90%. The mortality tables were updated to the 2016 Public General Mortality Tables.

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Difference between Actual and Expected Experience

Year Ended December 31,	Difference Between Expected and Actual Experience	Recognition Period (Years)	Amount Recognized in Year Ended December 31,						Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029+		
2015	(147,648)	11.24	(13,139)	(13,139)	(3,119)	0	0	0	0	(16,258)
2016	(527,978)	11.08	(47,651)	(47,651)	(47,651)	(3,817)	0	0	0	(99,119)
2017	(58,390)	10.37	(5,631)	(5,631)	(5,631)	(2,080)	0	0	0	(13,342)
2018	(104,223)	8.63	(12,077)	(12,077)	(7,607)	0	0	0	0	(19,684)
2019	(230,687)	8.08	(28,550)	(28,550)	(28,550)	(2,287)	0	0	0	(59,387)
2020	(119,743)	7.62	(15,714)	(15,714)	(15,714)	(9,745)	0	0	0	(41,173)
2021	(319,723)	7.91	(40,420)	(40,420)	(40,420)	(40,420)	(36,783)	0	0	(158,043)
2022	129,870	7.29	17,815	17,815	17,815	17,815	17,815	5,165	76,425	0
2023	(90,443)	6.91	(13,089)	(13,089)	(13,089)	(13,089)	(13,089)	(11,909)	0	(64,265)
2024	197,124	6.71	<u>29,378</u>	<u>29,378</u>	<u>29,378</u>	<u>29,378</u>	<u>29,378</u>	<u>50,234</u>	<u>167,746</u>	<u>0</u>
Net Recognized in Pension Expense			(129,078)	(129,078)	(114,588)	(24,245)	(2,679)	43,490	244,171	(471,271)

Schedule of Changes in Assumptions

Year Ended December 31,	Changes in Assumptions	Recognition Period (Years)	Amount Recognized in Year Ended December 31,						Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029+		
2015	1,503,826	11.24	133,828	133,828	31,718	0	0	0	165,546	0
2016	(4,612,948)	11.08	(416,331)	(416,331)	(416,331)	(33,307)	0	0	0	(865,969)
2017	81,264	10.37	7,836	7,836	7,836	3,084	0	0	18,756	0
2018	771,667	8.63	89,417	89,417	56,331	0	0	0	145,748	0
2019	(443,389)	8.08	(54,875)	(54,875)	(54,875)	(4,389)	0	0	0	(114,139)
2020	(50,272)	7.62	(6,597)	(6,597)	(6,597)	(4,093)	0	0	0	(17,287)
2021	23,888	7.91	3,020	3,020	3,020	3,020	2,748	0	11,808	0
2022	435,771	7.29	59,777	59,777	59,777	59,777	59,777	17,332	256,440	0
2023	(295,416)	6.91	(42,752)	(42,752)	(42,752)	(42,752)	(42,752)	(38,904)	0	(209,912)
2024	(168,760)	6.71	<u>(25,151)</u>	<u>(25,151)</u>	<u>(25,151)</u>	<u>(25,151)</u>	<u>(25,151)</u>	<u>(43,005)</u>	<u>0</u>	<u>(143,609)</u>
Net Recognized in Pension Expense			(251,828)	(251,828)	(387,024)	(43,811)	(5,378)	(64,577)	598,298	(1,350,916)

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Differences between Projected and Actual Earnings on Pension Plan Investments

Year Ended December 31,	Difference Between Expected and Actual Earnings on Pension Assets	Recognition Period (Years)	Amount Recognized in Year Ended December 31,					Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029+	
2020	(430,178)	5	(86,034)					0	0
2021	(742,035)	5	(148,407)	(148,407)				0	(148,407)
2022	2,988,111	5	597,622	597,622	597,623			1,195,245	0
2023	(857,676)	5	(171,535)	(171,535)	(171,535)	(171,536)		0	(514,606)
2024	(498,796)	5	<u>(99,759)</u>	<u>(99,759)</u>	<u>(99,759)</u>	<u>(99,759)</u>	<u>(99,760)</u>	<u>0</u>	<u>(399,037)</u>
Net Recognized in Pension Expense			91,887	177,921	326,329	(271,295)	(99,760)	1,195,245	(1,062,050)

Total Deferred Outflow/(Inflow) of Resources

	Amount Recognized in Year Ended December 31,				
	2025	2026	2027	2028	2029+
Total Deferred Outflow/(Inflow) of Resources	(202,985)	(175,283)	(339,351)	(107,817)	(21,087)

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

State of Michigan Public Acts 530 and 202 Information

Financial information	12/31/2024
Assets (Fiduciary net position)	13,185,657
Liabilities (Total pension liability)	14,094,171
Funded ratio for the Plan Year	93.6%
Actuarially Determined Contribution (ADC)	174,450

Membership	01/01/2025
Active members	43
Terminated Vested and Active (Ceased EE Contributions)	42
Retirees and Beneficiaries	75

Investment Performance	01/01/2025
Actual rate of return - prior 1-year basis period	11.0%
Actual rate of return - prior 5-year basis period	6.2%
Actual rate of return - prior 10-year basis period	6.1%

Actuarial Assumptions	12/31/2024
Actuarially assumed rate of investment return	6.90%
Discount rate	6.90%
Amortization method used for funding unfunded liability	Level %
Amortization period used for funding unfunded liability	20 years
Is each division closed to new employees	Yes

Uniform Assumptions	01/01/2024
Actuarial value of assets using uniform assumptions	13,185,657
Actuarial accrued liability using uniform assumptions	14,186,359
Funded ratio using uniform assumptions	92.95%
Actuarially Determined Contribution (ADC) using uniform assumptions	195,020

PA 202 – Uniform Assumptions

Because the assumed rate of return/discount rate is 6.90% as required by the Uniform Assumptions – this rate along with salary increases of 3.00% and the 2010 Public General Mortality Table with Adjusted MP-2021 improvement factors was used for PA 202 reporting. All other assumptions are consistent with those detailed on page 11 of this report.

SUMMARY OF PLAN PROVISIONS

Plan name	County of Ionia Pension Plan
Plan documents:	
Drafted by	Mika, Meyers, Beckett & Jones, PLC
Plan effective date	May 1, 1967
Most recent amendment effective date (execution date)	January 1, 2022 (July 20 ,2023)
Eligibility provisions:	
Participation	Member of eligible class of employees (including Board of Commissioners) making required member contributions, has completed 30 days of service. Non-union employees who first perform an hour of employment for the County after July 31, 2015 are not eligible to participate. No employee who is not a participant in the Plan as of 12/31/2021, will become a participant in the Plan.
Normal retirement	Age 65 or if later the fifth anniversary of the date of participation
Early retirement	Age 60 with 8 years of continuous service
Late retirement	Retirement after normal retirement date
Vesting schedule	100% after 8 years of vesting service (employer-provided benefits); always 100% vested in employee mandatory contributions with interest
Refund of participant accumulation	Termination of employment and waiver of all other benefits under the plan
Disability	Totally disabled; eligible under Title II of Social Security and completed 8 years of continuous service
Pre-retirement death:	
Annuity to surviving spouse	Death before retirement
Lump sum	Death as an active or inactive participant
Benefit amounts:	
Normal retirement:	1.5% of average earnings multiplied by credited years of service
Minimum benefit	Refund of participant accumulation
Maximum benefit	IRC Section 415 limits

SUMMARY OF PLAN PROVISIONS

Early retirement	Accrued benefit payable at normal retirement date; or a reduced benefit (the actuarial equivalent based on tables provided in the document) if commenced prior to such date
Unreduced Early Retirement	If a participant retires from Ionia County on or after September 10, 2013 and after attaining age 62, the normal retirement benefit is unreduced for early commencement
Late retirement	Greater of accrued benefit based on compensation and service to actual retirement date or actuarial equivalent of the normal retirement benefit based on tables provided in the document
Vested termination	Applicable percentage of accrued benefit payable at normal retirement date
Refund of participant accumulation	Return of employee contributions with interest
Disability	Benefit accrued to date of disability payable immediately and until death, normal retirement or when no longer disabled
Death:	
Annuity to spouse	Survivor portion of the Joint and 100% Survivor benefit payable when the participant attains age 60
Lump sum	Participant contributions with interest (amount offset by prior retiree benefit payments, if any)
Definitions:	
Accrued benefit	An amount equal to the normal retirement benefit calculated using average compensation and benefit service at date of determination
Actuarial equivalence	Tables provided in the document based on the 1983 Group Annuity table, weighted 50% male and 50% female, and 7.5% interest
Average compensation	Average of the 5 highest consecutive years out of the last 10 years of employment
Entry dates	Each January 1 and July 1

SUMMARY OF PLAN PROVISIONS

Years of service for:

Eligibility purposes

Employment with the employer

Vesting purposes

A plan year of continuous employment

Benefit purposes

A plan year of continuous employment while making required member contributions

Unreduced payment form

5 years certain and life annuity

Optional payment forms

Contingent annuitant, return of employee contributions with interest

Mandatory employee contributions

3% of annual compensation

Participant accumulation

Employee may suspend, but no benefits accrue during the period of suspension; mandatory employee contributions plus interest at the rate of 3% compounded annually

Transfers to MERS

Compensation continues through date of termination; service is frozen when transferred to MERS

Changes since prior valuation

None

GLOSSARY

A number of special terms and concepts are used in connection with pension plans and the pension accounting report. The following list reviews a number of these terms and provides a brief discussion of their meaning.

Accrued Benefit - Each participant has an accrued benefit under the plan. This is the amount of monthly benefit already earned. It is based on past employment with the company and is payable at normal retirement.

Actuarial Cost Method - This is a mathematical formula which is used to allocate the present value of projected benefits to past and future plan years.

Amortization – The difference between actual and expected investment returns, the difference between actual and expected experience, and the impact of any plan or assumption changes will be amortized and paid over future years.

Depletion Date (Cross-over Point) – The projected date (if any) where plan assets, including future contributions, are no longer sufficient to pay Projected Benefit Payments to current members.

Long-term expected rate of return – The rate of return based on the nature and mix of current and expected plan investments and over the time period from when an employee is hired to when all benefits to the employee have been paid.

Market Value of Assets Date – The market value of all assets in the fund including any accrued contribution for the previous plan year, which was not paid by the end of the year.

Measurement Date – The date the Total Pension Liability, Fiduciary Net Position, and Net Pension Liability are determined. For GASB 67, the measurement date is the plan's current fiscal year end.

Net Pension Liability (NPL) – The Total Pension Liability less the Plan Fiduciary Net Position.

Plan Fiduciary Net Position – The market value of plan assets as of the measurement date.

Pension Expense (PE) – The change in the Net Pension Liability (NPL) recognized in the current measurement period. Changes to the NPL not fully recognized in a given year's pension expense will be maintained as deferred inflows and deferred outflows. These will be recognized incrementally in the pension expense over time.

Present Value - The present value of a future payment or a series of payments is the amount of each payment, discounted to recognize the time value of money, and further reduced for the probability that the payment might not be made because of death, disability or termination of employment.

Present Value of Accumulated Benefits - The discounted value of all monthly benefit payments due in the future, based on current accrued benefits.

Present Value of Vested Accumulated Benefits - The discounted value of all monthly benefit payments due in the future, based on current vested benefits.

Projected Benefit Obligation - The value of benefits earned to the measurement date, but based on anticipated salary levels at retirement, computed in accordance with GAAP accounting rules.

GLOSSARY

Projected Benefit Payments – All benefits projected to be payable to current active and inactive employees as a result of their past service and their expected future service.

Real Rate of Return – The rate of return on an investment after the adjustment to eliminate inflation.

Service Cost - The value of benefits earned during the current year computed in accordance with GAAP accounting rules.

Single Equivalent Discount Rate – The single rate that gives the same total present value as discounting the Projected Benefit Payments with the long-term expected rate of return until the Depletion Date and discounting any remaining Projected Benefit Payments with the yield on a 20-year AA/Aa tax-exempt municipal bond index.

Total Pension Liability (TPL) – The actuarial present value of the accrued benefit determined under the entry age actuarial cost method calculated using the Blended Single Equivalent Discount Rate.



WATKINS ROSS

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March 31, 2025

PERSONAL & CONFIDENTIAL

Mr. Chad Shaw
County of Ionia
Ionia County Administration Office
101 Main Street
Ionia, MI 48846

RE: County of Ionia Pension Plan

Dear Mr. Shaw:

Attached to this email is a copy of your actuarial valuation report for the plan year beginning January 1, 2025. The report contains information regarding recommended funding of your pension plan.

In addition, we hope that the content of the report will assist you with your management of the plan and be a resource for other planning purposes. If you would like additional information not contained in the report, please don't hesitate to contact us.

Three bound copies of this report are going to be mailed to you separately.

If you have any questions, please call me at (616) 742-9244 or email me at cveenstra@watkinsross.com.

Sincerely,



Christian R. Veenstra, FCA, ASA, MAAA
President / Enrolled Actuary

Enclosures

County of Ionia Pension Plan

Actuarial Valuation Report

for the Plan Year Beginning January 1, 2025



Report presented by:



March 2025

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INTRODUCTION

This report contains much of the information about your organization's defined benefit pension plan that is required for ongoing operational compliance with federal regulations. It includes information about contributions, about the plan's current funded status, and about those individuals who are covered by the plan and their benefits.

Because your plan is a defined benefit plan, it states benefits in terms of providing a certain level of monthly income payable to employees when they retire. Even if your plan permits employees to elect a lump sum settlement in exchange for their promised retirement income, there is always an uncertainty about precisely how much money will be needed at a future date to fund their benefits. That uncertainty is the primary reason for conducting this actuarial valuation, to estimate the benefits that will ultimately be paid, and to establish a long-term plan to fund the benefits through regular annual contributions. Unfortunately, that process encompasses the theoretical and technical aspects of defined benefit plans, including actuarial mathematics, which frequently confuse and frustrate plan sponsors and employees who are covered by them.

Plan sponsors and participants are usually more interested in the practical aspect of their plans, such as current funding requirements, allocation of contributions to groups of employees, and the benefits earned to date. Some of that information is also presented in this report. It is important to understand, however, the distinction that exists between participants earning benefits in a defined benefit plan and the sponsor's funding of those benefits by making regular contributions. Employees earn **current** benefits based on specific personal data and fixed formulas defined by the plan. Contributions, on the other hand, are actuarially determined based on estimates of what **future** benefits might be. For that reason, contributions are not allocated to specific employees at the time they are made. Instead, they are pooled in a single account from which benefits are paid when individual employees terminate their employment. The necessary consequence of this timing difference is that plan assets will sometimes be more than the value of the benefits employees have earned to date, and sometimes less. This relationship between plan assets and benefits (plan liabilities) is often discussed in terms of "funded status."

Understanding this difference between benefits and contributions is key to understanding the nature of your defined benefit plan, and we trust that the information presented herein will help you to better understand how your plan operates and the benefits it provides.

CERTIFICATION OF RESULTS

Plan Name: County of Ionia Pension Plan

Plan Year: January 1, 2025 through December 31, 2025

This report was prepared on behalf of **County of Ionia** on the basis of employee data, asset statements and plan documents provided by the plan sponsor or its representatives. We relied upon the data as submitted, without formal audit. However, the data was tested for reasonableness, and we have no reason to believe that any other information which would have had a material effect on the results of this valuation was overlooked.

Therefore, to the best of our knowledge and belief, the information presented in this report is complete and accurate, and in our opinion, each assumption used represents our best estimate of anticipated experience under the plan. Furthermore, each assumption used (taking into account past experience and future expectations) is reasonable, or would in the aggregate result in a total contribution equivalent to that which would be determined if each assumption were reasonable.

Prepared by:



Matthew L. Wheaton
Senior Pension Analyst

Reviewed by:



Stephen E. Armstrong
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Certified by:



Christian R. Veenstra, FCA, ASA, MAAA
Enrolled Actuary #23-05668

March 27, 2025

Date

EXECUTIVE SUMMARY

Overview of Results

	01/01/2025	01/01/2024
Present value of projected benefits	\$ 14,932,701	\$ 14,590,315
Actuarial liability	14,094,171	13,686,190
Actuarial value of assets	13,266,703	12,828,012
Normal Cost	92,663	93,742
% of payroll	3.8%	3.7%
Employer Contribution Alternatives		
Recommended contribution	\$ 243,927	\$ 250,281
% of payroll	10.0%	9.9%
10-year amortization	\$ 209,345	\$ 214,403
% of payroll	8.5%	8.5%
20-year amortization	170,860	174,450
% of payroll	7.0%	6.9%
30-year amortization	159,743	162,887
% of payroll	6.5%	6.4%
Funded Status – Lump Sum Basis		
Value of vested benefits	\$ 12,541,737	\$ 12,384,613
Value of all accrued benefits	12,541,737	12,384,613
Market value of assets	13,185,657	12,258,609
Accrued benefit funded ratio	105.4%	99.0%
Participant Data		
Number of Participants:		
Active (continuing service accrual)	43	47
Active (ceased employee contributions)	5	5
Terminated vested	37	40
Terminated not vested (EECWI only)	16	17
Retirees and beneficiaries	<u>75</u>	<u>72</u>
Total	176	181
Total valuation payroll	2,448,841	2,537,104
Average salary	\$ 56,950	\$ 53,981

EXECUTIVE SUMMARY

Analysis of Results

Contributions

The ultimate funding objective for any defined benefit plan is to accumulate, over time, sufficient funds to pay the benefits which participants earn. However, because it is impossible to know the exact ultimate liability of a defined benefit plan until the last benefit payment is made, current funding recommendations must be estimated by making projections as to future benefits with the use of assumptions about future events, including anticipated future investment earnings. An annual contribution should be viewed simply as a payment against a future contingent liability within the broader context of the other information presented in this report.

The current year recommended employer contribution is \$243,927, which is based on the current year's normal cost plus an amortization of the unfunded liability over the average future service of active participants. Actuarial gains caused by interest rate (6.85% to 6.90%) and mortality table changes were offset by actuarial losses caused by salary increases during 2024 more than assumed (4.76% actual vs. 3% assumed).

As a governmental entity, you still have flexibility in the actual contribution amount (maximum deduction and minimum funding rules do not apply). We are providing three alternative contribution levels in addition to our recommendation, based on 10-year, 20-year, and 30-year amortization of the unfunded liabilities. In determining your actual contributions, consider the time period over which you want to "pay off" past service liabilities. You may also consider that the new accounting (GASB) rules, which require amortization of actuarial gains and losses over average future service (5 years for asset gains or losses) to be recognized as an expense. Although you are not required to make contributions on the same basis as the expense, it may be desirable to consider how your funding contributions relate to the expenses you record each year.

Funded Status

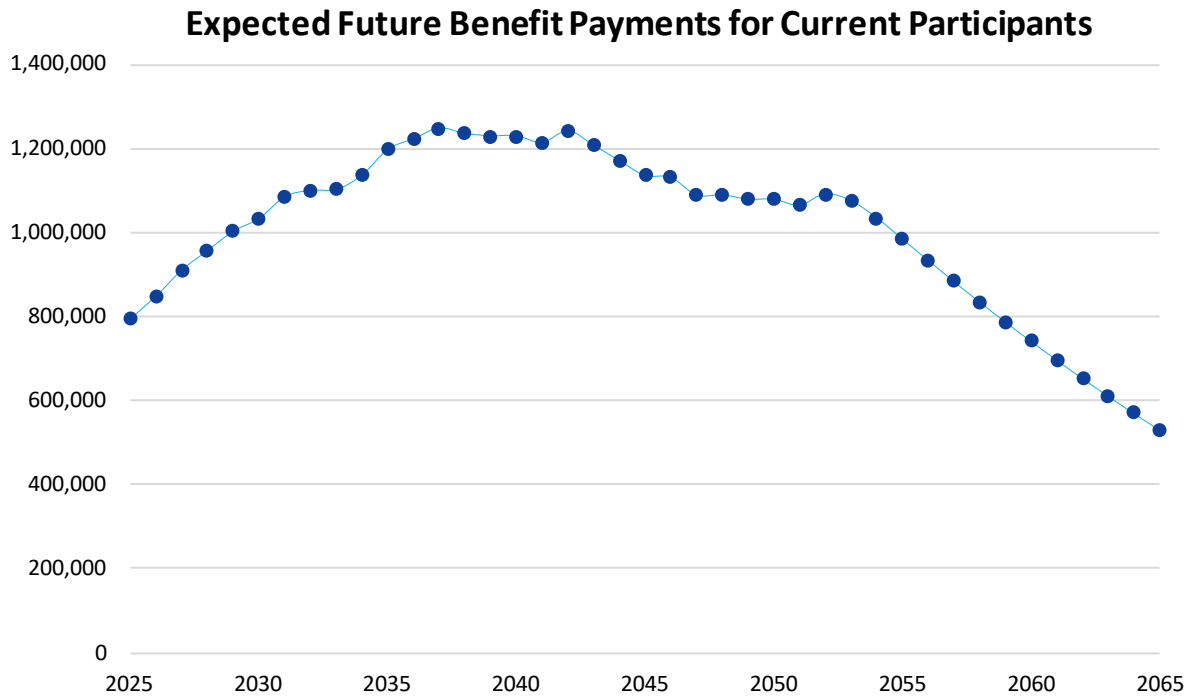
At the valuation date, the ratio of current market assets to present value of all accrued benefits was 105.1%. This ratio was computed on the basis that the plan was terminated on the valuation date and lump sum distributions were made to all eligible employees using interest rates that were in effect at that time. When this ratio is less than 100% it indicates that the plan was "underfunded" on a termination basis. This measure of funded status of your plan may change significantly from one year to the next, because the funded ratio depends on many variables, including how long the plan has been in effect, current interest rates, recent pay raises, contributions, investment experience or benefit distributions, etc. Thus, while it is useful to assess current status, a low (or high) ratio is not, by itself, indicative of long-term problems for an ongoing plan. Of greater importance is whether current assets and future anticipated contributions are sufficient to pay benefits when due.

The increase in the accrued benefit funded ratio (last year was 99.0%) is due to the increase in asset values which is attributable to greater asset returns than expected and a slight increase in the interest rate assumption used to value the plan's liabilities.

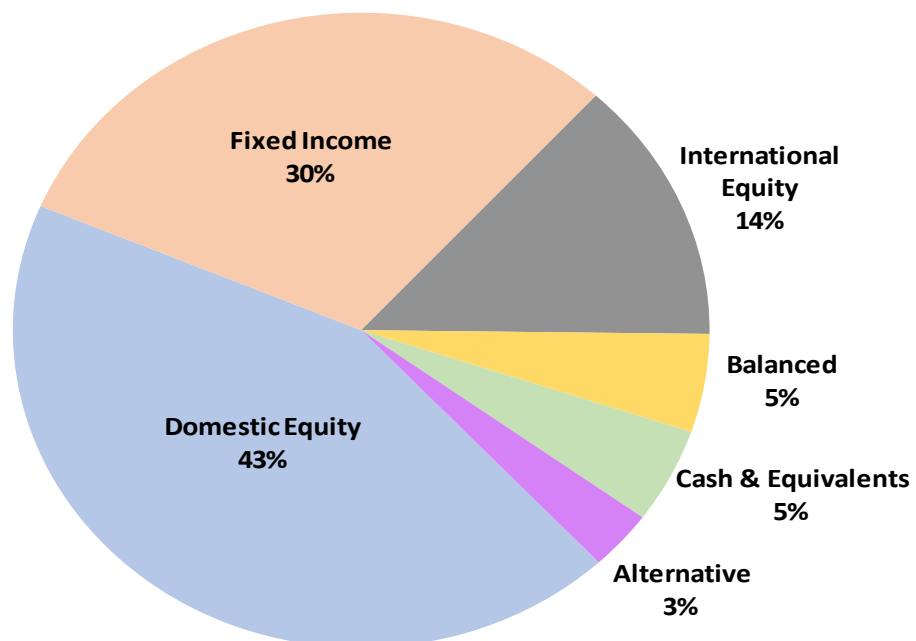
EXECUTIVE SUMMARY

Cash Flow Needs

As of January 1, 2025, there are 75 retirees, beneficiaries or alternate payees receiving monthly benefits totaling \$59,522 monthly, or \$714,264 annually.



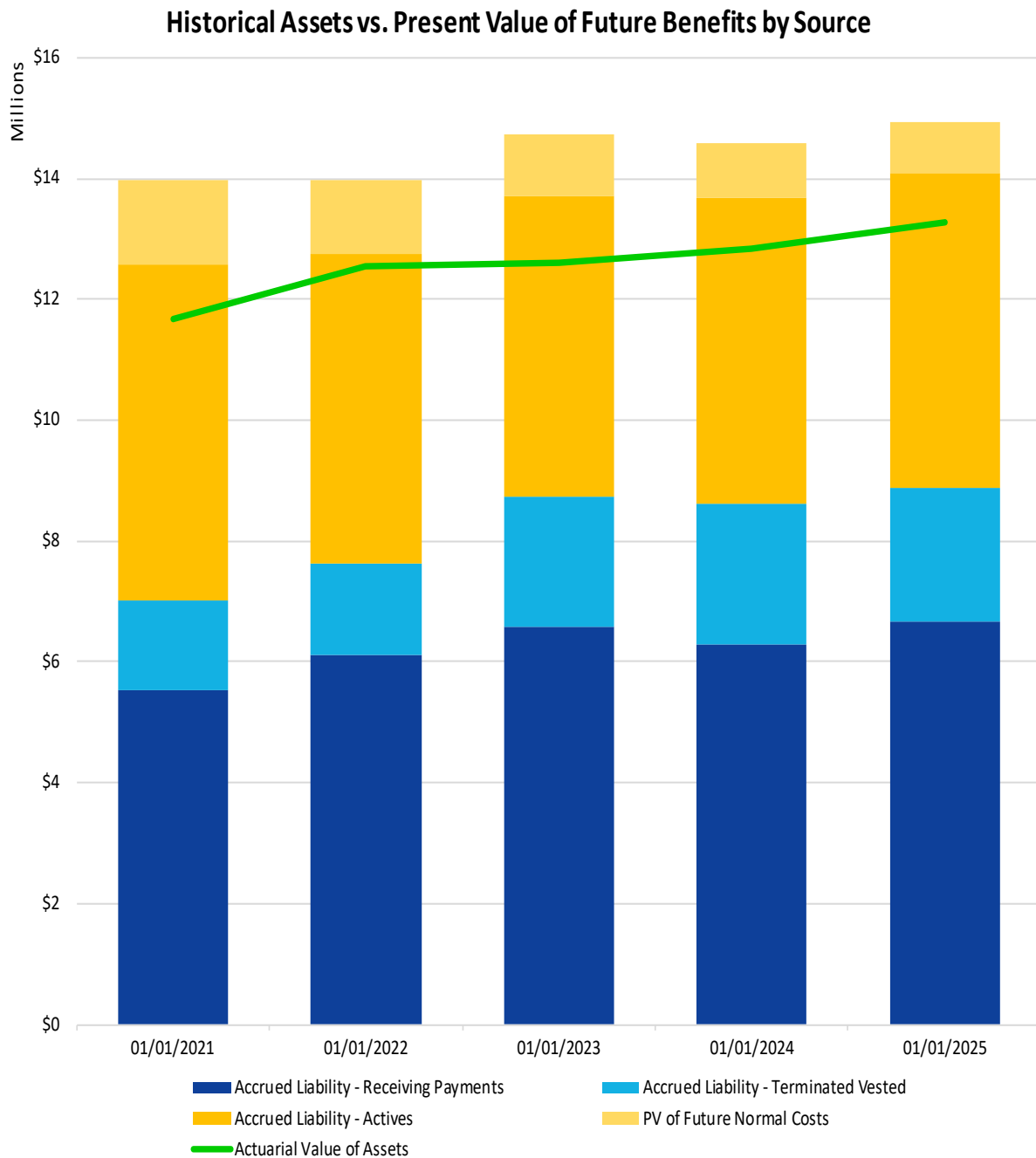
Allocation of Plan Assets



EXECUTIVE SUMMARY

Additional Comments

The chart below shows a breakdown of the historical present values of future benefits by source compared to plan assets.



DEVELOPMENT OF PLAN ASSETS

Market Value of Assets

1. Assets at January 1, 2024, excluding accrued contributions	\$ 12,258,609
2. Income:	
(a) Employer contributions	
(i) For prior year	0
(ii) For current year	241,145
(b) Employee contributions:	
(i) For prior year	0
(ii) For current year	75,359
(c) Investment income	409,447
(d) Market gain/(loss)	948,663
(e) Other income	<u>0</u>
(f) Total income	1,674,614
3. Distributions:	
(a) Monthly benefit payments	694,025
(b) Lump sum payments	2,016
(c) Investment management fees and trustee fees	33,225
(d) Administrative expenses	18,300
(e) Other distributions	<u>0</u>
(f) Total distributions	747,566
4. Assets at January 1, 2025, (1)+(2)-(3)	13,185,657
5. Accrued employer contributions	0
6. Accrued employee contributions	0
7. Market value as of, (4)+(5)+(6)	13,185,657
8. Average market value	12,037,085
9. Return on assets, (2c)+(2d)+(2e)-(3c)	\$ 1,324,885
10. Dollar-weighted rate of return, (9)÷(8)	11.01%

DEVELOPMENT OF PLAN ASSETS

Actuarial Value of Assets

1. Actuarial value at January 1, 2024, excluding accrued contributions	\$ 12,828,012
2. Income:	
a. Employer contributions	
(i) For prior year	0
(ii) For current year	241,145
b. Employee contributions:	
(i) For prior year	0
(ii) For current year	<u>75,359</u>
c. Total contributions	316,504
3. Expenses, including benefit payments, but not investment-related fees	714,341
4. Average actuarial value	12,606,488
5. Expected income 6.85% x (4)	863,544
6. Expected actuarial value, (1)+(2c)-(3)+(5)	13,293,719
7. Market value at January 1, 2025	13,185,657
8. Market value excess/(shortfall), (7)-(6)	(108,062)
9. Recognition of excess/(shortfall), 25% x (8)	(27,016)
10. Actuarial value as of January 1, 2025, (6)+(9), but not more than 120% x (7), nor less than 80% x (7)	13,266,703
11. Accrued employer contributions	0
12. Accrued employee contributions	0
13. Actuarial value as of January 1, 2025, (10)+(11)+(12)	13,266,703
14. Return on Actuarial Value of Assets, (13)-(12)-(11)-(1)-(2)+(3)	836,528
15. Dollar-weighted rate of return, (14)÷(4)	6.64%

VALUATION RESULTS

Present Value of Projected Benefits and Normal Cost at Valuation Date

1.	Present value of projected benefits	
	(a) Active participants	\$ 6,046,013
	(b) Active participants (ceased contributions)	410,554
	(c) Retired participants	6,660,032
	(d) Terminated vested participants	1,768,857
	(e) Terminated nonvested participants ¹	<u>47,245</u>
	(f) Total present value	14,932,701
2.	Present value of future normal costs	838,530
3.	Actuarial Liability, (1)-(2)	14,094,171
4.	Actuarial asset value	13,266,703
5.	Unfunded Liability, (3)-(4)	827,468
6.	Normal cost	
	(a) For benefits	147,421
	(b) For expenses	12,150
	(c) Expected employee contributions	<u>(66,908)</u>
	(d) Total normal cost	92,663

¹ Vested employee contributions with interest otherwise non-vested terminated employee.

VALUATION RESULTS

Contribution Alternatives

	Recommended ¹	10-Year Amortization	20-Year Amortization	30-Year Amortization
1. Employer normal cost	92,663	92,663	92,663	92,663
2. Unfunded liability	827,468	827,468	827,468	827,468
3. Years in amortization	7	10	20	30
4. Amortization Payment	143,129	109,700	72,499	61,753
5. Preliminary Contribution, (1)+(4)	235,792	202,363	165,162	154,416
6. Interest on (5) midyear to end of plan year	8,135	6,982	5,698	5,327
7. Anticipated employer contribution, (5)+(6)	243,927	209,345	170,860	159,743

¹ The amortization period for the recommended contribution is based on the average expected future service for active participants. The average expected future service as of January 1, 2025 is 6.7 years

VALUATION RESULTS

Development of Actuarial Gains and Losses by Source

Development of Asset Gain or (Loss)

1. Current year's actuarial value of assets	\$ 13,266,703
2. Prior year's actuarial value of assets	12,828,012
3. Contributions for the plan year	316,504
4. Interest on contributions from date paid	11,004
5. Pension payments during plan year	696,041
6. Administrative expenses paid during plan year	18,300
7. Actual income on actuarial value of assets, (1)-(2)-(3)+(5)+(6)	836,528
8. Expected income on actuarial value of assets [6.85% x ((2)-((5)+(6)) x 0.5)] + (4)	865,257
9. Gain or (loss) on actuarial value of assets, (7)-(8)	(28,729)

Liability Gain or (Loss)

1. Prior year actuarial liability	13,686,190
2. Prior year normal cost for benefits	151,608
3. Benefits paid in prior year	696,041
4. Interest at prior year's interest rate 6.85% x [(1)+(2)-((3) x 0.5)]	924,050
5. Expected actuarial liability current year, (1)+(2)-(3)+(4)	14,065,807
6. Actual current year actuarial liability	14,094,171
7. Liability gain or (loss), (5)-(6)	(28,364)

Amount of Liability Gain or (Loss) Attributable to:

1. Plan amendment	0
2. Change in mortality assumptions	93,192
3. Change in interest rate assumption	75,568
4. New participants	0
5. Other demographic changes	(197,124)
6. Total liability gain or (loss)	(28,364)

VALUATION RESULTS

Present Value of Accumulated Plan Benefits (Lump Sum Basis)

	01/01/2025	01/01/2024
1. Present value of vested benefits:		
(a) Active participants	\$ 3,661,284	\$ 3,654,645
(b) Active (ceased contributions)	404,319	390,410
(c) Terminated vested participants	1,768,857	1,929,677
(d) Terminated non-vested (employee contributions)	<u>47,245</u>	<u>46,676</u>
(e) Subtotal	5,881,705	6,021,408
(f) Participants receiving payments	<u>6,660,032</u>	<u>6,363,205</u>
(g) Total	12,541,737	12,384,613
2. Present value of nonvested benefits	0	0
3. Present value of accumulated benefits, (1)+(2)	12,541,737	12,384,613
4. Assets available for benefits	13,185,657	12,258,609
5. Unfunded present value of vested benefits, (1)-(4)	(643,920)	126,004
6. Unfunded present value of accumulated benefits, (3)-(4)	\$ (643,920)	\$ 126,004
7. Funded Ratio, (4)÷(3)	105.1%	99.0%

The assumptions used in the calculation of the present value of accrued benefits are the same assumptions as those used in the calculation of the contribution alternatives.

Amounts shown in both columns above measure the value on the valuation date of all plan benefits earned to date. The amounts are estimates of the plan's liability in the event of a plan termination, without Section 417(e) minimums. Based on current annuity markets, the cost of settling these benefits through the purchase of insured annuities would be significantly higher.

ADDITIONAL INFORMATION

Reconciliation of Participant Data

This section provides detailed information about plan participants who were included in the current valuation.

	Active	Active Ceased Contribs.	Terminated Vested	Retirees and Beneficiaries	Total
Participants included in the 1/1/2024 valuation	47	5	40	72	164
Data Corrections	0	0	0	0	0
Terminated Vested	(1)	0	1	0	0
Retired	(3)	0	(2)	5	0
Died with Beneficiary	0	0	0	(1)	(1)
Died without Beneficiary	0	0	0	(2)	(2)
Lump Sum	0	0	(2)	0	(2)
Terminated non-vested	0	0	0	0	0
Certain period expired	0	0	0	0	0
New Participants	0	0	0	1	1
Participants included in the 1/1/2025 valuation	43	5	37	75¹	160²

Participant Summaries

Active Participant Summary

Total participants	43
Average current age	56
Average past service	16
Average projected monthly benefit at normal retirement	\$ 1,933
Average accrued monthly benefit	\$ 1,010

Inactive Participant Summary

	Participants Entitled to:	
	Deferred Benefits	Current Benefits
Total participants	42	75
Average current age	55	74
Average monthly benefit	\$698	\$1,639

¹ Includes 1 alternate payee who is currently receiving a monthly benefit.

² The total count does not include 16 participants who terminated before becoming vested and still have employee contributions with interest remaining in the Plan.

ADDITIONAL INFORMATION

Age, Service and Compensation Summary

	Years of Service								
Age	Under 1	1 – 4	5 – 9	10 – 14	15 - 19	20 - 24	25 & Up	Total	Avg. Comp.
0 – 24									
25 – 29									
30 – 34									
35 – 39		1	1	3	2			7	55,823
40 – 44				2	1			3	77,570
45 – 49					3			3	83,466
50 – 54				1		1	3	5	66,306
55 – 59				1	1	1	2	5	61,032
60 – 64				5	5	1	3	14	54,535
65 & Up					1	2	3	6	29,131
Total		1	1	12	13	5	11	43	56,950

RISK COMMENTARY, PLAN MATURITY MEASURES & HISTORICAL INFORMATION

Risk Commentary

It is important to understand that all defined benefits plans are exposed to risk. Risk is the potential for actual future valuation results to be significantly different from expected due to future economic and demographic factors being different than assumed.

- Volatility of recommended contributions
- Changes in unfunded liabilities – including changes that effect the State of Michigan Public Act (PA) 202 triggers
- Increased liabilities due to decreases in the GASB discount rate
- Increase/decrease in employee contributions

Following are examples of risk that may be anticipated to significantly affect your plan's future financial condition.

Investment Risk

Lower than expected investment returns could increase future contribution requirements, or result in funded status implications under Governmental Accounting Standards Board (GASB) 67/68 reporting or triggering a Corrective Action Plan under State of Michigan Public Act (PA) 202.

Interest Rate Risk

The interest rate used to discount future values is a significant driver in the projection of plan liabilities. When interest rates decrease or increase, assets and liabilities can both be affected.

Asset/liability mismatch

One form of asset/liability mismatch occurs when funds used to pay benefits in the near term are invested in long term products. Liquidity demands can cause the fund to sell investments at inopportune times.

Longevity Risk

Plan participants may live longer or shorter than expected and receive pensions for a period of time other than assumed.

Contributions Risk

Actual future contributions may be different from expected future contributions, for example, because contributions are not made according to the plan's funding policy. A percent of pay contribution policy may be impacted by unexpected changes in the number of active participants.

RISK COMMENTARY, PLAN MATURITY MEASURES & HISTORICAL INFORMATION

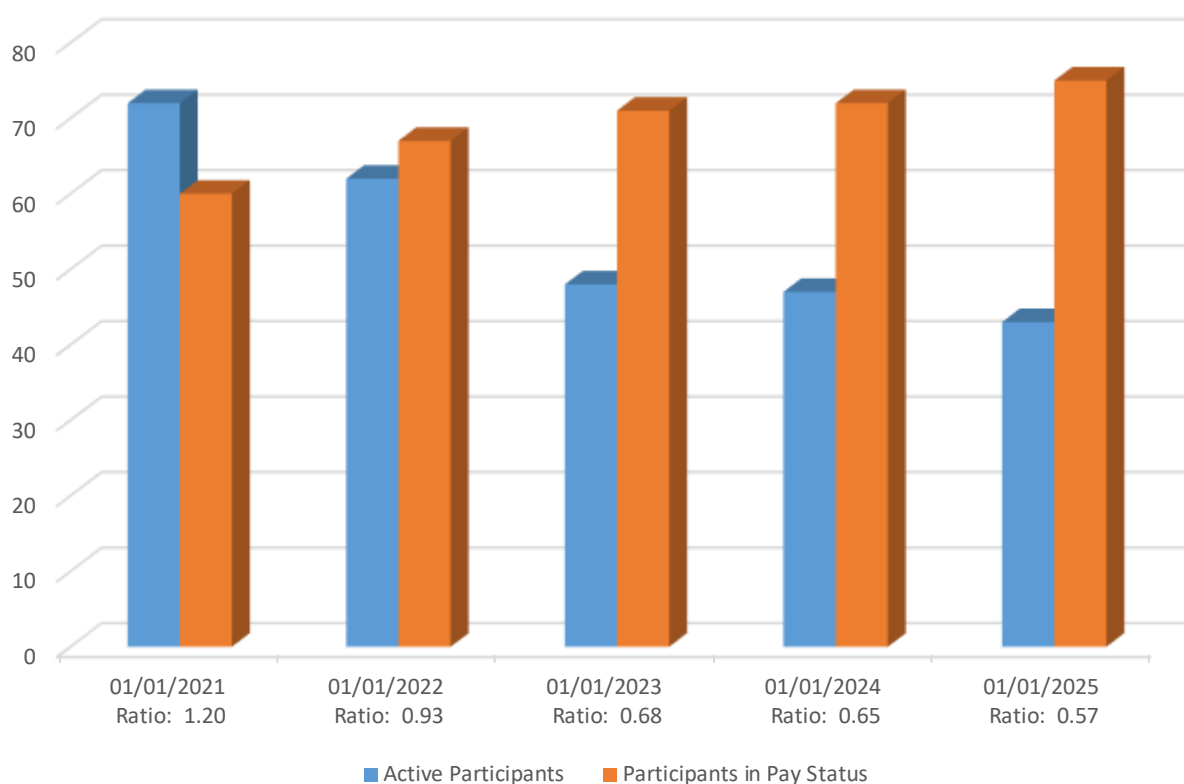
Maturity Measures

As a plan matures, it will become more sensitive to risk. For example, it will be harder to recover from investment losses with increases in employer contributions, reductions in benefit accruals, or both.

Ratio of Actives to Retirees/Beneficiaries: 0.57

A young plan will have many more actives than retirees resulting in a high ratio. A ratio near 1.0 is a sign of a more mature plan. A very mature or closed plan may have significantly more retirees than actives resulting in a ratio below, or significantly below, 1.0. The Plan is completely closed to new participants, so this ratio will continue to decrease.

Active Participants vs Participants in Pay Status



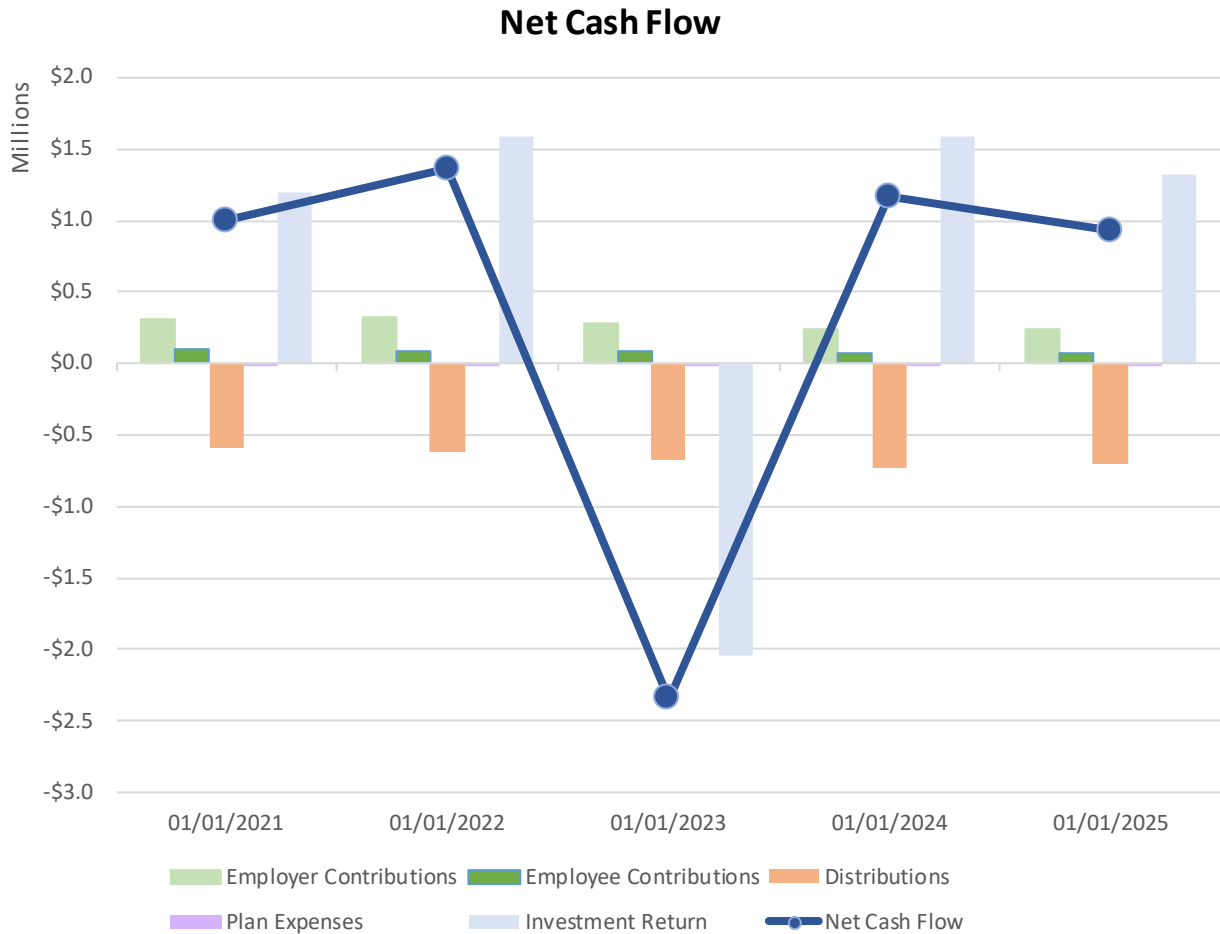
Ratio of retired life actuarial liability to total actuarial liability: 0.47

A ratio near 0.5 means nearly half of all liabilities are due to retirees/beneficiaries, a sign of a mature plan. A ratio significantly more than 0.5 means retiree liability is a vast portion of the total liability, a sign of a very mature plan.

RISK COMMENTARY, PLAN MATURITY MEASURES & HISTORICAL INFORMATION

Ratio of benefit payments to contributions: 1.86

A ratio greater than 1.0 indicates all contributions are used to pay benefits and none are available to increase assets. This may be a sign of a mature plan past the accumulation phase.



ADDITIONAL INFORMATION

Historical Perspectives

Plan Year Begun On	Present Value of Benefits	Actuarial Value of Assets ¹	Market Value of Assets ¹	Recommended Employer Contribution	Actual Employer Contributions	Actual Employee Contributions	Benefits Paid	Market Rate of Return ²	Actuarial Rate of Return
01/01/2005	6,940,468	3,984,000	3,593,736	240,434	202,265	101,430	106,544	3.7	3.7
01/01/2006	7,555,517	4,330,169	3,924,940	233,949	299,239	121,871	133,742	8.9	5.0
01/01/2007	8,133,957	4,818,128	4,549,142	268,156	262,514	119,864	208,678	4.2	4.9
01/01/2008	8,808,959	5,227,017	4,915,924	256,695	304,757	123,215	217,183	(19.7)	(0.9)
01/01/2009	9,347,814	4,953,659	4,128,049	355,447	271,230	126,234	247,410	20.4	5.4
01/01/2010	9,879,203	5,331,185	5,088,355	395,224	365,289	130,015	257,158	13.0	6.6
01/01/2011	9,952,993	5,925,784	5,964,518	371,010	399,320	129,712	264,603	(0.4)	5.3
01/01/2012	10,472,085	6,471,024	6,166,315	385,418	294,420	127,799	311,907	11.7	6.9
01/01/2013	11,070,099	6,992,583	6,966,449	377,132	308,265	129,757	315,786	11.9	8.1
01/01/2014	11,888,019	7,655,847	7,890,790	410,657	438,821	129,391	335,864	5.9	7.5
01/01/2015	12,245,439	8,466,384	8,590,933	357,537	396,687	129,277	421,191	(0.7)	5.1
01/01/2016	12,863,198	9,012,783	8,616,264	367,272	317,671	123,532	448,083	7.6	5.6
01/01/2017	12,706,114	9,513,131	9,235,729	318,453	329,681	116,255	520,595	10.4	7.0
01/01/2018	13,375,302	10,087,491	10,101,642	354,642	305,640	114,056	560,494	(5.1)	4.0
01/01/2019	13,402,843	10,331,558	9,436,798	360,622	330,051	106,199	536,060	19.1	7.4
01/01/2020	13,809,148	10,972,720	11,105,030	370,831	308,131	95,168	589,545	10.9	8.3
01/01/2021	13,963,541	11,670,521	12,099,961	303,965	319,318	87,087	616,536	13.2	9.6
01/01/2022	13,965,159	12,557,693	13,459,811	162,330	282,701	88,343	668,241	(15.3)	2.9
01/01/2023	14,673,353	12,610,681	11,094,283	313,644	238,734	74,604	730,904	14.6	5.2
01/01/2024	14,590,315	12,828,012	12,258,609	250,281	241,145	75,359	696,041	11.0	6.6
01/01/2025	14,932,701	13,266,703	13,185,657	243,927					

¹ Value at beginning of year.

² Time-weighted.

ACTUARIAL COST METHODS AND ASSUMPTIONS

These are the assumptions used for the ongoing valuation calculations, unless otherwise noted.

Valuation date January 1, 2025

Actuarial methods:

Cost method	Entry Age Normal level percent of pay
Asset valuation method	25% market value plus 75% expected value; includes contribution accrued, but not paid as of the valuation date; maximum 120% market value and minimum 80% market value
Interest rate (funding):	6.90% per year

Rationale – The rate was chosen based on recent history and long-term plan expectations.

Actuarial assumptions:

Retirement Rates - Employees were assumed to retire in accordance with the rates shown below

Age	Rates
62	0.33
63	0.15
64	0.15
65	1.00

Rationale - The rates were chosen based on this plan's historical experience and the expectations inherent in the retirement provisions of the plan.

Salary Scale – 3.0% per year was assumed. Salaries at normal retirement age expressed as a percent of the salary at sample ages are as follows:

Age	Increase Rate
25	326%
35	243%
45	181%
55	134%
65	100%

Rationale – The salary scale assumption was determined based on the salary experience over the past 7 years.

Mortality Rates – 2016 Public General Mortality Rates with 2024 adjusted MP-2021 improvement factors

Rationale – Based on most up-to-date industry studies applicable to public employers.

ACTUARIAL COST METHODS AND ASSUMPTIONS

Termination Rates – Crocker-Sarason-Straight T-6

Age	Rates
20	0.0794
25	0.0772
30	0.0740
35	0.0686
40	0.0611
45	0.0516
50	0.0362
55	0.0137
60	0.0001

Rationale - The rates were chosen based on this plan's historical experience and industry standards.

Rates of Disablement – Common public employer disability rates

Age	Rates
20	0.0002
30	0.0002
40	0.0006
50	0.0024
60	0.0041

Rationale – This is the actuary's best estimate for future disabilities.

Administrative Expenses – Average of the prior two years' non-investment related expenses paid from the plan.

Rationale – Reflects recent experience.

Percent Married – 100% of males and 100% of females were assumed to be married.

Rationale – Consistent with experience.

Age of Spouse – The female spouse is assumed to be 2 years younger than the male spouse.

Rationale – This assumption is based on the current demographics of the Plan.

Changes in Assumptions Since Prior Valuation

- **Interest rate** – The interest rate used to calculate funding liabilities increased from 6.85% to 6.90%.
- **Mortality rates** – The mortality table was updated from the 2010 Public General Mortality Rates to the 2016 Public General Mortality Rates.

SUMMARY OF PLAN PROVISIONS

Plan name	County of Ionia Pension Plan
Plan documents:	
Drafted by	Miller Johnson
Latest determination letter	April 4, 2012
Plan effective date	May 1, 1967
Most recent amendment effective date (execution date)	January 1, 2022 (July 20, 2023)
Eligibility provisions:	
Participation	Member of eligible class of employees (including Board of Commissioners) making required member contributions, has completed 30 days of service. Non-union employees who first perform an hour of employment for the County after July 31, 2015 are not eligible to participate. No employee who is not a participant in the Plan as of 12/31/2021, will become a participant in the Plan.
Normal retirement	Age 65 or if later the fifth anniversary of the date of participation
Early retirement	Age 60 with 8 years of continuous service
Late retirement	Retirement after normal retirement date
Vesting schedule	100% after 8 years of vesting service (employer-provided benefits); always 100% vested in employee mandatory contributions with interest
Refund of participant accumulation	Termination of employment and waiver of all other benefits under the plan
Disability	Totally disabled; eligible under Title II of Social Security and completed 8 years of continuous service
Death:	
Annuity to surviving spouse	Death before retirement
Lump sum	Death as an active or inactive participant

SUMMARY OF PLAN PROVISIONS

Benefit amounts:

Normal retirement:	1.5% of average compensation multiplied by credited years of service
Minimum benefit	None
Maximum benefit	IRC Section 415 limits
Early retirement	Accrued benefit payable at normal retirement date; or a reduced benefit (the actuarial equivalent based on tables provided in the document) if commenced prior to such date
Unreduced Early Retirement	If a participant retires from Ionia County on or after September 10, 2013 and after attaining age 62, the normal retirement benefit is unreduced for early commencement
Late retirement	Greater of accrued benefit based on compensation and service to actual retirement date or actuarial equivalent of the normal retirement benefit based on tables provided in the document
Vested termination	Applicable percentage of accrued benefit payable at normal retirement date
Refund of participant accumulation	Return of employee contributions with interest
Disability	Benefit accrued to date of disability payable immediately and until death, normal retirement or when no longer disabled
Death:	
Annuity to spouse	Survivor portion of the Joint and 100% Survivor benefit payable when the participant attains age 60
Lump sum	Participant contributions with interest (amount offset by prior retiree benefit payments, if any)

Definitions:

Accrued benefit	An amount equal to the normal retirement benefit calculated using average compensation and benefit service at date of determination
Actuarial equivalence:	Tables provided in the document based on the 1983 Group Annuity table, weighted 50% male and 50% female, and 7.5% interest

SUMMARY OF PLAN PROVISIONS

Average compensation	Average of the 5 highest consecutive years out of the last 10 years of employment
Entry dates	Each January 1 and July 1
Year of service for:	
Eligibility purposes	Employment with the employer
Vesting purposes	A plan year of continuous employment
Benefit purposes	A plan year of continuous employment while making required member contributions
Unreduced payment form	5 years certain and life annuity
Optional payment forms	Contingent annuitant, return of employee contributions with interest
Mandatory employee contributions	3% of annual compensation
Participant accumulation	Employee may suspend, but no benefits accrue during the period of suspension; mandatory employee contributions plus interest at the rate of 3% compounded annually
Transfer to MERS	Compensation continues through date of termination for certain participants; service is frozen when transferred to MERS
Changes since prior valuation	None

GLOSSARY

A number of special terms and concepts are used in connection with pension plans and the actuarial valuation report. The following list reviews a number of these terms and provides a brief discussion of their meaning.

Accrued Benefit - Each participant has an accrued benefit under the plan. This is the amount of monthly benefit already earned. It is based on past employment with the plan sponsor and is payable at normal retirement.

Actuarial Cost Method - This is a mathematical formula which is used to allocate the present value of projected benefits to past and future plan years.

Actuarial Gain or Loss - The dollar value of the variations of past experience from the actuarial assumptions. For example, an actuarial gain will result if investment income is greater than expected income, or if employee turnover is greater than expected, or if salary increases are lower than expected salary increases. Expectations are expressed in the form of actuarial assumptions.

Accrued Liability - For active employees, this represents the excess of the present value of projected benefits over the present value of future normal costs. For retired or terminated vested employees, it represents the present value of all future benefit payments. The actuarial liability is compared to the valuation assets of the plan to determine the unfunded actuarial liability.

Actuarial Value of Assets - The amount of assets recognized for actuarial valuation purposes. Recent changes in the market value of assets may be partially recognized.

Amortization - Whenever the assets or the accrued liability change due to an actuarial gain or loss or a change in the plan or actuarial assumptions, that change is amortized over a period of future years. The amortization can be handled much as a mortgage is repaid, with fixed annual deposits or by including the gain or loss as part of all future normal costs. The method of treatment is determined by the actuarial method which is being used.

Market Value of Assets - The market value of all assets in the fund including any accrued contribution for the previous plan year, which was not paid by the end of the year.

Normal Cost - That portion of the total present value of projected benefits which is allocated to the current year by the specific actuarial cost method being used.

Present Value - The present value of a future payment or a series of payments is the amount of each payment, discounted to recognize the time value of money, and further reduced for the probability that the payment might not be made because of death, disability or termination of employment.

Present Value of Accumulated Benefits - The discounted value of all monthly benefit payments due in the future, based on current accrued benefits.

GLOSSARY

Present Value of Future Normal Costs - The discounted value of all future normal costs.

Present Value of Projected Benefits - The discounted value of all future monthly benefits which are expected to be paid from the plan. It includes the value of benefits expected to be earned for future periods of employment.

Present Value of Vested Accumulated Benefits - The discounted value of all monthly benefit payments due in the future, based on current vested benefits.

Projected Benefit - The estimated monthly benefit which will become payable at normal retirement date, assuming that the participant continues working full time until then.

Vested Benefit - A percentage of the accrued benefit. It may range from zero up to the full accrued benefit, based upon past service with the employer and the vesting schedule in the plan.



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IONIA COUNTY PENSION PLAN

Investment Update
November 2025

Presented by:

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Ionia County Pension Plan Agenda for 2025 Review Meeting

- 1) Naming of new authorized individuals (see separate resolution paperwork):**
 - a. County Administrator Chad Shaw (new)**
 - b. Finance Director Roxy Craton (new)**
 - c. Treasurer Judith Clark (existing authority)**
- 2) Review of portfolio – action to rebalance back to model allocation was taken on October 28, 2025 due to projected cash shortfall for \$50,000/mo distribution.**
 - a. All positions performing as expected, no concerns regarding manager selection.**
 - b. No recommended action at this time.**
- 3) Upcoming Broker Dealer change for Milestone Wealth Management.**
 - a. Current Broker Dealer (back office vendor) was acquired in August 2025 by LPL, the largest independent broker dealer in the country.**
 - b. Milestone is engaged in determining best Broker Dealer option for the business – we may move to LPL (transition set for Q4 2026), or find another option. The Board of Commissioners will be informed as appropriate.**
 - c. Paperwork for transferring the investment account will need to be completed in 2026 regardless of which route Milestone takes.**
- 4) Establishing Next Review Date – June 2026 if available.**

Considerations:

a) This portfolio was developed in 2006 to be highly focused on Exchange Trade Funds (ETFs), thus keeping the internal fund expenses low. At that time, the board agreed if an asset class did not have a corresponding ETF, an actively managed fund could then be utilized. Current positions are mutual fund equivalents of the ETFs that are very low cost. The advisor receives no additional compensation for utilizing active over passive management holdings.

b) There are no transaction fees to the County for the addition or elimination of the holdings nor fees involved with rebalancing the portfolio.

Portfolio Summary

As of 11/18/2025 County Of Ionia Pension Plan Unincorporated Association NFS - PPS Custom (xxxx8221)

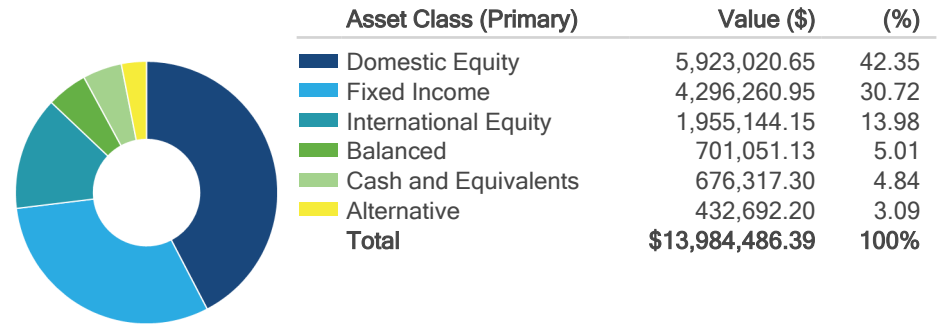
Activity Summary

Beginning Balance (7/5/2006)	\$0.00
Net Contributions / Withdrawals	\$3,052,670.30
Net Change	\$10,931,816.09
Ending Balance (11/18/2025)	\$13,984,486.39

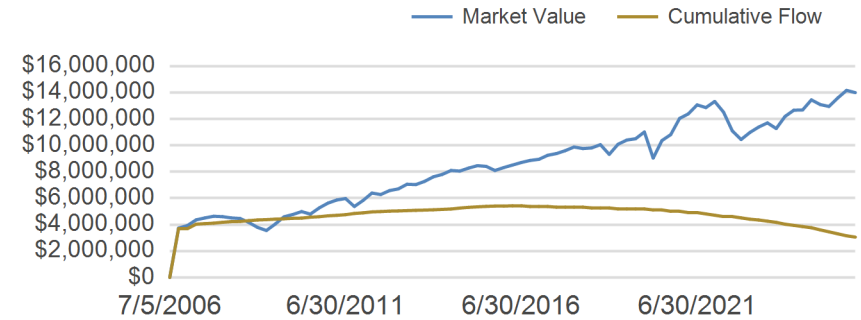
Accounts

	Cash (\$)	Value (\$)
County Of Ionia Pension Plan Unincorporated Association NFS - PPS Custom (xxxx8221)	676,317.30	13,984,486.39
Total	\$676,317.30	\$13,984,486.39

Asset Class (Primary) Allocation



Historical Market Value



Portfolio Summary

Disclaimer

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Position and account values shown are based on trade date and do not necessarily reflect actual current market prices or the value you would receive upon sale of such assets. Fixed income securities do not account for cost basis adjustments associated with holding these securities. The investment return and principal value of an investment will fluctuate, so an investor's shares, when redeemed, may be worth more or less than their original cost. Certain assets may be illiquid and unavailable for sale at any price. There is no assurance that your investment objective will be attained.

An investment in a money market fund is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other governmental agency; although the fund seeks to preserve the value of the investment at \$1 per share, it is possible to lose money. Non-bank deposit investments are not FDIC- or NCUA-insured, are not guaranteed by the bank/financial institution, and are subject to risk, including loss of principal invested.

*"Current yield", if reflected in this report, is the percentage of interest (bonds) or dividends (stocks) that the security is yielding based on the security's current price. It is calculated by dividing a bond's current interest rate, or a stock's dividends paid over the prior 12 months, by the current market price of the security as of the date of this statement. Current yield, if reflected in this report, is provided for informational or illustrative purposes only and is not an accurate reflection of the actual return an investor will receive because bond and stock prices are constantly changing due to market factors. "Distribution rate" applies to securities that are not listed or traded on a national securities exchange (i.e., nontraded real estate investment programs). Distribution rates and payments are not guaranteed and may be modified at the program's discretion. Distributions may consist of return of principal (including offering proceeds) or borrowings. A breakdown of the distribution components and the time period during which they have been funded from return of principal, borrowings, or any sources other than cash flow from investment or operations can be found in your tax forms, which the sponsor will provide. When distributions include a return of principal, the program will have less money to invest, which may lower its overall return. When distributions include borrowings, the distribution rate may not be sustainable. Please refer to the relevant prospectus or offering memorandum for additional information and disclosures about the nature of and potential source of funds for distributions relating to nontraded securities.

All returns are shown net of fees unless otherwise indicated. Commonwealth relies upon data, formulas, and software to calculate the performance of portfolios. Periodic software enhancements may possibly cause inconsistencies with some performance calculations. Please notify your advisor if you have reason to believe calculations are incorrect to help ensure proper performance calculations going forward.

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Blended benchmark returns are composed of individual index data and index composition may change over time. All indices are unmanaged and it is not possible to invest directly in an index or blended benchmark. Unlike investments, indices and blended benchmarks do not incur management fees, charges, or expenses.

Portfolio Summary

PPS Select Income - 5.00% Bloomberg 1–3 Month U.S. Treasury Bills; 70.00% Bloomberg US Aggregate Bond; 25.00% MSCI World Index Value (NR) - Rebalance monthly.

PPS Select 60/40 - 45.00% Russell 3000; 6.00% Bloomberg 1–3 Month U.S. Treasury Bills; 34.00% Bloomberg US Aggregate Bond; 15.00% MSCI ACWI ex USA (NR) - Rebalance monthly.

PPS Select 100/0 - 75.00% Russell 3000; 25.00% MSCI ACWI ex USA (NR) - Rebalance monthly.

Russell 3000 - The Russell 3000 Index is composed of 3000 large U.S. companies, as determined by market capitalization. This portfolio of securities represents approximately 98% of the investable U.S. equity market.

Bloomberg 1–3 Month U.S. Treasury Bills - The Bloomberg 1–3 Month U.S. Treasury Bill Index measures the performance of public obligations of the U.S. Treasury with maturities of one to three months.

Bloomberg US Aggregate Bond - The Bloomberg US Aggregate Bond index covers the U.S. investment-grade fixed rate bond market, with index components for government and corporate securities, mortgage pass-through securities, and asset-backed securities.

MSCI ACWI ex USA (NR) - The MSCI ACWI ex USA (Net) is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of Developed and Emerging Markets. The MSCI ACWI ex USA does not include the United States. (Total Return Net USD)

MSCI World Index Value (NR) - The MSCI World Index Value captures large and mid-cap securities exhibiting overall value style characteristics across Developed Market countries. The value investment style characteristics for index construction are defined using three variables: book value to price, 12-month forward earnings to price and dividend yield. (Total Return Net)

Performance by Asset Class (Primary)

11/19/2024-11/18/2025 County Of Ionia Pension Plan Unincorporated Association NFS - PPS Custom (xxxx8221)

	Domestic Equity (\$)	International Equity (\$)	Balanced (\$)	Alternative (\$)	Domestic Bond (\$)	International Bond (\$)	Other (\$)	Cash and Equivalents (\$)	Total Portfolio (\$)
Beginning Balance (11/19/2024)	5,815,926.50	1,798,662.42	666,958.28	400,624.63	3,991,962.11	.00	.00	579,103.75	13,253,237.69
Purchases / Contributions	141,770.26	49,362.56	33,048.41	34,781.86	244,138.87	.00	.00	1,221,345.55	1,724,447.51
Sales / Withdrawals	(544,859.09)	(359,300.44)	(33,048.41)	(15,583.09)	(268,554.52)	.00	.00	(1,103,101.96)	(2,324,447.51)
Gain / Loss	415,887.07	417,057.06	1,044.43	(2,714.29)	96,995.74	.00	.00	.00	928,270.01
Interest	.00	.00	.00	.00	.00	.00	.00	.00	.00
Dividend / Cap Gains	94,295.92	49,362.56	33,048.41	15,583.09	231,718.75	.00	.00	11,226.69	435,235.42
Management Fees	.00	.00	.00	.00	.00	.00	.00	32,256.73	32,256.73
12B1 Credits	.00	.00	.00	.00	.00	.00	.00	.00	.00
Ending Balance (11/18/2025)	5,923,020.65	1,955,144.15	701,051.13	432,692.20	4,296,260.95	.00	.00	676,317.30	13,984,486.39
Total Gain / Loss After Fees	510,182.99	466,419.62	34,092.84	12,868.80	328,714.49	.00	.00	(21,030.04)	1,331,248.70
IRR (Net of Management Fees) for 11/19/2024 to 11/18/2025	8.82	26.16	5.11	3.20	8.24			(6.37)	10.27
IRR (Net of Management Fees) (annualized)									

This report is incomplete without the accompanying disclosure page.

Report Generated on: 11/19/2025 2:17:07 PM Eastern Time

Performance by Asset Class (Primary)

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Ionia County Pension Plan Investment Commentary November 2025

Since our last review in October 2024, the US large cap equity market has continued to have strong performance, and the market is just off its recent all-time high. All parts of the portfolio are performing well (see performance by asset class report). International equities and fixed income have provided a strong return for the last twelve months after an extended period of below average performance. This has translated to a year-to-date return for the portfolio of 10.27% which is above our annual target of 6.71%. Given the way the markets work, in up market years we expect to be well ahead of the benchmark, as in down market years we will give up some of the gains. The portfolio balance has continued to grow since the 2022 downturn low, despite the increasing pace of withdrawals.

While the stock market has been strong for a few years now, we expect the market to continue to behave in unpredictable ways. We take a measured approach with a focus on maintaining a well-balanced portfolio with a high degree of diversification. This allows for periodic rebalancing from parts of the portfolio that have performed relatively well into parts of the portfolio that have performed relatively poorly. We will also continue to add to the cash position periodically to support the \$50,000/mo distribution. The most recent rebalancing took place on October 28, 2025.

The withdrawal level on the investment account continues to increase. As a result of the increased need for cash, we hold a cash level of 5% in the model. This is enough to cover a full year's withdrawals and expenses without selling positions.

Future withdrawals are expected to continue to increase over the next 10-15 years as more people start drawing on their pension. We will continue to make adjustments to the portfolio to support withdrawals. Changes will include shifting more money into the cash portion of the portfolio, and the fixed income portion. For the time being, having a substantial portion of the portfolio in equity investments continues to make sense as we build toward future benefit payments.

We are pleased to note that all funds in the portfolio have been meeting or exceeding performance expectations compared to their respective benchmarks recently. As a result, we have no proposed changes to the fund lineup at this time. See the investment details reports further in this document.



Guide selections

November 19, 2025





Economic growth and the composition of GDP

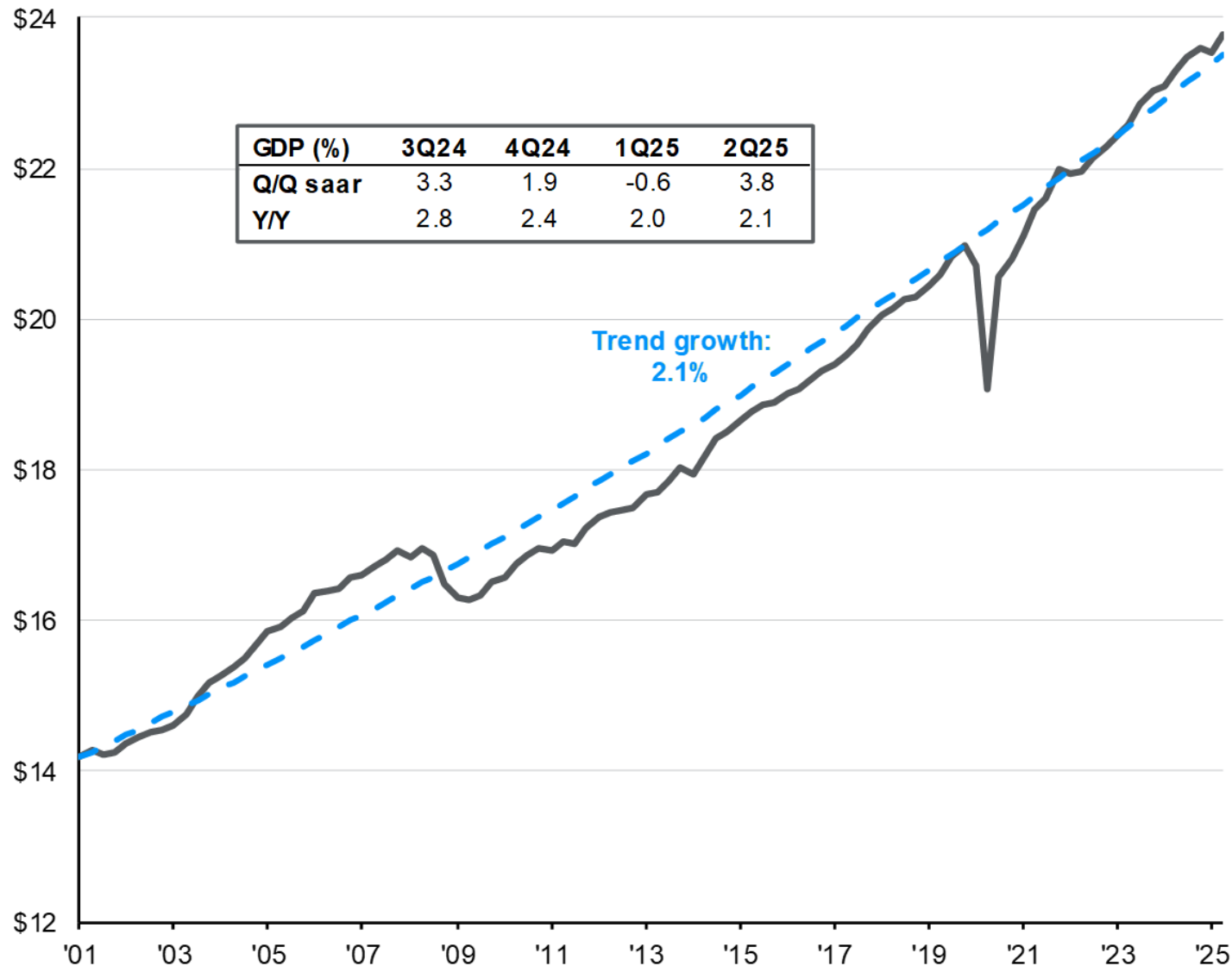
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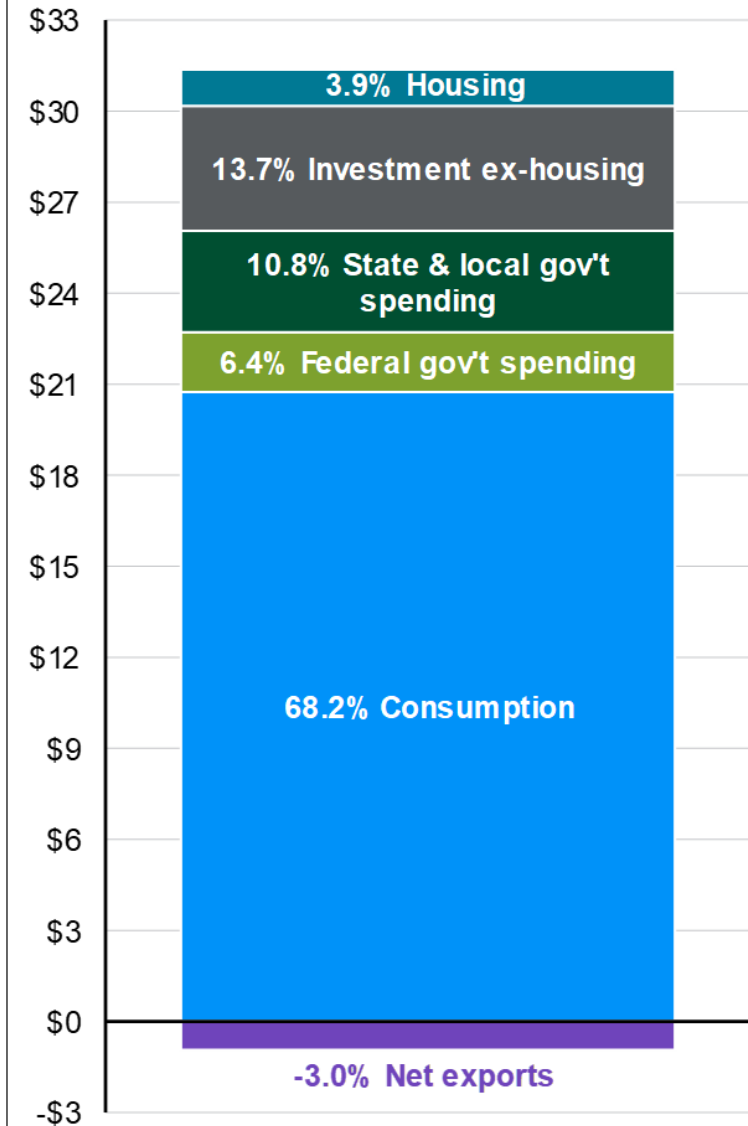
Real GDP

Trillions of chained (2017) dollars, seasonally adjusted at annual rates



Components of GDP

2Q25 nominal GDP, USD trillions



Source: BEA, FactSet, J.P. Morgan Asset Management.

Values may not sum to 100% due to rounding. Trend growth is measured as the average annual growth rate from business cycle peak 1Q01 to business cycle peak 4Q19.

Guide to the Markets – U.S. Data are as of October 31, 2025.



Inflation components

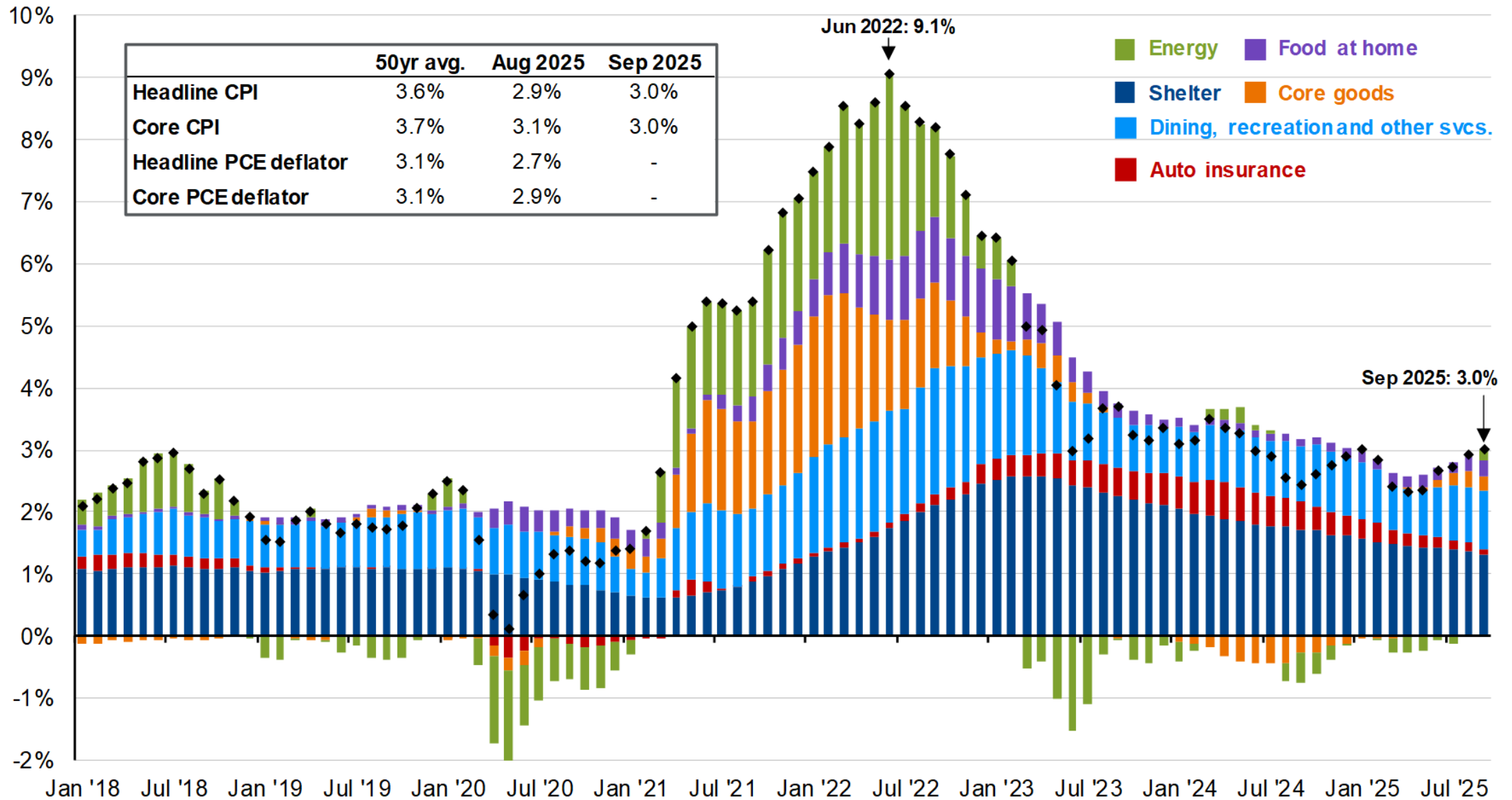
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Contributors to headline CPI inflation

Contribution to year-over-year % change in CPI, non-seasonally adjusted



Source: BLS, FactSet, J.P. Morgan Asset Management.

Contributions mirror the BLS methodology on Table 7 of the CPI report. Values may not sum to headline CPI figures due to rounding and underlying calculations. "Shelter" includes owners' equivalent rent, rent of primary residence and home insurance. "Food at home" includes alcoholic beverages.

Guide to the Markets – U.S. Data are as of October 31, 2025.

J.P.Morgan
ASSET MANAGEMENT



Annual returns and intra-year declines

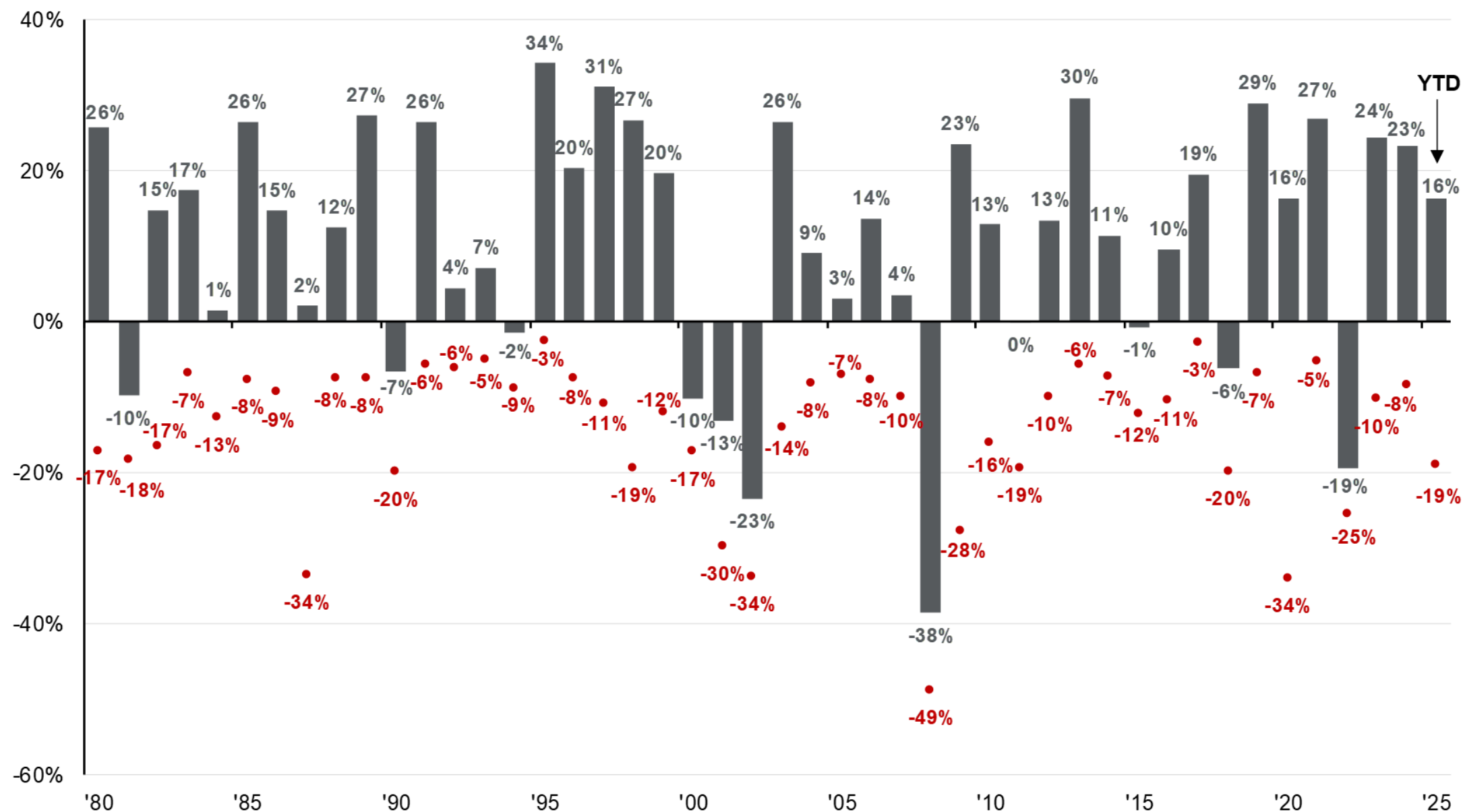
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S&P 500 intra-year declines vs. calendar year returns

Despite average intra-year drops of 14.1%, annual returns were positive in 34 of 45 years



Source: FactSet, Standard & Poor's, J.P. Morgan Asset Management.

Returns are based on price index only and do not include dividends. Intra-year drops refers to the largest peak-to-trough decline during the year. Returns shown are calendar year returns from 1980 to 2024, over which the average annual return was 10.6%. Past performance is no guarantee of future results.

Guide to the Markets – U.S. Data are as of October 31, 2025.



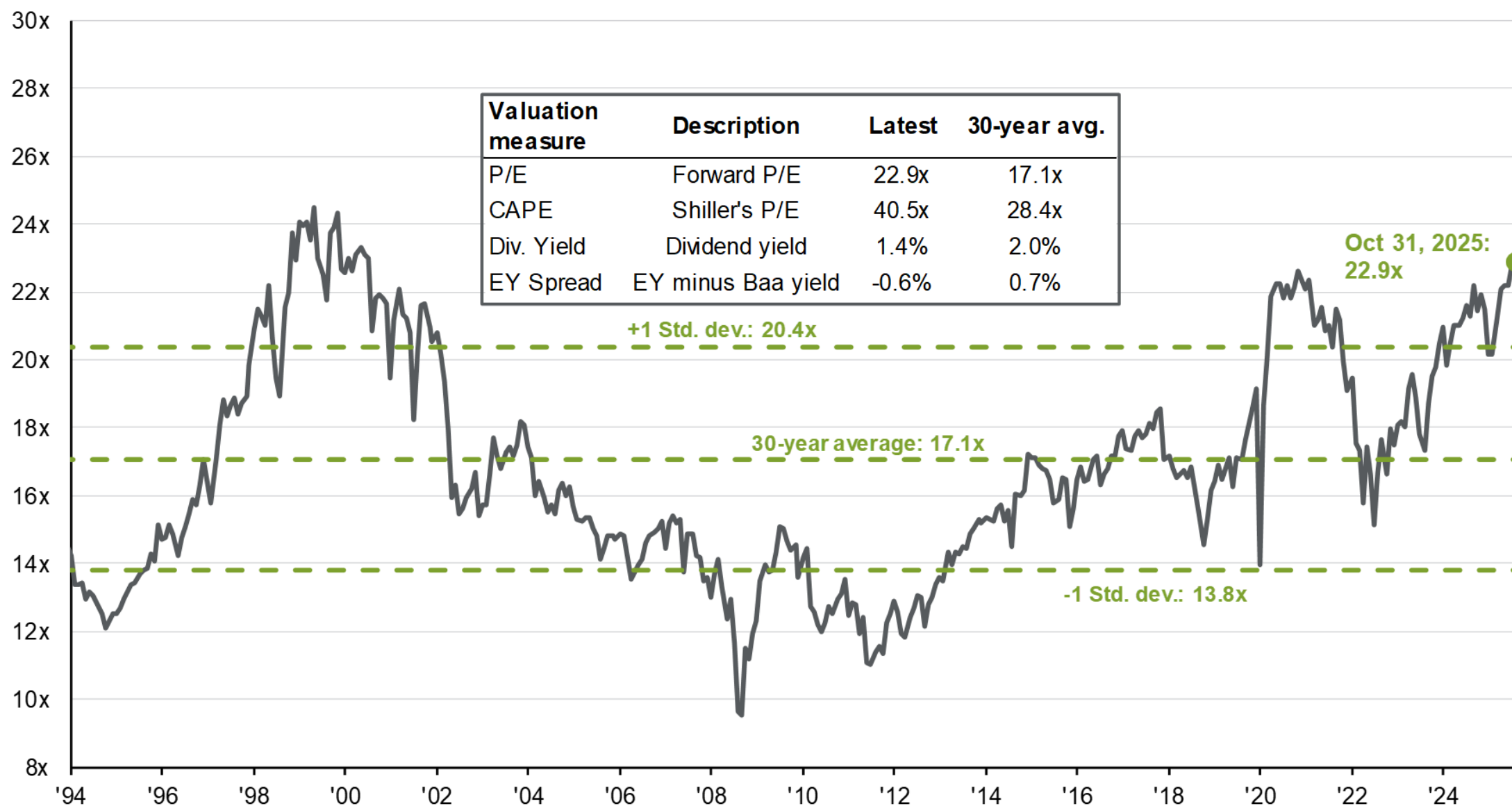
S&P 500 valuation measures

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S&P 500 index: Forward P/E ratio



Source: Bloomberg, FactSet, Moody's, Refinitiv Datastream, Robert Shiller, Standard & Poor's, J.P. Morgan Asset Management.

Forward P/E ratio is the most recent S&P 500 index price divided by consensus analyst estimates for earnings in the next 12 months, provided by IBES since March 1994 and FactSet since January 2022. Shiller's P/E uses trailing 10-years of inflation-adjusted earnings as reported by companies. Dividend yield is calculated as consensus estimates of dividends in the next 12 months, provided by FactSet, divided by the most recent S&P 500 index price. EY minus Baa yield is the forward earnings yield (the inverse of the forward P/E ratio) minus the Bloomberg U.S. corporate Baa yield since December 2008 and interpolated using the Moody's Baa seasoned corporate bond yield for values beforehand.

Guide to the Markets – U.S. Data are as of October 31, 2025.



Time, diversification and the volatility of returns

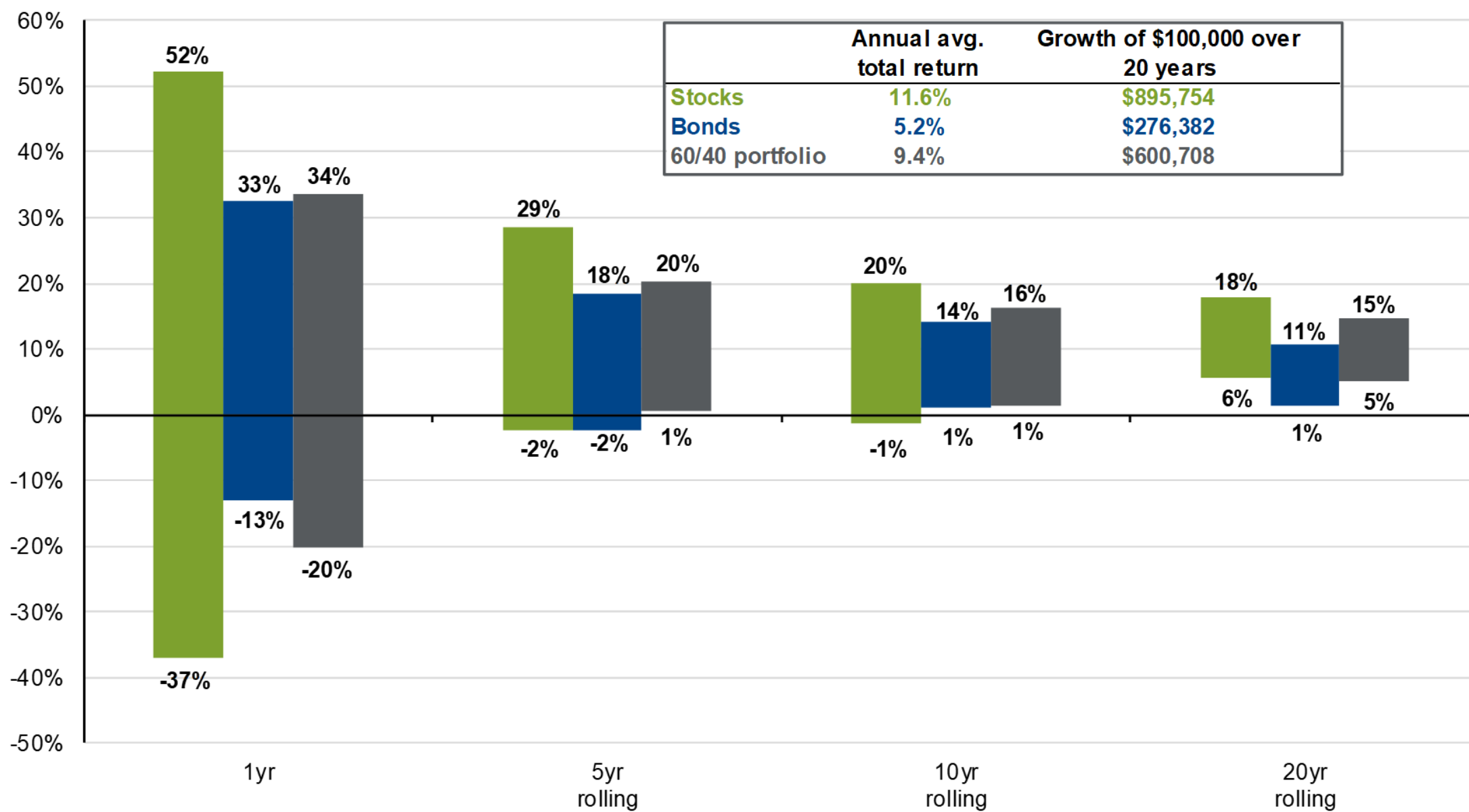
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Range of stock, bond and blended total returns

Annual total returns, 1950 - 2024



Source: Bloomberg, FactSet, Federal Reserve, Standard & Poor's, Strategas/Ibbotson, J.P. Morgan Asset Management. Returns shown are based on calendar year returns from 1950 to 2024. Stocks: S&P 500; Bonds: Strategas/Ibbotson for periods prior to 1976 and the Bloomberg U.S. Aggregate thereafter. Growth of \$100,000 is based on annual average total returns from 1950 to 2024. Guide to the Markets - U.S. Data are as of October 31, 2025.

J.P.Morgan
ASSET MANAGEMENT



J.P. Morgan Asset Management – Index definitions

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All indexes are unmanaged and an individual cannot invest directly in an index. Index returns do not include fees or expenses.

Equities:

The **Dow Jones Industrial Average** is a price-weighted average of 30 actively traded blue-chip U.S. stocks.

The **MSCI ACWI (All Country World Index)** is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed and emerging markets.

The **MSCI EAFE Index(Europe, Australasia, Far East)** is a free float-adjusted market capitalization index that is designed to measure the equity market performance of developed markets, excluding the US & Canada.

The **MSCI Emerging Markets Index** is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets.

The **MSCI Europe Index** is a free float-adjusted market capitalization index that is designed to measure developed market equity performance in Europe.

The **MSCI Pacific Index** is a free float-adjusted market capitalization index that is designed to measure equity market performance in the Pacific region.

The **Russell 1000 Index®** measures the performance of the 1,000 largest companies in the Russell 3000.

The **Russell 1000 Growth Index®** measures the performance of those Russell 1000 companies with higher price-to-book ratios and higher forecasted growth values.

The **Russell 1000 Value Index®** measures the performance of those Russell 1000 companies with lower price-to-book ratios and lower forecasted growth values.

The **Russell 2000 Index®** measures the performance of the 2,000 smallest companies in the Russell 3000 Index.

The **Russell 2000 Growth Index®** measures the performance of those Russell 2000 companies with higher price-to-book ratios and higher forecasted growth values.

The **Russell 2000 Value Index®** measures the performance of those Russell 2000 companies with lower price-to-book ratios and lower forecasted growth values.

The **Russell 3000 Index®** measures the performance of the 3,000 largest U.S. companies based on total market capitalization.

The **Russell Midcap Index®** measures the performance of the 800 smallest companies in the Russell 1000 Index.

The **Russell Midcap Growth Index ®** measures the performance of those Russell Midcap companies with higher price-to-book ratios and higher forecasted growth values. The stocks are also members of the Russell 1000 Growth index.

The **Russell Midcap Value Index ®** measures the performance of those Russell Midcap companies with lower price-to-book ratios and lower forecasted growth values. The stocks are also members of the Russell 1000 Value index.

The **S&P 500 Index** is widely regarded as the best single gauge of the U.S. equities market. The index includes a representative sample of 500 leading companies in leading industries of the U.S. economy. The **S&P 500 Index** focuses on the large-cap segment of the market; however, since it includes a significant portion of the total value of the market, it also represents the market.

Fixed income:

The **Bloomberg 1-3 Month U.S. Treasury Bill Index** includes all publicly issued zero-coupon US Treasury Bills that have a remaining maturity of less than 3 months and more than 1 month, are rated investment grade, and have \$250 million or more of outstanding face value. In addition, the securities must be denominated in U.S. dollars and must be fixed rate and non convertible.

The **Bloomberg Global High Yield Index** is a multi-currency flagship measure of the global high yield debt market. The index represents the union of the US High Yield, the Pan-European High Yield, and Emerging Markets (EM) Hard Currency High Yield Indices. The high yield and emerging markets sub-components are mutually exclusive. Until January 1, 2011, the index also included CMBS high yield securities.

The **Bloomberg Municipal Index** consists of a broad selection of investment-grade general obligation and revenue bonds of maturities ranging from one year to 30 years. It is an unmanaged index representative of the tax-exempt bond market.

The **Bloomberg US Dollar Floating Rate Note (FRN) Index** provides a measure of the U.S. dollar denominated floating rate note market.

The **Bloomberg US Corporate Investment Grade Index** is an unmanaged index consisting of publicly issued US Corporate and specified foreign debentures and secured notes that are rated investment grade (Baa3/BBB or higher) by at least two ratings agencies, have at least one year to final maturity and have at least \$250 million par amount outstanding. To qualify, bonds must be SEC-registered.

The **Bloomberg US High Yield Index** covers the universe of fixed rate, non-investment grade debt. Eurobonds and debt issues from countries designated as emerging markets (sovereign rating of Baa1/BBB+/BBB+ and below using the middle of Moody's, S&P, and Fitch) are excluded, but Canadian and global bonds (SEC registered) of issuers in non-EMG countries are included.

The **Bloomberg US Mortgage Backed Securities Index** is an unmanaged index that measures the performance of investment grade fixed-rate mortgage backed pass-through securities of GNMA, FNMA and FHLMC.

The **Bloomberg US TIPS Index** consists of Inflation-Protection securities issued by the U.S. Treasury.

The **J.P. Morgan Emerging Market Bond Global Index(EMBI)** includes U.S. dollar denominated Brady bonds, Eurobonds, traded loans and local market debt instruments issued by sovereign and quasi-sovereign entities.

The **J.P. Morgan Domestic High Yield Index** is designed to mirror the investable universe of the U.S. dollar domestic high yield corporate debt market.

The **J.P. Morgan Corporate Emerging Markets Bond Index Broad Diversified (CEMBI Broad Diversified)** is an expansion of the **J.P. Morgan Corporate Emerging Markets Bond Index (CEMBI)**. The CEMBI is a market capitalization weighted index consisting of U.S. dollar denominated emerging market corporate bonds.

The **J.P. Morgan Emerging Markets Bond Index Global Diversified (EMBI Global Diversified)** tracks total returns for U.S. dollar-denominated debt instruments issued by emerging market sovereign and quasi-sovereign entities: Brady bonds, loans, Eurobonds. The index limits the exposure of some of the larger countries.

The **J.P. Morgan GBI EM Global Diversified** tracks the performance of local currency debt issued by emerging market governments, whose debt is accessible by most of the international investor base.

The **U.S. Treasury Index** is a component of the U.S. Government index.



J.P. Morgan Asset Management – Definitions

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Other asset classes:

The **Alerian MLP Index** is a composite of the 50 most prominent energy Master Limited Partnerships (MLPs) that provides investors with an unbiased, comprehensive benchmark for the asset class.

The **Bloomberg Commodity Index** and related sub-indices are composed of futures contracts on physical commodities and represents twenty two separate commodities traded on U.S. exchanges, with the exception of aluminum, nickel, and zinc

The **Cambridge Associates U.S. Global Buyout and Growth Index®** is based on data compiled from 1,768 global (U.S. & ex-U.S.) buyout and growth equity funds, including fully liquidated partnerships, formed between 1986 and 2013.

The **CS/Tremont Hedge Fund Index** is compiled by Credit Suisse Tremont Index, LLC. It is an asset-weighted hedge fund index and includes only funds, as opposed to separate accounts. The Index uses the Credit Suisse/Tremont database, which tracks over 4500 funds, and consists only of funds with a minimum of US\$50 million under management, a 12-month track record, and audited financial statements. It is calculated and rebalanced on a monthly basis, and shown net of all performance fees and expenses. It is the exclusive property of Credit Suisse Tremont Index, LLC.

The **HFRI Monthly Indices (HFRI)** are equally weighted performance indexes, utilized by numerous hedge fund managers as a benchmark for their own hedge funds. The HFRI are broken down into 4 main strategies, each with multiple sub strategies. All single-manager HFRI Index constituents are included in the HFRI Fund Weighted Composite, which accounts for over 2200 funds listed on the internal HFR Database.

The **NAREIT EQUITY REIT Index** is designed to provide the most comprehensive assessment of overall industry performance, and includes all tax-qualified real estate investment trusts (REITs) that are listed on the NYSE, the American Stock Exchange or the NASDAQ National Market List.

The **NFI-ODCE**, short for NCREIF Fund Index -Open End Diversified Core Equity, is an index of investment returns reporting on both a historical and current basis the results of 33 open-end commingled funds pursuing a core investment strategy, some of which have performance histories dating back to the 1970s. The NFI-ODCE Index is capitalization-weighted and is reported gross of fees. Measurement is time-weighted.

Definitions:

Investing in **alternative assets** involves higher risks than traditional investments and is suitable only for sophisticated investors. Alternative investments involve greater risks than traditional investments and should not be deemed a complete investment program. They are not tax efficient and an investor should consult with his/her tax advisor prior to investing. Alternative investments have higher fees than traditional investments and they may also be highly leveraged and engage in speculative investment techniques, which can magnify the potential for investment loss or gain. The value of the investment may fall as well as rise and investors may get back less than they invested.

Bonds are subject to interest rate risks. Bond prices generally fall when interest rates rise.

Investments in **commodities** may have greater volatility than investments in traditional securities, particularly if the instruments involve leverage. The value of commodity-linked derivative instruments may be affected by changes in overall market movements, commodity index volatility, changes in interest rates, or factors affecting a particular industry or commodity, such as drought, floods, weather, livestock disease, embargoes, tariffs and international economic, political and regulatory developments. Use of leveraged commodity-linked derivatives creates an opportunity for increased return but, at the same time, creates the possibility for greater loss.

Derivatives may be riskier than other types of investments because they may be more sensitive to changes in economic or market conditions than other types of investments and could result in losses that significantly exceed the original investment. The use of derivatives may not be successful, resulting in investment losses, and the cost of such strategies may reduce investment returns.

Distressed Restructuring Strategies employ an investment process focused on corporate fixed income instruments, primarily on corporate credit instruments of companies trading at significant discounts to their value at issuance or obliged (par value) at maturity as a result of either formal bankruptcy proceeding or financial market perception of near term proceedings.

Investments in **emerging markets** can be more volatile. The normal risks of investing in foreign countries are heightened when investing in emerging markets. In addition, the small size of securities markets and the low trading volume may lead to a lack of liquidity, which leads to increased volatility. Also, emerging markets may not provide adequate legal protection for private or foreign investment or private property.

The price of **equity** securities may rise, or fall because of changes in the broad market or changes in a company's financial condition, sometimes rapidly or unpredictably. These price movements may result from factors affecting individual companies, sectors or industries, or the securities market as a whole, such as changes in economic or political conditions. Equity securities are subject to "stock market risk" meaning that stock prices in general may decline over short or extended periods of time.

Equity market neutral strategies employ sophisticated quantitative techniques of analyzing price data to ascertain information about future price movement and relationships between securities, select securities for purchase and sale. Equity Market Neutral Strategies typically maintain characteristic net equity market exposure no greater than 10% long or short.

Global macro strategies trade a broad range of strategies in which the investment process is predicated on movements in underlying economic variables and the impact these have on equity, fixed income, hard currency and commodity markets.

International investing involves a greater degree of risk and increased volatility. Changes in currency exchange rates and differences in accounting and taxation policies outside the U.S. can raise or lower returns. Some overseas markets may not be as politically and economically stable as the United States and other nations.

There is no guarantee that the use of **long and short positions** will succeed in limiting an investor's exposure to domestic stock market movements, capitalization, sector swings or other risk factors. Using long and short selling strategies may have higher portfolio turnover rates. Short selling involves certain risks, including additional costs associated with covering short positions and a possibility of unlimited loss on certain short sale positions.

Merger arbitrage strategies which employ an investment process primarily focused on opportunities in equity and equity related instruments of companies which are currently engaged in a corporate transaction.

Mid-capitalization investing typically carries more risk than investing in well-established "blue-chip" companies. Historically, mid-cap companies' stock has experienced a greater degree of market volatility than the average stock.

Price to forward earnings is a measure of the price-to-earnings ratio (P/E) using forecasted earnings. **Price to book value** compares a stock's market value to its book value. **Price to cash flow** is a measure of the market's expectations of a firm's future financial health. **Price to dividends** is the ratio of the price of a share on a stock exchange to the dividends per share paid in the previous year, used as a measure of a company's potential as an investment.

Real estate investments may be subject to a higher degree of market risk because of concentration in a specific industry, sector or geographical sector. Real estate investments may be subject to risks including, but not limited to, declines in the value of real estate, risks related to general and economic conditions, changes in the value of the underlying property owned by the trust and defaults by borrower.

Relative Value Strategies maintain positions in which the investment thesis is predicated on realization of a valuation discrepancy in the relationship between multiple securities.

Small-capitalization investing typically carries more risk than investing in well-established "blue-chip" companies since smaller companies generally have a higher risk of failure. Historically, smaller companies' stock has experienced a greater degree of market volatility than the average stock.



J.P. Morgan Asset Management – Risks & disclosures

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Unless otherwise stated, all data are as of December 31, 2022 or most recently available.

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ASSET MANAGEMENT



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Guide to ETFs

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IONIA COUNTY PENSION PLAN

Investment Policy Statement
January 2024

Presented by:

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INVESTMENT POLICY DISCUSSION

Prepared by: *Jaakko Kasko, CFP®, CRPC®*
Milestone Wealth Management

WHAT IS AN INVESTMENT POLICY?

An investment policy statement (IPS) outlines and prescribes a prudent and acceptable investment philosophy and sets out the investment management procedures and long-term goals for the investor.

THE NEED FOR A WRITTEN POLICY

Requirements to which company retirement plans were subject originally created the need for written investment policies, as described below. We have found the process so useful for plan sponsors that we have expanded the concept and now make use of written investment policies for all investment management clients.

We recognize that the Ionia Pension Plan is not subject to ERISA. Nevertheless, ERISA is instructive and provides a helpful set of guidelines for management. With the enactment of ERISA in 1974, plan fiduciaries became liable for breaches in prudence and diversification standards. ERISA 402(b) (1) states, “Every employee benefit plan shall provide a procedure for establishing and carrying out a funding policy and method consistent with the objectives of the plan and requirements of this title.”

A written IPS allows our clients, whether they are individual or plan fiduciaries, to clearly establish the prudence and diversification standards which they want the investment process to maintain. Plan sponsors must develop a written policy whether they take an active role in the investment of pension assets, delegate the task to outside investment managers, or provide the participants with the right to direct their own accounts. The net effect of the written policy is to increase the likelihood that the plan will be able to meet the financial needs of its investors and, if applicable, the plan beneficiaries through the development of specific objectives and establishment of specific and repeatable tasks.

INVESTMENT MANAGER PERFORMANCE EVALUATION

Measuring the time-weighted return is not enough; the risk of each investment portfolio should also be considered. A portfolio that slightly underperforms the S&P 500 but carries only half the overall risk is superior on a risk-adjusted basis to a portfolio that slightly outperforms the S&P 500 but carries a full amount of market risk. Deciding when to replace a portfolio manager is often subjective as much as objective. Just because a manager had a down year or two is not a valid reason for replacement. This document lays out the procedures to be followed in order to create a system for making such decisions.

INTRODUCTION

The purpose of this Investment Policy Statement (IPS) is to establish a clear understanding between the Trustees of Ionia County Defined Benefit Pension Plan (“Investor”) and the investment consultant(s) (“Consultant”) as to the investment objectives and policies applicable to the Investor’s investment portfolio. This Investment Policy Statement will:

- Establish reasonable expectations, objections and guidelines in the investment of the Portfolio’s assets
- Set forth an investment structure detailing permitted asset classes and expected allocation among asset classes
- Encourage effective communication between the Investor and the Consultant
- Create the framework for a well diversified asset mix that can be expected to generate acceptable long-term returns at a level of risk suitable to the Investor.

This IPS is not a contract. This IPS is intended to be a summary of an investment philosophy that provides guidance for the Investor.

STATEMENT OF OBJECTIVES

After reviewing current and expected financial requirements, the plan Trustees have established the following objectives:

1. To continuously maintain a fully funded status, based on actuarial assumptions at the time. Fully funded status shall be with regard to both accumulated benefit obligations and projected benefit obligations.
2. To have the ability to pay all benefit and expense obligations when due.
3. To retain a reserve over and above any immediate obligations to provide for unanticipated changes in the investment or funding environment and/or any changes in future benefits or plan expenses and/or any changes in future interest rate assumptions.
4. To exceed actuarial earnings assumptions, which currently assume annualized returns of 7.0%.
5. To maintain a balance in a local bank to not exceed \$300,000. This account shall be for the purpose of collecting deposits and issuing benefits. It shall be reviewed monthly and if it exceeds \$300,000 the amount over shall be invested in the “investment pool”, as directed by the Consultant.

TIME HORIZON

For the purposes of planning, the time horizon for investments is to be in excess of ten years. Capital values do fluctuate over shorter periods and the Investor recognizes that the possibility of capital loss does exist. However, historical asset class return data suggest that the risk of principal loss over a holding period of at least three to five years can be minimized with the long-term investment mix employed under this IPS.

TOLERANCE

The Trustees of the COUNTY Plan wish to take a moderate stance with regard to these investment assets. At the same time, the Investor recognizes that prudent investing requires reasonable risks in order to raise the likelihood of achieving the targeted investment returns. As a result of the Investor's recognition that higher returns involved the necessity of experiencing some volatility, the Investor has indicated a willingness to tolerate declines in the value of the Investor's portfolio of between 15% and 20% in any given year, although would not willingly accept losses as often as three out of ten times to achieve higher returns. The Portfolio will be managed in a manner that seeks to minimize principal fluctuations over the established horizon and is consistent with the stated objectives. Financial research has demonstrated that risk is best minimized through diversification of assets, including international and alternative investments.

DIVERSIFICATION

Investment of the COUNTY Plan's shall be limited to the individual marketable securities or packaged products (for example, mutual funds, exchange traded funds (ETF) or unit investment trusts (UIT)) in the following categories:

A. Permitted Investment Categories

1. Cash and cash equivalents, including money market funds
2. Bonds (corporate, U.S. government, or foreign government)
3. Bank certificates of deposit
4. Stocks (U.S. and foreign-based companies)
5. Mutual Funds and/or Exchange Traded Funds
6. Precious metals & Currencies (Only through mutual funds)
7. Real estate only through Real Estate Investment Trusts (or instruments that invest in REITs)
8. Secured bank loans, pooled accounts (commonly known as Prime Rate Trusts)

B. Excluded Categories for Investment

1. Equipment leasing
2. Direct natural resources
3. Venture Capital
4. Individual Real Estate Holdings

In addition, investments in limited partnerships and other vehicles that do not have readily available objective valuations shall not be permitted.

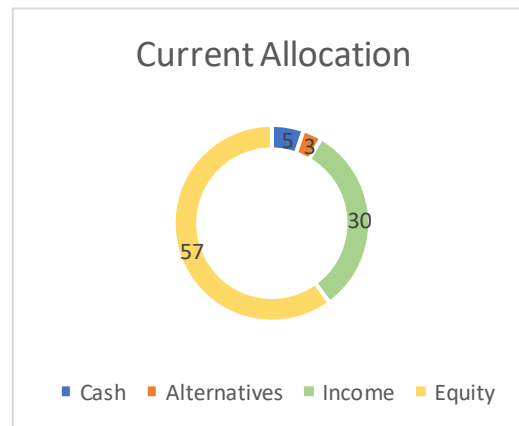
C. Minimum Number of Investment Categories

At all times there must be a minimum of three investment categories represented among the plan assets. There shall be no maximum limit to the number of categories.

ASSET ALLOCATION

Academic research suggests that the decision as to how to allocate total assets among various asset classes will far outweigh security selection and other decisions in terms of impact upon portfolio performance.

After reviewing the long-term performance and risk characteristics of various asset classes and balancing the risks and rewards of market behavior, the following asset classes were selected to achieve the objectives of the investor's portfolio:



No guarantees can be given about future performance and this IPS shall not be construed as offering such a guarantee. It should be recognized that the Portfolio may invest in both passive and actively managed investment accounts and/or mutual funds, that the actual weightings of these investments can and will vary and, as a result, actual returns can be higher or lower than the current target return of 6.71% per year (see 2023 Actuarial Valuation Report).

The selection of the individual holdings is reviewed on an annual basis. See the annual fund recommendation provided with regard to performance and various other statistical data on the portfolio.

FREQUENCY OF REVIEW

The Investor recognizes that all investments go through cycles; and, therefore, there will be periods of time in which the investment objectives are not met or when specific managers fail to meet their expected performance targets. Recognizing that no manager is perfect all the time and that good years help to make up for bad ones, the Investor acknowledges the principal that managers must be given an opportunity to make up for poor periods and that unless there are extenuating circumstances, patience will often prove appropriate when performance has been disappointing.

On an overall portfolio basis, the Investor establishes a goal of achieving the stated investment return objectives over a ten-year period of time. A shorter time frame would contradict the principal that managers should generally be given the opportunity to overcome poor performance with subsequent excellent performance.

LIQUIDITY

This plan is a qualified retirement plan and is, therefore, required to ensure that liquid assets be readily available to permit all required payments to former employees with vested holdings. Current benefit payments to participants are \$665,386 per year and the Trustees should plan on this payment to rise to a high of \$1.2M per year over the next 15 years (See page 5 of 2023 actuarial report). Furthermore, since payments are generally made on a monthly basis, and that the underlining investments are highly liquid, the Trustees feel they have an adequate “early warning system” with regard to upcoming required payouts. Current distributions from the investment fund are \$30,000 per month to cover the benefit payments.

Despite the above facts, the Investor has determined that cash balances (money market funds, bank certificates of deposit with maturities of less than twelve months, and U.S. Treasury Bills) shall always be maintained at a level of no less than 2%, of total Plan assets, and shall generally be no more than 5%. The current level of cash in the portfolio is at 5%. As a result of the current high short-term interest rate environment, the cash portfolio has a healthy 4.5% yield and is thus not heavily detrimental to long-term performance. If the interest rate environment changes drastically, we will revisit the cash amount.

MARKETABILITY OF ASSETS

Due to the Investor’s long-term investment horizon, the Investor has determined that, as appropriate, none of its assets can be invested in illiquid, long-term investments, to include but not to be limited to deferred annuities, public non-traded investments and bank certificates of deposit with extended maturities.

STATEMENT OF LIMITATIONS

The Ionia County Pension Plan is a plan qualified under Section 401(a) of the internal revenue code and must be operated in accordance with those requirements. In addition, all retirement plans of political subdivisions of the state of Michigan must operate within the limitations of the

Michigan Public Employer Retirement System Investment Act (MI-PERSIA), MCL Section 38.1132, et. Seq. Finally, County plans must satisfy the requirements of MCL Section 46.12a, the County Retirement Plan provisions.

THE PLAN SPONSOR

County of Ionia, hereafter known as “County”
100 West Main Street
Courthouse
Ionia, MI 48846
Main Contact: Timothy Dame; County Finance Director

INVESTOR HISTORY

Ionia County, located in the State of Michigan, provides critical services to its residents and visitors. Ionia County is home to a variety of natural resources, parks, and family events, among them being the world famous Ionia Free Fair. Within its boundaries, it has a State of Michigan Recreational Area – Sessions Lake, with over 4500 acres of beautiful rolling hills, babbling brooks, open meadows, forested ridges, a lake nestled in the hills and a river winding its way through woods and fields. Bertha Brock Park is also located in Ionia County. It was established in 1931 with donations of property from local citizens, and initial development with the help of Michigan's Department of Transportation. Early additions to the park, such as the picturesque stone bridges and rustic Palmer Lodge, were built in the early 1930s by the WPA.

Ionia County is rich in historical tradition, with links to the Grand Rapids furniture-making industry and the home of a former Michigan Governor, Fred Warren Green (1927-1930) a former Michigan Lieutenant Governors, Allen E. Stebbins, (1933-1934) and, Brian Calley, (2011-2018). Brian also served on the Ionia County Board of Commissioners (2003-2006.)

PLAN TRUSTEES

The persons ultimately responsible for making all decisions with regard to the administration of the COUNTY Plan, including the management of the Trust assets, and for carrying out this Investment Policy Statement. The Trustees are:

County Commissioner – District # 1 Chair; currently David Hodges
County Commissioner – District # 2 currently Scott Wirtz
County Commissioner – District # 3 currently Larry Tiejema
County Commissioner – District # 4 currently Phillip Lee Hesche
County Commissioner – District # 5 currently Gordon L. Kelley
County Commissioner – District # 6 currently Jack Shattuck
County Commissioner – District # 7 currently Terence Michael Frewen

Currently the Board acts as the Pension Advisory Committee.

ACTUARIAL ASSUMPTIONS

To fully satisfy long-term obligations to the employees of COUNTY and participants in the COUNTY Defined Benefit Pension Plan, the plan sponsor assumes a 7.0% annualized rate of return on an average return basis for the portfolio. This required return is based on current assumptions regarding morbidity and mortality of the participants, a retirement age of 65, and continued full funding by COUNTY.

KEY CONTACTS FOR PLAN

Custodian for Trust Assets:

*National Financial Services
c/o Commonwealth Financial Services (800) 237-0081
29 Sawyer Road
Waltham, MA 02453-3483*

Finance Officer (to the plan):

*Timothy Dame (616) 527-5324
100 West Main Street
Courthouse
Ionia, MI 48846*

Finance Officer shall be responsible for keeping Trust documents in compliance with current laws, for providing quarterly reports to all trustees, and for preparing appropriate tax returns and other compliance documents. Finance Director shall also be responsible to be the first contact for benefit claims for retirement, disability or beneficial claims.

Attorney:

*Frank Berrodin (616) 831-1769
Miller Johnson Attorneys
250 Monroe Ave NW Suite 800
Grand Rapids, MI 49501-0306*

Attorney shall review the COUNTY Plan with regard to issues relating to the qualification of the Plan under IRS regulations and the design and documentation of the Plan.

Investment Consultant:

*Jaakko Kasko, CFP®, CRPC® (269)-985-0200
Milestone Wealth Management,
2610 Lakeshore Drive, St. Joseph, MI 49085
(Securities and Advisory Services provided by Commonwealth Financial Network; Member FINRA/SIPC; A Registered Investment Adviser)*

The Investment Consultant shall provide on-going strategic investment advice, specific investment recommendations, and annual performance reports.

Actuarial Services

Chris Veenstra (616) 456-9696
Walkins Ross Company
200 Ottawa Ave NW Suite 600
Grand Rapids, MI 49503

Prepare regular actuarial studies and valuations for this defined benefit plans – pension and other post-employment benefit (OPEB) plans. In addition, assist with ongoing design, monitoring and assisting in other calculations requiring actuarial expertise. Also guide the Trustees in their decision making processes and advising them on the pension’s operational and compliance related issues.

ADDITIONAL ADVISORY DUTIES & RESPONSIBILITIES

Jaakko Kasko; Milestone Wealth Management,

Jaakko Kasko (Consultant) is responsible for assisting the Investor in making an appropriate asset allocation decision based on the particular needs, objectives, and risk profile of the Investor.

Consultants are Investment Advisory Representatives; (IAR) affiliated with Commonwealth Financial Network, and shall act as the investment consultants to the Investor until the Investor decides otherwise.

Consultants shall be responsible for:

1. Advising the Investor about the selection and allocation of asset categories
2. The identification of specific assets and investment managers within each asset category
3. Providing the Investor with the current prospectus for each investment proposed for the Portfolio
4. Monitoring the performance of all selected assets
5. Recommending changes to any of the above
6. Periodically reviewing the suitability of the investments for the investor
7. Being available to meet with the Investor at least twice each year, and being available at such other times within reason as the Investor requests
8. Preparing and presenting appropriate reports

Consultants will not take title to any assets nor shall Milestone Wealth Management, exercise discretionary control over any of the Investor’s assets. Consultants shall be responsible only to make recommendations to the Investor and to implement investment decisions as directed by the Investor.

Rebalancing Procedures

From time to time, market conditions may cause the Portfolio's investment in various asset classes to vary from the established allocation. To remain consistent with the asset allocation guidelines established by this IPS, each asset class in which the Portfolio invests shall be reviewed on an annual basis by the Trustees of the COUNTY Plan. This review shall take place during the annual IPS review. The investment consultant shall monitor the portfolio for possible opportunities to rebalance through the course of the year. By following the guidelines of rebalancing back to the recommended weighting if the weighting is off by 25% or more relative to the model weighting (e.g. if model has a 10% weight, and actual weight is off by more than 2.5%). Rebalancing during the course of the year is an option for implementation, not a requirement.

Adjustment in the Target Allocation

The approved asset allocation displayed previously indicates both an initial target allocation and a range for each broad investment category. From time to time, based on changing economic circumstances and the various relative investment opportunities as perceived by the Plan Trustees and their consultants, it may be desirable to make changes in the target allocation. The Plan Trustees and their consultants may determine such changes, as long as they are within the acceptable ranges also listed previously. Subsequent investment changes, which the Investor must approve prior to any changes actually being put in place, will reflect the updated allocation

ACKNOWLEDGMENT & ADOPTION

The Investor

The Investor shall provide Consultants with all relevant information on financial condition, net worth, and risk tolerances, and shall notify Milestone Wealth Management, promptly of any changes to this information. The Investor should read and have a general understanding of the information contained in the prospectus of each investment in the Portfolio.

ADOPTION

Adopted by the below signed Investor at _____ this ____ day of _____, 2024.

David Hodges, Chair

Greg Geiger, County Clerk

Account Number

B37098221

☐ This is an update to an existing account

Corporate and Unincorporated Organization Resolution

Use this form to authorize an account to be opened in the name of the Corporation or Unincorporated Organization ("Company") with National Financial Services LLC ("NFS"), and establish, add, or change those officers or individuals authorized by Resolution to transact business on the account.

Helpful to Know

- Complete all applicable sections of this form.
- The authorized individuals named on this form will have the authority to act in all capacities to trade and perform account maintenance. For more information, refer to the Resolutions.

1. Account Information

Enter full entity name as evidenced by the relevant formation document (e.g., trust document, partnership agreement, corporate resolution).

* For foreign entities ONLY.

Please note: Foreign individuals should check the SSN/ITIN box when providing their Taxpayer ID Number. Foreign entities should check the EIN/TIN box when providing their Taxpayer ID Number.

Check all that apply. ►

Entity Name

COUNTY OF IONIA PENSION PLAN

Social Security/Taxpayer ID Number

386-00-4857

Required

☐ SSN/ITIN☐ EIN/TIN

Country of Organization

Type of Government-Issued ID*

ID Number*

State/Country of ID Issuance*

ID Issuance Date*

ID Expiration Date*

Entity is a(n): ☐ Accredited Investor ☐ U.S. Registered Broker-Dealer ☐ U.S. Registered Investment Advisor ☐ U.S. Registered Investment Company

Legal Address

Cannot be a P.O. Box or Mail Drop.

Address Line 1

101 W MAIN ST

Address Line 2

City

IONIA

State/Province

MI

Zip/Postal Code

48846

Country

Mailing Address

☐ Same as Legal Address

Complete only if different from Legal Address above.

Address Line 1

101 W MAIN ST

Address Line 2

City

IONIA

State/Province

MI

Zip/Postal Code

48846

Country

Type of Organization

Check one.

☐ Corporation☐ Unincorporated Organization

2. Certification *Authorizes an account to be opened in the name of the Company with NFS.*

Provide the name of President, Secretary, or other Authorized Individual. This person must also sign in the Resolution section.

First Name	Middle Name	Last Name
Jack Shattuck		
Title		
Board President		

I hereby certify the following:

- A. that the Company identified above is duly organized and exists under the laws of the state of State
MI and has the power to take the action called for by the resolutions on this form.
- B. that the resolutions on this form were duly adopted by the Board of Directors or Governing Body of said Company at a meeting held on:

Date MM DD YYYY

at which a quorum of said Board of Directors was present and acting throughout; that no action has been taken to rescind or amend said resolutions; and, that the same are now in full force and effect and do not conflict with the by-laws of said Company as stated in

Name of Document under which Organization is Operating

Bylaws of the BOC of Ionia County, MI

- C. that each of the following, named individuals, has been duly elected (if applicable), is now legally holding the office set under his/her name, and that any one of them acting individually, is authorized to establish the account in the name of the Company with National Financial Services ("NFS"). Each individual is also authorized to purchase, trade, sell (including short sales in margin accounts), assign, withdraw, transfer and/or deliver any and all stocks, bonds, options, or any other assets or securities, listed or unlisted and to establish check-writing and other account-related services in the designated accounts.
- D. that the resolutions are not contrary to any provision in the charter or by-laws of this Company, and that I have been authorized to make this certification to NFS on behalf of this Company.
- E. that any information given on this account agreement is subject to verification and authorizes my Broker-Dealer and/or NFS to obtain a credit or other financial responsibility report with respect to the registered account owner as well as any individual authorized to transact business on behalf of the registered account owner. The undersigned is authorized to express the consent of such authorized individuals to obtain a report, and that such individuals have been notified of the possibility thereof. Upon written request, my Broker-Dealer will provide the name and address of the credit reporting agency used.

3. Authorized Entity *if any*

Provide information on any entity that is authorized on the account. If completing this section, you will be required to submit additional documentation. Ask your investment representative what documentation is needed.

Entity Information

Entity/Trust Name			
Social Security/Taxpayer ID Number	Required ☐ SSN/ITIN ☐ EIN/TIN	Country of Origination	Country of Organization
Type of Government-Issued ID*		ID Number*	
State/Country of ID Issuance*	ID Issuance Date*	ID Expiration Date*	

Enter full entity name as evidenced by the relevant formation document (e.g., trust document, partnership agreement, corporate resolution).

For entities that have originated outside of the United States, you will need to provide Commonwealth a copy of the relevant formation document.

* For foreign entities ONLY.

Please note: Foreign individuals should check the SSN/ITIN box when providing their Taxpayer ID Number. Foreign entities should check the EIN/TIN box when providing their Taxpayer ID Number.

If providing an SSN, ensure that the person who is associated with the SSN is listed on this form.

Check all that apply. ► Entity is a(n): ☐ Accredited Investor ☐ U.S. Registered Broker-Dealer ☐ U.S. Registered Investment Advisor ☐ U.S. Registered Investment Company

continued on next page

3. Authorized Entity *if any continued*

Cannot be a P.O. Box
or Mail Drop.

Legal Address

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

Mailing Address ☐ Same as Legal Address

Complete only if
different from Legal
Address above.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

4. Authorized Individual Information

First Authorized Individual ☐ Sole Officer *Check if applicable.*

Enter full name as
evidenced by a
government-issued,
unexpired document (e.g.,
driver's license, passport,
permanent resident card).

* For foreign entities ONLY.

Please note: Foreign
individuals should check
the SSN/ITIN box when
providing their Taxpayer ID
Number. Foreign entities
should check the EIN/TIN
box when providing their
Taxpayer ID Number.

**A control person is an
individual with significant
responsibility for managing
the legal entity. An entity
owner is each individual,
if any, who, directly or
indirectly, through any
contract, arrangement,
understanding, relationship
or otherwise, owns 25
percent or more of the
equity interests of the legal
entity opening the account.

First Name	Middle Name	Last Name
Chad Matthew Shaw		
Date of Birth MM DD YYYY	Email	
	cshaw@ioniacounty.org	
Primary Phone	Secondary Phone	

Are you a control person?** ☐ Yes ☐ No

Are you an entity owner?** ☐ Yes ☐ No

Business Title *complete if applicable*

Social Security/Taxpayer ID Number	Required	Country of Citizenship
	☐ SSN/ITIN ☐ EIN/TIN	
Type of Government-Issued ID*	ID Number*	
State/Country of ID Issuance*	ID Issuance Date*	ID Expiration Date*

Legal Address

Cannot be a P.O. Box
or Mail Drop.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country
Belding	MI	48809	

Mailing Address ☐ Same as Legal Address

Complete only if
different from Legal
Address above.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

continued on next page

4. Authorized Individual Information *continued*

Income Source, Affiliations and Associations *Industry regulations require us to ask for this information.*

Check one and
provide information.
Provide Income Source if
retired or not employed.

☐ Employed	☐ Retired	☐ Not Employed	
Occupation	Income Source	Employer Name	
Address			
City	State/Province	Zip/Postal Code	Country

Check all that apply and
provide information.

- ☐ You are, or an immediate family/household member is, a senior foreign political figure.
- ☐ You are, your spouse, or any of your relatives (including parents, in-laws and/or dependents, etc.), living in your home (at the same address), is a member of the board of directors, is a 10% shareholder, or is a policy-making officer or can direct corporate management of policies of a publicly traded company (an "Affiliate"). You must provide the information below:

Company Name	CUSIP or Symbol

- ☐ Check this box if any of these scenarios apply to you. You are registered with or employed by a Financial Industry Regulatory Authority ("FINRA") member firm ("associated person"), you are the spouse of an associated person, you are a child who resides in the same household or is financially dependent on the associated person, you are related to an associated person who has control over your account or an associated person materially contributes financial support to you and has control over your account, or you are affiliated with or employed by FINRA, any other self-regulatory organization ("SRO") or a municipal securities dealer.
- ☐ Same as employer above. *If different, provide the information below.*

Company Name			
Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

continued on next page

4. Authorized Individual Information *continued*

Second Authorized Individual

Enter full name as evidenced by a government-issued, unexpired document (e.g., driver's license, passport, permanent resident card).

* For foreign entities ONLY.

Please note: Foreign individuals should check the SSN/ITIN box when providing their Taxpayer ID Number. Foreign entities should check the EIN/TIN box when providing their Taxpayer ID Number.

**A control person is an individual with significant responsibility for managing the legal entity. An entity owner is each individual, if any, who, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, owns 25 percent or more of the equity interests of the legal entity opening the account.

First Name	Middle Name	Last Name
Roxana M Craton		
Date of Birth MM DD YYYY	Email	
	rccraton@ioniacounty.org	
Primary Phone	Secondary Phone	
Are you a control person?** ☐ Yes ☐ No		
Are you an entity owner?** ☐ Yes ☐ No		
Business Title <i>complete if applicable</i>		
Social Security/Taxpayer ID Number	Required	Country of Citizenship
	☐ SSN/ITIN ☐ EIN/TIN	
Type of Government-Issued ID*	ID Number*	
State/Country of ID Issuance*	ID Issuance Date*	ID Expiration Date*

Legal Address

Cannot be a P.O. Box or Mail Drop.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country
Ionis	MI	48846	

Mailing Address ☐ Same as Legal Address

Complete only if different from Legal Address above.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

Income Source, Affiliations and Associations *Industry regulations require us to ask for this information.*

Check one and provide information. Provide Income Source if retired or not employed.

☐ Employed ☐ Retired ☐ Not Employed			
Occupation	Income Source	Employer Name	
Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

4. Authorized Individual Information *continued*

Check all that apply and provide information.

- ☐ You are, or an immediate family/household member is, a senior foreign political figure.
- ☐ You are, your spouse, or any of your relatives (including parents, in-laws and/or dependents, etc.), living in your home (at the same address), is a member of the board of directors, is a 10% shareholder, or is a policy-making officer or can direct corporate management of policies of a publicly traded company (an "Affiliate"). You must provide the information below:

Company Name	CUSIP or Symbol

- ☐ Check this box if any of these scenarios apply to you. You are registered with or employed by a Financial Industry Regulatory Authority ("FINRA") member firm ("associated person"), you are the spouse of an associated person, you are a child who resides in the same household or is financially dependent on the associated person, you are related to an associated person who has control over your account or an associated person materially contributes financial support to you and has control over your account, or you are affiliated with or employed by FINRA, any other self-regulatory organization ("SRO") or a municipal securities dealer.

☐ Same as employer above. *If different, provide the information below.*

Company Name			
Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

continued on next page

4. Authorized Individual Information *continued*

Third Authorized Individual

Enter full name as evidenced by a government-issued, unexpired document (e.g., driver's license, passport, permanent resident card).

* For foreign entities ONLY.

Please note: Foreign individuals should check the SSN/ITIN box when providing their Taxpayer ID Number. Foreign entities should check the EIN/TIN box when providing their Taxpayer ID Number.

**A control person is an individual with significant responsibility for managing the legal entity. An entity owner is each individual, if any, who, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, owns 25 percent or more of the equity interests of the legal entity opening the account.

First Name	Middle Name	Last Name
JUDITH A CLARK		
Date of Birth MM DD YYYY	Email	
Primary Phone	Secondary Phone	
Are you a control person?** ☐ Yes ☐ No		
Are you an entity owner?** ☐ Yes ☐ No		
Business Title <i>complete if applicable</i>		
Social Security/Taxpayer ID Number	Required	Country of Citizenship
	☐ SSN/ITIN ☐ EIN/TIN	
Type of Government-Issued ID*	ID Number*	
Driver's License		
State/Country of ID Issuance*	ID Issuance Date*	ID Expiration Date*

Legal Address

Cannot be a P.O. Box or Mail Drop.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country
IONIA	MI	48846	

Mailing Address ☐ Same as Legal Address

Complete only if different from Legal Address above.

Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

Income Source, Affiliations and Associations *Industry regulations require us to ask for this information.*

Check one and provide information. Provide Income Source if retired or not employed.

☐ Employed	☐ Retired	☐ Not Employed	
Occupation	Income Source	Employer Name	
Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

4. Authorized Individual Information *continued*

Check all that apply and provide information.

- ☐ You are, or an immediate family/household member is, a senior foreign political figure.
- ☐ You are, your spouse, or any of your relatives (including parents, in-laws and/or dependents, etc.), living in your home (at the same address), is a member of the board of directors, is a 10% shareholder, or is a policy-making officer or can direct corporate management of policies of a publicly traded company (an "Affiliate"). You must provide the information below:

Company Name	CUSIP or Symbol

- ☐ Check this box if any of these scenarios apply to you. You are registered with or employed by a Financial Industry Regulatory Authority ("FINRA") member firm ("associated person"), you are the spouse of an associated person, you are a child who resides in the same household or is financially dependent on the associated person, you are related to an associated person who has control over your account or an associated person materially contributes financial support to you and has control over your account, or you are affiliated with or employed by FINRA, any other self-regulatory organization ("SRO") or a municipal securities dealer.

☐ Same as employer above. *If different, provide the information below.*

Company Name			
Address Line 1		Address Line 2	
City	State/Province	Zip/Postal Code	Country

5. Control Person

If different from one of the Authorized Individuals named above, please complete this section below with the entity's control person's information. Please note, they will not be given signing privileges. *Note: A control person is an individual with significant responsibility for managing the legal entity.*

First Name		Middle Name	Last Name	
Date of Birth MM DD YYYY	Email			
Primary Phone		Secondary Phone		Are you an entity owner?*
				☐ Yes ☐ No
Country of Citizenship				
Required	Social Security/Taxpayer ID Number		Type of Government-Issued ID	ID Number
☐ SSN/TIN ☐ EIN/TIN				
State/Country of ID Issuance		ID Issuance Date	ID Expiration Date	

*An entity owner is each individual, if any, who, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, owns 25 percent or more of the equity interests of the legal entity opening the account.

Legal Address

Cannot be a P.O. Box or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Mailing Address ☐ Same as Legal Address

Complete only if different from Legal Address above.

Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

5. Control Person *continued*

Check all that apply and provide information.

- ☐ You are, or an immediate family/household member is, a senior foreign political figure.
- ☐ You are a control person or affiliate or an immediate family/household member of a control person or associate of a publicly traded company under SEC Rule 144. *This would include, but is not limited to, a director, 10% shareholder, policy-making officer, and members of the board of directors.*

Company Name	CUSIP or Symbol

- ☐ Check this box if any of these scenarios apply to you. You are registered with or employed by a Financial Industry Regulatory Authority ("FINRA") member firm ("associated person"), you are the spouse of an associated person, you are a child who resides in the same household or is financially dependent on the associated person, you are related to an associated person who has control over your account or an associated person materially contributes financial support to you and has control over your account, or you are affiliated with or employed by FINRA, any other self-regulatory organization ("SRO") or a municipal securities dealer.

☐ Same as employer above. *If different, provide the information below.*

Company Name			
Address			
City	State/Province	Zip/Postal Code	Country

6. Entity Owner(s)

Complete the following for any individual who directly or indirectly owns 25% or more equity interests of the legal entity on this account, if not previously named above. Please Note, they will not be given signing privileges.

Owner 1

Ownership Stake %

First Name		Middle Name	Last Name	
Date of Birth MM DD YYYY	Primary Phone		Secondary Phone	
Country of Citizenship				
Required ☐ SSN/ITIN ☐ EIN/TIN	Social Security/Taxpayer ID Number		Type of Government-Issued ID	ID Number
State/Country of ID Issuance	ID Issuance Date	ID Expiration Date		

Legal Address

Cannot be a P.O. Box
or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

6. Entity Owner(s) *continued***Owner 2**Ownership Stake
%

First Name		Middle Name	Last Name	
Date of Birth MM DD YYYY		Primary Phone		Secondary Phone
Country of Citizenship				
Required ☐ SSN/ITIN ☐ EIN/TIN	Social Security/Taxpayer ID Number		Type of Government-Issued ID	ID Number
State/Country of ID Issuance	ID Issuance Date	ID Expiration Date		

Legal AddressCannot be a P.O. Box
or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Owner 3Ownership Stake
%

First Name		Middle Name	Last Name	
Date of Birth MM DD YYYY		Primary Phone		Secondary Phone
Country of Citizenship				
Required ☐ SSN/ITIN ☐ EIN/TIN	Social Security/Taxpayer ID Number		Type of Government-Issued ID	ID Number
State/Country of ID Issuance	ID Issuance Date	ID Expiration Date		

Legal AddressCannot be a P.O. Box
or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

6. Entity Owner(s) *continued*

Owner 4

Ownership Stake %	First Name		Middle Name	Last Name	
	Date of Birth MM/DD/YYYY		Primary Phone		Secondary Phone
	Country of Citizenship				
	☐ SSN/ITIN ☐ EIN/TIN		Social Security/Taxpayer ID Number		Type of Government-Issued ID
	State/Country of ID Issuance		ID Issuance Date	ID Expiration Date	ID Number
Legal Address Address					
City State/Province Zip/Postal Code Country					

Cannot be a P.O. Box
or Mail Drop.

7. Resolutions

Customer Identification Program Notice: To help the government fight financial crimes, Federal regulation requires your Broker-Dealer to obtain your name, date of birth, address, and a government-issued ID number before opening your account, and to verify the information. In certain circumstances, the Clearing Firm or your Broker-Dealer may obtain and verify comparable information for any person authorized to make transactions in an account. Also, Federal regulation requires your Broker-Dealer to obtain and verify the beneficial owners and control persons of legal entity customers, as applicable. Requiring the disclosure of key individuals who own or control a legal entity helps law enforcement investigate and prosecute crimes. Your account may be restricted or closed if the Clearing Firm or your Broker-Dealer cannot obtain and verify this information. The Broker-Dealer or the Clearing Firm will not be responsible for any losses or damages (including, but not limited to, lost opportunities) that may result if your account is restricted or closed.

Certified copy of certain resolutions adopted by the board of directors or governing body or the members whereby the establishment and maintenance of trading accounts has been authorized. Resolved:

First: That the individuals listed in Section 4 of this form are, and each of them hereby is, authorized on behalf of this Company to establish and maintain one or more accounts which may be margin accounts with the Broker-Dealer and National Financial Services "NFS." The account(s) will be used for the purpose of purchasing, investing in, or otherwise acquiring, selling (including short sales in margin accounts), possessing, transferring, exchanging, or otherwise disposing of, or turning to account of, or realizing upon, and generally dealing in and with any and all forms of securities including, but not limited to, shares, stocks, bonds, debentures, notes, scrip, participation certificates, rights to subscribe, certificates of deposit, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest of any and every kind and nature whatsoever, secured or unsecured, whether represented by trust, participating and/or other certificates or otherwise.

The fullest authority at all times with respect to any such commitment or transaction, deemed by any of the officers and/or agents to be proper in connection with, is hereby

conferred, including authority (without limiting the generality of the foregoing) to give written or oral instructions to NFS with respect to transactions.

The "authorized individuals" named in Section 4 are authorized to borrow money and securities and to borrow such money and securities from or through NFS and to secure repayment thereof with the property of the Company.

The authorized individuals may bind and obligate the Company to and for the carrying out of any contract, arrangement, or transaction, which is entered into by any officer and/or agent for and on behalf of the Company with or through NFS. The authorized individuals may pay by checks, and/or drafts drawn on the funds of the Company such sums as may be necessary in connection with any of the said accounts.

The authorized individuals may deliver securities and contracts to NFS and deliver securities to and deposit funds with NFS.

The authorized individuals may order the transfer or delivery of securities to any other person whatsoever, and/or to order the transfer of record of any securities, to any name

selected by any of the said officers or agents, affix the corporate seal to any documents or securities to any name selected by any of the said officers or agents and affix the corporate seal to any documents or agreements, or otherwise to endorse any securities and/or contracts in order to pass title.

The authorized individuals may direct the sale or exercise any rights with respect to any securities and sign for the Company all releases, powers of attorney, trading authorizations, Margin Agreements, Options Contracts and/or other documents in connection with any such account, and to agree to any terms or conditions to control any account.

The authorized individuals may direct NFS to surrender any securities to the proper agent or party for the purpose of effecting any exchange or conversion, or for the purpose of deposit with any protective or similar committee.

The authorized individuals may accept delivery of any securities and appoint any other person or persons to do any and all things which any of the said officers and/or agents is hereby empowered to do.

continued on next page

7. Resolutions *continued*

Second: That NFS may deal with all of the persons directly or indirectly by the foregoing resolution empowered, as though they were dealing with the Company directly.

Third: That the Secretary of the Company is hereby authorized, empowered and directed to certify, under the seal of the Company, or otherwise, to NFS:

- A. A true copy of these resolutions
- B. Specimen signatures of each and every person by these resolutions empowered
- C. A certificate (which, if required by NFS, shall be supported by an opinion of the general counsel of the Company, or other counsel satisfactory to NFS) that the Company exists, that its charter empowers it to transact the business by these resolutions, and that no limitation has been imposed upon such powers by the by-laws or otherwise.

Fourth: That NFS may rely upon any certification within these resolutions, NFS receives written notice of a change in or rescission of authority, no other form of notice is acceptable, nor shall the fact that any individual previously authorized ceases to be an officer of the Company or becomes an officer under some other title, in any way affect the powers hereby conferred. The failure to supply NFS with written notification of changes does not invalidate any transaction if the transaction is in accordance with authority actually granted.

Fifth: That in the event of any change in the office or powers of persons empowered, the Secretary shall notify changes to NFS in writing. When received, NFS will terminate the powers of the persons previously authorized, and to empower the persons taking the place of the previous persons.

Sixth: That the foregoing resolutions and the certificates furnished to NFS by the Secretary of the Company are made irrevocable until written notice of the revocation has been received by NFS.

Seventh: That the Company and its officers indemnify and hold NFS harmless from any claim, loss, expense or other liability for effecting any transactions and acting upon any instructions given by the officers or Secretary of the Company.

Signature for Corporation and Unincorporated Organization

This certification must be signed by the President, Secretary or other authorized individual named in the Certification section. The individual signing below certifies that the information provided on this form is true, accurate, and complete.

Print Authorized Individual Name <i>Full First, Middle, Last Name</i>	
Authorized Individual Signature	Date <i>MM - DD - YYYY</i>
SIGN X	

For Correspondent Use Only

I _____, authorized individual for the Broker-Dealer, have reviewed the foregoing and hereby certify to NFS that (i) Broker-Dealer has performed the required due diligence of the account documentation pursuant to Broker-Dealer's obligation as set forth in the clearing agreement between NFS and Broker-Dealer; and (ii) nothing in this Corporate and Unincorporated Resolution conflicts with the applicable business certification document..

Authorized Individual Signature <i>for Broker-Dealer</i>	Broker-Dealer	Date <i>MM - DD - YYYY</i>
	Commonwealth Financial Network	

**IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION**

FY 2026

Veteran's Court Grant Contract & Budget Amendment

CONTACT:

Kim Clark, 64A District Court Administrator

DESCRIPTION:

64A District Court Veteran's Court Program was awarded \$19,456 for fiscal year 2026 under the Veteran's Treatment Court Grant through the State Court Administrator's Office.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

64A District Court – Veteran's Court Program, District Court Probation.

FINANCIAL ANALYSIS:

\$19,456 to cover Veteran's Court expenses from 10/1/2025-9/30/2026.

DEADLINE:

Immediately.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request for budget amendment approval and contract approval.

DATE _____

Purpose/Description of Request: To budget Veteran's Court Grant for fiscal year 2026

Finance Officer Review

Date _____

COUNTY OF IONIA
BUDGET AMENDMENT REQUEST

County Administrator Approval _____

Board Approval _____

Date _____

Date _____

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION
FY 2026
Sobriety Court Grant Contract

CONTACT:

Kim Clark, 64A District Court Administrator

DESCRIPTION:

64A District Court Sobriety Court Program was awarded \$139,828 for fiscal year 2026 under the Michigan Drug Court Grant and the Office of Highway Safety Planning Grant through the State Court Administrator's Office.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

64A District Court – ITASC Program, District Court Probation.

FINANCIAL ANALYSIS:

\$139,828 to cover Sobriety Court expenses from 10/1/2025-9/30/2026.

DEADLINE:

Immediately.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request for contract approval.

**Michigan Supreme Court
State Court Administrative Office
Michigan Drug Court Grant Program
Fiscal Year 2026 Agreement**

Grantee Name: 64A District Court — Hybrid DWI/Drug Court
Unique Identifier: U10016
Federal ID Number: 38-6004857
Contract Number: 40505
Grant Amount: \$139,828

1. DEFINITIONS GOVERNING AGREEMENT

The definitions below govern the terms used in this Agreement.

1.01 The term “Agreement” as used in this document means the Agreement between the State Court Administrative Office (the “SCAO”) and Grantee, and includes any subsequent amendments thereto.

1.02 The term “Confidential Information” means confidential and/or proprietary information belonging to the SCAO which is disclosed to the Grantee or which the Grantee otherwise learns of during the course of or as the direct or indirect result of rendering its Services for the SCAO.

Confidential or Proprietary Information not generally known to third parties or to others who could obtain economic value from their disclosure or use of the information. This includes all proprietary information technical, financial, or other information owned by SCAO or any of its vendors, including by way of illustration, but not limitation, computerized data, codes, programs and software, written material, inventions, whether or not patented or patentable, designs, works of authorship, works subject to or under copyright protection, trade secrets or trademark – protected material, performance standards concepts, formulae, charts, statistics, financial records and reports of the SCAO or any entity otherwise affiliated with the SCAO. Confidential or Proprietary Information also includes all confidential and proprietary material that the Grantee may design, author, create, distribute, or produce during the term of this Agreement when rendering Services thereunder. “Confidential Information” also includes all individualized, nonaggregated data relating to individuals, including, but not limited to, personally identifiable information (“PII”) and information protected by the Health Insurance Portability and Accountability Act. All information gained during the course of Grantee’s retention should be presumed confidential unless the information is clearly identified otherwise or the circumstances of disclosure demonstrate it not to be confidential.

1.03 The term “Employee Benefits” means any and all employee benefits the SCAO provides to its employees, including, but not limited to, workers’ compensation, retirement, pension, insurance, fringe, educational training, holiday/sick/vacation pay benefits, or any other similar benefits.

1.04 The term “Grant Amount” is the amount specified as “Grant Amount” on the first page of this Agreement and includes any increases or reductions under Section 17.

- 1.05 The term “Grantee” as used in this Agreement includes the Grantee(s)/party(ies) with which the SCAO is contracting and the employees with which the SCAO is contracting. “Grantee” includes the term Applicant, as it is used and referenced in this Agreement.
- 1.06 The term “Grantee’s agents” as used in this Agreement includes the Grantee’s agents, subcontractors, vendors, and subrecipients.
- 1.07 The term “Liabilities” means any and all liabilities, obligations, damages, penalties, claims, costs, fees, charges, and expenses, including, but not limited to, fees and expenses of attorneys and litigation related to the Services provided.
- 1.08 The term “Parties” includes the SCAO, Grantee, and all of their employees.
- 1.09 The term “Pre-existing Inventions, Patented and/or Copyrighted Materials” means such writings, inventions, improvements, or discoveries whether or not under an existing copyright, patent or copyright/patent application or any other third party intellectual property right that were written, invented, made, or discovered by the Grantee, including its employees, and/or subcontractors while engaged in Services prior to this Agreement.
- 1.10 The terms “Program Expenses” and “Expenses” mean all expenses including, but not limited to, license fees and all other types of fees, memberships and dues, automobile and fuel expenses, insurance premiums, copying costs, telephone costs and all other types of costs, and all salary and expenses incurred by the Grantee, and all other compensation paid to the Grantee’s employees or subcontractors that the Grantee hires, retains or utilizes for the Grantee’s performance under this Agreement. This term includes allowable program costs as articulated in WebGrants, which are contained on the “allowable expense” list and in the program budget. This term also includes Travel Expenses as defined below.
- 1.11 The term “Services” refers to the goods, services, program activities, projects, and initiatives that the Grantee provides under this Agreement, as described in the Scope of Services, Scope of Work, and all descriptions of services in any attachments and amendments to the Agreement.
- 1.12 The term “Taxes” refers to any and all federal, state, and local taxes, including, but not limited to, income taxes, social security taxes, unemployment insurance taxes, and any other taxes or fees for which Grantee is responsible.
- 1.13 The term “Travel Expenses” means expenses Grantee incurs for travel including lodging, mileage, and meals that the Grantee incurs in the reasonable fulfillment of the terms of this Agreement. Reimbursable Travel Expenses must be approved by SCAO before they are incurred.
- 1.14 The term “WebGrants” refers to the web-based grant management system used by SCAO.
- 1.15 The term “Work Product” refers to reports, programs, manuals, tapes, and videos, including training materials, power point presentations or any other written or electronic materials prepared under this Agreement and amendments thereto. It also includes computer data such as programs and software in various stages of development and source codes and object codes, and any other Work Product prepared by the Provider under this Agreement and amendments thereto.

2. PARTIES

This Agreement is between the SCAO and the 64A District Court — Hybrid DWI/Drug Court (Grantee).

3. AMOUNT AND GRANT PROGRAM

3.01 The SCAO will reimburse the Grantee up to \$139,828 for the Grantee's expenses under this Agreement.

3.02 The grant funding is from the Michigan Drug Court Grant Program

4. PERIOD OF AGREEMENT

This Agreement covers Services rendered during the grant period beginning on October 1, 2025, and ending on September 30, 2026, at 11:59 p.m. ("Agreement Period"), unless the parties agree to an amendment in writing in accordance with Section 26.

5. ENTIRE AGREEMENT

This Agreement contains the entire agreement between the parties. It does not include any other written or oral agreements, except the following:

- A. Reporting requirements (see Attachment 1),
- B. SCAO Grant Assurances (in WebGrants),
- C. Allowable/disallowable expense list (in WebGrants),
- D. Conditions on Expenses (in WebGrants), and
- E. Approved grant budget (in WebGrants).

6. RELATIONSHIP AND DUTIES

6.01 No employer/employee relationship exists between the Parties. Further, no employee or subrecipient of the Grantee is an employee of the SCAO. The Grantee is an independent contractor, not an employee of the SCAO.

6.02 The SCAO is not obligated either under this Agreement or by implication to provide and is not liable to the Grantee for failure to provide the Grantee with Employee Benefits. The Grantee is not eligible for and will not receive any Employee Benefits from the SCAO.

6.03 The Grantee is responsible for payment of all Taxes arising out of the Grantee's Services in accordance with this Agreement.

6.04 The Grantee does not, and shall not, have the authority to enter into contracts on the SCAO's behalf.

6.05 Except for the Grant Amount, the SCAO and the Michigan Supreme Court (MSC) have no financial obligation to the Grantee.

6.06 The Grantee agrees to comply with all of the Agreement terms, including the reporting requirements, assurances, allowable/disallowable expense list, conditions on expenses, and approved grant budget.

7. REIMBURSEMENT AND BUDGET

7.01 This is a reimbursement-based grant.

7.02 The Grantee's Expenses are eligible for reimbursement only if the Grantee incurred the Expenses during the time period that this Agreement is effective. Further, the Grantee's Expenses are eligible for reimbursement only after the Grantee has paid the Expenses. Consumable expenses, such as drug tests, are eligible for reimbursement only if the item

can reasonably be consumed (and the Grantee incurred the expense) during the time period that this Agreement is effective.

- 7.03 Unless the SCAO gives prior approval otherwise, the Grantee's Expenses are eligible for reimbursement only if included on the allowable expense list; reasonable, allocable, and necessary (as determined solely by the SCAO); included in the approved budget; and sufficiently substantiated with appropriate documentation (as determined solely by the SCAO).
- 7.04 The Grantee's Expenses are eligible for reimbursement only after the Grantee has exhausted all other available funding options that were designated for the project. Examples of other available funding options include local court or county funding, federal funding (not including other SCAO-administered grants awarded to the Grantee), participant fees, and funding from nonprofit organizations. The Grantee is not required to first spend funds that were not designated for the project. Once the Grantee has exhausted all other available funding options that were designated for the project, then the grant funds under this Agreement can be used. If the Grantee has other available funding options that were designated for the project but relies on the grant funding under this Agreement before exhausting the other options, the SCAO may reduce the reimbursement amount by an amount that is equal to the other available funding options.
- 7.05 The Grantee's Expenses are eligible for reimbursement only if the Grantee is on time and in compliance with the grant reporting requirements in Attachment 1 and as otherwise required under this Agreement.
- 7.06 Reimbursements for Travel Expenses (such as mileage) may not exceed the lesser of the Grantee's published travel rates or allowable state of Michigan travel rates and must be approved by the SCAO prior to incurring the expense.
- 7.07 The Grantee must request Expense reimbursement on a quarterly basis (see Attachment 1). The request to reimburse each Expense must include the hourly rate or cost per unit, amount of hours worked or number of units, a description of Services provided, the date of the Expense, the amount requested, and proof that the Grantee has paid the Expense.
- 7.08 All Expense reimbursement is subject to the SCAO's approval.
- 7.09 The Grantee agrees to receive payments by electronic funds transfer through Michigan's Statewide Integrated Governmental Management Application (SIGMA) vendor payment system. The Grantee must sign up through the online vendor system to receive reimbursement payments via electronic funds transfers or direct deposits. To register, go to the Department of Technology, Management, and Budget's website.

8. RELIGIOUS PROGRAMMING

- 8.01 The Grantee will not spend grant funds on a program that has a religious component.
- 8.02 Before the Grantee refers a person to, or provides a person with, a program with a religious component, the Grantee must do the following: (1) allow the person to choose whether to participate in the program, (2) ensure that a person who chooses to not participate is not penalized, and (3) provide at least one secular option.

9. ASSIGNMENT

The Grantee may not assign any portion of this Agreement except with prior written approval of the SCAO. If performance is so assigned, all requirements in this Agreement shall apply to such performance and the Grantee shall be responsible for the performance of such Services.

10. PROCURMENT CONTRACTS AND SUBRECIPIENT SUBCONTRACTS

- 10.01 The Grantee may enter into procurement contracts and subcontracts for activities under this grant.
- 10.02 Upon the SCAO's request, the Grantee must provide the SCAO with copies of any procurement subcontracts for activities under this grant.
- 10.03 The Grantee must provide the SCAO with copies of any subrecipient subcontracts prior to requesting reimbursement for subrecipient work. The subrecipient subcontracts must be uploaded in WebGrants.
- 10.04 The Grantee must provide a copy of this Agreement to all subrecipients and subcontractors.

11. CONFIDENTIAL INFORMATION

- 11.01 The parties do not expect that medical and treatment information will be obtained, shared or utilized in this Agreement. However, to the extent that it is, all medical and treatment information of participants served under this Agreement is confidential. The SCAO and the Grantee agree that this information will not be disclosed except as allowed by law.
- 11.02 The Grantee agrees to comply with the Health Insurance Portability and Accountability Act (HIPAA), 42 CFR Part 2, and the Michigan Mental Health Code. Some of these requirements include the following:
 - A. The Grantee and Grantee's agents must not share information that is protected under HIPAA, 42 CFR Part 2, or the Michigan Mental Health Code (the "Protected Information"). The Grantee is liable for the unauthorized use or disclosure of Protected Information. This includes Protected Information that the SCAO provides to the Grantee.
 - B. The Grantee must include terms in any procurement contract and subrecipient subcontract that the Grantee's agents must not share Protected Information. This includes Protected Information that the SCAO provides to the Grantee.
 - C. The Grantee must have written policies and procedures about using and disclosing Protected Information. The policies and procedures must include provisions that restrict Grantee's employees' access to Protected Information.
 - D. The Grantee must also have a policy to report to the SCAO unauthorized use or disclosure of Protected Information.
- 11.03 During Agreement performance, the SCAO may disclose Confidential Information to the Grantee. The Grantee shall not disclose Confidential Information to any third party without prior approval from the SCAO. If disclosure of Confidential Information is required by law or court order, the Grantee must notify the SCAO within five business days as provided in Section 27 of this Agreement before disclosure and shall reasonably cooperate with the SCAO to (1) narrowly tailor disclosure and (2) support SCAO's efforts to obtain protective orders or other relief as appropriate.
- 11.04 When Grantee is no longer operating a certified problem-solving court and/or when Grantee loses its problem-solving court certification or sooner if requested by SCAO, the

Grantee agrees to return all Confidential Information to the SCAO and permanently delete any electronic copies of the data stored by the Grantee within 30 calendar days thereafter. If requested by the SCAO, the Grantee will provide written confirmation that deletion has been completed.

11.05 This section survives termination or expiration of this Agreement.

12. RIGHTS TO WORK PRODUCT, PRE-EXISTING INVENTIONS, AND IMPROVEMENTS

- 12.01 All Work Product shall belong to and is owned by the SCAO and is subject to copyright or patent only by the SCAO. The SCAO shall have the right to obtain from the Grantee original materials produced under this Agreement and shall have the right to distribute those materials.
- 12.02 The SCAO shall have copyright, property, and publication rights in all Work Product developed in connection with this Agreement.
- 12.03 The SCAO grants the Grantee a royalty-free, nonexclusive license to use any Work Product developed in the course of executing this Agreement that is not Confidential and Proprietary Information as defined in this Agreement. However, the Grantee shall not publish or distribute any Work Product relating to the Services provided under this Agreement.
- 12.04 The Grantee shall safeguard the Grantee's property, materials and Work Product. The SCAO is not responsible and will not be subject to any Liabilities for any claims related to the loss, damage, or impairment of Provider's property, materials and/or Work Product.
- 12.05 The Grantee shall promptly disclose in writing to SCAO all Pre-existing Inventions, Patented and/or Copyrighted Materials used to provide Services under this Agreement.
- 12.06 The Grantee shall assist the SCAO in determining and acquiring copyrights, patents, or other such intellectual property protection for any Work Product for which the SCAO desires to obtain such protection.
- 12.07 The Grantee warrants that, during the time period that this Agreement is effective, there are no Pre-existing Inventions, Patented and/or Copyrighted Materials for which the Grantee seeks protection or which the Grantee desires to remove from the Agreement provisions before entering into this Agreement. Further, the Grantee warrants that its performance under this Agreement will not infringe upon or misappropriate any third party's patents, copyrights or other intellectual property rights.
- 12.08 The Grantee further warrants that, during the time period that this Agreement is effective, the Grantee has obtained all material licenses, authorizations, approvals and/or permits required by law to conduct its business generally and to perform its obligations under this Agreement

13. INSURANCE

The Grantee must procure commercial liability insurance or ensure that an adequate amount of money is set aside in its local budget to cover all reasonable claims related to the Grantee's and Grantee's agents' Services under this Agreement.

14. LIABILITY

- 14.01 The Grantee is responsible for Liabilities and Expenses that result from the Grantee's performance or nonperformance under this Agreement. This subsection does not waive governmental immunity as provided by law.
- 14.02 The Grantee warrants that, before entering into this Agreement, it is not subject to any liabilities or expenses that could interfere with Agreement performance.

- 14.03 The SCAO is not responsible for Liabilities and Expenses that result from the Grantee's or Grantees' agents' performance, nonperformance, or property.
- 14.04 If Grantee contracts with a private third party to carry out the Grantee's responsibilities under this Agreement, then in that contract Grantee will require the private third parties to indemnify SCAO and the MSC, including their officers, and employees (the "SCAO, MSC and related entities") from any Liabilities that may be imposed upon, incurred by, or asserted against the SCAO, MSC and related entities arising from the acts or omissions of the private third party under such contact. Any private third party who will not agree to such provisions may not be utilized by Grantee to perform services under this Agreement. This subsection does not waive governmental immunity as provided by law.

15. FINANCIAL RECORDS, RETENTION, AND INSPECTION

- 15.01 The Grantee agrees that all Expenses comply with the standard procedures of the Grantee's funding unit.
- 15.02 The Grantee agrees to maintain financial records that follow generally accepted accounting principles.
- 15.03 The Grantee must maintain an accounting system with grant financial records that are kept separately from the Grantee's other financial records.
- 15.04 The Grantee must retain all financial records related to this Agreement for at least five years after the SCAO's final reimbursement to the Grantee. The Grantee is responsible for the costs to retain these records.
- 15.05 If an audit begins before the five-year period expires, and it extends past that period, the Grantee must retain all records until the audit is complete. Based on the audit, the SCAO may adjust reimbursement payments. If the audit reveals that the SCAO overpaid the Grantee, the Grantee must immediately refund those amounts to the SCAO.
- 15.06 The Grantee agrees that the MSC, the SCAO, the Michigan Department of Treasury, the State Auditor General, and these parties' authorized representatives may upon notification audit and copy the Grantee's grant financial records.

16. GRANT REPORTING

- 16.01 The Grantee agrees to timely provide all applicable performance measurement data, including complete and accurate reports as identified in Attachment 1 related to this Agreement so that the SCAO can meet its reporting requirements. Further, the Grantee agrees to follow the grant reporting requirements in Attachment 1.
- 16.02 Further, for each participant who is screened for or accepted into the grant program, the Grantee must timely enter data in compliance with the minimum standards established by the SCAO into the Drug Court Case Management Information System.
- 16.03 When any required report in Attachment 1 is 30 calendar days past due, a delinquency notice will be sent notifying the Grantee that it has 15 calendar days to comply with the reporting requirement. When any required report is 45 calendar days past due, the SCAO may, in its sole discretion, reduce the project budget, suspend or terminate this Agreement, or hold or deny a claim reimbursement in whole or in part. Notices will be sent as provided in Section 27 of this Agreement.

17. INCREASES AND REDUCTIONS IN GRANT AMOUNT

- 17.01 When Grantee cannot spend some or all allocated grant funds, these funds should be reallocated to other problem-solving courts who can spend them. This ensures that the problem-solving courts can address as many of the communities' needs as possible. The Grantee acknowledges that its failure to spend, provide proof of expenditures, or request reimbursement of Grant Award expenditures by the financial claims report due dates may trigger the reallocation process outlined in Section 17.05. Therefore, the Grantee agrees to provide all financial claims on the schedule outlined in Attachment 1. Failure of the Grantee to submit all financial claims by their due dates will jeopardize Grantee's grant funding and subject the Grantee to the procedures set forth in Section 17.05 below.
- 17.02 Further, for each participant who is screened for or accepted into the grant program, the Grantee must enter data in compliance with the minimum standards established by the SCAO into the Drug Court Case Management Information System.
- 17.03 The SCAO will monitor Grantee's progress and expenditure of its Grant Amount. Grantee must make its best efforts to use the full amount of funds awarded.
- 17.04 If Grantee has made satisfactory progress towards utilization of its Grant Amount and SCAO or Grantee determines that Grantee could benefit from additional grant funds such that its Grant Amount should be increased, Grantee must submit a reallocation amendment request through WebGrants, stating the amount of additional grant funds needed, explaining how the additional amount was determined, and outlining the court's plan to utilize the additional amount, if awarded. The SCAO will determine any due dates for reallocation increase requests and may notify the Grantee regarding those dates.
- 17.05 If at any time during the Agreement Period Grantee fails to demonstrate satisfactory progress towards utilization of its Grant Amount, as determined by SCAO in its sole discretion, SCAO will implement the following Grant review process:
- A. SCAO will notify Grantee that it appears that Grantee is not making satisfactory progress toward spending its Grant Amount and will request an explanation from Grantee as to its lack of progress.
 - B. Grantee must, within 10 business days from the date of the notice, provide an explanation to SCAO for its lack of satisfactory progress and outline its plan for fully spending the Grant Amount during the Agreement Period, or if Grantee cannot fully spend the Grant Amount, Grantee must request a reduction in the Grant Amount which aligns with its plan. This information must be submitted by emailing a letter to Andrew Smith at smitha@courts.mi.gov. Failure to provide this information within the time specified by SCAO will result in a reduction in the Grant Amount based on the claims information already submitted by Grantee and using any other criteria SCAO determines to be relevant.
 - C. SCAO will determine whether the Grant Amount should remain as initially awarded or be reduced, and notify Grantee of the decision. SCAO has the sole authority to reduce the Grant Amount, and the amount of the reduction could be more than the Grantee's requested reduction amount. If SCAO's decision is to reduce the Grant Amount, Grantee will submit a budget revision in WebGrants by the date specified by SCAO showing how the reduced Grant Amount will be allocated for the remaining Agreement Period. If Grantee does not submit this budget revision, SCAO may reduce Grantee's budget in WebGrants and allocate the new amount in its discretion.

- D. For communications other than those made through WebGrants and as mentioned in Subsection 17.05(B), all notices will be sent as provided in Section 27 of this Agreement.
- 17.06 If at any time during the Agreement Period Grantee determines on its own that it will not fully spend the entire Grant Amount during the Agreement Period, the Grantee must submit a reallocation request to SCAO in WebGrants identifying how much of the Grant Amount the Grantee intends to spend during the Agreement Period, and how much the Grantee would like to return to SCAO. Then, the procedures in Section 17.05(C) will be followed.
- 17.07 Whether or not SCAO changes the Grant Amount through reduction or increase, the Grantee must fully comply with the reporting requirements found in Attachment 1, and the Grantee's obligations under the Agreement will remain in effect until Grantee fully complies.
- 17.08 Section 17 survives termination of this Agreement.

18. SUSPENSION OR TERMINATION OF AGREEMENT

- 18.01 In addition to the provisions set forth in Section 17, the SCAO may, in its sole discretion and without further liability or penalty to the SCAO, reduce the project budget, suspend or terminate this Agreement, or hold or deny a claim reimbursement in whole or in part under any of the following circumstances:
 - A. If any of the terms of this Agreement are not adhered to by the Grantee/subrecipients.
 - B. If the Grantee proposes or implements substantial changes to the Scope of Services/Work such that, if originally submitted, the application would not have been selected for funding.
 - C. If the Grantee is not certified or submits false certification or falsifies any other report or document required hereunder. Grantees that are funded with Swift and Sure Sanctions Probation Program funds are exempt from certification requirements in Section 24.
 - D. If the Grantee is charged with or convicted of any criminal activity or offenses during the term of this Agreement or any extension thereof.
 - E. If funding for this Agreement becomes unavailable to the SCAO due to appropriation or budget shortfalls.
 - F. If the Grantee does not comply with an Agreement term, including the reporting requirements, assurances, allowable/disallowable expense list, conditions on expenses, and approved grant budget.
 - G. Under the circumstances in Section 16.
- 18.02 Each Party has the right to terminate this Agreement without cause subject to the conditions below. If the Grantee is the party attempting to terminate the Agreement, the Chief Judge of the Grantee must notify the SCAO in writing of such termination. The Grantee's obligations under the Agreement cannot be terminated, however, until Grantee fulfills all the grant reporting requirements under Attachment 1 as required by the terms of the grant and as otherwise directed by the SCAO. Grantee's obligations under this Agreement will not be terminated until Grantee has met all grant reporting requirements as determined by the SCAO.

18.03 If this Agreement is terminated, the SCAO will make payments to the Grantee for allowable reimbursable expenses not covered by previous payments or other state or federal programs if the costs are adequately documented and appropriately authorized. The Grantee shall immediately refund to the SCAO any funds not authorized for use and any payments or funds advanced to the Grantee in excess of allowable reimbursable expenditures.

18.04 If the SCAO terminates this Agreement under Section 18, with the exception of termination stated in Section 18.01(E), the Grantee is not eligible for SCAO grant funding for two years. After the two-year period, the Grantee must verify in writing with SCAO that the Grantee has corrected the issues.

19. COMPLIANCE WITH LAWS

The Grantee must comply with all federal, state, and local laws and applicable ethics, rules, and canons.

20. MICHIGAN LAW

This Agreement shall be subject to, and shall be enforced and construed under, the laws of the state of Michigan. Further, the parties agree to litigate any disputes arising directly or indirectly from the Agreement in the Court of Claims in the state of Michigan or if the Court of Claims cannot take jurisdiction over the dispute then by the Michigan circuit court determined appropriate by the SCAO.

21. CONFLICT OF INTEREST

Because this Agreement involves federal grant funds and contracts with governmental entities, the SCAO and the Grantee are subject to the provisions of the federal Freedom of Information Act, found in 5 U.S.C. 552 *et. seq.*, the Contracts of Public Servants with Public Entities Act, found in MCL 15.321 *et seq.*, and the Standards of Conduct for Public Officers and Employees Act, found in MCL 15.341 *et seq.* Further, the Grantee certifies that the Grantee presently has no personal or financial interest, and shall not acquire any such interest, direct or indirect, that would conflict in any manner or degree with the performance of this Agreement.

22. DEBT TO STATE OF MICHIGAN

The Grantee covenants that it is not, and will not become, in arrears to the state of Michigan or any of its subdivisions upon contract, debt, or any other obligation to the state of Michigan or its subdivisions, including real property, personal property, and income taxes.

23. AGREEMENT DISPUTE

The Grantee shall notify the SCAO in writing of the Grantee's intent to pursue a claim against the SCAO for breach of any term of this Agreement within 10 business days of discovery of the alleged breach as provided in Section 27 of this Agreement.

24. PROGRAM CERTIFICATION

Under Michigan law, approval and certification by the SCAO is required to begin or to continue the operation of a drug court, sobriety court, hybrid drug/DWI court, family treatment court, veteran's treatment court or mental health court. Any of these programs that are not certified by Grantee shall not perform any of the functions of that program type, including, but not limited to, receiving grant funding under the law and shall not be covered by this Agreement.

25. PROGRAM REVIEW OR CERTIFICATION SITE VISIT

The SCAO may review the Grantee onsite. As part of the review, the SCAO may interview the program's team members, observe staff meetings and status review hearings, review case files, review data, and review financial records.

26. AMENDMENT

- 26.01 Except as provided in Subsections 17.05 and 26.02, the parties may amend this Agreement only in writing signed by both parties.
- 26.02 The SCAO and the Grantee must submit a budget/project amendment through WebGrants. An example of a budget amendment is the Grantee requesting to move money from one approved line item in the budget to another approved line item in the budget, and the SCAO approving the requested budget amendment. The SCAO and the Grantee must also notify the other party in WebGrants of any changes in project directors, program judges, agency contacts, financial officers, or authorizing officials, including changes in names, mailing addresses, e-mail addresses, and telephone numbers.

27. DELIVERY OF NOTICE

Unless otherwise specified in this Agreement, written notices and communications required under this Agreement shall be delivered in one of two forms: (1) by electronic mail; or 2) by overnight delivery sent by a nationally recognized overnight delivery service to the following:

- A. The Grantee's contact person is:

Joseph Marsden
64A District Court
100 W. Main St.
Ionia, MI 48846
jmarsden@ioniacounty.org

- B. The SCAO's contacts are:

Andrew Smith
State Court Administrative Office
Michigan Hall of Justice
P.O. Box 30048
Lansing, MI 48909
Smitha@courts.mi.gov

and

Ryan Gamby
State Court Administrative Office
Michigan Hall of Justice
P.O. Box 30048
Lansing, MI 48909
Gambyr@courts.mi.gov

28. NONDISCRIMINATION

During the performance of this Agreement, the Grantee agrees —

- A. To comply with all state and federal nondiscrimination laws and regulations, as may be amended from time to time.
- B. Not to participate directly or indirectly in the discrimination prohibited by any state or federal nondiscrimination law or regulation, such as federal laws or regulations as set forth in Appendix B of 49 CFR part 2.
- C. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the SCAO.
- D. That, in the event a Grantee fails to comply with any nondiscrimination provisions in this Agreement, the SCAO will have the right to impose such Agreement sanctions as it determines are appropriate, including but not limited to, withholding payments to the Grantee under the Agreement until the Grantee complies; and/or cancelling, terminating, or suspending this Agreement or a contract or funding agreement, in whole or in part.

29. GRANTEE'S AUTHORIZING OFFICIAL

- 29.01 The Grantee's "Authorizing Official" is the individual who signs this Agreement. The "Authorizing Official" is an official of the Grantee who has the legal authority to, is authorized to, and can legally sign contracts on behalf of the Grantee and bind the Grantee to the terms of the contracts, including this Agreement. The Authorizing Official may not be a judge or other state employee. By signing below, the Grantee and Grantee's Authorizing Official warrant that the Authorizing Official has the actual authority to sign the Agreement on behalf of the Grantee.
- 29.02 Only one person may sign this Agreement as the Grantee's Authorizing Official. The Grantee might have more than one individual who is authorized to enter into binding contracts for the Grantee that is receiving funds, or the Grantee's local rules might provide that multiple people must sign contracts. In either case, the Authorizing Official's signature on this Agreement represents the mutual agreement and acceptance of this Agreement by all persons who are authorized to enter into binding contracts for the Grantee.

The remainder of this page is intentionally left blank.

SIGNATURES OF PARTIES
Michigan Drug Court Grant Program
CONTRACT NUMBER: 40505

30. SIGNATURE OF PARTIES

30.01 This Agreement is not effective unless signed by both Parties.

30.02 The signatures on this Agreement are electronic through the DocuSign system.

30.03 The DocuSign system requires an agent of the Grantee to send this Agreement to the Grantee's Authorizing Official for the Authorizing Official's review and signature. Selecting the dropdown below confirms that the Agreement can be sent to the Grantee's Authorizing Official for signature.

Contract is ready for Grantee's Authorizing Official's signature.

30.04 The DocuSign system requires an agent of the SCAO to send this Agreement to the Deputy State Court Administrator for review and signature. Selecting the dropdown below confirms that the Agreement can be sent to the Deputy State Court Administrator for signature.

64A District Court
Hybrid DWI/Drug Court

State Court Administrative Office

Authorizing Official's Signature

SCAO Official's Signature

Authorizing Official's Name

SCAO Official's Name

Authorizing Official's Title

SCAO Official's Title

Date Signed by Authorizing Official

Date Signed by SCAO Official

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Approval of the 8th Circuit Court Adult Recovery Court SCAO Grant Contract for the
2026 Fiscal Year
November 25, 2025

CONTACT:

Selina Schmidt, Court Administrator

DESCRIPTION:

The 8th Circuit Court Adult Recovery Court is funded annually by SCAO grant funds. This year the award is \$152,576. This contract has to be approved by the Board of Commissioners in order to receive the grant funds.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

Circuit Court Probation is involved as they supervise the participants.

FINANCIAL ANALYSIS:

There is no cost to the county as the program is funded through grant awards and program fees

LEGAL REVIEW:

[Click here to enter text.](#)

DEADLINE:

The contract is due back to the state December 15, but it is hoped this can be signed as soon as possible

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Approval of the annual contract for the 8th Circuit Adult Recovery Court with the State Court Administrative Office for FY26. The contract itself will be submitted for signature through DocuSign.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Approval of the 8th Circuit Court Swift and Sure Sanctions Probation program SCAO
Grant Contract for the 2026 Fiscal Year
November 25, 2025

CONTACT:

Selina Schmidt, Court Administrator

DESCRIPTION:

The 8th Circuit Court SSSPP is funded annually by SCAO grant funds. This year the award is \$12,784. This contract has to be approved by the Board of Commissioners in order to receive the grant funds.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

Circuit Court Probation is involved as they supervise the participants.

FINANCIAL ANALYSIS:

There is no cost to the county as the program is entirely grant funded

LEGAL REVIEW:

[Click here to enter text.](#)

DEADLINE:

The contract is due back to the state December 15, but it is hoped this can be signed as soon as possible

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Approval of the annual contract for the 8th Circuit Swift and Sure Sanctions Program with the State Court Administrative Office for FY26. The contract itself will be submitted for signature through DocuSign.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Authorize Signatures for FY26 Office of Community Corrections Grant
November 25, 2025

CONTACT:

Selina Schmidt, CCAB Manager

DESCRIPTION:

Ionia County was awarded \$88,650.00 for FY 26 to support our approved Comprehensive Corrections Plan for Community Corrections programming.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

Circuit Court Probation and the jail are affected as the goal of community corrections is to impact the State Board priorities, focus on target populations, and reduce recidivism.

FINANCIAL ANALYSIS:

There is no cost to the county as this is a reimbursement grant for both the programming provided and a portion of the CCAB Manager's position

LEGAL REVIEW:

[Click here to enter text.](#)

DEADLINE:

FY began October 1, 2025

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Authorize appropriate signatures on the FY26 grant between the Department of Corrections and Ionia County

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

STATE OF MICHIGAN
DEPARTMENT OF CORRECTIONS
OFFICE OF COMMUNITY CORRECTIONS
P.O. BOX 30003
LANSING, MICHIGAN 48909

GRANT NO. CPS-2026-1-11
between
THE DEPARTMENT OF CORRECTIONS
and

GRANTEE NAME AND ADDRESS: Ionia County 100 W. Main St Ionia, MI 48846 GRANTEE CONTACT: Selina Schmidt	GRANTEE TELEPHONE: 616-527-5315
	MDOC CONTACT: Douglas Clark
DESCRIPTION OF GRANT: Office of Community Corrections - Pursuant to Michigan Public Act 511, funding supports local approved Comprehensive Corrections Plans that impact State Board priorities, target populations, and key objectives, through the use of evidence-based programming and services.	
GRANT PERIOD: 1 Year FROM: October 1, 2025 TO: September 30, 2026	
BUDGET INFORMATION: TOTAL AUTHORIZED BUDGET: \$88,650.00	

FOR THE GRANTEE:

Firm Name

Authorized Agent Signature

Authorized Agent (Print or Type)

Date

FOR THE STATE:

Signature

Julie Hamp

Name

Deputy Director, MDOC

Title

Date

GRANT AGREEMENT TERMS

This GRANT AGREEMENT (“**Grant**”) is agreed to between the State of Michigan Department of Corrections (“**MDOC**”) and Ionia County (“**Grantee**”). This Grant is effective on October 1, 2025 (“**Effective Date**”), and unless terminated earlier as provided in this Agreement, expires on September 30, 2026 (the “**Term**”).

PART I – PROGRAM REQUIREMENTS

1.0 Statement of Purpose

Funds awarded through this Grant are to provide services pursuant to the Community Corrections Act (“**CCA**”), 1988 PA 511, MCL 791.401, et seq; and are based upon Grantee’s Comprehensive Corrections Plan, inclusive of the approved program descriptions and approved budget documents, and the Proposal to the State Advisory Board for Community Corrections (“**Grantee’s Plan**”), and hereby made part of this Grant. Grantee’s Plan outlines local goals, objectives, and priorities to decrease prison admissions and increase utilization of community-based sanctions and services for eligible participants and improve jail utilization. MDOC has approved Grantee’s Plan and the award of Community Corrections funds for implementation of Grantee’s Plan.

This Grant defines the roles and responsibilities of the Grantee and the MDOC and the terms and conditions which apply during the term of this Grant.

1.1 General Requirements

- A. The Grantee must be a lawful entity duly established under the laws of the State of Michigan (the “**State**”) and have the proper authority to apply for funds under this Grant as set forth in the CCA. Section 6 of the CCA, MCL 791.406, sets forth the governmental entities that have the proper authority to apply for funds, which include counties, cities, and regional advisory boards. Section 10 of the CCA, MCL 791.410, sets forth the criteria for a nonprofit to apply for funding.
- B. The Grantee shall implement policies and procedures and deliver services to eligible participants in accordance with the goals and objectives, standards and policies as set forth in the CCA and the Grantee’s program description and budget as approved by the MDOC.
- C. The MDOC does not guarantee the Grantee a minimum number of referrals.
- D. The Grantee must provide services for all eligible participants, including transgender and gender nonconforming participants.
- E. Americans with Disabilities Act
 - 1. The Contractor must comply with the Americans with Disabilities Act (ADA) and the Rehabilitation Act and must notify the designated MDOC Program Manager or designee within 24 hours of any request for reasonable accommodation for an offender.

2. The Contractor must comply with the Americans with Disabilities Act (ADA) and the Rehabilitation Act and must notify the designated MDOC PMCD Contract Manager or designee within 24 hours of any request for reasonable accommodation made by Contractor's staff, including temporary and subcontractor staff.
3. Please Note: All reasonable accommodation aids, services, and equipment needed for Contractor's staff, including temporary and subcontractor staff, is to be provided by the Contractor.

1.2 Staffing Requirements

A. Contractors and Subcontractors: Grantee has the right to select contractors and subcontractors to assist with the Grant.

B. Staffing Standards

1. Criminal Record:

Prior to Grantee's employee, contractor, or subcontractor (collectively "Grantee Staff") performing any services under the Grant, Grantee will ensure that no Grantee Staff (i) has a pending criminal prosecution, (ii) is under the supervision of a criminal justice agency for a felony, (iii) is required to register as a sex offender or (iv) has a felony conviction that occurred in the previous 5 years, unless MDOC's Grant Administrator or designee has provided prior written approval for the Grantee Staff to perform the work. Grantee Staff who have active warrants, are under criminal justice supervision, or are required to register as a sex offender shall not be appointed to perform any services unless MDOC's Contract Monitor or designee has provided prior written approval for the Grantee Staff to perform the work.

The Grantee shall ensure that no Grantee Staff related as an immediate family member to a participant is assigned to perform services in a program in which such participant is enrolled in, unless prior written approval to such an assignment has been obtained from the Grant Administrator via CAJ-202. "Immediate family member" includes: a participant's spouse, child, parent, stepparent, grandparent, grandchild brother, sister, parent-in-law brother-in-law sister-in-law, nephew, niece, aunt, uncle, first cousin, or the spouse or guardian of any persons described in this subdivision. The MDOC may request documentation, including but not limited to, an affidavit from Grantee Staff stating that no familial relation exists with a participant in the program in which he/she will be providing services.

C. Law Enforcement Information Network

1. Grantee employees that provide direct services to participants (prisoner, parolee, probationer, pretrial defendants), handle or may have access to participant records, or provides supervisory services to staff performing these functions, must complete the Law Enforcement Information Network (LEIN) Information Form at the start of the Grant and annually thereafter, as directed by the Michigan Department of Corrections.
2. The completed LEIN Information Form must be sent to the MDOC-PMCD-FOA-LEINS@michigan.gov and approved by MDOC prior to Grantee employees

working with participants. There is no cost associated with the LEIN. The LEIN form will be provided to the Grantee.

3. Grantee must perform background checks on contractor and subcontractor staff prior to their assignment. Documentation must be provided upon request to the State of Michigan. Grantee ensures all costs associated with processing the background checks will be paid. The State, in its sole discretion, may also perform background checks. The background check must include the Michigan State Police Internal Criminal History Access Tool (ICHAT), or the municipal/federal equivalent. The Contractor must maintain a copy of the background check(s) for auditing purposes.
4. Grantee staff may be required to complete and submit an RI-8 Fingerprint Card for Fingerprint Checks to the MDOC.

D. Licensing:

The Grantee shall ensure its Grantee Staff that provide substance use outpatient and assessment services are qualified and experienced in the contracted area of clinical treatment as follows:

Bachelors-level:

1. Must possess a bachelor's degree in the Behavioral Sciences (Social Work, Counseling, or Psychology)
2. Must possess appropriate state licensure and credentials at time of hire or an approved development plan in place with eligibility to obtain certification within six months of starting services.

The Grantee shall ensure its Grantee Staff that provide outpatient mental health services are qualified and experienced in the contracted area of counseling as follows:

Master's-level:

1. Must possess a master's degree or above in the Behavioral Sciences (Social Work, Counseling, or Psychology)
2. Must possess appropriate licensure through the State of Michigan to practice.
3. Must have one year of experience in the contracted treatment area.

Bachelors-level

1. Must possess a bachelor's degree in the Behavioral Sciences (Social Work, Counseling, or Psychology)
2. Must possess appropriate licensure through the State of Michigan to practice.
3. Must have three years of experience in the contracted treatment area.

Other combinations of education and experience the MDOC considers adequate to perform the necessary tasks effectively and efficiently, and which have been specifically approved by the MDOC may be allowed at the sole discretion of MDOC.

E. Training

In accordance with MDOC instruction, grantee employees, contractor(s) staff, and subcontractor(s) staff who provide direct services to participants must complete MDOC provided training before providing services under this grant. Exceptions may be made for transfers or employees with prior MDOC work experience in similar

positions who have completed MDOC training previously. Contact the MDOC Contract Monitor with any questions concerning MDOC training.

1.3 Budget and Financial Reporting

- A. All funds shall only be spent in accordance with this Grant
- B. Changes in the budget require written approval of the MDOC. The Budget Adjustment Request form is Attachment A, Budget Adjustment Request (BAR) Form.
- C. This Grant does not commit the State or the MDOC to approve requests for additional funds at any time.
- D. Travel reimbursement shall be allowed solely in compliance with the State's Standardized Travel Regulations. The current Standardized Travel Regulations and travel rates authorized by the State may be found at http://www.michigan.gov/dtmb/0,5552,7-150-9141_13132---,00.html. Reimbursement of Out-of-State travel costs requires pre-approval of the MDOC Grant Administrator.
- E. Per State Community Corrections Board Policy: "Based on program performance utilization, targeting or appropriate participants, and/or adherence to evidence-based practice, the Office of Community Corrections, in its sole discretion, may amend an award. Adjustments will be forwarded to the Offender Success Administrator for their pre-approval."

Grantees have 15 calendar days from the date of notice to amend the award via a Budget Adjustment Request (BAR) or contact the Community Corrections Manager if they have questions or concerns.

If a BAR is not received within 15 calendar days, the State will amend the award via a BAR on the County's behalf and process a Change Notice to reflect the grantee's new award amount. If the Change Notice remains unsigned for 15 additional calendar days, it will be considered the County's agreement to the Change Notice.

1.4 Payment Schedule

Payments to the Grantee shall be made in accordance with the following terms:

- A. The MDOC shall reimburse the Grantee for all approved actual and incurred costs to support approved program and administrative activity up to the total amount authorized in the Grantee's Plan as the "**Total Authorized Budget**". MDOC will only pay for expenditures that occurred during the Term of the Grant. The Monthly Expenditure Reports must be emailed to MDOC-OCC@michigan.gov in Microsoft Excel format no later than 30 calendar days following the month in which expenses were incurred. General Ledger documentation supporting monthly expenditures shall be provided and additional supporting documentation may be requested to accompany the Monthly Expenditure Report. Expenditures not received prior to the 30th calendar day may be denied payment.

- B. Payments are conditional upon the Grantee's submittal of all required monthly expenditure and program data, and responses to financial audits. All reports shall be completed in the format provided by the MDOC.
- C. Program enrollments must be comprised of the target population identified within the approved program descriptions.
- D. All group sessions for programming must have a minimum of 3 PA 511-eligible enrolled attendees to qualify as a group for billing purposes. Any exceptions must be pre-approved by the assigned OCC specialist/manager.
- E. Pursuant to section 11 of the CCA, MCL 791.411:
 - 1. Administrative costs shall not exceed 30% of the total funding recommended for the implementation of the comprehensive corrections plan (Total Authorized Budget). Reimbursement of all costs may be adjusted by the MDOC through a BAR and/or change notice process.
 - 2. The money provided to a city, county, or counties under this section must not supplant current spending by the city, county, or counties for community corrections programs.
- F. MDOC will only disburse payments under this Grant through Electronic Funds Transfer (EFT). Grantee must be registered with the State at <http://www.michigan.gov/SIGMAVSS> to receive electronic fund transfer payments. If Grantee is not registered, MDOC is not liable for failure to provide payment.

1.5 Program Eligibility

The Grantee shall ensure that participants receiving services under this Grant meet the eligibility requirements approved by MDOC within the Grantee's Proposal to the State Advisory Board for Community Corrections.

Program eligibility overrides may be requested in writing to the assigned OCC Specialist. Once a response is provided it must be maintained in the participant's file.

1.6 Monitoring and Reporting Program Performance

A. Monitoring:

Data Program Participation and Offender Profile Data must be maintained within the data management system that is pre-approved by the MDOC and remain current throughout the term of the Grant. Grantee Staff shall complete a User Agreement Form (Attachment B), Security Agreement Data Processing (Attachment C), and State of Michigan Technical Standard 1340.00.130.02 Acceptable Use of Information Technology (Attachment D) for all staff entering data into the data management system and submit it to MDOC prior to any Grantee Staff completing data entry. The Grantee is responsible for notifying MDOC of the termination of any Grantee Staff with access to the data management system no later than 2 business days after termination or suspension of employment.

The Grantee must upload accurate program participation and offender profile data to the data management system approved by the MDOC no later than 30 calendar days

after the end of each month. The Grantee must submit an accurate Quarterly Report (Attachment E) by email to your Community Corrections Specialist no later than 30 calendar days following the quarterly report period:

1. Quarter 1 is October 1 – December 31
2. Quarter 2 is January 1 – March 31
3. Quarter 3 is April 1 – June 30
4. Quarter 4 is July 1 – September 30

The Grantee shall enter accurate and timely program participation and offender profile data throughout the term of this Grant. Data and information shall be submitted in a format provided by the MDOC that includes, but is not limited to:

1. Data pertaining to participant participation in all programs and selected characteristics of participants determined eligible for and enrolled in programs. The data elements required to be accurately entered shall include, at a minimum:
 - a. Person/Case Record Status
 - b. SID
 - c. MDOC Number (if applicable)
 - d. Name of participant
 - e. Race
 - f. Gender
 - g. Date of Birth
 - h. County
 - i. Legal Status
 - j. Date enrolled/terminated from each program/case
 - k. Termination code
 - l. Offense/Charge (PAC Code)
 - m. Crime type (felony or misdemeanor)
 - n. Complaint/Docket number
2. All group programming sessions must have sign-in sheets for each session and may be requested by MDOC for auditing purposes. If requested by the MDOC Program Manager or designee, sign in sheets must be submitted with expenditure reports. The sign-in sheets must include, at a minimum:
 - a. Date of the session
 - b. Name of the program
 - c. Name and signature of participants

C. CCAB Meeting:

1. There must be a minimum of at least four CCAB meetings a year to review and approve the Quarterly Reports, and the application for the next year's grant.

2. The Grantee shall make all approved CCAB meeting minutes available at the time of the MDOC review.
- D. Prisoner Rape Elimination Act of 2003 (PREA), 42 U.S.C. § 15601
The Grantee must report any information concerning violations of PREA as soon as made aware of the alleged occurrence to the Supervising Agent, Grant Administrator and Contract Monitor.

1.7 Grantee Regulations (CONTRACTOR REGULATIONS OF CONDUCT FOR SERVICES PURSUANT TO A COMPREHENSIVE PLANS AND SERVICES GRANT ADMINISTERED UNDER 1988 PA 511)

Grantee staff, as defined in Sec. 1.2 B, that provide direct services to participants, handle or may have access to participant records, or provides supervisory services to staff performing these functions, must read and sign the MDOC Grantee Regulations (Attachment F) as directed by the MDOC. The PMCD Contract Monitor will email the Grantee with a copy of the applicable Grantee Regulations. If there are revisions to the Grantee Regulations during the grant period, the PMCD Contract Monitor will provide the updated Grantee Regulations to the Grantee for Grantee Staff signatures. Grantee Signature pages must be returned to the PMCD Contract Monitor within 30 days of receipt of the Grantee Regulations and signed contracts. Grantee's Contractor staff signature pages must be returned to the Grantee within 30 days of receipt of the Grantee Regulations and signed fully executed Grantee's Contractor contracts.

PART II - GENERAL PROVISIONS

2.1 Project Changes

The Grantee must obtain prior written approval for project changes from the assigned MDOC Grant Specialist.

2.2 Notices

Any notice to any other party required by this Grant will be submitted in writing and deemed effectively given: (a) when received, if delivered by hand (with written confirmation of receipt); (b) when received, if sent by a nationally recognized overnight courier (receipt requested); (c) on the date sent by e-mail (with confirmation of transmission), if sent during normal business hours of the recipient, and on the next business day, if sent after normal business hours of the recipient; or (d) when received, if mailed by certified or registered mail, return receipt requested, postage prepaid. Unless either party notifies the other in writing of a different mailing address, notice to the parties will be transmitted as indicated below:

To the MDOC:

Douglas Clark
206 E. Michigan
Lansing, MI 48933
Phone: 517-219-2370
Clarkd15@michigan.gov

To Grantee:

Selina Schmidt
100 W. Main Street
Ionia, MI 48846
Tel: 616-527-5315
Email: sschmidt@ioniacounty.org

2.3 Record Retention

The Grantee will maintain all records and detailed documentation regarding this Grant, including all financial records, supporting documents, statistical records, and all other pertinent records, for a period of not less than seven (7) years from the date of Grant termination, the date of submission of the final expenditure report, or until any litigation and audit findings have been resolved, whichever is later, unless a longer retention period is specified by Grantee's retention and disposal schedule.

2.4 Program Income

All program income, if any, may be added to the program budget and used to further eligible program objectives. The final determination will be made by the MDOC Grant Manager.

2.5 Purchase of Equipment

The purchase of equipment not specifically listed in the budget must have prior written approval of the MDOC Program Manager. Equipment is defined as expendable personal property having a useful life of more than one year. Such equipment will be retained by the Grantee unless otherwise specified by the Grant Manager at the time of approval.

2.6 Accounting

The Grantee will adhere to the Generally Accepted Accounting Principles and will maintain records which will allow, at a minimum, for the comparison of actual outlays with budgeted amounts. The Grantee's overall financial management system must ensure effective control over and accountability for all funds received. Accounting records must be supported by source documentation including, but not limited to, balance sheets, general ledgers, timesheets and invoices. The expenditure of State funds will be reported by line item and compared to the budget. Funds provided under this Grant will be maintained or accounted for within a special revenue fund.

2.7 Audit

A. Statutory Records Maintenance, Inspection, Examination, and Audit

Pursuant to Section 470 of the Management and Budget Act, 1984 PA 431, MCL 18.1470, the State, or its designee, may audit Grantee to verify compliance with this Grant. Grantee must retain, and provide to the State or its designee and the auditor general upon request, all financial and accounting records related to the Grant through the Term and any extension of the Grant and for seven years after the latter of termination, expiration, or final payment under this Grant ("**Audit Period**"). If an audit, litigation, or other action involving the records is initiated before the end of the Audit Period, Grantee must retain the records until all issues are resolved.

Within 10 calendar days of providing notice, the State and its authorized representatives or designees have the right to enter and inspect Grantee's premises or any other places where activities under the Grant are being performed, and examine, copy, and audit all records related to this Grant. The State, and its authorized representatives or designees, and the Grantee shall mutually agree in writing to a date and time for the audit that is no more than 10 calendar days after the State first provides notice of its intent to audit. Grantee must cooperate and provide reasonable assistance. If any financial errors are revealed, the amount in error must be reflected as a credit or debit on subsequent requests for reimbursement until the amount is paid or refunded.

This Section applies to Grantee and any contractors or subcontractors that perform services in connection with this Grant.

2.8 MDOC Reviews

The MDOC and the Grantee must agree on a date and time for each review at Grantee's location(s) to determine if the Grantee is complying with the requirements of the Grant. The date and time must be agreed upon between the Grantee and the MDOC. The Grantee must assist the MDOC in the review process and provide all requested documents 15 days prior to the agreed upon review date.

2.9 Competitive Bidding

The Grantee will comply with all applicable laws and regulations regarding competitive solicitation for all procurement transactions involving the use of State funds under this Grant. When competitive selection is not feasible or practical, the Grantee agrees to obtain the written approval of the MDOC Grant Administrator before making a sole source selection. Sole source contracts should be negotiated to the extent that such negotiation is possible.

Grantee financial monitoring of contractors will be reviewed during the MDOC review, as well as contractor responses to any agency recommendations.

2.10 Limitation of Damages

Neither party is liable for consequential, incidental, indirect, or special damages, regardless of the nature of the action. Liability of the MDOC is limited to the Total Authorized Budget specified for the fiscal year of the Grant giving rise to the claim.

2.11 Intellectual Property

Unless otherwise required by law, all intellectual property developed using funds from this Grant ("**Funded Developments**"), including copyright, patent, and trademark rights, will belong to the Grantee. Grantee grants the State a nonexclusive, perpetual, worldwide, royalty-free, fully paid up, sublicensable license to make, use, distribute, copy, modify, create derivative works, publicly perform and display the Funded Developments.

2.12 Termination/Cancellation

- A. In instances of substantial noncompliance with program standards, participant eligibility, evidenced based practices, and Grant Agreement Terms, Grantee funding shall be halted. Except that before halting funding, MDOC shall do both of the following:
 - a. Notify the Grantee of the allegations by way of a Corrective Action Plan (CAP) and
 - b. Allow 30 days for a response.

If a remedy agreement is reached in conjunction with the grantee in writing, MDOC shall allow 30 days following that agreement for the remedy to be implemented.

B. Termination for Cause

The State may terminate this Grant for cause, in whole or in part, if Grantee, as determined by the State: (a) breaches any of its material duties or obligations; (b) poses a serious and imminent threat to the health and safety of any person, or the imminent loss, damage or destruction of any real or tangible personal property; or (c) fails to cure a breach within the time stated in a notice of breach. In the event that this Grant is terminated for cause, the State will only pay for amounts due to Grantee for expenditures approved by the State on or before the date of termination, and the Grantee will be responsible for all costs incurred by the State in terminating this Grant

for cause, which may include State administrative costs, reasonable attorneys' fees and court costs, and any other reasonable additional costs the State may incur.

C. Termination for Convenience

Either party may terminate this Grant for its convenience, in whole or part, for any reason and without penalty, by giving the other party written notice at least thirty days prior to the date of termination. If this Grant is terminated for convenience in part, the budget will be adjusted to reflect those reductions. In the event of a termination for convenience, the State will pay for amounts due to Grantee for expenditures approved by the State on or before the date of termination.

D. Non-Appropriation

The Grantee acknowledges that continuation of this Grant is subject to appropriation or availability of funds for this Grant. Notwithstanding any other provision of this Grant, if funds to enable the State to effect continued payment under this Grant are not appropriated or otherwise made available, the State will have the right to terminate this Grant, in whole or in part, at the end of the last period for which funds have been appropriated or otherwise made available, by giving written notice of termination to the Grantee. In the event of a termination under this section, the Grantee will, unless otherwise directed by the State in writing, immediately take all reasonable steps to terminate its operations and to avoid and/or minimize further expenditures under the Grant and the State will only pay for amounts due to Grantee for expenditures approved by the State on or before the date of termination to the extent funds are available.

2.13 No State Employees or Legislators

No member of the Legislature, Judiciary of the State of Michigan, or any individual employed by the State will be permitted to receive benefits as a Grantee or as a contractor or subcontractor of this Grant. This section, however, does not preclude a member of the Legislature, Judiciary of the State of Michigan, or an individual employed by the State from participating as an eligible participant in accord with the goals and objectives of the Grant.

2.14 Nondiscrimination

Nondiscrimination. Under the Elliott-Larsen Civil Rights Act, 1976 PA 453, MCL 37.2101, et seq., the Persons with Disabilities Civil Rights Act, 1976 PA 220, MCL 37.1101, et seq., and Executive Directive 2019-09. Grantee, its contractors and subcontractors agree not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex (as defined in Executive Directive 2019-09), height, weight, marital status, partisan considerations, any mental or physical disability, or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position. Breach of this covenant is a material breach of this Contract.

2.15 Unfair Labor Practices

Pursuant to 1980 PA 278, MCL 423.321, et seq., the State will not award a grant to a Grantee whose name appears in the current register of employers failing to correct an

unfair labor practice compiled pursuant to MCL 423.322. A Grantee, in relation to the Grant, will not enter into a contract with a contractor or subcontractor, whose name appears in this register. Pursuant to MCL 423.324, the State may void any Grant if, subsequent to award of the Grant, the name of the Grantee as an employer or the name of the contractor or subcontractor of the Grantee appears in the register.

2.16 Confidential Information

For the purposes of this Grant, the term “**Confidential Information**” means all information and documentation of a party that: 1) has been marked “confidential” or with words of similar meaning, at the time of disclosure by such party; 2) if disclosed orally or not marked “confidential” or with words of similar meaning, was subsequently summarized in writing by the disclosing party and marked “confidential” or with words of similar meaning; and 3) should reasonably be recognized as confidential information of the disclosing party. Confidential Information also includes all information protected by state or federal law, including “Personal identifying information” as defined in the Identity Theft Protection Act, 2004 PA 452, MCL 445.63(q).

The term “Confidential Information” does not include any information or documentation that is:

1. Subject to disclosure under the Michigan Freedom of Information Act (FOIA).
2. Already in the possession of the receiving party without an obligation of confidentiality.
3. Developed independently by the receiving party, as demonstrated by the receiving party, without violating the disclosing party’s proprietary rights.
4. Obtained from a source other than the disclosing party without an obligation of confidentiality; or,
5. Publicly available when received, or thereafter became publicly available (other than through any unauthorized disclosure by, through, or on behalf of, the receiving party).

Each party must: (a) use the same degree of care it uses to protect its own Confidential Information to protect the disclosing party’s Confidential Information, but in any event not less than reasonable care; (b) use the disclosing party’s Confidential Information only in connection with the purposes of this Grant; and (c) limit access to the disclosing party’s Confidential Information to its employees, contractors, or subcontractors performing work in connection with the Grant. Each party must advise its employees, contractors, and subcontractors who receive or have access to any of the other party’s Confidential Information of its confidential nature.

Upon the termination of this Grant, or at the written request of the disclosing party, the recipient party must return all copies of the disclosing party’s Confidential Information or certify in writing that all copies thereof have been destroyed, except as otherwise provided by law, including a party’s retention and disposal schedule.

2.17 Governing Law

This Grant is governed, construed, and enforced in accordance with Michigan law, excluding choice-of-law principles, and all claims relating to or arising out of this Grant are governed by Michigan law, excluding choice-of-law principles. Any dispute arising

from this Grant must be resolved in Michigan Court of Claims. Grantee consents to venue in Ingham County, and waives any objections, such as lack of personal jurisdiction or *forum non conveniens*.

2.18 Compliance with Laws

The Grantee will comply with all applicable state, federal, and local laws and ordinances in performing this Grant.

2.19 Assignment

The Grantee will not have the right to assign the Grant, or to assign any of its duties or obligations under the Grant, to any other party (whether by operation of law or otherwise), without the prior written consent of the MDOC. Any purported assignment in violation of this section will be null and void.

2.20 Adherence to Terms

The failure of a party to insist upon strict adherence to any term of this Grant will not be considered a waiver or deprive the party of the right thereafter to insist upon strict adherence to that term, or any other term of the Grant.

2.21 Severability

If any part of this Grant is held invalid or unenforceable, by any court of competent jurisdiction, that part will be deemed deleted from this Grant and the severed part will be replaced by agreed upon language that achieves the same or similar objectives. The remaining Grant will continue in full force and effect.

2.22 Survival

The provisions of this Grant that impose continuing obligations will survive the expiration or termination of this Grant.

2.23 Media Releases

Grantee will not make any media releases pertaining to the Grant without prior written authorization from MDOC, and then only in accordance with the explicit written instructions of MDOC.

2.24 Grant Modification

No modification, amendment, or waiver of any provision of the Grant Agreement Terms or Total Authorized Budget of this Grant will be effective unless in writing and signed by authorized representatives of both parties.

2.25 Entire Grant

This Grant, which includes Attachment A, Attachment B, Attachment C, Attachment D, Attachment E, Attachment F, Attachment G and expressly incorporated schedules and exhibits, contains the entire agreement of the parties and supersedes all prior and

contemporaneous agreements, whether written or oral, concerning its subject matter. If there is a conflict between documents, the order of precedence is: (a) first, the Grant, excluding its schedules, exhibits, Attachment A, Attachment B, Attachment C, Attachment D, Attachment E, Attachment F, and Attachment G; (b) second, Attachment A; (c) third, Attachment B; (d) fourth, Attachment C; (e) fifth, Attachment D; (f) sixth, Attachment E; (g) seventh, Attachment F; (h) eighth, Attachment G; and (i) ninth, schedules and exhibits expressly incorporated into this Grant.

2.26 Contract Monitor

The Program Specialist will work with the Grantee if performance concerns are identified. The Contract Monitor will review, document, and assess Grantee compliance to this grant:

State:
Chris Balmes 206 E. Michigan Ave. – 5 th Floor Grandview Plaza Lansing, MI 48933 balmesc@michigan.gov 517-290-2935
Doug Jerzyk 206 E. Michigan Ave. – 5 th Floor Grandview Plaza Lansing, MI 48933 jerzykd@michigan.gov 269-967-9595

Attachment A, Budget Adjustment Request (BAR) Form

See attached Excel spreadsheet.

Attachment B, User Agreement Form

See attached Word document.

Attachment C, Security Agreement Data Processing

See attached Word document.

**Attachment D, State of Michigan Technical Standard 1340.00.130.02 Acceptable
Use of Information Technology**

See attached Adobe PDF document.

Attachment E, Quarterly Report

See attached Excel spreadsheet.

**Attachment F, Grantee Regulations (CONTRACTOR REGULATIONS OF CONDUCT
FOR SERVICES PURSUANT TO A COMPREHENSIVE PLANS AND SERVICES GRANT
ADMINISTERED UNDER 1988 PA 511)**

See attached Word document.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Approve Contract with Cognitive Consultants for Ionia County Community Corrections
FY26
November 25, 2025

CONTACT:

Selina Schmidt, CCAB Manager

DESCRIPTION:

Requesting approval and signature on contract with Cognitive Consultants, the provider for eligible participants to receive group programming, including Men's CBT and Women's Seeking Safety consistent with the County's Community Corrections Plan

OTHER DEPARTMENTS/AGENCIES AFFECTED:

Circuit Court, Circuit Probation

FINANCIAL ANALYSIS:

There will be no additional cost to the county, as the grant is 100% reimbursement

LEGAL REVIEW:

[Click here to enter text.](#)

DEADLINE:

[Click here to enter text.](#)

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Approve the contract with Cognitive Consultants and authorize appropriate signatures.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

Fee for Service Agreement
between
Ionia County

And

Cognitive Consultants, LLC
6639 Centurion Drive
Suite 130
Lansing, MI 48917

A. This Agreement is between Ionia County as the fiduciary for Ionia Community Corrections, and Cognitive Consultants, LLC, 6639 Centurion Drive, Suite 130, Lansing, MI 48917. This Agreement is for the purpose of administration and behavioral health service delivery as Defined in the Community Corrections contract between Ionia County and the State of Michigan included as Attachment A of this Agreement.

I. Terms

This Agreement shall be effective October 1, 2025 through September 30, 2026 and will remain in effect through the term of any contract between Ionia County and the State of Michigan for community correction services in Ionia County. The terms of this Agreement are limited by and may be modified depending on fund availability.

II. Purpose

The purpose of this Agreement is to establish the necessary partnership between Ionia County and the Cognitive Consultants, LLC for the delivery of administration and behavioral health services, including eservices, by Cognitive Consultants, LLC to referred participants and/or probationers under the terms of the contract between Ionia County and the State of Michigan for Community Corrections services.

Ionia County and Cognitive Consultants, LLC recognize that for maximum success in intervening in criminal thinking and behaviors to a crime-free and productive lifestyle, Behavioral Health services may be needed. Participants and/or probationers needs cut across categorical programs, disciplines, and roles. They require the development of new formal partnerships and a commitment to connecting parts of the support system that may not be typically aligned. For the delivery of Health and Behavioral Health services to eligible adults, this Agreement delineates a coordinating referral model and specifies services to be provided by the Cognitive Consultants, LLC. This Agreement is one step to begin to build these linkages by more clearly describing the roles and responsibilities for the participants and/or probationers served by Cognitive Consultants, LLC, Ionia County, and its funding sources.

The Agreement will establish mechanisms:

1. For the Cognitive Consultants, LLC to receive referrals from designated Ionia County employees and/or MDOC Probation Agents or Supervisors;
2. For the MDOC Probation Agents to authorize service at standardized intervals for eligible probationers;
3. For Ionia County to authorize service at standardized intervals for eligible participants;
4. To provide for access to and authorized delivery of services or care;
5. To facilitate ongoing communication and problem-solving;
6. To identify and plan for unmet client needs.

III. Description of Services

A. Both parties agree to:

1. Facilitate coordinated, authorized service delivery based on the Person Centered Planning model in as much as it is consistent with the Community Corrections model.
2. Respond in a timely manner to request for information required in planning, development, and implementation of services and supports.
3. Share information, where not prohibited by law, as needed for the planning and implementation of services and supports.
4. Work with each parolee to best meet the needs of that parolee.
5. Assure that eligibility is not limited on the basis of race, creed, color, national origin, sex, age, mental or physical disability, marital status or political beliefs.
6. Resolve, in a timely manner, problems/issues that might arise during the execution of this Agreement.
7. Participate in the development of systematic data collection regarding the provision of services to eligible persons.
8. Work cooperatively to provide service coordination for each recipient.

B. Ionia County agrees to:

1. Develop and communicate to Cognitive Consultants, LLC an understanding of the Community Corrections objectives and requirements.
2. Provide Cognitive Consultants, LLC the necessary information to process referrals for authorized services from the Administrative Entity with Release of Information materials.
3. Develop appropriate follow-up procedures when required.
4. Make information available regarding changes in rules and regulations that affect mutually served participants/probationers.

5. Monitor compliance with this agreement and authorize payment to Cognitive Consults, LLC for authorized service delivery as outlined in the Community Corrections Contract. See Attachment A.

C. Cognitive Consultants agrees to:

1. Develop and maintain an understanding of the Community Corrections contract between Ionia County and the State of Michigan, including its programs and services.
2. Provide appropriate feedback to Ionia County and the State of Michigan on participant/probationer status, progress, and follow-up arrangements in accordance with standards of confidentiality and when proper Release of Information materials are in place.
3. Develop appropriate follow-up procedures when required.
4. Make information available on services and changes in rules and regulations that affect mutually served clients.
5. Deliver authorized services for eligible participants/probationers referred by the Ionia County and/or the MDOC probation agent and/or supervisor.
6. Provide participant/probationer services at the rates outlined in Attachment A.
7. Obtain a copy of the Referral Form from the MDOC Probation Agent/Ionia County for use as an authorization for the service.
8. To have insurance that includes liability coverage for disallowed costs. Such insurance may not be purchased from funding facilitated by this Agreement.
9. Provide Ionia County with all current certificate of general liability insurance.
10. Will provide Ionia County with all current and relevant professional licensures, certifications, and degreed credentials for all staff administering services under this Agreement.
11. Screen any potential employee of Cognitive Consultants, LLC that may be an ex-offender to ensure that the new employee is appropriate considering the safety of all individuals that the ex-offender may come into contact with and access to other offenders' records served by Cognitive Consultants, LLC.
12. Monthly invoicing process:
 - Provide to the Ionia County, Attention: Selina Schmidt, an itemized statement by the 10th of each month of the services provided during the previous month for each participant/probationer served by Cognitive Consultants, LLC under this Agreement pursuant to the procedures set forth in the Community Corrections Contract with Ionia County.
 - The statement will include:
 - o Participant/Probationer First and Last Name
 - o MDOC and/or Court File number
 - o Service Type provided
 - o Service Utilization (i.e. dates of service)

- o Unit Rate for Services
- o Subtotal for the Services provided for each Probationer
- o Total for the Services billed for the month

IV. Performance Standards and Corrective Action

Cognitive Consultants LLC understands that the above listed Description of Services is the expected standard of performance for this agreement. Should Cognitive Consultants, LLC not meet this standard of performance at any time during the term of this agreement, Cognitive Consultants, LLC understands that payment may be withheld as a corrective action.

V. Inspection and Retention Provision

Cognitive Consultants, LLC shall accept and implement all management, fiscal, and participant reporting as required by Ionia County and the State of Michigan in the Community Corrections contract in Attachment A. Cognitive Consultants shall retain all records pertinent to this agreement for a minimum of seven (7) years.

VI. Indemnification

The work performed by Cognitive Consultants, LLC shall be at the risk of Cognitive Consultants, LLC exclusively. To the fullest extent permitted by law, Cognitive Consultants, LLC shall indemnify, defend (at its sole expense) and hold harmless Ionia County (including its officers, employees and agents) from and against any and all claims for bodily injury, death or damage to property, demands, damages, actions, causes of action, suits, losses, judgments, obligations and any liabilities, costs and expenses (including but not limited to investigative and repair costs, attorneys' fees and costs, and consultants' fees and costs) which arise or are in any way connected with the work performed, materials furnished, or services provided under this Agreement by Cognitive Consultants, LLC or its agents. These indemnity and defense obligations shall apply to any acts or omissions, negligent or willful misconduct of Cognitive Consultants, LLC, its employees or agents, whether active or passive. Said indemnity and defense obligations shall further apply, whether or not said claims arise out of the concurrent act, omission, or negligence of Ionia County (its officers, employees and agents), whether active or passive. Cognitive Consultants, LLC shall not be obligated to indemnify and defend Ionia County for claims found to be due to the sole negligence or willful misconduct of Ionia County (including its officers, employees and agents).

Cognitive Consultants, LLCs' indemnification and defense obligations hereunder shall extend to claims occurring after this agreement is terminated as well as while it is in force, and shall continue until it is finally adjudicated that any and all actions against Ionia County (including its officers, employees and agents) for such matters which are indemnified hereunder are fully and finally barred by applicable laws.

This agreement is between Ionia County and Cognitive Consultants, LLC only and does not create an interest between Cognitive Consultants, LLC and the State of Michigan. Cognitive Consultants, LLC agrees to hold the State of Michigan harmless. This indemnification and hold harmless provision will survive the termination of this agreement.

VII. Confidentiality

Because of the nature of the relationship between the parties, there shall be an ongoing exchange of information regarding mutual consumers on a need to know basis. Both parties agree to maintain the confidentiality of information received from the other as called for in this Agreement.

All records, reports and confidential communication about an offender and his family served under this Agreement shall be subject to the requirements for confidentiality set forth in the Community Corrections contract and in Sections 748 and 750 of the Mental Health Code and any amendments thereto.

Official responses to public information affecting mutually served participants/probationers must be approved by the Ionia County and the State of Michigan Department of Corrections. Usage of the Community Corrections logo is regulated by the State of Michigan Office of Community Corrections and is reviewed and approved on a case-by-case basis.

VIII. Termination

Either party may cancel this Agreement without cause upon 30-day written notification to the other party. The term of this Agreement is subject to fund availability. Cognitive Consultants, LLC may terminate the Agreement at any time without written notice if Cognitive Consultants, LLC does not provide services as agreed to herein, or is found to be violation of this agreement.

IX. Amendments

Modifications, amendments, or waivers of any provision of this Agreement may be made only with the written mutual consent of the parties.

X. Certifications

The persons signing this Agreement on behalf of the parties hereto certify by said signatures that they are duly authorized to sign this Agreement on behalf of said parties and that said parties have authorized this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

ACKNOWLEDGEMENT OF AGREEMENT

FOR **Cognitive Consultants, LLC**

Brooke VanBuren-Hay, PhD, JD
Director

Date

FOR IONIA COUNTY AS THE FIDUCIARY FOR THE IONIA COMMUNITY CORRECTIONS PROGRAM.

Jack Shattuck
Chair, Board of Ionia County
Commissioners

Date

ATTACHMENT A
Community Corrections – Schedule of Fees

Ionia County agrees to pay Cognitive Consultants, LLC as follows for the following services:

Women's Seeking Safety Group: \$200 per session x up to 156 weekly group sessions (jail group, morning community group, evening community group). This includes supplies, group preparation, facilitation, monthly progress reports, and monthly billing which includes date of the session, length of session, list of attendees, and attendance sign in sheet. Cognitive Consultants will charge an individual rate of \$30 per session for Community Corrections clients if a session has less than three Community Corrections clients but three or more total session participants. Cognitive Consultants with prorate billing for a group if any Offender Success clients join that group.

Men's Phase Group/CBT: \$200 per session x up to 156 weekly group sessions (jail group, morning community group, evening community group). This includes supplies, group preparation, facilitation, monthly progress reports, and monthly billing which includes date of the session, length of session, list of attendees, and attendance sign in sheet. Cognitive Consultants will charge an individual rate of \$30 per session for Community Corrections clients if a session has less than three Community Corrections clients but three or more total session participants. Cognitive Consultants with prorate billing for a group if any Offender Success clients join that group.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Approve Contract with TRICAP for Ionia County Community Corrections FY26
November 25, 2025

CONTACT:

Selina Schmidt, CCAB Manager

DESCRIPTION:

Requesting approval and signature on contract with Tricap, the provider for eligible participants to receive inpatient treatment through the Opioid Meth Specific Program

OTHER DEPARTMENTS/AGENCIES AFFECTED:

Circuit Court, Circuit Probation

FINANCIAL ANALYSIS:

There will be no additional cost to the county, as the grant is 100% reimbursement

LEGAL REVIEW:

[Click here to enter text.](#)

DEADLINE:

[Click here to enter text.](#)

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Approve the contract with Tricap and authorize appropriate signatures.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

AGREEMENT FOR SERVICES
BETWEEN IONIA COUNTY AND SMB PROBATION CENTER, TRI-COUNTY
COMMUNITY ADJUDICATION PROGRAM

THIS AGREEMENT, made and entered into as of October 1, 2025 by and between the County of Ionia (hereinafter called “County”), presently of 100 W. Main Street, Ionia, Michigan 48846 and SMB Probation Center, Tri-County Community Adjudication Program, (hereinafter called “Subcontractor”) presently of 2300 Veterans Memorial Parkway, Saginaw, Michigan 48601.

WITNESSETH:

WHEREAS, the County desires the Subcontractor to provide all “Core Services” as described in Rider C of the fiscal year 2026 Agreement between the State of Michigan, Office of Community Corrections and Ionia County Comprehensive Corrections Plan;

WHEREAS, the services contracted for pursuant to this Agreement are a proper concern of the County and are services that the County could otherwise perform pursuant to law.

NOW THEREFORE, for and in consideration of the mutual covenants hereinafter contained, **IT IS HEREBY AGREED** as follows:

I.

PROGRAM TO BE OPERATED BY SUBCONTRACTOR

The Subcontractor shall develop and implement a program to provide the services set forth in the attached Rider C of the fiscal year 2026 Agreement between the State of Michigan, Offices of Community Corrections and Ionia County Comprehensive Correction Plan (Exhibit A), which is incorporated by reference into this Agreement and made a part hereof (hereinafter referred to as the “Program”).

II.

DUTIES OF SUBCONTRACTOR

The Subcontractor, in accordance with the general purposes and objectives of this Agreement as herein specified shall:

- A. Provide the necessary administrative, professional, and technical staff for the operation of the program, and be responsible for such staff members.
- B. Utilize record forms as prescribed by the County.
- C. Submit reports as hereinafter stated.
- D. Keep a separate set of books for the program.
- E. Not comingle funds for the program with any other funds.
- F. Obtain fidelity bonds for persons handling funds of the program.

III. **DURATION AND TERMINATION OF AGREEMENT**

The Subcontractor shall commence performance of the services and obligations required of it hereunder on October 1, 2025 and shall continue said services through the 30th day of September 2026.

If the Subcontractor fails to fulfill in a timely and proper manner its obligations under this Agreement, or shall violate any of the covenants, agreements, and stipulations herein, the County shall give the Subcontractor written notice of such breach, and in the event that the Subcontractor has not remedied such breach within ten days, the County, within its sole discretion, shall have the right to terminate this Agreement. Such termination shall take immediate effect upon receipt of written notice by the Subcontractor. In the event of termination of the Agreement, as provided herein, the Subcontractor shall return to the County all monies paid hereunder, less the funds required to discharge all authorized debts or other obligations or services incurred under this agreement. It is expressly understood and agreed by the Subcontractor that in the event of a breach of this Agreement and its termination by the County, the County, in addition to the recover of funds as provided hereunder, reserves the right to seek any other remedies available at law and/or in equity.

Either party may terminate this Agreement if it is their decision that termination is in its best interests. The terminating party will provide no less than sixty days' written notice to the other party and will provide the reason(s) for its termination at the time notice is given.

Upon giving or receiving of the notice of termination, both parties will make all reasonable efforts to end expenditures under this Agreement during the sixty day notice period. Upon the end of the notice period, the Subcontractor, upon appropriate billing and documentation, will be reimbursed by the County for all expenditures and non-cancelable commitments incurred by the Subcontractor, subject to the available funds. The Subcontractor will return any unexpended or unencumbered funds to the County.

IV. **COMPENSATION**

It is expressly understood and agreed that in no event will the total compensation for the Opioid Meth Specific Program under this agreement exceed the sum of **\$46,584.50**. Subcontractor shall receive said compensation in the form of a monthly reimbursement at the rate of \$125.00 per assessment and \$35.00 per individual counseling session and \$35.00 a person per group counseling session.

In the event that the funds granted in this Agreement or any portion thereof are found to be unauthorized by either the laws of the State of Michigan, or in any future audit of the County, the Subcontractor shall reimburse the County for all such funds found to be unauthorized by either the laws of the State of Michigan or in any future audit of the County, the subcontractor shall reimburse the County for all such funds found to be unauthorized.

V.

ACCOUNTING PROCEDURES

The Subcontractor's accounting procedures and internal financial controls shall conform to generally accepted accounting practices in order that the costs allowed by this Agreement can be readily ascertained and expenditures verified therefrom.

VI.

AUDITS

The Subcontractor agrees to finance and provide an audit of all financial records and books of accounts, which shall be conducted at least annually by a licensed independent accounting firm in accordance with generally accepted governmental auditing standards, State guidelines, and the Audit bulletin issued by the Local Government Audit Division of the Michigan Department of Treasury. The Subcontractor shall ensure timely and appropriate resolution of negative audit findings and recommendations. One copy of the audit shall be furnished to the County and to the State of Michigan, Office of Community Corrections. Copies of the audits will also be available to the public under the Freedom of Information Act.

VII

EXPENDITURES AND RECEIPT REPORTS

The Subcontractor shall prepare and submit expenditure and receipt reports as requested by the County. Time sheets, mileage records, and all other documentation of expenditures pursuant to this Agreement shall be available for inspection by authorized representatives of the County.

VIII

ANNUAL, SEMI-ANNUAL, AND EVALUATION REPORTS

The Subcontractor shall prepare and submit to the County the following reports:

- A. Quarterly and annual reports, including programmatic and financial data, on the activities of the Second Party and the services provided pursuant to this Agreement;
- B. Further evaluation reports when and as requested by the County.

The County shall determine what information shall be contained in each of the aforementioned reports. If any report is not completed to the satisfaction of the County, the County shall return the same to the Subcontractor, setting forth the additional information desired. The Subcontractor shall resubmit the same with the appropriate changes no later than two business days subsequent thereto. The Subcontractor shall submit any other reports to the County when and as requested by the County, provided at least five business days prior written notice is given by the Subcontractor.

IX

RECORD FORMS

In the event the County furnishes forms for any of the reports required under this Agreement, the Subcontractor shall use such forms.

X

ACCESS TO BOOKS, DOCUMENTS, PAPER, AND RECORDS

All books, documents, papers, and records, including but not limited to cancelled checks, invoices, vouchers, purchase orders, and contracts of the Subcontractor shall be open to inspection during regularly working hours by the County through the Ionia County Administrator or his designee. Refusal to allow the County or its representatives access to said records shall constitute a material breach of this Agreement and grounds for termination. In addition, the Ionia County Administrator or his designee shall be entitled to prepare quarterly and/or annual audits of all books and records pertaining to the program.

XI

MAINTENANCE OF RECORDS

The Subcontractor shall keep and maintain records covering persons served, the services rendered, and budget expenditures made pursuant to this Agreement for six years after termination of this Agreement or until a final audit has been performed by the County or its designee, whichever occurs first.

XII

REQUEST FOR REIMBURSEMENT

The Subcontractor shall submit a written request for reimbursement each month in accordance with Article IV including a certification that the Subcontractor has or will spend said amounts to the Ionia County CCAB Manager on or before the 10th day of each month. The County shall promptly process and pay said amounts upon approval by the County Administrator in accordance with adopted Board policies and State law.

XIII

EQUAL EMPLOYMENT OPPORTUNITY

The Subcontractor, as required by law, shall not discriminate against a person to be served or an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, sexual preferences, handicap, height, weight, marital status, political affiliation, or beliefs.

The Subcontractor shall adhere to all applicable Federal, state, and local laws, ordinances, rules, and regulations prohibiting discrimination, including but not limited to the following:

- A. The Elliott Larsen Civil Rights Act, 1976 PA 453
- B. The Michigan Handicappers Civil Rights Act, 1976 PA 220

C. Section 504 of the Federal Rehabilitation Act of 1974, PL 93-112, 87 Stat 394, and regulations promulgated thereunder.

Prior to commencement of services under this Agreement, the Subcontractor shall submit to the County a written evaluation of its compliance with Section 504 of the Federal Rehabilitation Act of 1974 evaluating the Subcontractor's facilities used to fulfill its responsibilities under this Agreement. The Subcontractor will utilize guidelines required by the County. To ensure that Subcontractor has complied with Section 504, the County may conduct reviews of the Subcontractor on a regular basis. Breach of this section shall be regarded as a material breach of this Agreement, and in the event the Subcontractor is found not to be in compliance with this section, the County may terminate his Agreement effective as of the date of delivery of written notification to the Subcontractor.

XIV

COMPLIANCE WITH THE LAW

The Subcontractor shall administer this program and provide all the services to be performed under this Agreement in compliance with all applicable Federal, state, and local laws, ordinances, rules, and regulations.

The Subcontractor agrees to comply with all provisions of the Agreement between the State of Michigan, Office of Community Corrections and Ionia County Comprehensive Corrections Plan.

XV

INDEPENDENT CONTRACTOR

It is expressly understood and agreed that the Subcontractor is an independent contractor. The employees, servants, and agents of the Subcontractor shall in no way be deemed to be and shall not hold themselves out as the employees, servants, or agents of the County. The Subcontractor's employees, servants, and agents shall not be entitled to any fringe benefits of the County, such as but not limited to health and accident insurance, life insurance, paid vacation leave, paid sick leave, or longevity. The Subcontractor shall be responsible for the withholding and payment of all applicable taxes, including but not limited to income and Social Security taxes to the proper Federal, state, and local governments. The Subcontractor shall carry workers' compensation coverage for its employees as required by law and shall provide the County with proof of said coverage if requested.

XVI

INDEMNIFICATION AND HOLD HARMLESS

The Subcontractor shall, at its own expense, protect, defend, indemnify, and save harmless the County, its elected and appointed officers, employees, servants, and agents from any and all liability resulting from any acts, omissions, or negligence of the Subcontractor, its employees, agents, or students that may arise out of this Agreement.

XVII

LIABILITY INSURANCE

Second party shall procure, pay the premium on, keep, and maintain during the term of this Agreement, comprehensive general liability insurance coverage in the amount of not less than \$1,000,000.00 per claim covering all damages, personal and/or property, arising from the program operated pursuant to this Agreement. The Subcontractor shall maintain such other insurances as it deems appropriate for its own protection.

In the even the Subcontractor's insurance coverage required under this Agreement is at any time reduced to an amount of coverage less than that required by this section or terminated during the duration of this Agreement, Subcontractor's insurer shall provide the County with at least 30 days' prior written notification of such reduction or termination.

XVIII

WAIVERS

No failure or delay on the part of the County in exercising any right, power, or privilege hereunder shall operate as a waiver thereof, nor shall a single or partial exercise of any right, power, or privilege preclude any other or further exercise of any other right, power, or privilege.

XIX

MODIFICATIONS, AMENDMENTS, OR WAIVERS OF PROVISIONS OF THE AGREEMENT

All modifications, amendments, or waivers of any provision of this Agreement may be made only by the written mutual consent of the parties hereto.

XX

ASSIGNMENT OR SUBCONTRACTING

The Subcontractor shall not assign, subcontract, or otherwise transfer its duties and/or obligations under this Agreement.

XXI

DISREGARDING TITLES

The titles of the sections set forth in this Agreement are inserted for the convenience of reference only and shall be disregarded when construing or interpreting any of the provisions of this Agreement.

XXII

COMPLETENESS OF THE AGREEMENT

This Agreement and any additional or supplementary documents incorporated herein by specific reference contains all the terms and conditions agreed upon by the parties hereto, and no other

agreements, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.

XXIII

INVALID PROVISION

If any provision of this Agreement is held to be invalid, the remainder of the Agreement shall not be affected thereby, except where the invalidity of the provision would result in the illegality and/or unenforceability of this Agreement.

XXIV

NONBENEFICIARY CONTRACT

This Agreement is not intended to be a third-party beneficiary contract and confers no rights on anyone other than the parties hereto.

XXV

CERTIFICATION

The persons signing on behalf of the Subcontractor certify by said signatures that they are duly authorized to sign this Agreement on behalf of the Subcontractor and that said Subcontractor has authorized this Agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the dates written below.

County of Ionia

Dated:_____

By:_____
Jack Shattuck, Chairman, Ionia County
Board of Commissioners

Subcontractor

Dated:_____

By._____
SMB Probation Center Tri County
Community Adjudication Program

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION
Meeting Date: November 25, 2025

Resolution for Exemption Option for Publicly Funded Health Insurance

CONTACT: Chad Shaw, County Administrator

DESCRIPTION: Public Act 152 of 2011, the Publicly Funded Health Insurance Contribution Act, contains three options for a local government to consider in complying with the requirements of the Act. These three options are as follows:

1. Implement the Hard Cap Option: Limits the local government's total annual health care cost for employees based on coverage levels, as defined in the Act.
2. 80%/20% Cost Share Option: Limits a local government's share of the total annual health care cost to no more than 80%, subject to an annual two-thirds vote of the governing body.
3. Exemption Option: Enables a local government to exempt itself from the requirements of the Act by an annual two-thirds vote of the governing body. The Board has selected this option for the past several years.

The County's total estimated annual health care costs for employees exceed the Hard Caps option. The 80%/20% option would place a significant financial burden on employees.

As referenced in the report regarding the 2026 Priority Health proposal, the total estimated annual health care cost (95% County; 5% employee) is included in the proposed County budget.

OTHER DEPARTMENTS/AGENCIES AFFECTED: All

FINANCIAL ANALYSIS: No financial impact. Rate increases are included in the 2026 budget.

LEGAL REVIEW: Not necessary.

DEADLINE: November 25, 2025

SPECIFIC ACTION REQUESTED: I move to approve the Resolution exempting Ionia County from the requirements of Public Act 152 of 2011, *The Publicly Funded Health Insurance Contribution Act*, for January 1, 2026, through December 31, 2026.

ADMINISTRATOR'S RECOMMENDATION: The County Administrator recommends approval.

**IONIA COUNTY
BOARD OF COMMISSIONERS
RESOLUTION**

A RESOLUTION BY THE BOARD OF COMMISSIONERS OF IONIA COUNTY ADOPTING THE EXEMPTION OPTION AS SET FORTH IN PUBLIC ACT 152 OF 2011, THE PUBLICLY FUNDED HEALTH INSURANCE CONTRIBUTION ACT FOR THE YEAR 2026.

WHEREAS Public Act 152 of 2011 (the "Act") was passed by the State Legislature and signed by the Governor on September 24, 2011; and,

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

WHEREAS the three options are as follows:

1. Implement the Hard Cap Option: Limits the local government's total annual health care cost for employees based on coverage levels, as defined in the Act.
2. 80%/20% Cost Share Option: Limits a local government's share of the total annual health care cost to no more than 80%, subject to an annual two-thirds vote of the governing body.
3. Exemption Option: Enables a local government to exempt itself from the requirements of the Act by an annual two-thirds vote of the governing body. The Board has selected this option for the past several years.

NOW, THEREFORE, BE IT RESOLVED that the Ionia County Board of Commissioners elects to comply with the requirements of Public Act 152 of 2011, the Publicly Funded Health Insurance Contribution Act, by adopting the annual Exemption Option for the health insurance coverage year of January 1, 2026, to December 31, 2026.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Date: _____

Greg Geiger, Ionia County Clerk

IONIA COUNTY BOARD OF COMMISSIONERS REQUEST FOR DISCUSSION/ACTION

MEETING DATE: November 25, 2025

Insurance/Benefit Package Proposals for 2026

CONTACT: Chad Shaw, County Administrator/Priscilla Walden, Human Resources

SUMMARY: The Administration and Finance departments, with the help of OVD Insurance staff, are pleased to make the following recommendations regarding employees' benefit packages for 2026.

1. Employee Health Insurance

Currently, the County's 2025 self-insured health insurance plan for employees, elected officials, and Road Department Retirees under age 65 is provided by Priority Health. Our OVD Insurance agents negotiated proposals with coverage to remain consistent with what the County currently offers.

- The 2026 annual deductible will increase slightly from \$1650/\$3300, to \$1700/\$3400, but remains at the lowest permitted by the IRS.
- The Priority Health Plan includes administration of the HealthEquity Health Savings Plan at no cost.
- The self-insured specific deductible option will remain at \$90,000.

Two Priority Health proposals were considered.

- Option One is a straight renewal of our current plan at a 9.46% increase
- Option Two, is the same plan, the same self-insured specific deductible, but with a "Laser." This option is a 6.12% increase.

How a laser works:

- A. Identified risk:** An insurer identifies an employee (or group of employees) with a serious, expensive, or ongoing medical condition that is likely to result in high claims.
- B. Higher deductible:** A "laser" is a higher specific deductible that is applied only to that individual, and not to the rest of the insured group.
- C. Risk transfer:** This means the employer has to pay more out-of-pocket for that specific person's medical claims before the stop-loss insurance policy starts to reimburse them.
- D. Lower premiums:** By isolating these high-cost claims, the employer can potentially get a lower premium for the stop-loss policy for the rest of the group.
- E. Protection for the group:** By managing the risk of a few individuals, employers can avoid having to raise premiums for everyone in the group.

- It is recommended that the County approve Option 2, the *Priority Health* plan (includes *HealthEquity* HSA administration) with Laser, for 2026, with a self-insured specific deductible of \$90,000
- It is recommended that the County continue to offer *ScriptSourcing for 2026* (potential minimum annual savings of \$75,000), to reduce prescription costs to employees and the County.

2. **Employer Health Savings Contribution for Nonunion, Commissioners, elected officials, Health Department Union and District Court Union employees**

- It is recommended to keep the same annual employer contribution to Health Savings Accounts for all nonunion, Commissioners, elected officials, Health Department Union, and District Court Union employees, at \$600/single coverage and \$1200/2-person or family coverage for 2026.

3. **Health Insurance for Eligible Road Retirees**

Currently, eligible Road Department retirees 65 and older are provided with a Medicare Advantage Plan through Humana Benistar. The monthly co-pay will increase 14.1% (last year's increase was 15.8%).

Priority Health Medicare Advantage plan will be provided to retirees or spouses when one is 65 or older and the other is under age 65. The monthly co-pay will increase 9.3%.

Priority Health PPO/HSA plan will be provided to retirees and family members under 65 years of age, with the same copays as active employees.

- It is recommended that the County renew the following Roads Retirees plans:
 - A. The Humana/Benistar plan for Road Retirees age 65 and older,
 - B. The Priority Health Medicare Advantage for spouses 65 years of age or older with a spouse under age 65, and
 - C. The regular Priority Health plan as offered to active employees, for retirees or spouses under 65 years of age, for 2026.
 - D. Continue a health savings account employer contribution of \$950.00 for single coverage and \$1900.00 for double or family coverage for Retirees on the Priority Health PPO/HSA plan.

4. **Employee Contributions to the Health Insurance Premium**

- It is recommended that all employees, Commissioners, elected officials and Road Department Retirees continue to pay 5% of their health insurance premium for 2026.

5. **Dental Insurance**

The County received proposals from Blue Cross Blue Shield Dental (current provider) and Delta Dental, with no plan changes, for dental insurance.

Road Department Union employees are provided with employer-paid dental insurance with coverage levels per their contract for 2026.

- **It is recommended that the County contract with Delta Dental, at a rate increase of 3.7%.**

6. **Renewal of BCBS VSP Vision Insurance**

The County received proposals from Blue Cross Blue Shield VSP Vision, and Eyemed Vision.

Road Department union employees are provided with employer-paid vision insurance per their contract for 2026.

- **It is recommended that the County renew the current VSP Vision through Blue Cross Blue Shield at a rate increase of 3.2%.**

7. **Mutual of Omaha Employer Provided Group Life, Short-Term Disability and Long-Term Disability and Voluntary Life Insurance, Accident, Critical Illness and Hospital Indemnity plans**

There is no change to the Mutual of Omaha plans or cost for 2026.

- **It is recommended that the County continue employer-provided Group Life, Short-Term and Long-Term Disability Insurance, Voluntary Life Insurance and Voluntary Accident, Critical Illness and Hospital Indemnity Plans through Mutual of Omaha for all fulltime employees, with no increase in rates.**

8. **Opt-out of Employer provided health insurance**

- **It is recommended that the 2026 opt-out stipend for those not on the County plan remain the same at:**
 - **\$125.00 per pay period for all employees excluding Road Department Union.**
 - **\$126.92 per pay period for Road Department union employees.**

Act 381 Brownfield Plan

Building Belding LLC
Crooks Avenue and Brooklyn Street
Belding, Michigan

Ionia County Brownfield
Redevelopment Authority

Project No. 2501658
October 30, 2025

Act 381 Brownfield Plan

Building Belding LLC Crooks Avenue and Brooklyn Street Belding, Michigan

**Prepared For:
Ionia County Brownfield Redevelopment Authority
Ionia, Michigan**

**October 30, 2025
Project No. 2501658**

Recommended for Approval by Brownfield Redevelopment Authority on: October 28, 2025

Supported by City of Belding on: November 4, 2025

Adopted by County Government on: _____

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Appendix 2 Development/Reimbursement Agreement

Appendix 3 Notice to Taxing Jurisdictions

Appendix 4 Notice of Public Hearing

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List of Abbreviations/Acronyms

Act 381	Brownfield Redevelopment Financing Act, 1996 PA 381, as amended
ICBRA	Ionia County Brownfield Redevelopment Authority
LBRF	Local Brownfield Revolving Fund
MSHDA	Michigan State Housing Development Authority
PA	Public Act
TIF	tax increment financing

Project Fast Facts

Building Belding LLC

Property Information	Crooks Avenue between Brooklyn Street and Gooding Street, Belding, MI. Tax ID Nos.: 34-401-050-000-515-00, 34-401-050-000-510-03, and 34-401-050-000-510-04. The property is 3.4 acres.
Development	Seventeen 3-bedroom, 2-bath homes for sale, starting at 1,152 square feet. Homes will be priced at an average of \$275,000, a cost affordable for middle income families in Ionia County.
Taxable Value	Current: \$108,800 Anticipated (first full year after development): \$2,337,500
Anticipated Development Cost	\$817,363
Anticipated Financing Shortfall/ Tax Increment Financing (TIF) Requested	\$411,750 TIF requested is ~50% of eligible activity cost.
Duration of Brownfield Plan	8 years
TIF Reimbursement by Source	• 56% from City of Belding • 15% from Ionia County • 29% from other taxing jurisdictions Non-capturable debt and special assessments total \$92,234 over the life of the plan.

1.0 Introduction

1.1 Proposed Redevelopment and Future Use for Each Eligible Property

Building Belding LLC (Developer) has purchased three vacant parcels in the City of Belding for construction of 17 new single-family homes targeted to middle income residents. The three contiguous parcels are located on a proposed new street, Crooks Avenue, between Brooklyn Street on the west and Gooding Street on the east. Most homes will be three bedrooms and two bathrooms, starting at 1,152 square feet.

The Developer will be able to price homes at about \$275,000 if a portion of the cost for infrastructure (street, water, sewer, electrical, and gas service) can be reimbursed with future homeowners' taxes. The total anticipated infrastructure cost is \$670,694. Building Belding LLC needs to be reimbursed about \$385,000 of this cost to make the project feasible. Without reimbursement for infrastructure costs, that cost will need to be paid by home buyers, adding \$19,411 to the cost of each home.

An existing home and outbuilding between two lots north of the proposed Crooks Avenue are not part of the development project.

1.2 Eligible Property Information

The property includes three parcels totaling 3.4 acres. The three parcels will be divided into 17 home sites. The current tax IDs include the following:

- 34-401-050-000-515-00 (801 Crooks Street)
- 34-401-050-000-510-03 (Merrik Street)
- 34-401-050-000-510-04 (Merrik Street)

The proposed site plan is shown in Figure 3.

Basis of Eligibility

The property qualifies as "eligible property" under the Brownfield Redevelopment Financing Act, 1996 PA 381, as amended ("Act 381"), on the basis of meeting the definition of a "Housing Property" in Section 2(p)(ii). Act 381 defines Housing Property, in part, as property on which one or more units of residential housing are proposed to be constructed. The project will have a total of 17 residential units. Maps depicting the location and layout of the property are attached as Figures 1 and 2.

According to Section 2(o)(ii), the Housing Property must be "located in a community that has identified a specific housing need and has absorption data or job growth data included in the brownfield plan."

Specific Housing Need

The Michigan State Housing Development Authority's (MSHDA's) West Michigan Housing Partnership F Data Document estimates that the for-sale vacancy in Ionia County is less than 1%. It is estimated that 212 owner-occupied units are needed in Ionia County within five years. Relevant sections from MSHDA's West Michigan Housing Partnership F Data Document are included in Appendix 5.

Job Growth Data

According to the Bureau of Labor Statistics, jobs in Ionia County have decreased over 10 years (2015–2025) by about 1,639. Jobs have not fully rebounded to pre-pandemic numbers, exacerbated by Ionia's Michigan Reformatory prison closure in November 2022.

Even with these job losses, MSHDA and local leaders believe new homes are needed. This is reinforced by the extremely low rate of homes for sale in the county.

Jobs and Labor Force Growth 2020–2024
Ionia Couty Employment
U.S. Bureau of Labor Statistics, Annual Reports

Year	Number of Jobs
2025	19,154
2024	19,297
2023	19,547
2022	19,669
2021	19,034
2020	18,898
2019	21,748

2.0 Information Required by Section 13(2) of the Statute

2.1 Description of Costs to be Paid for with Tax Increment Revenues

This plan has been developed to reimburse eligible brownfield costs incurred by the Developer to support the revitalization of underutilized land for new homes priced for middle income residents. New local tax increment revenues will be captured for reimbursement of eligible expenses to the Developer following approval of this Brownfield Plan. Existing local property taxes will continue to be levied and distributed to local taxing jurisdictions. No local debt or special assessment taxes will be captured to reimburse eligible activity costs.

The portion of the total cost for infrastructure anticipated to be paid with TIF is \$411,750, described below in Section 2.2 and the attached Table 1. The capture of tax increment revenue for the Local Brownfield Revolving Fund (LBRF) is estimated to be \$31,394. The City of Belding’s 7 mill debt repayment is not eligible to be captured. The debt payment will increase from about \$5,013 in 2027 to \$15,601 per year in 2029, after all 17 homes are constructed.

2.1.1 Infrastructure and Safety Improvements Necessary to Support Housing

Tax revenues will reimburse a portion of the cost to construct infrastructure improvements necessary to support new housing. The total cost of these eligible activities is anticipated to be \$385,000.

2.1.2 Brownfield Plan Preparation

The cost for preparation of the Brownfield Plan is anticipated to total \$7,500.

2.1.3 Authority Administration Cost

Eligible costs incurred by the Ionia County Brownfield Redevelopment Authority (ICBRA) are included in this Brownfield Plan as an eligible expense at 5% of annual local tax increment revenue capture. These costs are anticipated to be \$23,401.

2.2 Summary of Eligible Activities

2.2.1 Local Only Eligible Activities

Housing Development Activities

Housing development activities consist of infrastructure improvements to support the development of housing. The property will be developed with 17 single family homes for sale.

2.3 Estimate of Captured Taxable Value and Tax Increment Revenues

The initial taxable value is the 2025 taxable value of \$108,800. An estimate of the captured taxable value for this redevelopment by year is depicted in Table 2. This plan captures real property tax increment revenues and assumes a 1% annual increase in the taxable value of the eligible property.

Project activities will commence in 2026. Building Belding LLC will construct six homes in 2026, six homes in 2027, and five homes in 2028. The first year that all homes will be taxed is 2029. Tax increment revenue collection will start in 2027 with two years of capture for the ICBRA's LBRF while the new homes are under construction. Full tax increment capture for Building Belding LLC reimbursement of eligible activities begins in 2029, when about two-thirds of the homes will be constructed and sold, and continues for four years.

After construction of all 17 homes, the projected taxable value is estimated at \$2,337,500. Taxable values are based on a similar home constructed by Building Belding LLC in Belding with a taxable value of \$133,100. Reimbursement will be made based on actual tax increment revenues. The estimated captured taxable value for this redevelopment by year and in aggregate for each taxing jurisdiction is depicted in tabular form (Table 2). A summary of the estimated reimbursement schedule and the amount of capture into the LBRF by year and in aggregate is presented in Table 3.

2.4 Method of Financing and Description of Advances Made by the Municipality

The eligible activities contemplated under this plan will be financed by the Developer, as outlined in this plan and the accompanying development and reimbursement agreement (Appendix 2). No advances from the city or county are anticipated at this time.

2.5 Maximum Amount of Note or Bonded Indebtedness

At this time, there are no plans by the ICBRA to incur indebtedness to support the development of this site, but such plans could be made in the future to assist in the development if the ICBRA so chooses.

2.6 Duration of Brownfield Plan

The ICBRA intends to begin the capture of tax increment in 2027. This plan will then remain in place for eight years, or until the eligible activities have been fully reimbursed, including two years of capture into the LBRF (not to exceed the cost of eligible activities), whichever occurs sooner. An analysis showing the reimbursement schedule is attached in Table 3.

2.7 Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions

An estimate of the impact of tax increment financing on the revenues of all taxing jurisdictions is illustrated in detail in Table 2.

2.8 Legal Description, Property Map, Statement of Qualifying Characteristics, and Personal Property

The property is qualified as a "Housing Property." A map showing eligible property dimensions is attached in Figure 2.

The legal descriptions for the parcels are as follows:

Parcel ID No.: 34-401-050-000-515-00

CITY OF BELDING BELDING 2ND ADDN LOTS 1 TO 8 INCL BLK 13

Parcel ID No.: 34-401-050-000-510-03

CITY OF BELDING 2ND ADDITION LOTS 6 THRU 10 & LOT 11 EXCEPT THE W 15 FT OF THE N 62 FT BLOCK 12

Parcel ID No.: 34-401-050-000-510-04

CITY OF BELDING 2ND ADDITION LOTS 14 THRU 16 BLOCK 12

2.9 Estimates of Residents and Displacement of Individuals/Families

There are no residents or families residing at this property, and thus no residents, families, or individuals will be displaced by the project.

2.10 Plan for Relocation of Displaced Persons

No persons reside on the eligible property. Therefore, this section is not applicable.

2.11 Provisions for Relocation Costs

No persons reside on the eligible property. Therefore, this section is not applicable.

2.12 Strategy for Compliance with Michigan's Relocation Assistance Law

No persons reside on the eligible property. Therefore, this section is not applicable.

2.13 Other Material that the Authority or Governing Body Considers Pertinent

No other information required.

Figures



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

Building Belding LLC

Crooks Avenue & Brooklyn Street, Belding, Michigan

Brownfield Plan

PROJECT NO.
2501658

FIGURE NO.
1

DATA SOURCES: ESRI STREET MAP.

PLOT INFO: Z:\2025\2501658\CAD\GIS\ProProj\Brownfield Plan.aprx Layout: FIG02_Site Map Date: 10/21/2025 3:20 PM User: ahavens



LEGEND



Approximate Property Boundary



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

Building Belding LLC
Crooks Avenue & Brooklyn Street, Belding, Michigan

Brownfield Plan

PROJECT NO.
2501658

FIGURE NO.
2



NORTH

SITE MAP

0 75 150 FEET

Morton Ave

DATA SOURCES: ESRI HYBRID REFERENCE LAYER & MISAIL IMAGERY.

CROOKS AVENUE AND BROOKLYN STREET

City of Belding, Ionia County

LAND DEVELOPMENT PLANS

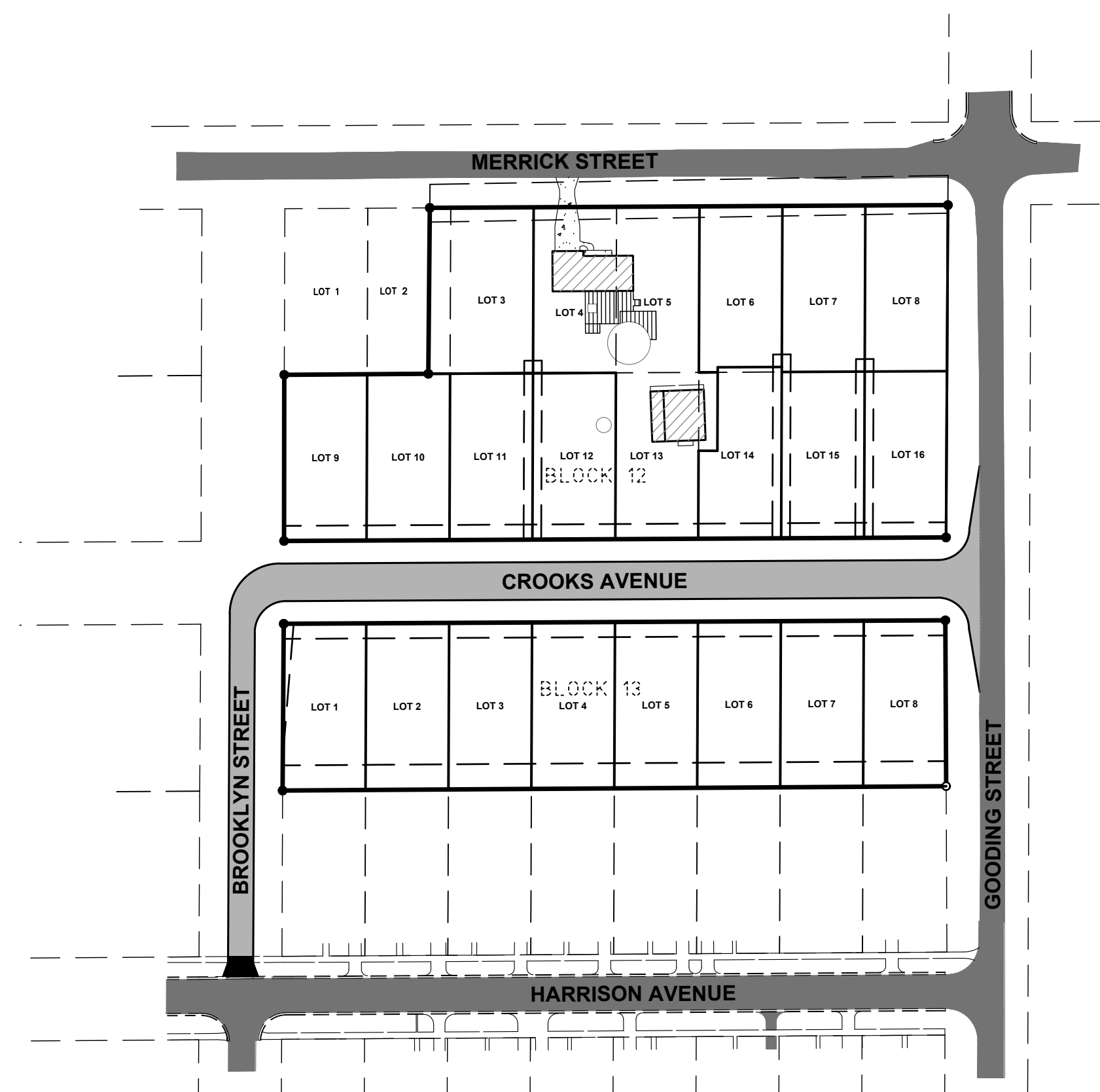
UTILITIES CONTACTS

GAS	DTE ENERGY 444 WEATHERLY STREET SW GRAND RAPIDS, MI 49503 ATTN: RYAN PEDENELI P 616.632.2631	ELECTRIC	CONSUMERS ENERGY 4000 CLAY AVENUE GRAND RAPIDS, MI 49548 ATTN: JON MINICK P 616.754.2026
CABLE	CHARTER COMMUNICATIONS 1202 W. BENTON STREET GREENVILLE MI 48938 ATTN: JUSTIN CHAMBERS P 616.414.7488	WATER/SEWER	CITY OF BELDING 120 S. PLEASANT STREET BELDING MI 48809 ATTN: JOHN LOVELL P 616.794.1340

CONTACTS

**OWNER: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341**

CIVIL ENGINEER: DAVE HANKO
FEENSTRA & ASSOCIATES
3145 PRAIRIE STREET SW, SUITE 103
GRANDVILLE, MI 49418
616-457-7050



LOCATION MAP

$$1'' = 100'$$


SHEET INDEX

01	COVER SHEET
02	SANITARY IN CROOKS AVENUE
03	WATER MAIN IN CROOKS AVENUE
04	IMPROVEMENTS IN CROOKS AVENUE AND BROOKLYN STREET
05	GRADING AND SESC PLAN
06	DETAILS

[illegible]

CROOKS AVENUE AND BROOKLYN STREET

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341

PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN



C1

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ABANDON EX SAN LATERAL FROM PLUG TO PROPOSED CLEANOUT

CUT & PLUG EX SAN LATERAL

CONNECT TO EX SAN MH A

CORE AND BOOT EX. SANITARY MANHOLE. RECONSTRUCT CHANNEL. ADJUST RIM TO FINISH GRADE. MAXIMUM 15" ADJUSTING RINGS

CONTRACTOR SHALL VERIFY LOCATION AND ELEVATION PRIOR TO CONSTRUCTION OF SANITARY LATERAL

PLACE END CLEANOUT ON 6" LATERAL (TYP., 5 LOCATIONS) (SEE DETAIL)

PLACE IN-LINE CLEANOUT ON 6" LATERAL (TYP., 5 LOCATIONS) (SEE DETAIL)

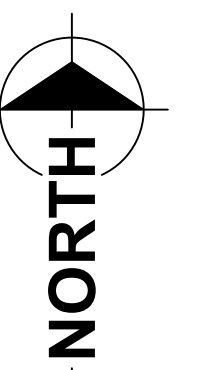
CAUTION: APPROXIMATE LOCATION OF EX GAS MAIN

PLACE 6" SANITARY SEWER LATERAL INCLD 6" WYE ON 8" SANITARY SEWER (TYP., 17 LOCATIONS)

PLACE STD. 4" DIA. SANITARY MH B ON C/L AT STA 7+27

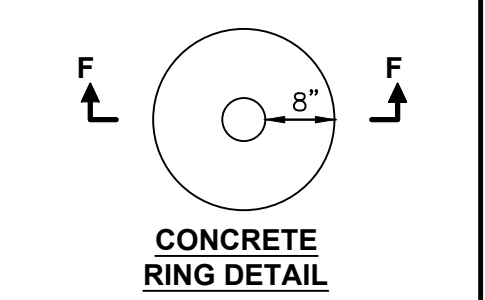
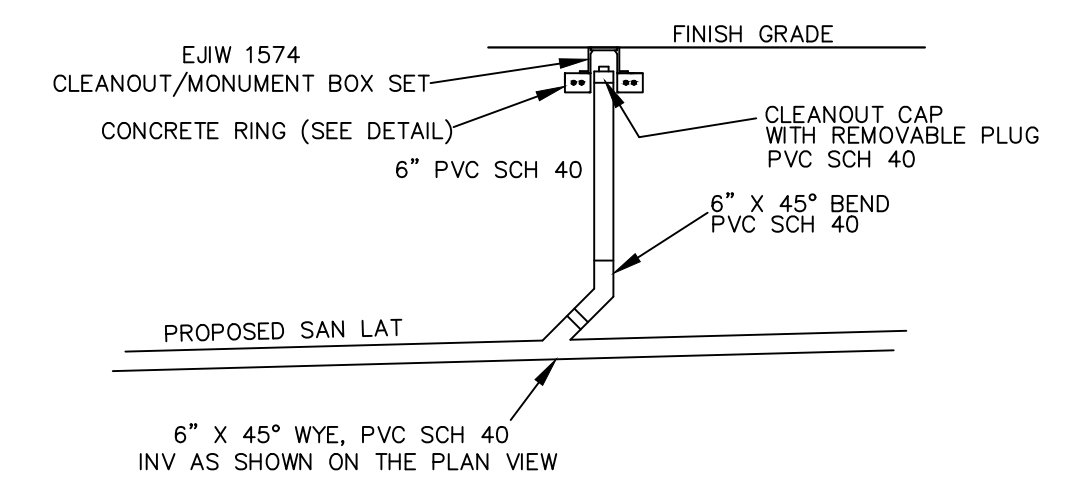
PLACE STD. 4" DIA. SANITARY MH C ON C/L AT STA 8+79

BENCHMARK:
ELEVATION 800.76
TOP FLANGE BOLT OF HYDRANT AT SW COR MERRICK ST AND GOODING ST

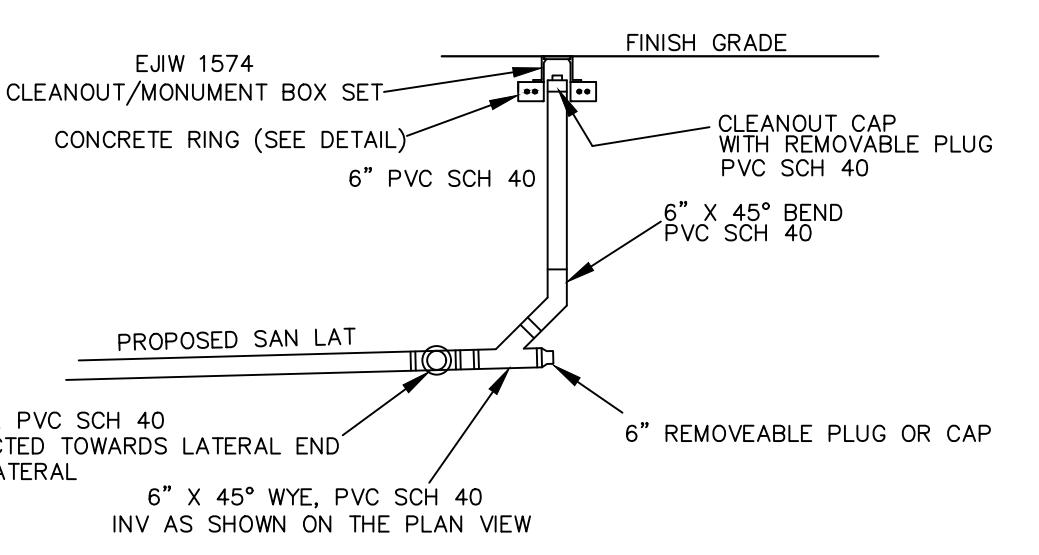


SCALE: 1" = 40'

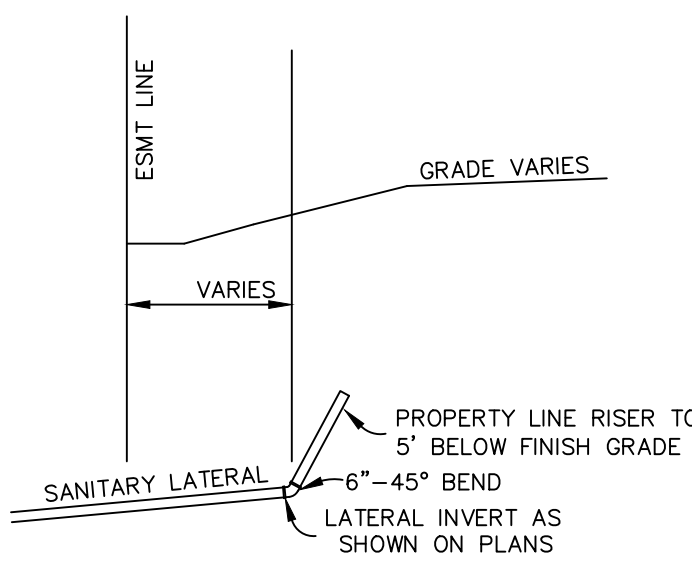
CLEANOUT MARKER STAKES
THE CLEANOUT SHALL BE MARKED WITH A 4" X 4" WOOD STAKE, WHICH SHALL EXTEND FROM THE BOTTOM OF THE LATERAL END (CLEANOUT WYE) TO A MINIMUM OF 3 FT ABOVE THE GROUND WITH THE END PAINTED ORANGE. ALSO A 1/2" DIAMETER BY 3' LONG METAL STAKE (RE-ROD) SHALL BE PLACED VERTICALLY AND ADJACENT TO THE WOOD MARKER STAKE WITH SIX (6) INCHES OF COVER. (STAKE AND RE-ROD ARE NOT SHOWN IN THESE DETAILS)



SECTION F-F
CONCRETE RING DETAIL
NO SCALE



END CLEANOUT AT 45° BEND ON 6" LATERAL DETAIL
NO SCALE



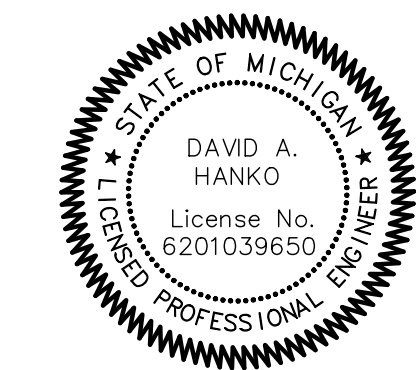
PROPERTY LINE RISER DETAIL
NO SCALE

GENERAL NOTES:

- All utilities shown are approximate locations derived from actual measurements and available records. They should not be interpreted to be the exact locations nor should it be assumed that they are the only utilities in the area.
- All work shall comply with applicable requirements or the local code, ordinances and accident/fire prevention regulations.
- Remove all demolition materials and debris from the site and dispose of properly offsite.
- Do not bury any debris, roots, topsoil or other materials.
- Adequately protect the site, adjoining property, and utility services.
- Contractor shall field verify all utilities prior to commencing work on new utility connections.
- Install all utilities in accordance with local specifications and requirements.
- Contractor shall be responsible for obtaining necessary permits for work in right-of-way and on any utility connections or abandonments.
- Damage to existing utilities by the contractor shall be repaired at the contractor's expense.

SANITARY SEWER NOTES:

- All sanitary sewer materials and workmanship shall conform to the City of Belding Standard Construction Requirements.



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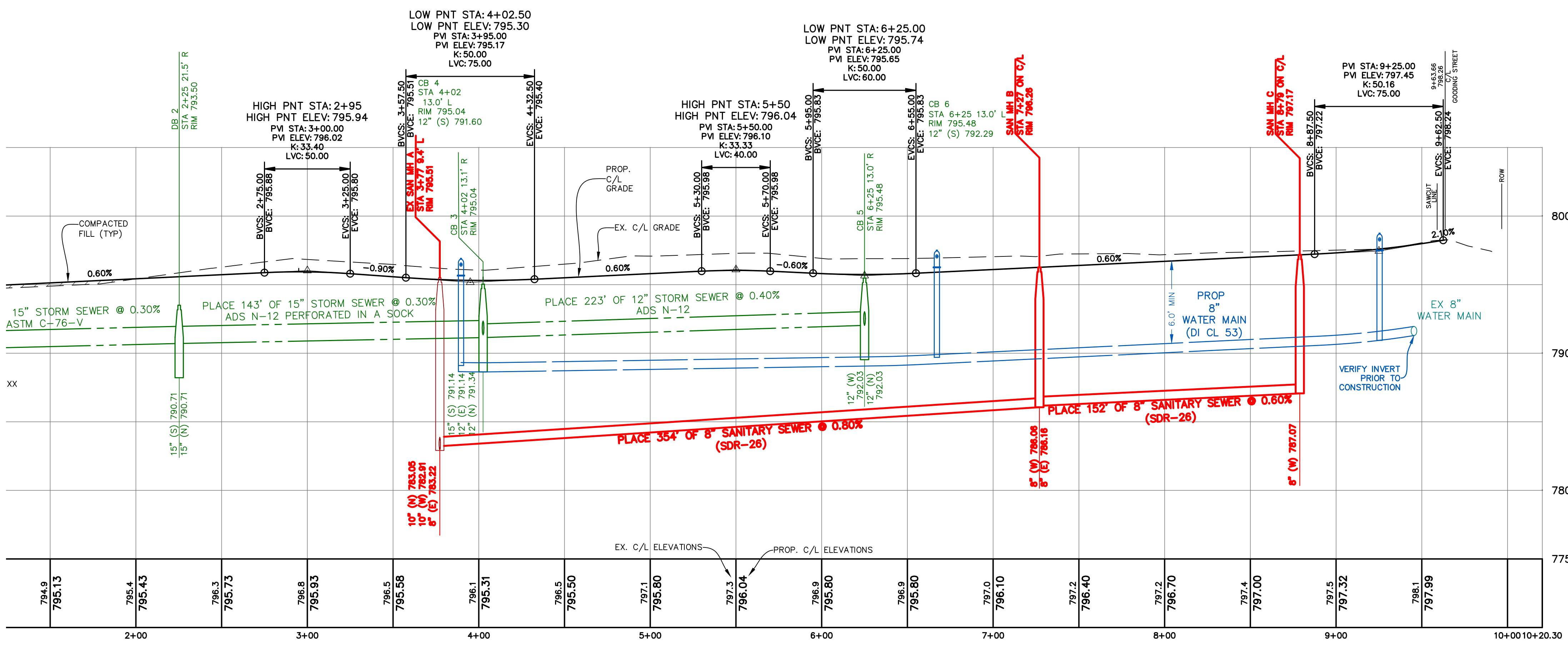
SANITARY SEWER IN CROOKS AVENUE

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341

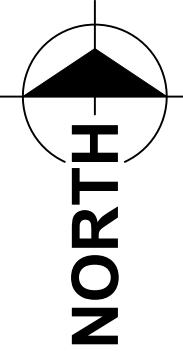
PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN

Teestra & Associates, Inc.
CIVIL ENGINEERS & SURVEYORS
3145 Prairie St SW, Suite 103 Phone: 616.457.7050
Grandville, MI 49418 www.teestrainc.com

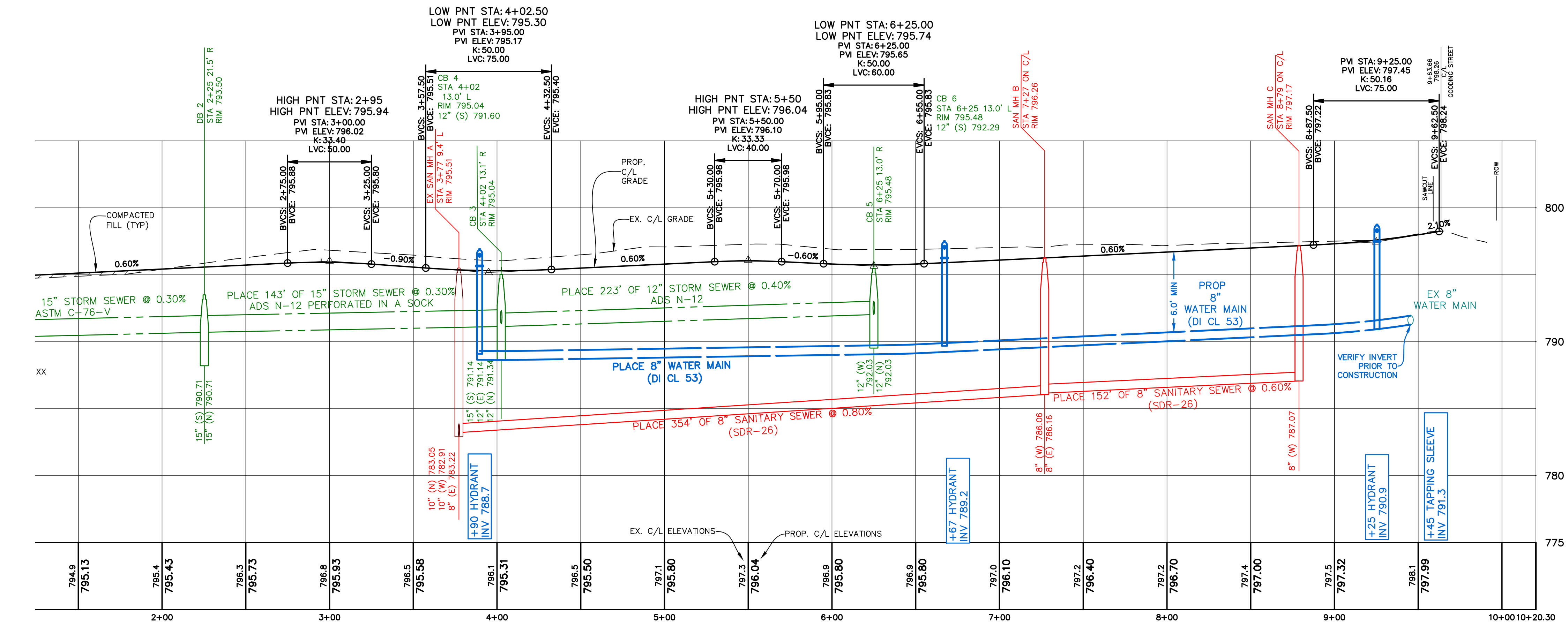
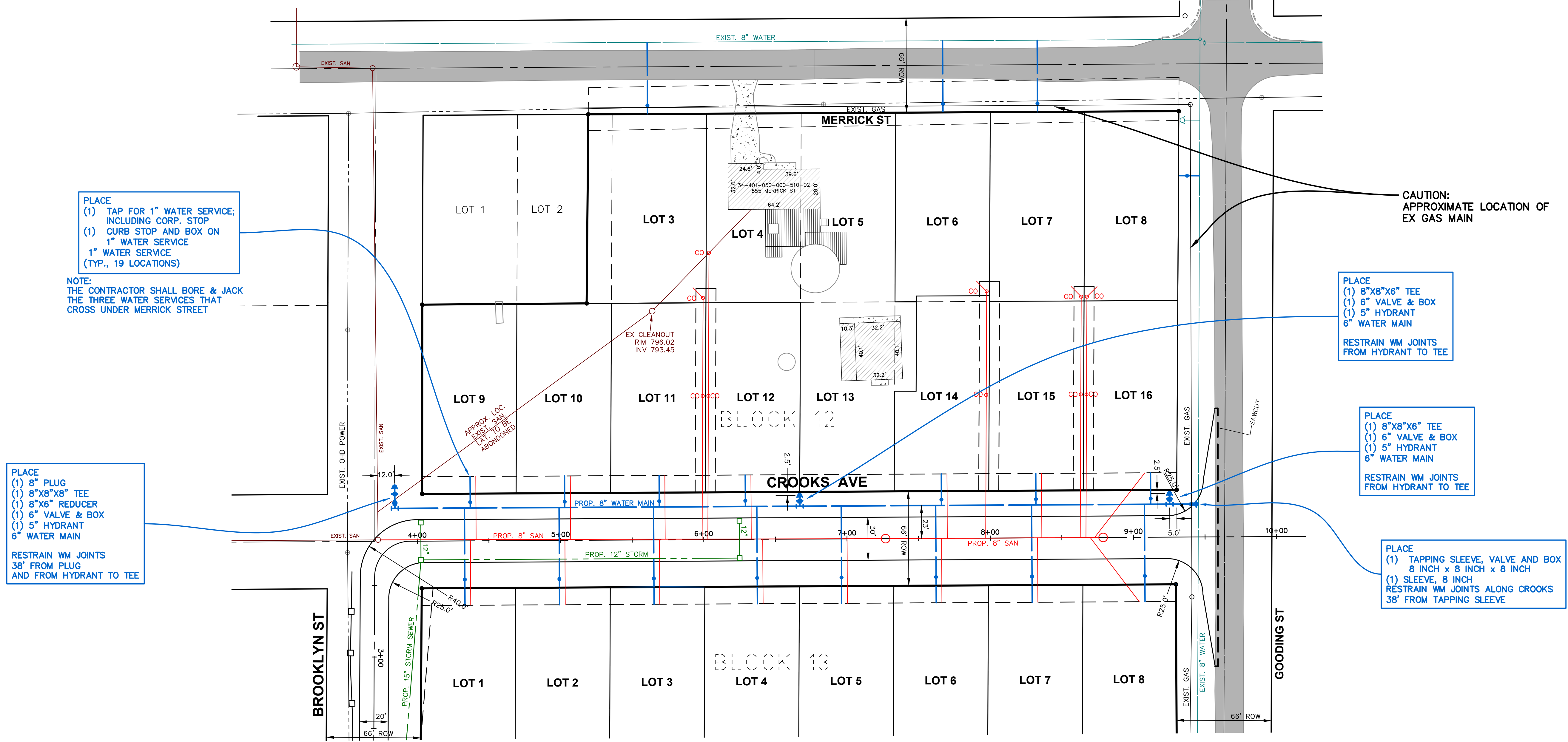
SHEET
2 OF 6
REVISION DATE
7/16/2025



BENCHMARK:
ELEVATION 800.76
TOP FLANGE BOLT OF HYDRANT
AT SW COR MERRICK ST AND GOODING ST



SCALE: 1" = 40'



GENERAL NOTES:

1. All utilities shown are approximate locations derived from actual measurements and available records. They should not be interpreted to be the exact locations nor should it be assumed that they are the only utilities in the area.
2. All work shall comply with applicable requirements or the local code, ordinances and accident/fire preventions regulations.
3. Remove all demolition materials and debris from the site and dispose of properly offsite.
4. Do not bury any debris, roots, topsoil or other materials.
5. Adequately protect the site, adjoining property, and utility services.
6. Contractor shall field verify all utilities prior to commencing work on new utility connections.
7. Install all utilities in accordance with local specifications and requirements.
8. Contractor shall be responsible for obtaining necessary permits for work in right-of-way and on any utility connections or abandonments.
9. Damage to existing utilities by the contractor shall be repaired at the contractor's expense.

WATER MAIN NOTES:

1. All water main materials and workmanship shall conform to the City of Belding Standard Construction Requirements.
2. Fire hydrants shall be a EJ 5.25" WaterMaster 5CD250 three way fire hydrant with a 4" pumper nozzle and two 3" hose nozzles.
3. Water services under Merrick Street shall be bored and jacked.



811
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WATER MAIN IN CROOKS AVENUE

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341

PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN

Feenstra & Associates, Inc.
CIVIL ENGINEERS & SURVEYORS
3145 Prairie St SW, Suite 103 Phone: 616.457.7050
Grandville, MI 49418 www.feenstrainsc.com

SHEET
3 OF 6
REVISION DATE
7/16/2025

PLACE 4' DIA CATCH BASIN 3
13.1' RT OF STA. 4+02
EJW GRATE #7030
PLACE 4' DIA CATCH BASIN 4
13' LT OF STA. 4+02
EJW GRATE #7030
CONNECT WITH 26 LF OF 12" CB LEAD
(N-12) @ 1.0%

NOTE:
PAVEMENT CROSS SECTION TRANSITION
BEGINS AT STA 3+40 AND ENDS AT THE CATCH BASINS

NOTE:
PAVEMENT CROSS SECTION TRANSITION
BEGINS AT THE BACK OF WALK
AND ENDS AT STA 1+00

PLACE STANDARD DRIVE APPROACH
INCLD SAWCUTTING ALONG GUTTER,
REMOVAL OF EX 4" WALK TO THE NEAREST
CONSTRUCTION JOINT PAST THE PROPOSED DRIVE EDGES
AND REPLACING WITH 6" WALK.

LOT 9 LOT 10 LOT 11 LOT 12 LOT 13 LOT 14 LOT 15 LOT 16

BLOCK 12

CROOKS AVE

SAWCUT AND REMOVE EX PAVEMENT

CAUTION:
APPROXIMATE LOCATION OF
EX GAS MAIN

BLOCK 13

LOT 1

LOT 2

LOT 3

LOT 4

LOT 5

LOT 6

LOT 7

LOT 8

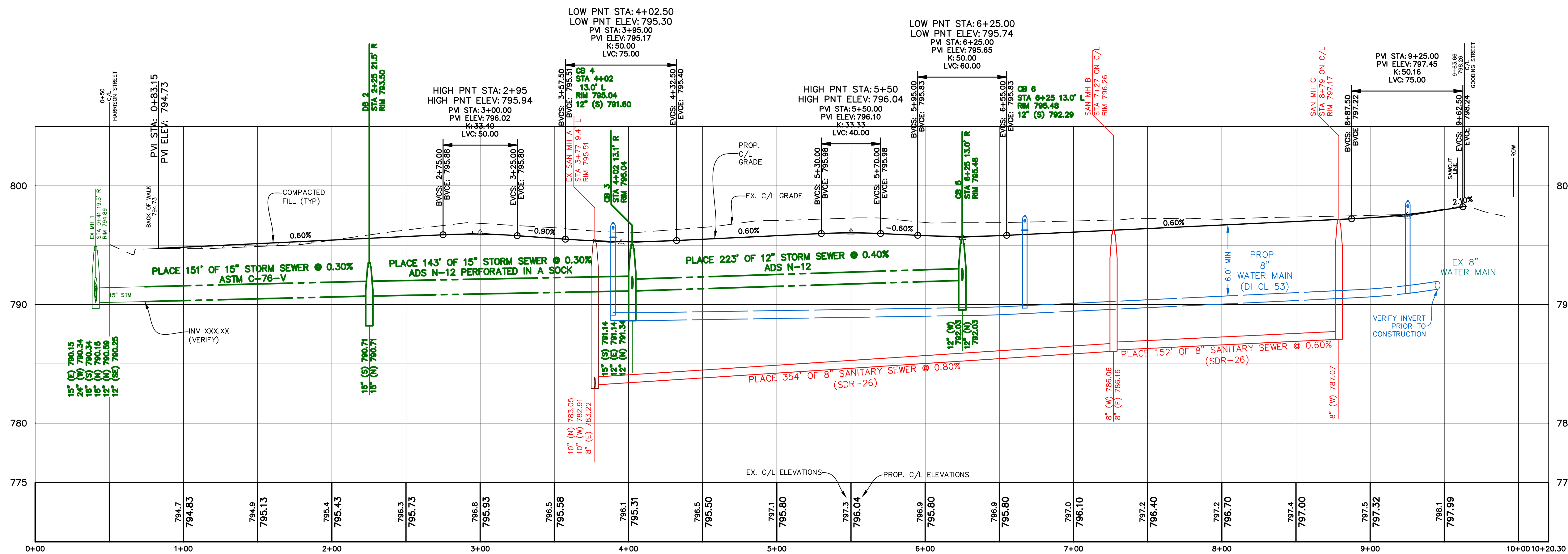
PLACE 4' DIA CATCH BASIN 5
13' RT OF STA. 6+25
EJW GRATE #7030
PLACE 4' DIA CATCH BASIN 4
13' LT OF STA. 6+25
EJW GRATE #7030
CONNECT WITH 26 LF OF 12" CB LEAD
(N-12) @ 1.0%

PLACE 4' DIA DITCH BASIN 2
21.5' RT OF STA. 2+25
EJW GRATE #6508

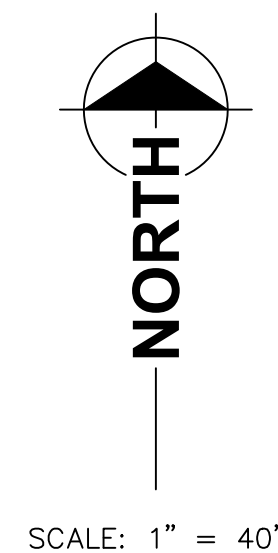
REMOVE PLUG AND CONNECT TO EX 15" STORM SEWER STUB

CAUTION:
APPROXIMATE LOCATION OF
EX GAS MAIN

HARRISON AVE



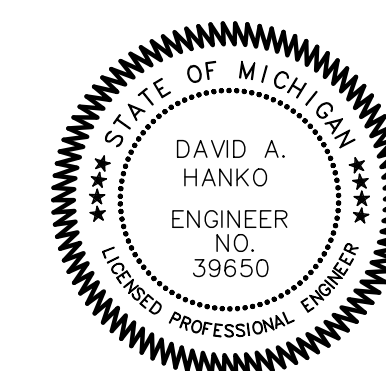
BENCHMARK:
ELEVATION 800.76
TOP FLANGE BOLT OF HYDRANT
AT SW COR MERRICK ST AND GOODING ST



NOTE:
PROPOSED STORM CATCHBASINS AND DITCH BASIN WILL BE
OPEN BOTTOM TO ALLOW FOR INFILTRATION OF STORM WATER.

- GENERAL NOTES:**
- All utilities shown are approximate locations derived from actual measurements and available records. They should not be interpreted to be the exact locations nor should it be assumed that they are the only utilities in the area.
 - All work shall comply with applicable requirements or the local code, ordinances and accident/fire prevention regulations.
 - Remove all demolition materials and debris from the site and dispose of properly offsite.
 - Do not bury any debris, roots, topsoil or other materials.
 - Adequately protect the site, adjoining property, and utility services.
 - Contractor shall field verify all utilities prior to commencing work on new utility connections.
 - Install all utilities in accordance with local specifications and requirements.
 - Contractor shall be responsible for obtaining necessary permits for work in right-of-way and on any utility connections or abandonments.
 - Damage to existing utilities by the contractor shall be repaired at the contractor's expense.

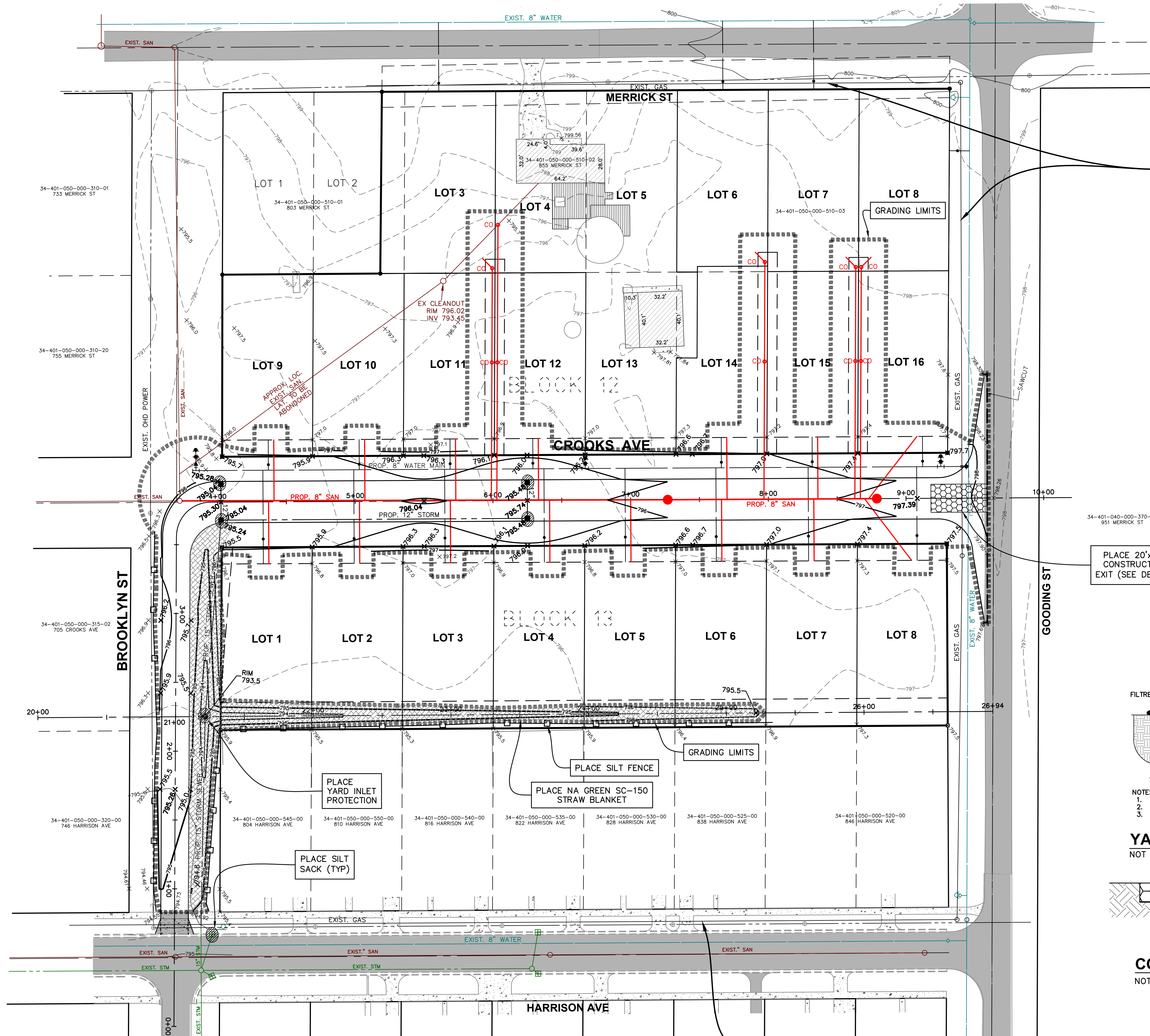
- IMPROVEMENT NOTES:**
- All materials and workmanship shall conform to the City of Belding Standard Construction Requirements.
 - All proposed catch basins and ditch basins are open bottom



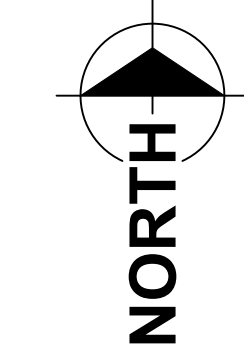
**IMPROVEMENTS IN
CROOKS AVENUE AND BROOKLYN STREET**

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341
PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN





BENCHMARK:
ELEVATION 800.76
TOP FLANGE BOLT OF HYDRANT
AT SW COR MERRICK ST AND GOODING ST



SCALE: 1" = 40'

SOIL EROSION KEY NOTES:

- 1 GRADING LIMITS
- 2 SILT FENCE
- 3 PLACE SILT SACKS IN CATCH BASIN (STREET)
PLACE YARD INLET PROTECTION (BACKYARDS)
- 4 PLACE NA GREEN SC-150 STRAW BLANKET
- 5 CONSTRUCTION ENTRANCE AND EXIT FOR SITE
- 6 CONSTRUCTION STAGING AREA
- 7 SOIL TYPE 81B - URBAN LAND, SPINKS COMPLEX

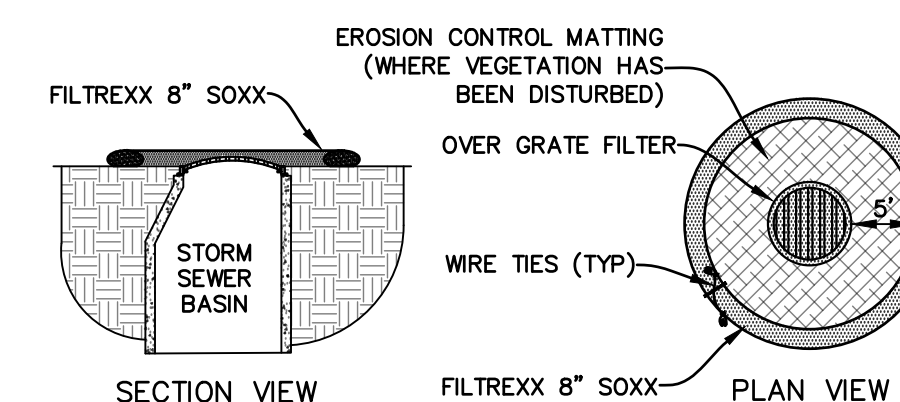
SOIL EROSION CONTROL GENERAL NOTES

1. ALL SOIL EROSION CONTROL MEASURES SHALL BE INSTALLED PRIOR TO ANY OTHER CONSTRUCTION AND MAINTAINED, AS NECESSARY, UNTIL THE SITE HAS BEEN PERMANENTLY STABILIZED.
3. RE-SPREAD 9" OF TOPSOIL OVER ALL GRADED AREAS. SEED AND FERTILIZE USING DRILL (MDOT ROADSIDE MIX).
4. ALL DRAINAGE SWALES SHALL BE STABILIZED WITH A MINIMUM OF 4" TOPSOIL, SEEDING, AND SC-150 EROSION CONTROL MATTING.
5. STONE RIP-RAP SHALL BE 8" MIN. DIAMETER.
6. SILT FENCE SHALL BE TOED IN 6" AND STAKED EVERY 6' O/C.
7. PROTECT NEW & EXISTING STORM INLETS BY EXCAVATING A SUMP AROUND THEM & PLACING A SILT SACK INSIDE THE CATCHBASIN.
8. INSPECT AND MAINTAIN ALL TEMPORARY SOIL EROSION CONTROLS AFTER EACH SIGNIFICANT RAINFALL.

Street sweeping shall be performed each day (or more often as needed) by mechanical means on paved streets in and around the perimeter of the project. This includes sweeping paved surfaces outside the limits of the project, as affected by any trucking operations.

Dust control shall be provided by means of water distribution on a regular basis over areas that could potentially produce dust conditions.

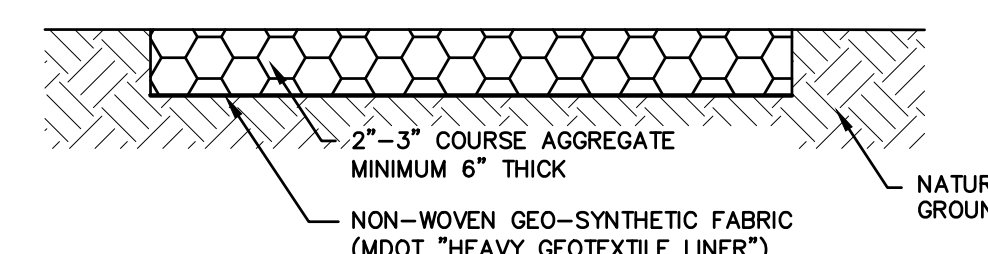
It shall be the responsibility of the property owner and all other persons participating in, causing or being factually or legally responsible for any earth change to provide soil erosion and sedimentation control to adequately prevent soil from being eroded and discharged onto adjacent properties, or into a City Stormwater Drainage System, a public street or right-of-way, wetland, creek, stream, water body, or floodplain. Non-compliance with this will result in violation notices with re-inspection fees.



- NOTES:
1. ALL MATERIAL TO MEET FILTREXX SPECIFICATIONS.
 2. FILTER MEDIA FILL TO MEET APPLICATION REQUIREMENTS.
 3. COMPOST MATERIAL TO BE DISPERSED ON SITE, AS DETERMINED BY ENGINEER.

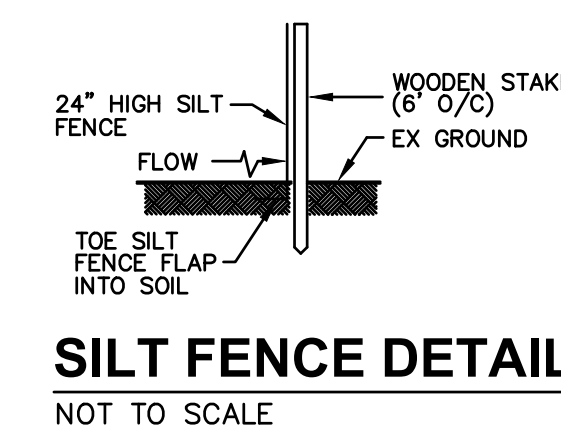
YARD INLET PROTECTION DETAIL

NOT TO SCALE



CONSTRUCTION EXIT DETAIL

NOT TO SCALE



SILT FENCE DETAIL

NOT TO SCALE

GENERAL NOTES:

1. All utilities shown are approximate locations derived from actual measurements and available records. They should not be interpreted to be the exact locations nor should it be assumed that they are the only utilities in the area.
2. All work shall comply with applicable requirements or the local code, ordinances and accident/fire prevention regulations.
3. Remove all demolition materials and debris from the site and dispose of properly offsite.
4. Do not bury any debris, roots, topsoil or other materials.
5. Adequately protect the site, adjoining property, and utility services.
6. Contractor shall field verify all utilities prior to commencing work on new utility connections.
7. Install all utilities in accordance with local specifications and requirements.
8. Contractor shall be responsible for obtaining necessary permits for work in right-of-way and on any utility connections or abandonments.
9. Damage to existing utilities by the contractor shall be repaired at the contractor's expense.

GRADING AND SESC NOTES:

1. All materials and workmanship shall conform to the City of Belding Standard Construction Requirements.

**CROOKS AVENUE AND BROOKLYN STREET
GRADING AND SESC PLAN**

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341

PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN



SHEET
5 OF 6
REVISION DATE
7/16/2025

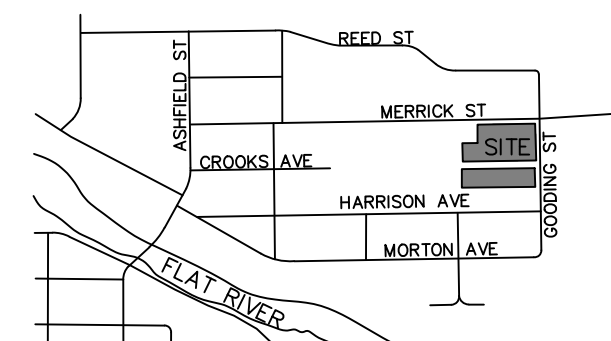
SCHEDULED ACTIVITY

	2025	2026
CLEAR TREES AND BRUSH		
INSTALL TEMP. EROSION CONTROLS		
STRIP TOPSOIL		
ROUGH GRADE SITE		
UTILITIES		
PAVE ROAD		
TOPSOIL, SEED, & LANDSCAPE		
FINAL RESTORATION & CLEANUP		
REMOVE TEMP. EROSION CONTROLS		

PROPERTY DESCRIPTION:

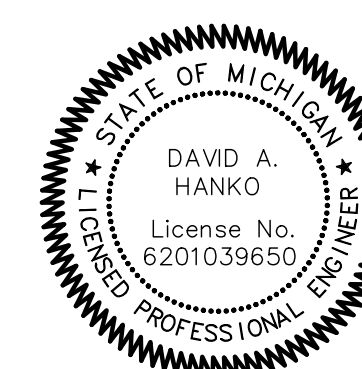
PPN#34-401-050-000-510-00, -515-00
855 Merrick St, Belding, MI 48809

Situated in the City of Belding, County of Ionia, State of Michigan:
The East 16.5 feet of Lot 2, and Entire Lots 3 through 16, inclusive, Block 12; AND
Lots 1 through 8 inclusive, Block 13, all in Belding's Second Addition to Belding,
according to the recorded Plat thereof as recorded in Liber 1 of Plats, Page 40, Ionia
County Records.



LOCATION MAP

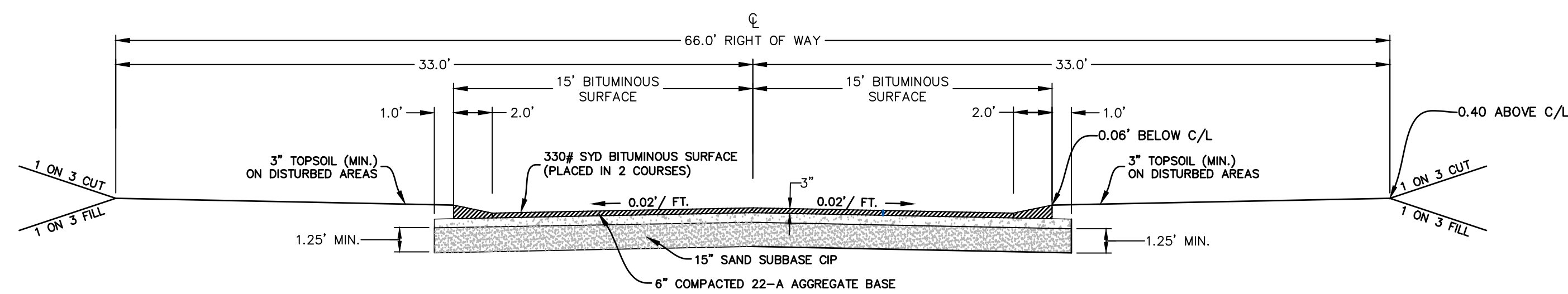
NOT TO SCALE



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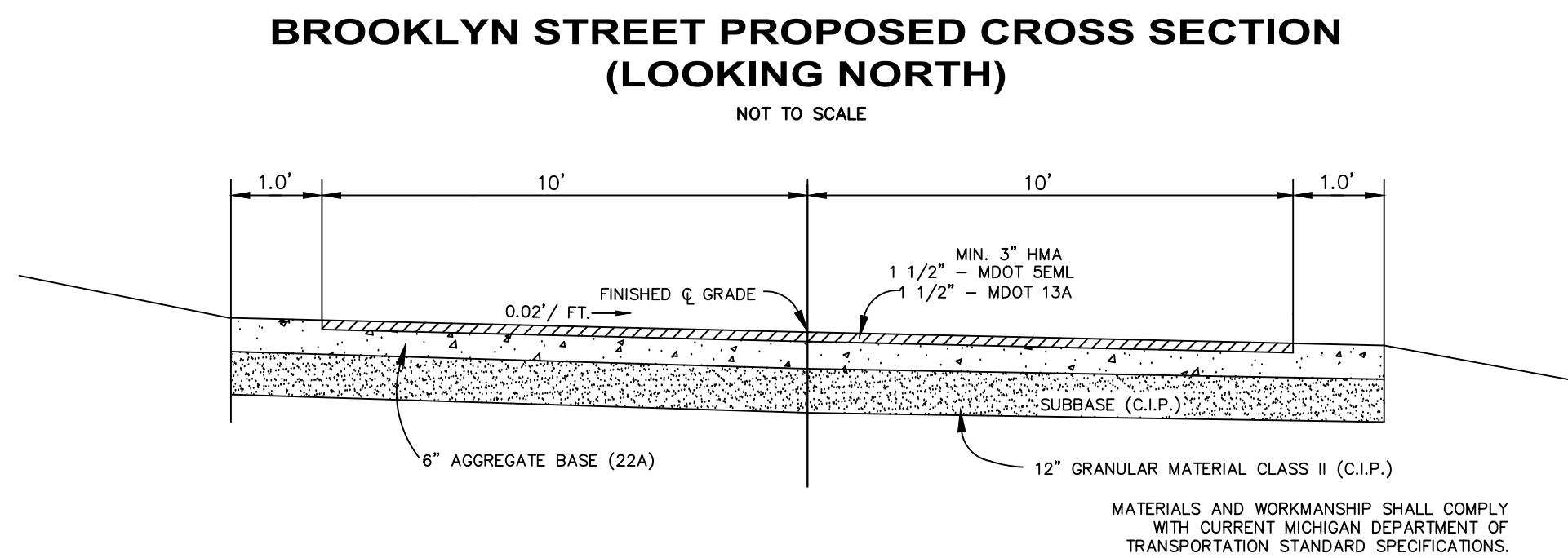
BENCHMARK:
ELEVATION 800.76
TOP FLANGE BOLT OF HYDRANT
AT SW COR MERRICK ST AND GOODING ST



HMA APPLICATION TABLE				
COURSE	TYPE	ITEM	EST. YIELD	BINDER GRADE
1	TOP	HMA, 5EL	165 LB/SYD	PG 58-28
2	BASE	HMA, 5EL	165 LB/SYD	PG 58-28

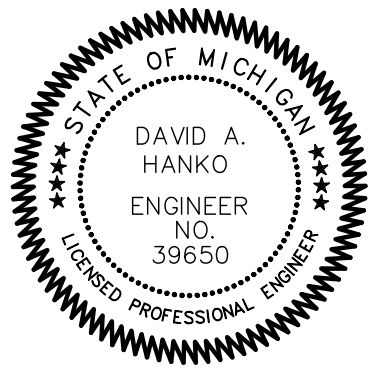
NOTE: BOND COAT SHALL BE APPLIED BETWEEN SUCCESSIVE COURSES OF HMA (PAYMENT INCLUDED IN HMA MIX)
APPLICATION RATE 0.05 - 0.15 GAL/SY LTBC-2.

CITY OF BELDING
RESIDENTIAL CROSS-SECTION
NOT TO SCALE



HMA APPLICATION TABLE				
COURSE	TYPE	ITEM	EST. YIELD	BINDER GRADE
1	TOP	HMA, 5EL	165 LB/SYD	PG 58-28
2	BASE	HMA, 5EL	165 LB/SYD	PG 58-28

NOTE: BOND COAT SHALL BE APPLIED BETWEEN SUCCESSIVE COURSES OF HMA (PAYMENT INCLUDED IN HMA MIX APPLICATION RATE 0.05 - 0.15 GAL/SY LTBC-2



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DETAILS FOR CROOKS AVENUE AND BROOKLYN STREET

FOR: JOHN BITELY
BUILDING BELDING LLC
11575 EDGERTON AVE NE
ROCKFORD, MI 49341

PART OF THE NORTHEAST 1/4, SECTION 11, T8N, R8W,
CITY OF BELDING, IONIA COUNTY, MICHIGAN



6 OF 6

REVISION DATE
7/11/2025

Tables

Table 1 – Summary of Eligible Costs
Act 381 Brownfield Plan
Building Belding LLC
Crooks Avenue and Brooklyn Street, Belding, MI

Local Only Eligible Activities Costs and Schedule

Local Only Eligible Activities	Requested for BRA Approval	Actual Costs
Infrastructure & Safety Improvements Necessary to Support Housing	\$ 385,000	\$ 670,694
<i>Engineering</i>	\$ -	\$ 15,000
<i>Excavation (road, water, sewer)</i>	\$ 385,000	\$ 591,000
<i>Electrical</i>	\$ -	\$ 47,694
<i>Gas Lines</i>	\$ -	\$ 17,000
Local Only Eligible Activities Subtotal	\$ 385,000	\$ 670,694
Contingency (15%)	\$ -	\$ 100,604
Interest Expense (5%)	\$ 19,250	\$ 38,565
Brownfield Plan Preparation	\$ 7,500	\$ 7,500
Developer Local Only Eligible Activities Total Costs	\$ 411,750	\$ 817,363
5% Authority Administrative Fee	\$ 23,401	

Table 2 – Total Captured Incremental Taxes Schedule

Act 381 Brownfield Plan

Building Belding LLC

Crooks Avenue and Brooklyn Street, Belding, MI

Estimated Taxable Value (TV) Increase Rate: 1% increase per year												
Plan Year	0	0	1	2	3	4	5	6	7	8	Totals	
Calendar Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
*Base Taxable Value	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$ 108,800	\$	108,800
Future Taxable Value	\$ 108,800	\$ 108,800	\$ 825,000	\$ 1,650,000	\$ 2,337,500	\$ 2,360,875	\$ 2,384,484	\$ 2,408,329	\$ 2,432,412	\$ 2,456,736	\$	3,027,662
Incremental Difference (New TV - Base TV)	\$ -	\$ -	\$ 716,200	\$ 1,541,200	\$ 2,228,700	\$ 2,252,075	\$ 2,275,684	\$ 2,299,529	\$ 2,323,612	\$ 2,347,936	\$	-
School Capture												
Millage Rate												
State Education Tax (SET)	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
School Operating Tax	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
School Total	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Local Capture												
Millage Rate												
City Operating	14.9500	\$ -	\$ -	\$ 10,707	\$ 23,041	\$ 33,319	\$ 33,669	\$ 34,021	\$ 34,378	\$ 34,738	\$ 35,102	\$ 238,975
City Cap Improve	1.3985	\$ -	\$ -	\$ 1,002	\$ 2,155	\$ 3,117	\$ 3,150	\$ 3,183	\$ 3,216	\$ 3,250	\$ 3,284	\$ 22,355
ICISP Spec Educ	4.6177	\$ -	\$ -	\$ 3,307	\$ 7,117	\$ 10,291	\$ 10,399	\$ 10,508	\$ 10,619	\$ 10,730	\$ 10,842	\$ 73,814
County Operating	4.5181	\$ -	\$ -	\$ 3,236	\$ 6,963	\$ 10,069	\$ 10,175	\$ 10,282	\$ 10,390	\$ 10,498	\$ 10,608	\$ 72,222
ICISD Voc Educ	0.9687	\$ -	\$ -	\$ 694	\$ 1,493	\$ 2,159	\$ 2,182	\$ 2,204	\$ 2,228	\$ 2,251	\$ 2,274	\$ 15,485
ICISD Oper	0.1278	\$ -	\$ -	\$ 92	\$ 197	\$ 285	\$ 288	\$ 291	\$ 294	\$ 297	\$ 300	\$ 2,043
Roads	0.9962	\$ -	\$ -	\$ 713	\$ 1,535	\$ 2,220	\$ 2,244	\$ 2,267	\$ 2,291	\$ 2,315	\$ 2,339	\$ 15,924
Senior Citizen	0.4902	\$ -	\$ -	\$ 351	\$ 755	\$ 1,093	\$ 1,104	\$ 1,116	\$ 1,127	\$ 1,139	\$ 1,151	\$ 7,836
Library Voted	1.2112	\$ -	\$ -	\$ 867	\$ 1,867	\$ 2,699	\$ 2,728	\$ 2,756	\$ 2,785	\$ 2,814	\$ 2,844	\$ 19,361
Local Total	29.2784	\$ -	\$ -	\$ 20,969	\$ 45,124	\$ 65,253	\$ 65,937	\$ 66,628	\$ 67,327	\$ 68,032	\$ 68,744	\$ 468,013
Non-Capturable Millages												
Millage Rate												
Belding Debt	7.0000	\$ -	\$ -	\$ 5,013	\$ 10,788	\$ 15,601	\$ 15,765	\$ 15,930	\$ 16,097	\$ 16,265	\$ 16,436	\$ 111,895
Non-Capturable Total	7.0000	\$ -	\$ -	\$ 5,013	\$ 10,788	\$ 15,601	\$ 15,765	\$ 15,930	\$ 16,097	\$ 16,265	\$ 16,436	\$ 111,895
Total Tax Increment Revenue (TIR) Available for Capture	\$ -	\$ -	\$ 20,969	\$ 45,124	\$ 65,253	\$ 65,937	\$ 66,628	\$ 67,327	\$ 68,032	\$ 68,744	\$	468,013

NOTES:		
City millage percent of total	56%	
County millage percent of total	15%	
Other taxing jurisdictions percent of total	29%	

Table 3 – Estimated Reimbursement Schedule
Act 381 Brownfield Plan
Building Belding LLC
Crooks Avenue and Brooklyn Street, Belding, MI

Developer Maximum Reimbursement	Proportionality	Local-Only Taxes	Total
Local	100.0%	\$ 411,750	\$ 411,750

Estimated Total
Years of Plan:

8

Estimated Capture	\$ 411,750
Administrative Fees	\$ 23,401
Local Brownfield Revolving Fund	\$ 31,394

	0 2025	0 2026	1 2027	2 2028	3 2029	4 2030	5 2031	6 2032	7 2033	8 2034	TOTAL
Total Local Incremental Revenue	\$ -	\$ -	\$ 20,969	\$ 45,124	\$ 65,253	\$ 65,937	\$ 66,628	\$ 67,327	\$ 68,032	\$ 68,744	\$ 468,013
BRA Administrative Fee (5%)	\$ -	\$ -	\$ 1,048	\$ 2,256	\$ 3,263	\$ 3,297	\$ 3,331	\$ 3,366	\$ 3,402	\$ 3,437	\$ 23,401
Local TIR Available for Reimbursement	\$ -	\$ -	\$ 19,921	\$ 42,868	\$ 61,990	\$ 62,640	\$ 63,297	\$ 63,960	\$ 64,630	\$ 65,307	\$ 444,613
Total State & Local TIR Available	\$ -	\$ -	\$ 19,921	\$ 42,868	\$ 61,990	\$ 62,640	\$ 63,297	\$ 63,960	\$ 64,630	\$ 65,307	\$ 379,306

DEVELOPER	Beginning Balance											
Reimbursement Balance	\$ 411,750	\$ 411,750	\$ 411,750	\$ 401,790	\$ 380,356	\$ 318,366	\$ 255,725	\$ 192,428	\$ 128,468	\$ 63,838	\$ -	\$ -

Local-Only Costs	\$ 411,750	\$ 411,750	\$ 411,750	\$ 411,750	\$ 401,790	\$ 380,356	\$ 318,366	\$ 255,725	\$ 192,428	\$ 128,468	\$ 63,838	\$ -
Local Tax Reimbursement	\$ 411,750			\$ 9,960	\$ 21,434	\$ 61,990	\$ 62,640	\$ 63,297	\$ 63,960	\$ 64,630	\$ 63,838	\$ 411,750
Total Local-Only Reimbursement Balance		\$ 411,750	\$ 411,750	\$ 401,790	\$ 380,356	\$ 318,366	\$ 255,725	\$ 192,428	\$ 128,468	\$ 63,838	\$ -	\$ 411,750
Total Annual Developer Reimbursement		\$ -	\$ -	\$ 9,960	\$ 21,434	\$ 61,990	\$ 62,640	\$ 63,297	\$ 63,960	\$ 64,630	\$ 63,838	\$ 411,750

LOCAL BROWNFIELD REVOLVING FUND												
LBRF Deposits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,394
State Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Capture	\$ -	\$ -	\$ 9,960	\$ 21,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,394
Total LBRF Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,394

* Up to five years of capture is permitted by statute for the LBRF.

Appendix

1

**CITY OF BELDING
RESOLUTION #2025-11-26**

**RESOLUTION SUPPORTING THE ADOPTION OF A BROWNFIELD PLAN FOR
BUILDING BELDING LLC, BELDING, MICHIGAN, BY THE CITY OF BELDING
PURSUANT TO AND IN ACCORDANCE WITH THE PROVISIONS OF ACT 381
OF THE PUBLIC ACTS OF THE STATE OF MICHIGAN OF 1996, AS AMENDED**

At a regular meeting of the Belding City Council, held at 120 S. Pleasant Street, Belding, MI on the 4th of November, 2025 at 7:00 pm.

PRESENT: Council Members Jeannine Leary, Bonita Steele, Shelley Gladding and Nikolai Zerkle

ABSENT: Council Member Jeannine Leary

The following preamble and resolution were offered by Council Member Gladding and seconded by Council Member Zerkle.

WHEREAS, the City of Belding, pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act being Act 381 of the Public Acts of the State of Michigan of 1996, as amended (the “Act”), has formally resolved to participate in the Ionia County Brownfield Redevelopment Authority (the “Authority”) and has designated that all related activities shall proceed through the Authority; and

WHEREAS, the Authority, pursuant to and in accordance with Section 3(4) and Section 13 of the Act, has reviewed, adopted, and recommended for approval by the City Council of Belding, the Brownfield Plan (the “Plan”) attached hereto, to be carried out within the City of Belding, relating to the development of property located at Crooks Avenue and Brooklyn Street, City of Belding, Michigan (the “Site”), as shown in Figures 1 and 2 of the Plan and more particularly described in the legal description of the property contained within the attached Plan; and

WHEREAS, the Ionia County Commission will review the Plan, and will hold a public hearing to provide members of the public a reasonable opportunity to express their views and recommendations regarding the Plan, in accordance with Section 14(5) of the Act; and

WHEREAS, after review of the Plan, the Belding City Council concurs with approval of the Plan.

NOW, THEREFORE BE IT RESOLVED THAT:

1. **Plan Support.** Pursuant to the authority vested in the City of Belding by the Act, the Plan is hereby supported in the form attached to this Resolution.
2. **Severability.** Should any section, clause, or phrase of this Resolution be declared by the courts to be invalid, the same shall not affect the validity

of this Resolution as a whole nor any part thereof other than the part so declared to be invalid.

3. **Repeals.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Upon vote for the adoption of said resolution, the vote was:

YEAS: Council Members Steele, Gladding and Zerkle

NAYS: Council Member Curtis

ABSENT: Council Member Leary

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

State of Michigan }
County of Ionia } ss

I hereby certify that the foregoing is a true and complete copy of a Resolution of the City Council of the City of Belding, County of Ionia, State of Michigan, from the meeting held on November 4, 2025, the original of which is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan of 1976, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for said meeting.

Dated: November 5, 2025



Janae Ortego, MiPMC
City Clerk

Appendix

2

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Development/Reimbursement Agreement Pending

Appendix



3

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Notice to Taxing Jurisdictions Pending

Appendix

4

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Notice of Public Hearing Pending

Appendix

5

Ionia

Population

45,378

Households

15,301

Median HH Income

\$63,989

Owner HH Income

\$71,809

Renter HH Income

\$41,527

Housing Costs

Owner Units

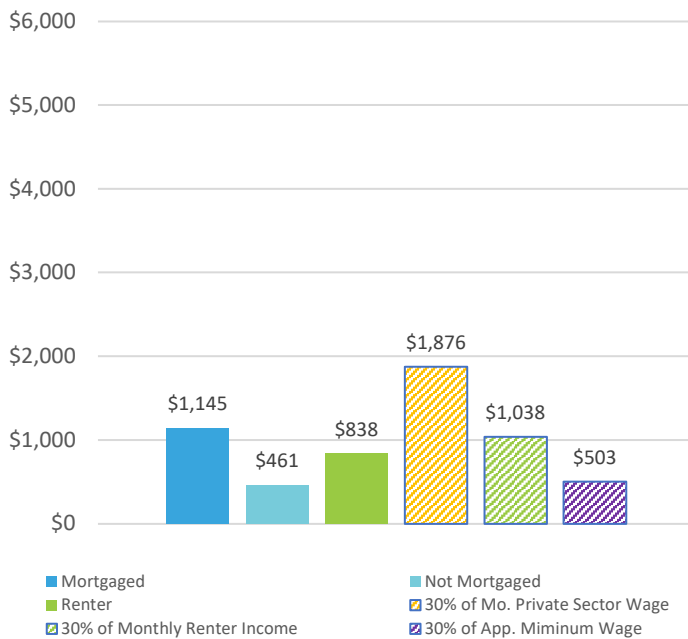
Home Value	\$145,308	2016 Value	\$125,706
Cost M/NM	\$1145/\$461	Value ▲	15.6%
\$48,436 To afford median home			

Renter Units

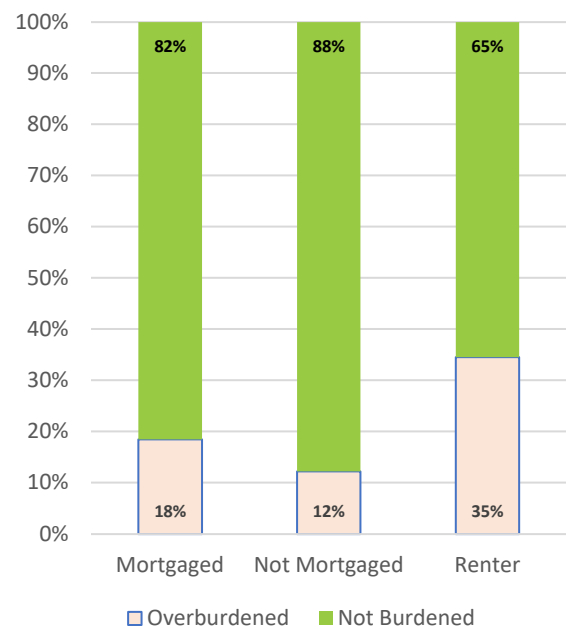
Gross Rent	\$838	2016 Rent	\$784
		Rent ▲	6.8%
\$33,520 To afford median gross rent			

Affordability Gap

Monthly Costs: Owners and Renters



Cost-Burdened Households



Housing and Development Conditions

Housing Stock

Units	16,474	Owner HH	77%	Renter HH	23%		
Median Year Built	1970	% Built Pre-1970		48.9%			
Median Move Year	2010	% Built After 2010		4.4%			
Median Rooms	6.2	SF%	72.4%	MM%	9.1%	MF%	6.1%

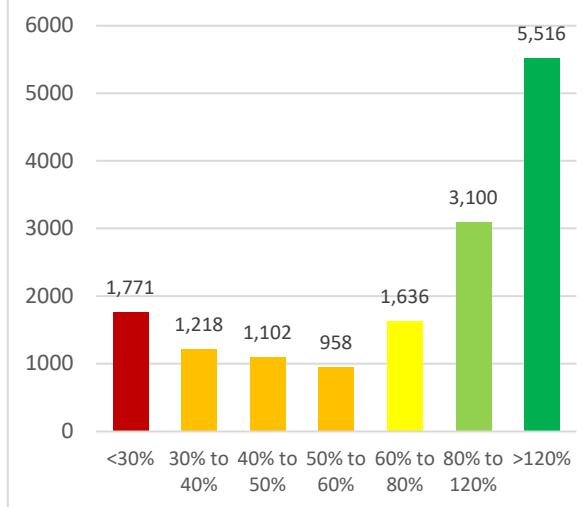
Vacancy Rates

Total	7.1%	Owner	0%	Renter	0%		
Seasonal	1.0%	Other	4.1%	# V Rent	91	#V Owner	108

Homeownership Rate by Race/Ethnicity

Black	20.7%	White	78.5%
Asian	37.0%	Other or Multiracial	55.3%
Am. Indian	85.7%	Hispanic	47.1%
Pacific Islnd	0.0%		

Number of Households by AMI Group



Ionia

Housing Policy Indicators

Household Count and Growth

	Market	Partnership
Household Change, 2016 to 2021	4.6%	5.3%
Household Count, 2021	15,301	607,624

	Market			Partnership		
Housing Affordability	Number	%	% Change	Number	%	% Change
Home value / partnership income	2.17	--	--	--	--	--
Median Income, 2021	\$63,989	--	12.7%	\$66,906	--	15.3%
Median owner income, 2021	\$71,809	--	8.6%	\$78,276	--	13.6%
Median renter income, 2021	\$41,527	--	22.0%	\$38,135	--	17.1%
Median home value	\$145,308	--	15.6%	\$186,510	--	26.3%
Median gross rent	\$838	--	6.8%	\$936	--	12.0%
Income needed for median rent	\$33,520	--	--	\$37,422	--	--
Income needed for median value	\$48,436	--	--	\$62,170	--	--
Overburdened households	3,105	20%	-19.2%	140,776	23.2%	-8.7%

	Market			Partnership		
Housing Quality and Vacancy	Number	%	% Change	Number	%	% Change
"Other" vacancy	681	4.1%	-3.9%	17,331	2.6%	-13.8%
Seasonal vacancy	161	1.0%	-26.5%	47,247	7.1%	-5.1%
For-Sale vacancy	108	0.7%	-48.1%	3,104	0.5%	-50.7%
For-Rent vacancy	91	0.6%	-54.7%	6,237	0.9%	-7.3%
Homes built pre-1940	4,561	27.7%	--	104,716	15.8%	--
Homes built post-1990	4,674	28.4%	--	235,045	35.4%	--

Other Market Indicators

Housing Policy Matchmaker Type*	Low Cost and Growing
Strength and Need Type**	High Strength and Low Need (Type IV)

Gap Analysis 2021

	Owner Units	Renter Units	Total Units
Market demand (estimated annual moves)	274	212	486
Market supply (vacant on market, adjusted for age)	54	38	92
5 year Market production goals (based on 75K units)	212	168	380
1 year Market production goals (based on 15K units)	42	34	76
5 year Partnership goals (based on 75K units)	7,025	6,566	13,591
1 year Partnership goals (based on 15K units)	1,405	1,313	2,718

Ionia

Home Mortgage Disclosure Act Patterns, 2021

Total Apps	637	Total Amt/App	\$188,532	% Approved	78.6%
Total Conventional Apps	397	Conventional Amt/App	\$194,219	% Conv Apprvd	78.1%
Total Assisted Apps	240	Assisted Amt/App	\$179,125	% Asst Apprvd	79.6%
Applications by Race: White					
Total Apps	566	Total Amt/App	\$185,389	% Positive	79.0%
Total Conventional Apps	359	Conventional Amt/App	\$187,646	% Conv Positive	78.6%
Total Assisted Apps	207	Assisted Amt/App	\$181,473	% Asst Positive	79.7%
Applications by Race: Black					
Total Apps	5	Total Amt/App	\$177,000	% Positive	60%
Total Conventional Apps	0	Conventional Amt/App	\$0	% Conv Positive	NA
Total Assisted Apps	5	Assisted Amt/App	\$177,000	% Asst Positive	60.0%
Applications by Race: Asian					
Total Apps	1	Total Amt/App	\$215,000	% Positive	100.0%
Total Conventional Apps	1	Conventional Amt/App	\$215,000	% Conv Positive	100.0%
Total Assisted Apps	0	Assisted Amt/App	\$0	% Asst Positive	NA
Applications by Race: Native American					
Total Apps	1	Total Amt/App	\$65,000	% Positive	100.0%
Total Conventional Apps	1	Conventional Amt/App	\$65,000	% Conv Positive	100.0%
Total Assisted Apps	0	Assisted Amt/App	\$0	% Asst Positive	NA
Applications by Race: Hawaiian or Pacific Islander					
Total Apps	0	Total Amt/App	\$0	% Positive	NA
Total Conventional Apps	0	Conventional Amt/App	\$0	% Conv Positive	NA
Total Assisted Apps	0	Assisted Amt/App	\$0	% Asst Positive	NA
Applications by Race: Race Not Available					
Total Apps	60	Total Amt/App	\$223,167	% Positive	75.0%
Total Conventional Apps	35	Conventional Amt/App	\$266,143	% Conv Positive	71.4%
Total Assisted Apps	25	Assisted Amt/App	\$163,000	% Asst Positive	80.0%
Applications by Ethnicity: Hispanic					
Total Apps	17	Total Amt/App	\$176,765	% Positive	64.7%
Total Conventional Apps	9	Conventional Amt/App	\$149,444	% Conv Positive	55.6%
Total Assisted Apps	8	Assisted Amt/App	\$207,500	% Asst Positive	75.0%

IONIA COUNTY, MICHIGAN
RESOLUTION ADOPTING A BROWNFIELD PLAN
OF
BUILDING BELDING LLC, CITY OF BELDING, MICHIGAN
BY THE COUNTY OF IONIA
PURSUANT TO AND IN ACCORDANCE WITH
THE PROVISIONS OF ACT 381 OF THE PUBLIC ACTS
OF THE STATE OF MICHIGAN OF 1996, AS AMENDED

At a regular meeting of the Board of Commissioners of Ionia County, Michigan, held in the Board of Commissioners Room, Ionia County Administration Building located at 101 W Main Street, Ionia Michigan on the ____ day of ____ 2025 at ____ PM.

PRESENT:

ABSENT:

MOTION BY:

SUPPORTED BY:

WHEREAS, Ionia County, pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act, being Act 381 of the Public Acts of the State of Michigan of 1996, as amended (the "Act"), has established the Brownfield Redevelopment Authority of Ionia County (the "Authority") and have designated that all related activities shall proceed through the Authority; and

WHEREAS, the Authority, pursuant to and in accordance with Section 13 of the Act, has reviewed, and adopted by the Ionia County Board of Commissioners, the Brownfield Plan (the "Plan") attached hereto, to be carried out within the City of Belding, relating to the development of property located on Crooks Avenue and Brooklyn Street, Michigan, (the "Site"), as shown in Figures 1 and 2 of the Plan and more particularly described in the legal description of the property contained within the attached Plan; and

WHEREAS, the Ionia County Commission has reviewed the Plan, and has been provided a reasonable opportunity to express their views and recommendations regarding the Plan and in accordance with Section 14(5) of the Act; and

WHEREAS, the Ionia County Board of Commissioners have noticed and held a public hearing in accordance with Section 14 (1, 2, 3, 4, and 5) of the Act, and

WHEREAS, the Belding City Council has passed a resolution supporting the adoption of the Plan;

WHEREAS, the Ionia County Board of Commissioners have made the following determinations and findings:

1. The Plan constitutes a public purpose under the Act;
2. The Plan meets all of the requirements for a Brownfield plan set forth in Section 13 of the Act;
3. The proposed method of financing the costs of the eligible activities, as described in the Plan, was feasible and the Authority has the ability to arrange the financing;
4. The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purposes of the Act; and
5. The amount of captured taxable value estimated to result from the adoption of the Plan is reasonable; and

WHEREAS, as a result of the review of the Plan the Ionia County Board of Commissioners concur with the adoption of the individual Plan.

NOW, THEREFORE BE IT RESOLVED THAT:

1. **Plan Support.** Pursuant to the authority vested in the Ionia County Board of Commissioners, by the Act, the Plan is hereby supported in the form attached to this Resolution.
2. **Severability.** Should any section, clause, or phrase of this Resolution be declared by the courts to be invalid, the same shall not affect the validity of this Resolution as a whole nor any part thereof other than the part so declared to be invalid.
3. **Repeals.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

AYES:

NAYES:

ABSTAINED:

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)

)§

COUNTY OF IONIA)

I, the undersigned, the fully qualified and acting Clerk of Ionia County, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Ionia County Board

of Commissioners at a regular meeting held on the ____ day of ____ 2025, the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature
this ____ day of ____ 2025.

Greg Geiger

Ionia County Clerk

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Provider Network Agreement
November 25, 2025

CONTACT:

Haleigh Leslie, Health Officer
Aimee Feehan, Personal Health Director

DESCRIPTION:

Renewal of the Agreement between POC Network Technologies, Inc., d.b.a TransactRx, and Ionia County Health Department will allow ICHD to bill Medicare for immunization services.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

N/A

FINANCIAL ANALYSIS:

N/A

LEGAL REVIEW:

N/A

DEADLINE:

N/A

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request approval of Provider Network Agreement between POC Network Technologies, Inc., d.b.a. TransactRx, and Ionia County Health Department, and authorize the signature of Haleigh Leslie, Health Officer.

ADMINISTRATOR'S RECOMMENDATION:

County Administrator Recommends Approval of this Request.

PROVIDER NETWORK AGREEMENT

This PROVIDER NETWORK AGREEMENT, together with all schedules, attachments, and exhibits (this “Agreement”) is entered into by and between POC Network Technologies LLC d.b.a. TransactRx (“TransactRx”), located at 201 West Saint John Street, Spartnabug, SC 29306, and the entity listed below (“**Provider**”). This Agreement shall become effective as of the date set forth on the signature page hereto.

Provider Full legal name:

Principal business address:

WHEREAS, TransactRx operates the TransactRx Provider Network that is contracted with various payers and pharmacy benefit managers for the reimbursement of drug products dispensed or administered in medical provider facilities.

WHEREAS, TransactRx is a provider of prescription claims processing services for physician offices/medical facilities and TransactRx offers a real-time web based solution for processing claims for physician administered vaccines or physician dispensed drug products covered by Contracted Plans (“**MyTransactRx.com**”).

WHEREAS, Provider desires to and is eligible to participate in the TransactRx Provider Network to be reimbursed for providing vaccines and/or prescription drug products to eligible beneficiaries in connection with the claims processing capabilities of MyTransactRx.com and the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual promises and covenants herein contained, the sufficiency of which is acknowledged by the parties, the parties agree as follows:

ARTICLE 1 DEFINITIONS

All capitalized terms used in this Agreement and not otherwise defined herein shall have the following definitions:

- 1.1 Affiliate. The term “Affiliate” shall mean any entity which owns or is owned by TransactRx, directly or indirectly, and any entity which is under common ownership with TransactRx directly or indirectly.
- 1.2 Average Wholesale Price or AWP. The terms “Average Wholesale Price” or “AWP” shall mean the average wholesale price of a Covered Service as established and reported by MediSpan, First DataBank, or other nationally recognized pricing source selected by TransactRx in its sole discretion. AWP shall be updated at least weekly or in accordance with reasonable industry standards with data received from the pricing source; provided, however, TransactRx receives usable and acceptable data from such pricing source, which if not received timely could result in delays. AWP does not represent a true wholesale price, but rather is a fluctuating benchmark provided by third party pricing sources. In the event that the AWP pricing benchmark used by TransactRx hereunder is replaced with another benchmark calculation (such as ABP – average benchmark price), TransactRx may switch to such new pricing benchmark upon written notice to Provider, and such notice will identify any new pricing terms, if any, required to maintain comparable pricing under the new benchmark.
- 1.3 Claim. The term “Claim” shall mean the Provider request for payment in the format prescribed by TransactRx of amounts due Provider under this Agreement for providing Covered Services to Covered Individuals.
- 1.4 Co-payment or Co-pay. The terms “Co-payment” or “Co-pay” shall mean the payment due from a Covered Individual to the Provider at the time the Covered Service is provided, according to the Covered Individual’s Plan or as otherwise required by a Payer, which shall be deducted from Provider’s reimbursement hereunder. Co-payments may include, but are not limited to, flat or percentage dollar amounts, coinsurance, deductible, and preferred or formulary incentives.

- 1.5 Cognitive Services. The term “Cognitive Services” shall mean certain services, agreed upon between TransactRx and Provider that are not required by Law when providing Covered Services, but may be rendered by a Provider.
- 1.6 Covered Individual. The term “Covered Individual” shall mean an individual who is eligible, as determined by Payers, to receive Covered Services under a Plan.
- 1.7 Covered Service. The term “Covered Service” shall mean any medically necessary drugs, devices, supplies, equipment, and other items (which may include insulin, disposable insulin syringes, and other diabetic supplies) dispensed to a Covered Individual for which such Covered Individual is entitled to receive in accordance with and subject to the terms and conditions (including any quantity, refill, or other limiting provisions) of the applicable Plan, including all services usually and customarily rendered by a Provider in the normal course of business, including but not limited to dispensing, counseling, and product consultation.
- 1.8 HIPAA. The term “HIPAA” shall mean the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, and any subsequent amendments or regulations promulgated thereunder.
- 1.9 Law. The term “Law” shall mean any federal, state, local or other constitution, charter, act, statute, law, ordinance, code, rule, regulation, order, specified standards, instructions, or objective criteria contained in any applicable permit or approval, or other legislative or administrative action of the United States of America, or any state or any agency, department, authority, political subdivision or other instrumentality thereof or a decree or judgment or order of a court.
- 1.10 Manual. The term “Manual” shall mean collectively the Provider operations manuals or provider manuals published by TransactRx, and as amended from time to time, which are provided or made available to Provider in written or electronic format to explain policies and procedures and other requirements required to be followed by Provider in connection with this Agreement.
- 1.11 NCPDP. The term “NCPDP” shall mean the National Council for Prescription Drug Programs, which is a pharmaceutical-industry trade association.
- 1.12 NDC. The term “NDC” shall mean the national drug code, which is an identifier published by the pharmaceutical industry for a prescription drug.
- 1.13 Network. The term “Network” shall mean a group of physicians that have agreed to participate in a national, state, Payer, or other network under this Agreement or obtained by acquisition or otherwise.
- 1.14 Payer. The term “Payer” shall mean the Plan Sponsor for which TransactRx provides certain prescription benefit administrative and/or management services or such Sponsor’s contracted administrator, agent or representative that contracts with TransactRx on behalf of such Payer.
- 1.15 Plan. The term “Plan” shall mean a contract, endorsement, or other agreement or program and any changes or additions thereto as may be made or amended from time to time which, by its terms, provides coverage for health care or Provider services and/or supplies or otherwise provides access to health care or Provider services and/or supplies pursuant to agreed upon terms.
- 1.16 Prescription Charge. The term “Prescription Charge” shall mean the total compensation payable to Provider for providing Covered Services to a Covered Individual. Such compensation shall be messaged to Provider via TransactRx’s electronic Claims submission system, and as more fully described in the applicable Program Requirements. The Prescription Charge is limited to the quantity of the Covered Service as prescribed, up to a thirty (30) day supply, unless a Covered Individual’s Plan and Program Requirements permits a different supply. The Prescription Charge is based on the actual bottle size, package size, or container from which the applicable Covered Service was dispensed from Provider’s stock.
- 1.17 Prior Authorization. The term “Prior Authorization” shall mean certain Covered Services, identified by TransactRx’s online system, that are not payable unless certain criteria are satisfied.

- 1.18 Program Requirements. The term “Program Requirements” shall mean those contracts, agreements and documents which set forth the rules, guidelines, policies and procedures of TransactRx and/or Payer, and may include, without limitation, Network participation requirements, credentialing, audit, drug utilization evaluation activities, prior authorization requirements, quality of care review, and/or grievance resolution procedures, as may be amended from time to time by TransactRx.

ARTICLE 2 RELATIONSHIP OF THE PARTIES

- 2.1 Independent Entities. TransactRx and Provider are independent entities, and nothing in this Agreement shall be interpreted to create any relationship other than that of independent parties contracting with each other for the sole purpose of carrying out the provisions of this Agreement. In the performance of the obligations of this Agreement, regarding any services rendered under this Agreement, by either party or its agents, servants, or employees, each party is at all times acting and performing as an independent contractor with respect to the other party, and no party shall have or exercise any control or direction over the method by which the other party shall perform such work or render or perform such services and functions. It is further expressly agreed that no work, act, commission or omission of any party, its agents, servants or employees, pursuant to the terms and conditions of this Agreement, shall be construed to make or render any party, its agents, servants or employees, an agent, servant, representative, or employee of, or joint venture with, or fiduciary of, the other party. No provision of this Agreement or any part of any Plan shall be construed to require any physician to dispense any medication or specific type of medication to any Covered Individual if, in the physician’s reasonable professional judgment, such medication should not be dispensed to such person.
- 2.2 Relationship Between Provider and Covered Individuals. The relationship between Provider and Covered Individuals is that of physician and patient. Provider shall perform all professional and other services required to be provided under this Agreement and shall be free to exercise its own judgment on all questions of professional practice. Notwithstanding the foregoing, the term “Provider” may include one or more physicians working under a single Tax ID Number but all of whom have been enrolled in MyTransactRx.com and whose enrollment has been approved by TransactRx.
- 2.3 Non-Exclusivity. This Agreement is non-exclusive, and Provider may contract with other third party entities so long as its ability to perform its obligations under this Agreement is not impaired. Nothing in this Agreement shall in any way restrict the ability of TransactRx or Provider to enter into any agreement of any kind relating to the subject matter of this Agreement.

ARTICLE 3 PARTICIPATION

- 3.1 General. Provider agrees to participate in the Network and provider programs designated herein or identified in the attached schedules. Participation in the Network shall be in accordance with this Agreement and the attached exhibits, schedules, and other rate sheets and addenda with respect thereto.
- 3.2 Other Provider Networks. TransactRx reserves the right to establish other provider networks (hereinafter “Other Networks”), which have their own set of selection criteria. If Provider does not meet the selection criteria, Provider understands and agrees that it will cooperate in the transfer of the Covered Individual information to a provider within the Other Network. In the event Provider renders Covered Services to the Covered Individual that should have been rendered by an Other Network provider, then Provider agrees that it will be deemed an out of network provider under the Covered Individual’s Plan for the rendition of said services. TransactRx will give Provider at least sixty (60) calendar days advance notice of the implementation of an Other Network.

ARTICLE 4 RESPONSIBILITIES AND OBLIGATIONS OF PROVIDER

- 4.1 Licensure and Other Requirements. Provider represents and warrants that it is, and will maintain, in good standing, all federal, state, and local licenses and certifications as required by Law. Provider further represents and warrants that it has any necessary license to and can legally dispense prescriptions for Medicare and/or Medicaid programs; and that it is not subject to exclusion, suspension or debarment from the Medicare,

Medicaid, or other government healthcare programs (as further described below). Provider further represents and warrants that it has, and will maintain, policies for general and professional liability insurance in such forms and amounts reasonable for the industry, which shall in no event be less than the amount required by Law. Provider agrees to immediately notify TransactRx in writing of any suspension, revocation, limitation, or disciplinary action taken by any State licensing or regulatory authority agency (including, without limitation the State Board of Medical Examiners or similar agency, the State Board of Pharmacy or similar agency, or Medicare or Medicaid) and of any suspensions, cancellations, or material changes of insurance coverage. Provider acknowledges that failure to maintain the appropriate license, certifications, and/or insurance policies will result in immediate termination of Provider from the Networks. Provider must provide TransactRx evidence of such licenses, certifications, and insurance policies upon request.

- 4.2 Ineligibility To Participate. Providers sanctioned by the General Services Administration, Office of Inspector General, or other applicable regulatory body, who are not eligible to participate in Medicare, Medicaid, or other Federal health care programs are not eligible to participate in any Network. Provider warrants and represents that at the time of execution of this Agreement, neither it nor any of its employees, contractors, subcontractors or agents are ineligible persons identified on the General Services Administrations' List of Parties Excluded from Federal Programs (available through the internet at <http://www.arnet.gov/epl>) and the HHS/OIG List of Excluded Individuals/Entities (available through the internet at <http://www.dhhs.gov/progorg/oig>). In the event Provider or any employees, subcontractors or agents thereof becomes an ineligible person after entering into this Agreement or otherwise fails to disclose ineligible person status, Provider shall have an obligation to: (i) immediately notify TransactRx in writing of such ineligible person status, and (ii) within ten (10) calendar days of such notice, remove such individual, entity, or location that is responsible for, or involved with, Provider's business operations related to this Agreement. Excluded Providers may not submit claims for Covered Services under this Agreement.
- 4.3 Other Provider Qualifications. Provider acknowledges and agrees that Provider does not act as or provide services under this Agreement as a mail order provider, internet provider, long term care provider, institutional provider, 340B, or specialty provider as identified by either the National Council of Prescription Drug Programs ("NCPDP") or TransactRx, unless specifically agreed to by TransactRx in writing.
- 4.4 Service Availability. Provider shall provide Covered Services to all Covered Individuals pursuant to the terms of this Agreement during regular hours of operation of Provider and in the same manner, in accordance with the same standards, and with the same availability as that offered to other persons. Provider shall use best efforts to maintain an adequate supply of drugs, devices, supplies, equipment, and other items to provide Covered Services.
- 4.5 Eligibility Verification. Provider agrees to determine, as a condition precedent to providing Covered Services, the eligibility of each Covered Individual by requesting a current Payer identification card or by requesting Covered Individual's identification number and verifying eligibility using the on-line electronic network. Provider may not be paid for Covered Services provided to an individual whose eligibility was not correctly submitted to and verified by TransactRx.
- 4.6 Providing Covered Services. Provider will provide Covered Services to Covered Individuals subject to and in accordance with this Agreement, including but not limited to any exhibits, schedules or addenda hereto, the prescriber's directions, the Plan, the TransactRx System, applicable Law, and the standard of practice of the community in which Provider provides Covered Services and in a manner so as to assure the quality of such services in a culturally competent manner. Provider agrees that all Covered Services provided to Covered Individuals under this Agreement shall be provided by a physician or by a qualified person under a physician's direction. Provider shall have a licensed physician or other designated licensed professional available during all business hours for patient consultations, which will be provided to Covered Individuals at no additional charge.
- 4.7 Collection From Covered Individuals. Upon Covered Individual's receipt of each Covered Service, Provider shall collect and retain from the Covered Individual the Co-payment for the Covered Service. Provider shall have full responsibility for the collection of such Co-payment, as well as the collection of any other charge(s) designated as a Covered Individual's financial responsibility in accordance with the terms of the applicable Plan, and shall not seek to collect any Co-payment from TransactRx or Payers. Unless otherwise directed in writing by TransactRx, in no event shall Provider collect any greater amount than that indicated via the online system or

by the Payer by some other means. Provider shall not discount, waive, reduce, or defer Covered Individual's Co-payment in whole or in part. Provider shall not: (a) balance-bill a Covered Individual for a Covered Service; (b) charge Covered Individuals any charges other than the Co-Payment related to the Covered Service; and/or (c) charge a fee to Covered Individuals as a condition to be part of Provider's panel of patients.

- 4.8 Claims Submission. In each instance when a Covered Service is provided to a Covered Individual, Provider must submit a Claim to TransactRx or its designee. Provider agrees to obtain written consent and release from each Covered Individual to permit Provider to submit the Claim for Covered Service for reimbursement to the Payer and to retain any such reimbursement as compensation for Provider's services rendered to Covered Individual. Each Claim submitted by Provider will constitute a representation and certification by Provider to TransactRx that the Covered Services were provided to the Covered Individual and that the information transmitted is accurate, complete and truthful.
- 4.9 Electronic Format. All Claims (including Compounds) for Covered Services must be submitted electronically to TransactRx or its designee via the online system in ANSI X12 or NCPDP format (then most current version) or in such other manner and format as directed by TransactRx or its designee. Failure to submit the Claim electronically when the online system is operational may be considered a material breach and grounds for termination of this Agreement and/or TransactRx may impose a reasonable handling fee per Claim in those situations in which Provider submits Claims non-electronically. Provider shall provide and maintain at its expense the equipment, software, and communications network transmission capabilities necessary to access MyTransactRx.com in order to submit Claims and receive processing messages via the online system.
- 4.10 Required Information. Claims must be submitted in accordance with Law, the Manual and as otherwise set forth in this Agreement, including any exhibits, schedules and addenda hereto. Provider must submit all required information for the Claim as required by the online system.
- 4.11 Prescriber Identification Number. Unless prohibited by Law, and in accordance with the other provisions of this Agreement, TransactRx has the right to terminate this Agreement for cause if TransactRx determines in its sole discretion that Provider has submitted an unreasonable number of Claims with invalid prescriber identification and/or provider numbers ("**Prescriber Number**"). Prescriber Numbers shall be considered invalid when: (i) the Prescriber Number submitted by Provider with the Claim is not the Prescriber Number listed on the prescription by the Prescriber; or (ii) no Prescriber Number is provided on the prescription, and the Prescriber Number submitted by the Provider with the prescription Claim is not the "default" identification number provided by TransactRx; or (iii) the Prescriber Number submitted by the Provider with the prescription Claim does not correspond to the actual prescriber of the prescription. This provision of this Agreement does not prohibit Provider from submitting valid Prescriber Numbers that may be available to the Provider through its prescription claims processing system.
- 4.12 Time for Submission. All Claims shall be submitted promptly after providing the Covered Service, and in no event later than thirty (30) calendar days after the date that Covered Service is rendered (or such longer period required by applicable Law). Failure to timely submit a Claim may result in non-payment of such Claim.
- 4.13 Claim Reversals. All submitted Claims for Covered Services not received by a Covered Individual must be reversed through the online system. Unless otherwise notified in writing by TransactRx, Provider shall submit Claim reversals within ten (10) calendar days following the date the Claim was originally submitted. In addition, this provision prohibits Provider from submitting separate Claims for a Covered Service which should have been dispensed and covered as one Claim but due to inadequate supplies or other issues is dispensed and covered on different dates or at different times as multiple Claims.
- 4.14 Clinical, Quality, and Cost Containment Efforts. In providing Covered Services to Covered Individuals, Provider shall use its best efforts in supporting TransactRx and Payers in managing the cost and quality of Covered Services. Provider shall use best efforts to cooperate with cost containment efforts such as Formularies, prior authorization programs, and drug utilization reviews which promote prescribing and dispensing of appropriate and cost-effective therapeutic alternatives, including but not limited to the following:
- 4.14.1 Lowest Cost Drugs. Provider agrees to dispense the lowest cost drug that Provider then has in stock, consistent with the orders of the prescriber, the requirements of Law, and the professional judgment of Provider. In addition, Provider agrees to inform Covered Individuals, at the time of purchase, of

any differential between the negotiated price of the drug being dispensed and the price of the lowest-priced generic alternative available, that is therapeutically equivalent and bioequivalent and available from Provider.

4.14.2 Generic Substitution. Provider agrees to promote generic utilization and will provide Covered Services using generic medications whenever it is: (a) not specifically prohibited by prescriber or Law; (b) available at less cost than non-generic medications; and (c) in compliance with the applicable Plan and Formulary. Provider shall maintain a record on the original prescription order of its attempt at achieving generic dispensing.

4.14.3 Mandatory Generic Programs. Provider shall use its best efforts to support TransactRx and Payer mandatory generic programs.

4.14.4 Formulary Compliance. Provider shall dispense items on the Covered Individual's Formulary to the maximum extent permitted by Law. Depending upon the Plan, if the Covered Individual objects to generic substitution, such Covered Individual may be required to pay Provider directly for the filling of the Covered Service and submit a claim for reimbursement to TransactRx or its designee or to pay the difference between the adjudicated generic price and the brand drug price in addition to any other amounts due by Covered Individual. Provider shall maintain a record on the original prescription order of its attempt at achieving Formulary compliance.

4.14.5 Prior Authorization. Unless otherwise instructed in writing by TransactRx, if Provider receives a system message that states "Prior Authorization Required" (or such other language to that effect) when submitting a Claim for a Covered Service, Provider shall comply with such Prior Authorization requirements and as permitted by the Plan, obtain additional information and contact the TransactRx or Payer (as applicable) prior authorization help desk to determine if the Plan Prior Authorization requirements have been satisfied.

4.14.6 DUR. Drug Utilization Review ("DUR") messages may appear in the online claim response. Provider must view all screens necessary to receive the message detail and act upon all such messages subject to the professional judgment of the Provider. To the extent that TransactRx or its designee provides DUR information or messages to Provider, Provider acknowledges and agrees that: (a) information contained in DUR messages is derived from third party sources and is not independently developed by TransactRx; (b) the usefulness of DUR and other information is necessarily limited by the amount of patient information input into the online system as a result of Claims processing, the amount of information provided by Payers, and the thoroughness and accuracy of industry information and information provided by third parties; (c) DUR messages and other information are intended as an aid to, and not a substitute for, the knowledge, expertise, skill, and judgment of Provider and other healthcare professionals; (d) Provider and other healthcare professionals are responsible for acting or not acting upon information generated and transmitted by TransactRx or its designee; (e) TransactRx does not control the healthcare decisions made or actions taken by Provider or other healthcare professionals, Payers, or Covered Individuals; (f) the DUR messages and other information do not contain all currently available information on healthcare or pharmaceutical practices; (g) TransactRx and its designee are not responsible for failing to include information in a DUR message, for the actions or omissions of contributors of information to TransactRx or its designee, or for misstatements or inaccuracies in industry materials utilized by TransactRx or its designee; and (h) all warranty disclaimers and exclusions made by contributors of information or data to TransactRx or its designee shall apply to TransactRx hereunder.

4.15 TransactRx and Payer Programs and Initiatives. Provider agrees to provide Covered Services in accordance with any TransactRx and Payer programs and initiatives. This includes, but is not limited to, cooperating in good faith with, and participating in and complying with, any credentialing, utilization review, Cognitive services, and quality assurance initiatives of TransactRx and/or Payers, as communicated to Provider, as may be amended from time to time.

4.16 Professional Judgment. Nothing in this Agreement is intended to limit a Provider's or physician's professional judgment or violate applicable Law. Accordingly, notwithstanding anything to the contrary in this Agreement, Provider must exercise sound professional judgment at all times when providing Covered Services to Covered

Individuals. Provider may refuse to provide Covered Services to a Covered Individual based on that professional judgment, which must be documented. Provider shall be solely responsible for its professional services rendered.

- 4.17 Covered Service Products. All drug products utilized in providing Covered Services to Covered Individuals must be in compliance with applicable federal and state requirements including those of the Federal Food and Drug Administration.
- 4.18 Rebates. TransactRx, Payers, and/or their designees have and retain the right to submit all Claims for Covered Services for Covered Individuals to pharmaceutical companies in connection with rebate, discount or other similar programs. Unless otherwise agreed to in writing, Provider shall not submit any of the Claims for Covered Services for Covered Individuals to any pharmaceutical company for the purpose of receiving any rebates or discounts.
- 4.19 Grievance/Complaint Procedures. Provider agrees to cooperate fully with any applicable Covered Individual grievance, complaint, or similar procedure, including but not limited to, informing Covered Individuals of applicable grievance and/or complaint rights. Further, Provider agrees to fully cooperate with, and provide information requested by TransactRx and/or Payers, to enable TransactRx and/or Payers to conduct and resolve grievances that may be raised by Covered Individuals, Payers, or other providers regarding the provision of Covered Services by Provider, and Provider shall comply with any final determinations made relating to any such grievances. Disputes of malpractice are outside the scope of this Agreement. This provision shall survive termination of this Agreement.
- 4.20 Appeals Procedures. Provider agrees to comply with any applicable Covered Individual appeal(s) procedures, including but not limited to, informing Covered Individuals of applicable Appeal rights. This provision shall survive termination of this Agreement.
- 4.21 Non-discrimination. Provider shall not discriminate or differentiate against any Covered Individual as a result of his or her enrollment in a particular plan, or because of race, color, creed, national origin, ancestry, religion, sex, sexual orientation, marital status, age, disability, payment source, state of health, need for health services, status as a Medicare or Medicaid beneficiary, or any other basis prohibited by Law.
- 4.22 Notification of Legal Action. Provider shall notify TransactRx or its designated agent of any legal or administrative claim made or action filed against Provider arising from this Agreement, by a Covered Individual, or otherwise which could affect the ability of Provider to carry out of this Agreement within ten (10) calendar days of receipt of such claim or action.
- 4.23 Coordination of Benefits. Provider agrees to cooperate in good faith with TransactRx and Payers regarding coordination of benefits and to notify TransactRx promptly after receipt of information regarding any Covered Individual who may have a Claim involving coordination of benefits. Provider shall use its best efforts to secure information from Covered Individuals and other medical benefit plans to facilitate the coordination of benefits. When a Payer has been determined to be other than the primary payer, payment hereunder shall be based upon the Prescription Charge, reduced by the amount paid for the Covered Service by the primary and other tertiary plans. Provider agrees to accept such amount as payment in full for the Covered Service. Notwithstanding the foregoing, this Section shall not be construed to require Provider to waive coinsurance, indemnity balances and deductibles in contravention of any Medicare rule or regulation, nor shall this Section be construed to supersede any other Medicare Law.
- 4.24 Subrogation. Provider agrees to cooperate with TransactRx regarding subrogation and to notify TransactRx promptly after receipt of information regarding any Covered Individual who may have a Claim involving subrogation.
- 4.25 Program Conditions and/or Requirements and Manual. Provider agrees to comply with the Program Conditions and/or Requirements and the Manual.
- 4.26 Compliance with Law. Provider acknowledges that various state and federal mandates and guidelines may apply with respect to this Agreement and the pharmacy dispensing services provided under this Agreement. Provider represents and warrants that it is, and shall remain, in compliance with all applicable

laws, including but not limited to all applicable Medicare laws, regulations, and CMS instructions, all laws applicable to individuals and entities receiving Federal funds and all other applicable Federal and State laws, regulations, and governmental issuances, including but not limited to those governing participation in the Medicare Advantage Program, Title VI of the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act, the Rehabilitation Act of 1973, all applicable Federal and State anti-kickback statutes, and all Federal and State privacy and security requirements, including the privacy and security provisions contained in 42 CFR Section 403.812.

- 4.27 Provider Certification. Provider hereby certifies that it has provided the information required in Exhibit B to this Agreement and acknowledges that it has reviewed the Provider Attestation in Attachment 1 to Exhibit B and represents and warrants that the answer to each and every item is correct, based on complete, current, correct, and not misleading information. Provider shall update the Provider Certification promptly upon any material changes in the information contained therein, and otherwise upon request of TransactRx, and shall immediately notify TransactRx of any information that would make any of the statements in the Provider Attestation inaccurate.

ARTICLE 5 COMPENSATION AND PAYMENT

- 5.1 Payment in Full. Provider will accept as payment in full for Covered Services rendered to Covered Individuals in accordance with this Agreement the amounts provided for in this Agreement, including the pricing Schedules hereto and any pricing Schedules, rate exhibits, amendments, or addenda entered into or agreed to by the parties prior to, on, or after the Effective Date of this Agreement (all of which are incorporated herein by this reference). Provider shall not be paid for prescriptions and/or services that are not Covered Services under the Plan. Unless otherwise agreed to in writing by the parties, Claims will be paid at the discounted AWP reimbursement rate minus the TransactRx claim transmission fee as identified by the TransactRx System at the time of Claim submission. In addition, Provider may seek reimbursement for costs associated with administration of any Provider-Administered Vaccine as permitted by Section 202(a) and/or 202(b) of the Tax Relief and Health Care Act of 2006 or other applicable Law.
- 5.2 Payment Processing Cycles. TransactRx shall process or arrange to process all Claims submitted for payment which are accurate, complete, and otherwise in compliance with this Agreement within thirty (30) calendar days of receipt. TransactRx shall issue or arrange to issue or require Payers to issue checks for payment of Claims at least every thirty (30) days. Provider acknowledges that TransactRx operates only as an intermediary between Payers and Provider with respect to payment. Payers have agreed with TransactRx to pay sufficient funds for claims submitted by Provider. Provided that sufficient payment has been received by TransactRx from Payer and provided the applicable Copayment has been collected by Provider, TransactRx will pay Provider for Covered Services provided to Covered Individuals in accordance with the payment rate information communicated to Provider through the electronic claims system, less the applicable Copayment; and Provider agrees not to seek reimbursement above and beyond the amount identified in this Agreement and communicated via the electronic claims system from TransactRx or the applicable Payer. TransactRx has no liability to Provider for nonpayment or for any delay in payment from a Payer and Provider shall look solely to the Payer for payment; provided that if a Payer has made payment to TransactRx as required under the agreement between the Payer and TransactRx, Provider shall look solely to TransactRx for payment of such amounts. To enable TransactRx to carry out the provisions of this Article 5, Provider hereby authorizes TransactRx as its limited agent for the purpose of receiving remittance advices, utilization reports, payments, and other information provided by Payers on behalf of Provider.
- 5.3 Overpayments and Authorized Deductions. Any amounts owed by Provider to TransactRx (including but not limited to claim transmission fees and overpayments from Claim reversals, errors, inaccurate submissions, or otherwise) shall become immediately due and owing and shall be paid by Provider to TransactRx upon request. Provider agrees not to attempt to affect any accord or satisfaction through a payment instrument or accompanying written communication and not to conditionally or restrictively endorse any payment instrument; and TransactRx shall not be bound by any such attempt or endorsement. In the event of non-payment by Provider or as otherwise authorized by this Agreement or at TransactRx's discretion, TransactRx may deduct or offset any overpayments or other amounts owed by Provider to TransactRx from any amounts

otherwise payable to Provider. TransactRx further reserves the right, in its sole discretion, to require Provider to assign to TransactRx any collection rights Provider may have against any person.

- 5.4 Payment for Cognitive and/or Other Services. TransactRx may, at its discretion and if Provider agrees, make payments to Provider with respect to Cognitive Services and/or other services provided to Covered Individuals. Such payments may result in different amounts payable to Provider hereunder.
- 5.5 Taxes. If any taxes, assessments, and/or similar fees (“**taxes**”) are imposed on Provider by a governmental authority for the provision of Covered Services to Covered Individuals, Provider shall be responsible for such taxes and shall not pass such taxes on to Covered Individuals, Payers or TransactRx unless specifically required to do so under applicable Laws or expressly permitted to do so by TransactRx or Payer. In no event shall TransactRx be liable for any taxes or the determination of the amount of taxes.
- 5.6 Objection To Payment. Provider must promptly notify TransactRx in writing of any alleged error, miscalculation, discrepancy or basis for disputing the correctness or accuracy of any Claim (whether paid, denied, rejected, reversed, or otherwise) within one hundred eighty (180) calendar days after payment is due. Otherwise, Provider will be deemed to have confirmed the correctness and accuracy of the Claims processed and/or paid during that financial cycle. In no event will TransactRx have liability above or beyond the aggregate amount of Claims during such one hundred eighty (180) calendar day period. To request an adjustment to a Claim payment, Provider must timely submit to TransactRx sufficient documentation to evidence that the Claim was paid incorrectly. This objection and time limitation does not apply with respect to any overpayments that may be made to Provider.
- 5.7 Covered Individual Held Harmless. Prior to providing Covered Services to a Covered Individual, Provider will collect from each Covered Individual the applicable Copayment as required by this Agreement. Provider will in no event (including, but not limited to, non-payment by TransactRx or any Payer, TransactRx’s or any Payer’s insolvency, or breach of this Agreement) bill, charge, collect a deposit from, seek compensation, remuneration, or reimbursement from, or have any recourse against, a Covered Individual or other persons acting on their behalf. In the event of Payer’s insolvency or other cessation of operations, Provider agrees that benefits to Medicare Risk Covered Individuals will continue through the period for which premium has been paid. This provision does not prohibit the collection of Copayments or charges for non-covered services or items; however, Provider shall not add additional charges to the Copayment for the provision of Covered Services under this Agreement. This provision will survive the termination of this Agreement and supersedes any oral or written contrary agreement now existing or hereafter entered into between Provider and Covered Individual or someone acting on the Covered Individual’s behalf.

ARTICLE 6 RECORD MAINTENANCE AND ACCESS

- 6.1 Maintenance of Records. Provider agrees to maintain records as is required by TransactRx, by Law, or by appropriate regulatory authorities as such relate to Covered Services to be provided in accordance with this Agreement for a period of no less than ten (10) years (or such longer period required by Law) following the termination of this Agreement. Without limiting the generality of the foregoing, Provider shall maintain all Provider records and data relating to the provisions of Covered Services to Covered Individuals and its responsibilities under this Agreement in a manner consistent with appropriate Provider standards and Laws, including, without limitation, maintaining original prescription orders, patient signature logs, pharmaceutical purchase records, prescriber information, patient profiles, billing records, and payments received from, or on behalf of, Covered Individuals. With respect to re-written prescription, re-written prescriptions for Covered Services must contain all appropriate documentation which was on the original prescription. TransactRx may withhold, deny, or chargeback payments where records and logs are not maintained as required hereunder.
- 6.2 Access to Records. During the Term of this Agreement and for two (2) years thereafter, TransactRx, Payers, and any and all applicable governmental authorities, shall have access at all reasonable times to Provider’s books, records and other papers which relate to this Agreement and/or Covered Services, including, without limitation, original prescription orders, patient signature logs, pharmaceutical purchase records, prescriber information, patient profiles, billing records, and payments received from, or on behalf of, Covered Individuals.
- 6.3 Survival of Termination. The provision of this Article 6 shall survive the termination of this Agreement.

ARTICLE 7 AUDITS

- 7.1 **Audit Procedures.** TransactRx, a Payer, the Comptroller General of the United States (“**Comptroller**”), the Department of Health and Human Services (“**DHHS**”), the Centers for Medicare and Medicaid Services (“**CMS**”), and their respective duly authorized representatives or designees shall have the right, for the term of this Agreement and for ten (10) years thereafter (or such longer period required by Law) to review, audit, examine, and reproduce any of Provider’s books, records, prescription files, and other documentation pertaining to Covered Services for Covered Individuals and/or Provider’s compliance with this Agreement. TransactRx will provide Provider with fifteen (15) calendar days prior notice, or such lesser or greater time as is required by Law, of any onsite audit. In addition, Provider shall provide records or copies of records requested by TransactRx, a Payer, Comptroller, DHHS, CMS, or their third party authorized representatives or designees within ten (10) calendar days from the date of such written request or such shorter time required by Law. Provider agrees to fully cooperate in good faith with such audits, regardless of the form of such audit, including but not limited to, onsite audits and audits by mail, in-house desk audits, drug utilization reviews and detection of Claim submission errors. If TransactRx is denied admission to the Provider or if Provider does not timely present requested documentation and records, Provider may be assessed a reasonable audit fee or TransactRx may deem 100% of the Claims to be audited as noncompliant and due and owing to TransactRx. In addition, where based on a sampling of audited Claims, if TransactRx determines that Provider has engaged in fraud or abuse or has made common errors in the submission of Claims, TransactRx has the right to extrapolate for purposes of determining the amount due and owing to TransactRx for noncompliant Claims to the extent not prohibited by Law.
- 7.2 **Audit Discrepancies.** Audits of Provider will be conducted to determine non-compliant or discrepant Claims, which include, but are not limited to, the following: Provider billed for brand, but dispensed generic; quantity dispensed does not reflect the prescription order, ethical use, exceeds or is not in accordance with the Covered Individual’s Plan; missing (or not timely produced) hard copy prescriptions; reason not specified on prescription when refill too early message is over-ridden; inaccurate Prescriber Numbers submitted; NDC number billed not in accordance with NDC number administered; NDC number of product or number of units billed does not reflect Covered Service.
- 7.3 **Audit Recovery.** If it is determined by TransactRx or its designee that overpayments were made to Provider, any such overpayment shall become immediately due and owing and shall be paid by Provider to TransactRx upon notice to Provider. TransactRx may, at its sole discretion, deduct or offset such amount of any overpayments made to Provider from any amounts otherwise payable to Provider.
- 7.4 **Provider Non-Compliance.** If Provider is deemed non-compliant with this Agreement, certain penalties may apply, including, but not limited to, fees, interest, penalties, damages, or other charges imposed upon TransactRx by governmental entities, regulatory agencies, and/or Payers. TransactRx has the right to deduct any such amounts from any amounts payable to Provider. TransactRx may report its audit findings to Payers, appropriate governmental entities, and/or regulatory agencies.
- 7.5 **Survival of Termination.** The provisions of this Article 7 shall survive the termination of this Agreement.

ARTICLE 8 INSURANCE, INDEMNIFICATION AND ACCOUNTABILITY

- 8.1 **Insurance.** Provider, at its sole cost and expense, shall procure and maintain policies of general and professional liability insurance and such other insurance as shall be necessary to insure it and its employees against any claim or claims for damages arising out of, or related to, alleged personal injuries or death occasioned directly or indirectly in connection with the performance of Covered Services and activities of Provider, and/or the use of any facilities, equipment or supplies provided by Provider. Each of such policies shall be amounts of at least one million dollars (\$1,000,000.00) per occurrence and three million dollars (\$3,000,000.00) annual aggregate, or such greater amount required by Law. In addition, all health care professionals employed or under contract with Provider to provide Covered Services to Covered Individuals shall procure and maintain such insurance, unless such health care professionals are covered under Provider’s insurance policies. Provider shall name as an additional insured TransactRx, its successors and assignees. Provider shall immediately notify

TransactRx in writing of any suspension, cancellation, or material change of insurance coverage. Provider shall furnish TransactRx reasonable proof of such insurance as may be requested upon execution of this Agreement and/or at any reasonable time thereafter. Provider acknowledges and agrees that failure to maintain the appropriate insurance policies will result in immediate termination of this Agreement. This provision shall survive the termination of this Agreement.

- 8.2 **Indemnification.** All liability arising from the provision of Covered Services and any other services rendered by Provider will be the sole responsibility of Provider. Provider will indemnify, defend, and hold harmless TransactRx, its designees, Payers, and their respective shareholders, officers, directors, employees, agents, and representatives from and against any and all liabilities, losses, awards, settlements, claims, injuries, damages, expenses, demands, penalties, or judgments of any kind (including reasonable costs, expenses, and attorneys' fees) that may result or arise out of: (a) any actual or alleged malpractice, negligence, misconduct, or breach by Provider in the performance or omission of any act or responsibility assumed by Provider; (b) the provision of Provider services for the sale, compounding, dispensing, manufacturing, or use of a drug or device dispensed by Provider; or (c) the breach or alleged breach by Provider of any representation, warranty, or covenant of Provider as set forth in this Agreement.
- 8.3 **Data Processing Limitations.** Provider acknowledges that TransactRx or its designee will provide electronic claims/data processing services (hereinafter the "**Data Processor**"). TransactRx MAKES NO EXPRESS WARRANTIES AS TO SUCH DATA PROCESSING SERVICES, AND NO WARRANTIES ARE TO BE IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL TransactRx, ITS SUBSIDIARIES OR AFFILIATES, OR ITS SUBCONTRACTORS, HAVE ANY LIABILITY WHATSOEVER TO PROVIDER ARISING OUT OF OR IN CONNECTION WITH SUPPLYING OR FAILING TO SUPPLY THE DATA PROCESSING SERVICES. Provider acknowledges that Data Processor has expended substantial sums in creating and obtaining rights in the applications software programs used in the provider program(s) (the "**System**") and has substantial proprietary interest and valuable trade secrets therein. At no time during the term of this Agreement or thereafter may Provider assign, sell, license, let, duplicate, transfer, pledge or hypothecate the System or any portion thereof. Provider shall utilize reasonable security controls to protect the System which are no less stringent than those Provider uses to protect its own proprietary rights. Provider agrees that all data submitted to the Data Processor for processing and all output provided by the Data Processor shall be delivered and transported to and from Provider at its sole risk, cost and expense. Ownership rights to all data and information submitted to Data Processor or TransactRx in connection with this Agreement shall vest in TransactRx.
- 8.4 **Limitation of Liability.** Notwithstanding any other term of this Agreement, in no event shall TransactRx be liable to Provider for special, indirect, incidental, exemplary, consequential (including but not limited to loss of profits) or punitive damages arising from the relationship of the parties or the conduct of business under this Agreement (even if TransactRx has been advised of or has foreseen the possibility of such damages).

ARTICLE 9 CONFIDENTIAL AND PROPRIETARY RIGHTS

- 9.1 **Covered Individual Records.** Provider and TransactRx agree that all Covered Individual records shall be treated as confidential so as to comply with all Laws regarding the confidentiality of Covered Individual records, including, without limitation, the HIPAA and amendments thereto, and/or is prudent in accordance with applicable industry standards. Provider agrees to execute any documents reasonably necessary for Provider, TransactRx and/or a Payer to comply with HIPAA. Provider agrees never to provide Covered Individuals' information to others for Provider's pecuniary gain. Nothing herein is meant, however, or shall be construed, to limit the rights of TransactRx, or the rights of governmental authorities, to inspect and copy any accounting, administrative, or Covered Individual records maintained by Provider pursuant to Article 7 of this Agreement.
- 9.2 **Confidential and Proprietary Information.** Provider agrees that all terms contained herein and within any other agreement between TransactRx and Provider, and all pricing, programs, services, business practices, and procedures of TransactRx and Payers are confidential and/or proprietary. Provider agrees to maintain the confidential nature of such materials and not to disclose the terms and conditions contained herein or contained in any other agreement with TransactRx or any pricing, programs, services, business practices, or procedures of TransactRx or Payers, without the express written consent of TransactRx or the applicable Payer,

unless such information is already publicly available due to no fault of Provider or such disclosure is required to comply with any Law.

- 9.3 **Remedies.** Provider shall promptly notify TransactRx if it becomes aware of any use of confidential information or data that is not authorized by TransactRx. Provider acknowledges and agrees that any unauthorized disclosure or use of confidential and/or proprietary information or data obtained from or provided by TransactRx would cause TransactRx immediate and irreparable injury or loss that cannot be fully remedied by monetary damages. Accordingly, if Provider fails to comply with this Article 9, TransactRx is entitled to seek and obtain injunctive relief, monetary remedies, and/or such other damages as available by Law against Provider.

ARTICLE 10 MARKETING, ADVERTISING, AND PUBLICITY

- 10.1 **Publish Provider Information.** Provider agrees to provide to TransactRx, and agrees that TransactRx may publish, Provider's name, address, telephone number, hours of operation and other similar descriptive information or information reasonably required for any advertisement, literature or publication produced for the marketing, administration and/or operation of a provider program or Network. Provider's use of the name or a symbol, trademark or service mark of TransactRx or its Affiliates or subsidiaries in any advertisement, literature, publication, pamphlet or sign Provider uses, whether or not such use relates to Provider's participation in the provider program(s) or Network(s), shall be subject to the prior written consent of TransactRx. Notwithstanding such consent, nothing herein shall be deemed to grant Provider any rights in such names, symbols, trademarks or service marks. Upon termination of this Agreement, Provider agrees to immediately cease all such use.
- 10.2 **Marketing and Promotion.** Provider shall make reasonable efforts, as permitted by applicable Law, to assist TransactRx or Payers in marketing Plans. Provider shall ensure that all Provider facilities maintain reasonable TransactRx or Plan promotion, membership and marketing materials as reasonably requested by TransactRx or Payer, consistent with the signage visibility and marketing support granted to third parties other than TransactRx.
- 10.3 **Direct Marketing.** Provider shall not directly market to or solicit Covered Individuals without written authorization from TransactRx and the applicable Payer. Such marketing and soliciting activities to Covered Individuals shall include without limitation direct marketing campaigns and solicitations via mail, telephone, internet or any other means available.
- 10.4 **Public Comments.** TransactRx and Provider agree that, in the event of conflict involving the terms of this Agreement or termination of this Agreement, both TransactRx and Provider will refrain from publicly disparaging the other.

ARTICLE 11 GOVERNING LAW AND DISPUTE RESOLUTION

- 11.1 **Choice of Law.** This Agreement shall be construed, interpreted, and governed by the Laws of the State of South Carolina, without giving effect to its conflict of laws provisions. The operation of Provider or the professional practice of Provider shall in all respects be governed by the laws of the state wherein the Provider is located and where the practice of Provider is performed.
- 11.2 **Dispute Resolution.** In the event that any dispute, claim or controversy arising out of or relating to this Agreement arises between Provider and TransactRx, except for disputes deemed by TransactRx to be related to termination without cause of this Agreement, both agree to meet and make a good faith effort to resolve the dispute. If such efforts are unsuccessful, either party may commence arbitration by filing an arbitration demand with the American Arbitration Association ("AAA") or American Health Lawyers Association ("AHLA") within thirty (30) calendar days of the meeting. The dispute will be resolved through arbitration to be conducted in Spartanburg, South Carolina.

Any dispute subject to arbitration shall be settled by binding arbitration, strictly in accordance with this Agreement, except to the extent the dispute is required by Law to be resolved by a state or federal authority. The parties shall not have the right to

participate as a member of any class of claimants pertaining to any dispute subject to arbitration hereunder, nor shall there be any authority for disputes arising hereunder to be arbitrated on a class action basis. Arbitration shall be limited only to disputes arising between Provider and TransactRx and cannot be consolidated or joined with claims of other persons who may have similar claims.

The Commercial Arbitration Rules of the AAA or AHLA shall apply, using a three (3) member panel of arbitrators. Any dispute under \$500,000 shall be handled by expedited procedures under the AAA or AHLA. The panel shall consist of one (1) arbitrator selected by Provider, one (1) arbitrator selected by TransactRx, and the third independent arbitrator shall be selected and agreed upon by the first two arbitrators. The parties may also use a single arbitrator, provided they mutually agree to do so and mutually agree on the choice of arbitrator. The decision of the arbitrator, if a single arbitrator is used, or the majority decision of the arbitrators, if a panel is used, shall be binding. The cost of any arbitration proceeding under this Section shall be shared equally by the parties to such dispute unless otherwise ordered by the arbitrator(s). Judgment upon the award rendered by the arbitrator(s) may be entered and enforced in any court of competent jurisdiction. In the event the dispute is required by Law to be resolved by a state or federal authority, TransactRx and Provider agree to be bound by the findings of such state or federal authority.

11.3 Dispute Resolution with Payer. In the event that any dispute, claim or controversy arising out of or relating to this Agreement arises between Provider and Payer, Provider shall exhaust all internal Payer administrative appeal, grievance or other dispute resolution mechanisms prior to the submission of any unresolved disputes to a third party. If such dispute resolution efforts are unsuccessful, such dispute shall be resolved by binding arbitration, in accordance with the applicable Payer's dispute resolution procedures.

11.4 Survival of Termination. This Article 11 shall survive termination of this Agreement.

ARTICLE 12 TERM AND TERMINATION

12.1 Term. This Agreement shall be effective as of the Effective Date appearing on the signature page hereof and shall continue in effect for a one (1) year term, and shall automatically renew for successive one-year terms unless either party provides written notice of non-renewal to the other party at least sixty (60) calendar days' prior to the end of the initial term or any renewal term.

12.2 Termination. This entire Agreement may be terminated as follows:

- (a) **Automatic Termination.** This Agreement will terminate automatically without notice with respect to Provider as of the date on which such Provider fails to maintain appropriate licensure, registration, certification, good standing, or insurance, as required under this Agreement and/or Law.
- (b) **Immediate Termination Rights.** TransactRx may terminate this Agreement immediately upon written notice to Provider in the event of:
 - (i) Breach of any representation, warranty or covenant of Provider in this Agreement;
 - (ii) The transfer of ownership of any of Provider's practice to a new owner, or if the right to control any aspect of Provider's operations is transferred to another person or entity;
 - (iii) Provider becomes insolvent, admits it is unable to pay its debts, an action is filed by or against Provider under the Federal Bankruptcy Act or any other Law or act regarding insolvency, reorganization, arrangement, or extension for the relief of debtors, including any assignment for the benefit of creditors, the appointment of a receiver or trustee for transfer or sale of a material portion of Provider's assets, or TransactRx's receipt of a writ of attachment, execution or garnishment;
 - (iv) Provider or Provider's employees act in an illegal, unethical, unscrupulous or immoral manner which adversely impacts the reputation of TransactRx, its Affiliates, or Payers;
 - (v) TransactRx has reason to believe in its sole discretion that the health or safety of a Covered Individual(s) may be in jeopardy; or
 - (vi) Provider engages in any fraudulent activity related to the terms of this Agreement.
- (c) Event of Default. Either Party may terminate this Agreement at any time for material breach by the other party by giving at least thirty (30) days' written notice to the other party, or such longer period

as required by Law, which termination shall become effective at the end of such notice period if such breach is not cured to the satisfaction of the non-breaching party by such date.

- (d) Provider Termination Right. Provider may terminate this Agreement in accordance with Section 13.2 in the event Provider objects to any amendment made under Section 13.2 of this Agreement or without cause upon a ninety (90) day written notice to TransactRx (or such longer period as required by Law).
- (e) Provider Program and/or Network Termination. TransactRx may terminate Provider from participating in any specific Network or provider program, including but not limited to any Network or provider program as it relates to a specific Plan or Payer, without cause upon a thirty (30) day written notice to Provider (or such longer period as required by Law).
- (f) Termination of Website Use. TransactRx, in its sole discretion, reserves the right to terminate Provider's use of the Website and Services (described in Article 14) at any time without notice. In addition, if the Agreement terminates for any reason, Provider's access to the Website and Services may, in TransactRx's sole discretion, be extended for up to 60 days to continue to be used in accordance with the Agreement, including the Terms of Use in Article 14.

- 12.3 Rights and Remedies in the Event of Termination or Breach. In the event of termination or breach of this Agreement, in addition to all other rights and remedies TransactRx may have at Law, equity, or under this Agreement, TransactRx shall have the right, upon notice to Provider, to: (i) deduct from any amounts owing to Provider any amounts which Provider owes TransactRx; (ii) impose reasonable investigation, collection, audit, and/or similar fees with respect to any breach of this Agreement; (iii) suspend performance of any and/or all of TransactRx's obligations under or in connection with this Agreement, including, without limitation, TransactRx's obligation to process claims; and/or (iv) suspend Provider's performance of any and/or all of Provider's obligations under or in connection with this Agreement.

In the event this Agreement is terminated, Provider shall submit all Claims for Covered Services dispensed before the date of termination within five (5) calendar days after the date of termination. Any rights to payment for any Claim submitted after such time, whether or not the same would qualify as a Claim, shall be deemed forfeited, and Provider agrees to hold TransactRx, Affiliates, their subsidiaries, subcontractors, Payers, and each of their respective employees, shareholders, members, officers and directors and the Covered Individual receiving the Covered Service harmless for any expense associated therewith.

Upon termination of this Agreement, Provider shall return, at its expense, any Manuals, decals, participation identification materials and other documents or materials supplied to Provider by TransactRx in connection with this Agreement and/or any provider program or Network, including all confidential and proprietary information of TransactRx.

Termination shall have no effect upon the rights and obligations of the parties arising out of any transactions occurring prior to the effective date of such termination. The termination rights hereunder are in addition to any and all other rights and remedies that may be available to TransactRx under this Agreement.

ARTICLE 13 GENERAL PROVISIONS

- 13.1 Entire Agreement. This Agreement together with all schedules, attachments, exhibits, Manuals, and addenda attached hereto or incorporated herein, contains the entire Agreement between TransactRx and Provider, all of which are incorporated by reference as if fully set forth herein and referred to collectively as this "**Agreement**". Any prior oral or written agreements, promises, negotiations, or representations concerning the subject matter covered by this Agreement are terminated and of no force and effect except that all existing pricing schedules and addenda shall be incorporated into this Agreement, unless otherwise provided for in any attached Schedule to this Agreement. This Agreement will be effective and binding on the parties only if the duly authorized signatures of the parties are affixed hereto where indicated on the signature page.
- 13.2 Amendments/Modifications. This Agreement may be altered or amended only with the written consent of each party hereto; except that TransactRx may amend any term, part or provision of this Agreement, including,

without limitation, any exhibits, Manuals, schedules, amendment or addenda, by giving written notice to Provider at least ten (10) calendar days (or such longer period required by Law) prior to the Effective Date of the amendment (“**notice period**”). Notwithstanding the foregoing, TransactRx may amend the Terms of Use as described in Article 14. If Provider objects to any such amendment(s), Provider may terminate this Agreement by giving TransactRx written notice of termination of this Agreement prior to the expiration of the notice period, which termination shall become effective thirty (30) days after the date of such notice of termination, or such other longer or shorter period required by Law. If Provider does not provide written notice of termination of this Agreement to TransactRx within the notice period, then Provider will be deemed to have accepted such amendment, and Provider agrees that such amendment(s) shall not require a separate signature in order to be effective.

- 13.3 **Assignment.** No part of this Agreement may be assigned by Provider without TransactRx’s prior written consent, and any attempted assignment without such consent shall be void. Provider acknowledges and agrees that TransactRx, without consent, may assign all or any part of this Agreement and/or TransactRx’s rights, privileges or duties under this Agreement to any direct or indirect parent, subsidiary, or Affiliate or to a successor company.
- 13.4 **Third Party Agreements/Subcontractors.** TransactRx may subcontract all or any part of its obligations under this Agreement to a third party provided that such subcontractor agrees to perform the services as set forth herein. Provider will be advised of such subcontracting relationships when necessary to enable Provider to perform its duties under this Agreement.
- 13.5 **Lawful Interpretation.** This Agreement will be interpreted and performed in compliance with all Laws. If this Agreement or any part hereof is found not to be in compliance with any Law, then the parties shall renegotiate this Agreement for the sole purpose of correcting the non-compliance.
- 13.6 **Force Majeure.** The parties shall be excused, discharged, and released from performance under this Agreement to the extent that all or part of this Agreement cannot be performed due to causes which are outside the control of TransactRx and Provider, and could not be avoided by the exercise of due care, including but not limited to acts of God, acts of a public enemy, acts of a sovereign nation or any state or political subdivision or any department or regulatory agency thereof or entity created thereby, acts of any person engaged in a subversive activity or sabotage, terrorist activity, fires, floods, earthquakes, explosions, strikes, slow-downs, lockouts or labor stoppage, freight embargoes, or by any enforceable Law. The foregoing shall not be considered to be a waiver of any continuing obligations under this Agreement, and as soon as conditions cease, the party affected thereby shall fulfill its obligations as set forth under this Agreement.
- 13.7 **Severability.** In case any one or more of the provisions of this Agreement shall be invalid, illegal, or unenforceable in any respect, the remaining provisions shall be construed liberally in order to effectuate the purposes hereof, and the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.
- 13.8 **Waiver.** Neither the waiver by either of the parties of a breach or a default of any of the provisions of this Agreement, nor the failure of either of the parties, on one or more occasions, to enforce any of the provisions of this Agreement, shall thereafter be construed as a waiver of any subsequent breach or default of any of the provisions of this Agreement. A waiver by either party of strict compliance with the terms of this Agreement shall only be effective if in writing and signed by both parties hereto, and shall not be effective with respect to any prior or subsequent failure by either party to comply with any term of this Agreement.
- 13.9 **Binding Effect.** Except as otherwise provided herein, this Agreement shall be binding upon and inure to the benefit of the parties, their agents, successors and permitted assigns unless otherwise set forth herein or agreed to in writing by the parties.
- 13.10 **Notices.** Any notice required to be given pursuant to this Agreement shall be in writing, postage prepaid, and shall be sent via facsimile transmission or by United States first class mail or by certified or registered mail to the parties at the addresses indicated on the first page of this Agreement (or such other addresses that the parties may hereafter designate) or may be provided electronically to Provider using the email address provided by Provider contact; provided however that any notice of dispute or termination by Provider must be sent by certified or registered mail to TransactRx at the address indicated on the first page of this Agreement,

with a copy sent by certified or registered mail to the following (or such other address designated by written notice of TransactRx):

TransactRx
201 West Saint John Street
Spartanburg, SC 29306
Attn: CFO

With copy to
TransactRx
201 West Sain John Street
Spartanburg, SC 29306
Attn: Legal

The notice shall be effective on the third business day after deposit in the U.S. Mail if sent by certified mail or on the date of electronic confirmation of facsimile receipt if sent by facsimile.

- 13.11 **Federal Funds.** Provider acknowledges and agrees that claims data and information provided in connection with this Agreement may be used for purposes of obtaining Federal funds. Provider agrees that it is bound by 45 CFR Part 76 and represents and warrants that it is not excluded by the Department of Health and Human Services Office of the Inspector General or by the General Services Administration.
- 13.12 **Payer's CMS Contract Obligations.** In accordance with 42 CFR 423.505(i)(1), 42 CFR 423.562(a)(4), and 42 CFR 422.504(i)(1), notwithstanding anything to the contrary agreed to by the parties, Payer maintains ultimate responsibility for adhering to and otherwise fully complying with all terms and conditions of its Part D contract with CMS and for ensuring that Provider satisfies its obligations under Payer's Medicare Part D plan. Further, Provider agrees to participate in Payer's Medicare Part D Plan under the terms and conditions agreed to by the parties in this Agreement. Any such services or other activity performed by Provider in connection with Payer's Medicare Part D Plan shall be consistent and comply with Payer's contract with CMS as required by 42 CFR 423.505(i)(3)(iii) and 42 CFR 422.504(i)(3)(iii).
- 13.13 **Delegated Activities.** In accordance with 42 CFR 423.505(i)(3)(ii) and (i)(4)(ii) and 42 CFR 422.504(i)(3)(ii) and (i)(4)(ii), in the event CMS or Payer determines that Provider has not performed satisfactorily under this Agreement, the delegated activities and reporting responsibilities of Provider may be revoked.
- 13.14 **Payer Oversight.** In accordance with 42 CFR 423.505(i)(3)(ii) and (i)(4)(iii) and 42 CFR 422.504(i)(3)(ii) and (i)(4)(iii), Payer will establish and maintain ongoing monitoring and oversight of all aspects of Provider's performance of its obligations in connection with Payer's Medicare Part D Plan. Provider agrees to cooperate with any such monitoring oversight by Payer.
- 13.15 **Electronic Prescribing.** In accordance with 42 CFR 423.159 and 42 CFR 423.505(b)(6), Provider will support and comply with electronic prescription standards developed by CMS, as applicable, once final standards are effective with respect to Covered Individuals.
- 13.16 **Payer Contract Obligations.** Provider acknowledges that this Agreement is entered into subject to TransactRx's contracts with Payers ("**Payer Contracts**"), and Provider agrees to abide by all provisions applicable to Provider under the Payer Contracts.
- 13.17 **Headings.** The paragraph headings herein are for convenience purposes only and are not to be utilized in construction of the provisions of this Agreement.

ARTICLE 14 WEBSITE AND PORTAL STANDARD TERMS OF USE

14. The following Terms of Use apply to Provider's use of MyTransactRx.com and any of its information, features, or services (all together referred to as "the Website and Services"). By using the Website and Services, Provider hereby agrees to the Agreement including these Terms of Use. Certain features of the Website and Services may be governed

by additional terms of use. By agreeing to these Terms of Use, Provider hereby agrees to all applicable terms and restrictions including any additional terms of use described herein or later added.

- 14.1 Authority. Provider agrees that he/she is able, and has the authority, to accept the Terms of Use for the Website and Services and that he/she will use the Website and Services in a manner consistent with these Terms of Use. Further, Provider represents and warrants that only Provider will use the Website and Services.
- 14.2 Changes to the Terms of Use. TransactRx may update and change these Terms of Use from time to time without separate notice to Provider. Provider is responsible for reviewing these Terms of Use on a regular basis to ensure the ability to comply with them. By using or accessing the Website and Services after changes have been made to the Website and Services or to these Terms of Use, Provider is agreeing to accept those changes.
- 14.3 Protecting Information. Provider is responsible for ensuring that only Provider and authorized personnel have access to Provider's userID(s) and password(s). Provider should keep any correspondence relating to the Website and Services (including, but not limited to, user ID, passwords, other registration information, e-mails, order information, or any other information) confidential and in a safe place. If other people have access to Provider's computer, handheld device, user ID or password, or other personal information, they may be able to access information Provider has obtained from the Website and Services. TransactRx is not responsible for the security or privacy of any such information under these circumstances. Any information transmitted through the Website and Services will be solely the responsibility of the registered user whose ID and password was utilized to gain access. Provider agrees to notify TransactRx at the address in Section 13.10 if Provider becomes aware of or suspects any loss or unauthorized use of Provider's login information (user ID or password). TransactRx is not responsible for the security of Provider's internet access services provider, and Provider should review any applicable security and privacy policies carefully.
- 14.4 Use of the Website and Services. Provider agrees to use the Website and Services only for lawful purposes and in a manner consistent with their intended use, the Agreement and these Terms of Use. TransactRx may, at any time and without notice, prohibit access to the Website and Services to any individuals whom TransactRx determines are using the Website and Services in a way not permitted under these Terms of Use, who is restricting or prohibiting any other user from using or enjoying the Website and Services, or whose conduct might constitute a criminal offense, result in civil liability, or otherwise violate any applicable local, state, national or international law.

Examples of prohibited uses of the Website and Services include, but are not limited to: (a) sharing of personal medical/prescription information with an unauthorized third party; (b) placement on the Website and Services of any untrue, malicious, fraudulent, harassing, offensive or defamatory material, or any material that is irrelevant to a legitimate use of the Website and Services; (c) introduction of viruses, worms or other programming routines that are intended to disrupt or interfere with the operation of the Website and Services; (d) linking to or insertion of links to other sites of whatever character; (e) unauthorized changes to any data or information supplied by the Website and Services; (f) any activity that infringes on the copyright, patent, trademark or other rights of any other person or organization. Any unauthorized entry (commonly referred to as "hacking") into any portion of the Website and Services may constitute a crime under state and/or federal law and TransactRx will prosecute these violations to the fullest extent permitted by law. Anyone using this Website and Services in violation of these Terms of Use will be liable to TransactRx for damages of any nature whatsoever suffered by TransactRx or its Affiliates.

- 14.5 Permission to Print and Copy. The Website and Services contain copyrighted works, trademarks and other proprietary material owned by TransactRx or its information providers. If no restrictions are displayed, Provider may print, download, or make copies of materials from the Website and Services for Provider's own personal and non-commercial use only. Except as just provided, Provider may not copy, reproduce, publish, post, transmit, display, store, sublicense, transfer or distribute material or images from the Website and Services without written permission from TransactRx. In addition, Provider may not modify, alter, revise, paraphrase, omit, change, create derivative works, or modify or obliterate any copyright notice or other warning on any material or images from the Website and Services without written permission from TransactRx.
- 14.6 License. Provider may not assign, sublicense, transfer, pledge, lease, rent or share Provider's rights under these Terms of Use, unless otherwise agreed to in writing by TransactRx. Nothing contained on the Website and

Services should be construed as granting, by implication, estoppel or otherwise, any license or right in and to TransactRx or its related parties' trademarks or copyrighted material of TransactRx or any third party without the express written permission of the applicable party.

- 14.7 Medical and Other Advice. TransactRx is not authorized to provide and does not engage in providing medical advice. Further, the information in the Website and Services is also not intended as and does not constitute financial or legal advice and Provider should consult an appropriate professional for specific advice tailored to Provider's situation.
- 14.8 Down Time. TransactRx takes commercially reasonable measures to ensure system availability without interruption, except for scheduled maintenance. However, service interruptions may occur and in no event will TransactRx be liable to Provider or to any other party for such service interruptions, whatever the cause or length.
- 14.9 Disclaimer. NEITHER TransactRx NOR ANY OF ITS AFFILIATES, EMPLOYEES, AGENTS, LICENSORS OR CONTENT PROVIDERS MAKES ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND REGARDING THE WEBSITE AND SERVICES. THE WEBSITE AND SERVICES ARE PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS. UNLESS OTHERWISE SPECIFIED IN WRITING, AND TO THE FULL EXTENT PERMISSIBLE BY APPLICABLE LAW, TransactRx SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT AS TO THE OPERATION OF THE WEBSITE AND SERVICES OR THE INFORMATION, CONTENT, MATERIALS, PRODUCTS (INCLUDING SOFTWARE) OR SERVICES INCLUDED ON OR OTHERWISE MADE AVAILABLE TO PROVIDER THROUGH THE WEBSITE AND SERVICES. PROVIDER EXPRESSLY AGREES THAT THE USE OF THE WEBSITE AND SERVICES IS AT PROVIDER'S SOLE RISK.
- 14.10 Limitation of Liability of Agreement and Terms of Use. BY ITS ACCEPTANCE OF THE AGREEMENT OR ITS ACCESSING THE WEBSITE AND SERVICES, PROVIDER AGREES TO HOLD HARMLESS AND WAIVE ALL CLAIMS AGAINST TransactRx AND ITS RELATED PARTIES REGARDING THE INFORMATION PROVIDED ON THE WEBSITE AND SERVICES AND PROVIDER'S USE OF IT. PROVIDER AGREES THAT UNDER NO CIRCUMSTANCES WILL TransactRx OR ITS RELATED PARTIES BE LIABLE TO PROVIDER FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES —EVEN IF TransactRx HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. TransactRx's ENTIRE LIABILITY AND PROVIDER'S EXCLUSIVE REMEDY WITH RESPECT TO ANY DISPUTE OR CLAIM RELATED TO THE WEBSITE AND SERVICES IS PROVIDER'S STOPPING HIS/HER USE OF THE WEBSITE AND SERVICES. BECAUSE SOME STATES DO NOT ALLOW LIMITATIONS ON IMPLIED WARRANTIES OR THE EXCLUSION OR LIMITATION OF LIABILITY FOR CERTAIN DAMAGES, IN SUCH STATES LIABILITY IS LIMITED TO THE FULLEST EXTENT PERMITTED BY LAW AND SOME OR ALL OF THE ABOVE DISCLAIMERS, EXCLUSIONS, OR LIMITATIONS MAY NOT APPLY TO PROVIDER, AND PROVIDER MAY HAVE ADDITIONAL RIGHTS.
- TransactRx CANNOT AND WILL NOT ASSUME ANY LIABILITY FOR UNAUTHORIZED OR FRAUDULENT USE OF THE WEBSITE AND SERVICES.
- 14.11 Indemnification. TransactRx will notify Provider of any claim made by a third party for liability or expense arising from Provider's use of the Website and Services, in whole or in part, directly or indirectly. Provider in turn agrees to indemnify, defend, and hold harmless TransactRx and its related parties for, from and against any such claim, including reasonable attorneys' fees.
- 14.12 Links to Other Websites. The Website and Services may occasionally provide links to other websites that might be of interest to users. Please note that when Provider clicks on one of these links Provider may be moving to another company's website. TransactRx cannot control the activities of any such company once Provider leaves TransactRx's Website. TransactRx encourages Provider to read the terms of use and privacy policies of these linked sites because they may differ from TransactRx's.
- 14.13 Jurisdiction. The Website and Services are intended only for access and use by United States residents, are presented solely as a service to visitors and subscribers located in the United States of America and its territories, and therefore may not comply with legal requirements of foreign countries.

- 14.14 Not Intended for Use by Minors. The Website and Services are not intended for, nor does TransactRx believe, they are appealing to, children under the age of 16. TransactRx will not knowingly collect information from visitors in this age group.
- 14.15 Electronic Signature. Provider accepts the validity of the electronic signature placed on this agreement, and thereafter by using the Website and Services, Provider agrees to the terms and conditions contained in the Agreement, including the Terms of Use, Provider Certification and Provider Attestation.
- 14.16 Business Associate Agreement. TransactRx and Provider agree to be bound by the terms of the Attachment A, Business Associate Agreement.

IN WITNESS WHEREOF, the respective authorized officers of the parties hereto have executed this Agreement as of the date indicated below, effective as of the Effective Date defined herein.

TRANSACTRX



(Signature)

Anthony Cinalli
(Print Name)

President Network Services
(Title)

(Date)

PROVIDER:

(Signature)

(Print Name)

(Title)

(Date)

ATTACHMENT A
TRANSACTRX
BUSINESS ASSOCIATE AGREEMENT

This BUSINESS ASSOCIATE AGREEMENT ("Agreement") is incorporated by reference into the Provider Network Agreement by and between POC Network Technologies LLC d/b/a TransactRx ("Business Associate"), and Provider ("Covered Entity") collectively referred to herein as the "Parties" or individually as a "Party", and is made a part of the attached Provider Agreement between the Parties (the "Provider Agreement").

WHEREAS, Covered Entity has a business relationship with Business Associate that is memorialized in the Provider Agreement pursuant to which Business Associate may be considered a Business Associate of Covered Entity as defined in the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as codified at 42 U.S.C. § 1320d ("HIPAA"), including all pertinent regulations set forth in Title 45, Parts 160 and 164 of the Code of Federal Regulations ("C.F.R.") issued by the Department of Health and Human Services as either have been amended by Subtitle D of the Health Information Technology for Economic and Clinical Health Act of 2009, as codified at 42 U.S.C.A. prec. § 17901 (the "HITECH Act"), part of the American Recovery and Reinvestment Act of 2009 ("ARRA"), 42 U.S.C. §§ 17921, 17931-17932 and 17934; and

WHEREAS, the nature of the contractual relationship between Covered Entity and Business Associate involves the use and/or disclosure of Protected Health Information ("PHI") as that term is defined in 45 C.F. R 160.103; and

WHEREAS, for good and lawful consideration as set forth in the Provider Agreement, Covered Entity and Business Associate enter into this Agreement for the purpose of ensuring compliance with the requirements of HIPAA, its implementing regulations, the HITECH Act and any current and future regulations promulgated under HIPAA or HITECH Act (HIPAA, HITECH Act and any current and future regulations promulgated under either are hereinafter referred to as the "Regulations").

NOW THEREFORE, in consideration of the mutual covenants contained herein which are made a contractual part hereof and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. Definitions. Terms used but not otherwise defined in this Agreement shall have the same meaning as those terms in the Regulations, including without limitation, the Privacy Rule, as set forth in the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R Parts 160 and 164, Subparts A and E, as amended by the HITECH Act and as may otherwise be amended from time to time.

2. Permitted Uses and Disclosures by Business Associate.

Except as otherwise limited in the Provider Agreement and/or this Agreement, Business Associate may use or disclose PHI to perform functions, activities or services for, or on behalf of Covered Entity as specified in this Agreement, provided that such use or disclosure would not violate the Privacy Rule or the HITECH Act if done by Covered Entity as specified in this Agreement or the minimum necessary policies and procedures of the Covered Entity, as follows:

- a. Permitted Uses. Except as otherwise limited in this Agreement or as required By Law, Business Associate may use PHI as necessary for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate.
- b. Data Aggregation. Except as otherwise limited in this Agreement, Business Associate may use PHI to provide data aggregation services to Covered Entity as permitted by 45 CPR §164.504(e)(2)(i)(B), to the extent specifically required under the Agreement;
- c. Re-creation of Information. Except as otherwise limited in this Agreement, Business Associate may use PHI received or created pursuant to this Agreement to create information that is not

individually identifiable health information ("De-identified Information"), consistent with the standards set forth at 45 C.F.R. § 164.514.

- d. Permitted Disclosures. Business Associate shall not disclose PHI except for the purpose of performing the Business Associate's obligations under the Provider Agreement or this Agreement. Business Associate may disclose PHI for the proper management and administration of the Business Associate, provided that disclosures are Required By Law, or Business Associate obtains reasonable written assurances from the person to whom the PHI is disclosed that (1) the PHI will be held confidentially as provided pursuant to this Agreement and used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person; and (2) Business Associate will be notified within 24 hours of the discovery of any breach or suspected breach of the confidentiality of the PHI.

3. Prohibited Uses and Disclosures by Business Associate.

- a. Business Associate shall not use or disclose PHI for marketing purposes or any other purpose not permitted by this Agreement, the Provider Agreement or the Privacy Rule or HITECH Act.
- b. Business Associate shall not disclose PHI to a health plan for payment or health care operations purposes if the individual patient has requested this special restriction, and has paid out of pocket in full for the health care item or service to which the PHI solely relates as required by 42 U.S.C. § 17935(a).

4. Obligations and Activities of Business Associate. Business Associate covenants and agrees to the following:

- a. Compliance. Business Associate shall be directly responsible for full compliance with the relevant requirements of both the HIPAA Privacy Rule and Security Rule.
- b. Appropriate Safeguards. Business Associate shall implement and maintain reasonable and appropriate safeguards as are necessary to prevent the use, disclosure or availability of PHI or electronic PHI that Business Associate creates, receives, maintains or transmits on behalf of Covered Entity, other than as permitted by the Provider Agreement or this Agreement, including, but not limited to, administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the PHI in accordance with 45 C.F.R. §§ 164.308, 164.310 and 164.312. Business Associate shall comply with the policies and procedures and documentations requirements of the HIPAA Security Rule, including but not limited to, 45 C.F.R. § 164.316 and the HITECH Act, 42 U.S.C. § 17931.
- c. Designated Security Officer. Business Associate shall designate an individual to serve as the Security Officer responsible for supervising the security and privacy mechanisms, including but not limited to, administrative, physical and electronic mechanisms employed within the organization to prevent unauthorized use, disclosure or access to PHI maintained by Business Associate on behalf of Covered Entity.
- d. Business Associate's Agents. Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides PHI received from, or created or received by Business Associate on behalf of Covered Entity, agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information. This provision shall not, however, be deemed to provide Business Associate with a right to assign or subcontract its responsibilities, except as specifically provided in the Provider Agreement. In the event Business Associate creates, maintains, receives or transmits electronic PHI on behalf of Covered Entity, Business Associate shall implement the safeguards required by Section 4.b. above with respect to electronic PHI.
- e. Duties of Business Associate Involving Breach or Unauthorized Access, Use or Disclosure of PHI.

- (1) **Discovery of Breaches.** A Breach shall be treated as discovered by Business Associate as of the first day on which such Breach is known to the Business Associate, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is an employee, officer or other agent of Business Associate (determined in accordance with the federal common law of agency).
- (2) **Notification.** Business Associate shall notify the designated Privacy Official of Covered Entity within five (5) business days after discovery of any access, use or disclosure of PHI not permitted by this Agreement or the Provider Agreement, any security incident involving electronic PHI and any Breach of Unsecured PHI of which Business Associate becomes aware and/or any actual or suspected use or disclosure of data in violation of any applicable federal or state laws or regulations. Business Associate shall take any prompt corrective action to cure any such deficiencies and any action pertaining to such unauthorized disclosure required by applicable federal and state laws and regulations.
- (3) **Reporting Improper Access. Use or Disclosure.** Business Associate shall provide the following information to Covered Entity within ten (10) business days of discovery of a Breach except when, despite all reasonable efforts of Business Associate to obtain the information required, circumstances beyond the control of the Business Associate necessitate additional time. Under such circumstances, Business Associate shall provide to Covered Entity the following information as soon as possible and without unreasonable delay, but in no event later than forty-five (45) calendar days from the date of discovery of a Breach:
 - (a) the date of the breach;
 - (b) the date of the discovery of the breach;
 - (c) a general description of events leading up to and surrounding the breach;
 - (d) a description of the types of unsecured PHI that were involved;
 - (e) a listing of the identification of each individual and/or class of individuals whose unsecured PHI has been, or is reasonably believed to have been accessed, acquired or disclosed; and
 - (f) any other details necessary to complete an assessment of the risk of harm to the individual.

Business Associate shall provide the designated Privacy Official of Covered Entity with updates of information concerning the details of such Breach and the final results of its Risk Assessment as required in Section 4.e.(4) as needed to ensure that such information remains current.

- (4) **Risk Assessment and Investigation.** Business Associate shall perform an appropriate risk assessment immediately following the discovery of any unauthorized access, use or disclosure of PHI to determine whether use, access, or disclosure is one that "poses a significant risk of financial, reputational or other harm to the individual." In performing the Risk Assessment, Business Associate should consider a combination of factors such as: (a) who impermissibly used the PHI or to whom the PHI was impermissibly disclosed; (b) was the impermissibly disclosed PHI returned prior to it being accessed for an improper purpose; and (c) the type and amount of PHI involved in the impermissible use or disclosure.

The results of such Risk Assessment shall be provided to Covered Entity in writing, without unreasonable delay and in no event later than thirty (30) days from the date of discovery of the unauthorized access, use or disclosure. In addition to the Risk Assessment conducted by the Business Associate, Covered Entity reserves the right to conduct its own investigation of any unauthorized access, use or disclosure of PHI occurring at any facility, site or location of Business Associate, its agents or subcontractors or through any

systems under the control of the Business Associate, its agents or subcontractors. Business Associate shall cooperate with Covered Entity to conduct such investigation. Covered Entity agrees to provide advance notice of such investigation, to protect the confidentiality of and not disclose any confidential and proprietary information of Business Associate to which Covered Entity has access during the course of such investigation.

- (5) Mitigation of Harm. In the event of a Breach of Unsecured PHI, Business Associate agrees to maintain adequate procedures for mitigating, to the extent practicable, any harmful effects of a system compromise or other improper use or disclosure of PHI maintained by Business Associate, such as promptly obtaining reasonable assurance from the recipient that the information will not be further used or disclosed in a confidentiality agreement or will be destroyed.
 - (6) Notification to Individual. It is the sole responsibility of the Covered Entity to notify individual patients/customers of any Breach of PHI. At no time, is Business Associate to contact or speak directly with any of Covered Entity's individual patients/customers who are the subject of any Breach of PHI. Any such inquiries should be directed to the Covered Entity's Privacy Officer. Business Associate shall cooperate with Covered Entity as necessary to provide such notification and any details pertaining to any Breach of PHI.
 - (7) Cooperation with Law Enforcement. Business Associate shall cooperate with Covered Entity in the event law enforcement officials institute an investigation that involves a Breach of PHI under this Agreement.
 - (8) Notification to Media. For a Breach of PHI involving more than 500 individuals, it is solely the responsibility of Covered Entity to notify the media and appropriate law enforcement and federal and state agencies as required by the HITECH Act, 45 C.F.R. §164.406. At no time is Business Associate to contact or speak directly with the media without the prior authorization of Covered Entity. Business Associate shall cooperate with Covered Entity as necessary to provide such notification to the media.
- f. Access to PHI. Upon reasonable notice and prior written request from Covered Entity, Business Associate agrees to provide access to PHI in a Designated Record Set to Covered Entity, or to provide access to PHI to an Individual pursuant to a customer's right of access to obtain a copy of his or her PHI under 45 C.F.R. §164.524.
- g. Governmental Access to Records. Upon reasonable notice and prior written request, Business Associate agrees to make available during normal business hours at Business Associate's offices all internal practices, books, records, agreements, policies and procedures relating to the use of and disclosure of PHI, created or received by Business Associate on behalf of Covered Entity, available to the Covered Entity, or to the Secretary, for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule.
- h. Minimum Necessary. Business Associate shall request, use and disclose only the minimum amount of PHI necessary to accomplish the purposes of the request, use or disclosure in the Provider Agreement. The Minimum Amount of PHI shall mean the minimum necessary as meant by the intended language of the HITECH Act.
- i. Amendments of PHI. If, and to the extent that Business Associate possesses an applicable Designated Record Set, within a reasonable amount of time of receipt of a request from the Covered Entity for the amendment of an Individual's PHI contained in the Designated Record Set, Business Associate agrees to provide such information to Covered Entity for amendment and shall also incorporate any such amendments in the PHI maintained by Business Associate as required by 45 C.F.R. § 164.526.

- j. **Accounting Rights.** Business Associate and its agents or subcontractors shall make available to Covered Entity the information required to provide an accounting of disclosures to enable Covered Entity to fulfill its obligations under the Privacy Rule and the HITECH Act. Business Associate agrees to implement a process that allows for an accounting to be collected and maintained by Business Associate and its agents or subcontractors for at least six (6) years prior to the request, unless the Regulations allow for a shorter period. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received the PHI and if known, the address of the entity or person; (iii) a brief description of PHI disclosed; and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization or a copy of the written request for disclosure. Business Associate is expected to meet the requirements described in this Section 4.j. with respect to Electronic Health Records by the Compliance Date as set forth in the HITECH Act of February 17, 2010.

5. **Continuing Obligations/Termination.** During the term of the Agreement, Business Associate covenants and agrees that it shall:

- a. **Term.** The Obligations of Business Associate set forth herein shall commence on the Effective Date of the Provider Agreement and shall terminate when the Provider Agreement terminates and all of the PHI provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is infeasible to return or destroy PHI, the terms of this Agreement are extended to cover such information and survive termination of this Agreement.
- b. **Termination for Cause.** Upon Covered Entity's knowledge of a material breach by Business Associate to the terms of this Agreement, Covered Entity may terminate this Agreement, and sever all business relationships with Business Associate, including the termination of the Provider Agreement and any and all Agreements with Business Associate if the breach remains uncured for more than fifteen (15) days after Covered Entity gives written notice to Business Associate of the breach. The effective date of such termination will be the 16th day from the date of the written notice of breach.
- c. **Immediate Termination.** In the event Business Associate has breached a material term of this Agreement and cure is not possible, Covered Entity may immediately terminate this Agreement, and sever all business relationships with Business Associate, including the termination of the Provider Agreement and any and all Agreements with Business Associate. Covered Entity may report such violation to the Secretary.
- d. **Effect of Termination.**
 - (1) **Except as provided in this Section 5.d. of this Agreement, upon termination of this Agreement for any reason, Business Associate shall return or destroy all PHI created or received by Business Associate on behalf of Covered Entity. This provision shall apply to PHI that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the PHI.**
 - (2) In the event that Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Business Associate shall extend the protections of this Agreement to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI.
 - (3) The provisions of this Section 5.d. shall survive termination of this Agreement.

6. Obligations of Covered Entity to Inform Business Associate of Privacy Practices and Individual Restrictions.

- a. Notice of Privacy Practices. Covered Entity shall provide Business Associate with the notice of privacy practices that Covered Entity produces in accordance with 45 C.F.R §164.406, as well as any changes to such notice. Any notices given hereunder shall be in writing and addresses as follows:

TransactRx
201 West Saint John Street
Spartanburg, SC 29306
Attn: Privacy/Security Official

- b. Changes in Permitted Uses. Covered Entity shall provide Business Associate with any changes in, or revocation of, permission by Individual to use or disclose PHI, if such changes affect Business Associate's permitted or required uses and disclosures.
- c. Restrictions on Use. Covered Entity shall notify Business Entity of any restriction to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 C.F.R. §164.406

7. Indemnification.

- a. Business Associate Indemnity. Business Associate hereby agrees to indemnify and hold harmless Covered Entity and its respective parent corporation and subsidiaries, their directors, officers, subcontractors, agents, servants and employees (collectively, the "Covered Entity Indemnitees") to the extent any claims, causes of action, liabilities, judgments, fines, assessments, penalties, damages, awards or other expenses of any kind or nature whatsoever, including, without limitation, reasonable attorney's fees, expert witness fees, and costs of investigation, litigation or dispute resolution to which the Covered Entity Indemnitees may become subject as the result of any: (i) breach of this Agreement by Business Associate; (ii) failure of Business Associate to perform its obligations hereunder; (iii) negligence or legal fault of Business Associate, its directors, officers, agents or employees; or (iv) violation of the Regulations by Business Associate.
- b. Covered Entity Indemnity. Covered Entity hereby agrees to indemnify and hold harmless Business Associate and its respective parent corporation and subsidiaries, their directors, officers, subcontractors, agents, servants and employees (collectively, the "Business Associate Indemnitees") to the extent any claims, causes of action, liabilities, judgments, fines, assessments, penalties, damages, awards or other expenses of any kind or nature whatsoever, including, without limitation, reasonable attorney's fees, expert witness fees, and costs of investigation, litigation or dispute resolution to which the Business Associate Indemnitees may become subject as the result of any: (i) breach of this Agreement by Covered Entity; (ii) failure of Covered Entity to perform its obligations hereunder; (iii) negligence or legal fault of Covered Entity, its directors, officers, agents or employees; or (iv) violation of the Regulations by Covered Entity.

8. General Provisions.

- a. Regulatory References. A reference in this Agreement to a section in the Privacy Rule, Security Rule and HITECH Act means that section as in effect or as amended.
- b. **Amendment.** The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for either Covered Entity or Business Associate to comply with all federal, state and local laws and regulations, including, but not limited to, the requirements of the Privacy Rule, HIPAA and the HITECH Act. This Agreement shall be changed, modified or amended only by an instrument in writing signed by a duly authorized representative of each of the Parties, effective as of the date stipulated therein and attached hereto.
- c. **Survival.** The respective rights and obligations of Business Associate and Covered Entity set forth in Sections 3, 4, 5.d., 7 and 8 shall survive the termination of this Agreement.

- d. Interpretation. Should there be any conflict between the language of this Agreement and any other Agreement entered into between the Parties, the language and provisions of this Agreement shall control and prevail unless the Parties specifically refer in a subsequent written agreement to this Agreement by its title and date and specifically state that the provisions of the later written agreement shall control over this Agreement.
- e. Notices. Any notices required or permitted hereunder shall be sufficiently given if sent by registered or certified mail, postage prepaid, or personally delivered, addressed or delivered to the addresses set forth below in the signatures to this Agreement or to such other addresses as shall be furnished in writing by either party to the other party; and any such notice shall be deemed to have been given, if mailed, as of the date mailed, and, if personally delivered, as of the date delivered. Notices pertaining to unauthorized use or access of PHI or Breaches of PHI should be submitted to the Covered Entity's Compliance and/or Privacy Officer with contact information of Business Associate's designated Security Official responsible for investigating such incidents.
- f. Facsimile. The signature of any party on this Agreement, or any subsequent amendment thereto, transmitted by way of a facsimile machine shall be considered for all purposes as an original signature. Any such faxed Agreement or amendment shall be considered to have the same binding legal effect as an original Agreement or amendment. At the request of any party, the faxed Agreement or amendment shall be re-executed by each signatory party in an original form.
- g. Entire Agreement. With regard to the subject matter herein, this Agreement supersedes prior or contemporaneous discussions, agreements, understandings, and representations between the Covered Entity and Business Associate.

EXHIBIT B

PROVIDER CERTIFICATION

To enroll in a TransactRx Provider Network, Provider must provide the following information:

- DEA license number
- Practice address (which must match the address on DEA registration)
- State Medical license number
- NPI

Exhibit B, Attachment 1
Provider Attestation

As a requirement to participate in any Provider Network, every Provider attests that the answer to all statements below is Yes.

A.	Provider license, certification, or registration to practice your profession, Drug Enforcement Administration (DEA) registration, or narcotic registration/certificate in any jurisdiction has never been denied, limited, suspended, revoked, not renewed, voluntarily or involuntarily relinquished, or subject to stipulated or probationary conditions, or have you ever been fined or received a letter of reprimand or is any such action pending or under review.
B.	Provider has never been suspended, fined, disciplined, or otherwise sanctioned, restricted or excluded for any reasons, by Medicare, Medicaid, or any public program or is any such action pending or under review?
C.	Provider has not been denied clinical privileges, membership, contractual participation or employment by any health care related organization*, nor have clinical privileges, membership, participation or employment at any such organization ever been placed on probation, suspended, restricted, revoked, voluntarily or involuntarily relinquished or not renewed, nor is any such action pending or under review.
D.	Provider has never surrendered clinical privileges, accepted restrictions on privileges, terminated contractual participation or employment, taken a leave of absence, committed to retraining, or resigned from any health care related organization* while under investigation or potential review.
E.	An application for clinical privileges, appointment, membership, employment or participation in any health care related organization* has never been withdrawn on your request prior to the organization's final action.
F.	Provider's membership or fellowship in any local, county, state, regional, national, or international professional organization has never been revoked, denied, limited, voluntarily or involuntarily relinquished or not renewed, and no such action is pending or under review
G.	Provider has never had board certification revoked.
H.	Provider has never been the subject of any reports to a state or federal data bank or state licensing or disciplinary entity.
I.	Provider has never been charged with a criminal violation (felony or misdemeanor).
J.	Provider does not presently use any illegal drugs.
K.	Provider does not have, nor had, any physical condition, mental health condition, or chemical dependency condition (alcohol or other substance) that affects or is reasonably likely to affect Provider's current ability to practice, with or without reasonable accommodation.
L.	Provider is able to perform any of the services/clinical privileges required by the applicable participating practitioner agreement/hospital appointment, with or without reasonable accommodation, according to accepted standards of professional performance.
M.	Professional liability claims or lawsuits have never been closed and/or filed against Provider.
N.	Provider's professional liability insurance has never been terminated or denied, not renewed, restricted, or modified (e.g. reduced limits, restricted coverage, surcharged).

EXHIBIT C
RATE SCHEDULE

Contracted reimbursement rates are specific to individual health plans offered by Payers and are subject to change without notice.

Current contracted rates for vaccines are based on AWP of the specific product and fall within the range of AWP – 14% and AWP – 21%.

Current Administration Fee rates fall within \$18 - \$20 per vaccine administered.

Payment to provider is equal to the current payer contracted rate for vaccine + current payer contracted administration fee – current claim transmission fee – patient financial responsibility amount

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Ionía Belding PFAS Site Special Project
November 25, 2025 Board Agenda

CONTACT:

Haleigh Leslie, Health Officer
Brenda Ingersoll, Office Manager

DESCRIPTION:

Ionía County Health Department (ICHÐ) has been awarded \$4,496 from the Michigan Department of Health and Human Services (MDHHS) for the special project titled “Ionía Belding PFAS site”. The special project runs from October 1, 2025 – September 30, 2026.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

N/A

FINANCIAL ANALYSIS:

LEGAL REVIEW:

N/A

DEADLINE:

N/A

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request approval to accept the funding from MDHHS for the special project titled “Ionía Belding PFAS site” and authorize the signature of Haleigh Leslie, Health Officer.

ADMINISTRATOR’S RECOMMENDATION:

County Administrator Recommends Approval of this Request.



STATE OF MICHIGAN

GRETCHEN WHITMER
GOVERNOR

DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

ELIZABETH HERTEL
DIRECTOR

November 14, 2025

Ms. Haleigh Leslie, Health Officer
Ionia County Health Department
175 East Adams Street
Ionia, MI 48846

Dear Ms. Leslie:

This correspondence will serve as the official Notice of Award for the special project titled "Ionia Belding PFAS site." Ionia County Health Department is funded in the amount of \$4,496.00. The project begins October 1, 2025, and will end September 30, 2026.

Technical assistance will be arranged through the Michigan Department of Health and Human Services (MDHHS) Bureau of Environmental Health. Reporting requirements are enumerated in Attachment III in EGrAMS and are repeated here for your convenience. Grantees are required to report by the first Wednesday of each month:

- Site-specific, updated tracking forms including:
 - Site name
 - Resident's name, address, contact information
 - Water filter or alternate water type provided
 - Water filter or alternate water quantity distributed
 - Filter replacement cartridges distributed
 - Date of each distribution
 - Filter declination
 - Dates filter replacement cartridge reminders were made
 - Staff name

Submit the tracking forms to MDHHS-dehresponse@michigan.gov with the subject line: PFAS Alternate Water Tracker – (add reported month).

The Grantee will submit all staff time related to the project quarterly via attachment to the quarterly FSR and provide a summary of work accomplished in scope of their initial proposal.

Name
November 14, 2025
Page 2

If you have any questions or concerns, please contact Kevin Dixon, MDHHS Bureau of Environmental Health, at dixonk6@michigan.gov.

Sincerely,



Laura de la Rambelje
Director
Division of Local Health Services
Public Health Administration
delarambeljel@michigan.gov
(517) 388-7302

c: MDHHS-EHB-FSO

**IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION**

Title: Hot Mastic Material
Date: November 25, 2025

CONTACT: Linda Pigue, Road Dept. Managing Director

DESCRIPTION:

The Road Department uses hot mastic for repairing trunkline roads and our paved roads. The portion of I-96 that has not yet been reconstructed will need extensive patching until it is reconstructed. We have done extensive repairs this year and our inventory of hot mastic is depleted and needs replenishing. The hot mastic material is available from Sherwin Industries, Inc., through a State negotiated contract, which negates the need for competitive bids or obtaining quotes.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

None

FINANCIAL ANALYSIS:

A truckload is 18 skids and costs \$21,168. There is also a freight cost of \$1,387.50. MDOT will reimburse us for the cost of the hot mastic material used on the trunkline system.

LEGAL REVIEW:

N/A

DEADLINE:

November 25, 2025

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request authorization for Road Department Managing Director to sign a purchase order for one truckload of Mastic material at a cost not to exceed \$22,556.

ADMINISTRATOR'S RECOMMENDATION:

Administrator recommends approval.



Sherwin Industries, Inc.

QUOTATION

2129 W. MORGAN AVENUE MILWAUKEE, WI 53221 PHONE (414) 281-6400 FAX (414) 281-6404

Customer Information:

Ionia County Road Commission
Wes Shaefer 616-902-2549
7081 S Jordan Lake Saranac, MI 48881
wshafer@ioniacountyroads.org

Date: 11/04/2025

NOTE: Quotation is good for
30 days from the above date.
Prices quoted are for
quantities shown only.

PART #	DESCRIPTION	UNIT PRICE	PER	QUANTITY	TOTAL
33339	CRAFCO Mastic One	\$0.49	LB	43,200	\$21,168.00

IF YOU HAVE ANY QUESTIONS CONCERNING THIS
QUOTATION,
PLEASE CONTACT STUART WARNER
PHONE (574) 303-9093
EMAIL: SWARNER@SHERWININDUSTRIES.COM

SUBTOTAL	\$21,168.00
FREIGHT	EST: \$1,387.50
SALES TAX	N/A
TOTAL	\$22,555.50

**IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION**

Title: Purchase 800 MHz Radios

Date: November 25, 2025

CONTACT: Linda Pigue, Road Dept. Managing Director

DESCRIPTION:

The Road Department wishes to purchase four (4) 800 MHZ radios with encryption capability. The radios will be assigned to our two Road Supervisors and two Lead Workers. The radios will give us the capability to communicate with MDOT and first responders in emergency situations. Central Dispatch's Director obtained three quotes on our behalf. The quotes range from \$10,008.96 to \$18,989.52. Digicom Global's quote for Kenwood VP5430 was the low quote.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

None

FINANCIAL ANALYSIS:

The Department's 2025 budget is sufficient to cover the cost of the radios.

LEGAL REVIEW:

N/A

DEADLINE:

November 25, 2025

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request Board accept Digicom Global's quote of \$10,008.96 for 4 800 MHz radios..

ADMINISTRATOR'S RECOMMENDATION:

Administrator recommends approval.



IONIA COUNTY CENTRAL DISPATCH

545 Apple Tree Dr
Ionia Michigan 48846
Admin: (616) 522-0911

Director: Lance Langdon

To: Linda Pigue, ICRD
Date: November 13, 2025
From: Lance Langdon, ENP
Reference: Road Department Portable Radio Purchase Information & Recommendation

I have obtained three quotes (attached) to assist with the purchase of four portable radios that will enable communication between Road Department staff and Ionia County First Responders.

The quotes were received from the following vendors:

- **AMK Services** – Todd Hartke, for the **Harris XL-185P**
- **Digicom Global** – Deb Bey, for the **Kenwood VP5430**
- **Crouch Communications** – Kevin Courtney, for the **Motorola APX N50**

Each of the quoted portable radios, should meet your department's communication needs. Below is a summary of the quotes:

AMK Services – Harris XL-185P

Total Cost: \$17,956.40

- 4 Portable Radios – Single Band
- 4 Single Chargers – One battery each
- 4 Belt Clips
- 4 Whip Antennas
- AES Encryption (included: \$2,260.80)
- Warranty: 1 year
- **MPSCS Radio Activation Fee: \$1,000.00 (not included)**

Digicom Global – Kenwood VP5430

Total Cost: \$10,008.96

- 4 Portable Radios – Single Band
- 4 Single Chargers – Two batteries each (–\$540.80 for only 1 battery each)
- 4 Belt Clips
- 4 Whip Antennas
- AES Encryption (included: \$1,056.00)
- Warranty: 3 years
- **MPSCS Radio Activation Fee: \$1,000.00 (included)**



IONIA COUNTY CENTRAL DISPATCH

Crouch Communications – APX N50

Total Cost: \$18,959.52

- 4 Portable Radios – Single Band
- 4 Single Chargers – One battery each
- 4 Antennas
- 4 Belt Clips (not specifically listed)
- AES Encryption (included, cost not itemized)
- Warranty: 1 year
- **MPSCS Radio Activation Fee: \$1,000.00 (not included)**

Of the three options, Kenwood radios from Digicom Global offer the most cost-effective solution. These are the same models we use at Central Dispatch as part of our backup/storm plan, and we've had no issues with their performance.

Additionally, Digicom is the only vendor to include the MPSCS activation fee in their quote. Excluding that fee, their radios are approximately half the cost of the other options. This was also a key factor in our decision to select Digicom/Kenwood radios when transitioning all county fire departments to 800MHz radios.

Total cost per vendor with the costs adjusted so that all features are matching (MPSCS fees and additional batteries excluded)

Digicom Global – Kenwood VP5430- \$18,956.40

AMK Services – Harris XL-185P- \$9,468.16

Crouch Communications – APX N50- \$19,959.52

Recommendation: I recommend proceeding with the purchase of (4) Kenwood VP5430 radios from Digicom Global at a cost of \$10,008.96.

I also recommend that the encryption features included in this quote, that are being required by the MPSCS for radios that are accessing their system. This would allow the ICRD to also have access to any encrypted talk groups that neighboring counties or state may be using now or in the future.

Additional Information:

A user agreement with the MPSCS will be needed to join the system. I would suggest that your request to the BOC for radios also includes permission for you to sign the agreement on behalf of the County, for your access to the system.

Please note that the pricing is time-sensitive due to special promotional rates with Digicom. Digicom will need to be notified to proceed with the purchase and order of the equipment by **November 26**, following the BOC meeting, prior to the Thanksgiving holiday, to avoid a price increase effective **December 1**.

Digicom Global 911 Inc.

675 East Big Beaver

Suite 105

Troy, Mi. 48083

Estimate

Date	Estimate #
11/13/2025	6026

Name / Address
Ionia - Road Commission 170 East Riverside Dr. Ionia MI. 48846

Ship To
Ionia - Road Commission 170 East Riverside Dr. Ionia MI. 48846

				Project
Item	Description	Qty	Rate	Total
	PRICES QUOTED ARE GOOD UNTILL NOVEMBER 30TH AND THEY ARE PRE-SEPTEMBER INCREASE **BRING TO THE BOARD ON 11-25 CHECK BACK ASAP ON THE 26TH CLOSE TO THANKSGIVING NEED TO GET THE ORDER IN ** Radios to be used for the Roads Dept at the County Quote created for Lance Langdon - llangdon@ioniacounty.org - 616-902-0512 CC: Sergeant Fredrick Straubel - fstraubel@ioniacounty.org - 616-902-2716 5132057 5132624			
[VP5430 BLK P2... VP5430F2	VP5430F2 700/800, Model 2 Standard Keypad, Transflective Color Display, 3 watts, 1024 Channels, 255 Zones, IP 67/68 & Mil Spec C/D/E/F/G. 3 Year Warranty. Includes P25 Conventional and Phase1 Trunking. Radio ONLY.	4		
VIK 8326000001	8326000001 Link Layer Network Security. Note: For VP5000 series radios, requires KWD-AE30K hardware module if not already installed.	4	1,480.00	5,920.00
VIK KWD-AE30...	VIK KWD-AE30K KIT AES FIPS140-2 & DES Encryption Mod. KWD-AE30K.. **FOR EFJ RADIOS ONLY** (KENWOOD MODELS ARE KWD-AE31 FLD)	4	96.00	384.00
KRA-32K	KRA-32K 700 800 MHz antenna long whip	4	264.00	1,056.00
		4	34.00	136.00
Contact:Debbie Bey 586-899-4241 dbey@digicomglobal911.com with questions or concerns Thank you.			Subtotal	
			Sales Tax (6.0%)	
			Total	

Phone #
586-899-4241

Digicom Global 911 Inc.

675 East Big Beaver
Suite 105
Troy, Mi. 48083

Estimate

Date	Estimate #
11/13/2025	6026

Name / Address
Ionia - Road Commission 170 East Riverside Dr. Ionia MI. 48846

Ship To
Ionia - Road Commission 170 East Riverside Dr. Ionia MI. 48846

				Project
Item	Description	Qty	Rate	Total
KNB-L2M	KNB-L2M Li-ion 2600 mAh (Standard)	8	135.20	1,081.60
KSC-52BK	KSC-52 charger comes equipped with the B-Pocket charger insert which is compatible with the following battery types: KNB-L1, KNB-L2, KNB-L3, KNB-LS5, and KNB-LS7. The pocket may be removed and exchanged for use with other battery types. B pocket for KNB-L1/L2/L3/LS5/LS7 style batteries for VPx000	4	77.84	311.36
Service-Radio Pro...	Radio Programming Fee - Portables, Base, Dash, Single head Remote, Dual Head remote, ECT	4	20.00	80.00
MPSCS	MPSCS \$250.00 one time programming fee good for the life of the radio	4	250.00	1,000.00
MiDeal	MiDeal Pricing per EFJ / Kenwood Michigan State Contract # 210000000896 or (21*896). This State Contract Number must be listed somewhere on the PO. VP5430 Black P25 Portable Radios SUBTOTAL:	4	0.00	0.00
Shipping	Shipping	1	40.00	40.00
Contact:Debbie Bey 586-899-4241 dbey@digicomglobal911.com with questions or concerns Thank you.			Subtotal	\$10,008.96
			Sales Tax (6.0%)	\$0.00
			Total	\$10,008.96

Phone #
586-899-4241

KENWOOD

P25 Mission Critical

Viking **VP5000**

VHF · UHF (High & Low) · 700/800 MHz

P25 Phase 1 & 2 · Viking16

At just under 5.5 inches tall (140 mm), these small KENWOOD Viking portable radios are packed with advanced features for today's public safety agencies.



Features

Mixed protocol operation (P25 Phase 1 & 2 Trunking, P25 Conventional, Viking16, FM Analog)

Mixed protocol zones (each channel in a zone can be from a different system)

1024 channels

1 Watt audio output for high noise environments

Voice annunciation & custom announcement creation

Fully ruggedized - IP67 & MIL-STD-810 C/D/E/F/G

Full key models (w/numeric keypad) & standard key models (w/o numeric keypad)

Built-In GPS receiver/antenna for enhanced awareness¹

MDC-1200 & GE-Star signaling

P25 Authentication

Bluetooth[®]

Man Down

Instant Recording Replay (IRR)

Voice Recording

Encryption

- ARC4™ software encryption; compatible w/Motorola ADP™
- DES-OFB
- AES-256 (FIPS 140-2) Single and Multi-Key
- Over-the-Air-Rekeying (OTAR)
- VK5000 or Motorola KVL3000/KVL4000 Keyloader

Accessories

Complete line of accessories including microphones, speakers & antennas.

Download the accessory catalog at

www.efjohnson.com/products/accessories.

User Selectable Color Themes

Multi-line text

Multiple visual indicators including battery health & signal strength

Day & night user selectable display options (8 themes available)



Day - High Contrast



Night - High Contrast

Compatible With P25 Systems

ATLAS[®] P25 Phase 1 and Phase 2 System

Motorola Astro[®] 25 - P25 Phase 1 & Phase 2

Harris VIDA[®] - P25 Phase 1 & Phase 2

Airbus (formerly Cassidian) VESTA[™] Radio - P25 Phase 1 & Phase 2

We combine P25 design expertise with recognized quality & reliability along with advanced technology to make KENWOOD Viking radios simple to use & maintain.



Perpetual Software Licensing

Adds greater value to your radios by extending the life of the software into your next hardware platform — you own the software option forever and your licenses are simple to manage with our cloud-based tool — Vault[™].



Armada[®] Fleet Management

Update radios in a group rather than one at a time. One template programs both portables & mobiles. Supports either direct computer connection or Over-the-Air Programming (OTAP). Elite battery management enables wireless tracking of battery fleet.



TrueVoice[™] Noise Cancellation

Software-based noise cancellation automatically filters out noise source frequencies and eliminates the need for extra configuration. Works in analog or digital mode and with any accessory.

VP5230/5330/5430 Portable Specifications

General		VP5230	VP5330	VP5430
Frequency Range		136-174 MHz (FCC ID K44431400)	Type 1: 450-520 MHz (FCC ID K44431500) Type 2: 380-470 MHz (FCC ID K44431501)	RX: 763-776, 851-870 MHz TX: 763-776, 793-806, 806-825, 851-870 MHz (FCC ID ALH442000)
Max. Channels Per Radio		1024		
Number of Zones		255		
Max. Channels Per Zone		255		
Channel Spacing	Analog	12.5/15/20/25*/30* kHz	12.5/25* kHz	12.5/25 kHz
	Digital	12.5 kHz	12.5 kHz	12.5 kHz
Power Supply		7.5 V DC ±20%		
Operating Temperature		-22 °F to +140 °F (-30 °C to +60 °C)		
Frequency Stability		±1.5 ppm	±1.5 ppm	±1.5 ppm
Dimensions (W x H x D) Projections Not Included	KNB-L2 (2,600 mAh)	2.28 x 5.47 x 1.56 in. (58.0 x 138.9 x 39.5 mm)		
	KNB-L3 (3,400 mAh)	2.28 x 5.47 x 1.77 in. (58.0 x 138.9 x 44.9 mm)		
Weight with Battery	KNB-L2 (2,600 mAh)	14.3 oz (406 g)		
	KNB-L3 (3,400 mAh)	15.8 oz (449 g)		
Receiver		VP5230	VP5330	VP5430
Sensitivity	P25 Digital (5% BER)	-119 dBm (0.025 µV)		
	Analog (12 dB SINAD)	-119 dBm (0.025 µV)		
Selectivity	P25 Digital	60 dB		
	Analog @ 12.5 kHz	65 dB		
	Analog @ 25 kHz	73 dB		
Intermodulation		73 dB		75 dB
Spurious Rejection		80 dB	75 dB	
Audio Distortion		3%		
Audio Output Power		500 mW/8 Ω (3% Distortion)/1,000 mW/8 Ω (5% Distortion)		
Transmitter		VP5230	VP5330	VP5430
RF Output Power		1W/6W	1W/5W	1W/3W
Spurious Emission		-70 dB		
FM Hum & Noise	Analog @ 12.5 kHz	40 dB		
	Analog @ 25 kHz	45 dB		
Audio Distortion		2%		
Emission Designator		16K0F3E, 11K0F3E, 8K10F1E, 8K10F1D, 8K10F1W		16K0F3E, 14K0F3E, 11K0F3E, 8K10F1E, 8K10F1D, 8K10F1W

Mil Standard	810G
Low Pressure	500.5/ I, II
High Temperature	501.5/ I, II
Low Temperature	502.5/ I, II
Temp. Shock	503.5/ I
Solar Radiation	505.5/ I
Rain	506.5/ I, III
Humidity	507.5/ II
Salt Fog	509.5
Dust	510.5/ I
Vibration	514.6/ I
Immersion	512.5/ I
Shock	516.6/ I, IV

Encryption Options	
Supported Encryption	AES, DES-OFB, ARC4
Encryption Key/ Radio	126 Common Key Reference (CKR), 126 Physical Identifier (PID), Compatible w/ Motorola Key Variable Loader
Encryption Frame Re-sync Interval	P25 CAI 360 MSEC
Encryption Keying	External Key Loader, OTAR
Mode	OFB-Output Feedback
Encryption Type	Digital
Key Erasure	Keyboard Command
Standards	FIPS 46-3, FIPS 81, FIPS 140-2, FIPS 197

Hazardous Location Certification	
Certification Lab	CSA Group
Standard Applied	ANSI/TIA 4950-A-2014, UL913 5th Edition & ANSI/ISA-12.12.01-2011
Classification Rating	Intrinsically Safe: Classes I, II, III, Division 1, Groups D, E, F, G Non-incendive: Class I, Division 2, Groups A, B, C, D
Approved Battery	KNB-LS7 (USA)
Approved Speaker Microphones	KMC-54WDM
International Protection Standard	
Dust & Water	IP54, IP55
Immersion	IP67**/68***

¹Refer to the Viking VP5000 operating manual for detailed requirements & conditions for proper GPS operation.

* 25/30 kHz in VHF/UHF Bands (except T-Band) are not included in the models sold in the USA or US territories.

** IP67/68 - Must have the Speaker Mic Universal Connector or Universal Connector Protector connected.

***IP68=1m/2H Specifications shown are typical and subject to change without notice Please check the website for the latest version. V12.2018

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EF Johnson Technologies, Inc.

a JVCKENWOOD Company

1440 Corporate Drive, Irving, TX 75033-2401

Phone: 800.328.3911 • efjohnson.com

KENWOOD



P25 Mission Critical

Viking VM5000

VHF • UHF (High & Low) • 700/800 MHz

P25 Phase 1 & 2 • Viking16

Uncompromised quality and performance with public safety ergonomics, the KENWOOD Viking® is the industry's only mobile platform providing TrueVoice™ noise cancellation.



Features

Mixed protocol operation (P25 Phase 1 & 2 Trunking, P25 Conventional, Viking16, FM Analog)

1024 channels

Mixed protocol zones

P25 Authentication (Link Layer Authentication)

P25 IP packet data

GPS AVL data (built in GPS)¹

MDC-1200 & GE-Star signaling

Analog & P25 Conventional vote scan

Dash mount (KCH-19 control head only)

Remote mount

Dual control heads

Internal or external speaker

Fixed control station

WiFi (remote mount configuration only)

Bluetooth (Future)

Instant Recording Replay (IRR)

Voice Recording

Encryption

- ARC4™ software encryption; compatible w/Motorola ADP™
- DES-OFB
- AES-256 (FIPS 140-2) Single and Multi-Key
- Over-the-Air-Rekeying (OTAR)

¹Refer to the Viking VM5000 operating manual for detailed requirements & conditions for proper GPS operation.

Accessories

Complete line of accessories including microphones, speakers & antennas.

Download the accessory catalog at

www.efjohnson.com/products/accessories.

Basic Control Head

Resolution of 422 x 154 pixel

Viewing angle of 140°

User selectable themes (8 themes available)

Day & night display options



Day - High Contrast



Night - High Contrast

Compatible With P25 Systems

ATLAS® P25 Phase 1 and Phase 2 System

Motorola Astro® 25 - P25 Phase 1 & Phase 2

Harris VIDA® - P25 Phase 1 & Phase 2

Airbus (formerly Cassidian) VESTA™ Radio - P25 Phase 1 & Phase 2

We combine P25 design expertise with recognized quality & reliability along with advanced technology to make KENWOOD Viking radios simple to use & maintain.



Perpetual Software Licensing

Adds greater value to your radios by extending the life of the software into your next hardware platform — you own the software option forever and your licenses are simple to manage with our cloud-based tool — Vault™.



Armada® Fleet Management

Update your radios in a group rather than one at a time. One template programs both portables & mobiles. Supports direct computer connection, Over-the-Air Programming (OTAP) or Over-the-Internet Programming (OTIP).



TrueVoice® Noise Cancellation

Software-based noise cancellation automatically filters out noise source frequencies and eliminates the need for extra configuration. Works in analog or digital mode and with any accessory.

VM5730/5830/5930 Mobile Specifications

General		VM5730	VM5830	VM5930
Frequency Range		136-174 MHz	Type 1: 450-520 MHz Type 2: 380-470 MHz	RX: 762-776, 851-870 MHz TX: 762-776, 792-806, 806-825, 851-870 MHz
Max. Channels Per Radio		1024		
Number of Zones		255		
Max. Channels Per Zone		255		
Channel Spacing	Analog	12.5/15/20/25*/30* kHz	12.5/25* kHz	12.5/25 kHz
	Digital	12.5 kHz	12.5 kHz	12.5 kHz
Power Supply		13.6 V DC $\pm 15\%$		
Current Drain	Standby	0.45 A		
	RX	2.3 A		
	TX	13 A		
Operating Temperature		-22 °F to +140 °F (-30 °C to +60 °C)		
Frequency Stability		± 1.5 ppm		
Dimensions (W x H x D) Radio w/Control Head, Projections not Included		6.73 x 1.89 x 6.93 in. (171 x 48 x 176 mm)		6.73x1.89x7.72 in. (171.0 x 48.0 x 196 mm)
Weight (Radio w/Control Head)		3.53 lbs (1.6 kg)		3.75 lbs (1.7kg)

Receiver		VM5730	VM5830	VM5930
Sensitivity	P25 Digital (5% BER)	-119 dBm (0.25 μ V)		
	Analog (12 dB SINAD)	-119 dBm (0.25 μ V)		
Selectivity	P25 Digital	60 dB		
	Analog @ 12.5 kHz	60 dB		
	Analog @ 25 kHz	75 dB		75 dB
Intermodulation		80 dB		
Spurious Rejection		85 dB		87 dB
Audio Distortion		2%		
Audio Output Power		4 W/4 Ω (Remote Control Head: 3 W/4 Ω)		
Transmitter		VM5730	VM5830	VM5930
RF Output Power		5W/50W	5W/45W - (Type 1: 450-485 MHz) 5W/40W - (Type 1: 485-520 MHz) 5W/40W - (Type 2: 380-470 MHz)	2W/30W (700 MHz) 2W/35W (800 MHz)
Spurious Emission		-73 dB	-75 dB	-80 dB
FM Hum & Noise	Analog @ 12.5 kHz	45 dB		40 dB
	Analog @ 25 kHz	50 dB		45 dB
Audio Distortion		2%		
Emission Designator		VM5730/5830: 16K0F3E, 11K0F3E, 8K10F1E, 8K10F1D, 8K10F1W VM5930: 16K0F3E, 14K0F3E, 11K0F3E, 8K10F1E, 8K10F1D, 8K10F1W		

Mil Standard	810C	810D	810E	810F	810G
Low Pressure	5001/ I	5002/ I, II	5003/ I, II	5004/ I, II	5005/ I, II
High Temperature	5011/ I, II	5012/ I, II	5013/ I, II	5014/ I, II	5015/ I, II
Low Temperature	5021/ I	5022/ I, II	5023/ I, II	5024/ I, II	5025/ I, II
Temp Shock	5031/ I	5032/ I	5033/ I	5034/ I, II	5035/ I
Solar Radiation	5051/ I	5052/ I	5053/ I	5054/ I	5055/ I
Rain	5061/ I, II	5062/ I, II	5063/ I, II	5064/ I, III	5065/ I, III

Mil Standard	810C	810D	810E	810F	810G
Humidity	5071/ I, II	5072/ II, III	5073/ II, III	5074	5075/ II
Salt Fog	5091/ I	5092/ I	5093/ I	5094	5095
Dust	5101/ I	5102/ I	5103/ I	5104/ I, III	5105/ I
Vibration	5142/ VIII, X	5143/ I	5144/ I	5145/ I	5146/ I
Shock	5162/ I, V	5163/ I, V	5164/ I, V	5165/ I, V	5166/ I, V

INTERNATIONAL PROTECTION STANDARD

Dust & Water IP54, IP55*

*IP55: Dust of 100 microns and 1000 microns cannot penetrate.

Encryption Options	
Supported Encryption	AES, DES-OFB, ARC4
Encryption Key/ Radio	126 Common Key Reference (CKR), 126 Physical Identifier, (PID), Compatible w/ Motorola Key Variable Loader
Encryption Frame Re-sync Interval	P25 CAI 360 MSEC
Encryption Keying	External Key Loader, OTAR
Mode	OFB-Output Feedback
Encryption Type	Digital
Key Erasure	Keyboard Command
Standards	FIPS 46-3, FIPS 81, FIPS 140-2, FIPS 197

*25/30 kHz in VHF/UHF Bands are not included in the models sold in the USA or US territories.

Analog measurements made per TIA 603 and specifications shown are typical. Digital measurements made per TIA 102CAAA and specifications shown are typical. All specifications are subject to change without notice. Please check the website for the latest version. V12.2018 © Copyright 2018 EF Johnson Technologies, Inc. (E.F. Johnson Company is operating entity)

EF Johnson Technologies, Inc.

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5440 Corporate Drive, Irving, TX 75038-2403

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Quote

13362

Corporate Headquarters
Johnstown, OH 43031
Office: (855) 265-7378
sales@amk-services.com

Terms: NET30, subject to credit approval
Terms of Delivery: Ex works

TO

Ionia County Road Commission
170 E Riverside Dr
Ionia, MI 48846

Sales Rep

Todd Hartke
(517) 499-6657

QUOTE DATE	VALID THRU	FOR	PAGE
11/3/2025	12/2/2025	(4) XL-185P	1

DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED
XL-185P 7/800 Partial Keypad Black - BODY ONLY	4	1,800.00	7,200.00
Feature, Operation Load NIFOG Personality	4	0.00	0.00
Feature, Single-Band 7/800	4	0.00	0.00
Feature, P25 Conventional FallBack/MS FailSoft, XL-185P	4	216.00	864.00
Feature Package, P25 Trunking, XL-185P	4	1296.00	5,184.00
Feature, P25 Phase 2 TDMA, XL-185P	4	198.00	792.00
Feature, 256-AES 64-DES Encryption, XL-185P	4	565.20	2,260.80
Feature, Encryption Lite	4	0.00	0.00
Antenna, Whip 1/2 Wave 762-870MHz, XL-185P	4	43.20	172.80
Battery, Li-Ion 3100mAh LTE, XL-185P	4	126.00	504.00
Belt Clip, Metal, XL-185P	4	25.20	100.80
Cover, Side Connector, XL-185P	4	4.50	18.00
Charger, Single Bay + (1 radio w/battery, 1 battery) XL-185P	4	180.00	720.00
Programming - Load New Personality	4	35.00	140.00
Additional expected MPSCS programming charge of \$250 per radio will apply based on current MPSCS rate. Billed directly from MPSCS, not AMK Services.			

TOTAL AMOUNT 17,956.40

Notes: A 3.5% processing fee will be applied to any order paid with a credit card. AMK Services is responsible for the parts, design, installation and testing of equipment. Prevailing wage requirements are not assumed and may cause additional fees if not specified. Warranties will be in accordance with the equipment or parts manufacturer. Any changes or additions to the design will be in accordance with the customer and at the customer's cost. Any modifications to this system outside of AMK recommendations will null and void all warranties.

Johnstown, OH ♦ Fishers, IN ♦ Lexington, KY ♦ Knoxville, TN ♦ Richmond, VA



L3HARRIS®
FAST. FORWARD.

XL CONVERGE™ 185P

Converged LTE Land Mobile Radio

The XL Converge 185P radio offers audio and data capabilities on nationwide broadband networks to enhance situational awareness and keep you connected.

The XL 185P is a rugged and reliable portable designed for public safety and utility workers. It provides loud audio with advanced noise cancellation technology for clear communication in any environment. Its design exceeds MIL-SPEC durability including drop testing, resistance to explosive atmospheres and fluid contamination. It's also easy to clean, making it ideal for use in challenging environments.

RELENTLESSLY RELIABLE

XL Radios run on systems that double down on redundancy, champion open networks and connect seamlessly with all P25-compliant organizations.

POINT-TO-POINT SECURE

Our AES-256 encryption provides an end-to-end secure configuration, keeping you safe from threats.

BACKED WITH ALL-IN, 24/7 SUPPORT

Our service packages keep your radios up and running with in-field preventative maintenance and software upgrades.

Key Benefits:

- > Dual SIM LTE operation over multiple commercial and private networks
- > Capable of operating on VHF, UHF, 700/800 or 900 MHz frequencies for flexibility and wide-ranging connectivity
- > Advanced noise cancellation technology
- > Ruggedized to meet stringent MIL-STD 810G standards
- > Built-in Wi-Fi, Bluetooth® and GPS
- > Secure voice and data encryption
- > Intuitive and easy to use

SPECIFICATIONS FOR XL CONVERGE 185P PORTABLE RADIO

GENERAL

Radio Models:	TFT LCD w/DTMF keypad, navigation cluster, soft keys		
Full Keypad	TFT LCD w/partial keypad, navigation cluster, soft keys		
Partial Keypad			
Dimensions w/Battery (H x W x D)	5.8 x 2,3 x 1,4 in (148,0 x 60,0 x 36,0 mm)		
Weight	w/ Battery, Antenna and LTE Modem 18,2 oz (516 g)	w/Battery and Antenna 16.2 oz (464 g)	w/o Battery and Antenna 10.4 oz (296 g)
Housing Colors	Midnight Black, High-Visibility Yellow and High-Visibility Green		
Interfaces:			
Front Display	320 x 178 pixels, 1.8 inch transfective LCD, 16-bit color with backlight		
Top Display	128 x 32 pixels, OLED 1.1 inch multi-color backlight, sunlight readable		
Keypad	Backlight, 3 soft keys, 5-way navigation key, full DTMF keypad		
Buttons	Large PTT button, on/off knob, volume knob, red emergency button, 16-position top-mounted rotary knob, 2-position concentric switch, 4-position toggle switch, 3 programmable side buttons		
Tx/Rx Indicator	Multi-colored LEDs		
Channel/Talkgroup Capacity	1,250 total conventional channels and 13,824 total talkgroups		
Radio Programming	Firmware, personalities and feature set over Wi-Fi or LTE		
Transceiver	Supported Bands VHF, UHF, 700/800 MHz or 900 MHz, and LTE (optional)	Channel Capacity (12,500 per mission plan)	
Environmental:			
Relative Humidity	5% @ 140°F (+60°C), 95% @ 122°F (+50°C)		
Vibration	USDA LMR Standard, Section 2.15 and MIL-STD-810G, Test Method 514.6		
Drop Shock	1.5 meter drop to concrete (exceeds TIA-603-D)		
Immersion ¹	2 meters for 4 hours in accordance with MIL-STD-810G/IP68		
Operating Temperature ²	-22° to +140°F (-30° to +60°C)		
Storage Temperature ³	-40° to +176°F (-40° to +80°C)		
Altitude	Operational 15,000 feet (4,572 meters)	In Transit 40,000 feet (12,192 meters)	
Electrical Input Voltage	7,5 VDC (nominal)		
GPS/GNSS Specifications:	P25 standard Tier 2 and L3Harris In-Band GPS		
Channels	52		
Tracking Sensitivity (dBm)	-166 (GPS), -163 (GLONASS)		
Acquisition Sensitivity (dBm)	-146 (GPS)		
Cold Start w/-130 dBm input	<35 seconds		
Hot Start w/-130 dBm input	<1 second		
Safety:			
Hazardous Location Options			
RoHS Compliant			

¹ Optional feature ² Extreme low temperatures adversely affect battery life ³ Store batteries at +25°C ± 5°C

LMR TRANSMITTER

Frequency Bands	VHF	UHF	700/800 MHz	900 MHz*
Frequency Ranges (MHz) Option 1 (US)	136-174	378-522	768-776, 798-806, 806-816, 851-861	896-902, 935-944
Option 2 (International)	136-174	378-522	763-776, 793-806, 806-825, 851-870	896-902, 935-944
Rated RF Power/Talkaround (W)	1-6	1-5	0.5-3	0.5-3.5
Frequency Stability (-30 to +60°C)	±1.0 ppm	±1.0 ppm	±1.0 ppm	±1.0 ppm
Modulation Limiting (kHz)	2.5, 4, 5 (FM)	2.5, 4, 5 (FM)	2.5, 4, 5 (FM)	2.5, 4, 5 (FM)
Audio Response (dB)	+1/-3	+1/-3	+1/-3	+1/-3
Spurious and Harmonics (dBc)	-80 (FCC Part 90)	-80 (FCC Part 90)	-80 (FCC Part 90)	-80 (FCC Part 90)
FM Hum and Noise Companion Receiver (dB):				
@ 25 kHz	70	60	55	55
@ 12.5 kHz	47	47	45	45
Audio Distortion (%)	<1.25	<1.25	<1.25	<1.25
Project 25 Modulation Fidelity (%)	1.0	1.0	1.0	1.0
Project 25 Adjacent Channel Power (dBc)	>71	>71	>71	>70

*Configurations supporting the three (3) 700, 800 and 900 MHz frequency bands do not support 768-776 MHz/763-776 MHz talkaround

SPECIFICATIONS FOR XL CONVERGE 185P PORTABLE RADIO

REGULATORY DATA							
Frequency Range	RF Output	Frequency Stability	FCC Type Acceptance No.	Applicable FCC Rules	Industry Canada Certification No.	Applicable Industry Canada Rules	NTIA Cert. No.
136 - 174 MHz	6 W	±1.0 ppm	OWDTR-0150-E	22, 74, 80, 90	3636B-0150	RSS-119	SPS-217 49/1
378 - 522 MHz	5 W	±1.0 ppm	OWDTR-0149-E	22, 74, 80, 91	3636B-0149	RSS-119	SPS-217 49/1
768 - 776 MHz	3 W	±1.0 ppm	OWDTR-0147-E & OWDTR-0148-E	90	3636B-0147	RSS-119	
798 - 806 MHz	3 W	±1.0 ppm	OWDTR-0147-E & OWDTR-0148-E	90	3636B-0147	RSS-119	
806 - 816 MHz	3 W	±1.0 ppm	OWDTR-0147-E	90	3636B-0147	RSS-119	
806 - 825 MHz	3 W	±1.0 ppm	OWDTR-0148-E	90	3636B-0148	RSS-119	
851 - 861 MHz	3 W	±1.0 ppm	OWDTR-0147-E	90	3636B-0147	RSS-119	
851 - 869 MHz	3 W	±1.0 ppm	OWDTR-0148-E	90	3636B-0148	RSS-119	
896 - 901 MHz	3 W	±1.0 ppm	OWDTR-0143-E	90, 24D, 101	3636B-0143	RSS-119	
901 - 902 MHz	3 W	±1.0 ppm	OWDTR-0143-E	90, 24D, 101	3636B-0143	RSS-119	
940 - 941 MHz	3 W	±1.0 ppm	OWDTR-0143-E	90, 24D, 101	3636B-0143	RSS-119	
935 - 940 MHz	3 W	±1.0 ppm	OWDTR-0143-E	90, 24D, 101	3636B-0143	RSS-119	
941 - 944 MHz	3 W	±1.0 ppm	OWDTR-0143-E	90, 24D, 101	3636B-0143	RSS-119	
2402 - 2460 MHz	VHF single band	0.2 W	N/A	OWDTR-0150-E	15	3636B-0150	RSS-119
	UHF single band	0.2 W	N/A	OWDTR-0149-E	15	3636B-0149	RSS-119
	RB single band	0.2 W	N/A	OWDTR-0147-E	15	3636B-0147	RSS-119
	NRB single band	0.2 W	N/A	OWDTR-0148-E	15	3636B-0148	RSS-119
5180 - 5825 MHz	VHF single band	.01 W	N/A	OWDTR-0150-E	15	3636B-0150	RSS-119
	UHF single band	.01 W	N/A	OWDTR-0149-E	15	3636B-0149	RSS-119
	RB single band	.01 W	N/A	OWDTR-0147-E	15	3636B-0147	RSS-119
	NRB single band	.01 W	N/A	OWDTR-0148-E	15	3636B-0148	RSS-119

*Configurations supporting the three (3) 700, 800 and 900 MHz frequency bands do not support 768-776 MHz/763-776 MHz talkaround

LMR RECEIVER					BROADBAND	
Frequency Bands	VHF	UHF	700/800 MHz	900 MHz		
Frequency Ranges (MHz):					LTE Protocol	3GPP Release 11, Category 12, Power Class 3 UE with support for QoS QCI
Option 1 (US)	136-174	378-522	768-776, 851-861	935-944		
Option 2 (International)	136-174	378-522	763-776, 851-870	935-944	North America LTE Option	FCC ID: N7NEM75S 4G LTE Bands: B2, B4, B5, B7, B12, B13, B14, B17, B26, B29*, B30*, B66 3G Bands: B2, B5 Carrier Certification: FirstNet, AT&T, Verizon, and Telus
Channel Spacing (kHz)	25 (wideband), 12.5 (narrowband), 6.25 equiv (TDMA P25 Phase 2)		25 (wideband), 12.5 (narrowband), 6.25 equiv (TDMA P25 Phase 2)			
Frequency Stability (-30 to +60°C)	±1.0 ppm	±1.0 ppm	±1.0 ppm	±1.0 ppm		
Sensitivity (dBm): @ 12 dB SINAD	-122	-121	-121 (700 MHz) -120 (800 MHz)	-120 (900 MHz)		
Project 25 Reference Sensitivity (dBm): @ 5% BER	-122	-121	-120.5	-120.5	International LTE Option (In selected countries)	4G LTE Bands: B1, B3, B5, B7, B8, B28 3G Bands: B1, B5, B8 Carrier Certification: Telstra
Analog Selectivity (dB):					Wi-Fi	802.11 b/g/n 2.4 GHz and 5 GHz; supports 24 preconfigured and 8 user configured networks
@ 25 kHz	77	77	74	74		
@ 12.5 kHz	71	70	64	64	Bluetooth	Bluetooth 4.0 (128-bit encryption)
Project 25 Adjacent Channel Rejection (dB)	66.2	62.2	62	62		
Offset Channel Selectivity (dB): @ NPSPAC	NA	NA	30	30	*Downlink only for Carrier Aggregation	
Intermodulation (dB)	80	81	77	77		
Spurious and Image Rejection (dB)	90	87	80	80		
FM Hum and Noise (dB):						
@ 25 kHz	-60	-60	-55	-55		
@ 12.5 kHz	-55	-53	-50	-50		
Audio Output - Rated/Max (mW)	1500/4000	1500/4000	1500/4000	1500/4000		
Audio Distortion @ Rated Power (%)	1.1	1.1	1.1	1.1		

SPECIFICATIONS FOR XL CONVERGE 185P PORTABLE RADIO

DIGITAL OPERATION

Protocol	P25	ProVoice™
Vocoding Method	AMBE+2 enhanced full rate and enhanced half rate	AMBE+2™ enhanced full rate
Signaling Rate (kbps)	9.6	9.6
Modulation	Phase 1 Tx: C4FM; Rx: C4FM and CQPSK Phase 2 Tx: HCPM; Rx: HDCQPSK	GFSK
L3Harris Failsoft Operation	Switch to site trunking mode (for L3Harris infrastructure) or P25 conventional, Conventional Failsoft for Motorola	

ENCRYPTION

Encryption Algorithms	Voice Encryption: Single-key AES/DES, Multiple-key AES/DES, DES-OFB, Encryption Lite (ARC4), 256-bit AES P25, 64-bit DES; Control Channel Encryption: 128-bit AES (LLA)
Encryption Keys Per Radio	Capable of storing 1,048 keys
Keying	L3Harris Key Loader, Over-the-Air Rekeying (OTAR) for respective UKEs, Motorola KVL 3000+/4000/5000
Standards	FIPS 140-2 Level 1, FIPS 197

BATTERIES

Type	Dimensions (H x W x D)	Weight	Capacity (mAh)
Li-Ion	3.0 x 2.3 x 0.9 in	4.8 oz (136 g)	3100
High Capacity Battery	3.0x2.3x1.3 in (76.2x58.4x33.0 mm)	7.2oz (204g)	4800

ACCESSORIES

Headsets

The XL 185P is compatible with various headsets and covert audio accessories for every need. Also works with Bone Conducting Skull Headsets and Throat Microphone/Headset Kits.



3-Wire Mini-Lapel Microphone



Tactical Headset

Speaker Microphones

L3Harris offers a versatile line of speaker microphones for the XL 185P.



XL Extreme Speaker Mic



Standard Mic



REVO NC2 Speaker Mic



Advanced Bluetooth Speaker Mic



500 Fire-Rated Speaker Mic

Chargers

L3Harris offers a variety of chargers for the XL 185P radio for fast and safe charging in as little as 4 hours.



XL Single-Bay+ Charger



Multi-bay Charger*



Vehicular Charger*

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XL Converge 185P Portable

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L3Harris Technologies is the Trusted Disruptor in the defense industry. With customers' mission-critical needs always in mind, our ~50,000 employees deliver end-to-end technology solutions connecting the space, air, land, sea and cyber domains in the interest of national security.



1025 W. NASA Boulevard
Melbourne, FL 32919

[L3Harris.com](https://www.l3harris.com)

**MOTOROLA SOLUTIONS**QUOTE-3385793
Four Encrypted APX N50 Portable
RadiosBilling Address:
IONIA, COUNTY OF
133 E ADAMS ST
IONIA, MI 48846
USQuote Date:11/12/2025
Expiration Date:01/11/2026
Quote Created By:
Kevin Courtnay
Chrouch Communications, Inc.
kevinc@chrouch.com
(616) 642-3881End Customer:
Ionia County Road Department
Linda PigueContract: 35115 - STATE OF MICHIGAN,
MA# 190000001544
AGREEMENT: STATE OF MICHIGAN**Summary:**

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at www.motorolasolutions.com/product-terms.

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ N50	APX N50				
1	H25UCF9PW6AN	PORTABLE RADIO APX N50 7/800 MODEL 2	4	\$6,673.00	\$4,671.10	\$18,684.40
1a	QA02756AB	SOFTWARE LICENSE ENH: 3600 OR 9600 TRUNKING BAUD SINGLE SYSTEM	4			
1b	H869DB	SOFTWARE LICENSE ENH: MULTIKEY	4			
1c	Q15AK	ADD: AES/DES-XL/DES-OFB ENCRYPTION AND ADP	4			
1d	QA09113AA	ADD: BASELINE RELEASE SW	4			
1e	QA08853AA	ADD: CPS ENABLEMENT	4			
1f	QA05100AA	EHN: STD 1 YR WARRANTY APPLIES	4			
2	PSV01S03059A	APX NEXT PROVISIONING WITH CPS	1	\$0.00	\$0.00	\$0.00
3	PMPN4820B	CHR DESKTOP SINGLE UNIT IMPRES 2 EXT PS US/NA	4	\$91.71	\$68.78	\$275.12

Grand Total**\$18,959.52(USD)**

Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Notes:

Motorola's quote (Quote Number: _____ Dated: _____) is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then the following Motorola's Standard Terms of use and Purchase Terms and Conditions govern the purchase of the Products which is found at <http://www.motorolasolutions.com/product-terms>.

The Parties hereby enter into this Agreement as of the Effective Date.

Motorola Solutions, Inc.

Customer

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

- Customer is responsible for the \$250.00 per unit MPSCS activation fee.
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.





Line #	Item Number	Parametric Data
1e	QA08853AA	TEMAILAR = kevinc@chrouch.com,SYSTEMID = 0796
2	PSV01S03059A	TEMAILAR = kevinc@chrouch.com,CUSTNAME = Kevin, Courtney,SYSTEMID = 0796



11/12/2025

Ionia County Road Department
133 E ADAMS ST
IONIA, MI 48846

RE: Motorola Quote for Four Encrypted APX N50 Portable Radios

Dear Linda Pigue,

Motorola Solutions is pleased to present Ionia County Road Department with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide Ionia County Road Department with the best products and services available in the communications industry. Please direct any questions to Kevin Courtney at kevinc@chrouch.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Kevin Courtney
Chrouch Communications, Inc.

Motorola Solutions Manufacturer's Representative

APX N50 Portable Radio Solution Description

OVERVIEW

The APX N50 offers affordable, next generation communications for without compromising P25 interoperability or voice and data quality. It offers a durable design with "pick-up-and-go" functionality, optimizing ease-of-use and focused communications in almost all environments.

DURABLE AND EASY TO USE

The APX N50 enhances operations with a front display with an upgraded user interface for better readability and loud and clear audio for reliable, everyday use. Additionally, it offers extended battery life, a shorter antenna, and Bluetooth compatibility with audio accessories, promoting efficient communications between first responders.

Adaptive Audio

For first responders in loud environments, the APX N50 offers adaptive audio that enhances voice quality and minimizes background noise. The APX N50 includes two High Dynamic Range (HDR) microphones with high overload point pickup that reproduces voice with clarity and reduces audio clipping and distortion, even when shouting. The radio has custom speakers that use noise cancellation technology to amplify loud and clear audio, and help make every syllable intelligible.

An enhanced audio engine dynamically adjusts the N50 in any environment by using algorithms to filter out unpredictable background noise and wind while using multiple microphones to track voice from every angle, allowing first responders to speak into the radio without compromising voice quality. Additional environmentally aware audio features receive volume leveling and noise sensing volume control—the radio will automatically adjust for loud or soft talkers and the changing ambient noise levels. These features allow first responders to keep their eyes forward and remain focused on situations as they unfold.

Essential and Secure P25 Communications

The APX N50 is certified compliant with P25 standards and supports digital and analog trunking, FDMA and TDMA, and Integrated Voice and Data. All P25 communications over the N50 are safe and secure—it offers software and hardware encryption, single- and multi key encryption, and P25 Authentication, protecting communications during daily operations.

Reliable Connectivity

Using the APX N50 lets first responders stay connected across disparate networks. It is equipped with Wi-Fi®, Bluetooth®, and GPS features, bringing future-ready applications, services, and best-in-class connectivity to everyday use. APX N50 radios support 7/800 MHz frequency bands across radio systems, with minimal intervention by the radio user.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

SmartConnect over Wi-Fi

SmartConnect is a subscription service that allows first responders to access critical intelligence no matter where the mission takes them. When P25 networks are unavailable, the APX N50 will maintain functionality and voice quality by automatically switching to an available broadband network, enabling connectivity outside of radio system coverage. Voice information and signals between radios and control are encrypted, ensuring that all transmissions are secure.

The APX N50 can use SmartConnect when directly connected to Wi-Fi hotspots, through an in-vehicle LTE modem, or over a satellite connection. Additionally, the radio will indicate to users when SmartConnect is active by displaying a blue bar on-screen.

Managing and Provisioning Devices

APX N50 can be programmed in two ways: one-at-a-time through Customer Programming Service ("CPS") or through a combination of CPS and batch programming over Wi-Fi available with the radio management ("RM") software.

CPS is a proprietary, Windows-based application, used to configure APX subscriber radios in offline situations that include provisioning, networking, and monitoring tools that provide greater awareness and faster radio management. The CPS application offers drag-and-drop, clone-wizard, and basic import/export functions that allow the addition of new software and feature enhancements. APX N radios can be programmed one-at-a-time on a local PC, via secure USB port connection, with TLS-PSK based encryption. Once loaded, subscriber radios are read and edited, and codeplugs and templates can be saved and duplicated to program other fleet radios.

Batch Programming is available through the RM software for simultaneous programming and upgrading throughout the radio fleet. With Batch Programming, up to 16 radios can be programmed at once over a Wi-Fi connection. This reduces programming time and ensures that the radio fleet is always up-to-date and ready-to-use in the field.





Purchase Order Checklist NA OM

Marked as PO/ Contract/ Notice to Proceed on Company Letterhead
(PO will not be processed without this)

PO Number/ Contract Number

PO Date

Vendor = Motorola Solutions, Inc.

Payment (Billing) Terms/ State Contract Number

Bill-To Name on PO must be equal to the *Legal* Bill-To Name

Bill-To Address

Ship-To Address (If we are shipping to a MR location, it must be documented on PO)

Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)

PO Amount must be equal to or greater than Order Total

Non-Editable Format (Word/ Excel templates cannot be accepted)

Tax Exemption Status

Signatures (As required)

NOTE: When an email order is submitted a confirmation is sent from Motorola AutoNotify referencing a **case number**.

Once checklist is complete, order still must go through **Order Validation/Credit Approval**

**IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION**

Title: Agreement with Henn & Lesperance PLC
Date: November 25, 2025

CONTACT: Linda Pigue, Road Dept. Managing Director

DESCRIPTION:

The Road Department wishes to enter into an agreement with Henn & Lesperance PLC for legal advice and counseling related to general legal matters as they pertain to the Road Department. Because Henn & Lesperance PLC have extensive experience in all matters related to Road Commission/Agency operations and general highway law they can answer our legal questions and resolve our legal problems more efficiently than firms without this experience.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

None

FINANCIAL ANALYSIS:

The Department's 2025 and 2026 budgets are sufficient to cover the cost of needed legal advice.

LEGAL REVIEW:

N/A

DEADLINE:

November 25, 2025

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request Board authorize Linda Pigue, Managing Director, Ionia County Road Department to sign the Engagement Proposal.

ADMINISTRATOR'S RECOMMENDATION:

Administrator recommends approval.

KEVIN M. LESPERANCE | WILLIAM L. HENN | ANDREW A. CASCINI | DAVID J. BUSSCHER
ANDREA S. NESTER | BRAD R. PERO | ANDREW J. SPICA | NIKITA V. ARTAEV | ROBERT W. BACKUS
CLAYTON J. PRICKETT | WILLIAM R. FRUSH, JR. | STEVEN C. BERRY* | *OF COUNSELWILLIAM L. HENN
WHENN@hennlesperance.com
(616) 551-1352

November 18, 2025

VIA EMAIL ONLY

lpigue@ioniacountyyroads.orgLinda Pigue
Ionia County Road Department
170 E Riverside Dr.
Ionia, MI 48846**RE: Engagement Proposal: Ionia County Road Department**

Dear Ms. Pigue:

It has been a pleasure working with the Ionia County Road Department ("ICRD") as an associate member of MCRCSIP. We are delighted at the prospect of continuing to work with the ICRD directly and apart from any association with MCRCSIP. This letter proposes terms of engagement for that independent representation. If you have any questions about this letter or any of its provisions, do not hesitate to call. Otherwise, if approved by your Board, this letter will describe all material terms of our engagement with you as our Client.

SCOPE OF REPRESENTATION

Henn Lesperance PLC (the "Firm") is a team of legal professionals with a diverse set of skills, and we provide a wide range of services to our clients. As legal counselors, for example, our attorneys provide our clients with legal expertise and practical solutions, assisting our clients through day-to-day legal problems as they may arise. As litigators, we represent our clients to defend their interests in lawsuits and other disputes which may be filed in state or federal courts or with administrative entities.

The Client is retaining Henn Lesperance PLC ("the Firm") to provide it with legal advice and counseling related to any general legal matters as they arise. We pride ourselves in providing effective and efficient representation. Our close relationship with MCRCSIP and its membership of approximately 75 county road commissions gives us an advantage over most law firms. Because of our significant experience in all matters related to Road Commission operation and general highway law, we are able to answer your legal questions and solve your legal problems with unparalleled efficiency. Of course, we are not able to provide any guarantee or promise about the result or ultimate disposition of any legal matter or dispute. But we will keep you fully informed about the status and progress of any work being performed, and we will engage you in all meaningful decisions about the handling of any matter.

In the course of our representation, you may wish to engage our Firm to represent you in a lawsuit or administrative proceeding for which MCRCSIP does not provide coverage. If you retain our Firm to represent you in this role, we may ask you to agree to the terms of a separate Litigation Engagement Letter containing terms which will cover only our legal representational activities related to that litigation.

You are the client representative of the Client in connection with our representation. Unless and until the Client elects to appoint another person to serve as the point of contact between the Client and the Firm, our attorneys will communicate with you and will receive direction from the Client through you.

CLIENT DUTIES

By selecting our Firm to represent the Client, you have taken the first step towards establishing an effective attorney-client relationship. In order for this relationship to work effectively and for the Client to benefit from our services most effectively, we require you and the Client to provide us with information that is truthful, even when there is reason to believe that such information may be harmful to the Client's legal position or case. You agree to keep us informed of any fact or development which may be material to our representation, to respond with reasonable diligence to our requests for information or records related to the representation, and to participate as necessary in meetings or decisions related to the representation.

The Client is also responsible for paying our invoices on a timely basis as explained below.

BILLING & FEE POLICY

Unless other specific arrangements have been made, our Firm charges fees for our services based upon the time recorded working in representation of the Client by each attorney or paralegal spent working on matters covered by this engagement letter, and the hourly billing rates for each of the legal professionals devoting time and attention to the Client. At this time, our rates match the rates approved by MCRCSIP for its contract attorneys. This is a discounted rate based on our excellent relationship with MCRCSIP. It is currently set at \$320 per hour for the lead attorney on each matter, \$280 per hour for other shareholder attorneys, \$250 per hour for associate attorneys, and \$175 per hour for paralegals.

Except as indicated below, I will be primarily responsible for working on all matters you ask our firm to handle, but where possible I will utilize the assistance of other Firm partners or associate attorneys or paralegals when I believe that the use of such other attorneys or paralegals would materially advance your interests as our client. If your matter involves a labor or employment issue, Firm partner Andrew Cascini will be primarily responsible.

We generally review our billing rates once per year and, if they are increased, the new rates will be reflected in your bill when placed into effect. Additionally, we may be requested on occasion to respond to subpoenas, auditors, or other authorized requests for information about you or the work we are doing for you. Time we spend responding to these requests will be included in your bill.

You will generally be billed monthly, in increments to the tenth of an hour, and all invoices are payable on receipt unless alternate arrangements have been agreed to in writing. No retainer

is required. Our invoices will be emailed to your attention at the email address shown above, unless and until you instruct us otherwise.

Payments to third parties and other charges incurred during our representation will be passed along at our cost. The Firm may charge a reasonable amount for photocopies, mail expenses, package delivery, process servers and special administrative support not including ordinary secretarial services incidental to our delivery of legal services. We charge our exact cost when known, and an approximation of true cost when the exact cost is not known. Otherwise, incidental charges will be included in our monthly invoices. In other situations, we may pay a third party on your behalf for fees or charges such as filing or recording fees, witness fees, mediator fees, title company charges, surveyor or consultant costs, court reporter charges and other fees, charges and travel expenses. In these circumstances we will pass through the exact cost. If a third-party cost is substantial, we may request advance payment, or we may require you to pay the third-party invoice directly.

CONFLICTS OF INTEREST

Our firm represents many other companies and individuals. Based on our initial conflict check, we have found no conflict of interest in our representation of the ICRD. If we become aware of a conflict in the future, we will notify you immediately and take appropriate action. We reserve the right to withdraw from representation if we believe that we cannot properly represent the interests of the ICRD in a matter consistent with the applicable ethical rules, or if we are asked to do anything that we believe to be unethical, imprudent, or improper.

TERMINATION OF SERVICES

You have the right to terminate our services on behalf of the Client upon written notice to that request. However, under certain circumstances (usually restricted to active litigation), your desire to terminate our Firm's representation of the Client and to substitute in new counsel may be subject to approval from a court.

We reserve the right to terminate our services for good cause, including (but not limited to) failure to pay our bills when rendered, failure to provide us with information necessary for our effective representation of all of you, or the emergence of a conflict of interest.

Termination of services does not affect your responsibility to pay for the legal services rendered and any costs incurred up to the date of termination.

DOCUMENT RETENTION

Upon completion of our representation, or from time to time during the course of our representation if it continues for an extended period of time, it will be necessary that we dispose of documents and files. We intend to destroy contents of old files after a period of time which is appropriate under the circumstances, typically no less than five years from date of service. If you would like our firm to return any part of a file to you, please notify us of this request on a timely basis. We will not be responsible for returning file materials if any fees or disbursements are unpaid.

HENN LESPERANCE PLC

ICRD Terms of Engagement

Page 4

Unless you specifically advise us otherwise in writing, this letter contains the entire agreement between the Client and our Firm regarding this representation. Please sign and date the agreement below and return it to us promptly so that we may begin working to represent you. We look forward to working with you on this project, and on future matters. Again, we are pleased to have the opportunity to serve you.

As always, please let me know if you have any questions.

Sincerely,

HENN LESPERANCE PLC



William L. Henn

Dated: _____

Linda Pigue, Managing Director
Ionia County Road Department

PETRA ANISA RAHAMAN, MD
FORENSIC PATHOLOGIST

University of Michigan Health – Sparrow Forensic Pathology
1215 East Michigan Ave, Lansing, MI 48912
(517) 364-2561 | petra.rahaman@umhsparrow.org

EDUCATION:

Fellowship, Forensic Pathology Southwestern Institute of Forensic Sciences, Dallas, Texas, USA	2016 – 2017
Residency, Anatomic and Clinical Pathology University of Texas Southwestern Medical Center, Dallas, Texas, USA	2012 – 2016
Doctor of Medicine, Magna Cum Laude St. George's University School of Medicine, Grenada, West Indies	2008 – 2012
Honours Bachelor of Science, High Distinction Forensic Science – Biology Specialist with Anthropology Minor University of Toronto, Mississauga, Ontario, Canada	2004 – 2007
Bachelor of Science first year program, Forensic Biology Laurentian University, Sudbury, Ontario, Canada	2003 – 2004

PROFESSIONAL APPOINTMENTS:

Forensic Pathologist University of Michigan Health – Sparrow, Lansing, Michigan, USA	2025 – present
Deputy Medical Examiner Office of the Medical Examiner, Clinton, Eaton, Ingham, Ionia, Isabella, Livingston and Shiawassee Counties, Michigan, USA	2025 – present
Assistant Professor Department of Pathology, Max Rady College of Medicine University of Manitoba, Winnipeg, Manitoba, Canada	2018 – 2025
Medical Examiner Office of the Chief Medical Examiner, Manitoba, Canada	2018 – 2025
Autopsy Pathologist Shared Health Manitoba, Winnipeg, Manitoba, Canada	2017 – 2025
Co-Chief Resident, Department of Pathology University of Texas Southwestern Medical Center, Dallas, Texas, USA	2015 – 2016

CERTIFICATIONS:

American Board of Pathology, Forensic Pathology	2017
American Board of Pathology, Anatomic and Clinical Pathology	2016
Educational Commission for Foreign Medical Graduates	2012

LICENSURE:

State of Michigan Board of Medicine	2025 – present
College of Physicians and Surgeons of Manitoba	2017 – 2025
Pennsylvania State Board of Medicine	2016 – present
Texas Medical Board – Physician in Training Permit	2012 – 2017

PROFESSIONAL MEMBERSHIPS:

United States and Canadian Academy of Pathology	2025
Canadian Medical Association	2017 – 2025
National Association of Medical Examiners	2016 – present
American Academy of Forensic Sciences	2015 – present
American Society for Clinical Pathology	2012 – 2018
College of American Pathologists	2009 – 2018

COMMITTEES:

Pre-Clerkship Curriculum Committee	2018 – 2025
Max Rady College of Medicine, University of Manitoba	
Child Health Standards (Death Review) Committee	2019 – 2021
College of Physicians and Surgeons of Manitoba	

TEACHING:

Lecturer, National Curriculum – Forensic Pathology Residents; “Sudden Natural Deaths”, “Maternal Deaths”, and “Complications of Medical Therapy”, Royal College of Physicians and Surgeons of Canada	2023 – present
Lecturer, Pre-Clerkship Curriculum; “Introduction to Pathology” and Clinicopathologic Correlate: “Acute Back Pain” (Aortic Dissection) Max Rady College of Medicine, University of Manitoba	2019 – 2025
Lecturer, Pathology Resident Curriculum; “Causes of Sudden Natural Death” and “Forensic Unknowns” Department of Pathology, University of Manitoba	2018 – 2025

PRESENTATIONS:

Grand Rounds: “Impact of the COVID-19 Pandemic on Overdose and Suicide Deaths in Manitoba” Department of Pathology, University of Manitoba	2022
Lunch and Learn: “Sudden Unexpected Infant Death (SUID)/Death in Infancy (SUDI)” Office of the Chief Medical Examiner, Manitoba	2020
Grand Rounds: “Sudden Cardiac Death – Focus on Brugada Syndrome” Department of Pathology, University of Manitoba	2018
Grand Rounds: “Brugada Syndrome” Department of Pathology, University of Texas Southwestern Medical Center	2016

HONOURS AND AWARDS:

Nominee, Max Rady College of Medicine Teacher Recognition Awards	2025
Bruce D. Fallis Resident Teaching Award, UTSW Department of Pathology	2016
Iota Epsilon Alpha International Honor Medical Society, SGUSOM	2008 – 2012
Dean's List, St. George's University School of Medicine (SGUSOM)	2008 – 2009
Dean's List for Academic Achievement, University of Toronto	2005 – 2007
Dean's Honour List, Laurentian University	2004
The Millennium Leadership Award, Laurentian University	2003
Entrance (Merit) Scholarship, Laurentian University	2003

SCHOLARLY ACTIVITY:**Publications:**

Rahaman P, Del Bigio MR. Histology of brain trauma and hypoxia-ischemia. Academic Forensic Pathology. 2018 Sep;8(3):539-554.

Luu HS, Rahaman PA. Mature neutrophils with Auer rods following treatment with all-trans retinoic acid for acute promyelocytic leukemia. Blood. 2015 Jul 2;126(1):121.

Abstracts:

Patterson N, Quinton R, Rahaman P. Comparison of antemortem imaging and autopsy findings in pediatric blunt force injury deaths. Pediatric and Developmental Pathology. 2013-03;16(2):136. Poster presentation at Society for Pediatric Pathology Spring Meeting, Baltimore, Maryland, March 2, 2013.

Dakin Haché KA, Rahaman PA, Bowes MJ. Accuracy of death certification and medical examiner notification in Nova Scotia. American Academy of Forensic Sciences Proceedings. 2007 Feb;13:304-305. Oral presentation at AAFS 59th Annual Scientific Meeting, San Antonio, Texas, February 23, 2007.

Other:

Rahaman P, Quinton RA. Pediatric vehicular hyperthermia deaths. College of American Pathologists, Forensic Pathology Proficiency Testing FR-623, 2017.

Rahaman PA, McElvania TeKippe E. May 10, 2016. Microbiology Case Study: A 26 Year Old Female with Peri-partum Fever and Hemolysis. <https://labmedicineblog.com/2016/05/10/microbiology-case-study-a-26-year-old-female-with-peri-partum-fever-and-hemolysis>

Rahaman PA, McElvania TeKippe E. March 10, 2016. Microbiology Case Study: 6 Year Old Girl with Headache. <https://labmedicineblog.com/2016/03/10/microbiology-case-study-6-year-old-girl-with-headache>

IONIA COUNTY PUBLIC DEFENDER OFFICE

Walt Downes, Chief Public Defender

Larry Lewis, Assistant Public Defender; Matthew Peterson, Assistant Public Defender;

Cindy Pham, Assistant Public Defender; Alison Stoken, Paralegal; Melony Bigger, Paralegal; and Alyssa Nuremberg, Social Worker.

Our new grant year began October 1st, and we are thankful for another year of full funding and resources to provide quality legal representation to the indigent defendants of our county.

We proudly celebrated our 7th Anniversary for the Ionia County Public Defender Office. Our office was created and opened at the beginning of September, 2018. We began to appear for every arraignment held in District and Circuit Court on October 1, 2018, and have for over the past seven years.

Fall vacation and training schedules make it a challenge to ever feel we are fully staffed on any given day. But we are making it through juggling and covering for each other. Caseloads are staying at a consistent and normal level for the past few months, which helps in our ability to properly handle client's cases.

Our Social Worker Alyssa Nuremberg attended BISC Michigan Domestic Violence training in Ann Arbor November 4-6, 2025. Attorneys Walt Downes and Matthew Peterson attended the Criminal Defense Attorneys of Michigan (CDAM) Fall Conference at Shanty Creek Resort November 6-8, 2025. Attending continued legal education is required and an important part of staying current with the ever changing law and legal opinions from the courts. Our attorneys are required by MIDC to complete a minimum of 12 hours of continued legal education each year.

We are hopeful to get our office walls constructed within the office for our attorneys this year, before the end of our grant cycle on 9/30/2026. Funding was in both last year and this year's grant to cover those expenses. The walls will provide our attorneys much needed space to meet privately with their clients within their own offices.

We have had a very busy jury trial schedule the past few months, but that will ease up during the holiday stretch until the new year. Jury Selections in Circuit Court will be scheduled some time in January 2026, with those trials scheduled in the subsequent three months after selections.

To: Ionia County Board of Commissioners
From: Lance Langdon, Ionia County Central Dispatch
Topic: Department Update and Summary of Activities (July – October 2025)
Date: November 25, 2025, Meeting



The Ionia County Central Dispatch operates under the mission: To enhance the quality of life in Ionia County for all people, providing professional, efficient, courteous, and responsive public safety communications. The center's vision is to be the example for other Public Safety Dispatch Centers providing exceptional service. ICCD staff adhere to the core values represented by the acronym D.I.S.P.A.T.C.H.E.R., which includes Detail-oriented, Innovative, Strong Work Ethic, Professionalism, Adaptability, Teamwork, Caring, Honesty, Empathy and Respectful.

Operational Metrics and Call Volume Analysis (July – October 2025)

This four-month period saw high call volumes, with July being the peak month for 911 calls and initiated calls for service. September and October recorded the highest instances of specialized emergency categories, particularly related to medical and mental health crises.

Activity Metrics	July	August	September	October
Special Notes	(Peak 911)		(Peak MH/CPR)	October
911 Calls	2,658	2,159	2,237	2,059
Administrative Calls	5,563	5,441	5,404	4,900
Calls for Service Initiated	4,137	3,641	3,678	3,798

Key Operational Challenge: Information received from callers is often incorrect, which frequently leads to the 911 Dispatcher providing inaccurate location or other vital information to First Responders.

First Responder Unit Responses:

- **Law Enforcement** units responded 2,986 times in July and 2,728 times in October. The Ionia County Sheriff's Office led county responses, peaking at 1,086 units in July and 1,055 units in September. Michigan State Police responses peaked at 831 in July.
- **EMS** responses totaled 676 in July, decreasing slightly to 604 in October.
- **Fire** responses peaked at 475 in July.

Infrastructure and Strategic Funding

A critical priority during this period was advancing the funding request for radio system modernization:

- **Radio System Funding Request:** On July 31st, ICCD presented a major funding request of **\$18 million** to the State of Michigan Labor and Economic Opportunity Subcommittee for necessary radio towers and equipment. The total estimated cost of the project is **\$21.6 million**. We were not successful in obtaining funding this year but will try again.
- **Modernization Goal:** The request aims to modernize and expand Ionia County's emergency communication system to ensure reliable, encrypted, and interoperable radio coverage for Police, Fire, EMS, and Roads Department personnel.
- **Key Components:** The plan includes constructing 4 new radio towers to eliminate coverage voids and expanding to a 7-site simulcast system for seamless simultaneous transmission.
- **Technology Initiatives:** The center held a 911 Phone project kick-off meeting in October, but it will not start until mid/late first quarter of 2026 as vendors are able to address the configurations needed and show successful launches of the product in other centers, scheduled in this quarter. The ICCD continues to leverage tools like Rave Alerts, Rapid SOS Apple and Google Health apps and the What 3 Words app (which provides location information to a 10-meter square) to assist callers.

Personnel, Training, and Recruitment

ICCD focused on training and addressing ongoing staffing challenges:

- **Recruitment Challenges:** We have hired two new staff members in 2025 and are looking at two more possible candidates currently in the background process. One employee hired in late 2024 did not make it through her probationary period, now leaving us 3 current openings. This leaves us with 11 Dispatchers and 4 supervisors covering operations. We, like most public safety agencies, struggle to find good candidates that are a good fit for the positions.

The most recent Oral board did pass on three to background phase, with two still in this process.

- **Training:** Staff completed the necessary CJIS security awareness training, EMD recertifications and TAC recertifications.

Community Engagement and Inter-Agency Coordination

- **Ionia County 911 Field Day (September):** The event on September 24th was a major success, drawing **over 400 attendees**. Attendees included students from the Ionia Career Center and Haynor Elementary as well as general public, giving them the opportunity to tour the 911 Call Center and see partner agencies' equipment. This event serves as the kickoff for the center's internship program, which is about halfway through bringing small groups of students that are interested to learn more about 911 and a possible career.
- **Harvest Festival (October):** ICCD made its third appearance at the Harvest Festival 2025, engaging with the public (with a focus on children interaction with 911) and conducting public education and recruiting efforts.
- **Center Training/Meetings:** Staff attended numerous meetings for coordination and planning, including:
 - o State 911-988 workgroup meetings
 - o NENA Accessibility Committee meetings (National Emergency Number Association)
 - o NENA VRS/IP Relay work group meetings, working on standards for deaf/hard of hearing
 - o NENA & APCO meetings (Association of Public Safety Communications Officials)
 - o MCDA meetings (Directors Association)
 - o Police and Fire Chief meetings.
 - o Ionia Township Officers Association meetings.
 - o CORE/Talon software training
 - o Emerging Tech Forum
 - o Basic 40-hour Telecommunicator Classes
 - o PFN User Group

Central Dispatch Advisory Board.

Ionia County has been fortunate to have Roland "Rollie" Self, serve on the Central Dispatch Board since approximately 2010. As a Citizen Member, Rollie has contributed significantly to the Board's work, including many years as Chair. His thoughtful input and steady leadership have been invaluable in guiding discussions and decisions on critical matters affecting our 9-1-1 services.

Rollie has informed us that 2025 will be his final year on the Board. While we will miss his presence and perspective, we are deeply grateful for his many years of dedicated service to the Ionia County Central Dispatch Board and to the broader 9-1-1 community.