IONIA COUNTY BOARD OF COMMISSIONERS
BOARD OF COMMISSIONERS MEETING

NOVEMBER 10, 2026 – 3:00 P.M.
101 WEST MAIN STREET
IONIA, MICHIGAN

THIS MEETING WILL BE HELD IN PERSON AND TEAMS

AGENDA

I. Call to Order
II. Oath of Office

III. Pledge of Allegiance

IV. Invocation

V. Approval of Agenda
A. Consideration of additional items

VI. Public Comment (Three-minute time limit per-speaker – please state name/organization)
VII. Action on Consent Calendar
A. Approve minutes of the previous meeting (s)

VIII. Unfinished Business

IX. New Business
A. 2027 Budget Hearing
B. Adopt the 2027 Budget Resolution
C. Adopt the 2027 Road Department Resolution
D. Request Approval to purchase culverts – Heather Melchert
E. Request Approval of Amendment #1 to the Agreement between the Michigan Department of Health and Human Services for EGLE Drinking Water and Onsite Wastewater Management – Haleigh Leslie
F. Request Approval of Amendment #1 with Michigan Department of Health and Human Services decreasing funding from the PFAS grant – Haleigh Leslie
G. Request Board Signature on Agreement with Odessa Township to host a congregate meal site at the Odessa Township Hall – Carol Hanulcik
H. Request Approval for Annual purchase of Shelf-Stable Meals – Carol Hanulcik
I. Request Approval and Signature on Contract Amendment No. 61.54 FY27.2 for AAAWM – Carol Hanulcik
J. Request Approval of Change Order on Administration Building Façade Restoration – Scott DeRuischer
K. Request Approval of Veterans Court Grant Contract- Chad Shaw

L. Request Approval of Sobriety Court Grant Contact- Chad Shaw
M. Request Approval of Contract with BS&A – Chad Shaw

X. Department Reports

A.

XI. Reports of Officers, Boards, and Standing Committees

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

XII. Reports of Special or Ad Hoc Committees

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

XIV. Closed Session

XV. Adjournment

Board and/or Commission Vacancies

- **Board of Public Works**
- **Community Corrections Advisory Board-Ionia Community Mental Health Representative**
- **Construction Board of Appeals**
- **Economic Development Corporation/Brownfield Redevelopment Authority**
- **Land Bank Authority**
- **Midwest Michigan Trail Authority**
- **WMRPC Comprehensive Economic Development Strategy Committee**

Appointments for consideration in the month of October 2026:

- **None**

Appointments for consideration in the month of November 2026:

- **None**

IONIA COUNTY BOARD OF COMMISSIONERS

Terence M. Frewen, Chairman

October 27, 2026, 3:00 p.m.
Minutes

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

Members Absent:

Others Present: County Administrator Chad Shaw, County Clerk Greg Geiger

I. Call to Order

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

II. Pledge of Allegiance

Frewen led the Pledge of Allegiance.

III. Invocation

Frewen led the invocation.

IV. Approval of Agenda

Board discussed the agenda, added recognition of September 22, 2026, as annual meeting to the consent agenda, added items Creative Community to new business, removed administrator's review from closed session.

Motion to Approve the Agenda as Amended
Moved by Hodges
Motion carried by voice vote

V. Public Comment

No public comment.

VI. Action on Consent Calendar

Board discussed the consent calendar.

Motion to Approve the Consent Calendar
Moved by Shattuck
Motion carried by voice vote

VII. Unfinished Business

No unfinished business.

VIII. New Business

Board discussed a resolution to exercise the exemption option for publicly funded health insurance. Priscilla Walden and County Administrator Chad Shaw presented the resolution and recommended approval.

Motion to Approve Opt-Out
Moved by Kelley
Motion carried by roll call vote
Yes — Hodges, Wirtz, Hesche, Kelley, Shattuck, Frewen
No —

Board discussed the insurance benefit package proposal for 2027. Priscilla Walden and County Administrator Chad Shaw presented the proposal and recommended approval.

Motion to Approve 2027 Benefit Package Proposal
Moved by Kelley
Motion carried by voice vote

Board discussed a request to authorize signatures for the Fiscal Year 2027 Office of Community Corrections Grant. Selina Schmidt presented the request and recommended approval.

Motion to Approve
Moved by Shattuck
Motion carried by voice vote

Board discussed a request for approval of the 8th Circuit Court Adult Recovery Court State Court Administrative Office (SCAO) Grant Contract for Fiscal Year 2027. Selina Schmidt presented the request and recommended approval.

Motion to Approve
Moved by Wirtz
Motion carried by voice vote

Board discussed a request for approval of a contract with TriCap. Selina Schmidt presented the request and recommended approval.

Motion to Approve
Moved by Hodges
Motion carried by voice vote

Board discussed a request to authorize awarding the plastic pipe bid. Heather Melchert presented the request and recommended approval.

Motion to Approve
Moved by Hodges
Motion carried by voice vote

Board discussed a request to continue the Pline Road bridge inspections. Heather Melchert presented the request and recommended approval.

Motion to Approve
Moved by Shattuck
Motion carried by voice vote

Board discussed a request to submit a letter of support to local Michigan legislators in favor of Senate Bill 999 regarding high resolution orthoimagery. Lance Langdon presented the request and recommended approval. Board took no action.

Board discussed a request for approval to purchase an air conditioning unit for the Central Dispatch computer and server room. Lance Langdon presented the request and recommended approval.

Motion to Approve
Moved by Hesche
Motion defeated by voice vote

Board received information from creative community entertainment.

IX. Department Reports

Board received report from the Building Department.
Board received report from the Health Department.
Board received written report from the Sheriff Department.

X. Reports of Officers, Boards, and Standing Committees

Wirtz commented on Long Lake Improvement Board and Michigan Works.
Frewen commented on Township Officers Meeting and potential countywide planning commission meeting, administrator's review, county Christmas party, local business update, and retirement of MDHHS officials.
Shaw commented on the 2026 budget, strategic plan, veteran's service office staffing and hours, health department vaccines, facilities updates and staff updates.

XI. Reports of Special or Ad Hoc Committees

No reports of special or ad hoc committees.

XII. Public Comment

Person commented on Pline Road bridge.
Charles Babcock commented on Pline Road bridge.
Judy Clark commented on current tax collections.
Hayleigh Leslie commented on flu shots.

XIII. Closed Session

No Closed Session

XIV. Adjournment

Board discussed adjournment.

Motion to Adjourn
Moved by Shattuck
Motion carried by voice vote

Terence M. Frewen, Chairman

Greg Geiger, County Clerk



2027

BUDGET

IONIA COUNTY, MICHIGAN

RECOMMENDED BUDGET

FOR THE

FISCAL YEAR ENDING DECEMBER 31, 2027

Presented
To
Ionia County Board of Commissioners

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

By:
Chad Shaw, County Administrator

GENERAL FUND
FINANCIAL SUMMARY
2027

Summary of 2027 Operating Activity:

Estimated Revenues & Financing Sources:

Taxes	11,925,475	60.83%	
Licenses & Permits	67,900	0.35%	
Intergovernmental	3,203,222	16.34%	
Charges For Services	1,789,125	9.13%	
Interest	40,000	0.20%	
Other Revenue	2,580,033	13.16%	
Total Estimated Revenues & Financing Sources			**19,605,755**

Estimated Expenditures & Financing Uses:

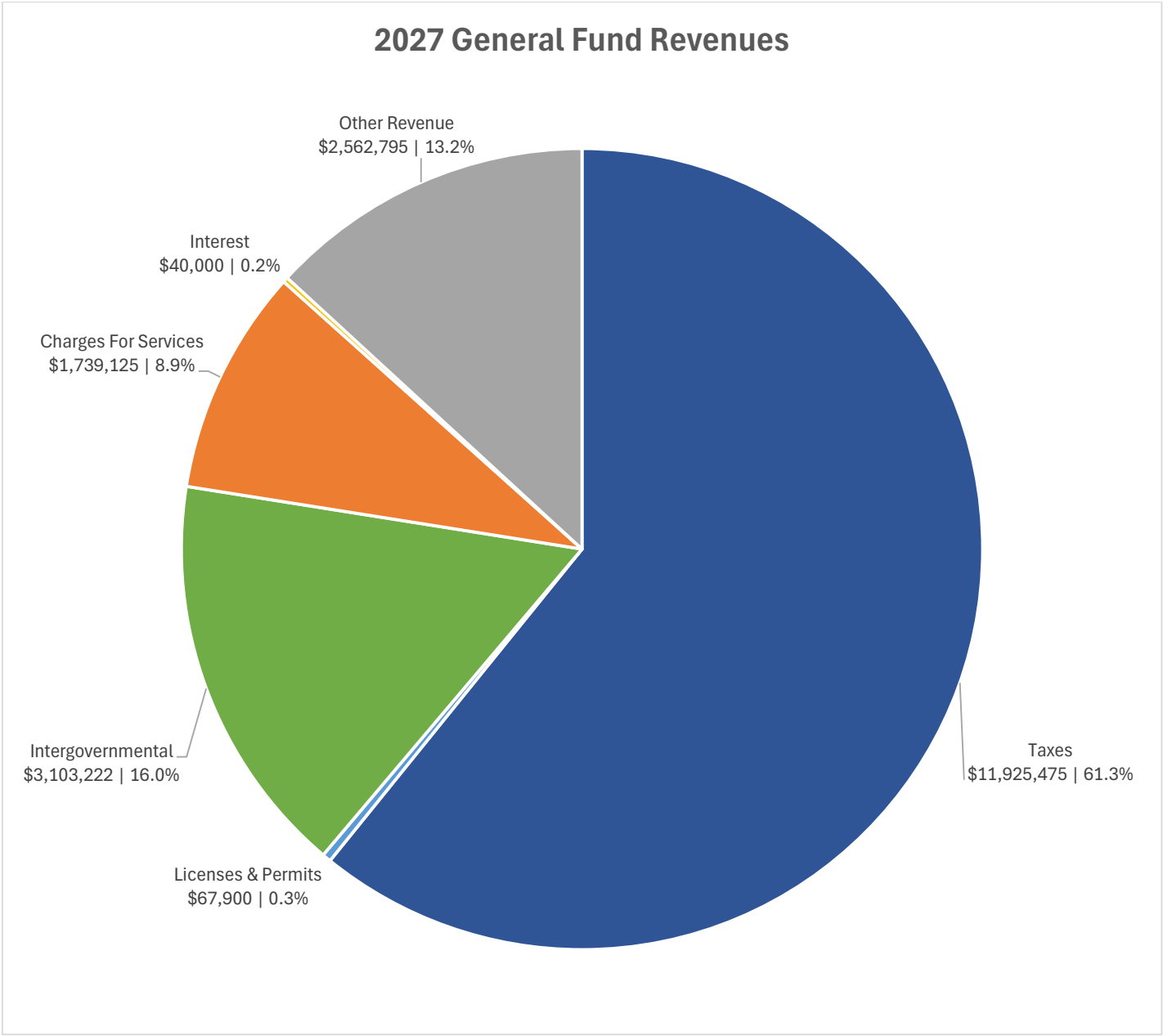
General Government - Legislative	168,315	0.84%	
General Government - Other	6,003,563	29.82%	
General Government - Judicial	3,190,976	15.85%	
Public Safety	7,710,124	38.30%	
Health & Welfare	512,200	2.54%	
Community & Economic Development	28,500	0.14%	
Recreation & Culture	143,292	0.71%	
Other	602,500	2.99%	
Public Works	315,930	1.57%	
Other Financing Sources	1,457,856	7.24%	
			20,133,257

Statement of Fund Balance

Fund Balance as of December 31, 2025 (per audited financial statements)		4,836,241
Anticipated Surplus (Deficit) for 2026		283,915
Estimated Available Fund Balance as of December 31, 2026		**5,120,158**
Anticipated Surplus (Deficit) for 2027		(527,502)
Estimated Available Fund Balance as of December 31, 2027	**23%**	4,592,656
Minimum Fund Balance (15%) of 2027 Budgeted Appropriations		**3,019,989**

GENERAL FUND
DETAILED REVENUE SUMMARY BY SOURCE

	ACTIVITY	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	% of Total	% Chg v. 2025 Budge
TAXES							
	PROPERTY TAX - ALLOCATED	10,585,649	10,890,948	11,170,000	11,700,575	59.68%	7.43%
	TRAILER TAX	8,972	7,000	9,000	8,900	0.05%	27.14%
	MARIJUANA TAX	272,587	222,000	221,206	216,000	1.10%	(2.70%)
	TOTAL TAXES	**10,867,208**	**11,119,948**	**11,400,206**	**11,925,475**	60.83%	7.24%
INTERGOVERNMENTAL							
	FEDERAL GRANTS	23,887	3,250	3,000	3,000	0.02%	(7.69%)
	REVENUE SHARING	1,647,158	1,703,365	1,646,514	1,646,514	8.40%	(3.34%)
	SPIRIT TAX DISTRIBUTION	200,694	200,000	210,000	215,000	1.10%	7.50%
	STATE GRANTS	40,996	-	35,000	25,000	0.13%	
	LOCAL COMM. STABILIZATION SHARE	521,880	450,000	300,000	300,000	1.53%	(33.33%)
	COURTS & JUDICIAL REIMB	812,861	782,506	788,453	780,208	3.98%	(0.29%)
	LIQUOR INSPECTION	7,433	13,000	7,500	8,000	0.04%	(38.46%)
	PUBLIC SAFETY&TRAIN GRANTS	185,056	141,740	241,172	225,500	1.15%	59.09%
	TOTAL INTERGOVERNMENTAL	**3,439,965**	**3,293,861**	**3,231,639**	**3,203,222**	16.34%	(2.75%)
INTEREST							
	INVESTMENT INTEREST						
	INVESTMENT NET/CHANGE	43,004	25,000	50,000	40,000	0.20%	60.00%
	ARPA INVESTMENT INTEREST	-	-	-	-	0.00%	
	INTEREST AND DIVIDENDS	5	-	20,028	-	0.00%	
	TOTAL INTEREST	**43,009**	**25,000**	**70,028**	**40,000**	0.20%	60.00%
OTHER REVENUE							
	ATTORNEY FEE REIMBURSEMENT	110,958	41,100	45,000	30,000	0.15%	(27.01%)
	CIRCUIT COURT REIMBURSEMENT, MONTCALM	159,878	200,000	225,000	230,000	1.17%	15.00%
	CONTRIBUTIONS & DONATIONS	38	-	-	-	0.00%	
	JAIL INMATE REIMBURSEMENT	18,793	25,000	28,000	25,000	0.13%	-
	JAIL TELEPHONE REIMBURSEMENT	132,252	150,000	70,000	80,000	0.41%	(46.67%)
	LOCAL RESTITUTION	8,152	8,000	7,250	7,500	0.04%	(6.25%)
	OTHER REVENUE	37,500	7,350	114,401	7,650	0.04%	4.08%
	OUIL-OUID REIMBURSEMENT	14,646	14,500	16,750	16,000	0.08%	10.34%
	REIMBURSEMENTS	521,271	517,500	489,446	438,500	2.24%	(15.27%)
	REMONUMENTATION	51,078	54,200	51,121	53,000	0.27%	(2.21%)
	RESTITUTION COLLECTED CIRCUIT COURT	84,579	90,000	82,000	80,000	0.41%	(11.11%)
	RESTITUTION COLLECTED JUVENILE COURT	37,149	12,000	12,000	12,000	0.06%	-
	SALES	-	-	-	-	0.00%	
	CONTRIBUTIONS AND DONATIONS	-	-	-	-	0.00%	
	RENTALS	61,011	93,095	74,245	71,945	0.37%	(22.72%)
	OPERATING TRANSFERS IN	1,975,895	1,752,962	1,456,564	1,528,438	7.80%	(12.81%)
	TOTAL OTHER REVENUE	**3,213,200**	**2,965,707**	**2,671,777**	**2,580,033**	13.16%	(13.00%)
CHARGES FOR SERVICES							
	ABUSE/NEGLECT SERVICES	9,975	10,000	9,000	9,750	0.05%	(2.50%)
	ALCOHOL ASSESSMENT	9,243	7,200	10,750	11,000	0.06%	52.78%
	ATTORNEY REIMB LOCAL UNITS	6,825	5,500	1,750	1,500	0.01%	(72.73%)
	FEES	656,647	595,650	709,775	631,825	3.22%	6.07%
	COURT COSTS	406,778	386,500	421,600	380,550	1.94%	(1.54%)
	COUNTY TRANSFER TAX	323,012	225,000	300,000	300,000	1.53%	33.33%
	INMATE STORES	20,884	25,000	18,000	16,500	0.08%	(34.00%)
	MEDICAL REIMBURSEMENT	49,967	50,000	52,000	49,000	0.25%	(2.00%)
	ROAD PATROL SERVICES	286,621	300,000	315,000	325,000	1.66%	8.33%
	PASSPORT FEES	6,226	3,500	4,250	4,000	0.02%	14.29%
	FINES & FORFEITURES	64,214	65,000	56,500	60,000	0.31%	(7.69%)
	TOTAL CHARGES FOR SERVICES	**1,840,392**	**1,673,350**	**1,898,625**	**1,789,125**	9.13%	6.92%
LICENSES & PERMITS							
	PISTOL PERMITS	4,260	5,000	4,750	5,000	0.03%	-
	DOG LICENSE	70,577	80,000	65,000	62,000	0.32%	(22.50%)
	ANNUAL PARK PERMIT	1,095	1,000	800	900	0.00%	(10.00%)
	TOTAL LICENSES & PERMITS	**75,932**	**86,000**	**70,550**	**67,900**	0.35%	(21.05%)
	TOTAL REVENUES	**19,479,706**	**19,163,866**	**19,342,825**	**19,605,755**	100.00%	2.31%

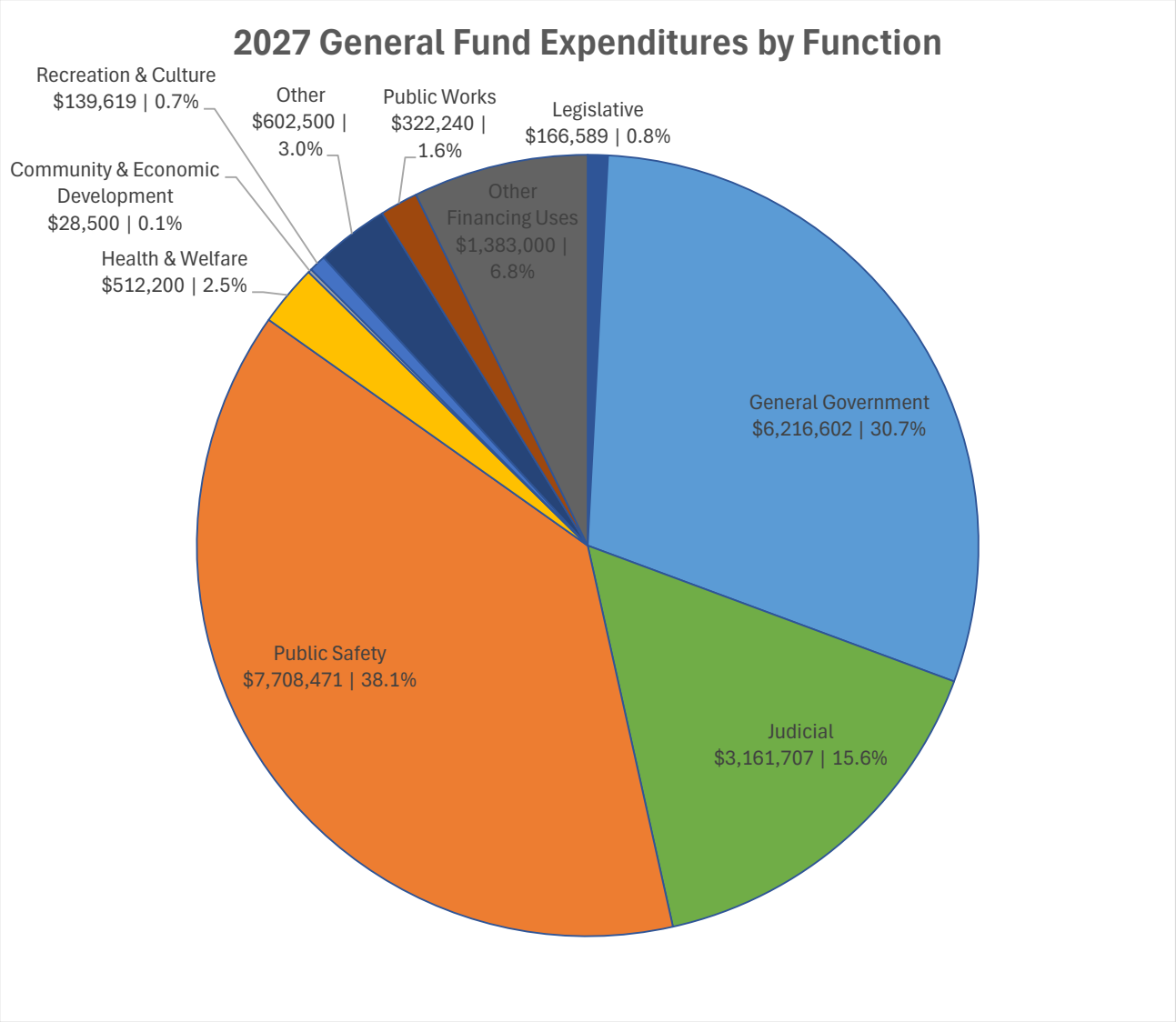

2027 General Fund Revenues
Other Revenue
$2,562,795 | 13.2%
Interest
$40,000 | 0.2%
Charges For Services
$1,739,125 | 8.9%
Intergovernmental
$3,103,222 | 16.0%
Licenses & Permits
$67,900 | 0.3%
Taxes
$11,925,475 | 61.3%

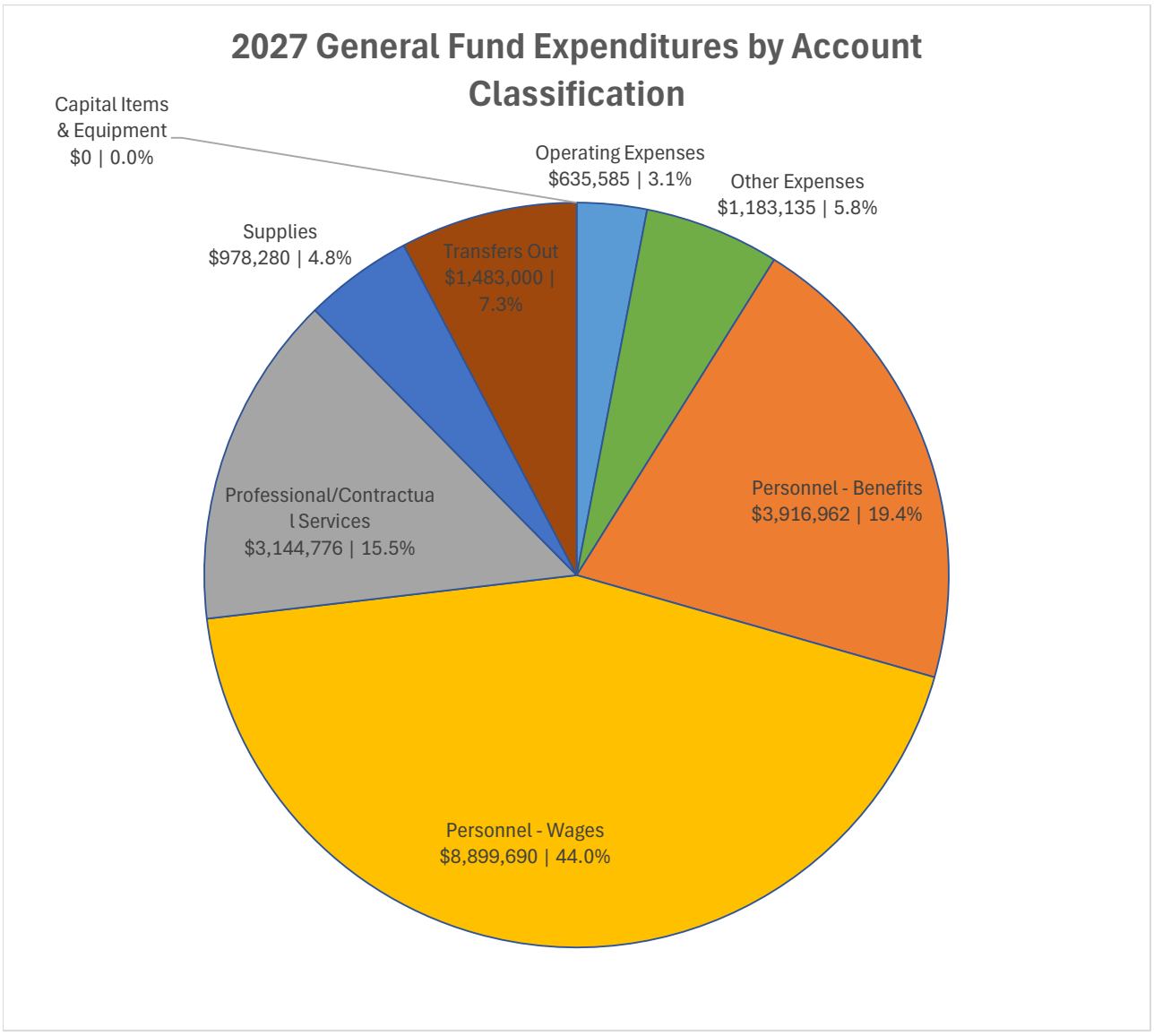
GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY

FUNCTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	% of Total	% Chg v. 2026 Budget
LEGISLATIVE						
101.000 - BOARD OF COMMISSIONERS	171,650	157,650	155,225	168,315	0.84%	6.76%
TOTAL LEGISLATIVE	**171,650**	**157,650**	**155,225**	**168,315**	0.84%	6.76%
GENERAL GOVERNMENT						
172.000 - ADMINISTRATION	430,452	466,125	449,355	485,334	2.41%	4.12%
191.000 - FINANCE	450,712	329,324	469,604	356,268	1.77%	8.18%
192.000 - HUMAN RESOURCES	12,552	0	0	0	0.00%	0.00%
215.000 - CLERK	421,103	431,817	415,065	447,847	2.22%	3.71%
262.000 - ELECTIONS	31,768	150,000	125,000	75,000	0.37%	-50.00%
228.000 - INFORMATION TECHNOLOGY	1,071,409	1,094,282	1,046,282	1,164,476	5.78%	6.41%
253.000 - TREASURER	357,540	373,554	334,150	355,123	1.76%	-4.93%
257.000 - EQUALIZATION	236,905	246,174	235,853	255,383	1.27%	3.74%
261.000 - MSU EXTENSION	138,680	70,106	70,106	0	0.00%	-100.00%
265.000 - BUILDINGS & GROUNDS	1,130,317	1,159,161	1,200,560	1,337,117	6.64%	15.35%
267.000 - PROSECUTING ATTORNEY	976,590	1,018,919	994,129	1,038,739	5.16%	1.95%
268.000 - REGISTER OF DEEDS	245,525	261,794	260,790	283,724	1.41%	8.38%
277.000 - ABSTRACTING	60,592	62,954	61,506	66,186	0.33%	5.13%
278.000 - REMONUMENTATION	52,912	54,200	51,500	74,000	0.37%	36.53%
292.000 - FLEET MAINTENANCE	32,098	42,297	22,040	31,866	0.16%	-24.66%
294.000 - COMMUNICATIONS	35,734	34,800	32,800	32,500	0.16%	-6.61%
295.000 - MEMBERSHIPS	4,612	4,350	0	0	0.00%	-100.00%
TOTAL GENERAL GOVERNMENT	**5,689,501**	**5,799,857**	**5,768,740**	**6,003,563**	29.82%	3.51%
GENERAL GOVERNMENT - JUDICIAL						
131.000 - CIRCUIT COURT	777,465	767,788	756,123	781,636	3.88%	1.80%
136.000 - DISTRICT COURT	1,262,692	1,302,807	1,275,554	1,341,765	6.66%	2.99%
137.001 - COURTS - ATTORNEY/JURY/WITNESS	16,623	18,400	14,750	15,750	0.08%	-14.40%
138.000 - COURTS - PUBLIC DEFENDER	225,162	224,506	225,190	223,194	1.11%	-0.58%
146.000 - JURY COMMISSION	4,594	4,450	3,378	3,495	0.02%	-21.46%
148.000 - PROBATE COURT	627,591	591,303	607,737	612,152	3.04%	3.53%
149.000 - JUVENILE COURT	195,452	155,275	208,373	212,984	1.06%	37.17%
TOTAL GENERAL GOVERNMENT - JUDICIAL	**3,109,579**	**3,064,529**	**3,091,105**	**3,190,976**	15.85%	4.13%
PUBLIC SAFETY						
301.000 - SHERIFF - ADMINISTRATION	533,356	546,192	560,290	570,269	2.83%	4.41%
301.001 - SHERIFF - UNIFORMED SERVICES	2,440,157	2,520,724	2,466,010	2,612,903	12.98%	3.66%
311.000 - CMET	115,274	114,951	114,652	115,630	0.57%	0.59%
331.000 - MARINE SAFETY	3,664	3,250	4,000	7,019	0.03%	115.97%
333.000 - SECONDARY ROAD PATROL	124,646	119,577	117,355	143,865	0.71%	20.31%
351.000 - JAIL	3,322,474	3,776,619	3,387,395	3,746,506	18.61%	-0.80%
426.000 - EMERGENCY MANAGEMENT	88,363	106,399	108,325	110,647	0.55%	3.99%
430.000 - ANIMAL CONTROL & ANIMAL SHELTER	432,099	358,169	445,040	403,285	2.00%	12.60%
301.021 - SHERIFF-ACADEMY	19,745	0	0	0	0.00%	0.00%
TOTAL PUBLIC SAFETY	**7,079,778**	**7,545,881**	**7,203,067**	**7,710,124**	38.30%	2.18%
HEALTH & WELFARE						
631.000 - SUBSTANCE ABUSE	84,683	90,000	90,000	90,000	0.45%	0.00%
648.000 - MEDICAL EXAMINER	226,675	245,000	239,900	247,000	1.23%	0.82%
649.000 - MENTAL HEALTH	163,000	163,000	163,000	163,000	0.81%	0.00%
670.000 - SOCIAL SERVICES	9,259	11,000	9,500	10,000	0.05%	-9.09%
675.000 - AREA AGENCY ON AGING	0	2,200	2,182	2,200	0.01%	0.00%
681.000 - VETERANS	26,392	0	0	0	0.00%	0.00%
TOTAL HEALTH & WELFARE	**510,009**	**511,200**	**504,582**	**512,200**	2.54%	0.20%

FUNCTION		2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	% of Total	% Chg v. 2026 Budget
COMMUNITY AND ECONOMIC DEVELOPMENT							
728.000 - ECONOMIC DEVELOPMENT		27,540	28,000	28,000	28,500	0.14%	1.79%
	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	**27,540**	**28,000**	**28,000**	**28,500**	0.14%	1.79%
RECREATION AND CULTURAL							
751.000 - PARKS & RECREATION		149,535	147,867	143,310	143,292	0.71%	-3.09%
	TOTAL RECREATION AND CULTURAL	**149,535**	**147,867**	**143,310**	**143,292**	0.71%	-3.09%
OTHER							
851.000 - INSURANCE & BONDS		430,481	400,000	540,000	550,000	2.73%	37.50%
901.001 - MAJOR EQUIPMENT		2,415	2,750	2,500	2,500	0.01%	-9.09%
901.002 - RECORD COPY		52,870	50,000	50,000	50,000	0.25%	0.00%
208.000 - AMERICAN RESCUE PLAN		4,000	0	0	0	0.00%	0.00%
	TOTAL OTHER	**489,766**	**452,750**	**592,500**	**602,500**	2.99%	33.08%
PUBLIC WORKS							
441.000 - BOARD OF PUBLIC WORKS		0	0	0	0	0.00%	0.00%
275.000 - DRAIN COMMISSIONER		210,857	219,338	209,059	225,960	1.12%	3.02%
445.000 - DRAIN AT-LARGE		74,364	80,741	80,741	89,970	0.45%	11.43%
	TOTAL PUBLIC WORKS	**285,221**	**300,079**	**289,800**	**315,930**	1.57%	5.28%
OTHER FINANCING SOURCES							
TRANSFER OUT		771,581	1,156,053	1,282,581	1,457,856	7.24%	26.11%
	TOTAL OTHER FINANCING SOURCES	**771,581**	**1,156,053**	**1,282,581**	**1,457,856**	7.24%	26.11%
	TOTAL EXPENDITURES	**18,284,160**	**19,163,866**	**19,058,910**	**20,133,257**	100.00%	5.06%

ACCOUNT CLASSIFICATION		2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	% of Total	% Chg v. 2026 Budget
CAPITAL ITEMS & EQUIPMENT		-	-	-	-	0.00%	-
OPERATING EXPENSES		643,512	603,265	593,585	612,585	3.04%	1.54%
OTHER EXPENSES		1,075,515	1,027,506	1,171,522	1,181,139	5.87%	14.95%
PERSONNEL - BENEFITS		3,640,153	3,910,809	3,912,579	4,129,672	20.51%	5.60%
PERSONNEL - WAGES		8,211,789	8,749,954	8,165,582	8,798,979	43.70%	0.56%
PROFESSIONAL/CONTRACTUAL SERVICES		3,132,433	2,773,038	3,057,738	2,914,776	14.48%	5.11%
SUPPLIES		724,813	862,500	794,582	948,280	4.71%	9.95%
TRANSFERS OUT		855,945	1,236,794	1,363,322	1,547,826	7.69%	25.15%
	TOTAL EXPENDITURES	**18,284,160**	**19,163,866**	**19,058,910**	**20,133,257**	100.00%	5.06%


2027 General Fund Expenditures by Function
Recreation & Culture
$139,619 | 0.7%
Other
$602,500 |
3.0%
Public Works
$322,240 |
1.6%
Legislative
$166,589 | 0.8%
Community & Economic
Development
$28,500 | 0.1%
Health & Welfare
$512,200 | 2.5%
Other
Financing Uses
$1,383,000 |
6.8%
General Government
$6,216,602 | 30.7%
Public Safety
$7,708,471 | 38.1%
Judicial
$3,161,707 | 15.6%


2027 General Fund Expenditures by Account Classification
Capital Items & Equipment $0 | 0.0%
Operating Expenses $635,585 | 3.1%
Other Expenses $1,183,135 | 5.8%
Supplies $978,280 | 4.8%
Transfers Out $1,483,000 | 7.3%
Personnel - Benefits $3,916,962 | 19.4%
Professional/Contractual Services $3,144,776 | 15.5%
Personnel - Wages $8,899,690 | 44.0%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 000.000 - GENERAL							
	ESTIMATED REVENUES						
101-000.000-401.001	PROPERTY TAX - ALLOCATED	10,585,649	10,890,948	11,170,000	11,700,575	11,700,575	11,700,575
101-000.000-401.200	TRAILER TAX	8,972	7,000	9,000	8,900	8,900	8,900
101-000.000-439.001	MARIJUANA TAX	270,086	220,000	220,000	215,000	215,000	215,000
101-000.000-539.001	STATE REVENUE SHARING	1,647,158	1,703,365	1,646,514	1,646,514	1,646,514	1,646,514
101-000.000-539.002	SPIRIT TAX DISTRIBUTION	200,694	200,000	210,000	215,000	215,000	215,000
101-000.000-569.000	OTHER STATE GRANTS	40,996		35,000	25,000	25,000	25,000
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	521,880	450,000	300,000	300,000	300,000	300,000
101-000.000-655.501	BOND FORFEITURE	21,260	15,000	14,500	15,000	15,000	15,000
101-000.000-664.001	INVESTMENT INTEREST	43,004	25,000	50,000	40,000	40,000	40,000
101-000.000-664.004	INTEREST/FEES PAID BY OTHERS			20,028			
101-000.000-664.500	RENT	25,321	54,445	35,945	35,945	35,945	35,945
101-000.000-671.000	OTHER REVENUE	2,510	5,000	110,000	5,000	5,000	5,000
101-000.000-671.400	REIMBURSEMENTS	303,838	350,000	300,000	300,000	300,000	300,000
101-000.000-671.406	LOCAL RESTITUTION	8,152	8,000	7,250	7,500	7,500	7,500
101-000.000-699.000	TRANSFERS IN		296,398				
101-000.000-699.201	TRANSFER IN - ROAD DEPARTMENT	323,334	347,937	347,937	350,000	350,000	350,000
101-000.000-699.215	TRANSFER IN - FRIEND OF THE COURT FUND	178,197	190,118	190,118	200,000	200,000	200,000
101-000.000-699.221	TRANSFER IN - PUBLIC HEALTH FUND	164,637	273,051	273,051	313,646	313,646	313,646
101-000.000-699.225	TRANSFER IN - RESOURCE RECOVERY FUND	2,057	2,806	2,806	3,000	3,000	3,000
101-000.000-699.249	TRANSFER IN - BUILDING INSPECTOR FUND	43,330	31,058	31,058	32,000	32,000	32,000
101-000.000-699.259	TRANSFER IN - COUNTY SPECIAL PROJECTS	3,462	2,994	2,994	3,000	3,000	3,000
101-000.000-699.260	TRANSFER IN - PUBLIC DEFENDER	70,693	66,251	66,251	70,592	70,592	70,592
101-000.000-699.261	TRANSFER IN - CENTRAL DISPATCH FUND	143,976	191,144	191,144	200,000	200,000	200,000
101-000.000-699.263	TRANSFER IN - CONCEALED PISTOL FUND	4,005	4,286	4,286	4,500	4,500	4,500
101-000.000-699.264	TRANSFER IN - CORRECTIONS TRAINING	850	681	681	700	700	700
101-000.000-699.266	TRANSFER IN - SOBRIETY COURT	28,581	21,604	21,604	22,000	22,000	22,000
101-000.000-699.273	TRANSFER IN - AGING FUND	202,542	228,855	228,855	230,000	230,000	230,000
101-000.000-699.292	TRANSFER IN - CHILD CARE FUND	10,290	16,104	16,104	17,000	17,000	17,000
101-000.000-699.581	TRANSFER IN - AIRPORT FUND	7,941	37,675	37,675	40,000	40,000	40,000
101-000.000-699.736	TRANSFERS IN - EMPLOYEE BENEFIT	750,000					
TOTAL ESTIMATED REVENUES		**15,613,415**	**15,639,720**	**15,542,801**	**16,000,872**	**16,000,872**	**16,000,872**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	APPROPRIATIONS						
101-000.000-995.273	TRANSFER TO COMMISSION ON AGING FUND	64,377	88,855	88,855	88,856	88,856	88,856
101-000.000-999.215	TRANSFER TO FRIEND OF THE COURT FUND	242,116	346,147	405,000	470,000	470,000	470,000
101-000.000-999.221	TRANSFER TO PUBLIC HEALTH FUND	224,845	333,051	333,051	360,000	360,000	360,000
101-000.000-999.276	TRANSFER TO OCYS BASIC GRANT FUND	12,000					
101-000.000-999.292	TRANSFER TO CHILD CARE FUND	228,243	323,000	323,000	325,000	325,000	325,000
101-000.000-999.296	TRANSFER TO COURT SECURITY FUND		65,000	65,000	146,000	146,000	146,000
101-000.000-999.581	TRANSFER TO AIRPORT FUND			67,675	68,000	68,000	68,000
TOTAL APPROPRIATIONS		**771,581**	**1,156,053**	**1,282,581**	**1,457,856**	**1,457,856**	**1,457,856**
	Dept 101.000 - BOARD OF COMMISSIONERS						
	APPROPRIATIONS						
101-101.000-701.070	WAGES - ELECTED OFFICIALS	62,147	51,750	55,000	57,526	57,526	57,526
101-101.000-701.200	WAGES - PER DIEM	26,261	20,000	17,000	22,000	22,000	22,000
101-101.000-715.001	BENEFITS - FICA	5,771	5,400	5,900	4,198	4,198	4,198
101-101.000-715.100	BENEFITS - HEALTH INSURANCE	64,285	69,600	68,000	78,211	74,157	74,095
101-101.000-715.270	BENEFITS - HSA EMPLOYER	3,600	3,600	3,600	3,600	3,600	3,600
101-101.000-715.275	BENEFITS - LIFE INSURANCE	456	500	435	394	394	394
101-101.000-715.500	BENEFITS - WORKERS COMP	244	300	240	240	240	240
101-101.000-726.001	SUPPLIES - OFFICE	9	100	50	100	100	100
101-101.000-726.002	SUPPLIES - STATIONARY & FORMS		50		50	50	50
101-101.000-850.001	OPERATING - POSTAGE		50		50	50	50
101-101.000-850.002	OPERATING - ADVERTISING	428	500		500	500	500
101-101.000-850.153	OPERATING - TRAINING	640	500		500	500	500
101-101.000-850.910	OPERATING - TRAVEL	7,776	5,300	5,000	5,000	5,000	5,000
101-101.000-955.990	OTHER - MISCELLANEOUS	33					

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL APPROPRIATIONS		**171,650**	**157,650**	**155,225**	**172,369**	**168,315**	**168,253**
Dept 131.000 - CIRCUIT COURT							
	ESTIMATED REVENUES						
101-131.000-539.102	JUDICIAL SALARY REIMBURSEMENT	80,017	91,448	91,448	80,017	80,017	80,017
101-131.000-600.100	COURT COSTS	78,780	86,000	56,000	55,000	55,000	55,000
101-131.000-600.200	DRUG COURT FEES	37,916	35,000	38,500	38,000	38,000	38,000
101-131.000-671.401	CIRCUIT COURT REIMBURSEMENT, MONTCALM	159,878	200,000	225,000	230,000	230,000	230,000
101-131.000-686.131	RESTITUTION COLLECTED CIRCUIT COURT	84,579	90,000	82,000	80,000	80,000	80,000
TOTAL ESTIMATED REVENUES		**441,170**	**502,448**	**492,948**	**483,017**	**483,017**	**483,017**
	APPROPRIATIONS						
101-131.000-701.020	WAGES - CLASSIFIED, SUPPORT	158,709	167,156	158,000	168,178	168,178	168,178
101-131.000-701.071	WAGES - JUDICIAL SUPPLEMENT	92,150	91,448	86,000	86,368	86,368	86,368
101-131.000-701.097	WAGES - PAID TIME OUT	9,421	2,000	6,000	6,000	6,000	6,000
101-131.000-715.001	BENEFITS - FICA	11,797	12,943	19,278	12,866	12,866	12,866
101-131.000-715.100	BENEFITS - HEALTH INSURANCE	81,897	88,700	102,000	119,995	117,469	116,679
101-131.000-715.270	BENEFITS - HSA EMPLOYER	4,800	4,800	4,800	5,400	5,400	5,400
101-131.000-715.275	BENEFITS - LIFE INSURANCE	2,657	2,800	2,800	2,668	2,668	2,668
101-131.000-715.500	BENEFITS - WORKERS COMP	717	800	745	745	745	745
101-131.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	11,086	11,322	11,100	11,319	11,319	11,319
101-131.000-726.001	SUPPLIES - OFFICE	880	1,000	750	1,000	1,000	1,000
101-131.000-726.002	SUPPLIES - STATIONARY & FORMS	230					
101-131.000-801.050	SERVICES - CONSULTANTS	700	1,850	1,800	1,800	1,800	1,800
101-131.000-850.001	OPERATING - POSTAGE	650	600	300	600	600	600
101-131.000-850.153	OPERATING - TRAINING	2,811	1,500	1,545	1,500	1,500	1,500
101-131.000-850.301	OPERATING - TELEPHONE	1,156	1,200	1,125	1,160	1,160	1,160
101-131.000-850.910	OPERATING - TRAVEL	18,426	16,050	18,500	17,000	17,000	17,000
101-131.000-961.131	RESTITUTION DISBURSED- CIRCUIT COURT	75,290	90,000	90,000	90,000	90,000	90,000
TOTAL APPROPRIATIONS		**473,377**	**494,169**	**504,743**	**526,599**	**524,073**	**523,283**
Dept 131.001 - CIRCUIT COURT - ATTORNEY/JURY/WITNESS							
	ESTIMATED REVENUES						

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-131.001-539.111	JUROR PAY REIMBURSEMENT	11,262	13,450	11,000	11,000	11,000	11,000
101-131.001-671.402	ATTORNEY FEE REIMBURSEMENT	110,683	41,000	45,000	30,000	30,000	30,000
TOTAL ESTIMATED REVENUES		**121,945**	**54,450**	**56,000**	**41,000**	**41,000**	**41,000**
	APPROPRIATIONS						
101-131.001-801.502	SERVICES - APPOINTED ATTORNEY	105,620	75,000	65,000	75,000	75,000	75,000
101-131.001-801.509	SERVICES - JUROR PAY	30,185	30,000	30,000	30,000	30,000	30,000
101-131.001-801.510	SERVICES - WITNESS FEES	180	5,000	1,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS		**135,985**	**110,000**	**96,500**	**107,500**	**107,500**	**107,500**
Dept 131.002 - CIRCUIT COURT PROBATION							
	APPROPRIATIONS						
101-131.002-726.001	SUPPLIES - OFFICE	2,189	1,500	1,250	1,500	1,500	1,500
101-131.002-801.001	SERVICES - OFFICE EQUIPMENT	598	500	500	500	500	500
101-131.002-801.612	SERVICES - COURT ORDERED TESTING	200	200	200	200	200	200
101-131.002-850.001	OPERATING - POSTAGE		50		50	50	50
TOTAL APPROPRIATIONS		**2,987**	**2,250**	**1,950**	**2,250**	**2,250**	**2,250**
Dept 131.003 - CIRCUIT COURT RECORDER							
	APPROPRIATIONS						
101-131.003-701.020	WAGES - CLASSIFIED, SUPPORT	100,236	99,875	102,700	100,893	100,893	100,893
101-131.003-701.097	WAGES - PAID TIME OUT	6,575	4,080	6,500	6,500	6,500	6,500
101-131.003-715.001	BENEFITS - FICA	7,860	7,953	8,200	7,719	7,719	7,719
101-131.003-715.100	BENEFITS - HEALTH INSURANCE	25,538	27,700	12,900	10,714	10,488	10,150
101-131.003-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	600	600	600
101-131.003-715.275	BENEFITS - LIFE INSURANCE	1,039	1,100	1,125	1,068	1,068	1,068

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-131.003-715.500	BENEFITS - WORKERS COMP	286	306	315			
101-131.003-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,293	5,355	5,490	5,045	5,045	5,045
101-131.003-726.001	SUPPLIES - OFFICE	581	100				
101-131.003-801.508	SERVICES - TRANSCRIPTIONS	16,508	13,500	14,500	15,500	15,500	15,500
101-131.003-850.001	OPERATING - POSTAGE		200				
TOTAL APPROPRIATIONS		**165,116**	**161,369**	**152,930**	**148,039**	**147,813**	**147,475**
Dept 136.000 - DISTRICT COURT							
	ESTIMATED REVENUES						
101-136.000-539.102	JUDICIAL SALARY REIMBURSEMENT	45,724	45,724	45,724	45,724	45,724	45,724
101-136.000-600.100	COURT COSTS	327,498	300,000	365,000	325,000	325,000	325,000
101-136.000-600.101	PROBATION OVERSIGHT FEE	2,084	5,000	850	1,500	1,500	1,500
101-136.000-600.201	BOND FEE	1,004	700	900	925	925	925
101-136.000-600.203	ALCOHOL ASSESSMENT	9,243	7,200	10,750	11,000	11,000	11,000
101-136.000-600.204	CIVIL FEE	147,835	130,000	155,000	150,000	150,000	150,000
101-136.000-655.101	ORDINANCE FINES	42,954	50,000	42,000	45,000	45,000	45,000
TOTAL ESTIMATED REVENUES		**576,342**	**538,624**	**620,224**	**579,149**	**579,149**	**579,149**
	APPROPRIATIONS						
101-136.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	192,139	194,666	165,000	223,572	223,572	223,572
101-136.000-701.020	WAGES - CLASSIFIED, SUPPORT	254,966	280,269	240,250	235,440	235,440	235,440
101-136.000-701.050	WAGES - UNION, DISTRICT COURT	337,447	329,310	375,000	375,930	375,930	375,930
101-136.000-701.071	WAGES - JUDICIAL SUPPLEMENT	49,350	46,638	46,500	43,184	43,184	43,184
101-136.000-701.097	WAGES - PAID TIME OUT	9,508	10,200	15,000	11,000	11,000	11,000
101-136.000-715.001	BENEFITS - FICA	56,197	62,305	65,000	63,873	63,873	63,873
101-136.000-715.100	BENEFITS - HEALTH INSURANCE	242,971	256,500	246,000	281,773	275,841	266,943
101-136.000-715.200	BENEFITS - DENTAL, GENERAL	2,271	2,159	2,250	2,080	2,080	2,080
101-136.000-715.270	BENEFITS - HSA EMPLOYER	14,400	14,100	14,400	12,600	12,600	12,600
101-136.000-715.275	BENEFITS - LIFE INSURANCE	8,802	9,100	9,100	8,369	8,369	8,369
101-136.000-715.500	BENEFITS - WORKERS COMP	7,992	7,956	8,400	7,000	7,000	7,000
101-136.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	56,309	57,204	54,500	47,621	47,621	47,621
101-136.000-726.001	SUPPLIES - OFFICE	7,787	7,000	5,000	5,500	5,500	5,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-136.000-726.002	SUPPLIES - STATIONARY & FORMS	899	900	1,200	1,100	1,100	1,100
101-136.000-726.500	SUPPLIES - LAW BOOKS	727	650	804	830	830	830
101-136.000-801.508	SERVICES - TRANSCRIPTIONS	3,879	3,200	7,750	7,900	7,900	7,900
101-136.000-850.001	OPERATING - POSTAGE	7,893	9,000	7,000	7,000	7,000	7,000
101-136.000-850.301	OPERATING - TELEPHONE	1,161	1,000	700	725	725	725
101-136.000-850.910	OPERATING - TRAVEL	1,747	1,000	1,000	1,000	1,000	1,000
101-136.000-955.015	OTHER - GARNISHMENT FEE	1,580	1,850	1,700	1,700	1,700	1,700
TOTAL APPROPRIATIONS		**1,258,025**	**1,295,007**	**1,266,554**	**1,338,197**	**1,332,265**	**1,323,367**

Dept 136.001 - DISTRICT COURT - ATTORNEY/JURY/WITNESS

ESTIMATED REVENUES

101-136.001-539.111	JUROR PAY REIMBURSEMENT	1,212	1,000	1,800	1,250	1,250	1,250
TOTAL ESTIMATED REVENUES		**1,212**	**1,000**	**1,800**	**1,250**	**1,250**	**1,250**

APPROPRIATIONS

101-136.001-801.509	SERVICES - JUROR PAY	4,590	7,000	8,500	8,750	8,750	8,750
101-136.001-801.510	SERVICES - WITNESS FEES	77	800	500	750	750	750
TOTAL APPROPRIATIONS		**4,667**	**7,800**	**9,000**	**9,500**	**9,500**	**9,500**

Dept 137.000 - COURTS - GENERAL

ESTIMATED REVENUES

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-137.000-539.101	COURT EQUITY FUND	253,722	236,200	235,000	236,000	236,000	236,000
101-137.000-600.105	COURT FEES - DOMESTIC RELATIONS	4,369	7,000	4,500	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES		**258,091**	**243,200**	**239,500**	**241,000**	**241,000**	**241,000**
Dept 137.001 - COURTS - ATTORNEY/JURY/WITNESS							
	APPROPRIATIONS						
101-137.001-801.510	SERVICES - WITNESS FEES	16,623	17,000	14,000	15,000	15,000	15,000
101-137.001-801.517	SERVICES - WITNESS FEES, DHS		1,000	500	500	500	500
101-137.001-801.611	SERVICES - COURT ORDERED HIV TESTING		400	250	250	250	250
TOTAL APPROPRIATIONS		**16,623**	**18,400**	**14,750**	**15,750**	**15,750**	**15,750**
Dept 138.000 - COURTS - PUBLIC DEFENDER							
	APPROPRIATIONS						
101-138.000-999.260	TRANSFER TO PUBLIC DEFENDER FUND	225,162	224,506	225,190	223,194	223,194	223,194
TOTAL APPROPRIATIONS		**225,162**	**224,506**	**225,190**	**223,194**	**223,194**	**223,194**
Dept 146.000 - JURY COMMISSION							

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	APPROPRIATIONS						
101-146.000-726.001	SUPPLIES - OFFICE	1,383	1,500	928	1,450	1,450	1,450
101-146.000-850.001	OPERATING - POSTAGE	2,761	2,500	2,000	2,000	2,000	2,000
101-146.000-955.016	OTHER - PER DIEM BOARD	450	450	450	45	45	45
TOTAL APPROPRIATIONS		**4,594**	**4,450**	**3,378**	**3,495**	**3,495**	**3,495**
	Dept 148.000 - PROBATE COURT						
	ESTIMATED REVENUES						
101-148.000-539.102	JUDICIAL SALARY REIMBURSEMENT	195,647	180,740	186,164	188,900	188,900	188,900
101-148.000-600.001	COURT COSTS & RELATED CHARGES	500	500	600	550	550	550
101-148.000-600.200	FEES	3,867	5,400	2,400	3,000	3,000	3,000
101-148.000-686.148	RESTITUTION COLLECTED JUVENILE COURT	37,149	12,000	12,000	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		**237,163**	**198,640**	**201,164**	**204,450**	**204,450**	**204,450**
	APPROPRIATIONS						
101-148.000-701.020	WAGES - CLASSIFIED, SUPPORT	149,463	151,071	151,000	153,367	153,367	153,367
101-148.000-701.071	WAGES - JUDICIAL SUPPLEMENT	187,066	184,356	187,250	186,164	186,164	186,164
101-148.000-715.001	BENEFITS - FICA	24,381	25,367	25,900	25,975	25,975	25,975
101-148.000-715.100	BENEFITS - HEALTH INSURANCE	28,180	30,600	30,000	34,284	33,562	32,480
101-148.000-715.270	BENEFITS - HSA EMPLOYER	1,800	1,800	1,800	1,800	1,800	1,800
101-148.000-715.275	BENEFITS - LIFE INSURANCE	2,677	2,757	2,757	2,681	2,681	2,681
101-148.000-715.500	BENEFITS - WORKERS COMP	962	939	1,005			
101-148.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	9,815	10,013	10,300	10,128	10,128	10,128
101-148.000-726.001	SUPPLIES - OFFICE	2,971	2,500	2,500	2,500	2,500	2,500
101-148.000-726.500	SUPPLIES - LAW BOOKS	1,514	1,300	1,500	1,500	1,500	1,500
101-148.000-801.508	SERVICES - TRANSCRIPTIONS	304	3,500	350	1,000	1,000	1,000
101-148.000-850.001	OPERATING - POSTAGE	2,756	2,500	2,800	2,875	2,875	2,875
101-148.000-850.370	OPERATING - WIRELESS	562	600	575	600	600	600
101-148.000-850.910	OPERATING - TRAVEL	1,131	1,000	1,000	1,000	1,000	1,000
101-148.000-961.148	RESTITUTIN DISBURSED-JUVENILE COURT	37,417	12,000	19,000	19,000	19,000	19,000
TOTAL APPROPRIATIONS		**450,999**	**430,303**	**437,737**	**442,874**	**442,152**	**441,070**
	Dept 148.001 - PROBATE COURT - ATTORNEY/JURY WITNESS						
	ESTIMATED REVENUES						

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-148.001-671.402	ATTORNEY FEE REIMBURSEMENT	275	100				
TOTAL ESTIMATED REVENUES		**275**	**100**				
	APPROPRIATIONS						
101-148.001-801.502	SERVICES - APPOINTED ATTORNEY	29,594	26,000	30,000	30,000	30,000	30,000
TOTAL APPROPRIATIONS		**29,594**	**26,000**	**30,000**	**30,000**	**30,000**	**30,000**
Dept 148.002 - FAMILY COURT - ATTORNEY/JURY WITNESS							
	APPROPRIATIONS						
101-148.002-801.502	SERVICES - APPOINTED ATTORNEY	120,819	105,000	110,000	110,000	110,000	110,000
TOTAL APPROPRIATIONS		**120,819**	**105,000**	**110,000**	**110,000**	**110,000**	**110,000**
Dept 148.003 - PROBATE COURT - GUARDIANSHIP							
	APPROPRIATIONS						
101-148.003-801.505	SERVICES - GUARDIANSHIP	26,179	30,000	30,000	30,000	30,000	30,000
TOTAL APPROPRIATIONS		**26,179**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**
Dept 149.000 - JUVENILE COURT							
	ESTIMATED REVENUES						
101-149.000-539.103	JUVENILE OFFICER REIMBURSEMENT	27,317	32,918	27,317	27,317	27,317	27,317
101-149.000-600.200	FEES	1,062		425	250	250	250
TOTAL ESTIMATED REVENUES		**28,379**	**32,918**	**27,742**	**27,567**	**27,567**	**27,567**
	APPROPRIATIONS						
101-149.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	73,982	72,814	75,478	72,814	72,814	72,814
101-149.000-701.020	WAGES - CLASSIFIED, SUPPORT	67,508	37,831	72,500	78,110	78,110	78,110
101-149.000-701.097	WAGES - PAID TIME OUT	7,723	7,140	7,140	7,250	7,250	7,250
101-149.000-715.001	BENEFITS - FICA	10,892	9,010	11,850	11,546	11,546	11,546

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-149.000-715.100	BENEFITS - HEALTH INSURANCE	19,724	7,200	22,000	25,713	25,172	24,360
101-149.000-715.270	BENEFITS - HSA EMPLOYER	1,350	450	1,350	1,350	1,350	1,350
101-149.000-715.275	BENEFITS - LIFE INSURANCE	1,473	1,147	1,600	1,552	1,552	1,552
101-149.000-715.500	BENEFITS - WORKERS COMP	357	266	405			
101-149.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	9,554	7,272	11,500	11,140	11,140	11,140
101-149.000-726.001	SUPPLIES - OFFICE	1,383	1,500	1,300	1,300	1,300	1,300
101-149.000-801.100	SERVICES - CONTRACTUAL		500	250	250	250	250
101-149.000-850.001	OPERATING - POSTAGE	1,506	1,500	1,500	1,500	1,500	1,500
101-149.000-850.153	OPERATING - TRAINING		1,000	500	500	500	500
101-149.000-850.199	OPERATING - MEMBERSHIPS		645				
101-149.000-850.910	OPERATING - TRAVEL		7,000	1,000	500	500	500
TOTAL APPROPRIATIONS		**195,452**	**155,275**	**208,373**	**213,525**	**212,984**	**212,172**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 172.000 - ADMINISTRATION							
	APPROPRIATIONS						
101-172.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	113,189	133,875	133,500	138,462	138,462	138,462
101-172.000-701.020	WAGES - CLASSIFIED, SUPPORT	126,978	128,654	128,500	131,221	131,221	131,221
101-172.000-701.097	WAGES - PAID TIME OUT	4,162	5,712	5,000	5,000	5,000	5,000
101-172.000-715.001	BENEFITS - FICA	17,174	19,649	20,050	20,485	20,485	20,485
101-172.000-715.100	BENEFITS - HEALTH INSURANCE	66,190	76,300	61,500	85,711	83,906	81,200
101-172.000-715.270	BENEFITS - HSA EMPLOYER	2,400	3,600	3,600	3,600	3,600	3,600
101-172.000-715.275	BENEFITS - LIFE INSURANCE	2,251	2,800	2,575	2,439	2,439	2,439
101-172.000-715.500	BENEFITS - WORKERS COMP	1,495	717	790	600	600	600
101-172.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	16,687	18,718	20,100	19,671	19,671	19,671
101-172.000-715.802	BENEFITS - ADDITIONAL BENEFITS	4,200	4,200	3,640	4,000	4,000	4,000
101-172.000-726.001	SUPPLIES - OFFICE	3,598	5,000	5,250	5,250	5,250	5,250
101-172.000-801.151	SERVICES - LABOR RELATIONS	19,023	5,000	7,500	7,500	7,500	7,500
101-172.000-801.153	SERVICES - PRE-EMPLOYMENT	592	15,000	11,000	12,500	12,500	12,500
101-172.000-801.154	ADMINISTRATION LAWYER SERVICES	22,444	10,000	15,000	15,000	15,000	15,000
101-172.000-801.155	SHERIFF LAWYER SERVICES	6,480	10,000	12,000	10,000	10,000	10,000
101-172.000-801.156	ROAD DEPARTMENT LAWYER SERVICES	440	1,000	1,200	1,200	1,200	1,200
101-172.000-801.157	DISTRICT COURT LAWYER SERVICES	560	1,000	250	1,000	1,000	1,000
101-172.000-801.158	HEALTH DEPARTMENT LAWYER SERVICES	3,520	1,000	500	1,000	1,000	1,000
101-172.000-801.159	CENTRAL DISPATCH LAWYER SERVICES	2,540	1,000	1,500	1,000	1,000	1,000
101-172.000-801.162	COA LAWYER SERVICES	200	1,000	250	1,000	1,000	1,000
101-172.000-801.164	CLERK LAWYER SERVICES	260	500		500	500	500
101-172.000-801.165	BERTHA BROCK PARK LAWYER SERVICES		500		500	500	500
101-172.000-801.166	ANIMAL SHELTER LAWYER SERVICES	220	500		500	500	500
101-172.000-801.167	INDIGENT DEFENSE FUND LAWYER SERVICES		500		500	500	500
101-172.000-801.168	AIRPORT LAWYER SERVICES		500		500	500	500
101-172.000-801.169	JAIL LAWYER SERVICES		500		500	500	500
101-172.000-850.001	OPERATING - POSTAGE	1,059	1,000	500	750	750	750
101-172.000-850.153	OPERATING - TRAINING	295	1,000	500	1,000	1,000	1,000
101-172.000-850.180	OPERATING - SUBSCRIPTIONS	747	1,200	1,000	1,100	1,100	1,100
101-172.000-850.199	OPERATING - MEMBERSHIPS	11,209	13,000	11,650	12,750	12,750	12,750
101-172.000-850.301	OPERATING - TELEPHONE	2,280	2,000	2,000	1,900	1,900	1,900
101-172.000-850.910	OPERATING - TRAVEL	259	700				
TOTAL APPROPRIATIONS		**430,452**	**466,125**	**449,355**	**487,139**	**485,334**	**482,628**
Dept 191.000 - FINANCE							
	APPROPRIATIONS						

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-191.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	71,515	76,439	66,000	100,339	100,339	100,339
101-191.000-701.020	WAGES - CLASSIFIED, SUPPORT	89,667	114,153	79,000	80,176	80,176	80,176
101-191.000-701.097	WAGES - PAID TIME OUT	15,533	1,530	8,000	10,000	10,000	10,000
101-191.000-715.001	BENEFITS - FICA	13,070	14,697	11,750	11,190	11,190	11,190
101-191.000-715.100	BENEFITS - HEALTH INSURANCE	22,430	22,600	32,112	38,000	37,000	36,000
101-191.000-715.200	BENEFITS - DENTAL, GENERAL			544			
101-191.000-715.225	BENEFITS - OPTICAL, GENERAL			73			
101-191.000-715.270	BENEFITS - HSA EMPLOYER	4,860	2,760	2,000	1,740	1,740	1,740
101-191.000-715.275	BENEFITS - LIFE INSURANCE	1,644	2,000	1,600	1,470	1,470	1,470
101-191.000-715.500	BENEFITS - WORKERS COMP	505	500	450			
101-191.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,823	5,145	5,700	4,353	4,353	4,353
101-191.000-726.001	SUPPLIES - OFFICE	2,892	1,000	750	750	750	750
101-191.000-801.050	SERVICES - CONSULTANTS	158,906	20,000	175,000	20,000	20,000	20,000
101-191.000-801.053	SERVICES - AUDITOR	61,363	62,000	83,000	85,000	85,000	85,000
101-191.000-850.001	OPERATING - POSTAGE		500	500	500	500	500
101-191.000-850.153	OPERATING - TRAINING	330	1,000	500	1,000	1,000	1,000
101-191.000-850.199	OPERATING - MEMBERSHIPS		2,500	125	250	250	250
101-191.000-955.000	OTHER EXPENSES	2,174	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS		**450,712**	**329,324**	**469,604**	**357,268**	**356,268**	**355,268**

Dept 192.000 - HUMAN RESOURCES

APPROPRIATIONS

101-192.000-801.050	SERVICES - CONSULTANTS	(2,100)
101-192.000-801.153	SERVICES - PRE-EMPLOYMENT	9,869
101-192.000-850.820	GARAGE LICENSE AGREEMENT	4,783
TOTAL APPROPRIATIONS		**12,552**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 208.000 - AMERICAN RESCUE PLAN							
	APPROPRIATIONS						
101-208.000-991.096	PRINCIPAL LEASE 96	3,607					
101-208.000-993.096	INTEREST LEASE 96	393					
TOTAL APPROPRIATIONS		**4,000**					
Dept 215.000 - CLERK							
	ESTIMATED REVENUES						
101-215.000-600.200	FEES	72,484	70,000	70,000	70,000	70,000	70,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL ESTIMATED REVENUES		**72,484**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
	APPROPRIATIONS						
101-215.000-701.020	WAGES - CLASSIFIED, SUPPORT	182,746	188,999	181,500	184,849	184,849	184,849
101-215.000-701.070	WAGES - ELECTED OFFICIALS	73,064	73,940	73,940	81,334	81,334	81,334
101-215.000-701.080	WAGES - OVERTIME	125					
101-215.000-701.097	WAGES - PAID TIME OUT	1,851	1,020	750	1,000	1,000	1,000
101-215.000-715.001	BENEFITS - FICA	18,247	20,193	19,250	20,440	20,440	20,440
101-215.000-715.100	BENEFITS - HEALTH INSURANCE	113,758	120,200	114,250	134,994	132,152	127,899
101-215.000-715.270	BENEFITS - HSA EMPLOYER	6,600	5,400	5,400	5,400	5,400	5,400
101-215.000-715.275	BENEFITS - LIFE INSURANCE	2,144	2,246	2,750	2,620	2,620	2,620
101-215.000-715.500	BENEFITS - WORKERS COMP	733	708	775	720	720	720
101-215.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	8,507	11,111	10,000	11,782	11,782	11,782
101-215.000-726.001	SUPPLIES - OFFICE	7,129	3,500	2,500	3,000	3,000	3,000
101-215.000-850.001	OPERATING - POSTAGE	4,554	3,000	2,500	3,000	3,000	3,000
101-215.000-850.301	OPERATING - TELEPHONE	945	1,000	950	1,050	1,050	1,050
101-215.000-850.910	OPERATING - TRAVEL	700	500	500	500	500	500
TOTAL APPROPRIATIONS		**421,103**	**431,817**	**415,065**	**450,689**	**447,847**	**443,595**

Dept 228.000 - INFORMATION TECHNOLOGY

	ESTIMATED REVENUES						
101-228.000-671.400	REIMBURSEMENTS	14,500	14,500	14,500	14,500	14,500	14,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-228.000-699.261	TRANSFER IN - CENTRAL DISPATCH FUND	42,000	42,000	42,000	42,000	42,000	42,000
TOTAL ESTIMATED REVENUES		**56,500**	**56,500**	**56,500**	**56,500**	**56,500**	**56,500**
	APPROPRIATIONS						
101-228.000-726.001	SUPPLIES - OFFICE	454					
101-228.000-726.005	SUPPLIES - EQUIPMENT	13,569	10,000	12,000	13,000	13,000	13,000
101-228.000-726.470	SUPPLIES - HARDWARE	46,341	50,000	75,000	180,000	180,000	180,000
101-228.000-801.050	SERVICES - CONSULTANTS	604,836	600,000	600,000	600,000	600,000	600,000
101-228.000-801.430	SERVICES - SOFTWARE SUPPORT	317,363	390,000	330,000	340,000	340,000	340,000
101-228.000-801.470	SERVICES - HARDWARE SUPPORT	18,000	15,000				
101-228.000-850.001	OPERATING - POSTAGE	6					
101-228.000-850.301	OPERATING - TELEPHONE	6,962	4,000	4,000	4,000	4,000	4,000
101-228.000-991.096	PRINCIPAL LEASE 96	13,770					
101-228.000-993.096	INTEREST LEASE 96	730					
TOTAL APPROPRIATIONS		**1,022,031**	**1,069,000**	**1,021,000**	**1,137,000**	**1,137,000**	**1,137,000**
Dept 228.100 - GEOGRAPHIC INFORMATION SYSTEMS							
	APPROPRIATIONS						
101-228.100-801.402	SERVICES - GENERAL INFORMATION SYSTEMS	49,258	25,282	25,282	27,476	27,476	27,476
101-228.100-801.430	SERVICES - SOFTWARE SUPPORT	120					
TOTAL APPROPRIATIONS		**49,378**	**25,282**	**25,282**	**27,476**	**27,476**	**27,476**
Dept 253.000 - TREASURER							
	ESTIMATED REVENUES						
101-253.000-600.200	FEES	40,607	30,000	38,000	38,500	38,500	38,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-253.000-671.400	REIMBURSEMENTS	1,092	20,000	21,000	19,000	19,000	19,000
101-253.000-671.990	CASH OVER AND SHORT	(50)					
TOTAL ESTIMATED REVENUES		**41,649**	**50,000**	**59,000**	**57,500**	**57,500**	**57,500**
	APPROPRIATIONS						
101-253.000-701.020	WAGES - CLASSIFIED, SUPPORT	143,346	147,862	120,000	148,975	148,975	148,975
101-253.000-701.070	WAGES - ELECTED OFFICIALS	73,064	73,940	73,900	81,294	81,294	81,294
101-253.000-701.097	WAGES - PAID TIME OUT	2,778	1,530	7,500	1,500	1,500	1,500
101-253.000-715.001	BENEFITS - FICA	15,091	16,968	15,400	17,506	17,506	17,506
101-253.000-715.100	BENEFITS - HEALTH INSURANCE	78,888	85,800	75,000	65,354	63,978	61,915
101-253.000-715.270	BENEFITS - HSA EMPLOYER	4,200	4,200	4,200	3,600	3,600	3,600
101-253.000-715.275	BENEFITS - LIFE INSURANCE	2,324	2,361	2,000	2,272	2,272	2,272
101-253.000-715.500	BENEFITS - WORKERS COMP	621	621	600	620	620	620
101-253.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	18,141	19,122	16,000	15,328	15,328	15,328
101-253.000-726.001	SUPPLIES - OFFICE	1,175	1,200	1,200	1,200	1,200	1,200
101-253.000-726.002	SUPPLIES - STATIONARY & FORMS	1,102	1,500	1,200	1,200	1,200	1,200
101-253.000-726.006	SUPPLIES - TAX & ASSESSMENT NOTICES	7,679	8,800	8,000	8,250	8,250	8,250
101-253.000-850.001	OPERATING - POSTAGE	8,278	9,000	8,500	8,750	8,750	8,750
101-253.000-850.910	OPERATING - TRAVEL	853	650	650	650	650	650
TOTAL APPROPRIATIONS		**357,540**	**373,554**	**334,150**	**356,499**	**355,123**	**353,060**

Dept 257.000 - EQUALIZATION

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	ESTIMATED REVENUES						
101-257.000-600.200	FEES	17,125	17,300	6,000	6,500	6,500	6,500
101-257.000-671.400	REIMBURSEMENTS			13,500	13,500	13,500	13,500
TOTAL ESTIMATED REVENUES		**17,125**	**17,300**	**19,500**	**20,000**	**20,000**	**20,000**
	APPROPRIATIONS						
101-257.000-701.020	WAGES - CLASSIFIED, SUPPORT	55,281	60,663	60,500	63,288	63,288	63,288
101-257.000-701.097	WAGES - PAID TIME OUT	3,009					
101-257.000-715.001	BENEFITS - FICA	3,801	4,641	4,628	4,842	4,842	4,842
101-257.000-715.100	BENEFITS - HEALTH INSURANCE	25,538	27,700	21,500	31,070	30,416	29,435
101-257.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200	1,200	1,200
101-257.000-715.275	BENEFITS - LIFE INSURANCE	590	597	645	642	642	642
101-257.000-715.500	BENEFITS - WORKERS COMP	158	170	180	180	180	180
101-257.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,967	3,033	3,100	3,165	3,165	3,165
101-257.000-726.001	SUPPLIES - OFFICE	282	400	300	400	400	400
101-257.000-726.006	SUPPLIES - TAX & ASSESSMENT NOTICES	25,034	14,000	10,000	13,000	13,000	13,000
101-257.000-801.100	SERVICES - CONTRACTUAL	116,585	130,300	131,250	135,200	135,200	135,200
101-257.000-850.001	OPERATING - POSTAGE	64	700	150	250	250	250
101-257.000-850.002	OPERATING - ADVERTISING	149	200	150	150	150	150
101-257.000-850.153	OPERATING - TRAINING		700	700	750	750	750
101-257.000-850.199	OPERATING - MEMBERSHIPS	827	570	450	600	600	600
101-257.000-850.910	OPERATING - TRAVEL	1,420	1,300	1,100	1,300	1,300	1,300
TOTAL APPROPRIATIONS		**236,905**	**246,174**	**235,853**	**256,037**	**255,383**	**254,402**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 261.000 - MSU EXTENSION							
	APPROPRIATIONS						
101-261.000-801.050	SERVICES - CONSULTANTS	136,669	67,106	67,106	0	0	0
101-261.000-850.800	OPERATING - UTILITIES	2,011	3,000	3,000	0	0	0
TOTAL APPROPRIATIONS		**138,680**	**70,106**	**70,106**	**0**	**0**	**0**
Dept 262.000 - ELECTIONS							
	ESTIMATED REVENUES						
101-262.000-671.400	REIMBURSEMENTS	23,434	40,000	25,000			

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL ESTIMATED REVENUES		**23,434**	**40,000**	**25,000**			
	APPROPRIATIONS						
101-262.000-701.080	WAGES - OVERTIME	267					
101-262.000-715.001	BENEFITS - FICA	19					
101-262.000-715.100	BENEFITS - HEALTH INSURANCE	125					
101-262.000-715.275	BENEFITS - LIFE INSURANCE	2					
101-262.000-715.500	BENEFITS - WORKERS COMP	1					
101-262.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	26					
101-262.000-726.001	SUPPLIES - OFFICE	31,328	150,000	125,000	75,000	75,000	75,000
TOTAL APPROPRIATIONS		**31,768**	**150,000**	**125,000**	**75,000**	**75,000**	**75,000**
Dept 265.000 - BUILDINGS & GROUNDS							
	ESTIMATED REVENUES						
101-265.000-671.000	OTHER REVENUE	1,834		1,601			
TOTAL ESTIMATED REVENUES		**1,834**		**1,601**			
	APPROPRIATIONS						
101-265.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	53,608	63,351	67,500	69,759	69,759	69,759
101-265.000-701.011	WAGES-CLASSIFIED-JANITORIAL	108,594	113,519	142,000	157,610	157,610	157,610
101-265.000-701.012	WAGES-JANITORIAL MANAGEMENT	36,530	48,691	6,700	7,500	7,500	7,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-265.000-701.020	WAGES - CLASSIFIED, SUPPORT	180,685	198,258	183,000	216,401	216,401	216,401
101-265.000-701.080	WAGES - OVERTIME	1,209	1,020	2,000	1,000	1,000	1,000
101-265.000-701.097	WAGES - PAID TIME OUT	7,340	2,754	8,000	8,000	8,000	8,000
101-265.000-715.001	BENEFITS - FICA	28,944	32,711	31,400	33,949	33,949	33,949
101-265.000-715.100	BENEFITS - HEALTH INSURANCE	119,811	127,800	135,000	185,349	181,447	175,594
101-265.000-715.270	BENEFITS - HSA EMPLOYER	10,200	7,800	8,400	9,600	9,600	9,600
101-265.000-715.275	BENEFITS - LIFE INSURANCE	3,963	4,467	4,300	4,599	4,599	4,599
101-265.000-715.500	BENEFITS - WORKERS COMP	14,855	16,741	16,750	12,000	12,000	12,000
101-265.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	14,454	15,399	19,500	20,002	20,002	20,002
101-265.000-726.001	SUPPLIES - OFFICE	10,589	10,000	10,000	10,000	10,000	10,000
101-265.000-726.005	SUPPLIES - EQUIPMENT	1,258					
101-265.000-726.150	SUPPLIES - UNIFORMS	138	1,500	1,500	1,500	1,500	1,500
101-265.000-726.800	SUPPLIES - BUILDING MAINTENANCE	75,533	97,000	70,000	100,000	100,000	100,000
101-265.000-726.801	SUPPLIES - JANITORIAL	46,049	50,000	38,000	48,000	48,000	48,000
101-265.000-726.900	SUPPLIES - VEHICLE	1,320	2,000	1,000	2,000	2,000	2,000
101-265.000-726.910	SUPPLIES - GASOLINE	6,963	7,000	6,900	7,000	7,000	7,000
101-265.000-801.100	SERVICES - CONTRACTUAL	62,029	35,000	95,000	75,000	75,000	75,000
101-265.000-801.810		10,088	10,200	10,900	11,000	11,000	11,000
101-265.000-801.811	SERVICES - SNOW REMOVAL	27,069	17,000	24,000	30,000	30,000	30,000
101-265.000-850.001	OPERATING - POSTAGE	3,907	4,500	4,500	4,500	4,500	4,500
101-265.000-850.301	OPERATING - TELEPHONE	2,001	2,200	2,210	2,250	2,250	2,250
101-265.000-850.370	OPERATING - WIRELESS	186					
101-265.000-850.800	OPERATING - UTILITIES	233,730	230,000	250,000	260,000	260,000	260,000
101-265.000-850.810	OPERATING - UTILITIES, WATER & SEWER	69,264	60,000	62,000	63,750	63,750	63,750
101-265.000-850.910	OPERATING - TRAVEL		250		250	250	250
TOTAL APPROPRIATIONS		**1,130,317**	**1,159,161**	**1,200,560**	**1,341,019**	**1,337,117**	**1,331,264**
Dept 267.000 - PROSECUTING ATTORNEY							
	ESTIMATED REVENUES						
101-267.000-539.108	INMATE TRIAL/ATTORNEY REIMBURSEMENT	19,544	11,000	15,000	14,500	14,500	14,500
101-267.000-539.113	ABUSE/NEGLECT SERVICES	9,975	10,000	9,000	9,750	9,750	9,750
101-267.000-539.121	ATTORNEY REIMB LOCAL UNITS	6,825	5,500	1,750	1,500	1,500	1,500
101-267.000-600.214	DNA FEE	240	150	150	150	150	150
101-267.000-671.404	OUIL-OUID REIMBURSEMENT	12,389	12,000	13,500	13,250	13,250	13,250
TOTAL ESTIMATED REVENUES		**48,973**	**38,650**	**39,400**	**39,150**	**39,150**	**39,150**
	APPROPRIATIONS						
101-267.000-701.020	WAGES - CLASSIFIED, SUPPORT	471,282	511,308	460,000	475,000	475,000	475,000
101-267.000-701.070	WAGES - ELECTED OFFICIALS	135,036	133,341	135,000	136,008	136,008	136,008
101-267.000-701.097	WAGES - PAID TIME OUT	17,848	3,060	20,000	20,000	20,000	20,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-267.000-715.001	BENEFITS - FICA	46,056	49,550	45,500	48,535	48,535	48,535
101-267.000-715.100	BENEFITS - HEALTH INSURANCE	69,897	88,700	102,000	132,851	130,055	125,859
101-267.000-715.270	BENEFITS - HSA EMPLOYER	4,200	4,800	6,000	4,800	4,800	4,800
101-267.000-715.275	BENEFITS - LIFE INSURANCE	5,843	6,087	5,900	5,958	5,958	5,958
101-267.000-715.500	BENEFITS - WORKERS COMP	1,423	1,497	1,625	1,500	1,500	1,500
101-267.000-715.600	BENEFITS - UNEMPLOYMMENT COMPENSATION	8,920					
101-267.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	33,094	33,973	33,250	27,406	27,406	27,406
101-267.000-726.001	SUPPLIES - OFFICE	3,264	2,000	2,500	3,750	3,750	3,750
101-267.000-726.500	SUPPLIES - LAW BOOKS	2,297	2,000	2,000	2,000	2,000	2,000
101-267.000-801.050	SERVICES - CONSULTANTS	3,386	4,500	3,500	4,000	4,000	4,000
101-267.000-850.001	OPERATING - POSTAGE	434	500	500	500	500	500
101-267.000-850.199	OPERATING - MEMBERSHIPS	6,920	8,000	5,770	6,000	6,000	6,000
101-267.000-850.301	OPERATING - TELEPHONE	708	1,100	1,000	1,000	1,000	1,000
101-267.000-850.910	OPERATING - TRAVEL	1,708	3,500	1,750	1,800	1,800	1,800

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL APPROPRIATIONS		**812,316**	**853,916**	**826,295**	**871,108**	**868,312**	**864,116**
Dept 267.001 - PROSECUTING ATTORNEY - CRIME VICTIMS							
	ESTIMATED REVENUES						
101-267.001-539.107	VICTIMS RIGHTS ACT	79,924	80,026	80,000	80,500	80,500	80,500
TOTAL ESTIMATED REVENUES		**79,924**	**80,026**	**80,000**	**80,500**	**80,500**	**80,500**
	APPROPRIATIONS						
101-267.001-701.020	WAGES - CLASSIFIED, SUPPORT	62,824	60,275	63,000	61,484	61,484	61,484
101-267.001-715.001	BENEFITS - FICA	4,765	4,611	4,950	4,704	4,704	4,704
101-267.001-715.275	BENEFITS - LIFE INSURANCE	616	635	650	625	625	625
101-267.001-715.500	BENEFITS - WORKERS COMP	180	169	190	150	150	150
101-267.001-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,980	5,786	6,350	5,903	5,903	5,903
101-267.001-726.001	SUPPLIES - OFFICE	2,401	3,500	1,750	2,500	2,500	2,500
101-267.001-726.914	SUPPLIES - ANCILLARY VICTIM NEEDS	83	2,000	1,000	1,000	1,000	1,000
101-267.001-850.001	OPERATING - POSTAGE	391	250	300	400	400	400
101-267.001-850.301	OPERATING - TELEPHONE		800				
101-267.001-850.910	OPERATING - TRAVEL	650	2,000	700	750	750	750
TOTAL APPROPRIATIONS		**77,890**	**80,026**	**78,890**	**77,516**	**77,516**	**77,516**
Dept 267.002 - PROSECUTING ATTORNEY - FAMILY SUPPORT							
	ESTIMATED REVENUES						
101-267.002-539.104	COOPERATIVE REIMBURSEMENT PROGRAM	98,492	90,000	95,000	95,000	95,000	95,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL ESTIMATED REVENUES		**98,492**	**90,000**	**95,000**	**95,000**	**95,000**	**95,000**
	APPROPRIATIONS						
101-267.002-701.020	WAGES - CLASSIFIED, SUPPORT	58,483	59,252	61,500	64,455	64,455	64,455
101-267.002-701.097	WAGES - PAID TIME OUT	2,234					
101-267.002-715.001	BENEFITS - FICA	4,494	4,533	4,700	4,931	4,931	4,931
101-267.002-715.100	BENEFITS - HEALTH INSURANCE	8,806	9,600	9,500	10,714	10,488	10,150
101-267.002-715.270	BENEFITS - HSA EMPLOYER	600	600	600	600	600	600
101-267.002-715.275	BENEFITS - LIFE INSURANCE	624	626	659	652	652	652
101-267.002-715.500	BENEFITS - WORKERS COMP	167	166	185	185	185	185
101-267.002-726.001	SUPPLIES - OFFICE	1,939	2,500	2,000	2,250	2,250	2,250
101-267.002-801.050	SERVICES - CONSULTANTS	6,948	6,000	7,000	7,000	7,000	7,000
101-267.002-850.001	OPERATING - POSTAGE	391	500	300	350	350	350
101-267.002-850.910	OPERATING - TRAVEL	1,698	1,200	2,500	2,000	2,000	2,000
TOTAL APPROPRIATIONS		**86,384**	**84,977**	**88,944**	**93,137**	**92,911**	**92,573**
	Dept 268.000 - REGISTER OF DEEDS						
	ESTIMATED REVENUES						
101-268.000-600.200	FEES	277,071	250,000	350,000	275,000	275,000	275,000
101-268.000-600.215	COUNTY TRANSFER TAX	323,012	225,000	300,000	300,000	300,000	300,000
101-268.000-630.000	PASSPORT FEES	6,226	3,500	4,250	4,000	4,000	4,000
TOTAL ESTIMATED REVENUES		**606,309**	**478,500**	**654,250**	**579,000**	**579,000**	**579,000**
	APPROPRIATIONS						
101-268.000-701.020	WAGES - CLASSIFIED, SUPPORT	87,927	91,989	91,000	98,518	98,518	98,518
101-268.000-701.070	WAGES - ELECTED OFFICIALS	73,064	73,940	73,940	81,334	81,334	81,334
101-268.000-701.097	WAGES - PAID TIME OUT		3,060	3,000	3,000	3,000	3,000
101-268.000-715.001	BENEFITS - FICA	10,813	12,928	12,750	13,988	13,988	13,988
101-268.000-715.100	BENEFITS - HEALTH INSURANCE	51,076	55,343	55,000	62,140	60,832	58,870
101-268.000-715.270	BENEFITS - HSA EMPLOYER	2,208	2,400	2,400	2,400	2,400	2,400
101-268.000-715.275	BENEFITS - LIFE INSURANCE	1,709	1,723	1,800	1,709	1,709	1,709
101-268.000-715.500	BENEFITS - WORKERS COMP	464	513	500	475	475	475
101-268.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	11,375	11,698	12,000	12,617	12,617	12,617
101-268.000-726.001	SUPPLIES - OFFICE	2,686	3,000	2,750	2,750	2,750	2,750
101-268.000-726.002	SUPPLIES - STATIONARY & FORMS		600	300	500	500	500
101-268.000-726.430	SUPPLIES - SOFTWARE			2,000	2,000	2,000	2,000
101-268.000-850.001	OPERATING - POSTAGE	1,085	600	600	600	600	600
101-268.000-850.910	OPERATING - TRAVEL	3,118	4,000	2,750	3,000	3,000	3,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL APPROPRIATIONS		**245,525**	**261,794**	**260,790**	**285,032**	**283,724**	**281,761**
Dept 275.000 - DRAIN COMMISSIONER							
	APPROPRIATIONS						
101-275.000-701.020	WAGES - CLASSIFIED, SUPPORT	52,821	53,464	52,000	54,539	54,539	54,539
101-275.000-701.070	WAGES - ELECTED OFFICIALS	73,064	73,940	73,000	75,419	75,419	75,419
101-275.000-701.097	WAGES - PAID TIME OUT	4,032	4,284	4,284	4,300	4,300	4,300
101-275.000-715.001	BENEFITS - FICA	9,129	10,074	10,075	9,942	9,942	9,942
101-275.000-715.100	BENEFITS - HEALTH INSURANCE	44,911	48,700	41,600	54,640	53,490	51,765
101-275.000-715.270	BENEFITS - HSA EMPLOYER	2,400	2,400	2,400	2,400	2,400	2,400
101-275.000-715.275	BENEFITS - LIFE INSURANCE	1,330	1,335	1,375	1,313	1,313	1,313
101-275.000-715.500	BENEFITS - WORKERS COMP	1,122	1,111	1,200	1,000	1,000	1,000
101-275.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	9,039	8,830	9,000	9,007	9,007	9,007
101-275.000-726.001	SUPPLIES - OFFICE	229	500	250	250	250	250
101-275.000-726.430	SUPPLIES - SOFTWARE	5,981	6,300	6,300	6,500	6,500	6,500
101-275.000-850.001	OPERATING - POSTAGE	197	300	250	250	250	250
101-275.000-850.301	OPERATING - TELEPHONE	572	600	525	550	550	550
101-275.000-850.910	OPERATING - TRAVEL	6,030	7,500	6,800	7,000	7,000	7,000
TOTAL APPROPRIATIONS		**210,857**	**219,338**	**209,059**	**227,110**	**225,960**	**224,235**
Dept 277.000 - ABSTRACTING							

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	ESTIMATED REVENUES						
101-277.000-600.200	FEES	9,731	6,000	6,000	6,000	6,000	6,000
TOTAL ESTIMATED REVENUES		**9,731**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	APPROPRIATIONS						
101-277.000-701.020	WAGES - CLASSIFIED, SUPPORT	37,305	37,759	37,000	38,508	38,508	38,508
101-277.000-715.001	BENEFITS - FICA	2,607	2,889	2,800	2,946	2,946	2,946
101-277.000-715.100	BENEFITS - HEALTH INSURANCE	19,373	21,000	20,400	23,570	23,074	22,330
101-277.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200	1,200	1,200
101-277.000-715.275	BENEFITS - LIFE INSURANCE				348	348	348
101-277.000-715.500	BENEFITS - WORKERS COMP	107	106	106	110	110	110
TOTAL APPROPRIATIONS		**60,592**	**62,954**	**61,506**	**66,682**	**66,186**	**65,442**

Dept 278.000 - REMONUMENTATION

ESTIMATED REVENUES

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-278.000-539.004	REMONUMENTATION	51,078	54,200	51,121	53,000	53,000	53,000
TOTAL ESTIMATED REVENUES		**51,078**	**54,200**	**51,121**	**53,000**	**53,000**	**53,000**
	APPROPRIATIONS						
101-278.000-801.050	SERVICES - CONSULTANTS	2,500	5,200	2,500	25,000	25,000	25,000
101-278.000-801.052	SERVICES - ADMINISTRATIVE	1,000	1,000	1,000	1,000	1,000	1,000
101-278.000-801.100	SERVICES - CONTRACTUAL	49,412	48,000	48,000	48,000	48,000	48,000
TOTAL APPROPRIATIONS		**52,912**	**54,200**	**51,500**	**74,000**	**74,000**	**74,000**
	Dept 292.000 - FLEET MAINTENANCE						
	APPROPRIATIONS						
101-292.000-701.060	WAGES - NON-CLASSIFIED				11,301	11,301	11,301
101-292.000-701.080	WAGES - OVERTIME	9,839	11,301				
101-292.000-715.001	BENEFITS - FICA	782	865	865	865	865	865
101-292.000-715.500	BENEFITS - WORKERS COMP	206	331	175	200	200	200
101-292.000-726.900	SUPPLIES - VEHICLE	10,813	15,000	7,500	7,500	7,500	7,500
101-292.000-801.900	SERVICES - VEHICLE MAINTENANCE	10,458	10,000	13,500	12,000	12,000	12,000
101-292.000-850.820	OPERATING - RENT/LEASE		4,800				
TOTAL APPROPRIATIONS		**32,098**	**42,297**	**22,040**	**31,866**	**31,866**	**31,866**
	Dept 294.000 - COMMUNICATIONS						
	APPROPRIATIONS						
101-294.000-850.300	OPERATING - COMMUNICATIONS	2,760	2,800	2,800	2,500	2,500	2,500
101-294.000-850.301	OPERATING - TELEPHONE	32,974	32,000	30,000	30,000	30,000	30,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL APPROPRIATIONS		**35,734**	**34,800**	**32,800**	**32,500**	**32,500**	**32,500**
Dept 295.000 - MEMBERSHIPS							
	APPROPRIATIONS						
101-295.000-850.199	OPERATING - MEMBERSHIPS	4,612	4,350				
TOTAL APPROPRIATIONS		**4,612**	**4,350**				
Dept 301.000 - SHERIFF - ADMINISTRATION							
	ESTIMATED REVENUES						
101-301.000-439.001	MARIJUANA TAX	2,501	2,000	1,206	1,000	1,000	1,000
101-301.000-450.752	PISTOL PERMITS	4,260	5,000	4,750	5,000	5,000	5,000
101-301.000-543.000	STATE GRANTS-PUBLIC SAFETY			111,234	100,000	100,000	100,000
101-301.000-600.200	FEES	13,362	11,000	15,000	13,500	13,500	13,500
101-301.000-671.400	REIMBURSEMENTS			2,478			
TOTAL ESTIMATED REVENUES		**20,123**	**18,000**	**134,668**	**119,500**	**119,500**	**119,500**
	APPROPRIATIONS						
101-301.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	96,998	98,160	98,500	98,161	98,161	98,161
101-301.000-701.020	WAGES - CLASSIFIED, SUPPORT	120,488	117,460	125,000	128,131	128,131	128,131
101-301.000-701.070	WAGES - ELECTED OFFICIALS	114,383	115,754	116,000	115,755	115,755	115,755
101-301.000-701.097	WAGES - PAID TIME OUT	3,702	7,140	5,000	5,000	5,000	5,000
101-301.000-715.001	BENEFITS - FICA	24,357	25,896	26,000	26,167	26,167	26,167
101-301.000-715.100	BENEFITS - HEALTH INSURANCE	70,449	76,300	75,500	85,711	83,906	81,200
101-301.000-715.270	BENEFITS - HSA EMPLOYER	3,600	3,600	3,600	3,600	3,600	3,600
101-301.000-715.275	BENEFITS - LIFE INSURANCE	3,129	3,182	3,300	3,145	3,145	3,145
101-301.000-715.500	BENEFITS - WORKERS COMP	7,574	7,495	8,040	8,500	8,500	8,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-301.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,715	2,805	3,050	2,963	2,963	2,963
101-301.000-715.825	BENEFITS - MERS, ADMINISTRATION	61,637	61,800	70,000	67,191	67,191	67,191
101-301.000-726.001	SUPPLIES - OFFICE	2,332	3,000	3,000	3,000	3,000	3,000
101-301.000-726.002	SUPPLIES - STATIONARY & FORMS	1,096	1,600	1,300	1,300	1,300	1,300
101-301.000-850.001	OPERATING - POSTAGE	1,460	1,500	750	1,200	1,200	1,200
101-301.000-850.370	OPERATING - WIRELESS	17,164	18,500	19,750	20,250	20,250	20,250
101-301.000-850.910	OPERATING - TRAVEL	2,276	2,000	1,500	2,000	2,000	2,000
101-301.000-955.990	OTHER - MISCELLANEOUS	(4)					
TOTAL APPROPRIATIONS		**533,356**	**546,192**	**560,290**	**572,074**	**570,269**	**567,563**

Dept 301.001 - SHERIFF - UNIFORMED SERVICES							
	ESTIMATED REVENUES						
101-301.001-539.305	LIQUOR INSPECTION	7,433	13,000	7,500	8,000	8,000	8,000
101-301.001-600.450	ROAD PATROL SERVICES	286,621	300,000	315,000	325,000	325,000	325,000
101-301.001-671.000	OTHER REVENUE	26,000					
101-301.001-671.400	REIMBURSEMENTS	2,200	3,000	1,200	1,500	1,500	1,500
101-301.001-671.404	OUIL-OUID REIMBURSEMENT	2,257	2,500	3,250	2,750	2,750	2,750
TOTAL ESTIMATED REVENUES		**324,511**	**318,500**	**326,950**	**337,250**	**337,250**	**337,250**
	APPROPRIATIONS						
101-301.001-701.051	WAGES - UNION, DEPUTIES	853,632	903,356	840,000	910,000	910,000	910,000
101-301.001-701.053	WAGES - UNION, COMMAND OFFICERS	403,331	408,268	475,000	490,000	490,000	490,000
101-301.001-701.080	WAGES - OVERTIME	133,322	125,000	116,500	125,000	125,000	125,000
101-301.001-701.097	WAGES - PAID TIME OUT	109,433	51,000	50,000	50,000	50,000	50,000
101-301.001-701.099	WAGES - OTHER	6,000					

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-301.001-715.001	BENEFITS - FICA	108,871	113,995	114,000	112,967	112,967	112,967
101-301.001-715.100	BENEFITS - HEALTH INSURANCE	343,251	400,400	340,000	396,197	387,856	375,345
101-301.001-715.270	BENEFITS - HSA EMPLOYER	19,946	17,280	17,280	18,180	18,180	18,180
101-301.001-715.275	BENEFITS - LIFE INSURANCE	13,061	13,492	13,500	14,001	14,001	14,001
101-301.001-715.500	BENEFITS - WORKERS COMP	47,824	43,529	54,250	44,000	44,000	44,000
101-301.001-715.822	BENEFITS - MERS, DEPUTIES	171,158	175,215	188,250	204,836	204,836	204,836
101-301.001-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	87,745	92,939	86,000	75,563	75,563	75,563
101-301.001-726.005	SUPPLIES - EQUIPMENT	6,528	15,000	12,000	15,000	15,000	15,000
101-301.001-726.150	SUPPLIES - UNIFORMS	11,764	15,000	14,000	15,000	15,000	15,000
101-301.001-726.350	SUPPLIES - RADIO	216	25,000	2,500	2,500	2,500	2,500
101-301.001-726.910	SUPPLIES - GASOLINE	105,171	95,000	125,000	120,000	120,000	120,000
101-301.001-801.150	SERVICES - DRY CLEANING	2,558	3,000	2,750	3,000	3,000	3,000
101-301.001-850.153	OPERATING - TRAINING	11,298	5,000	8,500	6,500	6,500	6,500
101-301.001-850.360	OPERATING - PAGERS	75	250	480	500	500	500
TOTAL APPROPRIATIONS		**2,435,184**	**2,502,724**	**2,460,010**	**2,603,244**	**2,594,903**	**2,582,392**

Dept 301.010 - SHERIFF - SPECIALTY TEAMS

APPROPRIATIONS

101-301.010-726.000	SUPPLIES - SPECIALTY TEAMS		10,000	0	10,000	10,000	10,000
TOTAL APPROPRIATIONS			**10,000**	**0**	**10,000**	**10,000**	**10,000**

Dept 301.011 - SHERIFF - ACT 302 TRAINING GRANT

ESTIMATED REVENUES

101-301.011-539.306	ACT 302 CRIMINAL JUSTICE TRAINING	9,967	8,000	8,500	8,500	8,500	8,500
TOTAL ESTIMATED REVENUES		**9,967**	**8,000**	**8,500**	**8,500**	**8,500**	**8,500**

APPROPRIATIONS

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-301.011-850.153	OPERATING - TRAINING	4,973	8,000	6,000	8,000	8,000	8,000
TOTAL APPROPRIATIONS		**4,973**	**8,000**	**6,000**	**8,000**	**8,000**	**8,000**
Dept 301.021 - SHERIFF-ACADEMY							
	ESTIMATED REVENUES						
101-301.021-539.314	MCOLES TRAINING GRANT	40,000					
TOTAL ESTIMATED REVENUES		**40,000**					
	APPROPRIATIONS						
101-301.021-850.153	OPERATING - TRAINING	19,745					
TOTAL APPROPRIATIONS		**19,745**					
Dept 311.000 - CMET							
	APPROPRIATIONS						
101-311.000-701.051	WAGES - UNION, DEPUTIES	68,107	68,613	69,000	72,780	72,780	72,780
101-311.000-701.080	WAGES - OVERTIME	3,081	2,040	10,000	8,000	8,000	8,000
101-311.000-701.097	WAGES - PAID TIME OUT	3,775	1,326	1,500	1,500	1,500	1,500
101-311.000-715.001	BENEFITS - FICA	5,232	5,506	6,005	5,568	5,568	5,568
101-311.000-715.100	BENEFITS - HEALTH INSURANCE	18,151	21,300	9,500	10,714	10,488	10,150
101-311.000-715.270	BENEFITS - HSA EMPLOYER	900	900	900	900	900	900
101-311.000-715.275	BENEFITS - LIFE INSURANCE	707	713	697	683	683	683
101-311.000-715.500	BENEFITS - WORKERS COMP	2,427	2,299	2,800	2,500	2,500	2,500
101-311.000-715.822	BENEFITS - MERS, DEPUTIES	12,894	12,254	14,250	13,211	13,211	13,211
TOTAL APPROPRIATIONS		**115,274**	**114,951**	**114,652**	**115,856**	**115,630**	**115,292**
Dept 331.000 - MARINE SAFETY							
	ESTIMATED REVENUES						
101-331.000-501.000	FEDERAL GRANTS	2,887	3,250	3,000	3,000	3,000	3,000
101-331.000-671.000	OTHER REVENUE	4,350					

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
TOTAL ESTIMATED REVENUES		**7,237**	**3,250**	**3,000**	**3,000**	**3,000**	**3,000**
	APPROPRIATIONS						
101-331.000-701.051	WAGES - UNION, DEPUTIES	2,747	1,980	3,250	3,500	3,500	3,500
101-331.000-715.001	BENEFITS - FICA	210	118	250	3,019	3,019	3,019
101-331.000-715.500	BENEFITS - WORKERS COMP	95	52				
101-331.000-726.004	SUPPLIES - MARINE	115	500				
101-331.000-726.910	SUPPLIES - GASOLINE	497	600	500	500	500	500
TOTAL APPROPRIATIONS		**3,664**	**3,250**	**4,000**	**7,019**	**7,019**	**7,019**
Dept 333.000 - SECONDARY ROAD PATROL							
	ESTIMATED REVENUES						
101-333.000-539.301	SECONDARY ROAD PATROL	122,409	111,000	115,000	117,000	117,000	117,000
TOTAL ESTIMATED REVENUES		**122,409**	**111,000**	**115,000**	**117,000**	**117,000**	**117,000**
	APPROPRIATIONS						
101-333.000-701.051	WAGES - UNION, DEPUTIES	66,529	67,912	68,000	72,780	72,780	72,780
101-333.000-701.080	WAGES - OVERTIME	15,846	11,000	7,000	9,000	9,000	9,000
101-333.000-701.097	WAGES - PAID TIME OUT	6,013					
101-333.000-715.001	BENEFITS - FICA	6,634	6,054	5,750	5,568	5,568	5,568
101-333.000-715.100	BENEFITS - HEALTH INSURANCE	10,028	9,600	18,250	31,070	30,416	29,435
101-333.000-715.270	BENEFITS - HSA EMPLOYER	900	900	900	900	900	900
101-333.000-715.275	BENEFITS - LIFE INSURANCE	702	707	705	690	690	690
101-333.000-715.500	BENEFITS - WORKERS COMP	2,818	2,275	2,750	2,300	2,300	2,300
101-333.000-715.822	BENEFITS - MERS, DEPUTIES	15,268	12,129	14,000	13,211	13,211	13,211
101-333.000-726.005	SUPPLIES - EQUIPMENT		9,000		9,000	9,000	9,000
101-333.000-726.910	SUPPLIES - GASOLINE	(92)					
TOTAL APPROPRIATIONS		**124,646**	**119,577**	**117,355**	**144,519**	**143,865**	**142,884**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 351.000 - JAIL							
	ESTIMATED REVENUES						
101-351.000-600.200	FEES	3,790	3,000	2,400	2,750	2,750	2,750
101-351.000-600.218	SEX OFFENDER REGISTRATION FEE	1,320	2,500	1,500	1,500	1,500	1,500
101-351.000-600.601	INMATE STORES	20,884	25,000	18,000	16,500	16,500	16,500
101-351.000-664.000	INTEREST AND DIVIDENDS	5					
101-351.000-671.000	OTHER REVENUE	870	750	800	750	750	750
101-351.000-671.400	REIMBURSEMENTS	176,207	90,000	91,000	90,000	90,000	90,000
101-351.000-671.450	JAIL INMATE REIMBURSEMENT	18,793	25,000	28,000	25,000	25,000	25,000
101-351.000-671.451	JAIL TELEPHONE REIMBURSEMENT	132,252	150,000	70,000	80,000	80,000	80,000
TOTAL ESTIMATED REVENUES		**354,121**	**296,250**	**211,700**	**216,500**	**216,500**	**216,500**
	APPROPRIATIONS						
101-351.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	81,288	82,262	77,750	83,908	83,908	83,908
101-351.000-701.052	WAGES - UNION, JAIL OFFICERS & CLERKS	1,048,853	1,507,033	1,025,000	1,255,639	1,255,639	1,255,639
101-351.000-701.055	WAGES - UNION, CORRECTIONS COMMAND	242,072	308,573	255,000	290,000	290,000	290,000
101-351.000-701.080	WAGES - OVERTIME	224,134	204,000	240,000	240,000	240,000	240,000
101-351.000-701.097	WAGES - PAID TIME OUT	29,709	8,160	25,000	25,000	25,000	25,000
101-351.000-701.098	WAGES - RETRO	261					
101-351.000-701.099	WAGES - OTHER	18,323	15,000	12,500	15,000	15,000	15,000
101-351.000-715.001	BENEFITS - FICA	118,899	145,187	125,000	124,555	124,555	124,555
101-351.000-715.100	BENEFITS - HEALTH INSURANCE	337,239	378,500	395,000	456,409	446,800	432,387
101-351.000-715.270	BENEFITS - HSA EMPLOYER	25,800	21,300	21,300	23,100	23,100	23,100
101-351.000-715.275	BENEFITS - LIFE INSURANCE	13,909	14,318	14,600	14,867	14,867	14,867
101-351.000-715.500	BENEFITS - WORKERS COMP	49,199	42,849	52,000	43,000	43,000	43,000
101-351.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5					
101-351.000-715.820	BENEFITS - MERS, JAIL OFFICERS & CLERKS	128,292	151,771	130,000	121,448	121,448	121,448
101-351.000-715.822	BENEFITS - MERS, DEPUTIES	376					
101-351.000-715.825	BENEFITS - MERS, ADMINISTRATION	23,282	23,766	26,500	25,839	25,839	25,839
101-351.000-726.001	SUPPLIES - OFFICE	228	800	800	800	800	800
101-351.000-726.002	SUPPLIES - STATIONARY & FORMS	26	100	50	50	50	50
101-351.000-726.150	SUPPLIES - UNIFORMS	14,943	15,000	14,000	14,500	14,500	14,500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-351.000-726.600	SUPPLIES - MEDICAL	130,147	100,000	132,000	135,000	135,000	135,000
101-351.000-726.701	SUPPLIES - KITCHEN	4,286	5,500	5,000	5,000	5,000	5,000
101-351.000-726.703	SUPPLIES - CLOTHING/BEDDING	7,271	8,000	7,750	8,000	8,000	8,000
101-351.000-726.705	SUPPLIES - INMATE STORES	84,469	75,000	50,000	75,000	75,000	75,000
101-351.000-726.800	SUPPLIES - BUILDING MAINTENANCE	2,851	2,500	2,500	2,500	2,500	2,500
101-351.000-801.005	SERVICES - EQUIPMENT MAINTENANCE	815	1,500	500	1,000	1,000	1,000
101-351.000-801.100	SERVICES - CONTRACTUAL	211,221	250,000	230,000	237,000	237,000	237,000
101-351.000-801.150	SERVICES - DRY CLEANING	3,202	3,000	2,750	3,000	3,000	3,000
101-351.000-801.600	SERVICES - MEDICAL DOCTOR	512,252	400,000	535,000	545,000	545,000	545,000
101-351.000-850.153	OPERATING - TRAINING	8,663	8,000	5,750	7,500	7,500	7,500
101-351.000-850.910	OPERATING - TRAVEL	459	2,500	1,645	2,000	2,000	2,000
101-351.000-955.005	OTHER - EQUIPMENT RENTAL		2,000		1,000	1,000	1,000
TOTAL APPROPRIATIONS		**3,322,474**	**3,776,619**	**3,387,395**	**3,756,115**	**3,746,506**	**3,732,093**

Dept 426.000 - EMERGENCY MANAGEMENT

ESTIMATED REVENUES

101-426.000-501.400	FEDERAL GRANT - REIMBURSEMENT	21,000					
101-426.000-539.303	EMERGENCY SERVICES	11,370	22,740	6,438			
101-426.000-671.400	REIMBURSEMENTS			20,768			
TOTAL ESTIMATED REVENUES		**32,370**	**22,740**	**27,206**			

APPROPRIATIONS

101-426.000-701.020	WAGES - CLASSIFIED, SUPPORT	53,381	62,154	63,000	63,374	63,374	63,374
101-426.000-701.080	WAGES - OVERTIME	323	500	500	500	500	500
101-426.000-715.001	BENEFITS - FICA	3,758	4,755	4,900	4,849	4,849	4,849
101-426.000-715.100	BENEFITS - HEALTH INSURANCE	15,964	22,200	21,750	24,856	24,333	23,548
101-426.000-715.270	BENEFITS - HSA EMPLOYER	249	720	720	720	720	720
101-426.000-715.275	BENEFITS - LIFE INSURANCE	486	627	635	617	617	617
101-426.000-715.500	BENEFITS - WORKERS COMP	1,765	442	2,300	1,000	1,000	1,000
101-426.000-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	9,196	11,101	11,200	11,504	11,504	11,504

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-426.000-726.001	SUPPLIES - OFFICE	836	1,000	750	750	750	750
101-426.000-726.350	SUPPLIES - RADIO		500				
101-426.000-850.153	OPERATING - TRAINING	15	1,000	230	500	500	500
101-426.000-850.301	OPERATING - TELEPHONE	558	500	690	700	700	700
101-426.000-850.910	OPERATING - TRAVEL	806	350	1,000	1,150	1,150	1,150
TOTAL APPROPRIATIONS		**87,337**	**105,849**	**107,675**	**110,520**	**109,997**	**109,212**
Dept 426.001 - EM - LEPC							
	ESTIMATED REVENUES						
101-426.001-539.304	LEPC	1,310					
TOTAL ESTIMATED REVENUES		**1,310**					
	APPROPRIATIONS						
101-426.001-726.001	SUPPLIES - OFFICE	1,026	550	650	650	650	650
TOTAL APPROPRIATIONS		**1,026**	**550**	**650**	**650**	**650**	**650**
Dept 430.000 - ANIMAL CONTROL							
	ESTIMATED REVENUES						
101-430.000-450.501	DOG LICENSE	70,577	80,000	65,000	62,000	62,000	62,000
TOTAL ESTIMATED REVENUES		**70,577**	**80,000**	**65,000**	**62,000**	**62,000**	**62,000**
	APPROPRIATIONS						
101-430.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	63,015	64,030	67,000	67,467	67,467	67,467
101-430.000-701.020	WAGES - CLASSIFIED, SUPPORT	137,187	131,579	143,000	134,439	134,439	134,439
101-430.000-701.097	WAGES - PAID TIME OUT	9,420	1,530	3,000	3,500	3,500	3,500
101-430.000-715.001	BENEFITS - FICA	15,000	15,081	16,300	15,446	15,446	15,446
101-430.000-715.100	BENEFITS - HEALTH INSURANCE	53,717	58,200	57,250	65,354	63,978	61,915

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-430.000-715.270	BENEFITS - HSA EMPLOYER	3,000	3,000	57,300	3,000	3,000	3,000
101-430.000-715.275	BENEFITS - LIFE INSURANCE	1,593	1,698	1,600	1,523	1,523	1,523
101-430.000-715.500	BENEFITS - WORKERS COMP	2,785	2,660	3,000	2,600	2,600	2,600
101-430.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,027	4,241	2,400	4,332	4,332	4,332
101-430.000-726.001	SUPPLIES - OFFICE		50				
101-430.000-726.002	SUPPLIES - STATIONARY & FORMS	1,797	1,200	500	750	750	750
101-430.000-726.150	SUPPLIES - UNIFORMS	211	1,100	1,250	1,250	1,250	1,250
101-430.000-726.610	SUPPLIES - ANIMAL DISPOSAL	1,561					
101-430.000-726.910	SUPPLIES - GASOLINE	2,230	2,500	2,150	2,500	2,500	2,500
101-430.000-801.900	SERVICES - VEHICLE MAINTENANCE	88					
101-430.000-850.153	OPERATING - TRAINING	1,336	800	800	800	800	800
101-430.000-850.301	OPERATING - TELEPHONE	1,098	600	840	950	950	950
101-430.000-850.370	OPERATING - WIRELESS	1,133	800	400	500	500	500
TOTAL APPROPRIATIONS		**297,198**	**289,069**	**356,790**	**304,411**	**303,035**	**300,972**

Dept 430.001 - ANIMAL SHELTER							
	ESTIMATED REVENUES						
101-430.001-600.200	FEES	175	100	150	250	250	250
TOTAL ESTIMATED REVENUES		**175**	**100**	**150**	**250**	**250**	**250**
	APPROPRIATIONS						
101-430.001-726.001	SUPPLIES - OFFICE	1,144					
101-430.001-726.609	SUPPLIES - ANIMAL MEDICAL	(4,298)					
101-430.001-726.620	SUPPLIES - BEDDING TOYS ETC	5,902					
101-430.001-726.702	SUPPLIES - FOOD	2,990					

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
101-430.001-801.800	SERVICES - BUILDING MAINTENANCE	1,545					
101-430.001-850.001	OPERATING - POSTAGE	3,040	100	100	100	100	100
101-430.001-850.006	OPERATING - LICENSE FEE		200	150	150	150	150
101-430.001-850.301	OPERATING - TELEPHONE	743	800	2,000	2,000	2,000	2,000
101-430.001-850.800	OPERATING - UTILITIES	30,129	18,000	26,000	28,000	28,000	28,000
TOTAL APPROPRIATIONS		**41,195**	**19,100**	**28,250**	**30,250**	**30,250**	**30,250**
Dept 430.003 - ANIMAL SHELTER - REIMBURSEABLE							
	ESTIMATED REVENUES						
101-430.003-671.455	MEDICAL REIMBURSEMENT	49,967	50,000	52,000	49,000	49,000	49,000
TOTAL ESTIMATED REVENUES		**49,967**	**50,000**	**52,000**	**49,000**	**49,000**	**49,000**
	APPROPRIATIONS						
101-430.003-801.609	SERVICES - VETERINARIAN	93,706	50,000	60,000	70,000	70,000	70,000
TOTAL APPROPRIATIONS		**93,706**	**50,000**	**60,000**	**70,000**	**70,000**	**70,000**
Dept 445.000 - DRAIN AT-LARGE							
	APPROPRIATIONS						
101-445.000-999.801	TRANSFER TO DRAIN FUND	74,364	80,741	80,741	89,970	89,970	89,970
TOTAL APPROPRIATIONS		**74,364**	**80,741**	**80,741**	**89,970**	**89,970**	**89,970**
Dept 631.000 - SUBSTANCE ABUSE							
	APPROPRIATIONS						
101-631.000-955.999	OTHER - APPROPRIATION	84,683	90,000	90,000	90,000	90,000	90,000
TOTAL APPROPRIATIONS		**84,683**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 648.000 - MEDICAL EXAMINER							
	APPROPRIATIONS						
101-648.000-801.623	SERVICES - AUTOPSIES	226,675	245,000	239,900	247,000	247,000	247,000
TOTAL APPROPRIATIONS		**226,675**	**245,000**	**239,900**	**247,000**	**247,000**	**247,000**
Dept 649.000 - MENTAL HEALTH							
	APPROPRIATIONS						
101-649.000-955.999	OTHER - APPROPRIATION	163,000	163,000	163,000	163,000	163,000	163,000
TOTAL APPROPRIATIONS		**163,000**	**163,000**	**163,000**	**163,000**	**163,000**	**163,000**
Dept 670.000 - SOCIAL SERVICES							
	APPROPRIATIONS						
101-670.000-955.999	OTHER - APPROPRIATION	9,259	11,000	9,500	10,000	10,000	10,000
TOTAL APPROPRIATIONS		**9,259**	**11,000**	**9,500**	**10,000**	**10,000**	**10,000**
Dept 675.000 - AREA AGENCY ON AGING							
	APPROPRIATIONS						
101-675.000-955.999	OTHER - APPROPRIATION		2,200	2,182	2,200	2,200	2,200
TOTAL APPROPRIATIONS			**2,200**	**2,182**	**2,200**	**2,200**	**2,200**
Dept 681.000 - VETERANS BURIAL							
	APPROPRIATIONS						
101-681.000-801.050	SERVICES - CONSULTANTS	192					
101-681.000-801.706	SERVICES - BURIAL	16,200					
TOTAL APPROPRIATIONS		**16,392**					
Dept 681.002 - SOLDIERS & SAILORS RELIEF							

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	APPROPRIATIONS						
101-681.002-999.293	TRANSFER TO SOLDIERS & SAILORS RELIEF FU	10,000					
TOTAL APPROPRIATIONS		**10,000**					
Dept 728.000 - ECONOMIC DEVELOPMENT							
	APPROPRIATIONS						
101-728.000-801.044	SERVICES - CONSULTANTS, EC. DEV.	27,540	28,000	28,000	28,500	28,500	28,500
TOTAL APPROPRIATIONS		**27,540**	**28,000**	**28,000**	**28,500**	**28,500**	**28,500**
Dept 751.000 - PARKS & RECREATION							
	ESTIMATED REVENUES						
101-751.000-600.701	CAMPING FEES	16,248	15,000	13,000	14,000	14,000	14,000
101-751.000-600.702	PARK GATE FEE	6,357	7,500	5,000	5,000	5,000	5,000
101-751.000-600.703	ANNUAL PARK PERMIT	1,095	1,000	800	900	900	900
101-751.000-664.541	RENT, PALMER LODGE	16,360	18,000	20,000	18,000	18,000	18,000
101-751.000-664.542	RENT, PAVILIONS	3,410	5,000	3,000	2,750	2,750	2,750
101-751.000-664.543	RENT, PICNIC SITES	540	500	300	250	250	250
101-751.000-664.544	RENT, PARK FACILITIES	880	650	500	500	500	500
101-751.000-664.546	RENT, FARMLAND LEASE	14,500	14,500	14,500	14,500	14,500	14,500
101-751.000-671.000	OTHER REVENUE	1,986	1,600	2,000	1,900	1,900	1,900
101-751.000-671.300	CONTRIBUTIONS & DONATIONS	38					
TOTAL ESTIMATED REVENUES		**61,414**	**63,750**	**59,100**	**57,800**	**57,800**	**57,800**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
	APPROPRIATIONS						
101-751.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	65,278	67,467	66,000	68,817	68,817	68,817
101-751.000-701.020	WAGES - CLASSIFIED, SUPPORT	11,119	11,200	11,750	11,856	11,856	11,856
101-751.000-701.097	WAGES - PAID TIME OUT	5,088	3,970	4,000	4,000	4,000	4,000
101-751.000-715.001	BENEFITS - FICA	5,849	6,328	6,260	6,172	6,172	6,172
101-751.000-715.100	BENEFITS - HEALTH INSURANCE	25,538	28,215	27,000	23,570	23,074	22,330
101-751.000-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200	1,200	1,200
101-751.000-715.275	BENEFITS - LIFE INSURANCE	681	703	715	691	691	691
101-751.000-715.500	BENEFITS - WORKERS COMP	2,535	2,557	2,800	2,500	2,500	2,500
101-751.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	6,690	6,477	6,660	6,607	6,607	6,607
101-751.000-726.001	SUPPLIES - OFFICE	285	250	250	250	250	250
101-751.000-726.005	SUPPLIES - EQUIPMENT	1,378	600	400	750	750	750
101-751.000-726.802	SUPPLIES - GENERAL MAINTENANCE	2,401	2,000	2,750	3,500	3,500	3,500
101-751.000-726.910	SUPPLIES - GASOLINE	2,823	2,750	3,250	3,350	3,350	3,350
101-751.000-801.050	SERVICES - CONSULTANTS	2,400	250				
101-751.000-801.100	SERVICES - CONTRACTUAL	3,070	2,500	2,500	2,500	2,500	2,500
101-751.000-850.002	OPERATING - ADVERTISING	150	150	150	150	150	150
101-751.000-850.006	OPERATING - LICENSE FEE	119	450	450	450	450	450
101-751.000-850.301	OPERATING - TELEPHONE	791	600	675	675	675	675
101-751.000-850.800	OPERATING - UTILITIES	6,941	5,000	6,500	6,750	6,750	6,750
101-751.000-850.820	OPERATING - RENT/LEASE	5,199	5,200				
TOTAL APPROPRIATIONS		**149,535**	**147,867**	**143,310**	**143,788**	**143,292**	**142,548**
	Dept 851.000 - INSURANCE & BONDS						
	APPROPRIATIONS						
101-851.000-715.600	BENEFITS - UNEMPLOYMMENT COMPENSATION	50					
101-851.000-955.001	OTHER - INSURANCE & BONDS	430,431	400,000	540,000	550,000	550,000	550,000
TOTAL APPROPRIATIONS		**430,481**	**400,000**	**540,000**	**550,000**	**550,000**	**550,000**
	Dept 901.001 - MAJOR EQUIPMENT						
	APPROPRIATIONS						
101-901.001-801.001	SERVICES - OFFICE EQUIPMENT	2,415	2,750	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS		**2,415**	**2,750**	**2,500**	**2,500**	**2,500**	**2,500**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET (5% employee cost Share)	2027 PROPOSED BUDGET (7% employee cost Share)	2027 PROPOSED BUDGET (10% employee cost Share)
Dept 901.002 - RECORD COPY							
	APPROPRIATIONS						
101-901.002-850.200	OPERATING - COPYING	52,870	50,000	50,000	50,000	50,000	50,000
TOTAL APPROPRIATIONS		**52,870**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
ESTIMATED REVENUES - FUND 101		**19,479,706**	**19,163,866**	**19,342,825**	**19,605,755**	**19,605,755**	**19,605,755**
APPROPRIATIONS - FUND 101		**18,284,160**	**19,163,866**	**19,058,910**	**20,187,843**	**20,133,257**	**20,060,910**
NET OF REVENUES/APPROPRIATIONS - FUND 101		**1,195,546**		**283,915**	**(582,088)**	**(527,502)**	**(455,155)**
BEGINNING FUND BALANCE		**3,319,537**	**4,836,243**	**4,836,243**	**5,120,158**	**5,120,158**	**5,120,158**
FUND BALANCE ADJUSTMENTS		**321,158**					
ENDING FUND BALANCE		**4,836,241**	**4,836,243**	**5,120,158**	**4,538,070**	**4,592,656**	**4,665,003**
Fund Balance Ratio		24.83%		26.47%	23.15%	23.43%	23.79%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
102-000.000-664.001	INVESTMENT INTEREST	210,471	100,000	175,000	150,000
102-000.000-691.087	INSTALLMENT PURCH/LEASE PROCEEDS	349,388			
102-000.000-699.516	TRANSFER IN - DTRF	324,615	327,023	327,023	330,295
TOTAL ESTIMATED REVENUES		**884,474**	**427,023**	**502,023**	**480,295**
	APPROPRIATIONS				
102-000.000-970.000	CAPITAL OUTLAY	174,269			
TOTAL APPROPRIATIONS		**174,269**	**0**	**0**	**0**
Dept 228.000 - INFORMATION TECHNOLOGY					
	APPROPRIATIONS				
102-228.000-970.470	CAPITAL - IT HARDWARE	40,199	50,000	50,000	
TOTAL APPROPRIATIONS		**40,199**	**50,000**	**50,000**	**0**
Dept 265.000 - BUILDINGS & GROUNDS					
	APPROPRIATIONS				
102-265.000-970.000	CAPITAL OUTLAY	128,280		315,000	
102-265.000-970.820	CAPITAL - FACILITY IMPROVEMENTS	298,277	30,000	32,000	
102-265.000-991.100	PRINCIPAL LEASE	1,406			
102-265.000-992.100	INTEREST LEASE	8			

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
TOTAL APPROPRIATIONS		**427,971**	**30,000**	**347,000**	**0**
Dept 265.200 - FACILITIES					
	APPROPRIATIONS				
102-265.200-970.000	CAPITAL OUTLAY		7,473		
TOTAL APPROPRIATIONS		**0**	**7,473**	**0**	**0**
Dept 268.000 - REGISTER OF DEEDS					
	APPROPRIATIONS				
102-268.000-970.000	CAPITAL OUTLAY	77,083		126,000	
TOTAL APPROPRIATIONS		**77,083**	**0**	**126,000**	**0**
Dept 301.000 - SHERIFF - ADMINISTRATION					
	APPROPRIATIONS				
102-301.000-970.000	CAPITAL OUTLAY	(13,329)			
TOTAL APPROPRIATIONS		**(13,329)**	**0**	**0**	**0**
Dept 301.001 - SHERIFF - UNIFORMED SERVICES					
	ESTIMATED REVENUES				
102-301.001-671.200	SALE OF FIXED ASSETS	156			
102-301.001-695.001	INSURANCE RECOVERIES	6,357			
TOTAL ESTIMATED REVENUES		**6,513**	**0**	**0**	**0**
	APPROPRIATIONS				
102-301.001-970.000	CAPITAL OUTLAY	691,656	300,000	300,000	100,000
102-301.001-991.100	PRINCIPAL LEASE	148,975			250,000
102-301.001-992.100	INTEREST LEASE	13,954			
TOTAL APPROPRIATIONS		**854,585**	**300,000**	**300,000**	**350,000**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 351.000 - JAIL					
	APPROPRIATIONS				
102-351.000-970.000	CAPITAL OUTLAY	43,876	55,000		
TOTAL APPROPRIATIONS		**43,876**	**55,000**	**0**	**0**
Dept 426.000 - EMERGENCY MANAGEMENT					
	APPROPRIATIONS				
102-426.000-970.000	CAPITAL OUTLAY	1,500			
TOTAL APPROPRIATIONS		**1,500**	**0**	**0**	**0**
Dept 430.001 - ANIMAL SHELTER					
	APPROPRIATIONS				
102-430.001-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	8,621			
TOTAL APPROPRIATIONS		**8,621**	**0**	**0**	**0**
Dept 500.000 - AIRPORT					
	APPROPRIATIONS				
102-500.000-999.581	TRANSFER TO AIRPORT FUND	40,000	28,000		
TOTAL APPROPRIATIONS		**40,000**	**28,000**	**0**	**0**
Dept 720.000 - COMMUNITY DEVELOPMENT					
	APPROPRIATIONS				
102-720.000-970.000-FLAG-CON	CAPITAL OUTLAY	41,725			
TOTAL APPROPRIATIONS		**41,725**	**0**	**0**	**0**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 751.000 - PARKS & RECREATION					
	APPROPRIATIONS				
102-751.000-726.000	SUPPLIES	1,043			
102-751.000-850.000	OPERATING EXPENSES	9,078			
102-751.000-970.000	CAPITAL OUTLAY	(1,312)			
102-751.000-991.100	PRINCIPAL LEASE	1,305			
102-751.000-992.100	INTEREST LEASE	7			
TOTAL APPROPRIATIONS		**10,121**	**0**	**0**	**0**
ESTIMATED REVENUES - FUND 102		**890,987**	**427,023**	**502,023**	**480,295**
APPROPRIATIONS - FUND 102		**1,706,621**	**470,473**	**823,000**	**350,000**
NET OF REVENUES/APPROPRIATIONS - FUND 102		**(815,634)**	**(43,450)**	**(320,977)**	**130,295**
BEGINNING FUND BALANCE		**5,319,578**	**4,503,943**	**4,503,943**	**4,182,966**
ENDING FUND BALANCE		**4,503,944**	**4,460,493**	**4,182,966**	**4,313,261**
Fund Balance Ratio		505.50%		833.22%	898.04%

2027 PROPOSED BUDGET
IONIA COUNTY ROAD DEPARTMENT
REVENUE & EXPENSE SUMMARY
Fund 201

Account Description	Actual 2024	Actual 2025	YTD Activity Aug-26	Budget 2026-A	Budget Amendment Increase/Decrease	Prposed 2027 Budget
Current/Delinquent Property Taxes	1,633,002.77	1,775,153.55	1,881,766.63	1,830,000.00	86,620.83	1,916,620.83
Permit Fees	99,567.07	126,095.61	80,800.00	105,000.00	2,100.00	107,100.00
Federal Sources	1,967,312.76	1,327,011.58	710,385.31	3,485,900.00	(1,577,900.00)	1,908,000.00
Michigan Transportation Fund	10,094,580.58	10,080,110.04	5,719,717.06	10,982,009.97	1,030,649.12	12,012,659.09
Other State Sources	4,679.79	-	38,809.20	3,175,359.31	719,880.24	3,895,239.55
Local Contributions	3,060,167.46	1,888,347.60	1,859,704.24	2,250,000.00	-	2,250,000.00
State Trunkline Maintenance & Non Maintenance	4,401,764.14	3,515,675.70	1,654,589.23	2,500,000.00	473,651.91	2,973,651.91
Other Revenues	467,697.07	456,888.32	258,741.62	360,000.00	75,500.00	435,500.00
Insurance /Accident Recovery	35,859.59	44,362.13	9,755.10	63,000.00	-	63,000.00
Credits/Rentals/Discounts	4,012,095.64	4,432,059.22	2,622,924.26	4,503,000.00	1,200.00	4,504,200.00
TOTAL REVENUE AND OTHER SOURCES	25,776,726.87	23,645,703.75	14,837,192.65	29,254,269.28	811,702.10	30,065,971.38
Check	-	-	-	-	-	-

	2024	2025	46265	2026-A	Increase/Decrease	2027 Budget
Labor	3,051,011.78	3,316,488.71	2,298,934.58	3,258,770.00	690,306.81	3,949,076.81
Fringes (FICA)	206,158.40	223,580.87	136,569.91	237,170.00	39,265.38	276,435.38
Benefits	3,442,744.55	3,548,362.12	2,489,085.81	3,528,000.00	25,000.00	3,553,000.00
Workers Compensation	163,612.50	113,956.36	145,245.22	170,000.00	-	170,000.00
DOT Testing	3,320.83	5,003.13	2,181.18	5,000.00	-	5,000.00
Services	15,201.00	15,231.00	1,556.50	15,000.00	-	15,000.00
Repairs - Vehicles	351,295.49	327,364.91	256,866.08	356,000.00	27,000.00	383,000.00
Repairs - Building	57,078.66	55,347.23	10,440.07	-	12,000.00	12,000.00
Fuel & Lubricants	337,333.74	333,276.00	280,415.95	400,000.00	-	400,000.00
Utilities	75,477.44	82,523.59	64,627.64	98,000.00	-	98,000.00
Information Technology	29,543.73	19,548.18	19,329.97	25,000.00	-	25,000.00
General Supplies	70,804.46	52,174.90	33,593.77	48,500.00	-	48,500.00
Tools & Garage Supplies	68,642.43	49,983.80	32,353.55	76,000.00	-	76,000.00
MISC. Expenses	11,440.82	1,783.53	4,089.92	36,000.00	8,000.00	44,000.00
Indirect Cost Allocation	123,927.00	164,439.00	-	197,937.00	2,063.00	200,000.00
Insurance	73,307.18	106,962.00	-	105,000.00	30,000.00	135,000.00
Training & Meeting Expenses	40,584.75	41,985.85	19,227.63	33,500.00	41,000.00	74,500.00
Contractual Services	8,957,958.50	7,224,871.72	3,375,468.33	9,610,000.00	1,290,000.00	10,900,000.00
Equipment (Capital Outlay)	1,634,608.88	916,030.70	1,012,507.51	2,758,000.00	510,000.00	3,268,000.00
Materials	1,346,098.20	1,003,251.92	3,063,950.21	3,515,000.00	-	3,515,000.00
Notes & Bonds	127,166.11	-	-	-	-	-
Credits/Rentals	2,658,166.15	3,000,455.47	2,387,924.24	3,635,000.00	-	3,635,000.00
Depreciation	905,932.48	-	-	1,000,000.00	-	1,000,000.00
TOTAL EXPENDITURES AND OTHER USES	23,751,385.08	20,602,620.99	15,634,368.07	29,107,877.00	2,674,635.18	31,782,512.18
Check	-	-	-	-	-	-
Net Revenue/Appropriations	2,025,460.16	3,043,082.76	(797,175.42)	146,392.28	(1,862,933.09)	(1,716,540.81)

FUND 214: COUNTY VETERANS SERVICES FUND

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
214-000.000-664.001	INVESTMENT INTEREST			50	
214-000.000-671.300	CONTRIBUTIONS & DONATIONS			16,075	
TOTAL ESTIMATED REVENUES				**16,125**	
ESTIMATED REVENUES - FUND 214				**16,125**	
APPROPRIATIONS - FUND 214					
NET OF REVENUES/APPROPRIATIONS - FUND 214				**16,125**	
BEGINNING FUND BALANCE					**16,125**
ENDING FUND BALANCE				**16,125**	**16,125**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
215-000.000-664.001	INVESTMENT INTEREST	1,024	1,000	1,250	1,000
TOTAL ESTIMATED REVENUES		**1,024**	**1,000**	**1,250**	**1,000**
Dept 141.000 - FRIEND OF THE COURT					
	ESTIMATED REVENUES				
215-141.000-539.104	COOPERATIVE REIMBURSEMENT PROGRAM	762,586	669,850	640,000	650,000
215-141.000-600.100	COURT COSTS	6,830	6,200	8,400	7,500
215-141.000-600.102	FAMILY COUNSELING	6,000	5,500	4,500	4,750
215-141.000-600.103	JUDGEMENT FEE	20,400	24,000	20,000	20,000
215-141.000-600.104	IV-D JUDGEMENT FEE SUPPORT MODIFICATIONS	1,840	2,000	1,305	1,250
215-141.000-600.200	FEES	49,338	46,000	65,000	50,000
215-141.000-600.221	DRIVER LICENSE CLEARANCE FEE	60	60		
215-141.000-699.101	TRANSFER IN - GENERAL FUND	242,116	346,147	405,000	470,000
TOTAL ESTIMATED REVENUES		**1,089,170**	**1,099,757**	**1,144,205**	**1,203,500**
	APPROPRIATIONS				
215-141.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	97,799	102,628	99,000	106,804
215-141.000-701.020	WAGES - CLASSIFIED, SUPPORT	542,251	553,617	543,000	559,801
215-141.000-701.097	WAGES - PAID TIME OUT	2,171	4,500	4,000	4,000
215-141.000-715.001	BENEFITS - FICA	45,835	50,176	50,000	50,996
215-141.000-715.100	BENEFITS - HEALTH INSURANCE	181,055	197,600	173,000	188,949
215-141.000-715.270	BENEFITS - HSA EMPLOYER	10,200	10,200	10,200	10,200
215-141.000-715.275	BENEFITS - LIFE INSURANCE	6,395	6,386	6,750	6,606
215-141.000-715.500	BENEFITS - WORKERS COMP	3,734	3,659	3,800	3,000
215-141.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	38,633	39,524	40,250	39,952
215-141.000-726.001	SUPPLIES - OFFICE	3,073	4,500	6,500	5,500
215-141.000-726.005	SUPPLIES - EQUIPMENT	837	1,500	500	1,250
215-141.000-801.050	SERVICES - CONSULTANTS	7,730	7,000	9,000	9,500
215-141.000-850.001	OPERATING - POSTAGE	5,622	6,000	3,000	3,500
215-141.000-850.199	OPERATING - MEMBERSHIPS	1,079	700	700	700

215-141.000-850.910	OPERATING - TRAVEL	3,325	3,500	3,000	3,500
215-141.000-960.000	INDIRECT COST ALLOCATION	178,197	190,118	190,000	200,000
TOTAL APPROPRIATIONS		**1,127,936**	**1,181,608**	**1,142,700**	**1,194,258**

Dept 141.002 - FRIEND OF THE COURT - PARENTING GRANT

APPROPRIATIONS

215-141.002-801.050	SERVICES - CONSULTANTS	13			
TOTAL APPROPRIATIONS		**13**			

ESTIMATED REVENUES - FUND 215	**1,090,194**	**1,100,757**	**1,145,455**	**1,204,500**
APPROPRIATIONS - FUND 215	**1,127,949**	**1,181,608**	**1,142,700**	**1,194,258**
NET OF REVENUES/APPROPRIATIONS - FUND 215	**(37,755)**	**(80,851)**	**2,755**	**10,242**
BEGINNING FUND BALANCE	**136,454**	**98,698**	**98,698**	**101,453**
ENDING FUND BALANCE	**98,699**	**17,847**	**101,453**	**111,695**
Fund Balance Ratio	9.05%		8.86%	9.27%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
221-000.000-404.000	PR ADJUSTMENTS	42,608			
221-000.000-664.001	INVESTMENT INTEREST	64,606			
TOTAL ESTIMATED REVENUES		**107,214**			
Dept 601.000 - PUBLIC HEALTH					
	ESTIMATED REVENUES				
221-601.000-695.000	OTHER FINANCIAL SOURCES	3,521			
221-601.000-699.101	TRANSFER IN - GENERAL FUND		333,051	333,051	
TOTAL ESTIMATED REVENUES		**3,521**	**333,051**	**333,051**	
	APPROPRIATIONS				
221-601.000-700.000	EXPENDITURE CONTROL	260		10,000	88,643
221-601.000-726.050	SUPPLIES - PROGRAM	3,475	3,500	3,500	
TOTAL APPROPRIATIONS		**3,735**	**3,500**	**13,500**	**88,643**
Dept 601.120 - PH - ADMINISTRATION					
	ESTIMATED REVENUES				
221-601.120-699.101	TRANSFER IN - GENERAL FUND	224,845			360,000
TOTAL ESTIMATED REVENUES		**224,845**			**360,000**
	APPROPRIATIONS				
221-601.120-701.010	WAGES - CLASSIFIED, MANAGEMENT	73,048	90,137	90,137	98,978.00
221-601.120-701.020	WAGES - CLASSIFIED, SUPPORT	70,229	71,592	71,592	76,920.00
221-601.120-701.097	WAGES - PAID TIME OUT	4,032	2,800	2,800	-
221-601.120-715.001	BENEFITS - FICA	10,569	12,372	12,372	13,456.00
221-601.120-715.100	BENEFITS - HEALTH INSURANCE	35,643	43,599	43,599	40,526.00
221-601.120-715.270	BENEFITS - HSA EMPLOYER	3,400	2,232	2,243	2,292.00
221-601.120-715.275	BENEFITS - LIFE INSURANCE	1,497	1,698	1,698	1,759.00
221-601.120-715.500	BENEFITS - WORKERS COMP	1,135	1,372	1,372	1,502.00
221-601.120-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	11,723	11,380	11,380	12,333.00
221-601.120-726.001	SUPPLIES - OFFICE	1,547	4,000	4,000	4,000.00
221-601.120-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	450	500	500	500.00
221-601.120-801.500	SERVICES - ATTORNEY		500	500	500.00
221-601.120-801.600	SERVICES - MEDICAL DOCTOR	44,570	47,000	47,000	47,000.00
221-601.120-850.001	OPERATING - POSTAGE	4,564	4,900	4,800	4,900.00
221-601.120-850.002	OPERATING - ADVERTISING		500	500	500.00
221-601.120-850.153	OPERATING - TRAINING	169	120	220	280.00
221-601.120-850.180	OPERATING - SUBSCRIPTIONS	180	300	300	300.00
221-601.120-850.199	OPERATING - MEMBERSHIPS	4,199	5,000	5,000	5,000.00
221-601.120-850.301	OPERATING - TELEPHONE	362	800	800	800.00
221-601.120-850.910	OPERATING - TRAVEL	1,433	2,000	2,000	2,000.00
221-601.120-850.990	OPERATING - MISCELLANEOUS		100	100	100.00
221-601.120-960.120	COST ALLOCATION - PH ADMINISTRATION	(268,125)	(302,902)	(302,902)	(313,646.00)
TOTAL APPROPRIATIONS		**625**	**0**	**11**	**0**
Dept 601.145 - PH - HEALTH EDUCATION					
	APPROPRIATIONS				

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.145-701.020	WAGES - CLASSIFIED, SUPPORT	268	472	472	491
221-601.145-715.001	BENEFITS - FICA	19	36	36	38
221-601.145-715.100	BENEFITS - HEALTH INSURANCE	47	100	100	91
221-601.145-715.270	BENEFITS - HSA EMPLOYER		6	6	6
221-601.145-715.275	BENEFITS - LIFE INSURANCE	3	5	5	5
221-601.145-715.500	BENEFITS - WORKERS COMP	1	1	1	1
221-601.145-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	24	45	45	47
221-601.145-960.000	INDIRECT COST ALLOCATION	35	90	90	108
221-601.145-960.120	COST ALLOCATION - PH ADMINISTRATION	57	100	100	113
TOTAL APPROPRIATIONS		**454**	**855**	**855**	**900**
Dept 601.200 - PH - ENVIRONMENTAL SUPPORT					
	APPROPRIATIONS				
221-601.200-701.010	WAGES - CLASSIFIED, MANAGEMENT	1,344	8,012	8,012	3,126
221-601.200-701.020	WAGES - CLASSIFIED, SUPPORT	3,652	4,719	4,719	4,908
221-601.200-715.001	BENEFITS - FICA	341	974	974	615
221-601.200-715.100	BENEFITS - HEALTH INSURANCE	2,268	4,651	4,651	3,222
221-601.200-715.270	BENEFITS - HSA EMPLOYER	88	216	92	156
221-601.200-715.275	BENEFITS - LIFE INSURANCE	54	134	134	80
221-601.200-715.500	BENEFITS - WORKERS COMP	14	117	117	54
221-601.200-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	415	854	854	627
221-601.200-726.001	SUPPLIES - OFFICE		275	275	275
221-601.200-726.050	SUPPLIES - PROGRAM	81			
221-601.200-850.002	OPERATING - ADVERTISING		300	300	300
221-601.200-850.153	OPERATING - TRAINING	320	320	320	320
221-601.200-850.910	OPERATING - TRAVEL	258	2,000	2,000	2,000
221-601.200-960.000	INDIRECT COST ALLOCATION	799	2,675	2,675	2,034
221-601.200-960.120	COST ALLOCATION - PH ADMINISTRATION	1,292	2,967	2,967	2,127
221-601.200-960.200	COST ALLOCATION - PH EH SUPERVISION	(10,913)	(28,214)	(28,214)	(19,844)
TOTAL APPROPRIATIONS		**13**	**0**	**(124)**	**0**
Dept 601.210 - PH - FOOD PROTECTION					
	ESTIMATED REVENUES				
221-601.210-539.611	STATE GRANTS - MDAG, LPHO	100,000	100,000	100,000	100,000
221-601.210-573.000	LOCAL COMMUNITY STABILIZATION SHARE	20,000	20,000	20,000	10,000
221-601.210-600.200	FEES	70,296	73,000	73,000	70,000
TOTAL ESTIMATED REVENUES		**190,296**	**193,000**	**193,000**	**180,000**
	APPROPRIATIONS				
221-601.210-701.020	WAGES - CLASSIFIED, SUPPORT	803	9,438	9,438	9,816
221-601.210-701.030	WAGES - CLASSIFIED, PROFESSIONAL	63,542	74,806	74,806	72,881
221-601.210-701.097	WAGES - PAID TIME OUT	1,685	2,800	2,800	2,000
221-601.210-715.001	BENEFITS - FICA	4,761	6,445	6,445	6,326
221-601.210-715.100	BENEFITS - HEALTH INSURANCE	16,583	37,230	35,230	30,453
221-601.210-715.270	BENEFITS - HSA EMPLOYER	1,700	1,620	980	1,794
221-601.210-715.275	BENEFITS - LIFE INSURANCE	687	885	885	827
221-601.210-715.500	BENEFITS - WORKERS COMP	1,789	999	999	975
221-601.210-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	3,614	4,581	4,581	4,865
221-601.210-726.001	SUPPLIES - OFFICE		100	100	100
221-601.210-726.050	SUPPLIES - PROGRAM	482	5,400	400	2,000
221-601.210-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	700	770	770	770
221-601.210-850.006	OPERATING - LICENSE FEE	5,216	6,500	6,500	6,500
221-601.210-850.153	OPERATING - TRAINING	280	2,000	2,000	2,000
221-601.210-850.199	OPERATING - MEMBERSHIPS	50	150	150	150
221-601.210-850.370	OPERATING - WIRELESS	481	600	600	600
221-601.210-850.430	OPERATING - SOFTWARE	2,500	2,500	2,500	2,500
221-601.210-850.910	OPERATING - TRAVEL	5,857	7,000	7,000	7,000
221-601.210-955.004	OTHER - FEE REIMBURSEMENT	455	1,017	1,017	1,017
221-601.210-960.000	INDIRECT COST ALLOCATION	9,210	18,869	18,869	20,669
221-601.210-960.120	COST ALLOCATION - PH ADMINISTRATION	15,039	20,932	20,932	21,610
221-601.210-960.200	COST ALLOCATION - PH EH SUPERVISION	2,536	7,629	7,629	5,760
TOTAL APPROPRIATIONS		**137,970**	**212,271**	**204,631**	**200,613**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 601.220 - PH - GENERAL EH					
	ESTIMATED REVENUES				
221-601.220-539.600	STATE GRANTS - MDCH	985	2,625	2,625	1,500
221-601.220-539.631	STATE GRANTS - SOM, PROGRAM	8,431	2,400	2,400	3,000
221-601.220-600.200	FEES	8,081	11,000	11,000	9,000
TOTAL ESTIMATED REVENUES		**17,497**	**16,025**	**16,025**	**13,500**
	APPROPRIATIONS				
221-601.220-701.030	WAGES - CLASSIFIED, PROFESSIONAL	16,222	13,567	13,567	12,059
221-601.220-715.001	BENEFITS - FICA	1,116	1,038	1,038	923
221-601.220-715.100	BENEFITS - HEALTH INSURANCE	4,068	3,863	4,863	3,973
221-601.220-715.270	BENEFITS - HSA EMPLOYER	465	162	544	222
221-601.220-715.275	BENEFITS - LIFE INSURANCE	161	142	142	121
221-601.220-715.500	BENEFITS - WORKERS COMP	397	176	176	157
221-601.220-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	794	919	919	640
221-601.220-726.050	SUPPLIES - PROGRAM	144	1,000	1,000	1,000
221-601.220-850.006	OPERATING - LICENSE FEE		600	600	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	1,473	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	110
221-601.220-960.000	INDIRECT COST ALLOCATION	2,264	2,701	2,701	2,878
221-601.220-960.120	COST ALLOCATION - PH ADMINISTRATION	3,662	2,996	2,996	3,009
221-601.220-960.200	COST ALLOCATION - PH EH SUPERVISION	618	1,092	1,092	802
TOTAL APPROPRIATIONS		**31,494**	**30,736**	**32,118**	**28,864**
Dept 601.250 - PH - CAMPGROUNDS					
	ESTIMATED REVENUES				
221-601.250-539.622	STATE GRANTS - MDEQ, PROGRAM	1,594	1,100	1,100	1,315
221-601.250-600.200	FEES	2,639	1,085	1,085	1,600
TOTAL ESTIMATED REVENUES		**4,233**	**2,185**	**2,185**	**2,915**
	APPROPRIATIONS				
221-601.250-701.030	WAGES - CLASSIFIED, PROFESSIONAL	1,450	1,359	1,359	2,458
221-601.250-715.001	BENEFITS - FICA	108	104	104	188
221-601.250-715.100	BENEFITS - HEALTH INSURANCE	214	200	200	751
221-601.250-715.270	BENEFITS - HSA EMPLOYER	3	12	12	42
221-601.250-715.275	BENEFITS - LIFE INSURANCE	15	14	14	25
221-601.250-715.500	BENEFITS - WORKERS COMP	46	18	18	32
221-601.250-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	31			116
221-601.250-850.006	OPERATING - LICENSE FEE	1,133	900	900	900
221-601.250-850.910	OPERATING - TRAVEL	179	300	300	300
221-601.250-960.000	INDIRECT COST ALLOCATION	173	232	232	575
221-601.250-960.120	COST ALLOCATION - PH ADMINISTRATION	295	257	257	601
221-601.250-960.200	COST ALLOCATION - PH EH SUPERVISION	50	94	94	160
TOTAL APPROPRIATIONS		**3,697**	**3,490**	**3,490**	**6,148**
Dept 601.260 - PH - SWIMMING POOLS					
	ESTIMATED REVENUES				
221-601.260-539.622	STATE GRANTS - MDEQ, PROGRAM	1,711	1,750	1,750	1,735
221-601.260-600.200	FEES	1,122	1,085	1,085	1,086
TOTAL ESTIMATED REVENUES		**2,833**	**2,835**	**2,835**	**2,821**
	APPROPRIATIONS				
221-601.260-701.030	WAGES - CLASSIFIED, PROFESSIONAL	876	1,359	1,359	2,458

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.260-715.001	BENEFITS - FICA	63	104	104	188
221-601.260-715.100	BENEFITS - HEALTH INSURANCE	206	200	700	751
221-601.260-715.275	BENEFITS - LIFE INSURANCE	9	14	14	25
221-601.260-715.500	BENEFITS - WORKERS COMP	30	18	18	32
221-601.260-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	39			116
221-601.260-726.050	SUPPLIES - PROGRAM	25	50	50	50
221-601.260-850.910	OPERATING - TRAVEL	126	500	500	500
221-601.260-960.000	INDIRECT COST ALLOCATION	111	230	230	568
221-601.260-960.120	COST ALLOCATION - PH ADMINISTRATION	194	256	256	594
221-601.260-960.200	COST ALLOCATION - PH EH SUPERVISION	33	93	93	158
TOTAL APPROPRIATIONS		**1,712**	**2,824**	**3,324**	**5,440**
	Dept 601.261 - PH SEPTAGE				
	ESTIMATED REVENUES				
221-601.261-539.622	STATE GRANTS - MDEQ, PROGRAM	910	1,200	1,200	1,500
TOTAL ESTIMATED REVENUES		**910**	**1,200**	**1,200**	**1,500**
	APPROPRIATIONS				
221-601.261-701.030	WAGES - CLASSIFIED, PROFESSIONAL	1,553	1,359	1,359	2,458
221-601.261-715.001	BENEFITS - FICA	106	104	104	188
221-601.261-715.100	BENEFITS - HEALTH INSURANCE	370	200	700	751
221-601.261-715.270	BENEFITS - HSA EMPLOYER	56	24	88	84
221-601.261-715.275	BENEFITS - LIFE INSURANCE	15	14	14	25
221-601.261-715.500	BENEFITS - WORKERS COMP	42	18	18	32
221-601.261-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	41			116
221-601.261-850.910	OPERATING - TRAVEL	80	500	500	500
221-601.261-960.000	INDIRECT COST ALLOCATION	207	234	234	581
221-601.261-960.120	COST ALLOCATION - PH ADMINISTRATION	342	259	259	608
221-601.261-960.200	COST ALLOCATION - PH EH SUPERVISION	58	94	94	162
TOTAL APPROPRIATIONS		**2,870**	**2,806**	**3,370**	**5,505**
	Dept 601.270 - PH - SEWAGE				
	ESTIMATED REVENUES				
221-601.270-539.621	STATE GRANTS - MDEQ, LPHO	118,530	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	52,973	49,000	49,000	51,000
TOTAL ESTIMATED REVENUES		**201,503**	**215,337**	**215,337**	**217,337**
	APPROPRIATIONS				
221-601.270-701.020	WAGES - CLASSIFIED, SUPPORT	25,426	18,876	18,876	22,087
221-601.270-701.030	WAGES - CLASSIFIED, PROFESSIONAL	71,703	77,899	77,899	70,038
221-601.270-701.097	WAGES - PAID TIME OUT	4,441	2,700	2,700	4,400
221-601.270-715.001	BENEFITS - FICA	7,188	7,403	7,403	7,048
221-601.270-715.100	BENEFITS - HEALTH INSURANCE	27,277	41,912	41,912	27,666
221-601.270-715.270	BENEFITS - HSA EMPLOYER	1,486	1,872	1,872	1,530
221-601.270-715.275	BENEFITS - LIFE INSURANCE	973	1,016	1,016	921
221-601.270-715.500	BENEFITS - WORKERS COMP	2,003	1,066	1,066	972
221-601.270-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,835	6,686	6,686	5,119
221-601.270-726.050	SUPPLIES - PROGRAM	1,954	2,000	950	5,000
221-601.270-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	300	300	300	300
221-601.270-850.006	OPERATING - LICENSE FEE		330	330	330
221-601.270-850.153	OPERATING - TRAINING	905	1,000	1,000	1,000
221-601.270-850.199	OPERATING - MEMBERSHIPS	225	300	300	300
221-601.270-850.370	OPERATING - WIRELESS	1,686	1,900	1,900	1,900
221-601.270-850.430	OPERATING - SOFTWARE	2,500	2,500	2,500	2,500
221-601.270-850.910	OPERATING - TRAVEL	7,060	7,700	7,700	7,700
221-601.270-850.990	OPERATING - MISCELLANEOUS		449	449	449
221-601.270-955.004	OTHER - FEE REIMBURSEMENT	524	1,800	1,800	1,800
221-601.270-960.000	INDIRECT COST ALLOCATION	14,208	21,672	21,672	22,235
221-601.270-960.120	COST ALLOCATION - PH ADMINISTRATION	23,104	24,042	24,042	23,247
221-601.270-960.200	COST ALLOCATION - PH EH SUPERVISION	3,896	8,762	8,762	6,196

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
TOTAL APPROPRIATIONS		**202,694**	**232,185**	**231,135**	**212,738**
	Dept 601.280 - PH - WATER				
	ESTIMATED REVENUES				
221-601.280-539.621	STATE GRANTS - MDEQ, LPHO	118,530	100,723	100,723	100,723
221-601.280-573.000	LOCAL COMMUNITY STABILIZATION SHARE	34,582	35,000	35,000	45,000
221-601.280-600.200	FEES	36,056	33,000	33,000	35,000
TOTAL ESTIMATED REVENUES		**189,168**	**168,723**	**168,723**	**180,723**
	APPROPRIATIONS				
221-601.280-701.020	WAGES - CLASSIFIED, SUPPORT	20,411	18,404	18,404	16,197
221-601.280-701.030	WAGES - CLASSIFIED, PROFESSIONAL	46,795	52,097	52,097	56,417
221-601.280-701.080	WAGES - OVERTIME			150	
221-601.280-701.097	WAGES - PAID TIME OUT	2,919	2,700	2,550	3,000
221-601.280-715.001	BENEFITS - FICA	4,939	5,393	5,393	5,555
221-601.280-715.100	BENEFITS - HEALTH INSURANCE	19,827	27,509	27,509	23,856
221-601.280-715.270	BENEFITS - HSA EMPLOYER	1,349	1,272	1,579	1,314
221-601.280-715.275	BENEFITS - LIFE INSURANCE	670	740	740	726
221-601.280-715.500	BENEFITS - WORKERS COMP	1,328	729	729	779
221-601.280-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,482	4,828	4,828	4,521
221-601.280-726.050	SUPPLIES - PROGRAM	137	1,200	1,100	1,200
221-601.280-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT		160	160	160
221-601.280-801.602	SERVICES - LABORATORY	12,775	12,200	12,200	12,200
221-601.280-850.006	OPERATING - LICENSE FEE		330	330	330
221-601.280-850.153	OPERATING - TRAINING	250	1,000	1,000	1,000
221-601.280-850.180	OPERATING - SUBSCRIPTIONS		60	60	60
221-601.280-850.199	OPERATING - MEMBERSHIPS	50	100	200	100
221-601.280-850.430	OPERATING - SOFTWARE	2,500	2,500	2,500	2,500
221-601.280-850.910	OPERATING - TRAVEL	4,265	4,000	4,000	4,000
221-601.280-955.004	OTHER - FEE REIMBURSEMENT	377	400	400	400
221-601.280-960.000	INDIRECT COST ALLOCATION	9,974	15,452	15,452	17,874
221-601.280-960.120	COST ALLOCATION - PH ADMINISTRATION	16,215	17,142	17,142	18,687
221-601.280-960.200	COST ALLOCATION - PH EH SUPERVISION	2,734	6,247	6,247	4,981
TOTAL APPROPRIATIONS		**151,997**	**174,463**	**174,770**	**175,857**
	Dept 601.284 - PH - PFAS/IONIA BIOSOLIDS				
	ESTIMATED REVENUES				
221-601.284-539.630	STATE GRANTS - SOM	3,537	29,864	12,590	12,590
TOTAL ESTIMATED REVENUES		**3,537**	**29,864**	**12,590**	**12,590**
	APPROPRIATIONS				
221-601.284-701.020	WAGES - CLASSIFIED, SUPPORT		472	472	982
221-601.284-701.030	WAGES - CLASSIFIED, PROFESSIONAL	21	597	597	621
221-601.284-715.001	BENEFITS - FICA	1	82	82	123
221-601.284-715.100	BENEFITS - HEALTH INSURANCE	9	509	509	661
221-601.284-715.270	BENEFITS - HSA EMPLOYER		24	24	36
221-601.284-715.275	BENEFITS - LIFE INSURANCE		11	11	16
221-601.284-715.500	BENEFITS - WORKERS COMP	1	9	9	11
221-601.284-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2	103	103	154
221-601.284-726.050	SUPPLIES - PROGRAM	2,345	1,500	1,500	1,500
221-601.284-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	1,034	3,000	3,000	3,000
221-601.284-850.910	OPERATING - TRAVEL	2	600	600	600
221-601.284-960.000	INDIRECT COST ALLOCATION	3	246	246	414
221-601.284-960.120	COST ALLOCATION - PH ADMINISTRATION	5	272	272	433
221-601.284-960.200	COST ALLOCATION - PH EH SUPERVISION	1	99	99	115
TOTAL APPROPRIATIONS		**3,424**	**7,524**	**7,524**	**8,666**
	Dept 601.288 - PH - TYPE II WATER				
	ESTIMATED REVENUES				

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.288-539.622	STATE GRANTS - MDEQ, PROGRAM	44,337	88,500	88,500	92,493
221-601.288-600.200	FEES	8,538	7,000	7,000	8,000
TOTAL ESTIMATED REVENUES		**52,875**	**95,500**	**95,500**	**100,493**
	APPROPRIATIONS				
221-601.288-701.030	WAGES - CLASSIFIED, PROFESSIONAL	29,182	60,752	60,752	23,954
221-601.288-701.097	WAGES - PAID TIME OUT	1,366			1,400
221-601.288-715.001	BENEFITS - FICA	2,321	4,648	4,648	1,832
221-601.288-715.100	BENEFITS - HEALTH INSURANCE	1,966	6,477	6,477	5,412
221-601.288-715.270	BENEFITS - HSA EMPLOYER	217	384	407	336
221-601.288-715.275	BENEFITS - LIFE INSURANCE	303	638	638	240
221-601.288-715.500	BENEFITS - WORKERS COMP	846	790	790	311
221-601.288-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	891	959	959	562
221-601.288-726.050	SUPPLIES - PROGRAM		350	350	350
221-601.288-850.910	OPERATING - TRAVEL	2,760	3,100	3,100	3,100
221-601.288-960.000	INDIRECT COST ALLOCATION	3,599	10,147	10,147	5,416
221-601.288-960.120	COST ALLOCATION - PH ADMINISTRATION	5,856	11,257	11,257	5,662
221-601.288-960.200	COST ALLOCATION - PH EH SUPERVISION	987	4,103	4,103	1,509
TOTAL APPROPRIATIONS		**50,294**	**103,605**	**103,628**	**50,084**
	Dept 601.300 - PH - NURSING SUPPORT				
	APPROPRIATIONS				
221-601.300-701.010	WAGES - CLASSIFIED, MANAGEMENT	15,005	15,508	15,508	23,386.00
221-601.300-701.020	WAGES - CLASSIFIED, SUPPORT	19,639	17,932	17,932	18,651.00
221-601.300-715.001	BENEFITS - FICA	2,433	2,558	2,558	3,216.00
221-601.300-715.100	BENEFITS - HEALTH INSURANCE	14,715	15,392	15,392	15,747.00
221-601.300-715.270	BENEFITS - HSA EMPLOYER	780	696	567	804.00
221-601.300-715.275	BENEFITS - LIFE INSURANCE	377	351	351	420.00
221-601.300-715.500	BENEFITS - WORKERS COMP	470	570	570	836.00
221-601.300-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,648	2,497	2,497	2,960.00
221-601.300-726.001	SUPPLIES - OFFICE		500	500	500
221-601.300-726.050	SUPPLIES - PROGRAM		650	650	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	60	700	700	700
221-601.300-850.199	OPERATING - MEMBERSHIPS	50	150	150	150
221-601.300-850.370	OPERATING - WIRELESS	72	500	500	500
221-601.300-850.430	OPERATING - SOFTWARE	11,253	11,500	11,500	11,500
221-601.300-850.910	OPERATING - TRAVEL	1,046	800	800	800
221-601.300-960.000	INDIRECT COST ALLOCATION	5,441	7,545	7,545	10,502
221-601.300-960.120	COST ALLOCATION - PH ADMINISTRATION	8,863	8,370	8,370	10,980
221-601.300-960.300	COST ALLOCATION - PH NURSE SUPERVISION	(82,767)	(86,739)	(86,739)	(102,822)
TOTAL APPROPRIATIONS		**85**	**0**	**(129)**	**0**
	Dept 601.400 - PH - COMMUNITY HEALTH				
	APPROPRIATIONS				
221-601.400-701.020	WAGES - CLASSIFIED, SUPPORT	1,756			
221-601.400-715.001	BENEFITS - FICA	127			
221-601.400-715.100	BENEFITS - HEALTH INSURANCE	1,050			
221-601.400-715.270	BENEFITS - HSA EMPLOYER	83			
221-601.400-715.275	BENEFITS - LIFE INSURANCE	21			
221-601.400-715.500	BENEFITS - WORKERS COMP	5			
221-601.400-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	183			
221-601.400-960.000	INDIRECT COST ALLOCATION	305			
221-601.400-960.120	COST ALLOCATION - PH ADMINISTRATION	511			
221-601.400-960.400	COST ALLOCATION - PH CH SUPERVISION	(4,040)			
TOTAL APPROPRIATIONS		**1**			
	Dept 601.403 - PH - TOBACCO				
	ESTIMATED REVENUES				
221-601.403-539.631	STATE GRANTS - SOM, PROGRAM			10,000	

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
TOTAL ESTIMATED REVENUES				**10,000**	
	APPROPRIATIONS				
221-601.403-701.030	WAGES - CLASSIFIED, PROFESSIONAL				
221-601.403-715.001	BENEFITS - FICA				
221-601.403-715.100	BENEFITS - HEALTH INSURANCE				
221-601.403-715.270	BENEFITS - HSA EMPLOYER				
221-601.403-715.275	BENEFITS - LIFE INSURANCE				
221-601.403-715.801	BENEFITS - RETIREMENT, COUNTY PLAN				
221-601.403-726.050	SUPPLIES - PROGRAM			2,000	
221-601.403-850.002	OPERATING - ADVERTISING			8,000	
TOTAL APPROPRIATIONS				**10,000**	
Dept 601.404 - PH - OPIOIDS SPECIAL REVENUE					
	ESTIMATED REVENUES				
221-601.404-671.001	OPIOIDS SPECIAL REVENUE	103,508	103,508	103,508	103,508
TOTAL ESTIMATED REVENUES		**103,508**	**103,508**	**103,508**	**103,508**
	APPROPRIATIONS				
221-601.404-701.030	WAGES - CLASSIFIED, PROFESSIONAL	12,039	51,853	51,853	59,141
221-601.404-715.001	BENEFITS - FICA	704	3,967	3,967	4,524
221-601.404-715.100	BENEFITS - HEALTH INSURANCE	1,762	9,980	6,380	
221-601.404-715.270	BENEFITS - HSA EMPLOYER		600		
221-601.404-715.275	BENEFITS - LIFE INSURANCE	104	544	544	591
221-601.404-715.500	BENEFITS - WORKERS COMP	27	674	674	769
221-601.404-715.801	BENEFITS - RETIREMENT, COUNTY PLAN		2,593	2,593	
221-601.404-726.050	SUPPLIES - PROGRAM	1,527	10,000	9,980	10,000
221-601.404-850.153	OPERATING - TRAINING			3,000	
221-601.404-850.370	OPERATING - WIRELESS	191		600	600
221-601.404-850.910	OPERATING - TRAVEL	2,248	8,126	8,126	6,776
221-601.404-850.990	OPERATING - MISCELLANEOUS			20	20
221-601.404-960.000	INDIRECT COST ALLOCATION	1,447	9,544	9,544	10,344
221-601.404-960.120	COST ALLOCATION - PH ADMINISTRATION	2,288	10,588	10,588	10,814
TOTAL APPROPRIATIONS		**22,337**	**108,469**	**107,869**	**103,579**
Dept 601.420 - PH - SUBSTANCE ABUSE INITIATIVES					
	ESTIMATED REVENUES				
221-601.420-539.000	STATE GRANTS	1,605		3,754	
TOTAL ESTIMATED REVENUES		**1,605**		**3,754**	
	APPROPRIATIONS				
221-601.420-726.050	SUPPLIES - PROGRAM	1,605		3,754	
TOTAL APPROPRIATIONS		**1,605**		**3,754**	
Dept 601.424 - PH - SUBSTANCE ABUSE PREVENTION					
	ESTIMATED REVENUES				
221-601.424-501.644	FEDERAL GRANT - MSHN	9,669	15,000	15,000	15,000
221-601.424-539.642	STATE GRANTS - PA2	124,108	132,050	132,050	132,050
221-601.424-600.200	FEES	475	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		**134,252**	**148,050**	**148,050**	**148,050**
	APPROPRIATIONS				

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.424-701.020	WAGES - CLASSIFIED, SUPPORT	46			
221-601.424-701.030	WAGES - CLASSIFIED, PROFESSIONAL	52,597	56,866	56,866	59,124
221-601.424-715.001	BENEFITS - FICA	3,552	4,350	4,350	4,523
221-601.424-715.100	BENEFITS - HEALTH INSURANCE	25,538	28,946	28,946	26,245
221-601.424-715.270	BENEFITS - HSA EMPLOYER	1,200	1,200	1,200	1,200
221-601.424-715.275	BENEFITS - LIFE INSURANCE	554	597	597	591
221-601.424-715.500	BENEFITS - WORKERS COMP	1,461	739	739	769
221-601.424-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,602	2,843	2,843	2,956
221-601.424-726.050	SUPPLIES - PROGRAM	9,836	6,500	9,600	6,500
221-601.424-850.001	OPERATING - POSTAGE	42	50	50	50
221-601.424-850.153	OPERATING - TRAINING	60	700	750	700
221-601.424-850.180	OPERATING - SUBSCRIPTIONS	160	350	350	350
221-601.424-850.199	OPERATING - MEMBERSHIPS		100	100	100
221-601.424-850.370	OPERATING - WIRELESS	194	600	600	600
221-601.424-850.910	OPERATING - TRAVEL	3,450	14,800	11,650	14,800
221-601.424-850.990	OPERATING - MISCELLANEOUS	7,802	8,256	8,256	8,256
221-601.424-960.000	INDIRECT COST ALLOCATION	8,495	12,988	12,988	15,177
221-601.424-960.120	COST ALLOCATION - PH ADMINISTRATION	13,828	14,408	14,408	15,867
221-601.424-960.400	COST ALLOCATION - PH CH SUPERVISION	2,614			
TOTAL APPROPRIATIONS		**134,031**	**154,293**	**154,293**	**157,808**
Dept 601.429 - PH - DRUG FREE COMMUNITIES					
	ESTIMATED REVENUES				
221-601.429-501.000	FEDERAL GRANTS	185,603			
TOTAL ESTIMATED REVENUES		**185,603**			
	APPROPRIATIONS				
221-601.429-701.030	WAGES - CLASSIFIED, PROFESSIONAL	36,622			
221-601.429-715.001	BENEFITS - FICA	2,875			
221-601.429-715.100	BENEFITS - HEALTH INSURANCE	7,044			
221-601.429-715.270	BENEFITS - HSA EMPLOYER	600			
221-601.429-715.275	BENEFITS - LIFE INSURANCE	417			
221-601.429-715.500	BENEFITS - WORKERS COMP	111			
221-601.429-726.050	SUPPLIES - PROGRAM	90,046			
221-601.429-850.153	OPERATING - TRAINING	10,990			
221-601.429-850.199	OPERATING - MEMBERSHIPS	1,200			
221-601.429-850.910	OPERATING - TRAVEL	21,139			
221-601.429-960.000	INDIRECT COST ALLOCATION	4,597			
221-601.429-960.120	COST ALLOCATION - PH ADMINISTRATION	7,545			
221-601.429-960.400	COST ALLOCATION - PH CH SUPERVISION	1,426			
TOTAL APPROPRIATIONS		**184,612**			
Dept 601.460 - PH - WOMEN AND INFANT CHILDREN					
	ESTIMATED REVENUES				
221-601.460-501.602	FEDERAL GRANT - MDCH	312,926	315,345	315,345	315,345
TOTAL ESTIMATED REVENUES		**312,926**	**315,345**	**315,345**	**315,345**
	APPROPRIATIONS				
221-601.460-701.010	WAGES - CLASSIFIED, MANAGEMENT	20,756	15,508	15,508	20,160
221-601.460-701.020	WAGES - CLASSIFIED, SUPPORT	50,948	57,905	57,905	67,400
221-601.460-701.030	WAGES - CLASSIFIED, PROFESSIONAL	89,222	95,578	95,578	95,026
221-601.460-701.097	WAGES - PAID TIME OUT	5,969	4,000	4,000	5,000
221-601.460-715.001	BENEFITS - FICA	12,089	12,928	12,928	13,968
221-601.460-715.100	BENEFITS - HEALTH INSURANCE	34,123	40,947	40,947	38,281
221-601.460-715.270	BENEFITS - HSA EMPLOYER	2,178	2,172	2,172	2,340
221-601.460-715.275	BENEFITS - LIFE INSURANCE	1,599	1,740	1,740	1,826
221-601.460-715.500	BENEFITS - WORKERS COMP	3,713	3,884	3,884	4,047
221-601.460-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,134	7,034	7,034	8,213
221-601.460-726.001	SUPPLIES - OFFICE	28	300	300	300
221-601.460-726.050	SUPPLIES - PROGRAM	6,004	7,500	6,700	7,500
221-601.460-726.600	SUPPLIES - MEDICAL	1,707	1,700	1,700	1,700
221-601.460-801.005	SERVICES - EQUIPMENT MAINTENANCE	192	500	500	500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.460-850.002	OPERATING - ADVERTISING	403	500	500	500
221-601.460-850.153	OPERATING - TRAINING		1,000	1,000	1,000
221-601.460-850.199	OPERATING - MEMBERSHIPS	248	200	200	200
221-601.460-850.370	OPERATING - WIRELESS	562		600	600
221-601.460-850.910	OPERATING - TRAVEL	760	643	643	643
221-601.460-850.990	OPERATING - MISCELLANEOUS			200	
221-601.460-960.000	INDIRECT COST ALLOCATION	22,107	32,855	32,855	40,764
221-601.460-960.120	COST ALLOCATION - PH ADMINISTRATION	35,950	36,448	36,448	42,619
221-601.460-960.300	COST ALLOCATION - PH NURSE SUPERVISION	19,099	18,088	18,088	24,049
TOTAL APPROPRIATIONS		**314,791**	**341,430**	**341,430**	**376,636**
	Dept 601.462 - PH - BREASTFEEDING				
	ESTIMATED REVENUES				
221-601.462-501.602	FEDERAL GRANT - MDCH	37,467	38,684	38,684	38,684
TOTAL ESTIMATED REVENUES		**37,467**	**38,684**	**38,684**	**38,684**
	APPROPRIATIONS				
221-601.462-701.020	WAGES - CLASSIFIED, SUPPORT	19,694	22,197	22,197	23,904.00
221-601.462-701.030	WAGES - CLASSIFIED, PROFESSIONAL	4,548	3,397	3,397	4,240.00
221-601.462-715.001	BENEFITS - FICA	1,788	1,958	1,958	2,153.00
221-601.462-715.100	BENEFITS - HEALTH INSURANCE	1,212	1,098	1,098	1,195.00
221-601.462-715.270	BENEFITS - HSA EMPLOYER	8	60	158	72.00
221-601.462-715.275	BENEFITS - LIFE INSURANCE	44	36	36	42.00
221-601.462-715.500	BENEFITS - WORKERS COMP	811	857	857	943.00
221-601.462-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	399	326	326	407
221-601.462-726.050	SUPPLIES - PROGRAM		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	562	560	560	560
221-601.462-850.910	OPERATING - TRAVEL	119	400	400	400
221-601.462-960.000	INDIRECT COST ALLOCATION	2,777	4,068	4,068	5,242
221-601.462-960.120	COST ALLOCATION - PH ADMINISTRATION	4,496	4,513	4,513	5,481
221-601.462-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,388	2,240	2,240	3,093
TOTAL APPROPRIATIONS		**38,846**	**42,310**	**42,408**	**48,332**
	Dept 601.475 - PH - DENTAL CLINIC				
	ESTIMATED REVENUES				
221-601.475-600.461	CHARGES - MOLINA	97	100	100	100
221-601.475-600.462	CHARGES - BCBS	48	100	100	100
221-601.475-600.463	PRIORITY HEALTH	173	300	300	300
221-601.475-600.464	CHARGES - MEDICAID	22	200	200	200
221-601.475-600.465	BLUE CROSS COMPLETE	157	300	300	300
221-601.475-600.466	MCLAREN	135	100	100	100
221-601.475-600.467	MERIDIAN	228	500	500	500
221-601.475-600.468	UNITED HEALTH CARE	67	100	100	100
221-601.475-600.469	DELTA DENTAL	1,160	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES		**2,087**	**2,700**	**2,700**	**2,700**
	APPROPRIATIONS				
221-601.475-701.030	WAGES - CLASSIFIED, PROFESSIONAL		630	630	707
221-601.475-715.001	BENEFITS - FICA		48	48	54
221-601.475-715.100	BENEFITS - HEALTH INSURANCE			200	199
221-601.475-715.270	BENEFITS - HSA EMPLOYER				12
221-601.475-715.275	BENEFITS - LIFE INSURANCE		7	7	7
221-601.475-715.500	BENEFITS - WORKERS COMP		21	21	24
221-601.475-715.801	BENEFITS - RETIREMENT, COUNTY PLAN		60	60	68
221-601.475-726.050	SUPPLIES - PROGRAM		1,500	1,500	200
221-601.475-960.000	INDIRECT COST ALLOCATION		104	104	170
221-601.475-960.120	COST ALLOCATION - PH ADMINISTRATION		116	116	178
221-601.475-960.300	COST ALLOCATION - PH NURSE SUPERVISION		57	57	101
TOTAL APPROPRIATIONS			**2,543**	**2,743**	**1,720**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 601.476 - ORAL HEALTH - KINDERGARTEN ASSESSMENT					
	ESTIMATED REVENUES				
221-601.476-539.602	STATE GRANTS - MDCH, PROGRAM	71,882	68,603	68,603	68,603
TOTAL ESTIMATED REVENUES		**71,882**	**68,603**	**68,603**	**68,603**
	APPROPRIATIONS				
221-601.476-801.100	SERVICES - CONTRACTUAL	71,883	68,603	68,603	68,603
TOTAL APPROPRIATIONS		**71,883**	**68,603**	**68,603**	**68,603**
Dept 601.511 - PH - ELC COVID					
	APPROPRIATIONS				
221-601.511-701.030	WAGES - CLASSIFIED, PROFESSIONAL				
221-601.511-715.001	BENEFITS - FICA				
221-601.511-715.100	BENEFITS - HEALTH INSURANCE				
221-601.511-715.270	BENEFITS - HSA EMPLOYER				
221-601.511-715.275	BENEFITS - LIFE INSURANCE				
221-601.511-715.801	BENEFITS - RETIREMENT, COUNTY PLAN				
TOTAL APPROPRIATIONS					
Dept 601.515 - PH - COMMUNICABLE DISEASE/STD					
	ESTIMATED REVENUES				
221-601.515-539.601	STATE GRANTS - MDCH, LPHO	243,034	259,768	259,768	259,768
TOTAL ESTIMATED REVENUES		**243,034**	**259,768**	**259,768**	**259,768**
	APPROPRIATIONS				
221-601.515-701.010	WAGES - CLASSIFIED, MANAGEMENT	20,913	15,508	15,508	20,160
221-601.515-701.030	WAGES - CLASSIFIED, PROFESSIONAL	98,799	130,612	130,612	111,775
221-601.515-715.001	BENEFITS - FICA	8,468	11,178	11,178	10,093
221-601.515-715.100	BENEFITS - HEALTH INSURANCE	27,415	42,623	41,423	38,824
221-601.515-715.270	BENEFITS - HSA EMPLOYER	1,330	2,100	2,914	2,340
221-601.515-715.275	BENEFITS - LIFE INSURANCE	1,246	1,534	1,534	1,319
221-601.515-715.500	BENEFITS - WORKERS COMP	3,701	4,895	4,895	4,420
221-601.515-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,657	9,189	9,189	6,597
221-601.515-726.050	SUPPLIES - PROGRAM	12,992	23,000	8,376	1,000
221-601.515-726.600	SUPPLIES - MEDICAL	255			
221-601.515-801.430	SERVICES - SOFTWARE SUPPORT	780	660	660	660
221-601.515-801.602	SERVICES - LABORATORY	2,321	1,800	1,800	1,800
221-601.515-801.609	SERVICES - VETERINARIAN	400	250	750	250
221-601.515-850.001	OPERATING - POSTAGE	154	200	450	200
221-601.515-850.153	OPERATING - TRAINING	32	1,000	500	1,000
221-601.515-850.199	OPERATING - MEMBERSHIPS	1,000	1,000	750	1,000
221-601.515-850.370	OPERATING - WIRELESS	1,123	1,000	1,000	1,000
221-601.515-850.910	OPERATING - TRAVEL	1,175	1,500	1,500	1,500
221-601.515-850.990	OPERATING - MISCELLANEOUS	28		200	
221-601.515-960.000	INDIRECT COST ALLOCATION	16,362	29,585	29,585	31,103
221-601.515-960.120	COST ALLOCATION - PH ADMINISTRATION	26,743	32,820	32,820	32,518
221-601.515-960.300	COST ALLOCATION - PH NURSE SUPERVISION	14,208	16,288	16,288	18,349
TOTAL APPROPRIATIONS		**247,102**	**326,742**	**311,932**	**285,908**
Dept 601.518 - PH - HIV PREVENTION					
	ESTIMATED REVENUES				
221-601.518-539.602	STATE GRANTS - MDCH, PROGRAM	15,000	15,000	15,000	15,000
TOTAL ESTIMATED REVENUES		**15,000**	**15,000**	**15,000**	**15,000**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	APPROPRIATIONS				
221-601.518-701.030	WAGES - CLASSIFIED, PROFESSIONAL	12,095	8,814	8,814	6,774
221-601.518-715.001	BENEFITS - FICA	903	674	674	518
221-601.518-715.100	BENEFITS - HEALTH INSURANCE	2,098			1,991
221-601.518-715.270	BENEFITS - HSA EMPLOYER				120
221-601.518-715.275	BENEFITS - LIFE INSURANCE	127	93	93	68
221-601.518-715.500	BENEFITS - WORKERS COMP	422	295	295	227
221-601.518-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	893	846	846	339
221-601.518-726.050	SUPPLIES - PROGRAM	1,122	500	500	500
221-601.518-850.910	OPERATING - TRAVEL	358	500	500	500
221-601.518-960.000	INDIRECT COST ALLOCATION	1,643	1,458	1,458	1,597
221-601.518-960.120	COST ALLOCATION - PH ADMINISTRATION	2,618	1,617	1,617	1,669
221-601.518-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,391	802	802	942
TOTAL APPROPRIATIONS		**23,670**	**15,599**	**15,599**	**15,245**
	Dept 601.519 - PH - MDHHS SPECIAL GRANTS				
	ESTIMATED REVENUES				
221-601.519-539.602	STATE GRANTS - MDCH, PROGRAM	513	349	349	349
TOTAL ESTIMATED REVENUES		**513**	**349**	**349**	**349**
	APPROPRIATIONS				
221-601.519-726.050	SUPPLIES - PROGRAM	325	349	349	349
TOTAL APPROPRIATIONS		**325**	**349**	**349**	**349**
	Dept 601.520 - CDC SPECIAL GRANT				
	ESTIMATED REVENUES				
221-601.520-501.000	FEDERAL GRANTS	21,579			
TOTAL ESTIMATED REVENUES		**21,579**			
	APPROPRIATIONS				
221-601.520-701.030	WAGES - CLASSIFIED, PROFESSIONAL	13,274			
221-601.520-715.001	BENEFITS - FICA	1,151			
221-601.520-715.275	BENEFITS - LIFE INSURANCE	170			
221-601.520-715.500	BENEFITS - WORKERS COMP	536			
221-601.520-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	777			
221-601.520-726.050	SUPPLIES - PROGRAM	319			
221-601.520-850.370	OPERATING - WIRELESS	424			
221-601.520-850.910	OPERATING - TRAVEL	13			
221-601.520-960.000	INDIRECT COST ALLOCATION	1,587			
221-601.520-960.120	COST ALLOCATION - PH ADMINISTRATION	2,518			
221-601.520-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,338			
TOTAL APPROPRIATIONS		**22,107**			
	Dept 601.521 - PUBLIC HEALTH INFRASTRUCTURE				
	ESTIMATED REVENUES				
221-601.521-539.602	STATE GRANTS - MDCH, PROGRAM	216,692	176,184	176,184	132,138
TOTAL ESTIMATED REVENUES		**216,692**	**176,184**	**176,184**	**132,138**
	APPROPRIATIONS				
221-601.521-701.020	WAGES - CLASSIFIED, SUPPORT	39,916	53,940	53,940	46,149
221-601.521-701.030	WAGES - CLASSIFIED, PROFESSIONAL	4,263	22,340	22,340	0
221-601.521-715.001	BENEFITS - FICA	3,223	5,835	5,835	3,530

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.521-715.100	BENEFITS - HEALTH INSURANCE	4,608	17,566	17,566	10,860
221-601.521-715.270	BENEFITS - HSA EMPLOYER	347	840	846	720
221-601.521-715.275	BENEFITS - LIFE INSURANCE	524	801	801	461
221-601.521-715.500	BENEFITS - WORKERS COMP	258	899	899	129
221-601.521-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	836	2,204	2,204	2,307
221-601.521-726.050	SUPPLIES - PROGRAM	140,589	40,000	48,070	42,500
221-601.521-850.002	OPERATING - ADVERTISING	674		630	130
221-601.521-850.370	OPERATING - WIRELESS	634	600	600	600
221-601.521-850.910	OPERATING - TRAVEL	117	604	104	604
221-601.521-960.000	INDIRECT COST ALLOCATION	5,183	14,195	14,195	10,205
221-601.521-960.120	COST ALLOCATION - PH ADMINISTRATION	8,518	15,747	15,747	10,670
221-601.521-960.300	COST ALLOCATION - PH NURSE SUPERVISION	4,526	7,815	7,815	6,021
TOTAL APPROPRIATIONS		**214,216**	**183,386**	**191,592**	**134,886**

Dept 601.525 - PH - IMMUNIZATIONS

ESTIMATED REVENUES

221-601.525-501.005	FEDERAL GRANTS - PH TITLE 19	101,252	115,000	115,000	115,000
221-601.525-501.602	FEDERAL GRANT - MDCH	1,050			1,200
221-601.525-501.650	FEDERAL - VACCINE INVENTORY	104,191	90,000	90,000	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		4,150	4,150	
221-601.525-600.200	FEES	3,245	6,500	6,500	3,500
221-601.525-600.209	ADMINISTRATION FEE	2,120	1,600	1,600	2,000
221-601.525-600.461	CHARGES - MOLINA	1,647	3,000	3,000	2,100
221-601.525-600.462	CHARGES - BCBS	32,036	25,000	25,000	30,000
221-601.525-600.463	PRIORITY HEALTH	14,741	15,000	15,000	15,000
221-601.525-600.464	CHARGES - MEDICAID	1,275	2,000	2,000	2,000
221-601.525-600.465	BLUE CROSS COMPLETE	573	2,000	2,000	1,500
221-601.525-600.466	MCLAREN	4,540	4,000	4,000	4,000
221-601.525-600.467	MERIDIAN	4,388	3,000	3,000	3,800
221-601.525-600.468	UNITED HEALTH CARE	170	400	400	400
221-601.525-600.471	CHARGES - MEDICARE	4,332	5,000	5,000	5,000
221-601.525-671.600	REFUNDS	150			
TOTAL ESTIMATED REVENUES		**285,648**	**286,588**	**286,588**	**285,438**

APPROPRIATIONS

221-601.525-701.010	WAGES - CLASSIFIED, MANAGEMENT	146			
221-601.525-701.020	WAGES - CLASSIFIED, SUPPORT	34,569	35,393	35,393	36,811
221-601.525-701.030	WAGES - CLASSIFIED, PROFESSIONAL	54,068	43,875	43,875	40,294
221-601.525-701.097	WAGES - PAID TIME OUT	2,959	5,000	5,000	3,000
221-601.525-715.001	BENEFITS - FICA	6,758	6,064	6,064	5,899
221-601.525-715.100	BENEFITS - HEALTH INSURANCE	11,814	13,414	13,414	14,751
221-601.525-715.270	BENEFITS - HSA EMPLOYER	460	774	619	930
221-601.525-715.275	BENEFITS - LIFE INSURANCE	729	696	696	636
221-601.525-715.500	BENEFITS - WORKERS COMP	1,924	1,569	1,569	1,453
221-601.525-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	8,670	7,610	7,610	6,818
221-601.525-726.001	SUPPLIES - OFFICE	104	320	320	320
221-601.525-726.050	SUPPLIES - PROGRAM	962	1,100	1,100	1,100
221-601.525-726.600	SUPPLIES - MEDICAL	1,019	2,200	2,200	2,200
221-601.525-726.601	SUPPLIES - PHARMACEUTICAL	63,721	50,000	50,000	50,000
221-601.525-726.602	SUPPLIES - FEDERAL VACCINE	104,191	90,000	90,000	90,000
221-601.525-801.005	SERVICES - EQUIPMENT MAINTENANCE	680	650	650	650
221-601.525-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	83	75	175	75
221-601.525-801.810	SERVICES - TRASH REMOVAL	929	500	500	500
221-601.525-850.002	OPERATING - ADVERTISING	222	300	300	300
221-601.525-850.006	OPERATING - LICENSE FEE	75	75	75	75
221-601.525-850.153	OPERATING - TRAINING	150	250	250	250
221-601.525-850.370	OPERATING - WIRELESS	562	600	600	600
221-601.525-850.910	OPERATING - TRAVEL	103	420	320	420
221-601.525-850.990	OPERATING - MISCELLANEOUS	150	160	160	160
221-601.525-955.004	OTHER - FEE REIMBURSEMENT		35	35	35
221-601.525-960.000	INDIRECT COST ALLOCATION	11,860	15,550	15,550	17,592
221-601.525-960.120	COST ALLOCATION - PH ADMINISTRATION	19,269	17,251	17,251	18,393
221-601.525-960.300	COST ALLOCATION - PH NURSE SUPERVISION	10,237	8,561	8,561	10,379
TOTAL APPROPRIATIONS		**336,414**	**302,442**	**302,287**	**303,641**

Dept 601.526 - PH - IMMUNIZATIONS IAP

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
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
TOTAL ESTIMATED REVENUES		**46,131**	**36,131**	**36,131**	**36,131**
	APPROPRIATIONS				
221-601.526-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,818	3,877	3,877	
221-601.526-701.030	WAGES - CLASSIFIED, PROFESSIONAL	21,294	29,115	29,115	26,918
221-601.526-715.001	BENEFITS - FICA	1,824	2,524	2,524	2,059
221-601.526-715.100	BENEFITS - HEALTH INSURANCE	772	1,098	1,098	
221-601.526-715.270	BENEFITS - HSA EMPLOYER	92	60	60	
221-601.526-715.275	BENEFITS - LIFE INSURANCE	31	41	41	
221-601.526-715.500	BENEFITS - WORKERS COMP	813	1,105	1,105	902
221-601.526-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,165	2,989	2,989	2,584
221-601.526-726.050	SUPPLIES - PROGRAM		110	110	110
221-601.526-850.910	OPERATING - TRAVEL	615	500	500	500
221-601.526-850.990	OPERATING - MISCELLANEOUS		350	350	350
221-601.526-960.000	INDIRECT COST ALLOCATION	2,882	5,547	5,547	5,164
221-601.526-960.120	COST ALLOCATION - PH ADMINISTRATION	4,705	6,154	6,154	5,399
221-601.526-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,500	3,054	3,054	3,047
TOTAL APPROPRIATIONS		**40,511**	**56,524**	**56,524**	**47,033**
	Dept 601.530 - PH - GENERAL NURSING				
	ESTIMATED REVENUES				
221-601.530-600.200	FEES	20	100	100	100
221-601.530-600.400	SERVICES RENDERED	1,800	1,800	1,800	
221-601.530-671.000	OTHER REVENUE	10,000		4,000	10,000
TOTAL ESTIMATED REVENUES		**11,820**	**1,900**	**5,900**	**10,100**
	APPROPRIATIONS				
221-601.530-701.020	WAGES - CLASSIFIED, SUPPORT	54			
221-601.530-701.030	WAGES - CLASSIFIED, PROFESSIONAL	2,108	1,359	1,359	1,413
221-601.530-715.001	BENEFITS - FICA	161	104	104	108
221-601.530-715.100	BENEFITS - HEALTH INSURANCE	183	439	439	398
221-601.530-715.270	BENEFITS - HSA EMPLOYER		24	24	24
221-601.530-715.275	BENEFITS - LIFE INSURANCE	20	14	14	14
221-601.530-715.500	BENEFITS - WORKERS COMP	75	46	46	47
221-601.530-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	123	130	130	136
221-601.530-726.050	SUPPLIES - PROGRAM	5,678	11,625	10,625	9,000
221-601.530-850.910	OPERATING - TRAVEL	71	50	50	50
221-601.530-850.990	OPERATING - MISCELLANEOUS	695	1,140	1,140	727
221-601.530-960.000	INDIRECT COST ALLOCATION	256	289	289	341
221-601.530-960.120	COST ALLOCATION - PH ADMINISTRATION	431	319	319	356
221-601.530-960.300	COST ALLOCATION - PH NURSE SUPERVISION	229	158	158	201
TOTAL APPROPRIATIONS		**10,084**	**15,697**	**14,697**	**12,815**
	Dept 601.534 - PH - MATERNAL INFANT HEALTH				
	ESTIMATED REVENUES				
221-601.534-501.005	FEDERAL GRANTS - PH TITLE 19	229,796	140,000	140,000	140,000
221-601.534-539.600	STATE GRANTS - MDCH			10,000	
221-601.534-600.461	CHARGES - MOLINA	4,680	6,000	6,000	5,000
221-601.534-600.463	PRIORITY HEALTH	14,784	13,500	13,500	14,500
221-601.534-600.464	CHARGES - MEDICAID	6,932	8,000	8,000	7,000
221-601.534-600.465	BLUE CROSS COMPLETE	3,531	5,000	5,000	4,000
221-601.534-600.466	MCLAREN	6,838	6,000	6,000	6,000
221-601.534-600.467	MERIDIAN	4,109	4,000	4,000	4,000
221-601.534-600.468	UNITED HEALTH CARE	1,416	2,000	2,000	2,000
TOTAL ESTIMATED REVENUES		**272,086**	**184,500**	**194,500**	**182,500**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	APPROPRIATIONS				
221-601.534-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,532	7,754	7,754	2,419
221-601.534-701.030	WAGES - CLASSIFIED, PROFESSIONAL	74,136	87,618	87,618	92,619
221-601.534-701.097	WAGES - PAID TIME OUT	1,435			1,500
221-601.534-715.001	BENEFITS - FICA	6,037	7,296	7,296	7,270
221-601.534-715.100	BENEFITS - HEALTH INSURANCE	28,158	41,503	41,503	34,896
221-601.534-715.270	BENEFITS - HSA EMPLOYER	2,444	1,848	2,236	1,836
221-601.534-715.275	BENEFITS - LIFE INSURANCE	760	1,001	1,001	950
221-601.534-715.500	BENEFITS - WORKERS COMP	2,471	3,195	3,195	3,184
221-601.534-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	6,500	7,754	7,754	7,772
221-601.534-726.050	SUPPLIES - PROGRAM	69	300	300	300
221-601.534-801.005	SERVICES - EQUIPMENT MAINTENANCE	183	220	220	220
221-601.534-850.153	OPERATING - TRAINING	85	600	600	600
221-601.534-850.370	OPERATING - WIRELESS	2,021	2,750	2,750	2,750
221-601.534-850.910	OPERATING - TRAVEL	3,189	4,300	4,300	4,300
221-601.534-850.990	OPERATING - MISCELLANEOUS	153	200	200	200
221-601.534-960.000	INDIRECT COST ALLOCATION	12,013	21,474	21,474	24,250
221-601.534-960.120	COST ALLOCATION - PH ADMINISTRATION	19,643	23,822	23,822	25,353
221-601.534-960.300	COST ALLOCATION - PH NURSE SUPERVISION	10,436	11,822	11,822	14,306
TOTAL APPROPRIATIONS		**172,265**	**223,457**	**223,845**	**224,725**
	Dept 601.536 - PH - EIGHTCAP				
	ESTIMATED REVENUES				
221-601.536-600.200	FEES	382	600	600	600
TOTAL ESTIMATED REVENUES		**382**	**600**	**600**	**600**
	APPROPRIATIONS				
221-601.536-701.030	WAGES - CLASSIFIED, PROFESSIONAL	171	679	679	707
221-601.536-715.001	BENEFITS - FICA	15	52	52	54
221-601.536-715.100	BENEFITS - HEALTH INSURANCE	59	220	220	199
221-601.536-715.270	BENEFITS - HSA EMPLOYER	16	12	12	12
221-601.536-715.275	BENEFITS - LIFE INSURANCE	2	7	7	7
221-601.536-715.500	BENEFITS - WORKERS COMP	7	23	23	24
221-601.536-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	20	65	65	68
221-601.536-850.910	OPERATING - TRAVEL	27	90	90	90
221-601.536-960.000	INDIRECT COST ALLOCATION	28	144	144	170
221-601.536-960.120	COST ALLOCATION - PH ADMINISTRATION	46	160	160	178
221-601.536-960.300	COST ALLOCATION - PH NURSE SUPERVISION	24	79	79	101
TOTAL APPROPRIATIONS		**415**	**1,531**	**1,531**	**1,610**
	Dept 601.540 - PH - CHILDRENS SPECIAL HEALTH CARE				
	ESTIMATED REVENUES				
221-601.540-501.602	FEDERAL GRANT - MDCH	25,205	25,205	25,205	25,205
221-601.540-539.600	STATE GRANTS - MDCH	16,533	28,000	28,000	28,000
221-601.540-539.602	STATE GRANTS - MDCH, PROGRAM	25,205	25,205	25,205	25,205
221-601.540-539.630	STATE GRANTS - SOM	14,277	33,000	33,000	33,000
TOTAL ESTIMATED REVENUES		**81,220**	**111,410**	**111,410**	**111,410**
	APPROPRIATIONS				
221-601.540-701.010	WAGES - CLASSIFIED, MANAGEMENT	2,328	3,877	3,877	3,226
221-601.540-701.020	WAGES - CLASSIFIED, SUPPORT	28,913	25,565	25,565	26,594
221-601.540-701.030	WAGES - CLASSIFIED, PROFESSIONAL	25,246	40,635	40,635	46,014
221-601.540-715.001	BENEFITS - FICA	4,171	5,361	5,361	5,801
221-601.540-715.100	BENEFITS - HEALTH INSURANCE	10,919	21,360	21,360	18,625
221-601.540-715.270	BENEFITS - HSA EMPLOYER	1,560	900	455	1,008
221-601.540-715.275	BENEFITS - LIFE INSURANCE	274	467	467	492
221-601.540-715.500	BENEFITS - WORKERS COMP	959	1,563	1,563	1,724
221-601.540-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,044	3,050	3,050	3,338
221-601.540-726.050	SUPPLIES - PROGRAM		200	200	200
221-601.540-850.001	OPERATING - POSTAGE		110	110	110

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.540-850.370	OPERATING - WIRELESS	562	600	600	600
221-601.540-850.910	OPERATING - TRAVEL	32	750	750	750
221-601.540-960.000	INDIRECT COST ALLOCATION	7,390	13,971	13,971	16,992
221-601.540-960.120	COST ALLOCATION - PH ADMINISTRATION	12,068	15,499	15,499	17,766
221-601.540-960.300	COST ALLOCATION - PH NURSE SUPERVISION	6,411	7,692	7,692	10,025
TOTAL APPROPRIATIONS		**102,877**	**141,600**	**141,155**	**153,265**
Dept 601.542 - PH - BLOOD LEAD					
	ESTIMATED REVENUES				
221-601.542-501.005	FEDERAL GRANT - PH TITLE 19	10,000	10,000	10,000	10,000
221-601.542-600.461	CHARGES - MOLINA	341	500	500	500
221-601.542-600.462	CHARGES - BCBS	107	100	100	100
221-601.542-600.463	PRIORITY HEALTH	1,468	1,800	1,800	1,800
221-601.542-600.464	CHARGES - MEDICAID	254	500	500	500
221-601.542-600.465	BLUE CROSS COMPLETE	491	200	200	200
221-601.542-600.466	MCLAREN	622	800	800	800
221-601.542-600.467	MERIDIAN	281	700	700	700
221-601.542-600.468	UNITED HEALTH CARE	80	100	100	100
TOTAL ESTIMATED REVENUES		**13,644**	**14,700**	**14,700**	**14,700**
	APPROPRIATIONS				
221-601.542-701.020	WAGES - CLASSIFIED, SUPPORT	6,430	7,248	7,248	7,689
221-601.542-701.030	WAGES - CLASSIFIED, PROFESSIONAL	1,997	2,947	2,947	
221-601.542-715.001	BENEFITS - FICA	618	780	780	588
221-601.542-715.100	BENEFITS - HEALTH INSURANCE	2,656	3,094	3,094	1,810
221-601.542-715.270	BENEFITS - HSA EMPLOYER	158	180	180	120
221-601.542-715.275	BENEFITS - LIFE INSURANCE	106	107	107	77
221-601.542-715.500	BENEFITS - WORKERS COMP	90	119	119	22
221-601.542-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	424	510	510	384
221-601.542-726.050	SUPPLIES - PROGRAM	4,067	7,500	7,500	7,500
221-601.542-850.910	OPERATING - TRAVEL		50	50	50
221-601.542-960.000	INDIRECT COST ALLOCATION	1,208	2,037	2,037	1,700
221-601.542-960.120	COST ALLOCATION - PH ADMINISTRATION	1,972	2,260	2,260	1,778
221-601.542-960.300	COST ALLOCATION - PH NURSE SUPERVISION	1,048	1,121	1,121	1,003
TOTAL APPROPRIATIONS		**20,774**	**27,953**	**27,953**	**22,721**
Dept 601.544 - ELEVATED BLOOD LEAD					
	ESTIMATED REVENUES				
221-601.544-539.600	STATE GRANTS - MDCH	4,878	6,000	6,000	5,000
TOTAL ESTIMATED REVENUES		**4,878**	**6,000**	**6,000**	**5,000**
Dept 601.545 - PH - VISION					
	ESTIMATED REVENUES				
221-601.545-539.601	STATE GRANTS - MDCH, LPHO	49,619	54,969	54,969	54,969
221-601.545-600.464	CHARGES - MEDICAID	5,914	6,000	6,000	6,000
TOTAL ESTIMATED REVENUES		**55,533**	**60,969**	**60,969**	**60,969**
	APPROPRIATIONS				
221-601.545-701.010	WAGES - CLASSIFIED, MANAGEMENT	5,878	7,754	7,754	5,645
221-601.545-701.020	WAGES - CLASSIFIED, SUPPORT	22,012	22,186	22,186	23,937
221-601.545-701.097	WAGES - PAID TIME OUT	356			500
221-601.545-715.001	BENEFITS - FICA	2,093	2,290	2,290	2,263
221-601.545-715.100	BENEFITS - HEALTH INSURANCE	3,103	3,992	3,992	3,023
221-601.545-715.270	BENEFITS - HSA EMPLOYER	203	228	228	192
221-601.545-715.275	BENEFITS - LIFE INSURANCE	159	175	175	150
221-601.545-715.500	BENEFITS - WORKERS COMP	596	458	458	404
221-601.545-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,200	1,239	1,239	1,184
221-601.545-726.050	SUPPLIES - PROGRAM	1,069	3,000	3,000	3,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
221-601.545-801.005	SERVICES - EQUIPMENT MAINTENANCE	149	230	230	230
221-601.545-850.001	OPERATING - POSTAGE	17	150	150	150
221-601.545-850.370	OPERATING - WIRELESS	612	600	600	600
221-601.545-850.910	OPERATING - TRAVEL	637	800	800	800
221-601.545-850.990	OPERATING - MISCELLANEOUS		9,017	9,017	9,017
221-601.545-960.000	INDIRECT COST ALLOCATION	3,452	5,209	5,209	5,933
221-601.545-960.120	COST ALLOCATION - PH ADMINISTRATION	5,617	5,779	5,779	6,203
221-601.545-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,984	2,868	2,868	3,500
TOTAL APPROPRIATIONS		**50,137**	**65,975**	**65,975**	**66,731**
Dept 601.550 - PH - HEARING					
	ESTIMATED REVENUES				
221-601.550-539.601	STATE GRANTS - MDCH, LPHO	50,046	54,969	54,969	54,969
221-601.550-600.464	CHARGES - MEDICAID	6,201	6,500	6,500	6,500
TOTAL ESTIMATED REVENUES		**56,247**	**61,469**	**61,469**	**61,469**
	APPROPRIATIONS				
221-601.550-701.010	WAGES - CLASSIFIED, MANAGEMENT	6,203	7,754	7,754	5,645
221-601.550-701.020	WAGES - CLASSIFIED, SUPPORT	19,673	22,186	22,186	23,937
221-601.550-701.097	WAGES - PAID TIME OUT	356			500
221-601.550-715.001	BENEFITS - FICA	1,893	2,290	2,290	2,263
221-601.550-715.100	BENEFITS - HEALTH INSURANCE	2,728	3,992	3,992	3,023
221-601.550-715.270	BENEFITS - HSA EMPLOYER	51	228	228	192
221-601.550-715.275	BENEFITS - LIFE INSURANCE	134	175	175	150
221-601.550-715.500	BENEFITS - WORKERS COMP	576	458	458	404
221-601.550-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	968	1,239	1,239	1,184
221-601.550-726.050	SUPPLIES - PROGRAM	4,081	3,000	3,000	3,000
221-601.550-801.005	SERVICES - EQUIPMENT MAINTENANCE	562	750	750	750
221-601.550-850.001	OPERATING - POSTAGE		180	180	180
221-601.550-850.910	OPERATING - TRAVEL	587	800	800	800
221-601.550-850.990	OPERATING - MISCELLANEOUS		9,017	9,017	9,017
221-601.550-960.000	INDIRECT COST ALLOCATION	3,166	5,209	5,209	5,933
221-601.550-960.120	COST ALLOCATION - PH ADMINISTRATION	5,135	5,779	5,779	6,203
221-601.550-960.300	COST ALLOCATION - PH NURSE SUPERVISION	2,728	2,868	2,868	3,500
TOTAL APPROPRIATIONS		**48,841**	**65,925**	**65,925**	**66,681**
Dept 601.560 - PH - CHILD ADOLESCENT HEALTH					
	ESTIMATED REVENUES				
221-601.560-501.602	FEDERAL GRANT - MDCH	49,740	49,740	49,740	49,740
TOTAL ESTIMATED REVENUES		**49,740**	**49,740**	**49,740**	**49,740**
	APPROPRIATIONS				
221-601.560-701.010	WAGES - CLASSIFIED, MANAGEMENT	48			
221-601.560-701.030	WAGES - CLASSIFIED, PROFESSIONAL	34,474	38,821	38,821	40,377
221-601.560-715.001	BENEFITS - FICA	2,654	2,970	2,970	3,089
221-601.560-715.100	BENEFITS - HEALTH INSURANCE			1,000	
221-601.560-715.500	BENEFITS - WORKERS COMP	1,197	1,300	1,300	1,353
221-601.560-726.050	SUPPLIES - PROGRAM		2,200	2,200	
221-601.560-850.910	OPERATING - TRAVEL	193	500	500	492
221-601.560-960.000	INDIRECT COST ALLOCATION	3,715	5,858	5,858	7,129
221-601.560-960.120	COST ALLOCATION - PH ADMINISTRATION	6,058	6,498	6,498	7,454
221-601.560-960.300	COST ALLOCATION - PH NURSE SUPERVISION	3,219	3,225	3,225	4,206
TOTAL APPROPRIATIONS		**51,558**	**61,372**	**62,372**	**64,100**
Dept 601.911 - PH - PUBLIC HEALTH PREPAREDNESS					
	ESTIMATED REVENUES				
221-601.911-501.602	FEDERAL GRANT - MDCH	110,847	117,652	121,284	117,652

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	
TOTAL ESTIMATED REVENUES		**110,847**	**117,652**	**121,284**	**117,652**	
	APPROPRIATIONS					
221-601.911-701.010	WAGES - CLASSIFIED, MANAGEMENT	3,433	2,003	2,003	2,084	
221-601.911-701.030	WAGES - CLASSIFIED, PROFESSIONAL	53,622	59,186	59,186	67,846	
221-601.911-715.001	BENEFITS - FICA	4,133	4,681	4,681	5,350	
221-601.911-715.100	BENEFITS - HEALTH INSURANCE	20,347	23,079	23,079	21,059	
221-601.911-715.270	BENEFITS - HSA EMPLOYER	1,323	1,254	1,254	1,266	
221-601.911-715.275	BENEFITS - LIFE INSURANCE	607	642	642	699	
221-601.911-715.500	BENEFITS - WORKERS COMP	174	795	795	909	
221-601.911-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	206	3,053	3,053	3,490	
221-601.911-726.050	SUPPLIES - PROGRAM	7,241	1,000	2,142	1,500	
221-601.911-801.400	SERVICES - CONTRACTUAL NETWORK SUPPORT	4,618	4,620	5,000	4,620	
221-601.911-850.153	OPERATING - TRAINING	1,055	1,800	4,420	1,800	
221-601.911-850.370	OPERATING - WIRELESS	1,252	2,500	2,500	2,500	
221-601.911-850.910	OPERATING - TRAVEL	3,156	4,646	4,646	4,646	
221-601.911-850.990	OPERATING - MISCELLANEOUS		700	190	700	
221-601.911-960.000	INDIRECT COST ALLOCATION	8,139	12,872	12,872	16,337	
221-601.911-960.120	COST ALLOCATION - PH ADMINISTRATION	13,239	14,280	14,280	17,081	300,000
						360,000
TOTAL APPROPRIATIONS		**122,545**	**137,111**	**140,743**	**151,887**	
ESTIMATED REVENUES - FUND 221		**3,332,756**	**3,117,570**	**3,131,682**	**3,091,733**	
APPROPRIATIONS - FUND 221		**2,823,011**	**3,117,570**	**3,131,682**	**3,091,733**	
NET OF REVENUES/APPROPRIATIONS - FUND 221		**509,745**	**0**	**0**	**0**	
BEGINNING FUND BALANCE		**1,428,344**	**1,938,085**	**1,938,085**	**1,938,085**	
ENDING FUND BALANCE		**1,938,089**	**1,938,085**	**1,938,085**	**1,938,085**	
Fund Balance Ratio		58.15%		61.89%	62.69%	

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
225-000.000-664.001	INVESTMENT INTEREST	24,588	20,000	19,000	16,000
TOTAL ESTIMATED REVENUES		**24,588**	**20,000**	**19,000**	**16,000**
	APPROPRIATIONS				
225-000.000-960.000	INDIRECT COST ALLOCATION	2,057	2,806	2,806	3,000
TOTAL APPROPRIATIONS		**2,057**	**2,806**	**2,806**	**3,000**
Dept 621.000 - RESOURCE RECOVERY					
	ESTIMATED REVENUES				
225-621.000-539.000	STATE GRANTS		152,000		
225-621.000-600.211	LANDFILL IMPACT FEE	96,696	100,000	100,000	100,000
225-621.000-671.000	OTHER REVENUE		5,000		
TOTAL ESTIMATED REVENUES		**96,696**	**257,000**	**100,000**	**100,000**
	APPROPRIATIONS				
225-621.000-801.100	SERVICES - CONTRACTUAL	3,284		13,000	10,000
225-621.000-801.500	SERVICES - ATTORNEY	2,000	15,000		5,000
225-621.000-970.000	CAPITAL OUTLAY	74,040			
TOTAL APPROPRIATIONS		**79,324**	**15,000**	**13,000**	**15,000**
Dept 621.001 - RESOURCE RECOVERY - CLEAN SWEEP					
	ESTIMATED REVENUES				
225-621.001-539.000	STATE GRANTS	5,733	6,000	4,000	5,000
TOTAL ESTIMATED REVENUES		**5,733**	**6,000**	**4,000**	**5,000**
	APPROPRIATIONS				
225-621.001-801.100	SERVICES - CONTRACTUAL	50,794	70,000	65,000	65,000
TOTAL APPROPRIATIONS		**50,794**	**70,000**	**65,000**	**65,000**
Dept 621.002 - RESOURCE RECOVERY - HH WASTE					
	APPROPRIATIONS				
225-621.002-801.100	SERVICES - CONTRACTUAL	96,071	132,000	120,000	125,000
225-621.002-850.800	OPERATING - UTILITIES	347	500	1,500	500
TOTAL APPROPRIATIONS		**96,418**	**132,500**	**121,500**	**125,500**
ESTIMATED REVENUES - FUND 225		**127,017**	**283,000**	**123,000**	**121,000**
APPROPRIATIONS - FUND 225		**228,593**	**220,306**	**202,306**	**208,500**
NET OF REVENUES/APPROPRIATIONS - FUND 225		**(101,576)**	**62,694**	**(79,306)**	**(87,500)**
BEGINNING FUND BALANCE		**656,179**	**554,603**	**554,603**	**475,297**
ENDING FUND BALANCE		**554,603**	**617,297**	**475,297**	**387,797**
Fund Balance Ratio		436.64%		386.42%	320.49%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
249-000.000-664.001	INVESTMENT INTEREST	15,667	10,000	12,000	10,000
TOTAL ESTIMATED REVENUES		**15,667**	**10,000**	**12,000**	**10,000**
Dept 371.000 - BUILDING INSPECTOR					
	ESTIMATED REVENUES				
249-371.000-450.751	BUILDING CODE PERMITS	733,925	550,000	690,000	600,000
TOTAL ESTIMATED REVENUES		**733,925**	**550,000**	**690,000**	**600,000**
	APPROPRIATIONS				
249-371.000-701.060	WAGES - NON-CLASSIFIED	4,271	4,774	4,250	4,774
249-371.000-715.001	BENEFITS - FICA	324	365	325	366
249-371.000-715.500	BENEFITS - WORKERS COMP	19	62		
249-371.000-801.100	SERVICES - CONTRACTUAL	596,346	475,000	625,000	575,000
249-371.000-850.820	OPERATING - RENT/LEASE	18,500	18,500	19,055	19,627
249-371.000-960.000	INDIRECT COST ALLOCATION	43,330	31,058	31,058	32,000
TOTAL APPROPRIATIONS		**662,790**	**529,759**	**679,688**	**631,767**
ESTIMATED REVENUES - FUND 249		**749,592**	**560,000**	**702,000**	**610,000**
APPROPRIATIONS - FUND 249		**662,790**	**529,759**	**679,688**	**631,767**
NET OF REVENUES/APPROPRIATIONS - FUND 249		**86,802**	**30,241**	**22,312**	**(21,767)**
BEGINNING FUND BALANCE		**336,623**	**423,425**	**423,425**	**445,737**
ENDING FUND BALANCE		**423,425**	**453,666**	**445,737**	**423,970**
Fund Balance Ratio		56.49%		63.50%	69.50%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
256-000.000-664.001	INVESTMENT INTEREST	4,202	4,000	3,500	3,000
256-268.000-600.200	FEES	47,815	45,000	48,000	50,000
256-268.000-664.001	INVESTMENT INTEREST	2,000	2,000	1,000	1,000
TOTAL ESTIMATED REVENUES		**54,017**	**51,000**	**52,500**	**54,000**
	APPROPRIATIONS				
256-268.000-701.020	WAGES - CLASSIFIED, SUPPORT	7,204	19,037	10,000	20,189
256-268.000-715.001	BENEFITS - FICA	544	1,456	765	1,545
256-268.000-715.270	BENEFITS - HSA EMPLOYER	192			
256-268.000-715.500	BENEFITS - WORKERS COMP	16	53	50	
256-268.000-726.005	SUPPLIES - EQUIPMENT	238			
256-268.000-801.270	SERVICES - IMAGING	1,738	5,000	4,000	5,000
256-268.000-801.430	SERVICES - SOFTWARE SUPPORT		8,000	25,000	25,000
256-268.000-850.153	OPERATING - TRAINING	362	1,000	750	1,000
256-268.000-960.000	INDIRECT COST ALLOCATION		6,489	6,489	70,000
TOTAL APPROPRIATIONS		**10,294**	**41,035**	**47,054**	**122,734**
ESTIMATED REVENUES - FUND 256		**54,017**	**51,000**	**52,500**	**54,000**
APPROPRIATIONS - FUND 256		**10,294**	**41,035**	**47,054**	**122,734**
NET OF REVENUES/APPROPRIATIONS - FUND 256		**43,723**	**9,965**	**5,446**	**(68,734)**
BEGINNING FUND BALANCE		**153,720**	**197,443**	**197,443**	**202,889**
ENDING FUND BALANCE		**197,443**	**207,408**	**202,889**	**134,155**
Fund Balance Ratio		365.52%		386.46%	248.44%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
257-000.000-664.001	INVESTMENT INTEREST	44		50	50
TOTAL ESTIMATED REVENUES		**44**		**50**	**50**
ESTIMATED REVENUES - FUND 257		**44**		**50**	**50**
APPROPRIATIONS - FUND 257					
NET OF REVENUES/APPROPRIATIONS - FUND 257		**44**		**50**	**50**
BEGINNING FUND BALANCE		**5,060**	**5,104**	**5,104**	**5,154**
ENDING FUND BALANCE		**5,104**	**5,104**	**5,154**	**5,204**

FUND 258: DISASTER CONTINGENCY FUND

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	Dept 000.000 - GENERAL				
	ESTIMATED REVENUES				
258-000.000-664.001	INVESTMENT INTEREST	178		250	200
TOTAL ESTIMATED REVENUES		**178**		**250**	**200**
ESTIMATED REVENUES - FUND 258		**178**		**250**	**200**
APPROPRIATIONS - FUND 258					
NET OF REVENUES/APPROPRIATIONS - FUND 258		**178**		**250**	**200**
BEGINNING FUND BALANCE		**25,975**	**26,153**	**26,153**	**26,403**
ENDING FUND BALANCE		**26,153**	**26,153**	**26,403**	**26,603**
Fund Balance Ratio		14692.70%		10561.20%	13301.50%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
259-000.000-664.001	INVESTMENT INTEREST	31,637	25,000	25,000	20,000
259-301.001-671.300	CONTRIBUTIONS & DONATIONS	3,000	3,000	3,000	3,000
259-301.002-671.300	CONTRIBUTIONS & DONATIONS	250	1,000	2,850	250
259-301.003-671.300	CONTRIBUTIONS & DONATIONS	19,619	20,000	19,500	19,500
259-301.005-671.300	CONTRIBUTIONS & DONATIONS		10,000		
259-430.000-671.300	CONTRIBUTIONS & DONATIONS	36,121	30,000	34,000	30,000
259-751.000-671.300	CONTRIBUTIONS & DONATIONS	8,307	8,000	250	500
TOTAL ESTIMATED REVENUES		**98,934**	**97,000**	**84,600**	**73,250**
	APPROPRIATIONS				
259-000.000-999.000	TRANSFERS OUT	3,462	281,432	281,432	
259-301.001-726.005	SUPPLIES - EQUIPMENT	3,000	3,000	3,000	3,000
259-301.002-726.005	SUPPLIES - EQUIPMENT	1,051	1,000	2,500	1,000
259-301.002-801.609	SERVICES - VETERINARIAN		1,000		1,000
259-301.003-726.005	SUPPLIES - EQUIPMENT	19,665	20,000	20,000	20,000
259-301.003-850.153	OPERATING - TRAINING	1,803	1,000	1,500	1,500
259-301.005-726.005	SUPPLIES - EQUIPMENT		1,000	1,000	1,000
259-430.000-726.000	SUPPLIES	4,115			
259-430.000-726.609	SUPPLIES - ANIMAL GENERAL	26,877	60,000	35,000	50,000
259-751.000-726.000	SUPPLIES	1,051	1,000	3,000	1,000
259-751.000-726.802	SUPPLIES - GENERAL MAINTENANCE			3,000	
TOTAL APPROPRIATIONS		**61,024**	**369,432**	**350,432**	**78,500**
ESTIMATED REVENUES - FUND 259		**98,934**	**97,000**	**84,600**	**73,250**
APPROPRIATIONS - FUND 259		**61,024**	**369,432**	**350,432**	**78,500**
NET OF REVENUES/APPROPRIATIONS - FUND 259		**37,910**	**(272,432)**	**(265,832)**	**(5,250)**
BEGINNING FUND BALANCE		**797,335**	**835,243**	**835,243**	**569,411**
ENDING FUND BALANCE		**835,245**	**562,811**	**569,411**	**564,161**
Fund Balance Ratio		844.24%		673.06%	770.19%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
260-000.000-664.001	INVESTMENT INTEREST	832			
260-138.000-539.000	STATE GRANTS	643,870	928,623	700,000	840,135
260-138.000-699.101	TRANSFER IN - GENERAL FUND	225,162	224,506	225,190	223,194
TOTAL ESTIMATED REVENUES		**869,864**	**1,153,129**	**925,190**	**1,063,329**
	APPROPRIATIONS				
260-138.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	136,085	137,741	137,741	140,495
260-138.000-701.020	WAGES - CLASSIFIED, SUPPORT	428,056	448,634	449,000	508,082
260-138.000-701.097	WAGES - PAID TIME OUT	11,160	3,000	3,000	
260-138.000-715.001	BENEFITS - FICA	42,036	45,092	45,500	49,616
260-138.000-715.100	BENEFITS - HEALTH INSURANCE	74,299	79,200	73,000	150,500
260-138.000-715.270	BENEFITS - HSA EMPLOYER	5,400	4,200	4,200	8,400
260-138.000-715.275	BENEFITS - LIFE INSURANCE	5,480	5,540	5,750	8,195
260-138.000-715.500	BENEFITS - WORKERS COMP	876	1,375	950	1,500
260-138.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	26,292	25,390	27,750	32,429
260-138.000-726.001	SUPPLIES - OFFICE	3,855	6,000	3,000	2,800
260-138.000-726.005	SUPPLIES - EQUIPMENT		11,500	8,623	3,000
260-138.000-726.500	SUPPLIES - LAW LIBRARY	1,493	2,184	2,500	2,016
260-138.000-801.055	SERVICES - INTERN STIPEND	23,711	36,000	33,000	1,000
260-138.000-801.100	SERVICES - CONTRACTUAL		420	250	11,669
260-138.000-801.508	SERVICES - TRANSCRIPTIONS	6,138	5,500	5,000	5,500
260-138.000-801.510	SERVICES - WITNESS FEES	32,118	65,500	15,000	300
260-138.000-801.520	SERVICES - TRANSLATORS/INTERPRETERS	993	1,500		2,000
260-138.000-801.902	SERVICES - CONFLICT ASSIGNMENTS	6,444	34,600	26,000	16,745
260-138.000-801.903	SERVICES - INVESTIGATIONS	8,540	25,000	25,000	12,500
260-138.000-850.001	OPERATING - POSTAGE	2,213	1,800	1,250	2,700
260-138.000-850.153	OPERATING - TRAINING	3,789	9,825	3,500	6,000
260-138.000-850.199	OPERATING - MEMBERSHIPS	2,854	3,155	2,900	3,000
260-138.000-850.301	OPERATING - TELEPHONE		1,000		
260-138.000-850.910	OPERATING - TRAVEL	3,633	7,350	4,500	5,330
260-138.000-850.990	OPERATING - MISCELLANEOUS	6,658	9,266	6,750	10,160
260-138.000-955.001	OTHER - INSURANCE & BONDS	3,130	4,000	1,000	4,000
260-138.000-960.000	INDIRECT COST ALLOCATION	70,693	66,251		70,592
260-138.000-970.000	CAPITAL OUTLAY		15,000		4,800.00
TOTAL APPROPRIATIONS		**905,946**	**1,056,023**	**885,164**	**1,063,329**
ESTIMATED REVENUES - FUND 260		**869,864**	**1,153,129**	**925,190**	**1,063,329**

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
APPROPRIATIONS - FUND 260		905,946	1,056,023	885,164	1,063,329
NET OF REVENUES/APPROPRIATIONS - FUND 260		(36,082)	97,106	40,026	0
BEGINNING FUND BALANCE		37,747	1,667	1,667	41,693
ENDING FUND BALANCE		1,665	98,773	41,693	41,693
Fund Balance Ratio		0.19%		4.51%	3.92%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
261-000.000-664.001	INVESTMENT INTEREST	11,346	5,000	10,000	7,500
261-325.000-600.213	ALL DEVICE SURCHARGE	1,793,744	1,725,000	1,790,000	1,790,000
261-325.000-664.500	RENT	35,945			
261-325.000-671.000	OTHER REVENUE	1,479	1,000		
261-325.000-695.001	INSURANCE RECOVERIES	15,802			
261-325.001-539.309	E-911 WIRELESS SURCHARGE	223,657	205,000	200,000	200,000
261-325.001-539.310	E-911 WIRELESS SURCHARGE, TRAINING	17,835	16,000	16,750	17,000
TOTAL ESTIMATED REVENUES		**2,099,808**	**1,952,000**	**2,016,750**	**2,014,500**
	APPROPRIATIONS				
261-325.000-701.010	WAGES - CLASSIFIED, MANAGEMENT	322,920	327,396	325,000	326,956
261-325.000-701.020	WAGES - CLASSIFIED, SUPPORT	59,943	57,029	63,000	47,813
261-325.000-701.054	WAGES - UNION, DISPATCHERS	627,532	626,191	665,000	769,827
261-325.000-701.079	WAGES - LONGEVITY	4,920	4,875	4,875	5,000
261-325.000-701.080	WAGES - OVERTIME	167,359	107,100	150,000	150,000
261-325.000-701.097	WAGES - PAID TIME OUT	30,123	8,000	20,000	20,000
261-325.000-715.001	BENEFITS - FICA	87,897	86,510	93,000	87,562
261-325.000-715.100	BENEFITS - HEALTH INSURANCE	219,386	255,500	235,000	270,216
261-325.000-715.270	BENEFITS - HSA EMPLOYER	16,050	13,800	16,050	14,700
261-325.000-715.275	BENEFITS - LIFE INSURANCE	10,791	10,538	12,000	11,993
261-325.000-715.500	BENEFITS - WORKERS COMP	3,212	2,658	3,500	
261-325.000-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	7,234	6,729	7,750	6,268
261-325.000-715.821	BENEFITS - MERS, DISPATCHERS	72,167	61,323	74,000	71,347
261-325.000-726.001	SUPPLIES - OFFICE	2,669	3,000	3,000	3,000
261-325.000-726.003	SUPPLIES - EDUCATIONAL	4,983	9,000	5,000	7,500
261-325.000-726.005	SUPPLIES - EQUIPMENT	3,831	3,000	2,500	4,000
261-325.000-726.150	SUPPLIES - UNIFORMS	2,555	4,000	3,000	3,250
261-325.000-801.005	SERVICES - EQUIPMENT MAINTENANCE	116,456	150,000	130,000	130,000
261-325.000-801.050	SERVICES - CONSULTANTS	2,686			
261-325.000-801.800	SERVICES - BUILDING MAINTENANCE	17,428	2,000	3,000	2,000
261-325.000-850.001	OPERATING - POSTAGE		100	100	100
261-325.000-850.005	OPERATING - EQUIPMENT LEASE	21,697	9,720	7,500	9,000
261-325.000-850.153	OPERATING - TRAINING	1,665	8,000	2,500	3,000
261-325.000-850.301	OPERATING - TELEPHONE	18,373	17,000	15,000	17,000
261-325.000-850.800	OPERATING - UTILITIES	24,238	25,000	26,750	27,000
261-325.000-850.910	OPERATING - TRAVEL	5,803	6,000	6,000	6,000
261-325.000-955.990	OTHER - MISCELLANEOUS	955	3,000	1,500	2,500
261-325.000-960.000	INDIRECT COST ALLOCATION	143,976	191,144	191,144	200,000
261-325.000-970.000	CAPITAL OUTLAY	74,039	125,000	100,000	
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	20,225	15,000	20,000	17,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
TOTAL APPROPRIATIONS		**2,133,113**	**2,180,613**	**2,228,169**	**2,255,032**
ESTIMATED REVENUES - FUND 261		**2,099,808**	**1,952,000**	**2,016,750**	**2,014,500**
APPROPRIATIONS - FUND 261		**2,133,113**	**2,180,613**	**2,228,169**	**2,255,032**
NET OF REVENUES/APPROPRIATIONS - FUND 261		**(33,305)**	**(228,613)**	**(211,419)**	**(240,532)**
BEGINNING FUND BALANCE		**906,814**	**873,509**	**873,509**	**662,090**
ENDING FUND BALANCE		**873,509**	**644,896**	**662,090**	**421,558**
Fund Balance Ratio		41.60%		32.83%	20.93%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
262-000.000-664.001	INVESTMENT INTEREST	592	400	500	500
262-352.100-539.000	STATE GRANTS	40,338	15,000	15,000	15,000
262-352.102-539.000	STATE GRANTS	64,920	90,000	70,000	70,000
TOTAL ESTIMATED REVENUES		**105,850**	**105,400**	**85,500**	**85,500**
	APPROPRIATIONS				
262-352.108-801.100	SERVICES - CONTRACTUAL	92,655	105,000		
TOTAL APPROPRIATIONS		**92,655**	**105,000**		
ESTIMATED REVENUES - FUND 262		**105,850**	**105,400**	**85,500**	**85,500**
APPROPRIATIONS - FUND 262		**92,655**	**105,000**		
NET OF REVENUES/APPROPRIATIONS - FUND 262		**13,195**	**400**	**85,500**	**85,500**
BEGINNING FUND BALANCE		**65,912**	**79,108**	**79,108**	**164,608**
ENDING FUND BALANCE		**79,107**	**79,508**	**164,608**	**250,108**
Fund Balance Ratio		74.74%		192.52%	292.52%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
263-000.000-664.001	INVESTMENT INTEREST	1,607	1,000	2,250	1,500
263-215.000-450.752	PISTOL PERMITS	50,240	35,000	36,000	36,000
TOTAL ESTIMATED REVENUES		**51,847**	**36,000**	**38,250**	**37,500**
	APPROPRIATIONS				
263-215.000-701.020	WAGES - CLASSIFIED, SUPPORT	21,095	18,880	19,500	19,254
263-215.000-715.001	BENEFITS - FICA	1,589	1,444	1,500	1,473
263-215.000-715.500	BENEFITS - WORKERS COMP	60	53	60	
263-215.000-726.001	SUPPLIES - OFFICE	19,853	6,000	3,500	5,000
263-215.000-850.001	OPERATING - POSTAGE	1,895	1,500	1,500	1,500
263-215.000-850.910	OPERATING - TRAVEL		350	150	250
263-215.000-960.000	INDIRECT COST ALLOCATION	4,005	4,286	4,286	2,000
TOTAL APPROPRIATIONS		**48,497**	**32,513**	**30,496**	**29,477**
ESTIMATED REVENUES - FUND 263		**51,847**	**36,000**	**38,250**	**37,500**
APPROPRIATIONS - FUND 263		**48,497**	**32,513**	**30,496**	**29,477**
NET OF REVENUES/APPROPRIATIONS - FUND 263		**3,350**	**3,487**	**7,754**	**8,023**
BEGINNING FUND BALANCE		**129,544**	**132,893**	**132,893**	**140,647**
ENDING FUND BALANCE		**132,894**	**136,380**	**140,647**	**148,670**
Fund Balance Ratio		256.32%		367.70%	396.45%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
264-000.000-664.001	INVESTMENT INTEREST	331	160	450	200
264-351.000-600.205	BOOKING FEE	10,972	10,000	12,000	11,750
TOTAL ESTIMATED REVENUES		**11,303**	**10,160**	**12,450**	**11,950**
	APPROPRIATIONS				
264-351.000-850.153	OPERATING - TRAINING	437	3,500	3,000	3,500
264-351.000-960.000	INDIRECT COST ALLOCATION	850	681	681	
TOTAL APPROPRIATIONS		**1,287**	**4,181**	**3,681**	**3,500**
ESTIMATED REVENUES - FUND 264		**11,303**	**10,160**	**12,450**	**11,950**
APPROPRIATIONS - FUND 264		**1,287**	**4,181**	**3,681**	**3,500**
NET OF REVENUES/APPROPRIATIONS - FUND 264		**10,016**	**5,979**	**8,769**	**8,450**
BEGINNING FUND BALANCE		**21,591**	**31,607**	**31,607**	**40,376**
ENDING FUND BALANCE		**31,607**	**37,586**	**40,376**	**48,826**
Fund Balance Ratio		279.63%		324.31%	408.59%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
265-000.000-664.001	INVESTMENT INTEREST	29			
TOTAL ESTIMATED REVENUES		**29**			
ESTIMATED REVENUES - FUND 265		**29**			
APPROPRIATIONS - FUND 265					
NET OF REVENUES/APPROPRIATIONS - FUND 265		**29**			
BEGINNING FUND BALANCE		**3,362**	**3,392**	**3,392**	**3,392**
ENDING FUND BALANCE		**3,391**	**3,392**	**3,392**	**3,392**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
266-000.000-664.001	INVESTMENT INTEREST	3,430	2,000	4,500	3,500
266-131.150-600.200	DRUG COURT FEES	41,389	7,494	6,500	6,500
266-131.225-539.000	STATE GRANTS	184,205	149,000	130,000	135,000
266-131.350-539.000	STATE GRANTS	23,249	25,000	25,000	25,000
266-136.010-600.101	PROBATION OVERSIGHT FEE		350		
266-136.010-600.204	CIVIL FEE	1,450	8,000	1,600	1,750
266-136.050-539.106	CASEFLOW ASSISTANCE	6,331	8,000	5,713	5,900
266-136.100-539.000	STATE GRANTS	103,709	149,000	139,828	143,463
266-136.100-600.266	FEES	6,432		5,750	6,000
266-136.150-539.000	STATE GRANTS	17,388		19,456	19,961
266-136.250-501.000	FEDERAL GRANTS	36,984			
TOTAL ESTIMATED REVENUES		**424,567**	**348,844**	**338,347**	**347,074**
	APPROPRIATIONS				
266-000.000-960.000	INDIRECT COST ALLOCATION	28,581	21,604	21,604	22,000
266-131.150-801.202	FEES - OTHER	6,662			
266-131.225-726.001	SUPPLIES - OFFICE	816	500	250	500
266-131.225-801.100	SERVICES - CONTRACTUAL	115,450	110,000	75,000	115,000
266-131.250-701.020	WAGES - CLASSIFIED, SUPPORT	52,938	53,564	55,600	56,511
266-131.250-701.097	WAGES - PAID TIME OUT	897			
266-131.250-715.001	BENEFITS - FICA	3,504	4,098	3,700	4,324
266-131.250-715.100	BENEFITS - HEALTH INSURANCE	18,704	27,700	33,500	29,460
266-131.250-715.270	BENEFITS - HSA EMPLOYER	1,200		1,200	1,200
266-131.250-715.275	BENEFITS - LIFE INSURANCE	559	1,200	6,500	563
266-131.250-715.500	BENEFITS - WORKERS COMP	151	584	200	200
266-131.250-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,672	2,678	2,900	2,826
266-131.350-801.100	SERVICES - CONTRACTUAL	10,636	18,000	12,000	18,000
266-136.010-726.000	SUPPLIES	3,149	8,000	5,500	6,000
266-136.010-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	1,964			
266-136.050-726.000	SUPPLIES	7,726	10,000	13,000	12,000
266-136.050-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	340			
266-136.100-726.000	SUPPLIES	5,759		750	1,250
266-136.100-726.911	SUPPLIES - WORKBOOKS			500	500
266-136.100-726.912	SUPPLIES - INCENTIVES	103	1,000	750	1,000
266-136.100-726.913	SUPPLIES - GRAD SUPPLIES	33	200		
266-136.100-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	510			
266-136.100-801.010	SERVICES - COUNSELING	84,049	55,000	109,000	105,000
266-136.100-801.906	SERVICES - CONTRACTUAL TESTING	5,979		32,000	25,000
266-136.100-801.907	SERVICES - CONTRACTUAL DEFENSE	4,311	3,100	3,500	4,750
266-136.100-850.991	OPERATING - TRAVEL, CONFERENCE			790	800
266-136.150-726.000	SUPPLIES	6,526			

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
266-136.150-726.912	SUPPLIES - INCENTIVES	18	744	250	500
266-136.150-801.010	SERVICES - CONTRACTUAL COUNSELING	4,413	4,268	13,000	10,000
266-136.150-801.906	SERVICES- CONTRACTUAL TESTING	6,557	7,640	9,500	9,500
266-136.150-801.907	SERVICES - CONTRACTUAL DEFENSE	1,153		1,200	1,200
266-136.150-850.910	OPERATING - TRAVEL	1,360	4,000	250	500
266-136.150-850.991	OPERATING - TRAVEL, CONFERENCE			600	
266-136.250-801.100	SERVICES - CONTRACTUAL	13,568	48,000		
266-136.250-801.906	SERVICES- CONTRACTUAL TESTING	24,958	21,000		
266-136.250-850.910	OPERATING - TRAVEL	896	850		
TOTAL APPROPRIATIONS		**416,142**	**403,730**	**403,044**	**428,584**
ESTIMATED REVENUES - FUND 266		**424,567**	**348,844**	**338,347**	**347,074**
APPROPRIATIONS - FUND 266		**416,142**	**403,730**	**403,044**	**428,584**
NET OF REVENUES/APPROPRIATIONS - FUND 266		**8,425**	**(54,886)**	**(64,697)**	**(81,510)**
BEGINNING FUND BALANCE		**240,085**	**248,507**	**248,507**	**183,810**
ENDING FUND BALANCE		**248,510**	**193,621**	**183,810**	**102,300**
Fund Balance Ratio		58.53%		54.33%	29.47%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
267-000.000-664.001	INVESTMENT INTEREST	7	10	10	10
TOTAL ESTIMATED REVENUES		**7**	**10**	**10**	**10**
ESTIMATED REVENUES - FUND 267		**7**	**10**	**10**	**10**
APPROPRIATIONS - FUND 267					
NET OF REVENUES/APPROPRIATIONS - FUND 267		**7**	**10**	**10**	**10**
BEGINNING FUND BALANCE		**1,348**	**1,356**	**1,356**	**1,366**
ENDING FUND BALANCE		**1,355**	**1,366**	**1,366**	**1,376**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
268-267.000-655.502	DRUG FORFEITURE		500	250	500
268-301.001-664.001	INVESTMENT INTEREST	150	500	200	150
TOTAL ESTIMATED REVENUES		**150**	**1,000**	**450**	**650**
	APPROPRIATIONS				
268-301.001-726.005	SUPPLIES - EQUIPMENT		500	250	500
268-301.001-955.991	OTHER - INCIDENTAL EXPENSE		500		
TOTAL APPROPRIATIONS			**1,000**	**250**	**500**
ESTIMATED REVENUES - FUND 268		**150**	**1,000**	**450**	**650**
APPROPRIATIONS - FUND 268			**1,000**	**250**	**500**
NET OF REVENUES/APPROPRIATIONS - FUND 268		**150**	**0**	**200**	**150**
BEGINNING FUND BALANCE		**46,250**	**46,400**	**46,400**	**46,600**
ENDING FUND BALANCE		**46,400**	**46,400**	**46,600**	**46,750**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
269-000.000-664.001	INVESTMENT INTEREST	350	400	400	250
269-145.000-655.102	PENAL FINES	7,052	11,000	8,000	7,500
TOTAL ESTIMATED REVENUES		**7,402**	**11,400**	**8,400**	**7,750**
	APPROPRIATIONS				
269-145.000-726.500	SUPPLIES - LAW BOOKS	13,066	14,000	26,000	18,000
TOTAL APPROPRIATIONS		**13,066**	**14,000**	**26,000**	**18,000**
ESTIMATED REVENUES - FUND 269		**7,402**	**11,400**	**8,400**	**7,750**
APPROPRIATIONS - FUND 269		**13,066**	**14,000**	**26,000**	**18,000**
NET OF REVENUES/APPROPRIATIONS - FUND 269		**(5,664)**	**(2,600)**	**(17,600)**	**(10,250)**
BEGINNING FUND BALANCE		**42,061**	**36,397**	**36,397**	**18,797**
ENDING FUND BALANCE		**36,397**	**33,797**	**18,797**	**8,547**
Fund Balance Ratio		491.72%		223.77%	110.28%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
273-000.000-664.001	INVESTMENT INTEREST	60,015	40,000		50,000
273-672.000-688.101	APPROPRIATION - GENERAL FUND	64,377	88,855		88,856
273-672.002-401.003	PROPERTY TAX - SENIOR MILLAGE	57,000	181,061		185,000
273-672.002-501.000	FEDERAL GRANTS	37,151	40,000		35,000
273-672.002-539.270	MDOT GRANT - OPERATING (COA)	46,640	36,928		36,928
273-672.002-539.271	MDOT GRANT - EQUIPMENT (COA)	205,682	30,000		6,300
273-672.002-600.440	MEDICAID WAIVER	2,354	3,000		1,000
273-672.002-671.301	FUNDRAISING	156	250		150
273-672.002-671.303	FARES - PAID BY CLIENT	13,133	12,500		11,000
273-672.002-671.304	DONATIONS - VOLUNTEERS	1,500			
273-672.002-671.311	CANCER FUND - MDOT DRIVERS		500		100
273-672.002-675.001	OTHER GRANT FUNDING	1,827	5,500		5,500
273-672.003-401.003	PROPERTY TAX - SENIOR MILLAGE	818,499	64,725		66,000
273-672.003-671.300	CONTRIBUTIONS & DONATIONS	3,093	1,200		3,000
273-672.003-671.600	REFUNDS	19,131			
273-672.004-671.301	FUNDRAISING	13,661	20,000		15,000
273-672.004-671.306	MEMORIALS	975	3,500		1,000
273-672.101-401.003	PROPERTY TAX - SENIOR MILLAGE	4,450	28,598		30,000
273-672.101-671.300	CONTRIBUTIONS & DONATIONS	2,155	2,500		1,500
273-672.102-401.003	PROPERTY TAX - SENIOR MILLAGE	1,400	6,836		8,000
273-672.102-501.000	FEDERAL GRANTS	6,556	3,500		
273-672.102-671.300	CONTRIBUTIONS & DONATIONS	192	190		
273-672.103-401.003	PROPERTY TAX - SENIOR MILLAGE	32,900	160,036		162,000
273-672.103-501.000	FEDERAL GRANTS	13,108	60,000		
273-672.103-539.000	STATE GRANTS	70,684			75,000
273-672.103-671.300	CONTRIBUTIONS & DONATIONS	17,871	15,325		16,000
273-672.104-401.003	PROPERTY TAX - SENIOR MILLAGE	15,800	103,971		105,000
273-672.104-501.000	FEDERAL GRANTS	7,711	35,000		5,000
273-672.104-539.000	STATE GRANTS	41,220			39,200
273-672.104-600.216	COST SHARE	11,418	11,000		
273-672.104-671.300	CONTRIBUTIONS & DONATIONS	1,078	250		9,000
273-672.105-401.003	PROPERTY TAX - SENIOR MILLAGE	14,700	62,558		65,000
273-672.105-501.000	FEDERAL GRANTS	10,830	9,844		5,000
273-672.105-671.300	CONTRIBUTIONS & DONATIONS	148	200		300
273-672.106-401.003	PROPERTY TAX - SENIOR MILLAGE	18,400	74,528		76,000
273-672.106-671.300	CONTRIBUTIONS & DONATIONS	20	100		
273-672.108-401.003	PROPERTY TAX - SENIOR MILLAGE	2,850	36,583		38,000
273-672.108-671.300	CONTRIBUTIONS & DONATIONS	4,050	9,000		4,000
273-672.110-401.003	PROPERTY TAX - SENIOR MILLAGE	9,800	34,224		36,000
273-672.110-501.000	FEDERAL GRANTS	15,235	15,876		7,000
273-672.110-671.300	CONTRIBUTIONS & DONATIONS	6,774	5,750		5,750
273-672.201-401.003	PROPERTY TAX - SENIOR MILLAGE	6,050	13,016		15,000
273-672.201-501.000	FEDERAL GRANTS	20,570	22,876		22,652
273-672.203-401.003	PROPERTY TAX - SENIOR MILLAGE	13,250	29,370		32,000
273-672.203-501.000	FEDERAL GRANTS	35,024	38,797		38,570
273-672.203-671.300	CONTRIBUTIONS & DONATIONS	17,242	16,000		16,050
273-672.301-401.003	PROPERTY TAX - SENIOR MILLAGE	30,600	107,888		109,000
273-672.301-501.000	FEDERAL GRANTS	109,166	143,102		97,048
273-672.301-501.002	NSIP	37,195	39,833		34,443
273-672.301-539.000	STATE GRANTS	34,446			42,400
273-672.301-600.440	MEDICAID WAIVER	16,146	16,375		15,000
273-672.301-671.300	CONTRIBUTIONS & DONATIONS	66,938	54,500		75,000
273-672.301-671.301	FUNDRAISING	1,619	1,500		1,500
273-672.301-671.302	UNITED WAY	114	100		50
273-672.301-671.313	CANCER FUND - MEALS		3,250		1,000
273-672.301-671.315	COMMUNITY SUPPORT DONATIONS (NON-CLIENT)	1,380	3,000		1,000
273-672.302-401.003	PROPERTY TAX - SENIOR MILLAGE	22,800	73,271		75,000
273-672.302-501.000	FEDERAL GRANTS	35,015	45,901		31,129
273-672.302-539.000	STATE GRANTS	11,049			13,600
273-672.303-401.003	PROPERTY TAX - SENIOR MILLAGE	28,850	98,528		100,000
273-672.303-501.000	FEDERAL GRANTS	53,743	67,501		45,778
273-672.303-539.000	STATE GRANTS	16,248			20,000
273-672.304-401.003	PROPERTY TAX - SENIOR MILLAGE	6,300	21,405		23,000
273-672.304-501.000	FEDERAL GRANTS	8,048	13,500		9,156
273-672.304-539.000	STATE GRANTS	3,250			4,000
TOTAL ESTIMATED REVENUES		**2,229,587**	**2,013,601**		**2,014,960**
	APPROPRIATIONS				

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET	
273-672.000-960.000	INDIRECT COST ALLOCATION	202,542	228,856	228,855	230,000	
273-672.002-701.010	WAGES - CLASSIFIED, MANAGEMENT	16,106	16,283		16,284	
273-672.002-701.020	WAGES - CLASSIFIED, SUPPORT	180,546	219,633		228,617	increased by 33K for salary increases
273-672.002-715.001	BENEFITS - FICA	14,642	18,048		15,893	
273-672.002-715.100	BENEFITS - HEALTH INSURANCE	22,440	24,800		2,032	
273-672.002-715.270	BENEFITS - HSA EMPLOYER	1,140	1,140		120	
273-672.002-715.275	BENEFITS - LIFE INSURANCE	571	590		187	
273-672.002-715.500	BENEFITS - WORKERS COMP	6,997	8,668			
273-672.002-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,729	5,310		1,031	
273-672.002-726.001	SUPPLIES - OFFICE	125	100		200	
273-672.002-726.900	SUPPLIES - VEHICLE	1,764	1,000		200	
273-672.002-726.910	SUPPLIES - GASOLINE	15,288	18,000		18,000	
273-672.002-801.430	SERVICES - SOFTWARE SUPPORT	2,690	2,355		2,500	
273-672.002-801.900	SERVICES - VEHICLE MAINTENANCE	7,131	7,700		10,000	
273-672.002-850.002	OPERATING - ADVERTISING	258	300		250	
273-672.002-850.006	OPERATING - LICENSE FEE		150		150	
273-672.002-850.007	OPERATING - FUNDRAISING		100		100	
273-672.002-850.153	OPERATING - TRAINING	750	2,750		2,750	
273-672.002-850.199	OPERATING - MEMBERSHIPS	100	100		250	
273-672.002-850.301	OPERATING - TELEPHONE	408				
273-672.002-850.370	OPERATING - WIRELESS	4,925	5,000		5,000	
273-672.002-850.811	OPERATING - UTILITIES, ELECTRIC	1,452	1,150		1,325	
273-672.002-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	521	575		500	
273-672.002-850.910	OPERATING - TRAVEL	531	2,750		2,750	
273-672.002-970.470	CAPITAL - IT HARDWARE		20,581		6,300	
273-672.002-970.900	CAPITAL - VEHICLES	204,722	8,419			
273-672.003-726.001	SUPPLIES - OFFICE	1,452	1,750		1,500	
273-672.003-726.800	SUPPLIES - BUILDING MAINTENANCE	547			500	
273-672.003-801.002	SERVICES - PRINTING	16,320	13,075		15,000	
273-672.003-801.050	SERVICES - CONSULTANTS		25,000			
273-672.003-850.001	OPERATING - POSTAGE	9,249	4,750		6,000	
273-672.003-850.002	OPERATING - ADVERTISING	1,082	1,200		1,000	
273-672.003-850.199	OPERATING - MEMBERSHIPS	150	150			
273-672.003-850.301	OPERATING - TELEPHONE	19				
273-672.003-850.370	OPERATING - WIRELESS	37			20	
273-672.003-955.990	OTHER - MISCELLANEOUS	2,236	10,000		10,000	
273-672.003-970.470	CAPITAL - IT HARDWARE	1,281	10,000		10,000	
273-672.003-970.820	CAPITAL - FACILITY IMPROVEMENTS		615,250			
273-672.004-726.001	SUPPLIES - OFFICE	125			150	
273-672.004-726.702	SUPPLIES - FOOD	342	1,200		1,200	
273-672.004-850.002	OPERATING - ADVERTISING	1,599	2,250		2,250	
273-672.004-850.007	OPERATING - FUNDRAISING	2,800	3,000		1,000	
273-672.101-701.010	WAGES - CLASSIFIED, MANAGEMENT	6,263	2,846		2,847	
273-672.101-701.020	WAGES - CLASSIFIED, SUPPORT	11,640	193,113		172,375	
273-672.101-701.097	WAGES - PAID TIME OUT	1,713				
273-672.101-715.001	BENEFITS - FICA	1,509	14,991		13,363	
273-672.101-715.100	BENEFITS - HEALTH INSURANCE	76	37,200		40,126	
273-672.101-715.270	BENEFITS - HSA EMPLOYER	52	1,800		1,830	
273-672.101-715.275	BENEFITS - LIFE INSURANCE	162	951		1,199	
273-672.101-715.500	BENEFITS - WORKERS COMP	478	6,687			
273-672.101-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	967	2,025		5,414	
273-672.101-850.153	OPERATING - TRAINING	37	75		75	
273-672.101-850.370	OPERATING - WIRELESS	54	40		50	
273-672.101-850.910	OPERATING - TRAVEL	1,661	1,450		1,700	
273-672.102-701.020	WAGES - CLASSIFIED, SUPPORT	5,680	5,957		2,242	
273-672.102-715.001	BENEFITS - FICA	387	456		172	
273-672.102-715.100	BENEFITS - HEALTH INSURANCE	3,192	3,500			
273-672.102-715.270	BENEFITS - HSA EMPLOYER	150	150			
273-672.102-715.275	BENEFITS - LIFE INSURANCE	62	63			
273-672.102-715.500	BENEFITS - WORKERS COMP	16	17			
273-672.102-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	281	298			
273-672.102-850.910	OPERATING - TRAVEL	160				
273-672.102-850.911	OPERATING - TRAVEL, VOLUNTEERS	1,110	1,000		500	
273-672.103-701.010	WAGES - CLASSIFIED, MANAGEMENT	23,900	22,770		22,771	
273-672.103-701.020	WAGES - CLASSIFIED, SUPPORT	142,657	38,501		96,810	
273-672.103-715.001	BENEFITS - FICA	12,458	4,687		8,461	
273-672.103-715.100	BENEFITS - HEALTH INSURANCE	13,536			4,064	
273-672.103-715.270	BENEFITS - HSA EMPLOYER	1,895			240	
273-672.103-715.275	BENEFITS - LIFE INSURANCE	1,133	687		709	
273-672.103-715.500	BENEFITS - WORKERS COMP	4,543	1,218			
273-672.103-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	4,586	1,244		1,356	
273-672.103-801.430	SERVICES - SOFTWARE SUPPORT	347	225		225	
273-672.103-850.153	OPERATING - TRAINING	15	30		50	
273-672.103-850.370	OPERATING - WIRELESS	1,220	950		1,150	
273-672.103-850.910	OPERATING - TRAVEL	13,809	11,500		13,000	
273-672.104-701.010	WAGES - CLASSIFIED, MANAGEMENT	23,899	22,770		22,771	
273-672.104-701.020	WAGES - CLASSIFIED, SUPPORT	74,198	4,418		47,984	
273-672.104-715.001	BENEFITS - FICA	7,310	2,080		4,780	
273-672.104-715.100	BENEFITS - HEALTH INSURANCE	6,973			4,064	
273-672.104-715.270	BENEFITS - HSA EMPLOYER	453			240	
273-672.104-715.275	BENEFITS - LIFE INSURANCE	697	241		261	
273-672.104-715.500	BENEFITS - WORKERS COMP	2,146	76			
273-672.104-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,582	1,244		1,356	

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
273-672.104-801.430	SERVICES - SOFTWARE SUPPORT	347	225		225
273-672.104-850.153	OPERATING - TRAINING	15	30		50
273-672.104-850.370	OPERATING - WIRELESS	659	550		600
273-672.104-850.910	OPERATING - TRAVEL	9,634	7,100		8,500
273-672.105-701.010	WAGES - CLASSIFIED, MANAGEMENT	12,079	12,213		12,213
273-672.105-701.020	WAGES - CLASSIFIED, SUPPORT	37,542	89,821		81,322
273-672.105-715.001	BENEFITS - FICA	3,735	7,806		7,082
273-672.105-715.100	BENEFITS - HEALTH INSURANCE	4,379	5,700		1,524
273-672.105-715.270	BENEFITS - HSA EMPLOYER	331	330		90
273-672.105-715.275	BENEFITS - LIFE INSURANCE	240	709		635
273-672.105-715.500	BENEFITS - WORKERS COMP	355	1,683		
273-672.105-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,336	5,668		5,393
273-672.105-726.001	SUPPLIES - OFFICE		25		25
273-672.105-801.430	SERVICES - SOFTWARE SUPPORT	173	115		115
273-672.105-850.002	OPERATING - ADVERTISING		50		100
273-672.105-850.153	OPERATING - TRAINING	110	25		50
273-672.105-850.180	OPERATING - SUBSCRIPTIONS	414	325		325
273-672.105-850.199	OPERATING - MEMBERSHIPS		150		150
273-672.105-850.370	OPERATING - WIRELESS	56			200
273-672.105-850.810	OPERATING - UTILITIES, WATER & SEWER	790	2,300		650
273-672.105-850.811	OPERATING - UTILITIES, ELECTRIC	2,904	1,150		2,700
273-672.105-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	1,043	50		1,000
273-672.105-850.910	OPERATING - TRAVEL	740			750
273-672.105-955.990	OTHER - MISCELLANEOUS	705	10,000		5,000
273-672.106-701.020	WAGES - CLASSIFIED, SUPPORT	56,045	58,133		45,393
273-672.106-715.001	BENEFITS - FICA	4,183	4,447		3,473
273-672.106-715.100	BENEFITS - HEALTH INSURANCE	7,865	10,300		2,540
273-672.106-715.270	BENEFITS - HSA EMPLOYER	600	600		150
273-672.106-715.275	BENEFITS - LIFE INSURANCE	333	370		307
273-672.106-715.500	BENEFITS - WORKERS COMP	494	549		
273-672.106-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,552	1,731		1,512
273-672.106-850.370	OPERATING - WIRELESS	327	225		300
273-672.106-850.910	OPERATING - TRAVEL	4,236	3,650		4,000
273-672.108-701.010	WAGES - CLASSIFIED, MANAGEMENT	10,001	9,763		9,764
273-672.108-701.020	WAGES - CLASSIFIED, SUPPORT	8,278			
273-672.108-715.001	BENEFITS - FICA	1,317	747		747
273-672.108-715.100	BENEFITS - HEALTH INSURANCE	440	500		1,524
273-672.108-715.270	BENEFITS - HSA EMPLOYER	30	30		90
273-672.108-715.275	BENEFITS - LIFE INSURANCE	165	102		101
273-672.108-715.500	BENEFITS - FICA	277	27		
273-672.108-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	731	488		489
273-672.108-850.153	OPERATING - TRAINING	159	300		150
273-672.108-850.199	OPERATING - MEMBERSHIPS	499	500		500
273-672.108-850.370	OPERATING - WIRELESS	28			150
273-672.108-850.910	OPERATING - TRAVEL	352	6,450		2,000
273-672.110-701.020	WAGES - CLASSIFIED, SUPPORT	41,166			
273-672.110-715.001	BENEFITS - FICA	3,168			
273-672.110-715.275	BENEFITS - LIFE INSURANCE	398			
273-672.110-715.500	BENEFITS - WORKERS COMP	1,323			
273-672.110-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,905			
273-672.110-801.430	SERVICES - SOFTWARE SUPPORT	173	115		115
273-672.110-850.002	OPERATING - ADVERTISING	117	100		100
273-672.110-850.153	OPERATING - TRAINING	10	150		200
273-672.110-850.810	OPERATING - UTILITIES, WATER & SEWER	395	210		325
273-672.110-850.811	OPERATING - UTILITIES, ELECTRIC	1,452	1,150		1,350
273-672.110-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	521	575		500
273-672.110-850.910	OPERATING - TRAVEL	554	400		400
273-672.110-955.990	OTHER - MISCELLANEOUS	163	150		150
273-672.201-701.010	WAGES - CLASSIFIED, MANAGEMENT	19,566	20,743		18,609
273-672.201-701.020	WAGES - CLASSIFIED, SUPPORT	4,223	4,145		6,226
273-672.201-715.001	BENEFITS - FICA	1,775	1,904		1,890
273-672.201-715.100	BENEFITS - HEALTH INSURANCE	4,816	4,200		813
273-672.201-715.270	BENEFITS - HSA EMPLOYER	408	408		48
273-672.201-715.275	BENEFITS - LIFE INSURANCE	216	238		233
273-672.201-715.500	BENEFITS - WORKERS COMP	219	70		
273-672.201-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	1,715	1,841		1,206
273-672.201-801.430	SERVICES - SOFTWARE SUPPORT	347	225		225
273-672.201-850.910	OPERATING - TRAVEL	69	120		120
273-672.203-701.020	WAGES - CLASSIFIED, SUPPORT	36,911	74,477		54,188
273-672.203-701.097	WAGES - PAID TIME OUT	39			
273-672.203-715.001	BENEFITS - FICA	2,814	5,697		4,056
273-672.203-715.100	BENEFITS - HEALTH INSURANCE	1,827	2,000		2,032
273-672.203-715.270	BENEFITS - HSA EMPLOYER	180	120		120
273-672.203-715.275	BENEFITS - LIFE INSURANCE	80	78		84
273-672.203-715.500	BENEFITS - WORKERS COMP	677	1,162		
273-672.203-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	315	170		189
273-672.203-726.001	SUPPLIES - OFFICE	533	350		100
273-672.203-726.701	SUPPLIES - KITCHEN	4,448	7,130		9,250
273-672.203-726.702	SUPPLIES - FOOD	13,107	28,520		32,000
273-672.203-801.001	SERVICES - OFFICE EQUIPMENT	385			
273-672.203-801.005	SERVICES - EQUIPMENT MAINTENANCE	72			100
273-672.203-801.430	SERVICES - SOFTWARE SUPPORT	150			
273-672.203-801.704	SERVICES - LAUNDRY	457	350		500

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
273-672.203-850.002	OPERATING - ADVERTISING		100		100
273-672.203-850.006	OPERATING - LICENSE FEE	985	1,200		1,000
273-672.203-850.153	OPERATING - TRAINING	40	50		50
273-672.203-850.301	OPERATING - TELEPHONE	163			200
273-672.203-850.810	OPERATING - UTILITIES, WATER & SEWER	395	210		325
273-672.203-850.811	OPERATING - UTILITIES, ELECTRIC	1,452	1,150		1,400
273-672.203-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	521	575		525
273-672.203-850.910	OPERATING - TRAVEL	839	500		100
273-672.301-701.020	WAGES - CLASSIFIED, SUPPORT	96,554	84,866		123,119
273-672.301-701.097	WAGES - PAID TIME OUT	354			
273-672.301-715.001	BENEFITS - FICA	7,256	6,492		9,065
273-672.301-715.100	BENEFITS - HEALTH INSURANCE	16,444	17,200		18,286
273-672.301-715.270	BENEFITS - HSA EMPLOYER	1,620	1,080		1,080
273-672.301-715.275	BENEFITS - LIFE INSURANCE	720	698		750
273-672.301-715.500	BENEFITS - WORKERS COMP	2,059	1,873		
273-672.301-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,442	2,458		2,620
273-672.301-726.701	SUPPLIES - KITCHEN	32,348	32,250		30,000
273-672.301-726.702	SUPPLIES - FOOD	217,710	182,750		204,600
273-672.301-801.005	SERVICES - EQUIPMENT MAINTENANCE	6,521	6,000		6,000
273-672.301-801.430	SERVICES - SOFTWARE SUPPORT	850			
273-672.301-801.704	SERVICES - LAUNDRY	2,590	2,000		2,600
273-672.301-801.800	SERVICES - BUILDING MAINTENANCE	409	300		425
273-672.301-850.006	OPERATING - LICENSE FEE	252	250		265
273-672.301-850.007	OPERATING - FUNDRAISING	414	500		500
273-672.301-850.153	OPERATING - TRAINING		150		150
273-672.301-850.810	OPERATING - UTILITIES, WATER & SEWER	2,371	1,275		2,000
273-672.301-850.811	OPERATING - UTILITIES, ELECTRIC	7,261	5,725		6,700
273-672.301-850.812	OPERATING - UTILITIES, GAS & FUEL OIL	2,607	2,850		2,500
273-672.301-850.910	OPERATING - TRAVEL	67	150		100
273-672.301-970.701	CAPITAL - KITCHEN EQUIPMENT		13,000		
273-672.302-701.010	WAGES - CLASSIFIED, MANAGEMENT	65,347	68,742		62,340
273-672.302-701.020	WAGES - CLASSIFIED, SUPPORT	16,796	12,980		17,800
273-672.302-715.001	BENEFITS - FICA	6,083	6,252		6,078
273-672.302-715.100	BENEFITS - HEALTH INSURANCE	13,626	11,300		3,251
273-672.302-715.270	BENEFITS - HSA EMPLOYER	1,152	1,152		192
273-672.302-715.275	BENEFITS - LIFE INSURANCE	687	736		719
273-672.302-715.500	BENEFITS - WORKERS COMP	714	229		
273-672.302-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	5,359	5,761		3,825
273-672.302-801.430	SERVICES - SOFTWARE SUPPORT	1,388	2,000		1,300
273-672.302-850.153	OPERATING - TRAINING		150		150
273-672.302-850.199	OPERATING - MEMBERSHIPS	2,983	3,000		3,000
273-672.302-850.910	OPERATING - TRAVEL	470	100		150
273-672.303-701.020	WAGES - CLASSIFIED, SUPPORT	128,211	99,496		159,992
273-672.303-715.001	BENEFITS - FICA	9,609	7,611		12,240
273-672.303-715.100	BENEFITS - HEALTH INSURANCE	3,192	3,500		
273-672.303-715.270	BENEFITS - HSA EMPLOYER	150	150		
273-672.303-715.275	BENEFITS - LIFE INSURANCE	62	63		
273-672.303-715.500	BENEFITS - WORKERS COMP	5,557	4,511		
273-672.303-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	2,567	1,686		1,389
273-672.303-726.701	SUPPLIES - KITCHEN	258			
273-672.303-726.900	SUPPLIES - VEHICLE	63	50		125
273-672.303-726.910	SUPPLIES - GASOLINE	14,022	11,600		18,000
273-672.303-801.001	SERVICES - OFFICE EQUIPMENT	173			3,000
273-672.303-801.005	SERVICES - EQUIPMENT MAINTENANCE	449	500		1,000
273-672.303-801.900	SERVICES - VEHICLE MAINTENANCE	14,365	16,000		16,500
273-672.303-850.370	OPERATING - WIRELESS	1,613	1,350		1,415
273-672.303-850.910	OPERATING - TRAVEL	73	115		100
273-672.304-701.020	WAGES - CLASSIFIED, SUPPORT	25,517	25,630		22,994
273-672.304-715.001	BENEFITS - FICA	1,908	1,961		1,749
273-672.304-715.100	BENEFITS - HEALTH INSURANCE	3,052	4,200		
273-672.304-715.270	BENEFITS - HSA EMPLOYER	240	240		
273-672.304-715.275	BENEFITS - LIFE INSURANCE	69	87		114
273-672.304-715.500	BENEFITS - WORKERS COMP	293	329		
273-672.304-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	302	440		609
273-672.304-850.370	OPERATING - WIRELESS	272	250		300
273-672.304-850.910	OPERATING - TRAVEL	4,236	3,650		4,250
TOTAL APPROPRIATIONS		**2,159,919**	**2,730,451**	**228,855**	**2,159,304**
ESTIMATED REVENUES - FUND 273		**2,229,587**	**2,013,601**		**2,014,960**
APPROPRIATIONS - FUND 273		**2,159,919**	**2,730,451**	**228,855**	**2,159,304**
NET OF REVENUES/APPROPRIATIONS - FUND 273		**69,668**	**(716,850)**	**(228,855)**	**(144,344)**
BEGINNING FUND BALANCE		**1,475,055**	**1,544,723**	**1,544,723**	**1,315,868**
ENDING FUND BALANCE		**1,544,723**	**827,873**	**1,315,868**	**1,171,524**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
274-000.000-664.001	INVESTMENT INTEREST	99	100	325	300
274-700.001-671.000	OTHER REVENUE	28,570	30,000	56,600	30,000
TOTAL ESTIMATED REVENUES		**28,669**	**30,100**	**56,925**	**30,300**
	APPROPRIATIONS				
274-700.001-801.100	SERVICES - CONTRACTUAL	8,356	30,000	22,000	30,000
TOTAL APPROPRIATIONS		**8,356**	**30,000**	**22,000**	**30,000**
ESTIMATED REVENUES - FUND 274		**28,669**	**30,100**	**56,925**	**30,300**
APPROPRIATIONS - FUND 274		**8,356**	**30,000**	**22,000**	**30,000**
NET OF REVENUES/APPROPRIATIONS - FUND 274		**20,313**	**100**	**34,925**	**300**
BEGINNING FUND BALANCE		**5,969**	**26,281**	**26,281**	**61,206**
ENDING FUND BALANCE		**26,282**	**26,381**	**61,206**	**61,506**
Fund Balance Ratio		91.67%		107.52%	202.99%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
276-000.000-664.001	INVESTMENT INTEREST	1			
276-662.000-400.000	REVENUE CONTROL	44,322	50,000	55,000	50,600
276-662.000-699.101	TRANSFER IN - GENERAL FUND	12,000			
TOTAL ESTIMATED REVENUES		**56,323**	**50,000**	**55,000**	**50,600**
	APPROPRIATIONS				
276-662.000-801.100	SERVICES - CONTRACTUAL	43,345	37,000	56,000	50,000
276-662.000-850.153	OPERATING - TRAINING		6,500		
276-662.000-850.910	OPERATING - TRAVEL		6,500	500	500
TOTAL APPROPRIATIONS		**43,345**	**50,000**	**56,500**	**50,500**
ESTIMATED REVENUES - FUND 276		**56,323**	**50,000**	**55,000**	**50,600**
APPROPRIATIONS - FUND 276		**43,345**	**50,000**	**56,500**	**50,500**
NET OF REVENUES/APPROPRIATIONS - FUND 276		**12,978**	**0**	**(1,500)**	**100**
BEGINNING FUND BALANCE		**824**	**13,803**	**13,803**	**12,303**
ENDING FUND BALANCE		**13,802**	**13,803**	**12,303**	**12,403**
Fund Balance Ratio		24.51%		22.37%	24.51%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
284-000.000-664.001	INVESTMENT INTEREST	29,806	20,000	22,000	20,000
284-000.000-688.001	OPIOIDS SPECIAL REVENUE	202,781	322,479	210,000	200,000
TOTAL ESTIMATED REVENUES		**232,587**	**342,479**	**232,000**	**220,000**
	APPROPRIATIONS				
284-000.000-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	199,617	300,000	300,000	50,000
TOTAL APPROPRIATIONS		**199,617**	**300,000**	**300,000**	**50,000**
ESTIMATED REVENUES - FUND 284		**232,587**	**342,479**	**232,000**	**220,000**
APPROPRIATIONS - FUND 284		**199,617**	**300,000**	**300,000**	**50,000**
NET OF REVENUES/APPROPRIATIONS - FUND 284		**32,970**	**42,479**	**(68,000)**	**170,000**
BEGINNING FUND BALANCE		**856,842**	**889,813**	**889,813**	**821,813**
ENDING FUND BALANCE		**889,812**	**932,292**	**821,813**	**991,813**
Fund Balance Ratio		382.57%		354.23%	450.82%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
292-000.000-664.001	INVESTMENT INTEREST	54	500		
292-662.000-539.000	STATE GRANTS	331,247	162,000	275,000	290,000
292-662.000-600.210	PARENTAL SUPPORT FEE	3,613	8,000	900	1,000
292-662.000-699.101	TRANSFER IN - GENERAL FUND	228,243	329,000	329,000	325,000
TOTAL ESTIMATED REVENUES		**563,157**	**499,500**	**604,900**	**616,000**
	APPROPRIATIONS				
292-662.000-801.513	SERVICES - FOSTER CARE		7,500		7,500
292-662.000-801.514	SERVICES - INSTITUTIONAL CARE	2,610	30,000	20,000	30,000
292-662.000-801.515	SERVICES - CHILD CARE NON-REIMBURSEABLE		25,000	2,000	2,000
292-662.000-960.000	INDIRECT COST ALLOCATION	10,290	16,104	16,104	17,000
292-662.000-999.101	TRANSFER TO GENERAL FUND			16,104	17,000
292-662.001-701.000	WAGES	16,240	15,983	16,200	15,984
292-662.001-701.020	WAGES - CLASSIFIED, SUPPORT	336,616	314,678	339,500	343,399
292-662.001-701.097	WAGES - PAID TIME OUT	17,247			
292-662.001-715.001	BENEFITS - FICA	26,825	25,296	27,250	27,493
292-662.001-715.100	BENEFITS - HEALTH INSURANCE	64,012	78,700	81,600	89,395
292-662.001-715.270	BENEFITS - HSA EMPLOYER	2,850	3,750	4,050	4,050
292-662.001-715.275	BENEFITS - LIFE INSURANCE	3,513	3,371	3,650	3,675
292-662.001-715.500	BENEFITS - WORKERS COMP	3,160	2,769	2,900	
292-662.001-715.801	BENEFITS - RETIREMENT, COUNTY PLAN	27,618	22,758	26,400	25,189
292-662.001-850.000	NON-SCHEDULED PAYMENTS	13,380	15,000	10,000	14,000
292-662.001-850.370	OPERATING - WIRELESS	562	600	520	535
TOTAL APPROPRIATIONS		**524,923**	**561,509**	**566,278**	**597,220**
ESTIMATED REVENUES - FUND 292		**563,157**	**499,500**	**604,900**	**616,000**
APPROPRIATIONS - FUND 292		**524,923**	**561,509**	**566,278**	**597,220**
NET OF REVENUES/APPROPRIATIONS - FUND 292		**38,234**	**(62,009)**	**38,622**	**18,780**
BEGINNING FUND BALANCE		**57,280**	**95,514**	**95,514**	**134,136**
ENDING FUND BALANCE		**95,514**	**33,505**	**134,136**	**152,916**
Fund Balance Ratio		16.96%		22.17%	24.82%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
293-000.000-401.001	PROPERTY TAX - ALLOCATED		220,000	232,000	235,000
293-681.002-699.000	TRANSFERS IN	10,000			
TOTAL ESTIMATED REVENUES		**10,000**	**220,000**	**232,000**	**235,000**
	APPROPRIATIONS				
293-681.000-801.050	SERVICES - CONSULTANTS		1,000	250	1,000
293-681.000-801.706	SERVICES - BURIAL		50,000	30,000	50,000
293-681.000-960.000	INDIRECT COST ALLOCATION		2,702	2,702	3,000
293-681.002-955.990	OTHER - MISCELLANEOUS	13,078	25,000	20,000	25,000
TOTAL APPROPRIATIONS		**13,078**	**78,702**	**52,952**	**79,000**
ESTIMATED REVENUES - FUND 293		**10,000**	**220,000**	**232,000**	**235,000**
APPROPRIATIONS - FUND 293		**13,078**	**78,702**	**52,952**	**79,000**
NET OF REVENUES/APPROPRIATIONS - FUND 293		**(3,078)**	**141,298**	**179,048**	**156,000**
BEGINNING FUND BALANCE		**16,609**	**13,531**	**13,531**	**192,579**
ENDING FUND BALANCE		**13,531**	**154,829**	**192,579**	**348,579**
Fund Balance Ratio		135.31%		83.01%	148.33%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
296-000.000-664.001	INVESTMENT INTEREST	7,646	7,000	3,500	2,500
296-137.002-600.100	COURT COSTS	34,440	30,000	35,000	35,000
296-137.002-699.101	TRANSFER IN - GENERAL FUND		65,000	65,000	140,000
TOTAL ESTIMATED REVENUES		**42,086**	**102,000**	**103,500**	**177,500**
	APPROPRIATIONS				
296-137.002-701.051	WAGES - UNION, DEPUTIES	145,158	154,012	150,000	163,736
296-137.002-701.053	WAGES - UNION, COMMAND OFFICERS	4,920	59,283		
296-137.002-701.080	WAGES - OVERTIME	345	1,020	500	750
296-137.002-715.001	BENEFITS - FICA	11,582	15,494	11,500	12,526
296-137.002-715.100	BENEFITS - HEALTH INSURANCE	2,218	5,500		
296-137.002-715.270	BENEFITS - HSA EMPLOYER	505			
296-137.002-715.275	BENEFITS - LIFE INSURANCE	68	160		
296-137.002-715.500	BENEFITS - WORKERS COMP	5,273	5,159	5,500	
296-137.002-715.824	BENEFITS - MERS, COMMAND, DEPUTIES	1,683	10,693		
296-137.002-726.001	SUPPLIES - OFFICE	594	350	350	350
296-137.002-726.150	SUPPLIES - UNIFORMS		500	500	500
TOTAL APPROPRIATIONS		**172,346**	**252,171**	**168,350**	**177,862**
ESTIMATED REVENUES - FUND 296		**42,086**	**102,000**	**103,500**	**177,500**
APPROPRIATIONS - FUND 296		**172,346**	**252,171**	**168,350**	**177,862**
NET OF REVENUES/APPROPRIATIONS - FUND 296		**(130,260)**	**(150,171)**	**(64,850)**	**(362)**
BEGINNING FUND BALANCE		**280,794**	**150,535**	**150,535**	**85,685**
ENDING FUND BALANCE		**150,534**	**364**	**85,685**	**85,323**
Fund Balance Ratio		357.68%		82.79%	48.07%

FUND 518: TAX FORECLOSURE FUND

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
Dept 000.000 - GENERAL					
	ESTIMATED REVENUES				
518-000.000-664.002	INVESTMENT INTEREST - DTRF	155,807			
518-000.000-664.003	INVESTMENT NET/CHANGE	853			
TOTAL ESTIMATED REVENUES		**156,660**			
Dept 000.100 - DTRF 2000					
	APPROPRIATIONS				
518-000.100-955.990	OTHER - MISCELLANEOUS	36,885			
TOTAL APPROPRIATIONS		**36,885**			
Dept 000.101 - DTRF 2001					
	APPROPRIATIONS				
518-000.101-801.050	SERVICES - CONSULTANTS	40,721			
518-000.101-801.100	SERVICES - CONTRACTUAL	61,449			
518-000.101-955.009	OTHER - RECORDING FEES	23,875			
TOTAL APPROPRIATIONS		**126,045**			
Dept 000.113 - 2013					
	ESTIMATED REVENUES				
518-000.113-600.212	TITLE SEARCH FEE	11,884			
TOTAL ESTIMATED REVENUES		**11,884**			
Dept 000.119 - 2019					
	ESTIMATED REVENUES				
518-000.119-600.605	FORECLOSED PROPERTY SALES	120			
TOTAL ESTIMATED REVENUES		**120**			
Dept 000.122 - 2022					
	ESTIMATED REVENUES				

518-000.122-600.200	FEES	28,948			
518-000.122-600.212	TITLE SEARCH FEE	20,240			
TOTAL ESTIMATED REVENUES		**49,188**			

Dept 000.123 - 2023

ESTIMATED REVENUES

518-000.123-600.200	FEES	49,762			
518-000.123-600.212	TITLE SEARCH FEE	38,181			
TOTAL ESTIMATED REVENUES		**87,943**			

Dept 000.124 - 2024

ESTIMATED REVENUES

518-000.124-600.200	FEES	3,571			
TOTAL ESTIMATED REVENUES		**3,571**			

APPROPRIATIONS

518-000.124-964.100	REFUND OF FORECLOSED PROCEEDS	256,773			
TOTAL APPROPRIATIONS		**256,773**			

Dept 000.125 - 2025

ESTIMATED REVENUES

518-000.125-600.605	FORECLOSED PROPERTY SALES	175,683			
TOTAL ESTIMATED REVENUES		**175,683**			

ESTIMATED REVENUES - FUND 518	**485,049**			
APPROPRIATIONS - FUND 518	**419,703**			
NET OF REVENUES/APPROPRIATIONS - FUND 518	**65,346**			
BEGINNING FUND BALANCE	**4,401,916**	**4,467,261**	**4,467,261**	**4,467,261**
ENDING FUND BALANCE	**4,467,262**	**4,467,261**	**4,467,261**	**4,467,261**

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
581-000.000-528.401	OTHER FEDERAL GRANT	513			
581-000.000-664.001	INVESTMENT INTEREST	593	1,000	1,000	750
581-500.000-600.200	FEES	5,080	1,500	5,500	5,000
581-500.000-642.000	SALES - FUEL	170,909	170,000	160,000	160,000
581-500.000-664.500	RENT	9,020	8,800	9,600	9,600
581-500.000-664.550	AIRPORT LAND LEASE	46,734	35,000	50,000	45,000
581-500.000-664.552	RENT, AIRPORT FARMLAND LEASE	12,907	7,640	7,640	7,640
581-500.000-664.553	AIRPORT "T" HANGAR RENT	55,592	50,000	55,000	58,000
581-500.000-671.000	OTHER REVENUE	50			
581-500.000-699.101	TRANSFER IN - GENERAL FUND		28,000	28,000	68,000
581-500.000-699.102	TRANSFER IN - GENERAL FUND DESIGNATED	40,000			
TOTAL ESTIMATED REVENUES		**341,398**	**301,940**	**316,740**	**353,990**
	APPROPRIATIONS				
581-500.000-726.800	SUPPLIES - BUILDING MAINTENANCE	2,857	6,000	3,000	
581-500.000-726.910	SUPPLIES - GASOLINE	152,220	145,000	149,000	150,000
581-500.000-801.050	SERVICES - CONSULTANTS	7,715	3,000	10,000	5,000
581-500.000-801.821	SERVICES - AIRPORT MANAGER	124,486	126,534	124,488	128,500
581-500.000-801.900	SERVICES - VEHICLE MAINTENANCE	1,483	1,500	1,500	1,500
581-500.000-850.800	OPERATING - UTILITIES	11,705	10,500	10,000	11,500
581-500.000-955.001	OTHER - INSURANCE & BONDS	2,553	2,533	2,732	3,000
581-500.000-955.990	OTHER-MISCELLANEOUS	6,003	8,000	8,000	8,000
581-500.000-960.000	INDIRECT COST ALLOCATION	7,941	37,675	37,645	40,000
581-500.000-968.000	DEPRECIATION	30,359		29,000	28,000
581-500.000-970.000	CAPITAL OUTLAY	59,659	28,000		
581-500.000-970.820	CAPITAL - FACILITY IMPROVEMENTS	(54,293)			
TOTAL APPROPRIATIONS		**352,688**	**368,742**	**375,365**	**375,500**
ESTIMATED REVENUES - FUND 581		**341,398**	**301,940**	**316,740**	**353,990**
APPROPRIATIONS - FUND 581		**352,688**	**368,742**	**375,365**	**375,500**
NET OF REVENUES/APPROPRIATIONS - FUND 581		**(11,290)**	**(66,802)**	**(58,625)**	**(21,510)**
BEGINNING FUND BALANCE		**732,406**	**721,116**	**721,116**	**662,491**
ENDING FUND BALANCE		**721,116**	**654,314**	**662,491**	**640,981**
Fund Balance Ratio		211.22%		209.16%	181.07%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
722-751.020-671.300	CONTRIBUTIONS & DONATIONS		7,000	2,400	5,000
TOTAL ESTIMATED REVENUES			**7,000**	**2,400**	**5,000**
	APPROPRIATIONS				
722-751.020-726.000	SUPPLIES	61	200		500
722-751.020-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	1,630	6,000	2,305	2,000
722-751.020-850.800	OPERATING - UTILITIES	510	800	410	500
TOTAL APPROPRIATIONS		**2,201**	**7,000**	**2,715**	**3,000**
ESTIMATED REVENUES - FUND 722			**7,000**	**2,400**	**5,000**
APPROPRIATIONS - FUND 722		**2,201**	**7,000**	**2,715**	**3,000**
NET OF REVENUES/APPROPRIATIONS - FUND 722		**(2,201)**	**0**	**(315)**	**2,000**
BEGINNING FUND BALANCE		**2,780**	**579**	**579**	**264**
ENDING FUND BALANCE		**579**	**579**	**264**	**2,264**
Fund Balance Ratio				11.00%	45.28%

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	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 PROPOSED BUDGET
	ESTIMATED REVENUES				
724-755.000-671.300	CONTRIBUTIONS & DONATIONS	157,000	90,000	241,100	155,600
TOTAL ESTIMATED REVENUES		**157,000**	**90,000**	**241,100**	**155,600**
	APPROPRIATIONS				
724-755.000-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	152,526	50,000	175,000	150,000
724-755.000-955.000	OTHER EXPENSES	150	300	300	300
724-755.100-801.000	PROFESSIONAL & CONTRACTUAL SERVICES	4,841	5,500	4,841	5,300
TOTAL APPROPRIATIONS		**157,517**	**55,800**	**180,141**	**155,600**
ESTIMATED REVENUES - FUND 724		**157,000**	**90,000**	**241,100**	**155,600**
APPROPRIATIONS - FUND 724		**157,517**	**55,800**	**180,141**	**155,600**
NET OF REVENUES/APPROPRIATIONS - FUND 724		**(517)**	**34,200**	**60,959**	**0**
BEGINNING FUND BALANCE		**102,561**	**102,043**	**102,043**	**163,002**
ENDING FUND BALANCE		**102,044**	**136,243**	**163,002**	**163,002**
Fund Balance Ratio		65.00%		67.61%	104.76%

RESOLUTION TO ADOPT THE
2027 IONIA COUNTY GENERAL APPROPRIATIONS ACT

WHEREAS, the Uniform Budgeting and Accounting Act ("UBAA"), Public Act 2 of 1968, the Uniform Budgeting and Accounting Act, as amended, MCL 141.421et seq.., 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.

WHEREAS, in accordance with Public Act 43 of 1963, as amended, MCL 141.411 et seq., notice of a public hearing on the proposed 2027 budget was published in a newspaper of general circulation within the County as required by law, and the public hearing was held on November 10, 2027, prior to final adoption of the budget; and,

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 is adopted at the activity level (i.e . department level) and the appropriations for 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 of the activities and funds specified in the accompanying detail. The accompanying account-level detail is provided for administrative purposes and does not establish the legal level of appropriation."

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 incur expenditures that are expected to cause expenditures to exceed the applicable appropriation without authorization as provided by this act or subsequent amendment by the board. All expenditures of county funds and other funds under the control of any budgetary center shall be expended only for the purposes identified in the applicable accounts in accordance With Board polices, including applicable collective bargaining agreements and personnel polices 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. . The County Administrator and Finance Director shall monitor revenues and expenditures throughout the fiscal year and provide periodic budget-to-actual reports to the Board of Commissioners. When it becomes apparent that actual or projected revenues will be less than budgeted or expenditures are expected to exceed an applicable appropriation, the County Administrator shall recommend appropriate corrective action or budget amendments to the Board of Commissioners.

8. Overtime may be authorized by the applicable elected official, department head, or activity administrator within the overtime appropriations established by this Act and in accordance with applicable County personnel policies and collective bargaining agreements. If projected overtime expenditures are expected to exceed the applicable appropriation by year end, the department shall promptly notify the County Administrator and submit to the Board of Commissioners in writing a detailed report outline why overtime will exceed appropriations and include a plan to address the projected budget overrun, including any proposed expenditure reductions, appropriation transfers, or budget amendments necessary to remain within authorized appropriations. .

9. 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.

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

11. 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

12. The County Administrator shall be authorized to transfer appropriations between line items within an activity of the general fund or between activities within a special revenue fund 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.

13. The County Administrator shall be authorized to transfer appropriations among activities within the general 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 an any transfer.
C. Such transfers shall be reported in writing to the Board of Commissioners.

14. The Administrator shall monitor year-end revenues and expenditures and recommend to the Board of Commissioners any budget amendments or interfund transfers necessary to prevent a fund from ending the fiscal year in a deficit condition. Transfers between funds, increases in total fund appropriations, or additional use of unrestricted fund balance not previously authorized by the Board shall require approval by the Board of Commissioners.

15. 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.

16. 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.

17. Positions supported in whole or in part by grants, reimbursements, cost-sharing arrangements, or other outside revenues are authorized only to the extent the anticipated funding is received or another funding source is approved by the Board. If such funding is reduced or discontinued, the department head shall immediately notify the County Administrator, who shall present the financial and personnel implications to the Board for appropriate action.

18. 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). When a budgetary center has a vacant position, the related personnel

appropriations shall remain unspent and shall not be used for another purpose without authorization by the Board of Commissioners, except that the County Administrator may authorize the use of such appropriations for temporary full-time or part-time employees, overtime, or contracted services necessary to temporarily perform the duties of the vacant position and maintain departmental operations. Such authorization shall not exceed the available personnel appropriations associated with the vacant position. Temporary employees shall be paid through the County's normal payroll process, and contracted services shall be procured in accordance with the County's applicable purchasing and contracting policies.

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. 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.

In recognition of the Board's responsibility to monitor the financial condition of County funds, expenditures from the aforementioned Special Revenue Funds shall be subject to 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, 2027. 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:

_____ _____

Terry Frewen Greg Geiger

Chairperson Clerk

ROAD DEPARTMENT GENERAL APPROPRIATIONS ACT

Moved by _____and seconded by_____, that the 2027 Ionia County Road Department General Appropriation Act be approved as per the 2027 Budget Summary approved at the Board meeting and Public Hearing held on November 10th, 2026.

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,

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Title: Request to purchase culverts from Cadillac Culvert Inc

Date: November 10, 2026

CONTACT: Heather Melchert, Director of Operations Ionia County Road Department

DESCRIPTION: 36 each of 15"x30'and 15"x40' culverts. Three quotes were acquired and all are attached to this request. Low bidding quote came from Cadillac Culvert Inc. ICRD has done business with Cadillac Culvert in the past and has always been pleased with the quality of their products and the customer service they provide.

OTHER DEPARTMENTS/AGENCIES AFFECTED:

None

FINANCIAL ANALYSIS: $12.20 per foot for a total of $30,744.00

LEGAL REVIEW:

N/A

DEADLINE:

November 10, 2026

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

Request the Board authorize ICRD to purchase $30,744.00 in culverts from Cadillac Culvert Inc

ADMINISTRATOR'S RECOMMENDATION:

Administrator recommends approval.

Cadillac Culvert Inc.

Cadillac, MI 49601

Phone # 231-775-3761
Fax # 231-775-0072

Date	Quote #
10/8/2026	13889

Name / Address
IONIA CO. ROAD COMMISSION PO BOX 76 170 E. RIVERSIDE DR. IONIA, MI 48846-8609

Ship To
IONIA CO. ROAD COMMISSION PO BOX 76 170 E. RIVERSIDE DR. IONIA, MI 48846-8609

IF BUYER ELECTS TO PURCHASE ONLY A PART OF THE QUOTED MATERIAL, CADILLAC CULVERT HAS THE RIGHT TO ADJUST PRICES ACCORDINGLY.

Terms	Rep
1% 10 Net 30	DA

Item	Part No.	Description	Qty	Cost per foo...	U/M	Total
	1516A30	15" CMP 16 GA. ALUM T2 RR X 30'	36	366.00		13,176.00
	1516A40	15" CMP 16 GA. ALUM T2 RR X 40'	36	488.00		17,568.00
	DELIVER...	DELIVERY SERVICE CHARGE INCLUDED	2	0.00		0.00
		LEAD TIME: 3-5 WEEKS, SOONER IF ABLE				
		QUOTE GOOD FOR 30 DAYS				

	Total	$30,744.00

ST REGIS CULVERT INC.

St. Regis Culvert Inc.
202 Morrell Street
Charlotte MI 48813
Phone: 800-527-4604
Fax: 517-543-2313
www.stregisculvert.com

Sales Quotation

Quote To:
IONIA CO ROAD COMM
PO BOX 76
IONIA MI 48846
USA
Attn: TANNER ROE
Phone: 616-902-2533
Fax:
Email: troe@ioniacountyroads.org

Information	
Quotation Number	8043
Document Date	10/19/26
Valid Until:	11/03/26

Payment Terms: Net 30 Days
Ship Via: St Regis Culvert

Project Name:

Item	Material/Description	Quantity	UoM	Unit Price	Amount
SP151640	15" 16 GA SPIRAL GALV 40 FT	1,680	FT	$ 13.5000	$ 22,680.00
	42 @ 40'				
SP151630	15" 16 GA SPIRAL GALV 30 FT	1,980	FT	$ 13.5000	$ 26,730.00
	66 @ 30'				

4 - 8 weeks ARO
Prices are firm for 15 days, subject to change without notice.
25% restock on all stock CMP lengths and gauges.
25% restock on all Metal End Sections under 60 inches.
50% restock on all Safety Slope End Sections, end sections over 60", smooth tapered sleeves and all grates.
Non-returnable items are all special fabrications, large diameter pipes, pipe arches and HDPE pipe.

Delivery is included.

Total NITF	$ 49,410.00
Freight	
Total Amount	$ 49,410.00

Quoted by: Brian Caldwell cc
Brian Caldwell Sales Representative
bcaldwell@stregisculvert.com

BRIDGE & SUPPLY COMPANY

400 Stoney Creek Dr., PO. Box 151
Sandusky, MI 48471
(810) 648-3000, Fax: (810) 648-3549

9610 County Road 14
Wauseon, Ohio 43567
(419) 335-3200, Fax: (419) 335-3201

QUOTATION

TO:

IONIA COUNTY ROAD COMMISSION
170 E. RIVERSIDE DRIVE
P.O. BOX 76
IONIA, MI 48846

ATTN: TANNER ROAD

SHIP TO:

IONIA COUNTY ROAD COMMISSION
170 E. RIVERSIDE DRIVE
IONIA, MI 48846

Quote No.	Date	Cust No	Sales Person	Job Name	Delivery	Expiration
0032676	10/12/2026	100390	TINA POZSGAY	15"x30' & 40'		30 DAYS

Item	Quantity	UM	Part	Description	Price $	Extension $
001	1,200.00	FT	1PC2GV16GA15	15" CSP 16GA 2-2/3 GLV Pc(s): 73 Lgth: 30' 0" TRUCKLOAD QUANTITY	12.69	15,228.00
002	1,600.00	FT	1PC2GV16GA15	15" CSP 16GA 2-2/3 GLV Pc(s): 73 Lgth: 40' 0" TRUCKLOAD QUANTITY	12.69	20,304.00
				Total Weight: 30,520.00		
				Total for Quote $		**35,532.00**

The above prices include delivery. Pricing based on full truck load of 15"x30' and full truck load of 15"x40'.

Pricing will remain firm for 30 days.

Thank you for the opportunity to quote you on this project. We hope to be of service to you in the near future.

Sincerely,

Tina Pozsgay, Sales Representative
Email: tinap@jensenbridge.com
Mobile: 810-404-5835

By: _____

Outlook

CMP 15" culvert quotes

From Tanner Roe <troe@ioniacountyroads.org>
Date Wed 10/21/2026 12:02 PM
To Heather Melchert <hmelchert@ioniacountyroads.org>
Cc Poff, David <dpoff@ioniacountyroads.org>

1 attachment (152 KB)
1822_001.pdf;

Heather,

I have attached the three quotes we received for 15" x 30' and 15" x 40' culverts. Cadillac Culvert was the low bidder at $12.20 per foot.

We have done a lot of business with Cadillac Culvert over the years and have always been pleased with the quality of their products and the customer service they provide. Based on their pricing and our past experience, I would recommend moving forward with Cadillac Culvert.

Thanks!
Tanner Roe
Road Supervisor
Ionia County Road Department
616-527-1700

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Agreement with Michigan Department of Health and Human Services- Amendment #1
November 10, 2026

CONTACT:
Haleigh Leslie, Health Officer
Brenda Ingersoll, Office Manager

DESCRIPTION:
Amendment #1 to the Agreement between the Michigan Department of Health and Human Services and Ionia County Health Department for FY 10/01/2026 – 09/30/2027. Amendment #1 decreases some funding from EGLE Drinking Water and Onsite Wastewater Management and MDHHS Essential Local Public Health Services (ELPHS). The amendment also adds funding to Public Health Emergency Preparedness (PHEP). (See attached for financial breakdown)

OTHER DEPARTMENTS/AGENCIES AFFECTED:
N/A

FINANCIAL ANALYSIS:
Please see attached for the financial breakdown

LEGAL REVIEW:
N/A

DEADLINE:
N/A

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):

1. *Request approval of amendment # 1 to the Agreement between the Michigan Department of Health and Human Services FY 26/27 and the Ionia County Board of Commissioners on behalf of the Ionia County Health Department and authorize the signature of Haleigh Leslie, Health Officer.*

ADMINISTRATOR'S RECOMMENDATION:
Administrator Recommends Approval of this Request.

Contract #: 20270389-00

Amendment Number: 1 to the

Between

Michigan Department of Health and Human Services

and

on Behalf of Health Department

Ionia County Health Department

AMENDMENT PURPOSE AND JUSTIFICATION

1. The purpose of this amendment is to:

1. Revise language of the original agreement to clarify that FSRs are to be submitted quarterly rather than monthly. Language in Part 2, Section IV, Subsection C, Paragraph two, should begin as follows:

FSRs must be submitted on a quarterly basis, no later than 30 days after the close of each calendar quarter. The quarterly FSRs must reflect total actual program expenditures, up to the total agreement amount.

2. Decrease the Department's agreement amount from $1,620,118 to $1,618,619, and add/revise information in Attachment III - Program Specific Assurance and Requirements.

2. Amendment Revisions:

The following are the additions/revisions to Attachment I and III

The following projects include additions or revisions to Attachment III:

New Project Language:

• Michigan Maternal Mortality Surveillance

Revised Project Language:

DRAFT

• Body Art Fixed Fee

Following are adjustments to funding levels of the Local Health Department agreement as reflected in Attachment IV:

Budget line item changes are reflected in the attached budgets for the following elements:

Project Title	Current Amount	Amended Amount	New Project Amount

Performance Level Adjustments

N/A

Budget category Adjustments

It is understood and agreed that all other conditions of the original agreement remains the same.

DRAFT

3. Signing this amendment

The individual or officer signing this amendment certifies by their signature that they are authorized to sign this amendment on behalf of the responsible governing board official or agency.

Signature Section

For Ionia County Health Department

Haleigh Leslie	Health Officer	
Name	Title	Date

For the Michigan Department of Health and Human Services

Terri Smith	10/27/2026
Terri Smith, Director Bureau of Grants and Purchasing	Date

DRAFT

Attachments

Attachment III - Program Specific Assurances and Requirements

DRAFT

MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES
ATTACHMENT IV - Local Health Department - 2027
CONTRACT MANAGEMENT SECTION
Ionia County Health Department

Program Element/Funding Source (a)	MDHHS Source	Fed/St	Funding Amount	Reimbursement Method (b)	Performance Target Output Measurement	Total (c) Perform Expect	State (d) Funded Target Perform	State Funded Minimum Performance Number (e)	State Funded Minimum Percent (e)	Contractor / Subrecepient (f)
Body Art Fixed Fee	Calc. Amt.	S	0	Fixed Unit Rate (2)	N/A	N/A	N/A	N/A	N/A	Recepient
Children's Special Hlth Care Services (CSHCS) Care Coordination	Calc. Amt.	S	0	Fixed Unit Rate (1), (7)	N/A	N/A	N/A	N/A	N/A	Subrecepient
Children's Special Hlth Care Services (CSHCS) Outreach & Advocacy	Reg. Alloc.	S	50,410	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
CSHCS Medicaid Elevated Blood Lead Case Mgmt	Calc. Amt.	S	0	Fixed Unit Rate (2)	N/A	N/A	N/A	N/A	N/A	Subrecepient
CSHCS Medicaid Outreach	Calc. Amt.	S	0	Staffing (6)	N/A	N/A	N/A	N/A	N/A	Subrecepient
EGLE Drinking Water and Onsite Wastewater Management	Reg. Alloc.	S	237,060	ELPHS (3), (6)	N/A	N/A	N/A	N/A	N/A	Recepient
Food ELPHS	Reg. Alloc.	S	100,000	ELPHS (3), (4)	N/A	N/A	N/A	N/A	N/A	Recepient
Hearing ELPHS	Reg. Alloc.	L	54,969	ELPHS (3), (6)	N/A	N/A	N/A	N/A	N/A	Recepient
HIV Prevention	Reg. Alloc.	F	15,000	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
Immunization Action Plan (IAP)	Reg. Alloc.	F	36,131	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
Immunization Fixed Fees	Calc. Amt.	S	0	Fixed Unit Rate (2), (7)	N/A	N/A	N/A	N/A	N/A	Subrecepient
Immunization Vaccine Quality Assurance	Reg. Alloc.	S	9,938	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Recepient
Kindergarten Oral Health Assessment Program	Reg. Alloc.	S	68,603	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Recepient
MCH - Children	Reg. Alloc.	S	0	Local MCH (3), (6)	N/A	N/A	N/A	N/A	N/A	Subrecepient
MCH - Children	Local MCH	S	49,740	Local MCH (3), (6)	N/A	N/A	N/A	N/A	N/A	Subrecepient
MDHHS-Essential Local Public Health Services (ELPHS)	Reg. Alloc.	S	259,768	ELPHS (3),(6)	N/A	N/A	N/A	N/A	N/A	Recepient
Medicaid Outreach	Reg. Alloc.	S	0	Reimbursement-Medicaid	N/A	N/A	N/A	N/A	N/A	Subrecepient
Public Health Emergency Preparedness (PHEP) 10/1 - 6/30	Reg. Alloc.	F	88,240	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient

DRAFT

MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES
ATTACHMENT IV - Local Health Department - 2027
CONTRACT MANAGEMENT SECTION
Ionia County Health Department

Program Element/Funding Source (a)	MDHHS Source	Fed/St	Funding Amount	Reimbursement Method (b)	Performance Target Output Measurement	Total (c) Perform Expect	State (d) Funded Target Perform	State Funded Minimum Performance Number (e)	State Funded Minimum Percent	Contractor / Subrecepient (f)
Public Health Infrastructure	Reg. Alloc.	F	120,456	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
	Reg. Alloc.	F	120,456							
Statewide Lead Case Management - Fixed Fee	Calc. Amt.	S	0	Fixed Unit Rate (7), (11)	N/A	N/A	N/A	N/A	N/A	Recepient
Tuberculosis (TB) Control	Reg. Alloc.	F	349	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
Vision ELPHS	Reg. Alloc.	L	54,969	ELPHS (3), (6)	N/A	N/A	N/A	N/A	N/A	Recepient
WIC Breastfeeding	Reg. Alloc.	F	38,684	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient
WIC Resident Services	Reg. Alloc.	F	315,345	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Subrecepient

TOTAL MDHHS FUNDING **1,620,118**

***SPECIFIC OUTPUT PERFORMANCE MEASURES WILL BE INCORPORATED VIA AMENDMENT**

Attachment IV Notes

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Project Budgets

Summary of Budget

PROGRAM / PROJECT Local Health Department - 2027 / Local Health Department - 2027			**DATE PREPARED** 10/27/2026	
CONTRACTOR NAME Ionia County Health Department			**BUDGET PERIOD** From : 10/1/2026 To : 9/30/2027	
MAILING ADDRESS (Number and Street) 100 Main ST			**BUDGET AGREEMENT** ☐ Original ☑ Amendment	**AMENDMENT #** 1
CITY Ionia	**STATE** MI	**ZIP CODE** 48846-1651	**FEDERAL ID NUMBER** 38-6004857	

	Category	Total	Amount
DIRECT EXPENSES			
Program Expenses			
1	Salary & Wages	1,212,907.00	1,212,907.00
2	Fringe Benefits	468,258.00	468,258.00
3	Employee Travel and Training	30,517.00	30,517.00
4	Supplies and Materials	142,579.00	142,579.00
5	Supplies and Materials	4,000.00	4,000.00
6	Contractual - Professional Services	68,603.00	68,603.00
7	Travel	2,000.00	2,000.00
8	Communication	800.00	800.00
9	Communications	8,294.00	8,294.00
10	All Others (ADP, Con. Employees, Misc.)	58,920.00	58,920.00
11	County-City Central Services	225,131.00	225,131.00
12	All Others	71,405.00	71,405.00
Total Program Expenses		2,293,414.00	2,293,414.00
TOTAL DIRECT EXPENSES		2,293,414.00	2,293,414.00
INDIRECT EXPENSES			
Indirect Costs			
1	Cost Allocation Plan	236,002.00	236,002.00
2	Cost Allocation Plan / Other	-260,750.00	-260,750.00
3	Other Cost Distributions	210,801.00	210,801.00
Total Indirect Costs		186,053.00	186,053.00
TOTAL INDIRECT EXPENSES		186,053.00	186,053.00
TOTAL EXPENDITURES		**51,952.00**	**51,952.00**

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TOTAL EXPENDITURES	**2,427,515.00**	**2,427,515.00**

SOURCE OF FUNDS

	Category	Total	Amount	Cash	Inkind
1	Fees and Collections - 1st and 2nd Party	158,100.00	0.00	158,100.00	0.00
2	Fees and Collections - 3rd Party	47,326.00	0.00	47,326.00	0.00
3	Federal or State (Non MDHHS)	0.00	0.00	0.00	0.00
4	Federal Cost Based Reimbursement	100,000.00	0.00	100,000.00	0.00
5	Federally Provided Vaccines	90,000.00	0.00	90,000.00	0.00
6	Federal Medicaid Outreach	28,189.00	28,189.00	0.00	0.00
7	Required Match - Local	47,382.00	0.00	47,382.00	0.00
8	Local Non-ELPHS	75,000.00	0.00	75,000.00	0.00
9	Local Non-ELPHS	0.00	0.00	0.00	0.00
10	Local Non-ELPHS	0.00	0.00	0.00	0.00
11	Other Non-ELPHS	0.00	0.00	0.00	0.00
12	MDHHS Non Comprehensive	0.00	0.00	0.00	0.00
13	MDHHS Comprehensive	1,574,063.00	1,574,063.00	0.00	0.00
14	MCH Funding	49,740.00	49,740.00	0.00	0.00
15	Local Funds - Other	268,967.00	0.00	268,967.00	0.00
16	Inkind Match	0.00	0.00	0.00	0.00
17	MDHHS Fixed Unit Rate	40,700.00	40,700.00	0.00	0.00
	TOTAL	**2,479,467.00**	**1,692,692.00**	**786,775.00**	**0.00**

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Ingersoll, Brenda

From: noreply@egrams-mi.net
Sent: Monday, October 26, 2026 12:04 PM
To: Ingersoll, Brenda
Cc: Ingersoll, Brenda
Subject: MDHHS Local Health Department - 2027 Amendments

10/26/2026

Brenda Ingersoll, Accountant
Ionia County Health Department
100 Main ST
Ionia, MI 48846 1651

Dear Brenda Ingersoll:

The following lists the FY 2027 amendments for your organization for funding administered by the Michigan Department of Health and Human Services (MDHHS) through the Comprehensive Agreement. All projects must be budgeted and expended consistent with the requirements contained in your Comprehensive Agreement.

Amendment List

i-a. Allocation Changes – Existing Projects

Project Title	Current Amount	Amended Amount	New Project
EGLE Drinking Water and Onsite Wastewater Management	237,060.00	-2,669.00	234,391.00
MDHHS-Essential Local Public Health Services (ELPHS)	259,768.00	-2,515.00	257,253.00
Public Health Emergency Preparedness (PHEP) 10/1 - 6/30	88,240.00	3,685.00	91,925.00
TOTAL :	585,068.00	-1,499.00	583,569.00

i-b. New Allocation – New Projects
N/A

ii. Budget Category changes

Project Title
Kindergarten Oral Health Assessment Program

Next Steps

The next steps in the MI E-Grants system for amending your applications and budgets and submitting your Comprehensive Agreement Amendment for MDHHS approval are as follows:

Budget Amendment

Department: Health

Posting Date: 1/1/2027

Requestor: Brenda Ingersoll

Reason: CPBC Amendment 1 for FY 2027

Revenue Line Items			
Fund Activity Account	Description	Decrease	Increase
221-601.270-539.621	STATE GRANTS - MDEQ, LPHO	2,669.00	
221-601.515-539.601	STATE GRANTS - MDCH, LPHO	2,515.00	
221-601.911-501.602	FEDERAL GRANT - MDCH		3,685.00

Appropriation Line Items			
Fund Activity Account	Description	Increase	Decrease
221-601.270-726.050	SUPPLIES - PROGRAM		2,669.00
221-601.515-850.153	OPERATING - TRAINING		1,000.00
221-601.515-850.199	OPERATING - MEMBERSHIPS		1,000.00
221-601.515-726.050	SUPPLIES - PROGRAM		515.00
221-601.911-850.990	OPERATING - MISCELLANEOUS	3,685.00	
	totals	8,869.00	8,869.00
Amendment Balance			-

Department Head Approval Date

Finance Office Use Only	
Finance Officer Review	Date
County Administrator Approval	Date
Board Approval	Date

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Amendment #1 MDHHS LHD Emerging Health Threats
November 10, 2026 Board Agenda

CONTACT:
Haleigh Leslie, Health Officer
Brenda Ingersoll, Office Manager

DESCRIPTION:
Amendment #1 between the Michigan Department of Health and Human Services and Ionia County Health Department for FY 10/1/25-9/30/26 decreases funding from the PFAS grant awarded to Ionia County Health Department (ICHD). This grant helps support ICHD's ability to assess risk and prepare communities for emerging health threats within Ionia County.

OTHER DEPARTMENTS/AGENCIES AFFECTED:
N/A

FINANCIAL ANALYSIS:
Please see attached for the financial breakdown

LEGAL REVIEW:
N/A

DEADLINE:
N/A

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
Request approval of Amendment #1 to the Agreement between the Michigan Department of Health and Human Services Emerging Threats Grant FY 26/27 and the Ionia County Board of Commissioners on behalf of the Ionia County Health Department and authorize the signature of Haleigh Leslie, Health Officer.

ADMINISTRATOR'S RECOMMENDATION:
Administrator Recommends Approval of this Request.

Contract #: 20270344-00

Amendment Number: 1 to the

Between

Michigan Department of Health and Human Services

and

on Behalf of Health Department

Ionia County Health Department

AMENDMENT PURPOSE AND JUSTIFICATION

1. The purpose of this amendment is to:

1. Revise language of the original agreement to clarify that FSRs are to be submitted quarterly rather than monthly. Language in Part 2, Section IV, Subsection C, Paragraph two, should begin as follows:

FSRs must be submitted on a quarterly basis, no later than 30 days after the close of each calendar quarter. The quarterly FSRs must reflect total actual program expenditures, up to the total agreement amount.

2. Decrease the Department's agreement amount from $12,590 to $6,000, and add/revise information in Attachment III - Program Specific Assurance and Requirements.

2. Amendment Revisions:

The following are the additions/revisions to Attachment I and III

The following projects include additions or revisions to Attachment III:

New Project Language:

• Mercury Disposal

Revised Project Language:

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• None

Following are adjustments to funding levels of the Local Health Department agreement as reflected in Attachment IV:

Budget line item changes are reflected in the attached budgets for the following elements:

Project Title	Current Amount	Amended Amount	New Project Amount

Performance Level Adjustments

N/A

Budget category Adjustments

It is understood and agreed that all other conditions of the original agreement remains the same.

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3. Signing this amendment

The individual or officer signing this amendment certifies by their signature that they are authorized to sign this amendment on behalf of the responsible governing board official or agency.

Signature Section

For Ionia County Health Department

Haleigh Leslie Health Officer

_____

Name Title Date

For the Michigan Department of Health and Human Services

Terri Smith 10/27/2026

_____

Terri Smith, Director Date
Bureau of Grants and Purchasing

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Attachments

Attachment III - Program Specific Assurances and Requirements

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MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES
ATTACHMENT IV - Emerging Threats- Local Health Department - 2027
CONTRACT MANAGEMENT SECTION
Ionia County Health Department

Program Element/Funding Source (a)	MDHHS Source	Fed/St	Funding Amount	Reimbursement Method (b)	Performance Target Output Measurement	Total (c) Perform Expect	State (d) Funded Target Perform	State Funded Minimum Performance Number (e)	State Funded Minimum Percent	Contractor / Subrecepient (f)
PFAS Response - American Anodco	Reg. Alloc.	S	2,698	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Recepient
PFAS Response - Ionia Belding	Reg. Alloc.	S	4,496	Actual Cost Reimbursment	N/A	N/A	N/A	N/A	N/A	Recepient
PFAS Response - North State Rd.	Reg. Alloc.	S	2,698	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Recepient
PFAS Response - PALO Site	Reg. Alloc.	S	2,698	Actual Cost Reimbursement	N/A	N/A	N/A	N/A	N/A	Recepient

TOTAL MDHHS FUNDING **12,590**

***SPECIFIC OUTPUT PERFORMANCE MEASURES WILL BE INCORPORATED VIA AMENDMENT**

Attachment IV Notes

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Project Budgets

Summary of Budget

PROGRAM / PROJECT Emerging Threats- Local Health Department - 2027 / Emerging Threats- Local Health Department - 2027			**DATE PREPARED** 10/27/2026	
CONTRACTOR NAME Ionia County Health Department			**BUDGET PERIOD** From : 10/1/2026 To : 9/30/2027	
MAILING ADDRESS (Number and Street) 100 Main ST			**BUDGET AGREEMENT** ☐ Original ☑ Amendment	**AMENDMENT #** 1
CITY Ionia	**STATE** MI	**ZIP CODE** 48846-1651	**FEDERAL ID NUMBER** 38-6004857	

	Category	Total	Amount
DIRECT EXPENSES			
Program Expenses			
1	Salary & Wages	3,273.00	3,273.00
2	Fringe Benefits	2,002.00	2,002.00
3	Employee Travel and Training	262.00	262.00
4	Supplies and Materials	2,700.00	2,700.00
5	Contractual - Professional Services	2,500.00	2,500.00
6	County-City Central Services	813.00	813.00
Total Program Expenses		11,550.00	11,550.00
TOTAL DIRECT EXPENSES		11,550.00	11,550.00
INDIRECT EXPENSES			
Indirect Costs			
1	Cost Allocation Plan	845.00	845.00
2	Other Cost Distributions	195.00	195.00
Total Indirect Costs		1,040.00	1,040.00
TOTAL INDIRECT EXPENSES		1,040.00	1,040.00
TOTAL EXPENDITURES		**12,590.00**	**12,590.00**

SOURCE OF FUNDS

	Category	Total	Amount	Cash	Inkind
1	Fees and Collections - 1st and 2nd Party	0.00	0.00	0.00	0.00
2	Fees and Collections - 3rd Party	0.00	0.00	0.00	0.00
3	Federal or State (Non MDHHS)	0.00	0.00	0.00	0.00
4	Federal Cost Based Reimbursement	0.00	0.00	0.00	0.00

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5	Federally Provided Vaccines	0.00	0.00	0.00	0.00
6	Federal Medicaid Outreach	0.00	0.00	0.00	0.00
7	Required Match - Local	0.00	0.00	0.00	0.00
8	Local Non-ELPHS	0.00	0.00	0.00	0.00
9	Local Non-ELPHS	0.00	0.00	0.00	0.00
10	Local Non-ELPHS	0.00	0.00	0.00	0.00
11	Other Non-ELPHS	0.00	0.00	0.00	0.00
12	MDHHS Non Comprehensive	0.00	0.00	0.00	0.00
13	MDHHS Comprehensive	12,590.00	12,590.00	0.00	0.00
14	MCH Funding	0.00	0.00	0.00	0.00
15	Local Funds - Other	0.00	0.00	0.00	0.00
16	Inkind Match	0.00	0.00	0.00	0.00
17	MDHHS Fixed Unit Rate	0.00	0.00	0.00	0.00
	TOTAL	**12,590.00**	**12,590.00**	**0.00**	**0.00**

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Ingersoll, Brenda

From: noreply@egrams-mi.net
Sent: Tuesday, October 20, 2026 2:06 PM
To: Ingersoll, Brenda
Cc: Ingersoll, Brenda
Subject: MDHHS Emerging Threats- Local Health Department - 2027 Amendments

10/20/2026

Brenda Ingersoll, Accountant
Ionia County Health Department
100 Main ST
Ionia, MI 48846 1651

Dear Brenda Ingersoll:

The following lists the FY 2027 amendments for your organization for funding administered by the Michigan Department of Health and Human Services (MDHHS) through the Comprehensive Agreement. All projects must be budgeted and expended consistent with the requirements contained in your Comprehensive Agreement.

Amendment List

i-a. Allocation Changes – Existing Projects

Project Title	Current Amount	Amended Amount	New Project
PFAS Response - American Anodco	2,698.00	-1,198.00	1,500.00
PFAS Response - Ionia Belding	4,496.00	-2,996.00	1,500.00
PFAS Response - North State Rd.	2,698.00	-1,198.00	1,500.00
PFAS Response - PALO Site	2,698.00	-1,198.00	1,500.00
TOTAL :	12,590.00	-6,590.00	6,000.00

i-b. New Allocation – New Projects
N/A

ii. Budget Category changes
N/A

Next Steps

The next steps in the MI E-Grants system for amending your applications and budgets and submitting your Comprehensive Agreement Amendment for MDHHS approval are as follows:

Budget Amendment

Department: Health Date: 10/27/2026

Requestor: Brenda Ingersoll

Reason: CPBC Emerging Threats Amendment 1 for FY 2027

Revenue Line Items			
Fund Activity Account	Description	Decrease	Increase
221-601.284-539.630	STATE GRANTS - SOM	6,590.00	

Appropriation Line Items			
Fund Activity Account	Description	Increase	Decrease
221-601.284-701.020	WAGES - CLASSIFIED, SUPPORT		450.00
221-601.284-701.030	WAGES - CLASSIFIED, PROFESSIONAL		400.00
221-601.284-715.001	BENEFITS - FICA		50.00
221-601.284-715.100	BENEFITS - HEALTH INSURANCE		400.00
221-601.284-715.270	BENEFITS - HSA EMPLOYER		24.00
221-601.284-715.801	BENEFITS - RETIREMENT, COUNTY PLAN		90.00
221-601.284-726.050	SUPPLIES - PROGRAM		286.00
221-601.284-801.000	PROFESSIONAL & CONTRACTUAL SERVICES		2,700.00
221-601.284-850.910	OPERATING - TRAVEL		600.00
221-601.284-960.000	INDIRECT COST ALLOCATION		200.00
221-601.284-960.120	COST ALLOCATION - PH ADMINISTRATION		200.00
221-601.284-960.200	COST ALLOCATION - PH EH SUPERVISION		90.00
221-601.000-700.000	Expenditure Control		1,100.00
	totals	6,590.00	6,590.00
Amendment Balance			-

Department Head Approval Date

Finance Office Use Only	
Finance Officer Review	Date
County Administrator Approval	Date
Board Approval	Date

IONIA COUNTY COMMISSION ON AGING
REQUEST FOR DISCUSSION/ACTION

Request board signature on agreement with Odessa Township to host a congregate meal site at the Odessa Township hall.
11/10/26

CONTACT:
Carol Hanulcik, ICCOA Director

DESCRIPTION:
ICCOA is happy to announce that we have found a new home for our Lake Odessa Congregate Meal Site: the Odessa Township Hall. Target launch is January 2027.

Congregate Meals do much more than provide a delicious meal. They support the health and independence of seniors by reducing social isolation. They also serve as a "wellness hub" for the local senior community, providing outreach on other ICCOA programs and other resources available.

Our Lake Odessa Congregate Meal site has been closed since August 2025 while we searched for a new home. ICCOA worked with the Ionia County Health Department to find the new site which requires a licensed (or licensable) kitchen facility.

OTHER DEPARTMENTS/AGENCIES AFFECTED:
We anticipate this launch will have positive impacts on other agencies that serve seniors.

FINANCIAL ANALYSIS:
We appreciate the support of the Odessa Township Board, who have requested a very reasonable annual contribution toward the cost of services and supplies. AAAWM funding is also secured to help support this site in FY 2027. The balance of support, for this and all our Congregate Meal Sites, will be provided with funding from the Ionia County Senior Millage.

LEGAL REVIEW:
none

DEADLINE:
Goal is to begin services in January 2027.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
I move to approve the request of the Ionia County Commission on Aging Director, to sign and enter into an agreement with Odessa Township, to host Senior Congregate Meals at the Odessa Township Hall.

DEPARTMENT HEAD RECOMMENDATION:
I recommend approval.

ADMINISTRATOR'S RECOMMENDATION:
Administrator Recommends Approval of this Request.

November 2, 2026

Agreement between the Ionia County Commission on Aging (ICCOA) and the Odessa Township Board for use of the Community Room, located at 3862 Laurel Drive, for a Congregate Meal Site for Seniors 60+.

Summary: ICCOA works to strengthen the well-being of all Ionia County Seniors and to promote their independence. In this role, ICCOA hosts Congregate Meal Sites to benefit Ionia County Seniors by providing a nutritious meal as well as socialization, enriching programming twice per week, during the hours of 11:00 am-1:00 pm. The meals are also referred to as Friendship Luncheon Sites.

Participation in the program requires a RSVP, minimally an attestation that the participant is age 60+. Specific Service Requirements will follow the Minimum Standards as listed in the Policies and Procedures Manual of the Area Agency on Aging of West Michigan (AAAWM) as well as policies of the Ionia County and the Ionia County Commission on Aging.

Odessa Township will serve as host for the program. No rent will be charged. ICCOA may contribute toward the fair costs of hosting the program. Recommended annual contribution is $120 to cover taxpayer expenses such as heating, cooling, trash hauling, and paper products payable by the end of the calendar year. Check shall be made payable to the Odessa Township Treasurer. No contribution is expected for 2026.

This agreement may be amended from time to time, as agreed to, in writing, by authorized signers to the agreement.

The following are agreed to by ICCOA and Odessa Township:

- The program will be twice per week, on Tuesdays and Thursdays, from 11:30 am-12:30pm (meal), including set-up and clean-up, hours are 10:30am-1:30pm.
- Admission to the program requires prior RSVP and all clients are asked to complete a NAPIS form which provides demographic information which is then shared with key funding source the Area Agency on Aging of West Michigan (aaawm.org). The program is not a drop-in meal site.

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- The program will require a food service license, which will require initial and annual or semi-annual inspections from the Ionia County Health Department. ICCOA will arrange and bear the costs of these inspections and licensing.
- ICCOA will not need any modifications to allow for safe operation of the program, and guard the safety of participants.
- ICCOA will clean the facility at the close of program each day, including washing surfaces, mopping, vacuuming and removing garbage from the Community Room, Kitchen, and rest rooms to the designated spot on site.
- Any furniture or other items that are moved during the course of the program will be returned to the location it was found at the beginning of the day.
- ICCOA will repair or replace furniture, fixtures, walls, doors etc. that have been damaged by the use of the program.
- ICCOA will provide a cell phone and service for the exclusive use of the program on days that the program is hosted at the Odessa Township Community Room.
- ICCOA will promote Congregate Meal Services in their newsletter, on Facebook and on ICCOA's Website, along with other promotional materials and efforts. ICCOA may display promotional materials for events and services at ICCOA sites or at other sites, when hosted by ICCOA or AAAWM, or other partners in the aging network.
- ICCOA will arrange for any inspections, licenses, or postings required by the program.
- ICCOA will arrange for staff training required for the program.
- ICCOA will share names, and contact information with the Odessa Township Clerk, for all staff who will provide services under the program. ICCOA staff will present ICCOA IDs for identification.
- ICCOA will seek prior approval from the Odessa Township Clerk for any use of the facility outside normal weekly activities, such as hosting an "open house," for example.
- Contacts for ICCOA regarding the program:

  For day-to-day program operations:
  Joanna Urban, Nutrition Program Director
  jurban@ioniacounty.org
  (616) 527-5372

  For questions regarding this agreement:
  Carol Hanulcik, ICCOA Director
  chanulcik@ioniacounty.org
  (616) 527-5366

- Odessa Township will provide the site to host the Lake Odessa Congregate Meal Program, to include the dining site and Kitchen.
- Odessa Township allow ICCOA the use of kitchen equipment and supplies such as coffee pots, water pitchers, oven; use on meal days of some refrigerator space. ICCOA will provide serving utensils and all plates, napkins, cups, etc.
- Odessa Township will allow ICCOA to use kitchen cupboards for storage of program equipment and supplies, at their own risk.

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- Odessa Township may request ICCOA cancel services for other Community Room usage with a minimum of 5 business days' notice. No advance notice required in the care of an emergency situation.
- ICCOA will provide for care and maintenance of restrooms, equipment, kitchen, storage areas and areas of common use that are used during the Meal Site program.
- Odessa Township Clerk will issue 2 keys to authorized staff for access to the facility. ICCOA will maintain a list of authorized staff and be responsible for the return of keys issued for staff who leave the program, or should the agreement be ended by ICCOA or Odessa Township. KEYS MAY NOT BE DUPLICATED.

This agreement is "at will", and either party may end the agreement at any time, by providing at least 90 days' notice.

Agreed to by:

_____

Odessa Township Clerk, Lisa K. Williams
Upon approval of the Odessa Township Board

_____

Joanna Urban, Nutrition Program Director
For Ionia County Commission on Aging

_____

Carol Hanulcik, ICCOA Director
For Ionia County Commission on Aging

_____

Terence Frewen, Board Chair
For Ionia County

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IONIA COUNTY COMMISSION ON AGING
REQUEST FOR DISCUSSION/ACTION

Request board approval for annual purchase of shelf-stable meals
11/10/26

CONTACT:
Carol Hanulcik, ICCOA Director

DESCRIPTION:
As required by funding sources, ICCOA makes an annual purchase of shelf-stable meals to deliver to Meals on Wheels clients in advance of winter weather. These meals are consumed when ICCOA is unable to deliver due to winter weather or if we lack drivers on a given day.

OTHER DEPARTMENTS/AGENCIES AFFECTED:
Click here to enter text.

FINANCIAL ANALYSIS:
This purchase is included in our annual budget. ICCOA has chosen Golden Gourmet for the purchase. The cost has increased over FY 26 due to the increased number of clients served.

LEGAL REVIEW:
none

DEADLINE:
Meals should be ordered as soon as possible.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
I move to approve the request of the Ionia County Commission on Aging Director, to purchase shelf-stable meals from Golden Gourmet Meals at $4,262.50.

DEPARTMENT HEAD RECOMMENDATION:
I recommend approval.

ADMINISTRATOR'S RECOMMENDATION:
Administrator Recommends Approval of this Request.

Ionia County Commission on Aging - Shelf Stable Meals Order FY 27

Total meals - 1,125
To serve - appx 375 clients

#1 **Golden Gourmet Meals - Preferred Quote**
(Quote via email)
Tuna salad, Chicken salad, Cereal
1) GG3B 375 cases. $9.50 per case fob Americus, Georgia
2) Freight $700.00. This includes liftgate service
**Nutritional analysis provided*

Total Cost:	
Meals	3,562.50
Freight	700.00
	$ 4,262.50

#2 **Jafoodservice**
(Quote via email)
Pasta Os w/beef, Chicken salad, Beef stew
1) Three-day meal box $11.82 per box
2) Freight included

Total Cost:	
Meals	4,432.50
Freight	*Included
	$ 4,432.50

#3 **EmergiMeals**
(Quote via email)
Beef stew, Spaghetti, White chicken chilli… Boxes are customizable
1) $12.75 per box
2) Freight $80
**Nutritional analysis provided*

Total Cost:	
Meals	4,781.25
Freight	80.00
	$ 4,861.25

Hanulcik, Carol

From: Jack Brill <jbrill@ggmeals.com>
Sent: Friday, September 25, 2026 2:17 PM
To: Urban, Joanna
Cc: Dusty Raybon; Sherry Cannon
Subject: RE: Shelf Stable Quote
Attachments: Customer Service Guidelines 03012026.docx

> You don't often get email from jbrill@ggmeals.com. Learn why this is important

Joanna,

Good afternoon. Thanks again for reaching out. Please se quote below. Additionally, the customer service sheet to order is attached. Talks soon.

1) GG3B Shelf stable Meals $9.50 per case FOB Americus, Georgia.
2) Freight $700.00. This includes liftgate and inside delivery.

From: Urban, Joanna <jurban@ioniacounty.org>
Sent: Friday, September 25, 2026 9:36 AM
To: Jack Brill <jbrill@ggmeals.com>
Subject: Re: Shelf Stable Quote

Good morning!

Thanks for the quick response. Our address is 115 Hudson St, Ionia MI 48846

We don't have a loading dock. We do typically have them at least brought inside the building.

Joanna

From: Jack Brill <jbrill@ggmeals.com>
Sent: Friday, September 25, 2026 9:31 AM
To: Urban, Joanna <jurban@ioniacounty.org>
Cc: Dusty Raybon <DRaybon@ggmeals.com>; Sherry Cannon <scannon@ggmeals.com>; Mike Gill <mgill@lakelanddet.com>
Subject: RE: Shelf Stable Quote

You don't often get email from jbrill@ggmeals.com. Learn why this is important

Joanna,

QUOTE

1010 W. John Beers • Stevensville, MI 49127 • P: (800) 592-1173 • F: (269) 697-0446

BILL TO:	Ionia County Commission on Aging	SHIP TO:	Ionia County Commission on Aging	DATE:	10/30/2026
CONTACT:	Joanna Urban	CONTACT:	Joanna Urban	SHIPPING DETAILS	
ADDRESS:	115 Hudson St.	ADDRESS:	115 Hudson St.	Lift-Gate, Inside Delivery & Appointment	
CITY/ST/ZIP:	Ionia, MI 48846	CITY/ST/ZIP:	Ionia, MI 48846		
PHONE:	616-572-5372	PHONE:	616-572-5372		
EMAIL:	jurban@ioniacounty.org	EMAIL:	jurban@ioniacounty.org		

MEAL TYPE	MEAL PER CS	CS PER PALLET	PALLET PER ORDER	CS PER ORDER
3-Day Meal	3	300	2	375
SALESPERSON	**SHIPPING METHOD**	**SHIPPING DATE**	**DELIVERY DATE**	**PAYMENT TERMS**
Michelle Colcord	0	TBD	1/0/00	0

MENU CODE	DESCRIPTION	QTY	UNIT	LINE TOTAL
	1-Pasta O's w Beef,1-Orange-Tang Juice 4.23oz,1-Peanut Butter PC 1oz.,1-Nutri-Grain Bar Strawberry,1-Regular Applesauce unsweet,1-3 DAY NFDM,-,-,-,-,-,-,-,-,-,-	375	$11.52	$4,320.00
	1-Pouch Chicken Salad ,1-Vegetable Juice 4.23oz,1-MJM Cinnamon Bear Grahams,1-Nutri-Grain Bar Apple,1-Soy Nuts,2-Wheat Crackers 2pk,-,-,-,-,-,-,-,-,-			
	1-Beef Stew,1-Orange-Tang Juice 4.23oz,1-Regular Applesauce unsweet,1-Nutri-Grain Bar Strawberry,1-Wheat Crackers 2pk,1-Soy Nuts,-,-,-,-,-,-,-,-,-,-			
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Product Availibility Subject To Change

QUOTES VALID FOR 5 DAYS

SUBTOTAL	$ 4,320.00
SHIPPING FEE	INCLUDED
TOTAL	**$ 4,320.00**

Quotation prepared by: Michelle Colcord

In order to place an order Customer must intial and sign below. 4-6 month shelf-life guaranteed

Customer has read Delivery Instructions & Refund Policy Notice provided by JA Foodservice & understands & agrees to all terms _____ **Inital**

Customer signature authorizes that they have checked with their state and all menus have been approved for use with their state or federally funded program _____ **Intial**

Custmer understands NSLP menus qualify for single daily use or emergnecy use only. JA Foodservice is not liabile for the reimbursement for the entire weeks qaulifications ____ **Intial**

To accept this quotation, sign here and return: _____ **Date**_____

THANK YOU FOR YOUR BUSINESS!

emergi MEALS

One stop for all your shelf stable meal kit needs

Quote #D918
Oct 30, 2026

SHIPPING ADDRESS

JOHANNA URBAN
IONIA COUNTY COUNCIL ON AGING
115 Hudson St
Ionia MI 48846
United States
Tel. +16165275365

CUSTOMER

JOHANNA URBAN
IONIA COUNTY COUNCIL ON AGING
115 Hudson St
Ionia MI 48846
United States
Tel. +16165275365

PAYMENT

Due on Dec 23, 2026 (Net 30)

Pay online

SHIPPING METHOD

FREE SHIPPING

ITEMS	PRICE	TAX	QTY	ITEM TOTAL
 Meal Kit, Customizable, Shelf Stable Dry Powdered Milk +$0.00 /meal / Pouches + $1.50 /meal / 3 4.0 Cases per Pallet $3.19 per Case	$12.75	$0.00	375	$4,781.25

Pay online

Subtotal	$4,781.25
Shipping	$80.00
Michigan State VAT % 0.0%	$0.00
TOTAL (USD)	**$4,861.25**

Thank you for shopping with us!

Emergi Meals LLC
1202 Piedmont Drive, Lexington, NC, 27295, United States
em@emergimeals.com
shop.emergimeals.com

IONIA COUNTY COMMISSION ON AGING
REQUEST FOR DISCUSSION/ACTION

Request for board approval and board chair signature on Contract Amendment No. 61.54-FY27.2 from AAAWM.
November 10, 2026

CONTACT:
Carol Hanulcik, Director, Ionia County Commission on Aging

DESCRIPTION:
Our FY 27 contract with AAAWM has been updated and requires an new signature by the Board Chair. Updates are to sections on access to records, confidentiality, notification of litigation, indemnity, etc. .

OTHER DEPARTMENTS/AGENCIES AFFECTED:
none

FINANCIAL ANALYSIS:
AAAWM funding is crucial to providing services such as Meals on Wheels, Respite, Homemaker and Adult Day Services, Transportation and Congregate Meals.

LEGAL REVIEW:
none

DEADLINE:
AAAWM has requested we return a signed copy by November 16, 2026.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
I move to approve the request of the Commission on Aging Director, to sign AAAWM contract amendment 61.54-FY27.2.

DEPARTMENT HEAD RECOMMENDATION:
I recommend board approval.

ADMINISTRATOR'S RECOMMENDATION: Administrator Recommends Approval of this Request.

AMENDMENT TO FY 2027 – 2029 CONTRACT FOR SERVICES TO OLDER ADULTS UNDER TITLE III OF THE OLDER AMERICANS ACT AND/OR OLDER MICHIGANIANS ACT

THIS AMENDMENT TO THE FY 2027 – 2029 CONTRACT FOR SERVICES TO OLDER ADULTS UNDER TITLE III OF THE OLDER AMERICANS ACT AND/OR OLDER MICHIGANIANS ACT is by and between **Area Agency on Aging of Western Michigan, Inc.** ("AAAWM"), and **Ionia County Board of Commissioners** ("Service Partner").

AAAWM and Service Partner previously entered a Contract for Services to Older Adults under Title III of the Older Americans Act and/or Older Michiganians Act for the 2027-2029 Fiscal Year (Agreement) and both wish to now make the following amendments to the Agreement:

1. **Section 12** of the Agreement is hereby amended and restated to read as follows:

Access to Records.

AAAWM, ACLS Bureau, Department of Community Health, Administration for Community Living (ACL), Controller General of the United States, or any of their authorized representatives shall have the right of access to any books, documents, papers, or other records of Service Partner, in order to make audits, examinations, excerpts, and transcripts, so long as such conforms to all applicable privacy and confidentiality laws (including, without limitation, HIPAA Privacy Act of 1974, as amended) ("Applicable Privacy Laws"). The rights of access in this section shall last as long as the records are retained. Service Partner shall retain said records for at least six (6) years after the termination of this Agreement. A legal assistance program may not be required to reveal any information that is protected by attorney/client privilege. Each program shall make available non-privileged, non-confidential, and unprotected information which will enable the AAA to perform monitoring of the provider's performance, under contract, with regard to these operating standards.

2. **Section 13** of the Agreement is hereby amended and restated to read as follows**:**

Confidentiality.

Service Partner shall report service recipient information to AAAWM and AAAWM shall have access to the files, as necessary, to administer programs, so long as access conforms to the Applicable Privacy Laws. Information about older persons collected in the conduct of Service Partner's responsibilities shall not be disclosed without the informed written consent of the service recipient or his/her legal representative, unless that disclosure is required by a court order or for program monitoring by authorized agencies. Such agencies are, in turn, bound to

protect the confidentiality of service recipient information, and such access shall be in conformity with the HIPAA Privacy Act of 1974, as amended. Referrals to other agencies providing services must also have the service recipient's informed written consent.

3. Section 19 of the Agreement is hereby amended and restated to read as follows:

Hold Harmless/Notification of Litigation.

To the extent allowed by law, Service Partner agrees to indemnify and hold harmless AAAWM and its directors, officers, and employees from all claims, lawsuits, settlements, judgments, costs, penalties and expenses, including reasonable attorney fees, resulting from, or arising out of, or in connection with this Contract. The provisions of this paragraph shall not apply to claims, lawsuits, settlements, judgments, costs, penalties and expenses caused by or resulting from the willful or negligent act or omissions of AAAWM, ACLS Bureau or any of their directors, officers or employees.

If Service Partner becomes involved with or is threatened by litigation related to the provisions of this agreement, Service Partner shall immediately notify AAAWM in writing of the same.

4. Section 25 of the Agreement is hereby amended and restated to read as follows:

Indemnity.

Service Partner agrees to maintain and provide proof of such insurance as will fully protect Service Partner and AAAWM from any and all claims under The Workmen's Compensation Act or employer's liability laws and from any and all other claims, for damage to property or for personal injury, including death, which may arise from operations carried on under this Contract, either by Service Partner, any Subcontractor, or by anyone directly or indirectly engaged or employed by either of them.

Service Partner shall, to the extent allowed by law, exonerate, indemnify, and hold AAAWM harmless, from and against, and shall assume full responsibility for payment of all federal, state, and local taxes or contributions imposed or required under unemployment insurance, Social Security, and income tax laws, with respect to Service Partner and it employees. AAAWM shall not be held liable for any liabilities, penalties, forfeitures, or for any damage to the goods, property or effects of the Service Partner, or for any other persons, not for personal injury to or death of them, caused by or resulting from any negligent act or omission of the Service Partner.

Service Partner further agrees, to the extent allowed by law, to indemnify and hold harmless AAAWM and it agents and employes against and from any and all of the foregoing liabilities, and any and all costs of expense including

reasonable attorney's fees, incurred by AAAWM on account of any claim therefore.

Service Partner agrees, to the extent allowed by law, to assume the foregoing obligations and liabilities, by which it is intended by both parties that Service Partner shall indemnify and hold AAAWM harmless from all claims arising by reason of the work done or by reason of any act of omission of Service Partner."

Service Partner shall, throughout the period of this Contract, provide public liability and property damage insurance covering all operations of Service Partner, its agents and employees, including, but not limited to, premises and automobiles. Said policies shall provide for a thirty (30), preferably ninety (90), calendar day written notice to AAAWM of any cancellation or material changes.

If Service Partner is not a unit of government, it must carry adequate Fidelity Bond coverage for activities under this Contract. Upon request, Service Partner agrees to provide AAAWM with proof of insurance coverage required under this Section.

5. All terms of the Agreement remain in effect except as modified by this Amendment.

6. Waiver. This Amendment shall not be construed or interpreted as a waiver of any rights or remedy of the Agreement.

The parties have executed this Amendment to the OAA Contract below.

Area Agency on Aging of Western Michigan, Inc.

By: William Routley Date: 10/22/2026

Bill Routley, Chairperson

Service Partner: Ionia County Board of Commissioners

By: _____ Date: _____

Authorized Signature

Name: _____

Title: _____

Approved as to Administrative Form

By:  Date: 10/22/2026

Kendrick Heinlein, Chief Executive Officer
Area Agency on Aging of Western Michigan, Inc.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION

Administration Building Façade Restoration Change Order Approval
November 10, 2026

CONTACT:
Scott DeRuischer – Facilities Director
616-527-5345

DESCRIPTION:
The restoration of the façade of the Administration Building is in full swing and has been running for a few weeks now. As the restoration progresses there have been multiple unforeseen concealed issues that need to be addressed which have resulted in the Change Order being presented. This change order includes the following items:
Scope A – West Elevation
Item #1 Replace damaged brick units at four abandoned chimney chases on the west elevation. Reference photos and commentary on page 7 of Field Report #1
Item #2 Replace damaged brick units at the west window locations after removing the wood window jambs and headers. Reference photos and commentary on page 8 of Field Report #1
Item #3 Furnish and install 3x3 steel angel to span and support four abandoned chimney chases. Reference photos and commentary on page 12 of Field Report #2
Item #4 Fill the chimney chase voids to grade with compacted crushed stone before new backup masonry is installed. Reference photos and commentary on page 12 of Field Report #2
Scope B – East Elevation
Item #1 Rebuild the face brick between the pilaster corner and the new south brick veneer. Reference photos and commentary on pages 3 – 5 of Field Report #2
Item #2 Install backer rod and joint sealant on corners of repaired pilaster. Reference photos and commentary on page 5 of Field Report #2
Scope C – North Elevation
Item #1 Repoint 14" Water table head joints. Reference photo and commentary on page 6 of Field Report #1
Item #3 Basement doors – furnish and install new operating hardware.
Total for all listed change order items $$34,314.24

OTHER DEPARTMENTS/AGENCIES AFFECTED

FINANCIAL ANALYSIS
Funding for this Change Order, in the amount of $34,314.24, will be drawn from the remaining Courthouse Façade Committed Project Funds.

LEGAL REVIEW:
N/A

DEADLINE:
As soon as possible

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
Motion to approve Change Order 2209-45 for the Ionia County Administration Building Façade Restoration in an amount of $34,314.24. Funding for this project will be provided from the remaining Courthouse Façade Committed Project Funds.

ADMINISTRATOR'S RECOMMENDATION:
Administrator Recommends Approval of this Request.

Change Order 2209-45

Issue Date October 29, 2026
Expires November 28, 2026

PREPARED BY
Clifford Freitas
Brickworks Property Restoration
(586) 217-0715
clifford@brickworksmi.com
35086 Cordelia St, Clinton Township, MI 48035, USA

PREPARED FOR
Terry Frewen
Ionia County Administration
clerk@ioniacounty.org
101 W Main St, Ionia, MI 48846, USA

CHANGE ORDER DETAILS

101 West Main Street
101 W Main St, Ionia, MI 48846, USA

Change Order
SCOPE A) West Elevation – Chimney Chases & Window Locations (Refer to Field Reports #1 and #2)

❖Item 1: Replace (160) damaged brick units at the four abandoned chimney chase locations. Tooth new units into the existing wall and match coursing. $4,080.00
❖Item 2: Replace (600) damaged brick units at the west window locations. Tooth in and match coursing. $15,300.00
❖Item 3: Furnish and install (35) LF of hot-dip galvanized 3x3 steel angle to span the chimney chase openings and carry the new backup masonry. Set in bearing pockets, shim and grout solid. $2,568.44
❖Item 4: Fill the chimney chase voids to grade with compacted crushed stone before the new backup masonry is built. $871.50
SCOPE B) East Elevation – SE Corner Pilaster
❖Item 1: Rebuild the face brick between the pilaster corner and the new south brick veneer. Replace (125) brick units. $3,187.50
❖Item 2: Install backer rod and polyurethane joint sealant at both inside corners of the repaired pilaster (approx. 40 LF). $751.80
SCOPE C) North Elevation
❖Item 1: Repoint (10) 14" water table head joints (12 LF) per Allowance A11. $279.00
❖Item 2: NW corner – Replace the damaged sandstone with granite dressed to match. Price to follow
❖Item 3: Basement Doors – Furnish and install (2) Sargent 8804F exit devices with 866PTB pulls and (2) LCN 4040XP closers per S.A. Morman, in place of reusing the existing hardware. $7,274.57

Change order Notes~
❖ Brick replacement and repointing are priced at the contract unit prices (A12 $25.50/brick, A11 $23.25/LF) and will be billed at actual installed quantities.
❖West wall brick replacement (Scope A Items 1 and 2) is billed against the Item 12 allowance ($12,500). Any amount above the remaining allowance is an add to the contract.
❖ Electric strikes, access control wiring and interior finishes are excluded.
❖ Door hardware lead time is 8–10 weeks from order per S.A. Morman.
❖Work is performed from the scaffolding and access already on site.
❖ Granite replacement (Scope C Item 2) will be priced separately once the stone is located.
This proposal includes all labor, materials and taxes

DESCRIPTION	QTY	UNIT PRICE	TOTAL
A1 West chimney chases – (160) brick @ $25.50	1 Each	$4,080.00	$4,080.00
A2 West window locations – (600) brick @ $25.50	1 Each	$15,300.00	$15,300.00
A3 Galvanized 3x3 steel angle – 35 LF	1 Each	$2,569.28	$2,569.28
A4 Compacted gravel fill at chimney chases	1 Each	$871.82	$871.82
B1 SE corner pilaster – (125) brick @ $25.50 $	1 Each	$3,187.50	$3,187.50
B2 SE pilaster inside-corner joint sealant	1 Each	$752.07	$752.07

C1 N water table head joints – 12 LF @ $23.25	1 Each	$279.00		$279.00
C3 Basement door exit devices & closers	1 Each	$7,274.57		$7,274.57
			TOTAL	**$34,314.24**

PAYMENTS STARTING FROM **$316**/month on Acorn **Learn More →**

The above specifications, costs, and terms are hereby accepted.

TERRY FREWEN **DATE**

FIELD REPORT #1

Project: Ionia County Administration Building Façade Restoration **Date:** October 08, 2026
RESTORE Project No.: 2025-1332

By: Michael DeMaagd Rodriguez, AIA (RESTORE)

Distribution: Scott DeRuischer (Ionia County)
Clifford Frietas (Brickworks)
Dave Young (Brickworks)
Mark Postma, P.E. (RESTORE)

I. Site Visit

A. RESTORE visited the site on 10/08 to review the work in progress, mortar mockups, and brick samples. During the visit Michael met with Erwin Hackl, site lead for Brickworks.

II. Review Comments

A. East Elevation
1. A scaffolding tower has been erected to access the work area on the east elevation. The bottom level is built of walk-through frames to allow access to the building entrance.
2. Various mortar mockups have been installed for review.

B. North Elevation
1. All mortar joints at the granite base have been removed.
2. Brickworks recommends replacing the head joint mortar at the stone water table above the granite. RESTORE agrees.

C. West Elevation
1. Most of the impacted bricks on the lower portion of the wall have been removed.
2. Four abandoned chimney chases were discovered. RESTORE recommends infilling with brick or 4” block using the bid unit pricing.
3. No backup wall was installed in the infilled window openings. The wood jambs and header remain. RESTORE recommends removing the wood jambs and headers before infilling with brick or block using the bid unit pricing.
4. The lower air intake vent is not connected to anything. This vent may be eliminated. The upper vent is connected to ductwork and should be maintianed.
5. There is no structural spanning member over the vent opening. Infilled bricks were installed directly on the vent. RESTORE recommends a steel brick angle be installed in this location.
6. The large exterior duct must be removed to access the work. The County must confirm whether this duct is to be salvaged or replaced.
7. A paint stripping test was performed near the NW corner of the building. Brickworks reported poor results despite repeating the paint stripping procedure three times. Due to the pour stripping results, RESTORE recommends that the repair West elevation be washed and repainted per the base bid value. Note: This may need to be performed in Spring 2027, depending on weather and full masonry cure time.

D. Mockups and Samples
1. **Face Brick Mortar** – Three brick mortar mockups were installed. The mix with black dye was selected. The mortar tooling was clean and consistent with the existing mortar joints.

2. **Sandstone Mortar** – Two sandstone mortar mockups were installed. The PHL mix with light buff dye was selected. The mortar tooling was clean and consistent with the existing mortar joints.
3. **Granite Mortar** – Three granite mortar mockups were installed. The 10X 50/50 mix was selected. RESTORE also requested additional heavier sand aggregate be used in the final mix.
4. **Sandstone Patching Mortar** – Three colors of Conproco Matrix Superfine patching mortars were installed. None were accepted to match the sandstone. Additional mockups are to be performed by mixing the standard colors for a custom blend. Alternatively, Jahn patching mortar may be used to achieve additional colors. If no satifactory match is achieved, the patches may be stained to match the base stone.
5. **Face Brick Sample** – Smooth red brick samples are an acceptable match to the existing facing brick. Note: The existing brick are of an usual dimension. Brickworks shall maintain the existing mortar joint dimensions, using cuts or closers, as necessary.
6. **Door Infill Brick Samples** – Dark red brick samples were selected for the door infill. The brick color is similar but differentiated from the main facing brick.
7. **West Elevation Brick Sample** – Sand-mold rose color blend bricks were selected for the west elevation replacement brick.

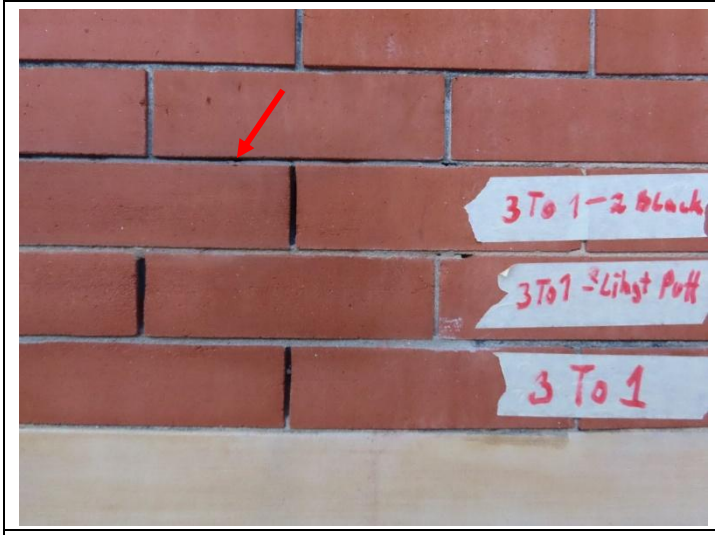
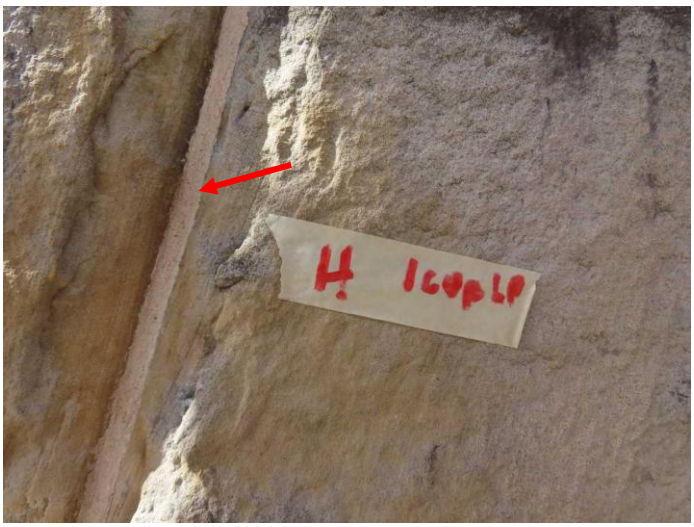
III. Changes

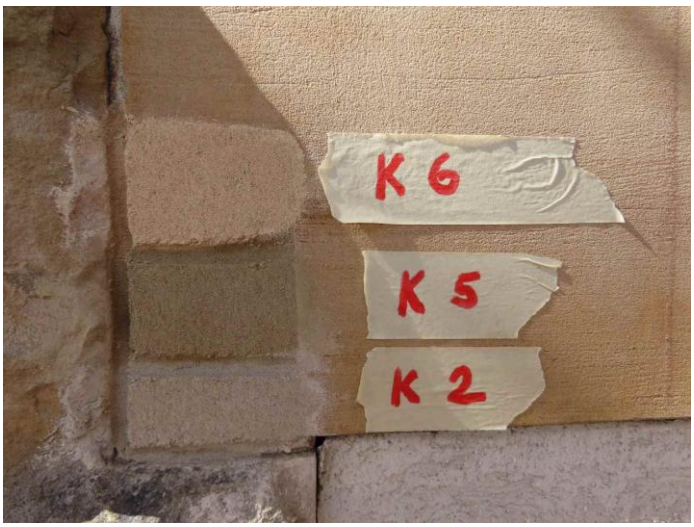
A. Add: Repoint (10) 14” water table head joints on N elevation per Allowance A11 unit cost: $23.25 x 12 feet = $279.00

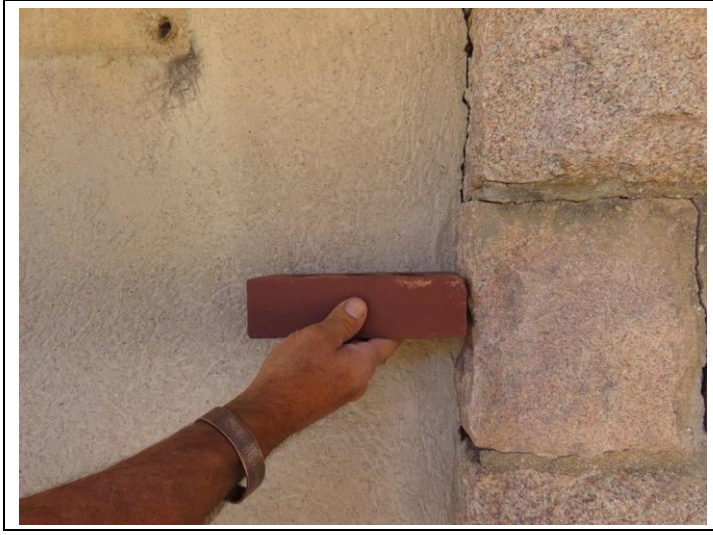
B. Add: Infill chimney chases, window openings’ backup, and abandoned vent opening on W elevation with brick/block per Allowance A12 unit cost: $25.50/brick unit. Final tally to be totaled in-field.

C. Add: Install galvanized steel brick angle to span over air intake vent on W elevation (approx. 48” long). No flashing or weep vents are required.

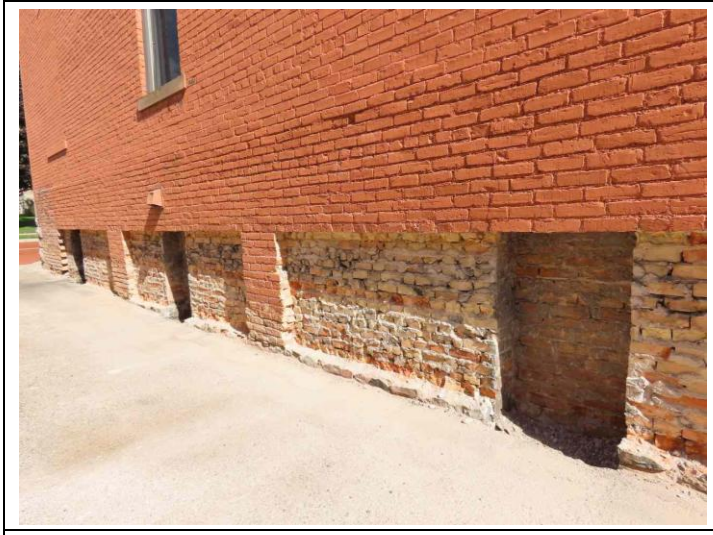
IV. See Photos and Commentary for more information.

Photos and Commentary	
	**East Elevation** – A scaffolding tower has been erected to access the work area on the east elevation. The bottom level is built of walk-through frames to allow access to the building entrance.
	**Brick Mortar Mockups** – Three brick mortar mockups were installed. The mix with black dye was selected. The mortar tooling was clean and consistent with the existing mortar joints.
	**Sandstone Mortar Mockups** – Two sandstone mortar mockups were installed. The PHL mix with light buff dye was selected. The mortar tooling was clean and consistent with the existing mortar joints.

Photos and Commentary	
	**Granite Mortar Mockups** – Three granite mortar mockups were installed.
	**Granite Mortar Mockups** – The 10X 50/50 mix was selected. RESTORE also requested additional heavier sand aggregate be used in the final mix.
	**Sandstone Patching Mockups** – Three colors of Conproco Matrix Superfine patching mortars were installed. None were accepted to match the sandstone. Additional mockups are to be performed by mixing the standard colors for a custom blend. Alternatively, Jahn patching mortar may be used to achieve additional colors. If no satifactory match is achieved, the patches may be stained to match the base stone.

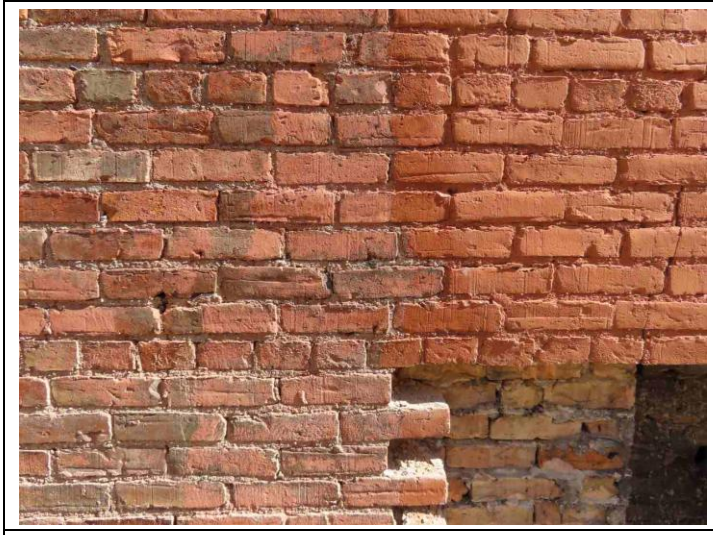
Photos and Commentary	
	**Face Brick Samples** – Smooth Red brick samples are an acceptable match to the existing facing brick. Note: The existing brick are of an usual dimension. Brickworks shall maintain the existing mortar joint dimensions, using cuts or closers, as necessary.
	**Face Brick Samples** – Dark red brick samples were selected for the door infill. The brick color is similar but differentiated from the main facing brick.
	**Face Brick Sample at Granite**

Photos and Commentary	
	**North Elevation** – All mortar joints at the granite base have been removed.
	**North Elevation** – Brickworks recommends replacing the head joint mortar at the stone water table above the granite. RESTORE agrees.
	**West Elevation** – Most of the impacted bricks on the lower portion of the wall have been removed.

Photos and Commentary	
	**West Elevation** – A course of header bricks and isolated, temporary brick piers remain to support the facing brick above until the wall is reconstructed.
	**West Elevation** – Four abandoned chimney chases were discovered. RESTORE recommends infilling with brick or 4" block using the bid unit pricing.
	**Chimney Chase Detail**

Photos and Commentary	
	**West Elevation** – No backup wall was installed in the infilled window openings. The wood jambs and header remain. RESTORE recommends removing the wood jambs and headers before infilling with brick or block using the bid unit pricing.
	**West Elevation** – Openings are temporarily secured with plywood.
	**West Elevation** – The lower air intake vent is not connected to anything. This vent may be eliminated. The upper vent is connected to ductwork and should be maintianed.

Photos and Commentary	
	**Abandoned Vent Detail**
	**West Elevation** – There is no structural spanning member over the vent opening. Infilled bricks were installed directly on the vent. RESTORE recommends a steel brick angle be installed in this location.
	**West Elevation** – The large exterior duct must be removed to access the work. The County must confirm whether this duct is to be salvaged or replaced.

Photos and Commentary	
	**Paint Stripping Test** – A paint stripping test was performed near the NW corner of the building.
	**Paint Stripping Test** – Brickworks reported poor results despite repeating the paint stripping procedure three times.
	**Paint Stripping Test** – Due to the poor stripping results, RESTORE recommends that the repaired West elevation be washed and repainted. This may need to be performed in Spring 2027, depending on weather and full masonry cure time.

Photos and Commentary	
	**West Elevation Brick Sample** – Sand-mold rose color blend bricks were selected for the west elevation replacements.
	**West Elevation Brick Sample**

FIELD REPORT #2

Project: Ionia County Administration Building Façade Restoration **Date:** October 16, 2026
RESTORE Project No.: 2025-1332

By: Michael DeMaagd Rodriguez, AIA (RESTORE)

Distribution: Scott DeRuischer (Ionia County)
Clifford Frietas (Brickworks)
Dave Young (Brickworks)
Mark Postma, P.E. (RESTORE)

I. Site Visit

A. RESTORE visited the site on 10/16 to review the work in progress, mortar mockups, and brick samples. During the visit Michael met with Erwin Hackl and John Slyton of Brickworks and Joe Koperski of S.A Mormon.

B. RESTORE remotely reviewed progress through photos and correspondence with Brickworks on 10/22, 10/23/ and 10/27.

C. The work appears to be proceeding well, of appropriate quality and pace, and in general conformance with the repair design.

II. Review Comments

A. East Elevation
1. RESTORE and Brickworks reviewed the SE corner conditions which tooth into the south wall and agreed that rebuilding all face bricks between the pilaster corner and the added south brick veneer would yield the best result.
2. Reconstruction of the pilaster is complete. The upper portion of the pilaster will be selectively repaired and repointed.
3. Brickworks recommends installing joint sealant at the inside pilaster corners as the varied brick coursing dimensions prevent consistent tie-in to the existing walls. RESTORE agrees. Furthermore, air and heat loss from the building wall cavity in this location are anticipated to prematurely dry and crack the long head joint mortar.
4. Repointing of both granite piers at the entrance is complete.
5. Brick mortar joints have been removed in the area of work to prepare for repointing.
6. Isolated damaged brick units have been removed in the area of work to be replaced with matching salvaged units.

B. North Elevation
1. Repointing of granite is complete (still to be washed). Watertable head joints have also been repointed.
2. S.A. Morman visited the site to record final dimensions for the replacment doors and transom. They expect the existing concrete jambs may fall out during door demolition. Brickworks can repair the masonry, as required. Perimeters may need to be pointed in place and/or finished with site-installed trim.
3. RESTORE recommends replacing a damaged sandstone at the NW corner with granite to the extent possible without excavation of surrounding pavements.

C. West Elevation
   1. Infill, facing brick repair, and crack stitching with helical ties at the duct opening are complete. The duct was reinstalled to the wall.
   2. Brickworks removed masonry rubble to several inches below grade at abondoned chimney chases. No stable backup masonry was found in the chases. Rubble is believed to fill the void through their entire depth into the basements, though the basement walls are finished and there is not cleanout access.
   3. RESTORE recommends filling the voids to grade with compacted gravel and installing galvinized steel angles to support new backup masonry over the spans.

D. Mockups and Samples
   1. **Sandstone Patching Mortar** – A second round of patching mortar mockups was performed. Comporo Matrix K2 + Light Buff pigment was selected for continued patching repairs. Additional surface staining to match the native stones' ferrous bedding planes may be performed after the patching mortar has fully cured.
   2. **Basement Doors Paint** – SW7048 Urbane Bronze was selected as the replacement door and frame paint color.

III. Changes

A. Add: Install joint sealant at both inside corners of the repaired SE pilaster.

B. Add: Install (4) galvanized steel brick angles to span over abandoned chimney chases. Fill voids with compacted gravel to grade.

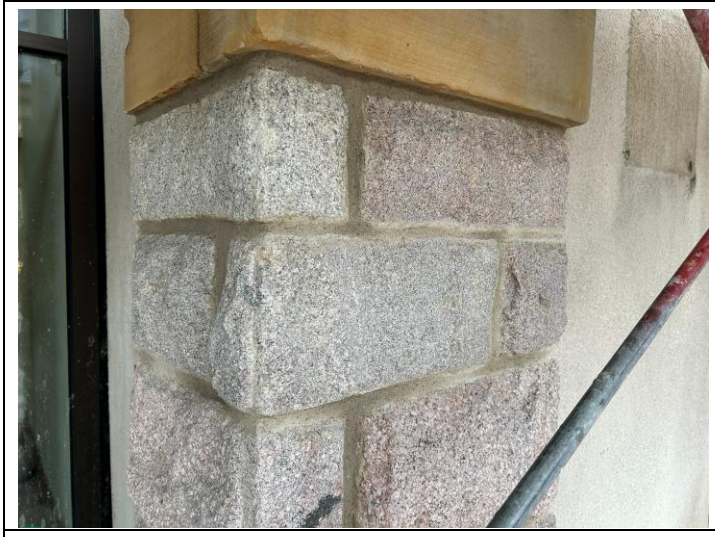
C. Add: NW corner - replace damaged sandstone with granite dressed to match.

IV. See Photos and Commentary for more information.

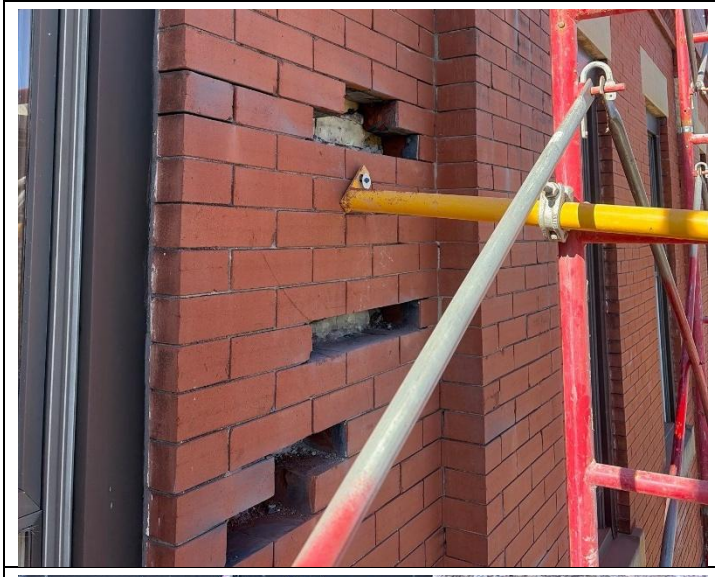
Photos and Commentary	
	**SE Corner Pilaster** – RESTORE and Brickworks reviewed the corner conditions which tooth into the south wall and agreed that rebuilding all face bricks between the pilaster corner and the added south brick veneer would yield the best result.
	**SE Corner Pilaster** – Demolition completed.
	**SE Corner Pilaster** – A temporary steel bracket was installed to support brick units above the area of demolition.

Photos and Commentary	
	**SE Corner Pilaster** – Brick ties were installed on the existing backup masonry.
	**SE Corner Pilaster** – Reconstruction in progress.
	**SE Corner Pilaster** – A single brick course was cut above the upper pilaster stone in order to maintain the mortar joint dimensions despite different replacement brick unit dimensions.

Photos and Commentary	
	**SE Corner Pilaster** – Reconstruction complete (still to be washed). Brickworks recommends installing joint sealant at the inside pilaster corners (arrow) as the varied brick coursing dimensions prevent consistent tie-in to the existing walls. RESTORE agrees. Furthermore, air and heat loss from the building wall cavity in this location are anticipated to prematurely dry and crack the long head joint mortar.
	**SE Corner Pilaster** – Reconstruction complete. The upper portion of the pilaster will be selectively repaired and repointed.
	**SE Entrance Granite Piers** – Repointing of both granite piers is complete (still to be washed).

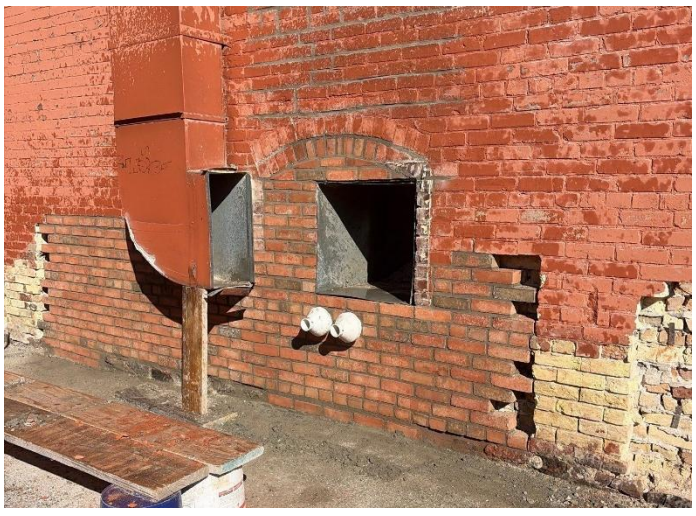
Photos and Commentary	
	**SE Entrance Granite Piers** – Repointing in progress.
	**SE Entrance Granite Piers** – Mortar curing in progress.
	**SE Entrance Granite Piers** – Mortar curing in progress.

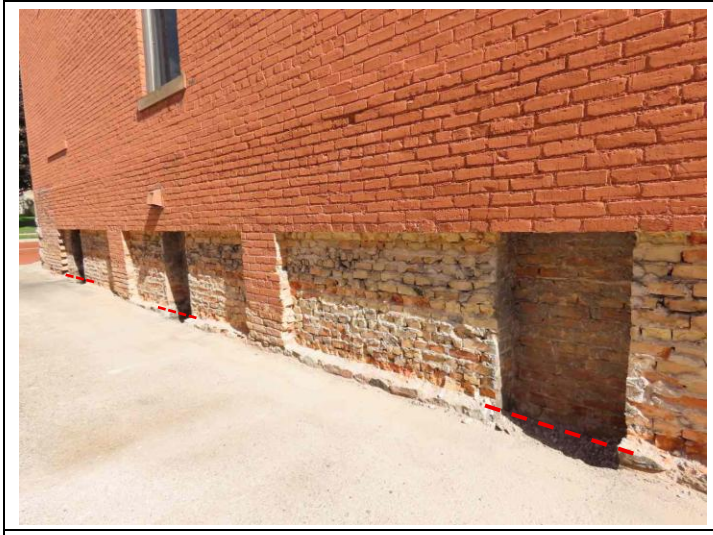
Photos and Commentary	
	**SE Entrance Stone Patching** – A second round of patching mortar mockups was performed. Comporo Matrix K2 + Light Buff pigment is selected for continued patching repairs. Additional surface staining to match the native stones' ferrous bedding planes may be performed after the patching mortar has fully cured.
	**SE Entrance Repointing** – Mortar joints have been removed in the area of work to prepare for repointing.
	**SE Entrance Repointing** – Isolated mortar joints are large and irregular due to previous poor repairs. Select brick units may need to be replaced for a harmonious appearance.

Photos and Commentary	
	**SE Entrance Brick Replacement** – Ioslated damaged brick units have been removed in the area of work to be replaced with matching salvaged units.
	**North Elevation Granite Repointing** – Mortar joints have been removed in the area of work to prepare for repointing.
	**North Elevation Granite Repointing** – Repointing of granite is complete (still to be washed). Watertable head joints have also been repointed.

Photos and Commentary	
	**NW Corner** – RESTORE recommends replacing a damaged sandstone with granite to the extent possible without excavation of surrounding pavements.
	**West Elevation Opening Infill at Intake Duct** – Double-wythe backup masonry is installed around existing vents and the furnace air intake duct.
	**West Elevation Opening Infill at Intake Duct** – There was no structural spanning member previously provided over the duct opening.

Photos and Commentary	
	**West Elevation Opening Infill at Intake Duct** – Brickworks installed a galvainzed steel plate to support infill over the duct opening.
	**West Elevation Opening Infill at Intake Duct** – Backup wall infill is complete. Brick ties are included to tie-in the facing masonry.

Photos and Commentary	
	**Helical Ties** – Helical ties are installed at the segmental arch and across the masonry crack above.
	**West Elevation Facing Brick** – New face brick units are installed.
	**West Elevation Facing Brick** – Infill, facing brick repair, and crack stitching at the duct opening are complete. The duct was reinstalled to the wall.

Photos and Commentary	
	**West Elevation Abandoned Chimney Chases** – Brickworks removed masonry rubble to several inches below grade. No stable backup masonry was found in the chases. Rubble is believed to fill the void through their entire depth into the basements, though the basement walls are finished and there is not cleanout access. RESTORE recommends filling the voids to grade with compacted gravel and installing galvinized steel angles to support new backup masonry over the spans.
	**West Elevation Abandoned Chimney Chases** – Four abandoned chimney openings will require steel to span.
	**North Elevation Basement Doors** – S.A. Morman visited the site to record final dimensions for the replacment doors and transom. They expect the existing concrete jambs may fall out during door demolition. Brickworks can repair the masonry, as required. Perimeters may need to be pointed in place and/or finished with site-installed trim. SW7048 Urbane Bronze was selected as the replacement door and frame paint color.

IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION
FY 2026/2027
Veterans Court Grant Contract

CONTACT:
Kim Clark, 64A District Court Administrator

DESCRIPTION:
64A District Court Veterans Court Program was awarded $19,961 for fiscal year 2027 under the Michigan Veterans Treatment Court Program Grant.

OTHER DEPARTMENTS/AGENCIES AFFECTED:
64A District Court – Veterans Treatment Court, District Court Probation.

FINANCIAL ANALYSIS:
$19,961 total to cover Veterans Court expenses from 10/1/2026-9/30/2027.

DEADLINE:
Immediately.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
Request for contract approval.

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Michigan Supreme Court
State Court Administrative Office
Michigan Veterans Treatment Court Grant Program

Fiscal Year 2027 Agreement

Grantee Name:	**64A District Court - Veterans Treatment Court**
Unique Identifier:	**U30011**
Federal ID Number:	**38-6004857**
Contract Number:	**45252**
Grant Amount:	**$19,961**

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 is 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 (a) individualized data, (b) nonaggregated data, (c) aggregated data, (d) anonymized data, and (e) aggregated and anonymized data, that relate to individuals participating under funding from the Michigan Veterans Treatment Court Grant Program (MVTCGP), 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,

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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 all allowable modifications under this Agreement's terms. The Grant Amount is subject to allowable Expense reimbursements to the Grantee by the SCAO as explained in more detail in Section 3.

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 before this Agreement.

1.10 The terms "Program Expenses" and "Expenses" are used interchangeably and mean allowable program costs under this Agreement, 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 the Grantee and 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

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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 Grantee under this Agreement and amendments thereto.

2. PARTIES

This Agreement is between the SCAO and the 64A District Court — Veterans Treatment Court (Grantee).

3. AMOUNT AND GRANT PROGRAM

3.01 The SCAO will reimburse the Grantee up to $19,961 for the Grantee's Expenses under this Agreement.

3.02 The grant funding is from the Michigan Veterans Treatment Court Grant Program.

3.03 The Grant Amount stems from anticipated appropriations to the SCAO from expected funding sources to support problem-solving courts. The Grant Amount is thus conditioned upon the SCAO's actual receipt of all anticipated funding sources. If any funding received by the SCAO is less than the anticipated amount, the Grant Amount may be reduced in the SCAO's sole discretion at any point during the fiscal year, and the SCAO has no obligation to the Grantee to fulfill the initial Grant Amount. If the initial Grant Amount is reduced, the SCAO will send written notice of the new Grant Amount to the Grantee, without the need for a written amendment to this Agreement; and all other terms of this Agreement still apply. In no event does this Agreement create for the Grantee's benefit a lien against or entitlement to any other funds of the SCAO or the Michigan Supreme Court.

4. PERIOD OF AGREEMENT

This Agreement covers Expenses and Services rendered during the grant period beginning on October 1, 2026, and ending on September 30, 2027, 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. Costs must not exceed (a) the approved Grant Amount or (b) any revised Grant Amount under Section 3 or 18 of this Agreement.

7.02 The Grantee must submit a grant budget in WebGrants. Before the grant budget is effective, it must be approved by the SCAO. At all times, the SCAO retains full discretion to (a) modify the required form and substance of the grant budget and (b) return or revise a grant budget and Grant Amount to meet the SCAO's satisfaction.

7.03 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.

7.04 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).

7.05 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, available health insurance, and funding from nonprofit organizations. The Grantee will ensure that service providers, such as a treatment provider or treatment agency, first bill eligible treatment and medical services to any available health insurance before seeking reimbursement through the grant under this Agreement. The Grantee acknowledges and understands its responsibility for monitoring service providers to ensure compliance with this requirement. The Grantee is not required to first spend funds that were not designated

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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.

7.06 The Grantee's Expenses are eligible for reimbursement only if the Grantee timely complies with the grant reporting requirements in Attachment 1 the rest of this Agreement.

7.07 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 before incurring the expense.

7.08 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.

7.09 All Expense reimbursement is subject to the SCAO's approval.

7.10 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 before 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 The Grantee shall not disclose Confidential Information, from any source, 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.

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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 Grantee'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.

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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 In all cases, the SCAO reserves the right to modify all applicable performance measurement data reporting, including all reports and due dates identified in Attachment 1, upon reasonable notice to the Grantee.

16.02 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.

16.03 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.

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16.04 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 All Section 17 terms are subject to the Grant Amount contingencies outlined in Section 3.

17.02 If the Grantee is unable to expend any amount of the allocated grant funds, the unused funds will be reallocated to other problem-solving courts that are able to use Grantee's unused funds effectively. 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.

17.03 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 application in 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 applications and may notify the Grantee regarding those dates.

17.05 If at any time during the Agreement Period Grantee fails to show 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 and request an explanation from Grantee about its lack of progress.

B. Grantee must (1) submit a reallocation application in WebGrants, (2) provide an explanation about its lack of satisfactory progress, and (3) outline the Grantee's plan to fully spend the Grant Amount during the Agreement Period—all within 7 business days from the date of the above notice from SCAO. If Grantee cannot fully spend the Grant Amount, Grantee's reallocation application must also include the amount of reallocation reduction that aligns with its plan. Failure to provide this information within the allocated time — may result in a Grant Amount reduction (1) based on the claims information already submitted by Grantee and (2) using any other criteria SCAO determines to be relevant.

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C. If and when the Grantee submits the reallocation application with all required information, SCAO will decide if 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 amount indicated in Grantee's reallocation application. If SCAO's decision is to reduce the Grant Amount, Grantee will submit a budget revision in WebGrants 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 sole discretion. Any of Grantee's Expenses that exceed the new reduced Grant Amount are ineligible for reimbursement.

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 application 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 17.04(C) will be followed.

17.07 Whether SCAO changes the Grant Amount through reallocation reduction or increase, the Grantee must comply with all 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 above, the SCAO may, in its sole discretion and without any 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. For any Grant Amount contingency outlined in Section 3 of this Agreement. 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.

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

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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 DWI/drug 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 Sections 3, 17 and Subsection 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:
Michael Beach
64A District Court
100 W. Main St.
Ionia, MI 48846
mbeach@ioniacounty.org

B. The SCAO's contacts are:

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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

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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.

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IONIA COUNTY BOARD OF COMMISSIONERS
REQUEST FOR DISCUSSION/ACTION
FY 2026/2027
Sobriety Court Grant Contract

CONTACT:
Kim Clark, 64A District Court Administrator

DESCRIPTION:
64A District Court Sobriety Court Program was awarded $12,603 for fiscal year 2027 under the Michigan Drug Court Grant and $130,860 under 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:
$143,463 total to cover Sobriety Court expenses from 10/1/2026-9/30/2027.

DEADLINE:
Immediately.

SPECIFIC ACTION REQUESTED (PROPOSED BOARD MOTION):
Request for contract approval.

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STATE COURT ADMINISTRATIVE OFFICE
OFFICE OF HIGHWAY SAFETY PLANNING GRANT

Subcontract Agreement
Between

SCAO

Federal I.D. Number: 38-6000134

and

GRANTEE: 64A District Court - Hybrid DWI/Drug Court

Federal I.D. Number: 38-6004857

Contract Number: 46133
Grant Amount: $130,860
SCAO Unique Identifier: U10016
Project Title: SCAO OHSP Grant Program
Assistance Listing Number Title: Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant
Assistance Listing Number: 20.616
Unique Entity Identifier (UEI): VVZDLA7H4EC5
Federal Agency Name: U.S. Department of Transportation, National Highway Traffic Safety Administration (NHTSA)
Federal Grant Administered by: Michigan Office of Highway Safety Planning ("OHSP")
Federal Grant Award Number: 2027-ID-05-IG

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 "OHSP" refers to the Office of Highway Safety Planning, which is the subject of this Agreement.

1.03 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.

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Confidential or Proprietary Information is 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 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 (a) individualized data, (b) nonaggregated data, (c) aggregated data, (d) anonymized data, and (e) aggregated and anonymized data, that relate to individuals participating under funding from the Office of Highway Safety Planning Grant 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.

1.04 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.

1.05 The term "Grant Amount" is the amount specified as "Grant Amount" on the first page of this Agreement and includes all allowable modifications under this Agreement's terms.

1.06 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 the Applicant is used in Attachement 2.

1.07 The term "Grantee's agents" as used in this Agreement includes the Grantee's employees, agents, subcontractors, vendors, and subrecipients.

1.08 The term "Liabilities" means 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.

1.09 The term "Parties" includes the SCAO, Grantee, and all of their employees.

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1.10 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 before this Agreement.

1.11 The term "Program Expenses" and "Expenses" are used interchangeably and mean allowable program costs under this Agreement, 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.

1.12 The term "Program Income" means gross income earned by the Grantee during the Agreement period as a direct result of the grant project's Services, including, but not limited to, proceeds from the sale of items purchased or developed with grant funds, or revenue received from attendees at trainings or conferences paid for with grant funds.

1.13 The term "Services" refers to the goods, services, activities, projects and initiatives that the Grantee agrees to provide to the SCAO 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.

1.14 The term "Taxes" refers to 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.

1.15 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 the SCAO before they are incurred.

1.16 The term "WebGrants" refers to the web-based grant management system used by the Grantee and SCAO.

1.17 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 Grantee under this Agreement and amendments thereto.

2. PERIOD OF AGREEMENT

This Agreement covers Expenses and Services rendered during the grant period beginning on October 1, 2026, and ending on September 30, 2027, at 11:59 p.m. ("Agreement Period"), unless the parties agree to an amendment in writing in accordance with Section 35.

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3. GRANT AMOUNT CONTINGENCIES

The Grant Amount stems from anticipated appropriations to the SCAO from expected state and federal funding sources to support problem-solving courts. The Grant Amount is thus conditioned upon the SCAO's actual receipt of all anticipated funding sources. If any funding received by the SCAO is less than the anticipated amount, the Grant Amount may be reduced in the SCAO's sole discretion at any point during the fiscal year, and the SCAO has no obligation to the Grantee to fulfill the initial Grant Amount. If the initial Grant Amount is reduced, the SCAO will send written notice of the new Grant Amount to the Grantee, without the need for a written amendment to this Agreement; and all other terms of this Agreement still apply. In no event does this Agreement create for the Grantee's benefit a lien against or entitlement to any other funds of the SCAO or the Michigan Supreme Court.

4. RISK EVALUATION REQUIREMENT

The SCAO is responsible for evaluating the risk of Grantee's noncompliance with federal statutes, regulations, and terms, 2 CFR 200.332. The SCAO may impose upon the Grantee additional requirements to mitigate noncompliance based on the court's risk level, and the SCAO will notify the Grantee if additional reporting requirements are needed. The Grantee agrees to fully cooperate in the evaluation and if necessary, additional reporting requirements, upon the SCAO's reasonable request.

5. RELATIONSHIP

5.01 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.

5.02 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.

5.03 The Grantee is responsible for payment of all Taxes arising out of the Grantee's Services in accordance with this Agreement.

5.04 The Grantee does not, and shall not, have the authority to enter into contracts on the SCAO's behalf.

6. SYSTEM FOR AWARD MANAGEMENT

The Grantee (and all subrecipients and contractors) must register or update in the System for Award Management (SAM) annually to be eligible for federal and state grants administered by the SCAO.

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7. CHANGE IN GRANTEE CONTACT

The Grantee must submit an Agreement amendment through WebGrants notifying the SCAO of any changes in project directors, program judge, agency contacts, financial officers, or Authorizing Officials, including changes in names, mailing addresses, e-mail addresses, and telephone numbers.

8. SCOPE OF SERVICES

The Grantee shall use its best efforts and devote such time, attention, skill, knowledge, and professional ability as necessary to most effectively and efficiently carry out and perform the Services. Commitment of the state resources for the acquisition of goods and services, and execution of purchase orders, contracts, and similar agreements shall remain the sole responsibility of the SCAO.

9. STATEMENT OF WORK

The Grantee agrees to undertake, perform, and complete the Services described in their approved grant application. The Grantee may not assign the performance of Services under this Agreement to any other entity or person who is not an employee of the Grantee 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. RIGHTS TO WORK PRODUCT

10.01 All written or visual Work Product created solely by the SCAO is exclusively owned by the SCAO and is subject to copyright or patent only by the SCAO.

10.02 All written or visual Work Product produced under this Agreement with funds provided by the grant from the SCAO shall belong to and will be owned by the SCAO and 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.

10.03 The SCAO grants the Grantee a royalty-free, nonexclusive license to use any Work Product that is not Confidential or Proprietary Information as defined in this Agreement if the Work Product enters the public domain. However, the Grantee shall not publish or distribute any Work Product without the prior written permission of the SCAO.

10.04 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 Grantee's property, materials and/or Work Product.

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11. PUBLICATION RIGHTS

11.01 The Grantee shall give proper recognition to the Michigan State Police (MSP), the State Court Administrative Office (SCAO), and the Department of Justice (DOJ), in any and all publications, papers, and presentations arising from the program (including subrecipients) herein by placing the following disclaimer on any and all publications, papers, and presentations:

"This was prepared in cooperation with, and funding from, the Michigan Office of Highway Safety Planning (OHSP) and U.S. Department of Transportation (USDOT), National Highway Traffic Safety Administration (NHTSA), and administered by the Michigan State Police (MSP) and State Court Administrative Office (SCAO). The opinions, findings, and conclusions expressed are those of the author(s) and are not necessarily those of the OHSP, USDOT, NHTSA, MSP, and SCAO."

11.02 The MSP and the SCAO shall, in return, give recognition to the Grantee and/or subrecipient when applicable. The copyright will not include service recipient information or personal identification data, which is considered Confidential Information. Any copyrighted materials or modifications bearing the acknowledgment of the SCAO and/or MSP name must be approved by the SCAO and the MSP before reproduction and use of such materials.

12. WRITTEN DISCLOSURE

12.01 The Grantee shall promptly disclose in writing to the SCAO all Pre-existing Inventions, Patented and/or Copyrighted Materials used to provide Services under this Agreement. Further, upon the SCAO's request, 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.

12.02 The Grantee warrants that, during the time period that this Agreement is effective, there are no such Pre-existing Inventions, Patented and/or Copyrighted Materials for which the Grantee seeks protection or which the Grantee desires to remove from this Agreement. Further, the Grantee warrants that its performance under this Agreement will not infringe upon or misappropriate any third party's Inventions, Patented and/or Copyrighted Materials.

12.03 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

Grantee is self-insured/has procured insurance in an amount sufficient to cover all claims related to the Grantee's Service and as required by law.

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14. PERFORMANCE MEASUREMENT DATA AND REPORTING REQUIREMENTS

14.01 In all cases, the SCAO reserves the right to modify all applicable performance measurement data reporting, including all reports and due dates identified in Attachment 1, upon reasonable notice to the Grantee.

14.02 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 with the OHSP.

14.03 Further, for each participant who is screened or accepted into the OHSP 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 (DCCMIS). When any required report 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.

14.04 Except for any fourth-quarter report, including the fourth-quarter claim, when any required report in Attachment 1 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. If any fourth-quarter report, including the fourth-quarter claim, is not submitted by the due date in Attachment 1, 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 39 of this Agreement.

15. PAYMENT PROCESSING

15.01 The Grantee must submit all payment requests along with all required reports, records, and source documentation. Payment requests must be submitted timely to ensure that the SCAO can request reimbursement from OHSP within the required reimbursement period. If required support for payment is provided, the Grantee will be paid within 30 calendar days after submission. The Grantee must sign up through the online vendor system to receive reimbursement payments via electronic funds transfers or direct deposit. To register, go to the Department of Technology, Management, and Budget's website at https://www.michigan.gov/en/budget/Budget-Offices/SIGMA.

15.02 The Grantee shall make reasonable efforts to bill and collect first- and third-party fees, where applicable, and report them as outlined above in Section 14 (Performance Measurement Data and Reporting Requirements). The Grantee will not be reimbursed for any items for which Grantee fails to bill and/or fails to attempt to collect.

15.03 The Grantee agrees to lawfully use the grant funds for the purposes and under the conditions specified in this Agreement.

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15.04 Only program Services and program Expenses detailed in the approved budget incurred during the grant period are eligible for reimbursement. Program Expenses incurred that are not detailed in the approved budget or are incurred outside the grant period will not be reimbursed. Costs must not exceed (a) the approved Grant Amount or (b) any revised Grant Amount under Section 3 or 26 of this Agreement.

15.05 The DOJ regulations allow the Grantee to keep funds (Program Income) derived from grant Services, as long as these funds are used for the same purposes as the grant project. In the absence of such regulations, these funds would be required to be returned to the DOJ. Program Income may be used to further program objectives under this Agreement or may be refunded to the SCAO. Program Income may only be used for allowable program costs per the allowable expense list. DOJ regulations require that Program Income be held in the custody of a governmental entity, with reporting on those funds to the state administrative agency (here, the SCAO). The Grantee must report any and all generated program income to the SCAO on a quarterly basis in order for the SCAO to comply with the OHSP reporting and tracking requirements. For any program not earning program income, the Grantee must fill out and submit through WebGrants a Program Income Waiver/Verification by January 10th of the current fiscal year.

15.06 Reimbursement for Travel Expenses cannot exceed the lesser of the Grantee's published travel rates or allowable State of Michigan travel rates and must be approved by the SCAO before incurring the expense.

15.07 Failure to submit cost statements with adequate supporting documentation before the fiscal year close out deadline will also result in nonreimbursement of those costs. Costs from one fiscal year cannot be paid in a subsequent fiscal year.

15.08 Any unobligated balance of funds held by the Grantee at the end of the Agreement period will be returned to the SCAO or treated in accordance with instructions provided by the SCAO.

15.09 To assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the Grantee's annual and final fiscal reports or vouchers requesting payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Grantee. The Grantee must certify that to the best of its knowledge reports are true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes set forth in the federal award's terms and conditions, and have been incurred by the Grantee's program or court. The Grantee is aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject the Grantee to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Section 3729-3730 and 3801-3812).

15.10 The Grantee is aware that this is a reimbursement-based grant.

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15.11 The Grantee must submit a grant budget in WebGrants. Before the grant budget is effective, it must be approved by the SCAO. At all times, the SCAO retains the discretion to (a) modify the required form and substance of the grant budget and (b) return or revise a grant budget and Grant Amount to meet the SCAO's satisfaction.

15.12 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.

15.13 Unless the SCAO gives prior approval otherwise, the Grantee's Expenses are eligible for reimbursement only if the Expenses are (a) included on the allowable expense list; reasonable, allocable, and necessary (as determined solely by the SCAO); included in the approved budget; and sufficiently documented (as determined solely by the SCAO).

15.14 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 potential other available funding options include local court or county funding, state or federal funding (not including other SCAO-administered grants awarded to the Grantee), participant fees, available health insurance, and funding from nonprofit organizations. The Grantee will ensure that service providers, such as a treatment provider or treatment agency, first bill eligible treatment and medical services to any available health insurance before seeking reimbursement through the grant under this Agreement. The Grantee acknowledges and understands its responsibility for monitoring service providers to ensure compliance with this requirement. 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.

15.15 The Grantee's Expenses are eligible for reimbursement only if the Grantee timely complies with the grant reporting requirements in Attachment 1 and of the rest of this Agreement.

16. EMPLOYEE TIME CERTIFICATION

16.01 All Agreement-funded employees will timely complete and submit to the SCAO an executed Employee Time Certification form supplied in WebGrants.

16.02 The Grantee shall notify the SCAO immediately as set forth in Section 39 of this Agreement when a grant-funded employee (including employees of subrecipients):

- becomes disabled or deceased while assigned to a grant-funded position,
- is removed or reassigned from a grant-funded position; and/or,
- is unable to report to work due to injury or illness not related to job performance (and is not replaced within 30 calendar days by another employee)

17. RECORD MAINTENANCE/RETENTION

The Grantee agrees to maintain adequate program and fiscal records and files, including source documentation to support program activities and all expenditures made under the terms of this Agreement, as required. The Grantee must ensure that all terms of this Agreement will be appropriately adhered to and that records and detailed documentation for the project or program identified in this Agreement will be maintained (may be off site) for a period of not less than four years from the date of grant closure or until any pending litigation and/or audit findings have been resolved. All record retention guidelines set by the SCAO and/or the Grantee must be adhered to if they require additional years beyond retention guidelines stated herein. The Grantee's accounting system must maintain a separate fund or account that segregates grant contract receipts and expenditures from other receipts and expenditures of the Grantee.

18. AUTHORIZED ACCESS

The Grantee must permit, upon reasonable notification and at reasonable times, access by authorized representatives of the SCAO, Federal Grantor Agency, Comptroller General of the United States and State Auditor General, or any of their duly authorized representatives, to records and documentation related to this Agreement, as authorized by law. The SCAO and/or the OHSP and/or an outside team hired by either, may conduct on-site monitoring visit(s), evaluations and/or grant audit(s) any time during the grant period. All grant records and personnel must be made available during any visit, (including subrecipients), if requested. The Grantee shall work cooperatively with the monitoring, audit and/or evaluation team to permit full review of the program. 2 CFR 200.332(a)(5) requires that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of 2 CFR 200.332, and the Grantee agrees to require its subrecipients to abide by these regulations.

19. CONFIDENTIAL INFORMATION

19.01 To ensure the Grantee effectively performs the Services, 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 (5) business days in accordance with the notice provisions in Section 39 of this Agreement before disclosure and shall reasonably cooperate with

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the SCAO to narrowly tailor disclosure and obtain protective orders or other relief as appropriate.

19.02 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 the 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.

20. MEDICAL INFORMATION

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, both the SCAO and the Grantee shall assure that medical services to, and information contained in the medical records of, persons served under this Agreement or other such recorded information required to be kept confidential as required by law, in connection with the Services provided under this Agreement, shall be held confidential, and shall not be divulged without the written consent of either the patient or a person responsible for the patient, except as may otherwise be required by law. Such information may be disclosed in summary, statistical, or other form if the disclosure does not directly or indirectly identify particular individuals. This section survives termination or expiration of this Agreement.

21. AUDITS

The Grantee must comply with the following requirements:

A. Single Audit

The Grantee that expends $1,000,000 or more in federal awards during their fiscal year must submit a Single Audit prepared in accordance with the Single Audit Act as amended, 31 USC Section 7501 *et seq.*, the audit requirements found in 2 CFR 200.501, and the Uniform Administrative Requirements in 2 CFR Part 200. Grantee must also timely submit a Corrective Action Plan for any audit findings that impact SCAO-funded programs and a management letter with a response if applicable.

B. Audited Financial Statements

Grantees that expend less than $1,000,000 in federal awards during their fiscal year must submit audited financial statements to the SCAO within nine months after the end of the Grantee's fiscal year.

C. Due Date and Submission Information

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The required audit and any other required submissions must be timely submitted to the required federal and state agencies. Unless the audit submission has been uploaded to the Michigan Department of Treasury website, the submissions must also be submitted to the SCAO within nine months after the end of the Grantee's fiscal year to:

Michigan Supreme Court Finance Department
925 W. Ottawa Street.
Lansing, Michigan 48909-0634

D. Penalty

i. Delinquent Single Audit or Financial Statement Audit

If the Grantee does not submit the required Single Audit reporting package, management letter (if issued) with a response, and Corrective Action Plan; or the audited financial statement and management letter (if issued) with a response within nine months after the end of the Grantee's fiscal year and an extension has not been approved by the cognizant or oversight agency for audit, the SCAO may withhold from the current funding an amount equal to five percent of the audit year's grant funding (not to exceed $200,000) until the required filing is received by the SCAO. The SCAO may retain the amount withheld if the Grantee is more than 120 calendar days delinquent in meeting the filing requirements, and may terminate this Agreement if the Grantee is more than 20 calendar days delinquent, if an extension has not been approved by the cognizant or oversight agency for audit.

ii. Delinquent Audit Status Notification Letter

Failure to submit the Audit Status Notification Letter when required may result in withholding from the current funding an amount equal to one percent of the audit year's grant funding until the Audit Status Notification Letter is received.

E. Other Audits

The SCAO or federal agencies may also conduct or arrange for "agreed upon procedures" or additional audits to meet their needs.

F. Other Requirements

To the extent that additional requirements are adopted by law during the terms of this Agreement that impact the Agreement's terms, the Grantee agrees to abide by them.

22. SUBRECIPIENT AND CONTRACTOR MONITORING AND PROCUREMENT

22.01 The Grantee is solely responsible for monitoring its subrecipients and contractors, as the terms are defined in 2 CFR 200.331, *et seq.* and will submit copies of all executed agreements with subrecipients and contractors through WebGrants within 60 calendar days of the execution of this Agreement. Subcontracts should cover all personnel contained in the "contractual" line item within the grant budget. Each listed **agency** shall have its own subcontract signed by the Grantee and the subrecipient agency's or contractor's employee who is authorized to enter into legally binding contracts for the entity receiving funds. Failure to submit these documents to the SCAO within 60 calendar days may result in withholding future payment or other penalties, as determined by the SCAO.

22.02 Before any Services are rendered by subrecipients, the Grantee must obtain a written agreement executed by all affected **Parties**.

22.03 The Grantee's agreements with subrecipients and contractors shall require the subrecipients to comply with all applicable terms of this Agreement, including all Certifications and Assurances (Attachment 2) incorporated into this Agreement. The Grantee must (a) provide all subrecipients and contractors with a copy of this Agreement and a copy of the Certifications and Assurances (Attachment 2) and (b) promptly upload agreement copies to WebGrants for the SCAO's review.

22.04 In the event of a conflict between (a) this Agreement's terms and (b) a subrecipient's or contractor's agreement terms, this Agreement will prevail. **This supremacy clause must be included by the Grantee in all subrecipient agreements.** A conflict between this Agreement and the subrecipient's or contractor's agreement, however, will not exist when the subrecipient's or contractor's agreement requires the subrecipient or contractor to perform Services in less time than this Agreement affords the Grantee. The Grantee is solely responsible to the SCAO for any and all subcontracted Services and for any breaches caused by subrecipients.

22.05 Expenses must be reasonable and necessary. If detailed Expense information is not included as part of the application process, the Grantee must submit a request seeking approval once sufficient detail has been supplied.

22.06 The Grantee must follow its competitive bidding process, so long as it is at least as follows (a) the process required by the Title 2 Code of Federal Regulations 200.320, *et seq.,* (b) the Michigan Supreme Court and the State Court Administrative Office Procurement Policy (available upon request), (c) the Buy America Act. The Grantee agrees to ensure that minority business enterprises, as defined in 49 CFR Part 23, have the maximum opportunity to participate in the performance of contracts and subcontracts financed, in whole or in part, with funds provided under this agreement.

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The Grantee must document that multiple bids were sought in a competitive bidding process. When two or more responses were not received, the Grantee must indicate that the selected bid was the only response.

23. SOFTWARE COMPLIANCE

The Grantee must ensure software compliance and compatibility with the SCAO's data system for Services provided including, but not limited to: stored data, databases and interfaces for the production of work products and reports. All required data under this Agreement shall be provided in an accurate and timely manner without interruption, failure, or errors due to the inaccuracy of the Grantee's business operations for processing date/time data.

24. NOTIFICATION OF CRIMINAL OR ADMINISTRATIVE INVESTIGATIONS

If the Grantee becomes aware of a criminal or administrative investigation or charge that directly or indirectly involves grant funds referenced in this Agreement, the Grantee shall immediately notify the SCAO of the investigation or charge in accordance with the notice provisions in Section 39 of this Agreement.

25. INCREASES AND REDUCTIONS IN GRANT AMOUNT

25.01 All Section 25 terms are subject to the Grant Amount contingencies outlined in Section 3.

25.02 If the Grantee is unable to expend any amount of the allocated grant funds, the unused funds will be reallocated to other problem-solving courts that are able to use Grantee's unused funds effectively. 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 Amount expenditures by the financial claims report due dates may trigger the reallocation process outlined in Section 25.06. 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 25.06 below.

25.03 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.

25.04 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.

25.05 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

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application in 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 applications and may notify the Grantee regarding those dates.

25.06 If at any time during the Agreement Period Grantee fails to show 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 and request an explanation from Grantee about its lack of progress.

B. Grantee must (1) submit a reallocation application in WebGrants, (2) provide an explanation about its lack of satisfactory progress, and (3) outline the Grantee's plan to fully spend the Grant Amount during the Agreement Period—all within 7 business days from the date of the above notice from SCAO. If Grantee cannot fully spend the Grant Amount, Grantee's reallocation application must also include the amount of reallocation reduction that aligns with its plan. Failure to provide this information within the allocated time — may result in a Grant Amount reduction (1) based on the claims information already submitted by Grantee and (2) using any other criteria SCAO determines to be relevant.

C. If and when the Grantee submits the reallocation application with all required information, SCAO will decide if 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 amount indicated in Grantee's reallocation application. If SCAO's decision is to reduce the Grant Amount, Grantee will submit a budget revision in WebGrants 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 sole discretion. Any of Grantee's Expenses that exceed the new reduced Grant Amount are ineligible for reimbursement.

D. For communications other than those made through WebGrants and as mentioned in Subsection 25.06(B), all notices will be sent as provided in Section 39 of this Agreement.

25.07 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 application 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 25.06(C) will be followed.

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25.08 Whether SCAO changes the Grant Amount through reallocation reduction or increase, the Grantee must comply with all reporting requirements found in Attachment 1, and the Grantee's obligations under the Agreement will remain in effect until Grantee fully complies.

25.09 Section 25 survives termination of this Agreement.

26. SUSPENSION OR TERMINATION OF AGREEMENT

26.01 Termination for Cause. In addition to the provisions set forth above, 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 submits false certification or falsifies any other report or document required hereunder.

D. If the Grantee is charged with or convicted of any activity referenced in Section 24 of this Agreement during the term of this Agreement or any extension thereof.

E. For any Grant Amount contingency outlined in Section 3 of this Agreement.

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.

26.02 Termination for Convenience. Upon ten (10) days of prior written notice, provided in accordance with the notice provisions in Section 39, either party has the right to terminate this Agreement without cause subject to the conditions below.

26.03 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.

26.04 If the SCAO terminates this Agreement under this Section, with the exception of termination stated this Section's subsection (E), the Grantee is not eligible for SCAO

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grant funding for two years. After the two-year period, the Grantee must verify in writing with the SCAO that the Grantee has corrected the issues.

27. FINAL REPORTING UPON TERMINATION

If the Grantee is the party attempting to terminate the Agreement, the Grantee's obligations under the Agreement cannot be terminated until Grantee fulfills all of 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 the Agreement will not be terminated until Grantee has met all grant reporting requirements as determined by the SCAO.

28. SEVERABILITY

If any provision of this Agreement or of any document attached to or incorporated by reference is waived or held to be invalid, such waiver or invalidity shall not affect other provisions of this Agreement.

29. LIABILITY

29.01 The Grantee is responsible for Liabilities and Expenses that result from the Grantee's performance or nonperformance under this Agreement.

29.02 The Grantee warrants that, before entering into this Agreement, it is not subject to any liabilities or expenses that could interfere with performance under this Agreement.

29.03 The SCAO is not responsible for Liabilities and Expenses that result from the Grantee's or Grantees' agents' performance, nonperformance, or property.

29.04 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 the SCAO and the Michigan Supreme Court ("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.

29.05 Nothing in Section shall be deemed to waive governmental immunity provided by law.

30. 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 this Agreement in the Court of Claims in the state of Michigan, or if the Court

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of Claims cannot take jurisdiction over the dispute, then by the circuit court determined appropriate by the SCAO.

31. 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.

32. DISPUTES

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 39 of this Agreement.

33. CONFLICT OF INTEREST

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.

34. COMPLIANCE WITH APPLICABLE LAWS AND AGREEMENTS

The Grantee will comply with applicable federal and state laws, guidelines, rules, and regulations in carrying out the terms of this Agreement. The Grantee will also comply with all applicable general administrative requirements such as Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 CFR Part 200 covering cost principles, grant/agreement principles, and audits in carrying out the terms of this Agreement, as well as the terms of the Agreement between the OHSP and the SCAO, which is hereby incorporated into this Agreement by reference as though fully set forth herein. If a fully executed copy of the Agreement between the OHSP and the SCAO is not available as of the Effective Date of this Agreement, the Agreement between the OHSP and the SCAO will be provided to the Grantee within a reasonable time following receipt or execution.

35. AMENDMENTS

35.01 Except as provided in Section 25 and the next subsection, the parties may amend this Agreement only upon written agreement of the Parties.

35.02 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,

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including changes in names, mailing addresses, e-mail addresses, and telephone numbers.

36. 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. The SCAO Grant Assurances (in WebGrants),
C. Allowable/disallowable expense list (in WebGrants),
D. Conditions on Expenses (in WebGrants),
E. Approved grant budget (in WebGrants), and
F. The OHSP Certifications and Assurances (*see* **Attachment 2).**

37. PROGRAM CERTIFICATION

Under Michigan law, approval and certification by the SCAO is required to begin or to continue the operation of an adult drug court, DWI sobriety court, hybrid DWI/drug court, veterans' treatment court, or family dependency treatment court. Any of these programs that are not certified 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.

38. PROGRAM REVIEW OR CERTIFICATION SITE VISIT

The SCAO may review the Grantee's performance 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.

39. 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 to all individuals listed below: 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:

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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

40. NONDISCRIMINATION

During the performance of this Agreement, the Grantee agrees:

A. To comply with all Federal and State 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 Federal non-discrimination law or regulation, as set forth in Appendix B of 49 CFR part 21 herein.

C. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the OHSP, US DOT, or NHTSA.

D. That, in the event a Grantee fails to comply with any nondiscrimination provisions in this Agreement, the OHSP will have the right to impose such Agreement sanctions as it or the NHTSA determine 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.

41. GRANTEE'S AUTHORIZING OFFICIAL

41.01 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

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and Grantee's Authorizing Official warrant that the Authorizing Official has the actual authority to sign the Agreement on behalf of the Grantee.

41.02 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.

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Michigan Supreme Court
State Court Administrative Office
Michigan Drug Court Grant Program

Fiscal Year 2027 Agreement

Grantee Name:	**64A District Court - Hybrid DWI/Drug Court**
Unique Identifier:	**U10016**
Federal ID Number:	**38-6004857**
Contract Number:	**45240**
Grant Amount:	**$12,603**

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 is 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 (a) individualized data, (b) nonaggregated data, (c) aggregated data, (d) anonymized data, and (e) aggregated and anonymized data, that relate to individuals participating under funding from the Michigan Drug Court Grant Program, 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 all allowable modifications under this Agreement's terms. The Grant Amount is subject to allowable Expense reimbursements to the Grantee by the SCAO as explained in more detail in Section 3.

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 before this Agreement.

1.10 The terms "Program Expenses" and "Expenses" are used interchangeably and mean allowable program costs under this Agreement, 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 the Grantee and 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 Grantee 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 $12,603 for the Grantee's Expenses under this Agreement.

3.02 The grant funding is from the Michigan Drug Court Grant Program.

3.03 The Grant Amount stems from anticipated appropriations to the SCAO from expected funding sources to support problem-solving courts. The Grant Amount is thus conditioned upon the SCAO's actual receipt of all anticipated funding sources. If any funding received by the SCAO is less than the anticipated amount, the Grant Amount may be reduced in the SCAO's sole discretion at any point during the fiscal year, and the SCAO has no obligation to the Grantee to fulfill the initial Grant Amount. If the initial Grant Amount is reduced, the SCAO will send written notice of the new Grant Amount to the Grantee, without the need for a written amendment to this Agreement; and all other terms of this Agreement still apply. In no event does this Agreement create for the Grantee's benefit a lien against or entitlement to any other funds of the SCAO or the Michigan Supreme Court.

4. PERIOD OF AGREEMENT

This Agreement covers Expenses and Services rendered during the grant period beginning on October 1, 2026, and ending on September 30, 2027, 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. Costs must not exceed (a) the approved Grant Amount or (b) any revised Grant Amount under Section 3 or 18 of this Agreement.

7.02 The Grantee must submit a grant budget in WebGrants. Before the grant budget is effective, it must be approved by the SCAO. At all times, the SCAO retains full discretion to (a) modify the required form and substance of the grant budget and (b) return or revise a grand budget and Grant Amount to meet the SCAO's satisfaction.

7.03 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.

7.04 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).

7.05 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, available health insurance, and funding from nonprofit organizations. The Grantee will ensure that service providers, such as a treatment provider or treatment agency, first bill eligible treatment and medical services to any available health insurance before seeking reimbursement through the grant under this Agreement. The Grantee acknowledges and understands its responsibility for monitoring service providers to ensure compliance with this requirement. 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.

7.06 The Grantee's Expenses are eligible for reimbursement only if the Grantee timely complies with the grant reporting requirements in Attachment 1 the rest of this Agreement.

7.07 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 before incurring the expense.

7.08 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.

7.09 All Expense reimbursement is subject to the SCAO's approval.

7.10 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 before 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 The Grantee shall not disclose Confidential Information, from any source, 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.

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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 Grantee'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 In all cases, the SCAO reserves the right to modify all applicable performance measurement data reporting, including all reports and due dates identified in Attachment 1, upon reasonable notice to the Grantee.

16.02 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.

16.03 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.

16.04 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 All Section 17 terms are subject to the Grant Amount contingencies outlined in Section 3.

17.02 If the Grantee is unable to expend any amount of the allocated grant funds, the unused funds will be reallocated to other problem-solving courts that are able to use Grantee's unused funds effectively. 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.

17.03 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 application in 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 applications and may notify the Grantee regarding those dates.

17.05 If at any time during the Agreement Period Grantee fails to show 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 and request an explanation from Grantee about its lack of progress.

B. Grantee must (1) submit a reallocation application in WebGrants, (2) provide an explanation about its lack of satisfactory progress, and (3) outline the Grantee's plan to fully spend the Grant Amount during the Agreement Period—all within 7 business days from the date of the above notice from SCAO. If Grantee cannot fully spend the Grant Amount, Grantee's reallocation application must also include the amount of reallocation reduction that aligns with its plan. Failure to provide this information within the allocated time — may result in a Grant Amount reduction (1) based on the claims information already submitted by Grantee and (2) using any other criteria SCAO determines to be relevant.

C. If and when the Grantee submits the reallocation application with all required information, SCAO will decide if 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 amount indicated in Grantee's reallocation application. If SCAO's decision is to reduce the Grant Amount, Grantee will submit a budget revision in WebGrants 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 sole discretion. Any of Grantee's Expenses that exceed the new reduced Grant Amount are ineligible for reimbursement.

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 application 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 17.04(C) will be followed.

17.07 Whether SCAO changes the Grant Amount through reallocation reduction or increase, the Grantee must comply with all 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 above, the SCAO may, in its sole discretion and without any 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.

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E. For any Grant Amount contingency outlined in Section 3 of this Agreement. 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.

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 DWI/drug 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 Sections 3, 17 and Subsection 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:

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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

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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.

BS&A
CUSTOMER ORDER FORM

This Customer Order Form (this "**Order**") is entered into as of the "**Effective Date**" identified below between BS&A Software, LLC, a Delaware limited liability company with offices located at 14965 Abbey Lane, Bath, MI 48808 ("**BS&A**") and the "**Customer**" identified below. Capitalized terms used but not defined in this Order have the meanings given them elsewhere in the Agreement (as defined below). BS&A and Customer may be referred to herein collectively as the "**Parties**" or individually as a "**Party**". The Parties hereby agree as follows:

Customer Name: Ionia County MI	**Sponsor Contact**:
Billing Address:	**Sponsor Phone**:
Accounts Payable Email:	**Sponsor Email**:

Platform and Fee Information

Effective Date: [__]	
Platform Description: Those modules and feature packs of BS&A's proprietary hosted enterprise resource planning service for managing local government functions that are identified in the Pricing Sheet.	
"**Initial Subscription Period**": [Five (5) years]	**Subscription Fees**: $160,490 payable [annually].
The "**Initial Subscription Period**" shall begin the at the earlier date of activation of module(s) on Customer's site or; • One (1) year after the Effective Date for any new software modules • Six (6) months after the Effective Date for any software modules upgrading from BS&A's .NET Platform	
Professional Services (if any): $165,760	**Service Fees (if any)**:
Other Customer Terms: **Payment Schedule** 1st Payment: **$55,254** to be invoiced January 2027. 2nd Payment: **$160,490** to be invoiced upon the subscription start date. 3rd Payment: **$55,253** to be invoiced January 2028. 4th Payment: **$55,253** to be invoiced January 23029. **SaaS renewal fees are not listed but will be billed annually.	

The Customer Agreement (the "**Agreement**"), made and entered into as of the Effective Date between BS&A and Customer, includes and incorporates: (i) the above Order; (ii) any Orders previously or subsequently entered into by the Parties; and (iii) the Customer Terms and Conditions, which are attached to this Order (the "**Terms and Conditions**"); and (iv) the Pricing Sheet attached to this Order (the "**Pricing Sheet**").

BS&A SOFTWARE, LLC	**IONIA COUNTY, MI**
_____	_____
Name: _____	Name: _____
Title: _____	Title: _____

EXHIBIT A

CUSTOMER TERMS AND CONDITIONS

The Parties agree as follows:

1. Definitions.

1.1 "**Authorized User**" means Customer's employees, consultants, contractors, and agents: (i) who are authorized by Customer to access and use the Platform under this Agreement; and (ii) for whom access to the Platform has been purchased hereunder.

1.2 "**BS&A IP**" means the Platform and any and all intellectual property provided to Customer or any Authorized User in connection with the foregoing. For the avoidance of doubt, BS&A IP includes Usage Data and any information, data, or other content derived from BS&A's provision of the Platform but does not include Customer Data.

1.3 "**Business Contact Data**" means Personal Information that relates to BS&A's relationship with Customer, including, by way of example and without limitation, the names and contact information of Authorized Users and any other data BS&A collects for the purpose of managing its relationship with Customer, identity verification, or as otherwise required by applicable laws, rules, or regulations.

1.4 "**Customer Data**" means information, data, and other content, in any form or medium, that is submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the Platform; provided that, for purposes of clarity, Customer Data as defined herein does not include Business Contact Data or Usage Data.

1.5 "**Documentation**" means Company's end user documentation relating to the Platform, including any user guides.

1.6 "**Harmful Code**" means any software, hardware, or other technology, device, or means, including any virus, worm, malware, or other malicious computer code, the purpose or effect of which is to permit unauthorized access to, or to destroy, disrupt, disable, distort, or otherwise harm or impede in any manner any (i) computer, software, firmware, hardware, system, or network; or (ii) any application or function of any of the foregoing or the security, integrity, confidentiality, or use of any data processed thereby.

1.7 "**Order**" means: (i) a purchase order, order form, or other ordering document entered into by the Parties that incorporates this Agreement by reference; or (ii) if Customer registered for the Platform through BS&A's online ordering process, the results of such online ordering process.

1.8 "**Personal Information**" means any information that, individually or in combination, does or can identify a specific individual or by or from which a specific individual may be identified, contacted, or located, including without limitation all data considered "personal data", "personally identifiable information", or something similar under applicable laws, rules, or regulations relating to data privacy.

1.9 "**Platform**" 'has the meaning set forth on the Order.

1.10 "**Professional Services**" means training, migration, implementation, integration, or other professional services that are provided to Customer in connection with its use of the Platform hereunder.

1.11 "**Subscription Period**" means the time period identified on the Order during which Customer's Authorized Users may access and use the Platform plus any Renewal Subscription Period(s).

1.12 "**Third-Party Products**" means any third-party products provided with, integrated with, or incorporated into the Platform.

1.13 "**Usage Data**" means usage data collected and processed by BS&A in connection with Customer's use of the Platform, including without limitation test configuration metadata, activity logs, and data used to optimize and maintain performance of the Platform, and to investigate and prevent system abuse. For purposes of clarity, Customer Data is not Usage Data and Usage Data does not contain Personal Information or any other Customer Data.

1.14 "**Usage Limitations**" means the usage limitations set forth in this Agreement and the Order, including without limitation any limitations on the number of Authorized Users (if any), and the applicable product, pricing, and support tiers agreed-upon by the Parties.

2. Access and Use.

2.1 Provision of Access. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, including without limitation the Usage Limitations, Customer may, solely through its Authorized Users, access and use the Platform during the Subscription Period on a non-exclusive, non-transferable (except in compliance with Section 15.9), and non-sublicensable basis. Such use is limited to Customer's internal business purposes and the features and functionalities specified in the Order. Each Authorized User must have its own unique account on the Platform and Authorized Users may not share their account credentials with one another or any third party. Customer will be responsible for all of the acts and omissions of its Authorized Users in connection with this Agreement and for all use of Authorized Users' accounts.

2.2 Documentation License. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, Company hereby grants to Customer a non-exclusive, non-transferable (except in compliance with Section 15.9), and non-sublicensable license to use the Documentation during the Subscription Period solely for Customer's internal business purposes in connection with its use of the Platform.

2.3 Use Restrictions. Customer shall not use the Platform for any purposes beyond the scope of the access granted in this Agreement. Customer shall not at any time, directly or indirectly, and shall not permit any Authorized Users to: (i) copy, modify, or create derivative works of any BS&A IP, whether in whole or in part; (ii) rent, lease, lend, sell, license, sublicense, assign, distribute, publish, transfer, or otherwise make available the Platform or Documentation to any third party; (iii) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the Platform, in whole or in part; (iv) remove any proprietary notices from any BS&A IP; (v) use any BS&A IP in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of any person, or that violates any applicable law; (vi) access or use any BS&A IP for purposes of competitive analysis of BS&A or the Platform, the development, provision, or use of a competing software service or product, or any other purpose that is to BS&A's detriment or commercial disadvantage; (vii) bypass or breach any security device or protection used by the Platform or access or use the Platform other than by an Authorized User through the use of valid access credentials; (viii) input, upload, transmit, or otherwise provide to or through the Platform any information or materials, including Customer Data, that are unlawful or injurious or that infringe or otherwise violate any third party's intellectual property or other rights, or that contain, transmit, or activate any Harmful Code; or (ix) use any BS&A IP for any activity where use or failure of the BS&A IP could lead to death, personal injury, or environmental damage, including life support systems, emergency services, nuclear facilities, autonomous vehicles, or air traffic control.

2.4 Reservation of Rights. BS&A reserves all rights not expressly granted to Customer in this Agreement. Except for the limited rights and licenses expressly granted under this Agreement, nothing in this Agreement grants, by implication, waiver, estoppel, or otherwise, to Customer or any third party any intellectual property rights or other right, title, or interest in or to the BS&A IP.

2.5 Suspension. Notwithstanding anything to the contrary in this Agreement, BS&A may temporarily suspend Customer's and any Authorized User's access to any portion or all of the Platform if: (i) BS&A reasonably determines that (a) there is a threat or attack on any of the BS&A IP; (b) Customer's or any Authorized User's use of the BS&A IP disrupts or poses a security risk to the BS&A IP or to any other customer or vendor of BS&A; (c) Customer, or any Authorized User, is using the BS&A IP for fraudulent or illegal activities; (d) subject to applicable law, Customer has ceased to continue its business in the ordinary course, made an assignment for the benefit of creditors or similar disposition of its assets, or become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding; (e) BS&A's provision of the Platform to Customer or any Authorized User is prohibited by applicable law; or (f) any Customer Data submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the Platform may infringe or otherwise violate any third party's intellectual property or other rights; (ii) any vendor of BS&A has suspended or terminated BS&A's access to or use of any Third-Party Products required to enable Customer to access the Platform; or (iii) in accordance with Section 7.1 (any such suspension described in subclauses (i), (ii), or (iii), a "**Service Suspension**"). BS&A shall use commercially reasonable efforts to provide written notice of any Service Suspension to Customer and to provide updates regarding resumption of access to the Platform following any Service Suspension. BS&A shall use commercially reasonable efforts to resume providing access to the Platform as soon as reasonably possible after the event giving rise to the Service Suspension is cured. BS&A will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Customer or any Authorized User may incur as a result of a Service Suspension.

2.6 Business Contact Data and Usage Data. Notwithstanding anything to the contrary in this Agreement,

BS&A may process Business Contact Data: (i) to manage BS&A's relationship with Customer; (ii) to carry out BS&A's core business operations, such as, by way of example and without limitation, accounting, audits, tax preparation and for filing and compliance purposes; (iii) to monitor, investigate, prevent and detect fraud, security incidents and other misuse of the Platform, and to prevent harm to BS&A, Customer, and BS&A's other customers; (iv) for identity verification purposes; and (v) to comply with applicable laws, rules, and regulations relating to the processing and retention of Personal Information to which BS&A may be subject. BS&A may process Usage Data for any lawful purpose, including to monitor, maintain, and optimize the Platform.

3. Customer Responsibilities.

3.1 General. Customer is responsible and liable for all uses of the Platform and Documentation resulting from access provided by Customer, directly or indirectly, whether such access or use is permitted by or in violation of this Agreement. Without limiting the generality of the foregoing, Customer is responsible for all acts and omissions of Authorized Users, and any act or omission by an Authorized User that would constitute a breach of this Agreement if taken by Customer will be deemed a breach of this Agreement by Customer. Customer shall use reasonable efforts to make all Authorized Users aware of this Agreement's provisions as applicable to such Authorized User's use of the Platform and shall cause Authorized Users to comply with such provisions.

3.2 Third-Party Products. BS&A may from time to time make Third-Party Products available to Customer or BS&A may allow for certain Third-Party Products to be integrated with the Platform to allow for the transmission of Customer Data from such Third-Party Products into the Platform. For purposes of this Agreement, such Third-Party Products are subject to their own terms and conditions. BS&A is not responsible for the operation of any Third-Party Products and makes no representations or warranties of any kind with respect to Third-Party Products or their respective providers. If Customer does not agree to abide by the applicable terms for any such Third-Party Products, then Customer should not install or use such Third-Party Products. By authorizing BS&A to transmit Customer Data from Third-Party Products into the Platform, Customer represents and warrants to BS&A that it has all right, power, and authority to provide such authorization.

3.3 Customer Control and Responsibility. Customer has and will retain sole responsibility for: (i) all Customer Data, including its content and use; (ii) all information, instructions, and materials provided by or on behalf of Customer or any Authorized User in connection with the Platform; (iii) Customer's information technology infrastructure, including computers, software, databases, electronic systems (including database management systems), and networks, whether operated directly by Customer or through the use of third-party platforms or service providers ("**Customer Systems**"); (iv) the security and use of Customer's and its Authorized Users' access credentials; and (v) all access to and use of the Platform directly or indirectly by or through the Customer Systems or its or its Authorized Users' access credentials, with or without Customer's knowledge or consent, including all results obtained from, and all conclusions, decisions, and actions based on, such access or use. For purposes of clarity, Customer Systems do not include BS&A's information technology infrastructure, including computers, software, databases, electronic systems (including database management systems, and networks operated directly by BS&A and its third-party service providers.

4. Support. Subject to and conditioned on Customer's compliance with the terms and conditions of this Agreement, including payment of applicable Fees, BS&A will use commercially reasonable efforts to provide Customer with basic customer support via BS&A's standard support channels during BS&A's normal business hours.

5. Professional Services. BS&A will perform Professional Services as described in an Order. Customer will provide BS&A all reasonable cooperation required for BS&A to perform the Professional Services, including without limitation timely access to any reasonably required Customer materials, information, or personnel. Subject to any limitations identified in an Order, Customer will reimburse BS&A's reasonable travel and lodging expenses incurred in providing Professional Services. To the extent the Professional Services result in any work product of any kind or character ("**Work Product**"), all such Work Product will remain owned solely and exclusively by BS&A and, to the extent any such Work Product consists of enhancements, improvements, or other modifications to the Platform, such Work Product may be used by Customer solely in connection with Customer's authorized use of the Platform under this Agreement.

5.1 Cancellation. In the event Customer cancels or reschedules Professional Services (other than for Force Majeure or breach by BS&A), and without prejudice to BS&A's other rights and remedies, Customer is liable to BS&A for (i) all Professional Services performed prior to the cancellation or rescheduling of Professional Services; (ii) all non-refundable expenses actually incurred by BS&A on Customer's behalf; and (iii) daily Project Management or Implementation and Training fees associated with the cancelled or rescheduled Professional Services (in accordance with the daily fee rate), if less than forty-five (45) days advance notice is given regarding the need to cancel or reschedule and

BS&A cannot reasonably reassign its affected Professional Services resources to other projects where comparable skills are required.

6. Insurance. During the Subscription Period, BS&A shall procure and maintain appropriate insurance policies with coverage limits that are commensurate with industry standards and sufficient to protect against potential risks associated with this Agreement. The insurance policies shall be obtained from reputable and financially sound insurance providers, and BS&A agrees to provide proof of such insurance upon request by Customer.

7. Fees and Taxes.

7.1 Fees. The Platform may be provided for a fee or other charge. Customer shall pay BS&A the fees ("**Fees**") identified in the Order without offset or deduction at the cadence identified in the Order (e.g., monthly or annually). BS&A may increase the Fees annually, provided that BS&A will provide Customer at least thirty (30) days' notice of such increase prior to the end of the then-current Term. The amount of the Fee increase will be in BS&A's sole discretion, provided that Customer agrees that the increase is limited to the greater of: (i) seven percent (7%); or (ii) the annual increase in the relevant Consumer Price Index for all Urban Consumers published by the Bureau of Labor Statistics for the then-current calendar year, in each case as compared to the Fees applicable during then-current year, as applicable. Fees paid by Customer are non-refundable. Customer shall make all payments hereunder in US dollars by ACH or via another reasonable method chosen by BS&A, to such account as BS&A may specify in writing from time to time, or by another mutually agreed-upon payment method. If Customer pays via invoice, Customer will pay the invoiced amount within thirty (30) calendar days of the invoice date. If Customer fails to make any payment when due, and Customer has not notified BS&A in writing within ten (10) days of the payment becoming due and payable that the payment is subject to a good faith dispute, without limiting BS&A's other rights and remedies, and to the fullest extent permissible under applicable law: (i) BS&A may charge interest on the undisputed past due amount at the rate of 1.5% per month, calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable law; (ii) Customer shall reimburse BS&A for all reasonable costs incurred by BS&A in collecting any late payments or interest, including attorneys' fees, court costs, and collection agency fees; and (iii) if such failure continues for twenty (20) days or more, BS&A may suspend Customer's and its Authorized Users' access to all or any part of the Platform until such amounts are paid in full.

7.2 Taxes. All Fees and other amounts payable by Customer under this Agreement are exclusive of taxes and similar assessments. Customer is responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Customer hereunder, other than any taxes imposed on BS&A's income.

8. Confidential Information.

8.1 Definition. From time to time during the Subscription Period, either Party may disclose or make available to the other Party information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether orally or in written, electronic, or other form or media that: (i) is marked, designated or otherwise identified as "confidential" or something similar at the time of disclosure or within a reasonable period of time thereafter; or (ii) would be considered confidential by a reasonable person given the nature of the information or the circumstances of its disclosure (collectively, "**Confidential Information**"). Except for Personal Information, Confidential Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving Party at the time of disclosure; (c) rightfully obtained by the receiving Party on a non-confidential basis from a third party; or (d) independently developed by the receiving Party without use of, reference to, or reliance upon the disclosing Party's Confidential Information.

8.2 Duty. The receiving Party shall not disclose the disclosing Party's Confidential Information to any person or entity, except to the receiving Party's employees, contractors, and agents who have a need to know the Confidential Information for the receiving Party to exercise its rights or perform its obligations hereunder ("**Representatives**"). The receiving Party will be responsible for all the acts and omissions of its Representatives as they relate to Confidential Information hereunder. Notwithstanding the foregoing, each Party may disclose Confidential Information to the limited extent required (i) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, provided that the Party making the disclosure pursuant to the order shall first have given written notice to the other Party and made a reasonable effort to obtain a protective order; or (ii) to establish a Party's rights under this Agreement, including to make required court filings. Further, notwithstanding the foregoing, each Party may disclose the terms and existence of this Agreement to its actual or potential investors, debtholders, acquirers, or merger partners under customary confidentiality terms.

8.3 Return of Materials; Effects of Termination/Expiration. On the expiration or termination of the Agreement, the receiving Party shall promptly return to the disclosing Party all copies, whether in written, electronic, or other form or media, of the disclosing Party's Confidential Information, or destroy all such copies and certify in writing to the disclosing Party that such Confidential Information has been destroyed. Each Party's obligations of non-use and non-disclosure with regard to Confidential Information are effective as of the Effective Date and will expire three (3) years from the date of termination or expiration of this Agreement; provided, however, with respect to any Confidential Information that constitutes a trade secret (as determined under applicable law), such obligations of non-disclosure will survive the termination or expiration of this Agreement for as long as such Confidential Information remains subject to trade secret protection under applicable law.

9. Data Security and Processing of Personal Information.

9.1 Customer Data. Customer hereby grants to BS&A a non-exclusive, royalty-free, worldwide license to reproduce, distribute, and otherwise use and display the Customer Data and perform all acts with respect to the Customer Data as may be necessary for BS&A to provide the Platform and otherwise perform its obligations hereunder. Customer may export the Customer Data at any time through the features and functionalities made available via the Platform. For the avoidance of doubt, aggregated, de-identified, and anonymized portions, sets, or other combinations of Customer Data that do not contain personally identifying elements of Customer's identity or of any Authorized Users are Usage Data and not Customer Data.

9.2 Security Measures. BS&A will implement and maintain commercially reasonable administrative, physical, and technical safeguards designed to protect Customer Data (including Personal Information provided as part of Business Contact Data) from unauthorized access, use, alteration, or disclosure.

9.3 Processing of Personal Information. BS&A's rights and obligations with respect to Personal Information that it collects directly from individuals (if any) are set forth in BS&A's Privacy Policy (as amended from time to time in accordance with its terms). Personal Information processed by BS&A on behalf of Customer is considered Customer Data and is governed by the terms of this Agreement.

10. Intellectual Property Ownership; Feedback.

10.1 BS&A IP. Customer acknowledges that, as between Customer and BS&A, BS&A owns all right, title, and interest, including all intellectual property rights, in and to the BS&A IP and, with respect to Third-Party Products, the applicable third-party providers own all right, title, and interest, including all intellectual property rights, in and to the Third-Party Products.

10.2 Usage Data. Customer acknowledges that, as between BS&A and Customer, BS&A owns all right, title, and interest, including all intellectual property rights, in and to the Usage Data.

10.3 Customer Data. BS&A acknowledges that, as between BS&A and Customer, Customer owns all right, title, and interest, including all intellectual property rights, in and to the Customer Data.

10.4 Feedback. If Customer or any of its employees or contractors sends or transmits any communications or materials to BS&A by mail, email, telephone, or otherwise, suggesting or recommending changes to the BS&A IP, including without limitation, new features or functionality relating thereto, or any comments, questions, suggestions, or the like ("**Feedback**"), BS&A is free to use such Feedback irrespective of any other obligation or limitation between the Parties governing such Feedback.

11. Mutual Warranties; Disclaimer of Other Warranties.

11.1 Mutual Warranties. Each party hereby represents and warrants to the other that: (i) it has the full right, power, and authority to enter into, execute, and perform its obligations under this Agreement without any conflict with or violation of any other obligations to which it may be subject; and (ii) this Agreement is binding on such party in accordance with its terms.

11.2 Disclaimer of Other Warranties. THE BS&A IP IS PROVIDED "AS IS" AND BS&A HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. BS&A SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. BS&A MAKES NO WARRANTY OF ANY KIND THAT THE BS&A IP, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET CUSTOMER'S OR ANY OTHER PERSON'S REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR

WORK WITH ANY SOFTWARE, SYSTEM OR OTHER PLATFORM, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR FREE.

12. Indemnification.

12.1 BS&A Indemnification.

(a) BS&A shall indemnify, defend, and hold harmless Customer from and against any and all losses, damages, liabilities, costs (including reasonable attorneys' fees) ("**Losses**") incurred by Customer resulting from any third-party claim, suit, action, or proceeding ("**Third-Party Claim**") brought against Customer alleging that the Platform, or any use of the Platform in accordance with this Agreement, infringes or misappropriates such third party's US intellectual property rights; provided that Customer promptly notifies BS&A in writing of the claim, cooperates with BS&A, and allows BS&A sole authority to control the defense and settlement of such claim.

(b) If such a claim is made or appears possible, Customer agrees to permit BS&A, at BS&A's sole discretion: to (i) modify or replace the Platform, or component or part thereof, to make it non-infringing; or (ii) obtain the right for Customer to continue use. If BS&A determines that neither alternative is reasonably commercially available, BS&A may terminate this Agreement, in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer, and as Customer's sole and exclusive remedy therefor, BS&A will provide to Customer a prorated refund of prepaid, unused Fees attributable to the Platform (and not including any one-time Fees for Professional Services).

(c) This Section 12.1 will not apply to the extent that the alleged infringement arises from: (i) use of the Platform in combination with data, software, hardware, equipment, or technology not provided by BS&A or authorized by BS&A in writing; (ii) modifications to the Platform not made by BS&A; (iii) Customer Data; or (iv) Third-Party Products.

12.2 Customer Indemnification. To the extent permitted under applicable laws, Customer shall indemnify, hold harmless, and, at BS&A's option, defend BS&A from and against any Losses resulting from any Third-Party Claim alleging that the Customer Data, or any use of the Customer Data in accordance with this Agreement, infringes or misappropriates such third party's intellectual property or other rights and any Third-Party Claims based on Customer's or any Authorized User's (i) negligence or willful misconduct; (ii) use of the Platform in a manner not authorized by this Agreement; or (iii) use of the Platform in combination with data, software, hardware, equipment or technology not provided by BS&A or authorized by BS&A in writing; in each case provided that Customer may not settle any Third-Party Claim against BS&A unless BS&A consents to such settlement, and further provided that BS&A will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice.

12.3 Sole Remedy. THIS SECTION 12 SETS FORTH CUSTOMER'S SOLE REMEDIES AND BS&A'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE PLATFORM INFRINGE, MISAPPROPRIATE, OR OTHERWISE VIOLATE ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

13. Limitations of Liability. IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (i) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (ii) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (iii) LOSS OF GOODWILL OR REPUTATION; (iv) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY OR RECOVERY OF ANY DATA, OR BREACH OF DATA OR SYSTEM SECURITY; OR (v) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER BS&A WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL 'EITHER PARTY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE TOTAL AMOUNTS PAID AND/OR PAYABLE TO BS&A UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE CLAIM. THE FOREGOING LIMITATIONS OF LIABILITY WILL NOT APPLY WITH RESPECT TO LIABILITIES ARISING FROM: (A) A PARTY'S BREACH OF ITS CONFIDENTIALITY OBLIGATIONS UNDER SECTION 8; (B) A PARTY'S GROSS NEGLIGENCE, FRAUD, OR WILLFUL MISCONDUCT; OR (C) A PARTY'S INDEMNIFICATION OBLIGATIONS UNDER SECTION 12 (PROVIDED THAT BS&A'S TOTAL AGGREGATE LIABILITY IN CONNECTION WITH SUCH INDEMNIFICATION OBLIGATIONS WILL NOT EXCEED THREE TIMES (3X) THE TOTAL AMOUNTS PAID AND/OR PAYABLE TO BS&A UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE CLAIM).

14. Subscription Period and Termination.

14.1 Subscription Period. The initial term of this Agreement begins on the Effective Date and, unless terminated earlier pursuant to this Agreement's express provisions, will continue in effect for the period identified in the Order (the "**Initial Subscription Period**"). This Agreement will automatically renew for up to two (2) additional successive one year terms unless earlier terminated pursuant to this Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term (each a "**Renewal Subscription Period**" and together with the Initial Subscription Period, the "**Subscription Period**").

14.2 Termination. In addition to any other express termination right set forth in this Agreement:

(a) BS&A may terminate this Agreement, effective on written notice to Customer, if Customer: (i) fails to pay any amount when due hereunder, and such failure continues more than ten (10) calendar days after BS&A's delivery of written notice thereof; or (ii) breaches any of its obligations under Section 2.3 or Section 8;

(b) either Party may terminate this Agreement, effective on written notice to the other Party, if the other Party materially breaches this Agreement, and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) calendar days after the non-breaching Party provides the breaching Party with written notice of such breach; or

(c) either Party may terminate this Agreement, effective immediately upon written notice to the other Party, if the other Party: (i) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (ii) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (iii) makes or seeks to make a general assignment for the benefit of its creditors; or (iv) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

(d) either Party may terminate this Agreement upon the expiration of the then-current term by providing written notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term.

(e) If customer cannot appropriate, or otherwise make available funds sufficient to fulfill the Agreement, customer may unilaterally terminate this Agreement with thirty (30) days advance written notice to BS&A.

14.3 Effect of Expiration or Termination. Upon expiration or earlier termination of this Agreement, Customer shall immediately discontinue use of the BS&A IP and, without limiting Customer's obligations under Section 8, Customer shall delete, destroy, or return all copies of the BS&A IP and certify in writing to the BS&A that the BS&A IP has been deleted or destroyed. No expiration or termination will affect Customer's obligation to pay all Fees that may have become due before such expiration or termination or entitle Customer to any refund.

14.4 Survival. This Section 14.4 and Sections 1, 5, 8, 10, 11, 12, 13, 14.3, and 15 survive any termination or expiration of this Agreement. No other provisions of this Agreement survive the expiration or earlier termination of this Agreement.

15. Miscellaneous.

15.1 Relationship of the Parties. BS&A performs its obligations hereunder as an independent contractor and not a partner, joint venture, or agent of Customer and shall not bind nor attempt to bind Customer to any contract without Customer's prior written approval on a case-by-case basis. BS&A is responsible for hiring, firing, and supervising its personnel is solely responsible hereunder for its personnel, including without limitation for: (a) payment of compensation to such personnel; (b) withholding (if applicable), paying, and reporting, for all personnel assigned to perform services (including Professional Services) in connection with this Agreement, applicable tax withholding, social security taxes, employment head taxes, unemployment insurance, and other taxes or charges applicable to such personnel; and (c) health or disability benefits, retirement benefits, or welfare, pension, or other benefits (if any) to which such personnel may be entitled. For purposes of clarity, BS&A's personnel will not be eligible to participate in any of Customer's employee benefit plans, fringe benefit programs, group insurance arrangements, or similar programs.

15.2 Entire Agreement. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the Parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings, agreements, and representations and warranties, both written and oral, with respect to such subject matter. In the event of any inconsistency between the statements made in

the body of this Agreement, the related Exhibits, and any other documents incorporated herein by reference, the following order of precedence governs: (i) first, this Agreement; and (ii) second, any other documents incorporated herein by reference.

15.3 Notices. All notices, requests, consents, claims, demands, waivers, and other communications hereunder (each, a "**Notice**") must be in writing and addressed to the Parties at the addresses set forth on the first page of this Agreement (or to such other address that may be designated by the Party giving Notice from time to time in accordance with this Section). All Notices must be delivered by personal delivery, nationally recognized overnight courier (with all fees pre-paid), facsimile or email (with confirmation of transmission) or certified or registered mail (in each case, return receipt requested, postage pre-paid). Except as otherwise provided in this Agreement, a Notice is effective only: (i) upon receipt by the receiving Party; and (ii) if the Party giving the Notice has complied with the requirements of this Section.

15.4 Force Majeure. In no event shall either Party be liable to the other Party, or be deemed to have breached this Agreement, for any failure or delay in performing its obligations under this Agreement (except for any obligations to make payments), if and to the extent such failure or delay is caused by any circumstances beyond such Party's reasonable control, including but not limited to acts of God, flood, fire, earthquake, explosion, war, terrorism, invasion, riot or other civil unrest, strikes, labor stoppages or slowdowns or other industrial disturbances, or passage of law or any action taken by a governmental or public authority, including imposing an embargo.

15.5 Amendment and Modification. No amendment or modification to this Agreement is effective unless it is in writing and signed by an authorized representative of each Party.

15.6 Waiver. No failure or delay by either Party in exercising any right or remedy available to it in connection with this Agreement will constitute a waiver of such right or remedy. No waiver under this Agreement will be effective unless made in writing and signed by an authorized representative of the Party granting the waiver.

15.7 Severability. If any provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability will not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement so as to effect their original intent as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

15.8 Governing Law; Submission to Jurisdiction. To the extent permissible under applicable laws, this Agreement is governed by and construed in accordance with the internal laws of the State of Delaware without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of Delaware. To the extent permissible under applicable laws, any legal suit, action, or proceeding arising out of or related to this Agreement must be instituted in the federal courts of the United States or the courts of the State of Delaware in each case located in New Castle County, Delaware and each Party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, or proceeding. If Customer is located in a jurisdiction that requires that this Agreement be governed by and construed in accordance with laws other than those of the State of Delaware, or that require any legal suits, actions, or proceedings arising out of or related to this Agreement be instituted in state and federal courts located anywhere other than New Castle County, Delaware, then the Parties agree that such other laws shall apply and to institute any such legal suits, actions, or proceedings in such other jurisdiction(s).

15.9 Assignment. Neither Party may assign any of its rights or delegate any of its obligations hereunder (except in the case of either Party utilizing authorized subcontractors and consultants), in each case whether voluntarily, involuntarily, by operation of law or otherwise, without the prior written consent of the other Party. Any purported assignment or delegation in violation of this Section will be null and void. No assignment or delegation will relieve the assigning or delegating Party of any of its obligations hereunder. This Agreement is binding upon and inures to the benefit of the Parties and their respective permitted successors and assigns. Notwithstanding the foregoing, either Party may freely assign this Agreement to an affiliate or successor in interest in the event of a merger, acquisition, sale of all or substantially all of its assets, corporate reorganization, or other change in control, without the prior consent of the other Party.

15.10 Export Regulation. The Platforms utilize software and technology that may be subject to US export control laws, including the US Export Administration Act and its associated regulations. Customer shall not, directly or indirectly, export, re-export, or release the Platform or the underlying software or technology to, or make the Platform or

the underlying software or technology accessible from, any jurisdiction or country to which export, re-export, or release is prohibited by law, rule, or regulation. Customer shall comply with all applicable federal laws, regulations, and rules, and complete all required undertakings (including obtaining any necessary export license or other governmental approval), prior to exporting, re-exporting, releasing, or otherwise making the Platform or the underlying software or technology available outside the US.

15.11 US Government Rights. Each of the Documentation and software components that constitute the Platform is a "commercial item" as that term is defined at 48 C.F.R. § 2.101, consisting of "commercial computer software" and "commercial computer software documentation" as such terms are used in 48 C.F.R. § 12.212. Accordingly, if Customer is an agency of the US Government or any contractor therefor, Customer only receives those rights with respect to the Documentation and the Platform as are granted to all other end users, in accordance with (a) 48 C.F.R. § 227.7201 through 48 C.F.R. § 227.7204, with respect to the Department of Defense and their contractors, or (b) 48 C.F.R. § 12.212, with respect to all other US Government users and their contractors.

15.12 Equitable Relief. Each Party acknowledges and agrees that a breach or threatened breach by such Party of any of its obligations under Section 8 or, in the case of Customer, Section 2.3, would cause the other Party irreparable harm for which monetary damages would not be an adequate remedy and agrees that, in the event of such breach or threatened breach, the other Party will be entitled to equitable relief, including a restraining order, an injunction, specific performance and any other relief that may be available from any court, without any requirement to post a bond or other security, or to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity or otherwise.

EXHIBIT B

PRICING SHEET

(Based on Quote 2259 dated 7/9/2026)

Cost Summary

Software is licensed for use only by municipality identified on the cover page. If used for additional entities or agencies, please contact BS&A for appropriate pricing. Prices subject to change if the actual count is significantly different than the estimated count. Module fees are charged annually and include unlimited support.

Upgrade Cloud Modules - *Annual Fee*

Financial Management		
GL-General Ledger		$13,030.00
AP-Account Payable		$9,830.00
CR-Cash Receipting		$10,385.00
	Total	$33,245.00
Personnel Management		
PR-Payroll		$17,985.00
HR-Human Resources		$12,750.00
TS-Timesheets		$8,965.00
	Total	$39,700.00
Community Development		
BD-Building Department		$18,780.00
	Total	$18,780.00
Property		
ASG-Assessing		$19,235.00
DLQ TX-County Delinquent Tax		$22,105.00
AL-Animal License *(To be implemented when module becomes available)*		$7,210.00
TX-Tax		$17,795.00
PREA-PRE Audit		$2,420.00
	Total	$68,795.00
	Subtotal	**$160,490.00**

Project Management and Implementation Planning

Services include:

- *Analyzing customer processes to ensure all critical components are addressed.*
- *Creating and managing the project schedule in accordance with the customer's existing processes and needs.*
- *Planning and scheduling training around any planned process changes included in the project plan.*
- *Modifying the project schedule to accommodate any changes to the scope and requirements of the project that are discovered.*
- *Providing a central contact between the customer's project leaders, developers, trainers, IT staff, conversion staff, and other resources required throughout the transition period.*
- *Installing the software and providing IT consultation for network, server, and workstation configuration and requirements.*
- *Reviewing and addressing the specifications for needed customizations to meet customer needs (when applicable).*

	Total	**$60,310.00**

Implementation and Training

- *$1,425/day*
- *Days quoted are estimates; you are billed for actual days used*
- *Training days quoted/billed in full day increments only*

Services include:

- *Setting up users and user security rights for each application*
- *Performing final process and procedure review*
- *Configuring custom settings in each application to fit the needs of the customer*
- *Setting up application integration and workflow methods*
- *Onsite verification of converted data for balancing and auditing purposes*
- *Training and Go-Live*

Setup Days

ITS Setup - FM	Setup Days: 2	$2,850.00
ITS Setup - HRIS	Setup Days: 3	$4,275.00
ITS Setup - CD	Setup Days: 4	$5,700.00
ITS Setup - Property	Setup Days: 2	$2,850.00
	Total Setup Days: 11	Subtotal: $15,675.00

Training Days

ITS Training - FM	Training Days: 8	$11,400.00
ITS Training - HRIS	Training Days: 20	$28,500.00
ITS Training - CD	Training Days: 14	$19,950.00
ITS Training - Property	Training Days: 13	$18,525.00
	Total Training Days: 55	Subtotal: $78,375.00
	Total Days: 66	**Total: $94,050.00**

Post-Go Live Assistance

- *Review and consult on streamlining day-to-day activities as they relate to the processes within the BS&A modules*
- *Assist customers with more detailed and advanced report options available within the BS&A modules*
- *Revisit commonly-used procedures discussed during training*
- *As needs arise, provide assistance with bank reconciliations*
- *$1,425/day*
- *Days quoted are estimates; you are billed for actual days used*

Post-Go Live for all modules for which training was performed	**Training Days: 8**	**$11,400.00**

BS&A Online - *Fees for BS&A Online subscription services will be charged at the next renewal period.*

Public Records Search + Online Bill Pay
With use of integrated Credit Card Processor

Cost Totals

Cloud Upgrade – *Annual Fee*	Subtotal	$160,490.00
Project Management and Implementation Planning	Subtotal	$60,310.00
Implementation and Training	Subtotal	$94,050.00
Post-Go Live Assistance	Subtotal	$11,400.00
Total Proposed		**$326,250.00**

The final invoice will reflect actual expenses following the completion of training activities based on the guidelines described below.

$160/$185/$225 per day hotel, varies by state
$90 per day car rental
$70 per day meals
$730 per trip airfare/related expenses
$0.725/mile round trip for drive distance

Payment Schedule

1st Payment: **$55,254** to be invoiced January 2027.
2nd Payment: **$160,490** to be invoiced upon the subscription start date.
3rd Payment: **$55,253** to be invoiced January 2028.
4th Payment: **$55,253** to be invoiced January 23029.

**SaaS renewal fees are not listed but will be billed annually.