
BOARD OF HEALTH – FINANCE COMMITTEE

Agenda for June 16, 2025 at 9:00 AM

1. Call to Order
 - a. Roll Call
 - b. Approval of the Agenda
2. Public Comment
3. Unfinished Business
 - a.
4. New Business
 - a. AAA FY24-25 Budget Amendment – pg 2
 - b. FY24-25 Budget Amendment #2 – pg 4
 - c. FY25-26 Original Budget – pg 20
 - d. MERS Surplus Fund – pg 37
 - e. 2024 MERS Actuarial Report – pg 38
5. Public Comment
6. Commissioner Comments
7. Adjournment - Next meeting: Full Board meets on June 26, 2025, next Finance Committee Meeting July 21, 2025.

Public Comment:
For the purpose of public participation during public hearings or during the public comment portion of a meeting, every speaker prior to the beginning of the meeting is requested but not required to provide the Board with his or her name, address and subject to be discussed. Speakers are requested to provide comments that are civil and respectful. Each speaker will be allowed to speak for no more than three (3) minutes at each public comment opportunity.

Branch-St. Joseph Area Agency on Aging ~ FY 2024-2025 Funding Adjustments ~ Effective June 1, 2025 **

based upon FY25 full year SGA #2025-7 dated 5/20/25, FY24 Carry forward & ARPA, includes planned transfers

Provider	Service	Funding Source	Original Award	Increase/ (Decrease)	Adjusted Award	Rationale
AAA Operations / Community Living Program	AAA Operations/CLP	Fed Admin: Title IIIB, C1, C2, E	\$ 50,054	\$ (1,617)	\$ 48,437	federal reduction
		State Admin: Alt, HDM	8,751	(284)	8,467	state reduction
		ARPA Title III-E Admin	-	60	60	FY24 carry forward
		Title III-B - CLP	35,718	2,920	38,638	reallocation
		Prog Development - Title IIIB	21,500	1,000	22,500	reallocation
		Info & Assist. - Title IIIE	38,648	(1,739)	36,909	reallocation
		State Aging Netw Svcs - CLP	12,598	(422)	12,176	state reduction
	Adult Day Services	St. Respite Escheats	-	6,000	6,000	available if needed, purchase of service
	In Home Respite	St. Respite Escheats	-	10,000	10,000	available if needed, purchase of service
	CLP - Personal Care	State In-Home	14,500	5,500	20,000	reallocation, purchase of service
	CLP - Homemaking	State In-Home	43,030	2,677	45,707	reallocation, purchase of service
	CLP - Respite	State In-Home	6,000	(6,000)	-	reallocation, purchase of service
	CLP - MedicationMgmt	State In-Home	9,300	(7,000)	2,300	reallocation, purchase of service
	DirectCareWorker pay increase	State In-Home	67,200	1,382	68,582	ACLS formula award, pass thru to eligible providers
		ARPA Title III-B	-	3,051	3,051	FY24 carry forward, pass thru to eligible providers
TOTAL			\$ 307,299	\$ 15,528	\$ 322,827	(amended sources only)
Branch Area Transit Authority	Transportation	Title III-B	\$ 12,000	\$ (4,000)	\$ 8,000	Adjustment
		Title III-E	3,000	(3,000)	-	change in allowability
		State Merit	3,800	8,261	12,061	Reallocation
	TOTAL			\$ 18,800	\$ 1,261	\$ 20,061
Branch County Commission on Aging	Congregate Meals	Title IIIC-1	42,100	(2,072)	40,028	federal reduction
	Home Delivered Meals	Title IIIC-2	56,584	(1,755)	54,829	federal reduction
		NSIP	28,394	8,300	36,694	federal increase/realignment
		ARPA Title IIIC-2	-	231	231	FY24 carry forward
		State HDM	58,995	(6,420)	52,575	state reduction
	Case Coord & Support	State Access	3,393	(113)	3,280	state reduction
		Title III-E	2,940	(2,940)	-	change in allowability
		Title III-B	-	2,940	2,940	adjustment
	Homemaking	State Alternative	13,500	(450)	13,050	state reduction
	In-Home Respite	St. Respite Escheats	4,930	10,825	15,755	reallocation
		St. Caregiver Support	1,700	(60)	1,640	state reduction
		St. Merit	2,200	(2,200)	-	reallocation
	Medicare Counseling	MMAP/SHIP Core	6,750	(3,375)	3,375	MMAP contract terminated @ state level 3/31/2025
		MI Options - SHIP/MIPPA *	-	5,250	5,250	New program, start date 4/1/2025 - 9/30/25
	DiseasePrev/Health Promo	Title III-D	3,784	1,000	4,784	FY24 carry forward
TOTAL			\$ 225,270	\$ 9,161	\$ 234,431	(amended sources only)

Provider	Service	Funding Source	Original Award	Increase/ (Decrease)	Adjusted Award	Rationale
St Joseph County Commission on Aging	Congregate Meals	Title III-C1	58,137	(2,862)	55,275	federal reduction
		State Congregate	1,511	(88)	1,423	federal reduction
	Home Delivered Meals	Title III-C2	78,139	(2,427)	75,712	federal reduction
		NSIP	27,000	11,439	38,439	federal increase/realignment
		ARPA Title IIIC-2	-	320	320	FY24 carry forward
		State HDM	81,469	(8,868)	72,601	state reduction
		Case Coordination & Support	Title III-B	-	4,060	4,060
	Title III-E		4,060	(4,060)	-	change in allowability
	State Access		4,685	(157)	4,528	state reduction
	In-Home Respite	St. Respite Escheats	6,808	15,300	22,108	reallocation
		St. Merit	2,800	(2,800)	-	reallocation
		St. Caregiver Support	2,324	(73)	2,251	state reduction
	Disease Prev/ Health Promotion	ARPA Title III-D	-	1,124	1,124	FY24 carry forward
		Title III-D	5,225	1,352	6,577	FY24 carry forward
	Personal Care	St. Alternative	5,500	(214)	5,286	state reduction
	In-Home Repair	Title III-B	5,000	(5,000)	-	requested reallocation
	Homemaking	St. Alternative	12,687	(500)	12,187	state reduction
		Title III-B	5,160	5,000	10,160	requested reallocation
	Medicare Counseling	MMAP/SHIP Core	6,750	(3,375)	3,375	MMAP contract terminated @ state level 3/31/2025
		MI Options - SHIP/MIPPA *	-	5,250	5,250	New program, start date 4/1/2025 - 9/30/25
		TOTAL	\$ 307,255	\$ 13,421	\$ 320,676	(amended sources only)
St. Joseph Co. Transit Authority	Transportation	State Merit	4,580	\$ 12,305	\$ 16,885	reallocation
		Title III-E	4,000	\$ (4,000)	-	change in allowability
		Title III-B	17,100	\$ (5,500)	11,600	adjustment
			TOTAL	\$ 25,680	\$ 2,805	\$ 28,485
Thurston Cares Adult Day	Adult Day Services	State Respite Escheats	20,000	\$ (20,000)	-	provider terminated contract 12/31/24
		State Merit	19,216	\$ (16,661)	2,555	provider terminated contract 12/31/24
			TOTAL	\$ 39,216	\$ (36,661)	\$ 2,555

**** NOTES:**

All amendments are pending accurate and reasonable provider budget submissions

Award amounts are based on most recent communication & guidance issued by the ACLS Bureau. All grant funding is subject to state programmatic guidance, fiscal guidance, and other requirements.

ACLS Bureau programmatic reports are required for all OAA, ARPA, and Other Special Program funding.

* MI Options SHIP/MIPPA special project start date is April 1, 2025 through September 30, 2025. No budget required at this time.



Budget Amendment #2
FY 2024-2025

June 26, 2025

Prepared by: Theresa Fisher, Administrative Services Director

**BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY**

10/1/2024 - 9/30/2025

Amendment #2 Budget

Date: 6/26/2025

Prepared by: Theresa Fisher

TOTAL REVENUES

		STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	FUND BALANCE	Amended #2 BUDGET	DIFFERENCE	Amendment #1 BUDGET
		\$ 5,491,091	\$ 1,555,870	\$ 795,657	\$1,466,571	\$ 192,773	\$ 9,501,963	\$ 2,279	\$ 9,499,683
		57.8%	16.4%	8.4%	15.4%	2.0%			
<u>OTHER:</u>									
Salary/Fringe Payoff	008				\$ 80,000		\$ 80,000	\$ -	\$ 80,000
Local Expenses unallowed by Grants	015			\$ 35,217	\$ 4,000		\$ 39,217	\$ 1,260	\$ 37,957
Capital Improvements	023			\$ 73,000			\$ 73,000	(\$5,000.00)	\$ 78,000
MERS Pension Underfunded	024			\$ 22,590	\$ 22,000		\$ 44,590	\$0.00	\$ 44,590
Dental Clinic - St. Joseph Co.	021				\$ 55,582		\$ 55,582	(\$4,417.80)	\$ 60,000
Dental Clinic - Hillsdale Co.	029				\$ 12,000	\$ 50,000	\$ 62,000	\$50,000.00	\$ 12,000
CSHCS Dontations - SJ	096				\$ 10,000	\$ 31,361	\$ 41,361	\$20,786.84	\$ 20,574
CSHCS Dontations - BR/HD	097					\$ 22,826	\$ 22,826	\$2,186.36	\$ 20,640
TOTAL OTHER		\$ -	\$ -	\$ 130,807	\$ 183,582	\$ 104,187	\$ 418,576	\$ 64,815	\$ 353,761
<u>CORE SUPPORT SERVICES:</u>									
General Administration	010				\$ 129,577		\$ 129,577	\$3,357.00	\$ 126,220
Emergency Preparedness	032	\$ 135,439		\$ 48,505			\$ 183,944	\$989.64	\$ 182,954
Workforce Development	101	\$ 48,535		\$ 2,226			\$ 50,761	(\$267.11)	\$ 51,028
Cross Jurisdictional Sharing - EH	102	\$ 10,000					\$ 10,000	\$10,000.00	\$ -
TOTAL CORE SUPPORT		\$ 193,974	\$ -	\$ 50,731	\$ 129,577	\$ -	\$ 374,282	\$14,079.53	\$ 360,202
<u>CORE SUPPORT SERVICES:</u>									
Area Agency on Aging	012	\$ 1,282,988			\$ 51,110	\$ 1,602	\$ 1,335,700	(\$43,904.12)	\$ 1,379,604
VOCA	014	\$ 205,743					\$ 205,743	\$0.00	\$ 205,743
No Wrong Door	106	\$ 155,553					\$ 155,553	\$155,553.00	\$ -
TOTAL CORE SUPPORT		\$ 1,644,284	\$ -	\$ -	\$ 51,110	\$ 1,602	\$ 1,696,996	\$111,648.88	\$1,585,347.00

<u>Budget Amendment #2</u>		STATE/FED	ELPHS	COUNTY APPROP	FEES / OTHER	FUND BALANCE	Amended #2 BUDGET	DIFFERENCE	Amendment #1 BUDGET
Medicaid Outreach	107	\$ 7,300		\$ 7,300			\$ 14,600	(\$329.43)	\$ 14,929
WIC Breastfeeding	108	\$ 89,014		\$ 30,329	\$ -		\$ 119,343	(\$21,596.65)	\$ 140,940
WIC - Women, Infants, & Children	109	\$ 928,140		\$ 128,930	\$ 5,000	\$ 50,000	\$ 1,112,070	(\$54,174.86)	\$ 1,166,245
CSHCS Medicaid Outreach	112	\$ 37,118		\$ 75,022	\$ -		\$ 112,140	\$33,638.24	\$ 78,502
Immunization IAP	138	\$ 982,186		\$ 44,225	\$ 207,250	\$ 2,375	\$ 1,236,036	(\$64,527.71)	\$ 1,300,564
Kindergarten Oral Health Screening	202	\$ 82,619		\$ 5,265			\$ 87,884	\$3,298.62	\$ 84,585
Children's Special Health Care Services	325	\$ 222,409					\$ 222,409	\$0.00	\$ 222,409
School Vision	326	\$ 17,500	\$ 90,100	\$ 7,415	\$ 14,500		\$ 129,515	\$4,594.17	\$ 124,921
School Hearing	327	\$ 17,500	\$ 90,100	\$ 11,081	\$ 13,000		\$ 131,680	\$8,645.32	\$ 123,035
MCH Enabling Children	329	\$ 94,409					\$ 94,409	(\$5,000.00)	\$ 99,409
STD Prevention & Control	331		\$ 155,734	\$ 5,852	\$ 1,000		\$ 162,586	(\$13,528.73)	\$ 176,115
HIV Prevention & Control	332	\$ 20,000		\$ 7,541	\$ -		\$ 27,541	\$2,036.88	\$ 25,504
Immunization Vaccine Handling (Gov't)	338	\$ 34,814		\$ 47,675	\$ 250		\$ 82,739	(\$6,251.18)	\$ 88,990
Infectious Disease	341	\$ 446	\$ 384,700	\$ 34,763	\$ 750	\$ -	\$ 420,659	\$44,331.77	\$ 376,327
Lead Testing	345	\$ 32,000	\$ -	\$ 5,740	\$ -		\$ 37,740	(\$10,610.57)	\$ 48,351
TOTAL PREVENTION		\$ 2,565,455	\$ 720,634	\$ 411,138	\$ 241,750	\$ 52,375	\$ 3,991,352	(\$79,474.11)	\$ 4,070,826
HEALTH PROMOTION:									
Car seat	201			\$ 30,882			\$ 30,882	\$101.83	\$ 30,780
OHSP	205	\$ 70,321		\$ 13,089			\$ 83,410	\$825.61	\$ 82,584
MI Center Rural Health	207	\$ 26,318			\$ 44,147	\$ 34,609	\$ 105,074	(\$10,524.59)	\$ 115,599
Beacon Health	210				\$ 17,690		\$ 17,690	(\$2,310.00)	\$ 20,000
Medical Marihuana BR	212	\$ 19,731		\$ 19			\$ 19,750	\$2,016.76	\$ 17,733
Medical Marihuana HD	230	\$ 11,099		\$ 364			\$ 11,463	\$1,797.05	\$ 9,666
Medical Marihuana SJ	275	\$ 8,468		\$ 1,088			\$ 9,556	\$2,089.35	\$ 7,467
Community Health Services	255	\$ -			\$ 150,000		\$ 150,000	\$0.00	\$ 150,000
HEP Special Projects	286			\$ 878	\$ 14,801		\$ 15,679	\$113.93	\$ 15,565
Grant Writing	405	\$ -		\$ 3,041			\$ 3,041	(\$205.37)	\$ 3,246
TOTAL HEALTH PROMOTION		\$ 135,937	\$ -	\$ 49,360	\$ 226,638	\$ 34,609	\$ 446,545	(\$6,095.42)	\$ 452,640

<u>Budget Amendment #2</u>		STATE/FED	ELPHS	COUNTY APPROP	FEES / OTHER	FUND BALANCE	Amended #2 BUDGET	DIFFERENCE	Amendment #1 BUDGET
ENVIRONMENTAL HEALTH PROTECTION									
Vector Borne Disease Surveillance	035	\$ 27,000		\$ 31,890			\$ 58,890	\$ (2,449)	\$ 61,339
General Environmental Health	605			\$ 38,340	\$ 1,000		\$ 39,340	\$6,679.60	\$ 32,660
Food Protection	704		\$ 279,569	\$ 14,297	\$ 320,538		\$ 614,404	(\$1,743.78)	\$ 616,148
Onsite Sewage	714	\$ 12,000	\$ 279,834	\$ 39,639	\$ 137,000	\$ -	\$ 468,472	(\$8,891.50)	\$ 477,364
EGLE LT Monitoring	715	\$ 3,450		\$ 6			\$ 3,456	(\$501.82)	\$ 3,958
EGLE Campground	716	\$ 6,210		\$ 3,227	\$ 12,000		\$ 21,437	\$3,060.48	\$ 18,377
EGLE Swimming	717	\$ 4,150		\$ 2,841	\$ 12,000		\$ 18,991	\$2,338.49	\$ 16,653
EGLE Septage	718	\$ 3,000		\$ 1,283	\$ 1,800		\$ 6,083	(\$226.62)	\$ 6,310
Body Art	719	\$ 5,400		\$ 1,247	\$ 576		\$ 7,223	\$964.01	\$ 6,259
EH Complaints	720			\$ 11,467			\$ 11,467	\$5,357.45	\$ 6,110
Drinking Water Supply	721		\$ 275,834	\$ 2,549	\$ 149,000	\$ -	\$ 427,382	(\$25,628.69)	\$ 453,011
Type II Water	745	\$ 217,736		\$ 429			\$ 218,165	(\$2,597.88)	\$ 220,763
TOTAL ENVIRONMENTAL HEALTH		\$ 278,946	\$ 835,236	\$ 147,216	\$ 633,914	\$ -	\$ 1,895,312	\$ (23,640)	\$ 1,918,952
EMERGING ISSUES GRANTS:									
PH Workforce Infrastructure	025	\$ 353,000		\$ 2,049			\$ 355,049	\$219,082.12	\$ 135,967
Epi Lab Capacity	351	\$ 40,178		\$ -			\$ 40,178	(\$359,822.27)	\$ 400,000
COVID PH Workforce Development	355	\$ 66,263		\$ -			\$ 66,263	\$0.00	\$ 66,263
CDC COVID Immz	363	\$ 122,576		\$ -			\$ 122,576	(\$12,773.54)	\$ 135,350
Emerging Threats	380	\$ 74,480		\$ 1,273			\$ 75,753	\$75,752.67	\$ -
PFAS - Lear Siegler	722	\$ 1,329		\$ 1,346			\$ 2,675	(\$324.98)	\$ 3,000
PFAS - White Pigeon	723	\$ 8,042		\$ 1,107			\$ 9,149	(\$550.79)	\$ 9,700
PFAS - Westside Landfill	724	\$ 6,627		\$ 629			\$ 7,256	(\$418.64)	\$ 7,675
TOTAL EMERGING ISSUE GRANTS		\$ 672,495	\$ -	\$ 6,404	\$ -	\$ -	\$ 678,900	(\$79,055.42)	\$ 757,955

	<u>Amendment #2</u>	<u>Amendment #1</u>
Fund Balance per most recent Audit:	\$ 3,599,659.00	\$ 3,881,409.00
Nonspendat \$ 136,763.00		
Assigned \$ 3,139,770.00		
Unassigned \$ 323,126.00		
Allocated for use in this budget:	\$ 192,773.33	\$ 310,385.69
Projected fund balance for future use:	\$ 3,406,885.67	\$ 3,571,023.31

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY

OCTOBER 2024- SEPTEMBER 2025

Budget Amendment #1

TOTAL EXPENSES

	Amended #1	Amended #2	
	Budget 2024-25	Budget 2024-25	DIFFERENCE
	\$ 9,499,682	\$ 9,501,963	2,281
<u>OTHER:</u>			
Salary/Fringe Payoff	\$ 80,000	\$ 80,000	0
Local Expenses Unallowed by Grants	\$ 37,957	\$ 39,217	1,260
Capital Improvements	\$ 78,000	\$ 73,000	(5,000)
MERS Pension Underfunded	\$ 44,590	\$ 44,590	0
Dental Clinic - St. Joseph Co.	\$ 60,000	\$ 55,582	(4,418)
Dental Clinic - Hillsdale Co.	\$ 12,000	\$ 62,000	50,000
CSHCS Donations - SJ	\$ 20,574	\$ 41,361	20,787
CSHCS Donations - BR/HD	\$ 20,640	\$ 22,826	2,186
TOTAL OTHER	\$ 353,762	\$ 418,576	\$ 64,815
<u>CORE SUPPORT SERVICES:</u>			
General Administration	\$ 126,220	\$ 129,577	3,357
Emergency Preparedness	\$ 182,954	\$ 183,944	990
Workforce Development	\$ 51,028	\$ 50,761	(267)
Cross Jurisdictional Sharing - EH	\$ -	\$ 10,000	10,000
TOTAL CORE SUPPORT	\$ 360,202	\$ 374,282	\$ 14,080
<u>AAA:</u>			
Area Agency on Aging	\$ 1,379,603	\$ 1,335,700	(43,903)
VOCA	\$ 205,743	\$ 205,743	(0)
No Wrong Door	\$ -	\$ 155,553	155,553
TOTAL CORE SUPPORT	\$ 1,585,347	\$ 1,696,996	\$ 111,650
<u>HEALTH PROMOTION:</u>			
Car seat	\$ 30,780	\$ 30,882	102
OHSP	\$ 84,586	\$ 83,410	(1,176)
Beacon Health	\$ 20,000	\$ 17,690	(2,310)
Medical Marihuana BR	\$ 17,732	\$ 19,750	2,017
Medical Marihuana HD	\$ 9,666	\$ 11,463	1,797
Medical Marihuana SJ	\$ 7,466	\$ 9,556	2,090
Community Health Services	\$ 150,000	\$ 150,000	0
HEP Special Projects	\$ 15,565	\$ 15,679	114
MI Center Rural Health	\$ 115,599	\$ 105,074	(10,525)
Grant Writing	\$ 3,246	\$ 3,041	(206)
TOTAL HEALTH EDUCATION & PROMOTION	\$ 454,641	\$ 446,545	\$ (8,096)

	Amended #1 Budget 2024-25	Amended #2 Budget 2024-25	DIFFERENCE
Medicaid Outreach	\$ 14,929	\$ 14,600	(329)
WIC - Breastfeeding	\$ 140,940	\$ 119,343	(21,596)
WIC - Women, Infants, & Children	\$ 1,166,245	\$ 1,112,070	(54,175)
CSHCS Medicaid Outreach	\$ 78,502	\$ 112,140	33,639
Immunization Clinics	\$ 1,300,564	\$ 1,236,036	(64,528)
Immunization/Vaccine Handling	\$ 88,990	\$ 82,739	(6,251)
Children's Special Health Care Services	\$ 222,409	\$ 222,409	0
School Vision & Hearing Clinics	\$ 247,956	\$ 261,195	13,239
MCH Enabling Children	\$ 99,409	\$ 94,409	(5,000)
STD Prevention & Control	\$ 176,115	\$ 162,586	(13,529)
HIV Prevention & Control	\$ 25,504	\$ 27,541	2,037
Infectious Disease	\$ 376,327	\$ 420,659	44,332
Lead Testing	\$ 48,351	\$ 37,740	(10,610)
Kindergarten Oral Health Screening	\$ 82,584	\$ 87,884	5,300
TOTAL PERSONAL HEALTH & DISEASE PREV	\$ 4,068,825	\$ 3,991,352	\$ (77,473)

ENVIRONMENTAL HEALTH PROTECTION

Vector Borne	\$ 61,339	\$ 58,890	(2,449)
General Environmental Health	\$ 32,660	\$ 39,340	6,679
Food Protection	\$ 616,147	\$ 614,404	(1,743)
Onsite Sewage	\$ 477,364	\$ 468,472	(8,892)
Drinking Water Supply	\$ 453,012	\$ 427,382	(25,629)
EGLE LT Monitoring	\$ 3,958	\$ 3,456	(502)
EGLE Campground	\$ 18,377	\$ 21,437	3,060
EGLE Swimming	\$ 16,653	\$ 18,991	2,339
EGLE Septage	\$ 6,310	\$ 6,083	(226)
Body Art	\$ 6,259	\$ 7,223	964
EH Complaints	\$ 6,110	\$ 11,467	5,358
Type II Water	\$ 220,763	\$ 218,165	(2,598)
TOTAL ENVIRONMENTAL HEALTH	\$ 1,918,952	\$ 1,895,312	\$ (23,640)

EMERGING ISSUES GRANTS

PH Workforce Infrastructure	\$ 135,967	\$ 355,049	219,082
Epi Lab Contact Tracing, CI, TC, VM, WA Serv	\$ 400,000	\$ 40,178	(359,822)
COVID PH Workforce Development	\$ 66,263	\$ 66,263	0
CDC COVID-19 Immz	\$ 135,350	\$ 122,576	(12,773)
Emerging Threats	\$ -	\$ 75,753	75,753
PFAS - Lear Siegler	\$ 3,000	\$ 2,675	(325)
PFAS - White Pigeon	\$ 9,700	\$ 9,149	(551)
PFAS - Westside Landfill	\$ 7,675	\$ 7,256	(419)
TOTAL EMERGING ISSUES GRANTS	\$ 757,955	\$ 678,900	\$ (79,055)
	\$ 9,499,682	\$ 9,501,963	2,281

Local Agency
Branch-Hillsdale-St. Joseph CHA
Amendment #2 Budget
10/1/2024 - 9/30/2025

Prepared By: Theresa Fisher
Approved By: Board of Health

	008	009	010	012	014	015
	SALARY/FRINGE	SPACE	GENERAL	AREA AGENCY	VOCA	LOCAL
PROGRAM EXPENSES	PAYOFF	ALLOCATION	ADMINISTRATION	ON AGING		EXPENSES
1. SALARIES & WAGES	80,000		492,511	178,280	95,386	
2. FRINGE BENEFITS			747,518	93,063	37,979	
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)				929,179	2,000	
5. SUPPLIES & MATERIALS			31,000	2,000	750	100
6. TRAVEL			12,000	12,000	10,000	
7. COMMUNICATION			25,000	2,250	600	
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS		293,532				
SPACE ALLOCATION		(293,532)	120,365	3,982	1,772	
10. ALL OTHERS (ADP & MISC.)			191,600	19,201	10,197	24,117
TOTAL PROGRAM EXPENSES	80,000	-	1,619,994	1,239,954	158,684	24,217
1. INDIRECT COST		-	(1,490,417)	95,746	47,059	-
35.28610%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES						
PREVENTION SERVICES						
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION						
ENVIRONMENTAL HEALTH						
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION						15,000
TOTAL INDIRECT COST	-	-	(1,490,417)	95,746	47,059	15,000
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	80,000	-	129,577	1,335,700	205,743	39,217
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			40			
2. FEES & COLLECTIONS - 3RD PARTY						
3. FED/STATE FUNDING (NON-MDHHS)				1,282,988	205,743	
4. FEDERAL MEDICAID COST BASED REIMB.						
5. FEDERALLY PROVIDED VACCINES						
6. FEDERAL MEDICAID OUTREACH						
7. REQUIRED MATCH - LOCAL						
8. LOCAL - NON ELPHS				35,902		
9. LOCAL - NON ELPHS				5,208		
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	80,000		129,537	10,000		4,000
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE						
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS					-	35,217
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE						
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	80,000	-	129,577	1,334,098	205,743	39,217
USE OF DESIGNATED FUND BALANCE	-	-	-	0	0	-
TOTAL SOURCE OF FUNDS IN BUDGET	80,000	-	129,577	1,335,700	205,743	39,217

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	021	023	024	025	029	032 - 9 Mth
	DENTAL CLINIC	CAPITAL	MERS PENSION	PH WORKFORCE	DENTAL CLINIC	PUBLIC HEALTH
PROGRAM EXPENSES	THREE RIVERS	IMPROVEMENT	UNDERFUNDED	INFRASTRUCTURE	HILLSDALE	EMERG. PREP.
1. SALARIES & WAGES				1,047		57,115
2. FRINGE BENEFITS			44,590	468		26,271
3. CAP EXP FOR EQUIP & FAC		73,000				
4. CONTRACTUAL (SUBCONTRACTS)						
5. SUPPLIES & MATERIALS						4,400
6. TRAVEL						3,000
7. COMMUNICATION						12,000
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	-	-	-		-	953
10. ALL OTHERS (ADP & MISC.)	55,582			353,000	62,000	4,188
TOTAL PROGRAM EXPENSES	55,582	73,000	44,590	354,515	62,000	107,926
1. INDIRECT COST				534	-	29,424
35.28610%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES						
PREVENTION SERVICES						
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION						
ENVIRONMENTAL HEALTH						
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION						
TOTAL INDIRECT COST	-	-	-	534	-	29,424
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	55,582	73,000	44,590	355,049	62,000	137,350
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY						
2. FEES & COLLECTIONS - 3RD PARTY						
3. FED/STATE FUNDING (NON-MDHHS)						
4. FEDERAL MEDICAID COST BASED RE						
5. FEDERALLY PROVIDED VACCINES						
6. FEDERAL MEDICAID OUTREACH						
7. REQUIRED MATCH - LOCAL						10,271
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS						
10. LOCAL - NON ELPHS	55,582				12,000	
11. OTHER - NON ELPHS			22,000			
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE				353,000		102,706
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPE III WATER						
19. ELPHS ON-SITE WASTEWATER TREA						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS		73,000	22,590	2,049		24,374
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE						
MDHHS LOCAL COMM STABLIZATION						
SOURCE OF FUNDS ABOVE	55,582	73,000	44,590	355,049	12,000	137,350
	0	-	-	-	-	0
USE OF DESIGNATED FUND BALANCE			-		50,000	
TOTAL SOURCE OF FUNDS IN BUDGET	55,582	73,000	44,590	355,049	62,000	137,350

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	32 - 3 Mth	35	96	97	101	102	106
	PUBLIC HEALTH	VECTOR BORN	CSHCS	CSHCS	WORKFORCE	Sharing	NO WRONG
PROGRAM EXPENSES	EMERG. PREP.	DISEASE	DONATIONS	DONATIONS	DEVELOPMENT	EH Training	DOOR
1. SALARIES & WAGES	19,038	35,204			3,924	907	46,857
2. FRINGE BENEFITS	8,757	3,185			1,231	315	37,824
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							10,500
5. SUPPLIES & MATERIALS	1,600	60			25	24	11,641
6. TRAVEL	1,000	6,000			25	42	2,800
7. COMMUNICATION	4,000	25			25	10	2,800
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	318	45			61	10	1,769
10. ALL OTHERS (ADP & MISC.)	2,073	825	41,361	22,826	43,650	8,261	11,481
TOTAL PROGRAM EXPENSES	36,785	45,344	41,361	22,826	48,942	9,569	125,672
1. INDIRECT COST	9,808	13,546			1,819	431	29,881
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES							
PREVENTION SERVICES							
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION							
ENVIRONMENTAL HEALTH							
ALLOCATION EXPENSE							
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	9,808	13,546			1,819	431	29,881
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	46,593	58,890	41,361	22,826	50,761	10,000	155,553
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY							
2. FEES & COLLECTIONS - 3RD PARTY							
3. FED/STATE FUNDING (NON-MDHHS)							155,553
4. FEDERAL MEDICAID COST BASED RE							
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL	3,273						
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS			10,000				
12. MDHHS NON COMPREHENSIVE							
13. MDHHS COMPREHENSIVE	32,733	27,000			48,535	10,000	
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS	10,587	31,890			2,226		0
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE							
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE	46,593	58,890	10,000	-	50,761	10,000	155,553
0		-	-	-	-		
USE OF DESIGNATED FUND BALANCE			31,361	22,826			
TOTAL SOURCE OF FUNDS IN BUDGET	46,593	58,890	41,361	22,826	50,761	10,000	155,553

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	107	108	109	112	138	199	201
	MEDICAID	WIC	WIC	CSHCS	IMMUNIZATION/	PREVENTION	CARSEAT
PROGRAM EXPENSES	OUTREACH	BREASTFEEDING	RESIDENTIAL	MEDICAID OUTREACH	IAP	SERV ADM.	
1. SALARIES & WAGES	5,192	62,672	521,045		285,835	65,222	18,386
2. FRINGE BENEFITS	1,378	9,682	153,781		126,020	12,345	1,407
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	325	500	16,700		255,600	225	100
6. TRAVEL	50	2,500	9,000		6,000	1,000	3,200
7. COMMUNICATION	25	1,100	25,000		13,500	400	300
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	160	5,799	30,809	-	15,410	45,787	6
10. ALL OTHERS (ADP & MISC.)	475	14,050	61,550		397,200	2,050	500
TOTAL PROGRAM EXPENSES	7,604	96,303	817,885	-	1,099,565	127,029	23,898
1. INDIRECT COST	2,318	25,531	238,120	-	145,328	27,370	6,984
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES	4,172	4,172	4,172		4,172		
PREVENTION SERVICES	505	5,564	51,893		31,671	(154,399)	
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION				112,140			
ENVIRONMENTAL HEALTH							
ALLOCATION EXPENSE					(44,699)		
UNALLOWABLE EXPENSE ALLOCATION		(12,227)					
TOTAL INDIRECT COST	6,995	23,040	294,185	112,140	136,472	(127,029)	6,984
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	14,600	119,343	1,112,070	112,140	1,236,036	-	30,882
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY					7,500	-	
2. FEES & COLLECTIONS - 3RD PARTY			5,000		199,250	-	
3. FED/STATE FUNDING (NON-MDHHS)							
4. FEDERAL MEDICAID COST BASED REIMBURSEMENT			19,984		556,808		
5. FEDERALLY PROVIDED VACCINES					350,000		
6. FEDERAL MEDICAID OUTREACH	7,300			37,118			
7. REQUIRED MATCH - LOCAL	7,300			37,118			
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS			-		500		
12. MDHHS NON COMPREHENSIVE		-					
13. MDHHS COMPREHENSIVE	-	89,014	908,156		75,378		
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS		30,329	128,930	37,903	44,225		30,882
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE							
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE	14,600	119,343	1,062,070	112,140	1,233,661	-	30,882
USE OF DESIGNATED FUND BALANCE	-	0	-	-	(0)	-	-
TOTAL SOURCE OF FUNDS IN BUDGET	14,600	119,343	1,112,070	112,140	1,236,036	-	30,882

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	202	205	207	210	212	230	255
	KINDERGARTEN	OHSP	MI CENTER	BEACON	MARIJUANA	MARIJUANA	COMMUNITY
PROGRAM EXPENSES	ORAL HEALTH		RURAL HEALTH	HEALTH	BRANCH	HILLSDALE	HEALTH SERVICE
1. SALARIES & WAGES	8,396	32,907	45,451	-	3,933	2,834	108,166
2. FRINGE BENEFITS	2,441	16,459	17,752	-	1,728	944	43,247
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	7,000	5,401	1,350	-	-	-	500
6. TRAVEL	3,400	1,654	6,600	-	25	25	3,000
7. COMMUNICATION	600	100	1,100	-	25	-	650
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	118	268	547	-	32	27	1,712
10. ALL OTHERS (ADP & MISC.)	57,100	9,200	5,800	17,690	12,008	6,300	6,050
TOTAL PROGRAM EXPENSES	79,055	65,990	78,600	17,690	17,752	10,130	163,325
1. INDIRECT COST	3,824	17,419	22,302	-	1,998	1,333	53,428
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES	4,172		4,172				(66,753)
PREVENTION SERVICES	833						
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION							
ENVIRONMENTAL HEALTH							
ALLOCATION EXPENSE							
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	8,829	17,419	26,474	-	1,998	1,333	(13,325)
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	87,884	83,410	105,074	17,690	19,750	11,463	150,000
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY							
2. FEES & COLLECTIONS - 3RD PARTY			2,500				
3. FED/STATE FUNDING (NON-MDHHS)		70,321			19,731	11,099	
4. FEDERAL MEDICAID COST BASED REIMBURSEMENT							
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL							
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS			41,647	17,690			
12. MDHHS NON COMPREHENSIVE			26,318				
13. MDHHS COMPREHENSIVE	82,619						
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS	5,265	13,089			19	364	
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE							
MDHHS LOCAL COMM STABILIZATION							150,000
SOURCE OF FUNDS ABOVE	87,884	83,410	70,465	17,690	19,750	11,463	150,000
	0	(0)	-	-	-	-	-
USE OF DESIGNATED FUND BALANCE			34,609				-
TOTAL SOURCE OF FUNDS IN BUDGET	87,884	83,410	105,074	17,690	19,750	11,463	150,000

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	275	286	325	326	327	329	331
	MARIJUANA	HEP SPECIAL	CSHCS OR &	VISION	HEARING	MCH - ENABLING	SEXUAL TRANS.
PROGRAM EXPENSES	ST JOSEPH	PROJECTS	ADVOCACY			SERVICES CHILDREN	DISEASES
1. SALARIES & WAGES	2,834	2,847	161,586	55,572	54,490	-	66,562
2. FRINGE BENEFITS	1,161	1,297	50,260	21,341	21,288	-	19,090
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	-	250	2,700	2,025	675	-	3,700
6. TRAVEL	25	300	6,000	3,200	3,500	-	1,000
7. COMMUNICATION	-	-	900	300	400	-	700
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	27	24	3,339	1,141	2,178	-	5,752
10. ALL OTHERS (ADP & MISC.)	4,100	9,500	14,550	9,050	12,750	-	24,800
TOTAL PROGRAM EXPENSES	8,147	14,217	239,334	92,629	95,282	-	121,604
1. INDIRECT COST	1,410	1,462	74,752	27,140	26,739	-	30,223
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES			4,172	4,172	4,172	-	4,172
PREVENTION SERVICES			16,291	5,574	5,487	-	6,587
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION			(112,140)				
ENVIRONMENTAL HEALTH							
ALLOCATION EXPENSE						94,409	
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	1,410	1,462	(16,925)	36,886	36,398	94,409	40,982
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	9,556	15,679	222,409	129,515	131,680	94,409	162,586
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY				14,500	13,000		1,000
2. FEES & COLLECTIONS - 3RD PARTY							
3. FED/STATE FUNDING (NON-MDHHS)	8,468						
4. FEDERAL MEDICAID COST BASED REIMBURSEMENT				17,500	17,500		
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL				7,415	11,081		
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS		14,801					
12. MDHHS NON COMPREHENSIVE							
13. MDHHS COMPREHENSIVE			142,409				
14. ELPHS MDHHS HEARING					90,100		
15. ELPHS MDHHS VISION				90,100			
16. ELPHS MDHHS OTHER							155,734
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING						94,409	
21. LOCAL - COUNTY APPROPRIATIONS	1,088	878				-	5,852
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE			80,000				
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE	9,556	15,679	222,409	129,515	131,680	94,409	162,586
USE OF DESIGNATED FUND BALANCE	(0)	0	-	-	-	-	-
TOTAL SOURCE OF FUNDS IN BUDGET	9,556	15,679	222,409	129,515	131,680	94,409	162,586

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	332	338	341	345	351	355	363
	HIV	IMMUNIZATION/	INFECTIOUS	LEAD	PI LAB CAP CT, C	COVID PH	CDC
PROGRAM EXPENSES	PREVENTION	VACCINE HANDLIN	DISEASE	TESTING	VM WA SERVICE	WORKFORCE DEV	COVID IMMZ
1. SALARIES & WAGES	10,239	30,506	184,990	27,983	13,608	-	16,186
2. FRINGE BENEFITS	2,846	18,248	55,105	16,957	4,160	-	9,217
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	200	250	19,220	15,800	199	2,000	3,300
6. TRAVEL	100	600	1,500	1,000	56	6,000	7,000
7. COMMUNICATION	50	2,500	1,000	1,000	54	500	5,500
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	185	3,831	8,314	574	472	-	1,034
10. ALL OTHERS (ADP & MISC.)	4,125	5,850	43,175	650	13,993	57,763	65,250
TOTAL PROGRAM EXPENSES	17,745	61,786	313,304	63,965	32,542	66,263	107,487
1. INDIRECT COST	4,617	17,204	84,720	15,858	6,270	-	8,964
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES	4,172	-	4,172	4,172	-		4,172
PREVENTION SERVICES	1,006	3,749	18,463	3,456	1,366		1,953
IMMUNIZATION DISTRIBUTION		-					
CSHCS DISTRIBUTION							
ENVIRONMENTAL HEALTH							
ALLOCATION EXPENSE				(49,710)			
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	9,796	20,953	107,355	(26,224)	7,636	-	15,089
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	27,541	82,739	420,659	37,740	40,178	66,263	122,576
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY		-	250				
2. FEES & COLLECTIONS - 3RD PARTY		-	500				
3. FED/STATE FUNDING (NON-MDHHS)							
4. FEDERAL MEDICAID COST BASED RE				20,000			
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL							
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS		250					
12. MDHHS NON COMPREHENSIVE		-	-		40,178	66,263	122,576
13. MDHHS COMPREHENSIVE	20,000	29,814	446				
14. ELPHS MDHHS HEARING		-					
15. ELPHS MDHHS VISION		-					
16. ELPHS MDHHS OTHER		-	384,700				
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREAT							
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS	7,541	47,675	34,763	5,740	-	-	-
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE		5,000		12,000			
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE	27,541	82,739	420,659	37,740	40,178	66,263	122,576
	-	-	(0)	-	-	-	-
USE OF DESIGNATED FUND BALANCE			-				
TOTAL SOURCE OF FUNDS IN BUDGET	27,541	82,739	420,659	37,740	40,178	66,263	122,576

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	380	405	605	704	714	715	716
	Emerging	GRANT	GENERAL	FOOD	ON-SITE SEWAGE	EGLE	EGLE
PROGRAM EXPENSES	Threats	WRITING	ENVIRO. HEALTH	PROTECTION	DISPOSAL	LT MONITOR	CAMPGROUND
1. SALARIES & WAGES	16,146	1,164	172,176	301,017	167,191	615	5,034
2. FRINGE BENEFITS	6,512	571	44,608	106,030	40,626	295	1,480
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	35,100	25	4,600	4,600	2,750	100	1,770
6. TRAVEL	1,000	25	4,000	15,000	16,000	325	4,000
7. COMMUNICATION	1,500	25	1,000	2,000	1,000	100	500
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	-	18	10,401	10,854	6,618	-	6
10. ALL OTHERS (ADP & MISC.)	7,500	600	42,850	27,100	3,200	1,119	1,600
TOTAL PROGRAM EXPENSES	67,758	2,428	279,636	466,601	237,385	2,555	14,389
1. INDIRECT COST	7,995	612	76,495	143,631	73,331	321	2,298
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES			4,172	4,172			
PREVENTION SERVICES							
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION							
ENVIRONMENTAL HEALTH			(320,963)		157,757	580	4,750
ALLOCATION EXPENSE							
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	7,995	612	(240,296)	147,803	231,087	902	7,048
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	75,753	3,041	39,340	614,404	468,472	3,456	21,437
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY				257,000	137,000		12,000
2. FEES & COLLECTIONS - 3RD PARTY							
3. FED/STATE FUNDING (NON-MDHHS)					12,000	3,450	6,210
4. FEDERAL MEDICAID COST BASED REIMBURSEMENT							
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL							
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS			1,000				
12. MDHHS NON COMPREHENSIVE	74,480						
13. MDHHS COMPREHENSIVE							
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD				279,569			
18. ELPHS PRIVATE/TYPER III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT					279,834		
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS	1,273	3,041	38,340	14,297	39,639	6	3,227
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE							
MDHHS LOCAL COMM STABILIZATION				63,538			
SOURCE OF FUNDS ABOVE	75,753	3,041	39,340	614,404	468,472	3,456	21,437
USE OF DESIGNATED FUND BALANCE	-	-	0	0	0	-	-
TOTAL SOURCE OF FUNDS IN BUDGET	75,753	3,041	39,340	614,404	468,472	3,456	21,437

Local Agency
Branch-Hillsdale-St. Joseph CHA
Amendment #2 Budget
10/1/2024 - 9/30/2025

	717	718	719	720	721	722	723
	EGLE	EGLE	EGLE	EH	DRINKING	PFAS	PFAS
PROGRAM EXPENSES	SWIMMING	SEPTAGE	BODY ART	COMPLAINTS	WATER SUPPLY	Lear Siegler	White Pigeon
1. SALARIES & WAGES	6,449	2,089	2,371	3,912	152,497	864	721
2. FRINGE BENEFITS	1,492	539	562	923	37,509	127	105
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)							
5. SUPPLIES & MATERIALS	275	100	100	100	2,700	-	-
6. TRAVEL	1,000	300	800	1,000	15,000	25	25
7. COMMUNICATION	250	25	25	25	1,000	-	-
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION	138	7	43	60	6,290	10	6
10. ALL OTHERS (ADP & MISC.)	500	125	50	50	1,450	1,300	8,000
TOTAL PROGRAM EXPENSES	10,104	3,185	3,951	6,070	216,445	2,326	8,858
1. INDIRECT COST	2,802	927	1,035	1,706	67,046	349	292
35.28610%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES							
PREVENTION SERVICES							
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION							
ENVIRONMENTAL HEALTH	6,085	1,971	2,237	3,691	143,891		
ALLOCATION EXPENSE							
UNALLOWABLE EXPENSE ALLOCATION							
TOTAL INDIRECT COST	8,887	2,899	3,272	5,397	210,937	349	292
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES	18,991	6,083	7,223	11,467	427,382	2,675	9,149
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	12,000	1,800	576		149,000		
2. FEES & COLLECTIONS - 3RD PARTY							
3. FED/STATE FUNDING (NON-MDHHS)	4,150	3,000	-				
4. FEDERAL MEDICAID COST BASED RE							
5. FEDERALLY PROVIDED VACCINES							
6. FEDERAL MEDICAID OUTREACH							
7. REQUIRED MATCH - LOCAL							
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS							
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS							
12. MDHHS NON COMPREHENSIVE						1,329	8,042
13. MDHHS COMPREHENSIVE							
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPER III WATER					275,834		
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING							
21. LOCAL - COUNTY APPROPRIATIONS	2,841	1,283	1,247	11,467	2,549	1,346	1,107
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE			5,400				
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE	18,991	6,083	7,223	11,467	427,382	2,675	9,149
USE OF DESIGNATED FUND BALANCE	-	0	-	-	-	-	-
TOTAL SOURCE OF FUNDS IN BUDGET	18,991	6,083	7,223	11,467	427,382	2,675	9,149

Local Agency
Branch-Hillsdale-St. Joseph CHA
Amendment #2 Budget
10/1/2024 - 9/30/2025

	724	745	
	PFAS	TYPE II	GRAND
PROGRAM EXPENSES	Westside Landfil	WATER	TOTAL
1. SALARIES & WAGES	807	107,848	3,738,612
2. FRINGE BENEFITS	116	21,619	1,872,471
3. CAP EXP FOR EQUIP & FAC			73,000
4. CONTRACTUAL (SUBCONTRACTS)			941,679
5. SUPPLIES & MATERIALS	-	11,000	452,840
6. TRAVEL	-	7,000	179,102
7. COMMUNICATION	-	1,500	111,364
8. COUNTY/CITY CENTRAL SERVICES			-
9. SPACE COSTS			293,532
SPACE ALLOCATION	8	2,173	(79)
10. ALL OTHERS (ADP & MISC.)	6,000	21,340	1,828,673
TOTAL PROGRAM EXPENSES	6,931	172,481	9,491,194
1. INDIRECT COST	326	45,684	7,995
35.28610%			-
2. COST ALLOCATION PLAN/OTHER			-
COMMUNITY HEALTH SERVICES			1
PREVENTION SERVICES			(0)
IMMUNIZATION DISTRIBUTION			-
CSHCS DISTRIBUTION			-
ENVIRONMENTAL HEALTH		-	-
ALLOCATION EXPENSE			-
UNALLOWABLE EXPENSE ALLOCATION		-	2,773
TOTAL INDIRECT COST	326	45,684	10,769
UNALLOCATED FUND BALANCE			
TOTAL EXPENDITURES	7,256	218,165	9,501,963
SOURCE OF FUNDS			
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			605,666
2. FEES & COLLECTIONS - 3RD PARTY			207,250
			812,916
3. FED/STATE FUNDING (NON-MDHHS)		217,736	2,000,449
4. FEDERAL MEDICAID COST BASED RE			631,792
5. FEDERALLY PROVIDED VACCINES			350,000
6. FEDERAL MEDICAID OUTREACH			44,418
			3,026,659
7. REQUIRED MATCH - LOCAL			76,458
8. LOCAL - NON ELPHS			35,902
9. LOCAL - NON ELPHS			5,208
10. LOCAL - NON ELPHS			67,582
11. OTHER - NON ELPHS			331,425
			440,117
12. MDHHS NON COMPREHENSIVE	6,627		345,813
13. MDHHS COMPREHENSIVE			1,921,810
			2,267,623
14. ELPHS MDHHS HEARING			90,100
15. ELPHS MDHHS VISION			90,100
16. ELPHS MDHHS OTHER			540,434
17. ELPHS FOOD			279,569
18. ELPHS PRIVATE/TYPE III WATER			275,834
19. ELPHS ON-SITE WASTEWATER TREATMENT			279,834
			1,555,870
20. MCH FUNDING			94,409
21. LOCAL - COUNTY APPROPRIATIONS	629	429	719,199
22. INKIND MATCH			
23. MDHHS FIXED UNIT RATE			102,400
MDHHS LOCAL COMM STABILIZATION			213,538
SOURCE OF FUNDS ABOVE	7,256	218,165	9,309,188
	0	0	1
USE OF DESIGNATED FUND BALANCE			192,773
TOTAL SOURCE OF FUNDS IN BUDGET	7,256	218,165	9,501,963

812,916	Fees
795,657	Local Approp
7,046,961	State/Federal
653,655	Other
192,773	Designated Fund Balance
9,501,963	Total Revenues

795,657.00 Agency FY County Approp.



Original Budget
FY2025-2026

June 26, 2025

Prepared by: Theresa Fisher, Administrative Services Director

BRANCH-HILLSDALE-ST. JOSEPH

COMMUNITY HEALTH AGENCY

10/1/2025 - 9/30/2026

Original Budget

TOTAL REVENUES

	STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	FUND BALANCE	Original BUDGET	DIFFERENCE	PY Amend #2 BUDGET
	\$ 5,307,923	\$ 1,293,482	\$ 795,657	\$1,487,297	\$ 218,917	\$ 9,103,276	\$ (398,686)	\$ 9,501,962
	58.3%	14.2%	8.7%	16.3%	2.4%			

CORE SUPPORT & OTHER

Salary/Fringe Payoff	008				\$	80,000		\$	80,000	\$	-	\$	80,000				
General Administration	010					\$	169,577		\$	169,577	\$	40,000	\$	129,577			
Local Expenses unallowed by Grants	015			\$	38,760	\$	4,000		\$	42,760	\$	3,543	\$	39,217			
Capital Improvements	023			\$	73,000				\$	73,000	\$	-	\$	73,000			
MERS Pension Underfunded	024			\$	22,590	\$	22,000		\$	44,590	\$	-	\$	44,590			
Dental Clinic - St. Joseph Co.	021					\$	55,582		\$	55,582	\$	(0)	\$	55,582			
Dental Clinic - Hillsdale Co.	029					\$	12,000	\$	-	\$	12,000	\$	(50,000)	\$	62,000		
Emergency Preparedness	032	\$	130,932		\$	56,961			\$	187,893	\$	3,949	\$	183,944			
CSHCS Dontations - SJ	096					\$	10,000	\$	31,361	\$	41,361	\$	-	\$	41,361		
CSHCS Dontations - BR/HD	097					\$	-	\$	22,826	\$	22,826	\$	(0)	\$	22,826		
Workforce Development	101	\$	48,535		\$	2,545			\$	51,080	\$	319	\$	50,761			
Cross Jurisdictional Sharing - EH	102								\$	-	\$	(10,000)	\$	10,000			
TOTAL CORE SUPPORT & OTHER		\$	179,467	\$	-	\$	193,856	\$	353,159	\$	54,187	\$	780,668	\$	(12,189)	\$	792,858

PERSONAL HEALTH & DISEASE PREVENTION

Medicaid Outreach	107	\$	9,119		\$	9,119	\$	-	\$	-	\$	18,238	\$3,638.07	\$	14,600	
WIC Breastfeeding	108	\$	89,014		\$	40,442	\$	-	\$	-	\$	129,456	\$10,112.48	\$	119,343	
WIC - Women, Infants, & Children	109	\$	908,156		\$	141,553	\$	4,000	\$	75,000	\$	1,128,709	\$16,638.53	\$	1,112,070	
CSHCS Medicaid Outreach	112	\$	42,597		\$	86,094	\$	-	\$	-	\$	128,691	\$16,550.33	\$	112,140	
Immunization IAP	138	\$	985,378		\$	49,146	\$	206,750	\$	-	\$	1,241,274	\$5,237.84	\$	1,236,036	
Kindergarten Oral Health Screening	202	\$	82,619		\$	8,755	\$	-	\$	-	\$	91,374	\$3,490.71	\$	87,884	
Children's Special Health Care Services	325	\$	222,409		\$	-	\$	-	\$	-	\$	222,409	\$0.00	\$	222,409	
School Vision	326	\$	16,000	\$	99,100	\$	5,904	\$	14,500	\$	-	\$	135,504	\$5,988.37	\$	129,515
School Hearing	327	\$	19,000	\$	99,100	\$	5,563	\$	13,000	\$	-	\$	136,663	\$4,982.90	\$	131,680
MCH Enabling Children	329	\$	94,409		\$	-	\$	-	\$	-	\$	94,409	\$0.00	\$	94,409	
STD Prevention & Control	331		\$	155,734	\$	13,069	\$	1,000	\$	-	\$	169,803	\$7,216.85	\$	162,586	
HIV Prevention & Control	332	\$	-		\$	-	\$	-	\$	-	\$	-	(\$27,540.88)	\$	27,541	
Immunization Vaccine Handling (Gov't)	338	\$	71,606		\$	18,143	\$	250	\$	-	\$	89,999	\$7,260.07	\$	82,739	
Infectious Disease	341		\$	375,146	\$	77,881	\$	14,288	\$	-	\$	467,315	\$46,655.83	\$	420,659	
Lead Testing	345	\$	12,000		\$	3,587	\$	3,000	\$	-	\$	18,587	(\$19,153.35)	\$	37,740	
TOTAL PERSONAL HEALTH & DISEAS		\$	2,552,306	\$	729,080	\$	459,256	\$	256,788	\$	75,000	\$	4,072,430	\$81,077.75	\$	3,991,352

FY25-26 Original Budget		STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	FUND BALANCE	Original BUDGET	DIFFERENCE	PY Amend #2 BUDGET
ENVIRONMENTAL HEALTH PROTECTION									
Vector Borne Disease Surveillance	035	\$ 27,000		\$ 30,526	\$ -	\$ -	\$ 57,526	(\$1,363.46)	\$ 58,890
General Environmental Health	605	\$ -		\$ 42,317	\$ -	\$ -	\$ 42,317	\$6,286.90	\$ 36,030
Food Protection	704		\$ 279,569	\$ 7,201	\$ 305,100	\$ -	\$ 591,870	(\$22,534.44)	\$ 614,404
Onsite Sewage	714		\$ 284,834	\$ 19,553	\$ 149,000	\$ -	\$ 453,386	(\$16,712.87)	\$ 470,099
EGLE LT Monitoring	715	\$ 3,450		\$ 1,775	\$ -	\$ -	\$ 5,225	\$1,763.05	\$ 3,462
EGLE Campground	716	\$ 6,210		\$ 4,531	\$ 12,000	\$ -	\$ 22,741	\$1,254.23	\$ 21,486
EGLE Swimming	717	\$ 4,150		\$ 253	\$ 12,000	\$ -	\$ 16,403	(\$2,651.33)	\$ 19,054
EGLE Septage	718	\$ 3,000		\$ 1,188	\$ 1,800	\$ -	\$ 5,988	(\$116.02)	\$ 6,104
Body Art	719	\$ 5,400		\$ 462	\$ 576	\$ -	\$ 6,438	(\$808.38)	\$ 7,246
EH Complaints	720	\$ -		\$ 9,849	\$ -	\$ -	\$ 9,849	(\$1,656.67)	\$ 11,506
Drinking Water Supply	721	\$ 270,834		\$ 7,150	\$ 149,000	\$ -	\$ 426,983	(\$1,882.64)	\$ 428,866
Type II Water	745	\$ 217,736		\$ 2,671	\$ -	\$ -	\$ 220,407	\$2,241.83	\$ 218,165
TOTAL ENVIRONMENTAL HEALTH		\$ 537,780	\$ 564,403	\$ 127,474	\$ 629,476	\$ -	\$ 1,859,132	\$ (36,180)	\$ 1,895,312
EMERGING ISSUES GRANTS:									
PH Workforce Infrastructure	025	\$ 193,000		\$ 690	\$ -	\$ -	\$ 193,690	(\$161,358.93)	\$ 355,049
Epi Lab Capacity	351	\$ -		\$ -	\$ -	\$ -	\$ -	(\$40,177.73)	\$ 40,178
COVID PH Workforce Development	355	\$ -		\$ -	\$ -	\$ -	\$ -	(\$66,263.00)	\$ 66,263
CDC COVID Immz	363	\$ -		\$ -	\$ -	\$ -	\$ -	(\$122,576.46)	\$ 122,576
Emerging Threats	380	\$ -		\$ -	\$ -	\$ -	\$ -	(\$75,752.67)	\$ 75,753
PFAS - Lear Siegler	722	\$ 1,329		\$ 709	\$ -	\$ -	\$ 2,038	(\$636.66)	\$ 2,675
PFAS - White Pigeon	723	\$ 8,042		\$ 696	\$ -	\$ -	\$ 8,738	(\$410.86)	\$ 9,149
PFAS - Westside Landfill	724	\$ 6,627		\$ 800	\$ -	\$ -	\$ 7,427	\$170.35	\$ 7,256
TOTAL EMERGING ISSUE GRANTS		\$ 208,998	\$ -	\$ 2,896	\$ -	\$ -	\$ 211,894	(\$467,005.96)	\$ 678,900
HEALTH EDUCATION & PROMOTION:									
Car seat	201	\$ -		\$ -	\$ -	\$ -	\$ -	(\$30,881.83)	\$ 30,882
OHSP	205	\$ 104,068		\$ 5,049	\$ -	\$ -	\$ 109,118	\$25,708.22	\$ 83,410
MI Center Rural Health	207	\$ -		\$ 1,538	\$ 44,147	\$ 65,932	\$ 111,617	\$6,542.09	\$ 105,074
Beacon Health	210	\$ -		\$ -	\$ -	\$ -	\$ -	(\$17,690.00)	\$ 17,690
Medical Marihuana BR	212	\$ 19,731		\$ 181	\$ -	\$ -	\$ 19,912	\$162.05	\$ 19,750
Medical Marihuana HD	230	\$ 11,099		\$ 802	\$ -	\$ -	\$ 11,901	\$438.15	\$ 11,463
Community Health Services	255	\$ -		\$ -	\$ 150,000	\$ -	\$ 150,000	\$0.00	\$ 150,000
Medical Marihuana SJ	275	\$ 8,468		\$ 1,233	\$ -	\$ -	\$ 9,701	\$144.85	\$ 9,556
HEP Special Projects	286	\$ -		\$ -	\$ 7,825	\$ -	\$ 7,825	(\$7,853.93)	\$ 15,679
Grant Writing	405	\$ -		\$ 3,372	\$ -	\$ -	\$ 3,372	\$331.14	\$ 3,041
TOTAL HEALTH EDUCATION & PROMOTION		\$ 143,366	\$ -	\$ 12,175	\$ 201,972	\$ 65,932	\$ 423,445	(\$23,099.27)	\$ 446,545

FY25-26 Original Budget		STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	FUND BALANCE	Original BUDGET	DIFFERENCE	PY Amend #2 BUDGET
AREA AGENCY ON AGING									
Area Agency on Aging	012	\$ 1,274,729			\$ 45,902	\$ 23,799	\$ 1,344,430	\$8,729.90	\$ 1,335,700
VOCA	014	\$ 205,743					\$ 205,743	\$0.00	\$ 205,743
No Wrong Door	106	\$ 205,533		\$ (0)			\$ 205,533	\$49,980.27	\$ 155,553
TOTAL AREA AGENCY ON AGING		\$ 1,686,005	\$ -	\$ (0)	\$ 45,902	\$ 23,799	\$ 1,755,706	\$58,710.17	\$ 1,696,996

	<u>Original</u>	<u>PY Amend #2</u>
Fund Balance per most recent Audit:		\$ 3,599,659.00
Nonspendat \$ 136,763.00		
Assigned \$ 3,139,770.00		
Unassigned \$ 323,126.00		
Projected fund balance to start year:	\$ 3,408,487.55	
Allocated for use in this budget:	\$ 218,917.24	\$ 191,171.45
Projected fund balance for future use:	\$ 3,189,570.31	\$ 3,408,487.55

BRANCH-HILLSDALE-ST. JOSEPH

COMMUNITY HEALTH AGENCY

10/1/2025 - 9/30/2026

Original Budget

TOTAL EXPENSES

		Amended #2	Original	
		Budget 2024-25	Budget 2025-26	DIFFERENCE
		\$ 9,501,962	\$ 9,103,276	(398,686)
<u>CORE SUPPORT & OTHER:</u>				
Salary/Fringe Payoff	008	\$ 80,000	\$ 80,000	0
General Administration	010	\$ 129,577	\$ 169,577	40,000
Local Expenses Unallowed by Grants	015	\$ 39,217	\$ 42,760	3,543
Capital Improvements	023	\$ 73,000	\$ 73,000	0
MERS Pension Underfunded	024	\$ 44,590	\$ 44,590	0
Dental Clinic - St. Joseph Co.	021	\$ 55,582	\$ 55,582	0
Dental Clinic - Hillsdale Co.	029	\$ 62,000	\$ 12,000	(50,000)
Emergency Preparedness	032	\$ 183,944	\$ 187,893	3,949
CSHCS Donations - SJ	096	\$ 41,361	\$ 41,361	0
CSHCS Donations - BR/HD	097	\$ 22,826	\$ 22,826	(0)
Workforce Development	101	\$ 50,761	\$ 51,080	319
Cross Jurisdictional Sharing - EH	102	\$ 10,000	\$ -	(10,000)
TOTAL CORE SUPPORT & OTHER		\$ 792,858	\$ 780,669	\$ (12,189)

PERSONAL HEALTH & DISEASE PREVENTION

Budget Amendment #2

Medicaid Outreach	107	\$ 14,600	\$ 18,238	3,638
WIC - Breastfeeding	108	\$ 119,343	\$ 129,456	10,112
WIC - Women, Infants, & Children	109	\$ 1,112,070	\$ 1,128,709	16,639
CSHCS Medicaid Outreach	112	\$ 112,140	\$ 128,691	16,550
Immunization Clinics	138	\$ 1,236,036	\$ 1,241,274	5,238
Immunization/Vaccine Handling	338	\$ 82,739	\$ 89,999	7,260
Children's Special Health Care Services	325	\$ 222,409	\$ 222,409	0
School Vision & Hearing Clinics	326	\$ 261,195	\$ 135,504	(125,692)
School Vision & Hearing Clinics	327		\$ 136,663	136,663
MCH Enabling Children	329	\$ 94,409	\$ 94,409	0
STD Prevention & Control	331	\$ 162,586	\$ 169,803	7,217
HIV Prevention & Control	332	\$ 27,541	\$ -	(27,541)
Infectious Disease	341	\$ 420,659	\$ 467,315	46,656
Lead Testing	345	\$ 37,740	\$ 18,587	(19,153)
Kindergarten Oral Health Screening	202	\$ 87,884	\$ 91,374	3,491
TOTAL PERSONAL HEALTH & DISEAS		\$ 3,991,352	\$ 4,072,430	\$ 81,078

			Amended #2	Original	
			Budget 2024-25	Budget 2025-26	DIFFERENCE
ENVIRONMENTAL HEALTH PROTECTION					
Vector Borne	035	\$	58,890	\$ 57,526	(1,363)
General Environmental Health	605	\$	36,030	\$ 42,317	6,287
Food Protection	704	\$	614,404	\$ 591,870	(22,534)
Onsite Sewage	714	\$	470,099	\$ 453,386	(16,713)
EGLE LT Monitoring	715	\$	3,462	\$ 5,225	1,763
EGLE Campground	716	\$	21,486	\$ 22,741	1,254
EGLE Swimming	717	\$	19,054	\$ 16,403	(2,651)
EGLE Septage	718	\$	6,104	\$ 5,988	(116)
Body Art	719	\$	7,246	\$ 6,438	(808)
EH Complaints	720	\$	11,506	\$ 9,849	(1,657)
Drinking Water Supply	721	\$	428,866	\$ 426,983	(1,883)
Type II Water	745	\$	218,165	\$ 220,407	2,242
TOTAL ENVIRONMENTAL HEALTH		\$	1,895,312	\$ 1,859,132	\$ (36,180)

EMERGING ISSUES GRANTS

PH Workforce Infrastructure	025	\$	355,049	\$ 193,690	(161,359)
Epi Lab Contact Tracing, CI, TC, VM, V	351	\$	40,178	\$ -	(40,178)
COVID PH Workforce Development	355	\$	66,263	\$ -	(66,263)
CDC COVID-19 Immz	363	\$	122,576	\$ -	(122,576)
Emerging Threats	380	\$	75,753	\$ -	(75,753)
PFAS - Lear Siegler	722	\$	2,675	\$ 2,038	(637)
PFAS - White Pigeon	723	\$	9,149	\$ 8,738	(411)
PFAS - Westside Landfill	724	\$	7,256	\$ 7,427	170
TOTAL EMERGING ISSUES GRANTS		\$	678,900	\$ 211,894	\$ (467,006)

HEALTH EDUCATION & PROMOTION:

Car seat	201	\$	30,882	\$ -	(30,882)
OHSP	205	\$	83,410	\$ 109,118	25,708
MI Center Rural Health	207	\$	105,074	\$ 111,617	6,542
Beacon Health	210	\$	17,690	\$ -	(17,690)
Medical Marihuana BR	212	\$	19,750	\$ 19,912	162
Medical Marihuana HD	230	\$	11,463	\$ 11,901	438
Community Health Services	255	\$	150,000	\$ 150,000	0
Medical Marihuana SJ	275	\$	9,556	\$ 9,701	145
HEP Special Projects	286	\$	15,679	\$ 7,825	(7,854)
Grant Writing	405	\$	3,041	\$ 3,372	331
TOTAL HEALTH EDUCATION & PROMOTION		\$	446,545	\$ 423,445	\$ (23,099)

		Amended #2	Original	
		Budget 2024-25	Budget 2025-26	DIFFERENCE
AAA:				
Area Agency on Aging	012	\$ 1,335,700	\$ 1,344,430	8,730
VOCA	014	\$ 205,743	\$ 205,743	(0)
No Wrong Door	106	\$ 155,553	\$ 205,533	49,980
TOTAL CORE SUPPORT		\$ 1,696,996	\$ 1,755,706	\$ 58,710
GRAND TOTAL:		\$ 9,501,962	\$ 9,103,276	\$ (398,686)

Original Budget
10/1/2025 - 9/30/2026

Prepared By: Theresa Fisher

		008	009	010	012	014	015
		SALARY/FRINGE	SPACE	GENERAL	AREA AGENCY	VOCA	LOCAL
PROGRAM EXPENSES		PAYOFF	ALLOCATION	ADMINISTRATION	ON AGING		EXPENSES
1. SALARIES & WAGES		80,000.00	-	499,017.80	188,962.52	101,781.99	-
2. FRINGE BENEFITS				811,564.85	91,340.56	38,835.25	-
3. CAP EXP FOR EQUIP & FAC							
4. CONTRACTUAL (SUBCONTRACTS)					932,624.00	-	-
5. SUPPLIES & MATERIALS				29,000.00	800.00	121.73	100.00
6. TRAVEL				12,000.00	10,000.00	8,000.00	-
7. COMMUNICATION				25,000.00	1,100.00	600.00	-
8. COUNTY/CITY CENTRAL SERVICES							
9. SPACE COSTS							
SPACE ALLOCATION			(293,532)	120,332.00	4,341.00	1,860.00	
10. ALL OTHERS (ADP & MISC.)			293,532.00	183,600.00	16,501.00	4,999.55	26,731.03
TOTAL PROGRAM EXPENSES		80,000	-	1,680,514.65	1,245,669.08	156,198.51	26,831.03
1. INDIRECT COST			-	(1,510,937.65)	98,760.82	49,544.49	-
35.23359%							
2. COST ALLOCATION PLAN/OTHER							
COMMUNITY HEALTH SERVICES		-	-	-	-	-	-
PREVENTION SERVICES		-	-	-	-	-	-
IMMUNIZATION DISTRIBUTION							
CSHCS DISTRIBUTION		-	-	-	-	-	-
ENVIRONMENTAL HEALTH		-	-	-	-	-	-
ALLOCATION EXPENSE							
UNALLOWABLE EXPENSE ALLOCATION		-	-	-	-	-	15,928
TOTAL INDIRECT COST		-	-	(1,510,937.65)	98,760.82	49,544.49	15,928.49
UNALLOCATED FUND BALANCE							
TOTAL EXPENDITURES		80,000	-	169,577	1,344,430	205,743	42,760
SOURCE OF FUNDS							
1. FEES & COLLECTIONS - 1ST & 2ND PARTY		-	-	40	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY		-	-	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)		-	-	-	1,274,729.00	205,743.00	-
4. FEDERAL MEDICAID COST BASED REIMB.		-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES		-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH		-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL		-	-	-	-	-	-
8. LOCAL - NON ELPHS							
9. LOCAL - NON ELPHS		-	-	-	-	-	-
10. LOCAL - NON ELPHS							
11. OTHER - NON ELPHS		80,000.00	-	169,537.00	45,902.00	-	4,000.00
12. MDHHS NON COMPREHENSIVE							
13. MDHHS COMPREHENSIVE		-	-	-	-	-	-
14. ELPHS MDHHS HEARING							
15. ELPHS MDHHS VISION							
16. ELPHS MDHHS OTHER							
17. ELPHS FOOD							
18. ELPHS PRIVATE/TYPE III WATER							
19. ELPHS ON-SITE WASTEWATER TREATMENT							
20. MCH FUNDING	55520						
21. LOCAL - COUNTY APPROPRIATIONS					0.00	0.00	38,759.52
22. INKIND MATCH							
23. MDHHS FIXED UNIT RATE		-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION							
SOURCE OF FUNDS ABOVE		80,000	-	169,577	1,320,631	205,743	42,760
USE OF DESIGNATED FUND BALANCE		-	-	-	(0)	-	-
Apply MERS Surplus Fund					23,799	-	-
TOTAL SOURCE OF FUNDS IN BUDGET		80,000	-	169,577	1,344,430	205,743	42,760

Original Budget
10/1/2025 - 9/30/2026

	021	023	024	025	029	032 - 9 Mth
	DENTAL CLINIC	CAPITAL	MERS PENSION	DC Infrastructure	DENTAL CLINIC	PUBLIC HEALTH
PROGRAM EXPENSES	THREE RIVERS	IMPROVEMENT	UNDERFUNDED	Grant	HILLSDALE	EMERG. PREP.
1. SALARIES & WAGES	-	-	-	2,077.59	-	59,030.43
2. FRINGE BENEFITS	-	-	44,590.00	625.29	-	26,592.93
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	-	-	-	-	-	4,400.00
6. TRAVEL	-	-	-	-	-	3,000.00
7. COMMUNICATION	-	-	-	-	-	12,000.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION				35.00		932.25
10. ALL OTHERS (ADP & MISC.)	55,582.20	73,000.00	-	190,000.00	12,000.00	4,188.00
TOTAL PROGRAM EXPENSES	55,582.20	73,000.00	44,590.00	192,737.87	12,000.00	110,143.61
1. INDIRECT COST				952.32	-	30,168.18
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	-	-	-	-	-	-
PREVENTION SERVICES	-	-	-	-	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	-	-	-
ENVIRONMENTAL HEALTH	-	-	-	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	-	-	-	952.32	-	30,168.18
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	55,582	73,000	44,590	193,690	12,000	140,312
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PA	-	-	-	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	-	-	-	-	-	-
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	9,819.90
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	55,582.00	-	22,000.00	-	12,000.00	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	-	-	193,000.00	-	98,199.00
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREA						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	0.20	73,000.00	22,590.00	690.19	-	32,292.90
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABLIZATION						
SOURCE OF FUNDS ABOVE	55,582	73,000	44,590	193,690	12,000	140,312
USE OF DESIGNATED FUND BALANCE	-	-	-	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	55,582	73,000	44,590	193,690	12,000	140,312

Original Budget
10/1/2025 - 9/30/2026

	32 - 3 Mth	35	96	97	101	106
	PUBLIC HEALTH/	VECTOR BORNE	CSHCS	CSHCS	WORKFORCE	NO WRONG
PROGRAM EXPENSES	EMERG. PREP.	DISEASE	DONATIONS	DONATIONS	DEVELOPMENT	DOOR
1. SALARIES & WAGES	19,676.81	35,187.53	-	-	4,155.18	88,251.98
2. FRINGE BENEFITS	8,864.31	2,880.72	-	-	1,250.57	42,796.29
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	1,600.00	70.00	-	-	25.00	9,842.00
6. TRAVEL	1,000.00	5,000.00	-	-	25.00	2,800.00
7. COMMUNICATION	4,000.00	100.00	-	-	-	2,800.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	310.75	50.00			70.00	1,390.00
10. ALL OTHERS (ADP & MISC.)	2,073.00	825.00	41,360.84	22,826.00	43,650.00	11,480.00
TOTAL PROGRAM EXPENSES	37,524.87	44,113.24	41,360.84	22,826.00	49,175.75	159,360.27
1. INDIRECT COST	10,056.06	13,412.81	-	-	1,904.64	46,173.00
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	-	-	-	-	-	-
PREVENTION SERVICES	-	-	-	-	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	-	-	-
ENVIRONMENTAL HEALTH	-	-	-	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	10,056.06	13,412.81	-	-	1,904.64	46,173.00
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	47,581	57,526	41,361	22,826	51,080	205,533
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	-	-	-	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	-	-	-	-	-	205,533.27
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	3,273.30	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	-	10,000.00	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	32,733.00	27,000.00	-	-	48,535.00	-
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREAT						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	11,574.63	30,526.05	-	-	2,545.39	(0.00)
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	47,581	57,526	10,000	-	51,080	205,533
USE OF DESIGNATED FUND BALANCE	-	-	31,361	22,826	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	47,581	57,526	41,361	22,826	51,080	205,533

Original Budget
10/1/2025 - 9/30/2026

	107	108	109	112	138	199
PROGRAM EXPENSES	MEDICAID OUTREACH	WIC BREASTFEEDING	WIC RESIDENTIAL	CSHCS MEDICAID OUTREACH	IMMUNIZATION/ IAP	PREVENTION SERV ADM.
1. SALARIES & WAGES	6,397.83	73,314.23	542,671.95	-	289,087.64	72,397.00
2. FRINGE BENEFITS	1,571.77	10,479.40	154,590.98	-	122,665.52	13,253.17
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	325.00	500.00	7,000.00	-	255,600.00	225.00
6. TRAVEL	50.00	2,500.00	9,000.00	-	6,000.00	1,000.00
7. COMMUNICATION	50.00	1,100.00	25,000.00	-	13,500.00	400.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	122.00	5,808.00	28,821.00		14,881.00	46,707.00
10. ALL OTHERS (ADP & MISC.)	475.00	9,050.00	61,550.00	-	397,200.00	2,050.00
TOTAL PROGRAM EXPENSES	8,991.60	102,751.63	828,633.93	-	1,098,934.16	136,032.17
1. INDIRECT COST	2,807.97	29,523.50	245,670.73	-	145,075.40	30,177.63
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	5,737	5,737	5,737	-	5,737	-
PREVENTION SERVICES	701	7,372	48,667	-	36,227	(166,210)
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	128,691	(44,699)	-
ENVIRONMENTAL HEALTH	-	-	-	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	(15,928)	-	-	-	-
TOTAL INDIRECT COST	9,246.05	26,704.20	300,074.74	128,690.57	142,339.98	(136,032.17)
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	18,238	129,456	1,128,709	128,691	1,241,274	-
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	-	-	-	-	7,500	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	4,000.00	-	199,250.00	-
3. FED/STATE FUNDING (NON-MDHHS)	-	-	-	-	-	-
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	560,000.00	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	350,000.00	-
6. FEDERAL MEDICAID OUTREACH	9,118.82	-	-	42,596.58	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	42,596.58	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	-	-	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	89,014.00	908,156.00	-	75,378.00	-
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	9,118.82	40,441.83	141,552.67	43,497.41	49,146.14	-
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	18,238	129,456	1,053,709	128,691	1,241,274	-
USE OF DESIGNATED FUND BALANCE	-	-	75,000	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	18,238	129,456	1,128,709	128,691	1,241,274	-

Original Budget
10/1/2025 - 9/30/2026

	202	205	207	212	230	255
	KINDERGARTEN	OHSP	MI CENTER	MARIJUANA	MARIJUANA	COMMUNITY
PROGRAM EXPENSES	ORAL HEALTH		RURAL HEALTH	BRANCH	HILLSDALE	HEALTH SERVICE
1. SALARIES & WAGES	9,476.56	36,707.19	48,623.74	4,047.03	2,913.69	115,928.67
2. FRINGE BENEFITS	2,606.49	17,060.40	18,270.59	1,742.81	1,171.24	45,540.52
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	7,000.00	8,190.00	1,350.00	-	-	500.00
6. TRAVEL	3,400.00	1,654.00	6,600.00	25.00	25.00	3,000.00
7. COMMUNICATION	600.00	100.00	1,100.00	25.00	25.00	650.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	134.00	268.00	566.00	32.00	27.00	1,756.00
10. ALL OTHERS (ADP & MISC.)	57,100.00	26,194.00	5,800.00	12,000.00	6,300.00	6,050.00
TOTAL PROGRAM EXPENSES	80,317.05	90,173.59	82,310.33	17,871.84	10,461.93	173,425.19
1. INDIRECT COST	4,257.29	18,944.25	23,569.27	2,039.97	1,439.27	56,891.38
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	5,737	-	5,737	-	-	(80,317)
PREVENTION SERVICES	1,063	-	-	-	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	-	-	-
ENVIRONMENTAL HEALTH	-	-	-	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	11,057.28	18,944.25	29,306.17	2,039.97	1,439.27	(23,425.19)
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	91,374	109,118	111,617	19,912	11,901	150,000
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	-	-	-	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	2,500.00	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	-	104,068.39	-	19,731.00	11,099.00	-
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	-	41,647.00	-	-	150,000.00
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	82,619.00	-	-	-	-	-
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPE III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	8,755.33	5,049.45	1,538.00	180.81	802.20	-
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	91,374	109,118	45,685	19,912	11,901	150,000
USE OF DESIGNATED FUND BALANCE	-	-	-	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	91,374	109,118	111,617	19,912	11,901	150,000

Original Budget
10/1/2025 - 9/30/2026

	275	286	325	326	327	329
PROGRAM EXPENSES	MARIJUANA ST JOSEPH	HEP SPECIAL PROJECTS	CSHCS OR & ADVOCACY	VISION	HEARING	MCH - ENABLING SERVICES CHILDREN
1. SALARIES & WAGES	2,913.69	-	171,739.26	57,638.73	56,392.13	-
2. FRINGE BENEFITS	1,171.24	-	50,209.51	21,138.11	21,298.61	-
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	-	150.00	700.00	2,025.00	675.00	-
6. TRAVEL	25.00	150.00	6,000.00	3,200.00	3,500.00	-
7. COMMUNICATION	25.00	25.00	900.00	300.00	400.00	-
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	27.00	-	3,536.00	1,728.00	1,702.00	-
10. ALL OTHERS (ADP & MISC.)	4,100.00	7,500.00	14,550.00	9,050.00	12,750.00	-
TOTAL PROGRAM EXPENSES	8,261.93	7,825.00	247,634.77	95,079.84	96,717.74	-
1. INDIRECT COST	1,439.27	-	78,200.51	27,755.90	27,373.23	-
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	-	-	5,737	5,737	5,737	-
PREVENTION SERVICES	-	-	19,527	6,931	6,835	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	(128,691)	-	-	94,409
ENVIRONMENTAL HEALTH	-	-	-	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	1,439.27	-	(25,225.77)	40,423.71	39,945.48	94,409.00
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	9,701	7,825	222,409	135,504	136,663	94,409
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	-	-	-	14,500	13,000	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	8,468.00	-	-	-	-	-
4. FEDERAL MEDICAID COST BASED REIMBURSEMENT	-	-	-	16,000.00	19,000.00	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	7,825.00	-	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	-	142,409.00	-	-	-
14. ELPHS MDHHS HEARING					99,100	
15. ELPHS MDHHS VISION				99,100		
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT						
20. MCH FUNDING						94,409
21. LOCAL - COUNTY APPROPRIATIONS	1,233.20	-		5,903.76	5,563.43	-
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	80,000.00	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	9,701	7,825	222,409	135,504	136,663	94,409
USE OF DESIGNATED FUND BALANCE	-	-	0	-	0	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	9,701	7,825	222,409	135,504	136,663	94,409

Original Budget
10/1/2025 - 9/30/2026

	331	338	341	345	405	605
	SEXUAL TRANS.	IMMUNIZATION/	INFECTIOUS	LEAD	GRANT	GENERAL
PROGRAM EXPENSES	DISEASES	VACCINE HANDLIN	DISEASE	TESTING	WRITING	ENVIRO. HEALTH
1. SALARIES & WAGES	69,568.14	34,536.28	213,323.50	22,732.53	1,361.88	213,975.82
2. FRINGE BENEFITS	19,374.22	18,828.97	56,056.50	7,556.75	600.48	47,891.41
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	3,700.00	250.00	19,200.00	15,850.00	50.00	4,600.00
6. TRAVEL	1,000.00	600.00	1,500.00	1,000.00	50.00	4,000.00
7. COMMUNICATION	700.00	2,500.00	1,000.00	1,000.00	-	1,000.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	5,761.00	3,936.00	8,710.00	434.00	18.00	10,852.00
10. ALL OTHERS (ADP & MISC.)	24,800.00	5,850.00	43,175.00	650.00	600.00	42,850.00
TOTAL PROGRAM EXPENSES	124,903.36	66,501.24	342,965.00	49,223.28	2,680.36	325,169.23
1. INDIRECT COST	31,337.58	18,802.49	94,912.23	10,672.00	691.41	92,265.21
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	5,737	-	5,737	5,737	-	5,737
PREVENTION SERVICES	7,825	4,695	23,700	2,665	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	(49,710)	-	-
ENVIRONMENTAL HEALTH	-	-	-	-	-	(380,854)
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	44,899.76	23,497.65	124,349.60	(30,636.20)	691.41	(282,852.10)
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	169,803	89,999	467,315	18,587	3,372	42,317
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	1,000	-	250	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	500.00	3,000.00	-	-
3. FED/STATE FUNDING (NON-MDHHS)	-	5,000.00	-	-	-	-
4. FEDERAL MEDICAID COST BASED RE	-	36,792.00	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	250.00	13,538.00	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	29,814.00	446.00	12,000.00	-	-
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER	155,734		374,700			
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREAT						
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	13,069.12	18,142.89	77,880.60	3,587.08	3,371.77	42,317.13
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	169,803	89,999	467,315	18,587	3,372	42,317
USE OF DESIGNATED FUND BALANCE	-	-	-	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	169,803	89,999	467,315	18,587	3,372	42,317

Original Budget
10/1/2025 - 9/30/2026

	704	714	715	716	717	718
	FOOD	NSITE SEWAGE	EGLE	EGLE	EGLE	EGLE
PROGRAM EXPENSES	PROTECTION	DISPOSAL	LT MONITOR	CAMPGROUND	SWIMMING	SEPTAGE
1. SALARIES & WAGES	299,130.38	140,499.20	1,249.74	4,748.65	4,647.09	1,769.95
2. FRINGE BENEFITS	90,559.71	37,086.45	375.79	1,434.07	1,276.26	493.14
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	4,600.00	2,750.00	100.00	1,795.00	325.00	100.00
6. TRAVEL	15,000.00	16,000.00	325.00	4,000.00	1,000.00	300.00
7. COMMUNICATION	2,000.00	1,000.00	100.00	500.00	300.00	25.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	11,541.00	6,093.00	16.00	72.00	74.00	30.00
10. ALL OTHERS (ADP & MISC.)	26,000.00	3,200.00	800.00	1,600.00	550.00	125.00
TOTAL PROGRAM EXPENSES	448,831.09	206,628.65	2,966.53	14,149.72	8,172.34	2,843.09
1. INDIRECT COST	137,301.79	62,569.79	572.73	2,178.39	2,087.01	797.37
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	5,737	-	-	-	-	-
PREVENTION SERVICES	-	-	-	-	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	-	-	-
ENVIRONMENTAL HEALTH	-	184,188	1,686	6,413	6,144	2,347
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	143,038.69	246,757.57	2,258.69	8,590.97	8,230.56	3,144.60
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	591,870	453,386	5,225	22,741	16,403	5,988
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	255,100	137,000	-	12,000	12,000	1,800
2. FEES & COLLECTIONS - 3RD PARTY	-	12,000.00	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	-	-	3,450.00	6,210.00	4,150.00	3,000.00
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	50,000.00	-	-	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	-	-	-	-	-
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD	279,569					
18. ELPHS PRIVATE/TYPER III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT		284,834				
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	7,200.78	19,552.72	1,775.22	4,530.68	252.90	1,187.69
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	591,870	453,386	5,225	22,741	16,403	5,988
USE OF DESIGNATED FUND BALANCE	-	-	-	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	591,870	453,386	5,225	22,741	16,403	5,988

Original Budget
10/1/2025 - 9/30/2026

	719	720	721	722	723	724
	EGLE	EH	DRINKING	PFAS	PFAS	PFAS
PROGRAM EXPENSES	BODY ART	COMPLAINTS	WATER SUPPLY	Lear Siegler	White Pigeon	Westside Landfill
1. SALARIES & WAGES	1,769.95	2,820.22	132,809.20	434.39	434.39	868.78
2. FRINGE BENEFITS	493.14	787.56	34,942.26	70.92	70.92	141.85
3. CAP EXP FOR EQUIP & FAC						
4. CONTRACTUAL (SUBCONTRACTS)	-	-	-	-	-	-
5. SUPPLIES & MATERIALS	100.00	100.00	2,700.00	-	-	-
6. TRAVEL	800.00	1,000.00	15,000.00	25.00	25.00	25.00
7. COMMUNICATION	25.00	25.00	1,000.00	25.00	25.00	25.00
8. COUNTY/CITY CENTRAL SERVICES						
9. SPACE COSTS						
SPACE ALLOCATION	30.00	53.00	5,989.00	5.00	5.00	10.00
10. ALL OTHERS (ADP & MISC.)	75.00	50.00	1,450.00	1,300.00	8,000.00	6,000.00
TOTAL PROGRAM EXPENSES	3,293.09	4,835.78	193,890.46	1,860.31	8,560.31	7,070.63
1. INDIRECT COST	797.37	1,271.15	59,104.85	178.04	178.04	356.08
35.23359%						
2. COST ALLOCATION PLAN/OTHER						
COMMUNITY HEALTH SERVICES	-	-	-	-	-	-
PREVENTION SERVICES	-	-	-	-	-	-
IMMUNIZATION DISTRIBUTION						
CSHCS DISTRIBUTION	-	-	-	-	-	-
ENVIRONMENTAL HEALTH	2,347	3,742	173,988	-	-	-
ALLOCATION EXPENSE						
UNALLOWABLE EXPENSE ALLOCATION	-	-	-	-	-	-
TOTAL INDIRECT COST	3,144.60	5,013.06	233,092.84	178.04	178.04	356.08
UNALLOCATED FUND BALANCE						
TOTAL EXPENDITURES	6,438	9,849	426,983	2,038	8,738	7,427
SOURCE OF FUNDS						
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	576	-	149,000	-	-	-
2. FEES & COLLECTIONS - 3RD PARTY	-	-	-	-	-	-
3. FED/STATE FUNDING (NON-MDHHS)	5,400.00	-	-	-	-	-
4. FEDERAL MEDICAID COST BASED RE	-	-	-	-	-	-
5. FEDERALLY PROVIDED VACCINES	-	-	-	-	-	-
6. FEDERAL MEDICAID OUTREACH	-	-	-	-	-	-
7. REQUIRED MATCH - LOCAL	-	-	-	-	-	-
8. LOCAL - NON ELPHS						
9. LOCAL - NON ELPHS	-	-	-	-	-	-
10. LOCAL - NON ELPHS						
11. OTHER - NON ELPHS	-	-	-	-	-	-
12. MDHHS NON COMPREHENSIVE						
13. MDHHS COMPREHENSIVE	-	-	-	1,329.00	8,042.00	6,627.00
14. ELPHS MDHHS HEARING						
15. ELPHS MDHHS VISION						
16. ELPHS MDHHS OTHER						
17. ELPHS FOOD						
18. ELPHS PRIVATE/TYPE III WATER						
19. ELPHS ON-SITE WASTEWATER TREATMENT			270,834			
20. MCH FUNDING						
21. LOCAL - COUNTY APPROPRIATIONS	461.69	9,848.84	7,149.80	709.35	696.35	799.71
22. INKIND MATCH						
23. MDHHS FIXED UNIT RATE	-	-	-	-	-	-
MDHHS LOCAL COMM STABILIZATION						
SOURCE OF FUNDS ABOVE	6,438	9,849	426,983	2,038	8,738	7,427
USE OF DESIGNATED FUND BALANCE	-	-	-	-	-	-
Apply MERS Surplus Fund						
TOTAL SOURCE OF FUNDS IN BUDGET	6,438	9,849	426,983	2,038	8,738	7,427

Original Budget 10/1/2025 - 9/30/2026		
	745	
PROGRAM EXPENSES	TYPE II WATER	GRAND TOTAL
1. SALARIES & WAGES	115,141.91	3,830,213
2. FRINGE BENEFITS	23,152.84	1,893,304
3. CAP EXP FOR EQUIP & FAC		-
4. CONTRACTUAL (SUBCONTRACTS)	-	932,624
5. SUPPLIES & MATERIALS	11,000.00	397,419
6. TRAVEL	7,000.00	156,604
7. COMMUNICATION	1,500.00	102,550
8. COUNTY/CITY CENTRAL SERVICES		-
9. SPACE COSTS		-
SPACE ALLOCATION	2,186.00	(2,281)
10. ALL OTHERS (ADP & MISC.)	11,700.00	1,792,843
TOTAL PROGRAM EXPENSES	171,680.75	9,103,276
1. INDIRECT COST	48,726.20	(0)
35.23359%		-
2. COST ALLOCATION PLAN/OTHER		-
COMMUNITY HEALTH SERVICES	-	1
PREVENTION SERVICES	-	0
IMMUNIZATION DISTRIBUTION		-
CSHCS DISTRIBUTION	-	-
ENVIRONMENTAL HEALTH	-	0
ALLOCATION EXPENSE		-
UNALLOWABLE EXPENSE ALLOCATION	-	-
TOTAL INDIRECT COST	48,726.20	1
UNALLOCATED FUND BALANCE		
TOTAL EXPENDITURES	220,407	9,103,276
SOURCE OF FUNDS		
1. FEES & COLLECTIONS - 1ST & 2ND PA	-	603,766
2. FEES & COLLECTIONS - 3RD PARTY	-	221,250
		825,016
3. FED/STATE FUNDING (NON-MDHHS)	156,573.00	2,013,155
4. FEDERAL MEDICAID COST BASED RE	-	631,792
5. FEDERALLY PROVIDED VACCINES	-	350,000
6. FEDERAL MEDICAID OUTREACH	-	51,715
7. REQUIRED MATCH - LOCAL	-	55,690
8. LOCAL - NON ELPHS		-
9. LOCAL - NON ELPHS	61,163.00	61,163
10. LOCAL - NON ELPHS		-
11. OTHER - NON ELPHS	-	662,281
		662,281
12. MDHHS NON COMPREHENSIVE		-
13. MDHHS COMPREHENSIVE	-	1,755,301
		3,510,602
14. ELPHS MDHHS HEARING		99,100
15. ELPHS MDHHS VISION		99,100
16. ELPHS MDHHS OTHER		530,434
17. ELPHS FOOD		279,569
18. ELPHS PRIVATE/TYPE III WATER		-
19. ELPHS ON-SITE WASTEWATER TREA		555,667
		1,563,870
20. MCH FUNDING		94,409
21. LOCAL - COUNTY APPROPRIATIONS	2,670.96	739,967
22. INKIND MATCH		
23. MDHHS FIXED UNIT RATE	-	80,000
MDHHS LOCAL COMM STABLIZATION		-
SOURCE OF FUNDS ABOVE	220,407	8,884,358
	-	(0)
USE OF DESIGNATED FUND BALANCE	-	218,917
Apply MERS Surplus Fund		-
TOTAL SOURCE OF FUNDS IN BUDGET	220,407	9,103,276

825,016	Fees
795,657	Local Approp
6,601,405	State/Federal
662,281	Other
218,917	Designated Fund Balance
-	MERS Surplus Fund
9,103,276	Total Revenues

795,657.00 Agency FY County Approp.

0.00 Under (OVER) County FY

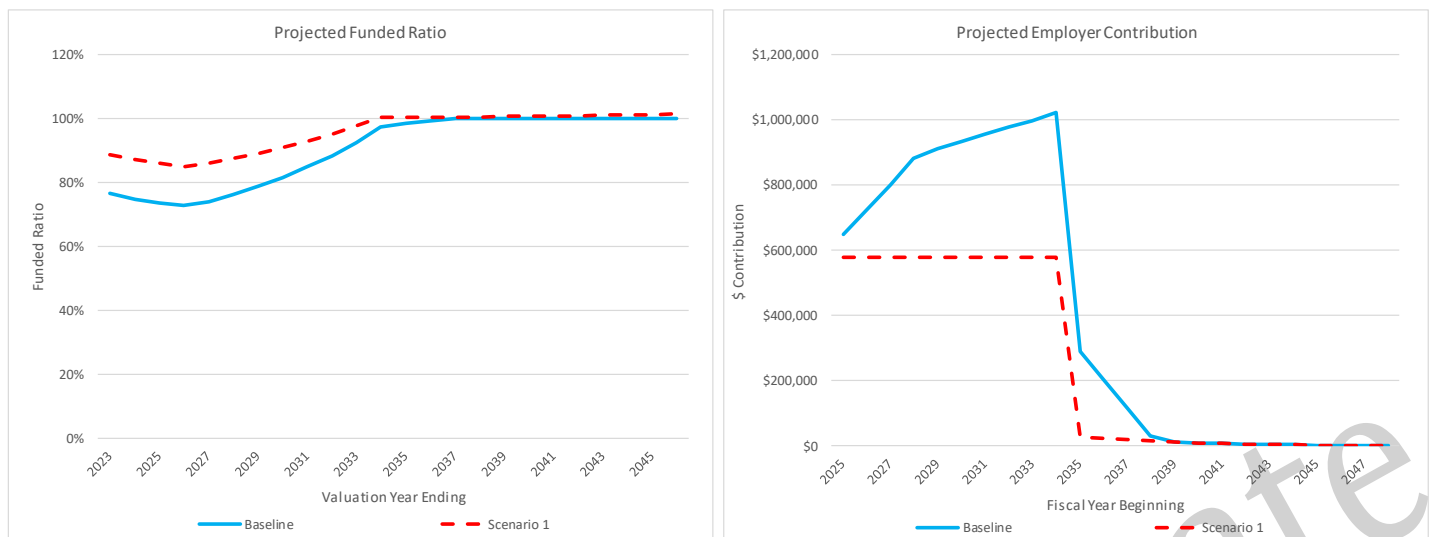
Date: November 7, 2024
To: MERS Regional Staff
From: MERS Actuarial Staff
Re: Branch-Hillsdale-St. Joseph Comm Hlth Agcy (1202) – Division 01

The purpose of this estimate is to illustrate the potential impact of the retirement plan changes under consideration on projected plan funding and contributions. The results are based on the 2023 Annual Valuation.

The scenarios are as follows:

- Baseline: No changes to the plan as of the valuation date.
- Scenario 1: Transfer \$2,370,870 from Surplus Division to Division 01 on 1/1/2025, then assume employer contributions of \$580,000 annually beginning 1/1/2025 for ten years or until Division 01 is fully funded; the employer would contribute the minimum required if/when greater.

Projections of Funded Ratios and Employer Contributions



*All projected funded percentages and all projected contributions are shown with no phase-in, and exclude assets that remain in the surplus division.

Important Comments

- This document is not a final actuarial report. The contribution amounts and rates in this document are estimates (not actual contribution amounts or rates) and are for illustrative purposes only. Neither the employer, nor any other party receiving or reviewing this document may rely on these calculations as indicative of future contribution amounts or rates. By requesting and accepting this document, the employer agrees that MERS shall have no liability arising out of the provision of these amounts and rates, and agrees to indemnify MERS for any liability arising from same due to the provision of this letter or any information therein to any other party or individual. Pursuant to MCL 38.1140h and Sections 44 and 45 of the MERS Plan Document, the System's Actuary shall complete a supplemental actuarial report before the employer implements any proposed benefit change for any current plan participants.
- The above results are mathematical estimates of future events based on information provided/available and assumptions that may not materialize. Subsequent measurements may differ, possibly materially, from these estimates due to differences in assumptions, methods, plan demographics, provisions and assets/returns, or other new information. Future costs and those associated with potential plan changes will change depending on actual experience that emerges.
- The results are based on the same plan provisions, financial and demographic data, and actuarial assumptions and methods underlying the December 31, 2023 Annual Actuarial Valuation except where otherwise noted.
- For a detailed description of the actuarial assumptions and funding methods used in the annual valuation please refer to its [Appendix](#) on the MERS website. In addition, please refer to the [Actuarial Policy](#) adopted by the MERS Retirement Board.



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report

December 31, 2024 - Branch-Hillsdale-St Joseph Comm Hlth
Agcy (1202)





Spring 2025

Branch-Hillsdale-St Joseph Comm Hlth Agcy

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Branch-Hillsdale-St Joseph Comm Hlth Agcy (1202) as of December 31, 2024. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Branch-Hillsdale-St Joseph Comm Hlth Agcy is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2024,
- Establish contribution requirements for the fiscal year beginning January 1, 2026,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2024. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Spring of 2025. The MERS Retirement Board adopted a Dedicated

Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202, of 2017, reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2024AnnualActuarialValuation-Appendix.pdf>

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. The revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the “Low-Default-Risk Obligation Measure” (LDROM). The LDROM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled “Summary Report of the 79th Annual Actuarial Valuations,” and will be available on the MERS website during the fall of 2025.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Branch-Hillsdale-St Joseph Comm Hlth Agcy as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy’s Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

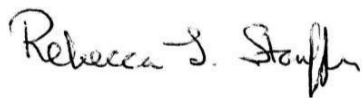
This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.



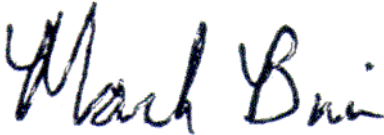
This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

Sincerely,
Gabriel, Roeder, Smith & Company



Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



Kurt Dosson, ASA, FCA, MAAA



Shana M. Neeson, ASA, FCA, MAAA



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Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2024	12/31/2023
Funded Ratio*	93%	92%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS' technology service provider.



Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Following the completion of an Experience Study and effective with the 2024 valuations, the MERS Retirement Board adopted updated demographic and economic assumptions. **The combined impact of the implementation of updated assumptions and application of the Dedicated Gains Policy is shown in the contribution requirements below.**

	Percentage of Payroll		Monthly \$ Based on Projected Payroll	
Valuation Date:	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Fiscal Year Beginning:	January 1, 2026	January 1, 2025	January 1, 2026	January 1, 2025
Division				
01 - Gnrl	-	-	\$ 59,905	\$ 53,958
Total Municipality -				
Estimated Monthly Contribution			\$ 59,905	\$ 53,958
Total Municipality -				
Estimated Annual Contribution			\$ 718,860	\$ 647,496

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2024	12/31/2023
Division		
01 - Gnrl	3.00%	3.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. Additional contribution into one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented dedicated gains policy, market gains and losses will continue to be smoothed over five years; however, excess returns are used to lower the investment assumption. Thus, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating potential short-term market volatility.

The required employer contribution rates, or dollars if the division is closed, determined in this report are reasonable under Actuarial Standard of Practice (ASOP) No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, based on:

- The use of reasonable actuarial assumptions and cost methods;
- The use of reasonable amortization and asset valuation methods; and



- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2);
- Changes in actuarial assumptions and methods (see the Appendix); and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **6.93%** per year. This, along with all other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “What If” projection scenarios later in this report.

Assumption and Method Changes in 2024

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS [website](#). Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2024 resulted in no change to the assumed rate of investment return of 6.93%.



On February 12, 2025, the MERS Retirement Board adopted the results of an Experience Study covering the period, January 1, 2019 through December 31, 2023. The study examined recent experience and trends, with consideration for the COVID-19 pandemic. The study resulted in incremental assumption updates, with limited impact on employer contributions and funded status, for most employers when results are measured on the new assumption basis. The results of this study are reflected in the December 31, 2024 annual actuarial valuations.

MI Local Retirement Grant

Michigan lawmakers adopted Public Act 119 of 2023, which provided relief to local units of government with the most significant burden from qualified pension and retirement health benefit systems on their annual budget and revenues. As authorized under Public Act 119 of 2023, Section 990, the state pension and OPEB grants were awarded to eligible local governments in September 2024.

A smaller number of municipalities qualified for the **MI Local Retirement Grant** than the **Protecting MI Pension Grant Program** of the previous year. Pension funds received by municipalities were deposited into the MERS trust during September 2024 and are reflected in this valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2024 was 3.79%, while the actual market rate of return was 7.28%.** The actuarial rate of return is below the assumed rate of return, which will put upward pressure on the employer contribution requirements determined in this valuation. To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "[How Smoothing Works](#)" video on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2024, the actuarial value of assets is 107% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2024 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 88% (instead of 93%); and
- Your total employer contribution requirement for the fiscal year starting January 1, 2026 would be \$841,164 (instead of \$718,860).

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:



- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2024 valuation and are for the municipality in total, not by division.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2024 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	4.93%	5.93%	6.93%
Accrued Liability	\$ 25,342,265	\$ 22,704,499	\$ 20,488,888
Valuation Assets ¹	\$ 19,125,873	\$ 19,125,873	\$ 19,125,873
Unfunded Accrued Liability	\$ 6,216,392	\$ 3,578,626	\$ 1,363,015
Funded Ratio	75%	84%	93%
Monthly Normal Cost	\$ 11,392	\$ 8,126	\$ 5,739
Monthly Amortization Payment	\$ 96,169	\$ 74,296	\$ 54,166
Total Employer Contribution²	\$ 107,561	\$ 82,422	\$ 59,905

¹ The Valuation Assets include assets from Surplus divisions, if any.

² If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.



The 6.93% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.93% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.93% and 4.93% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 6.93% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

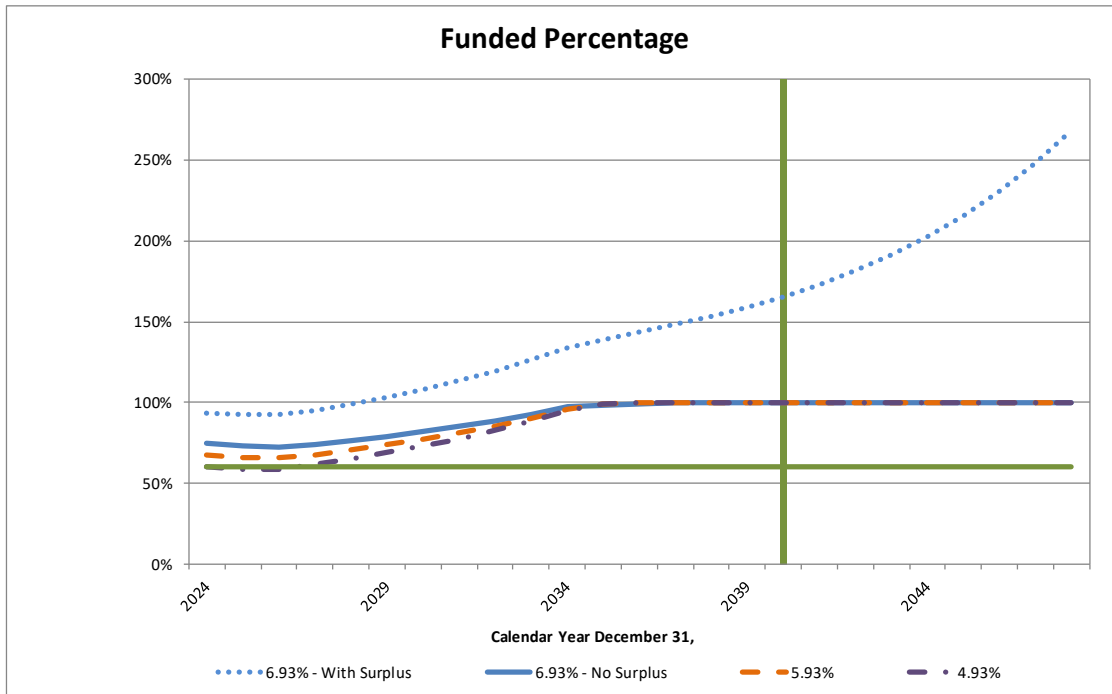
Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution
6.93%¹					
2024	2026	\$ 20,488,888	\$ 15,322,806	75%	\$ 718,860
2025	2027	\$ 20,600,000	\$ 15,100,000	74%	\$ 796,000
2026	2028	\$ 20,600,000	\$ 14,900,000	72%	\$ 885,000
2027	2029	\$ 20,600,000	\$ 15,300,000	74%	\$ 905,000
2028	2030	\$ 20,500,000	\$ 15,700,000	76%	\$ 926,000
2029	2031	\$ 20,400,000	\$ 16,100,000	79%	\$ 948,000
5.93%¹					
2024	2026	\$ 22,704,499	\$ 15,322,806	67%	\$ 989,064
2025	2027	\$ 22,800,000	\$ 15,000,000	66%	\$ 1,070,000
2026	2028	\$ 22,800,000	\$ 14,900,000	66%	\$ 1,160,000
2027	2029	\$ 22,700,000	\$ 15,400,000	68%	\$ 1,190,000
2028	2030	\$ 22,600,000	\$ 16,000,000	71%	\$ 1,210,000
2029	2031	\$ 22,400,000	\$ 16,600,000	74%	\$ 1,240,000
4.93%¹					
2024	2026	\$ 25,342,265	\$ 15,322,806	60%	\$ 1,290,732
2025	2027	\$ 25,300,000	\$ 14,800,000	59%	\$ 1,380,000
2026	2028	\$ 25,300,000	\$ 14,900,000	59%	\$ 1,470,000
2027	2029	\$ 25,200,000	\$ 15,600,000	62%	\$ 1,500,000
2028	2030	\$ 25,000,000	\$ 16,300,000	65%	\$ 1,530,000
2029	2031	\$ 24,800,000	\$ 17,100,000	69%	\$ 1,570,000

¹ Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.



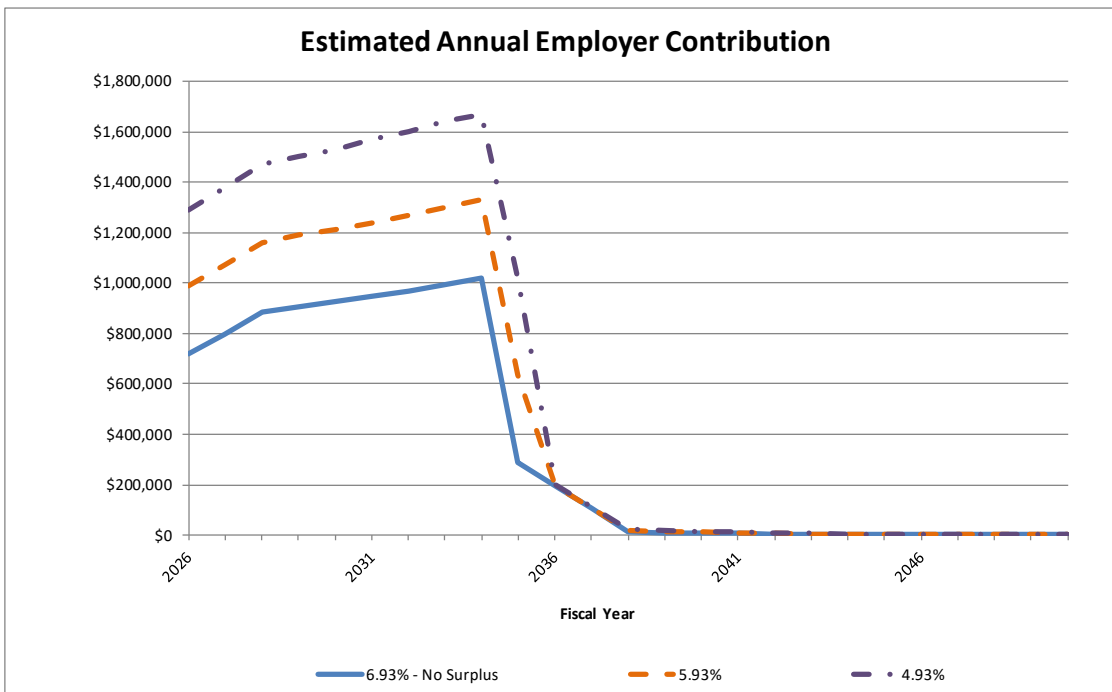
² Valuation Assets do not include assets from Surplus divisions, if any.





Notes:

Assumes assets from the Surplus division(s) will grow at the denoted investment return assumption and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 16 years following the valuation date for PA 202 purposes.



Notes:

Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning January 1, 2026

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions ¹			Blended ER Rate ⁵	Employee Contribution Conversion Factor ²
			Employer Normal Cost ⁶	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribution		
Percentage of Payroll							
01 - Gnr1	12.35%	3.00%	-	-	-		
Estimated Monthly Contribution³							
01 - Gnr1			\$ 5,739	\$ 54,166	\$ 59,905		
Total Municipality			\$ 5,739	\$ 54,166	\$ 59,905		
Estimated Annual Contribution³			\$ 68,868	\$ 649,992	\$ 718,860		

¹ The above employer contribution requirements are in addition to the employee contributions, if any.

² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

⁴ Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions not to add across.

⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

⁶ For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.



Table 2: Benefit Provisions

01 - Gnrl: Closed to new hires

	2024 Valuation	2023 Valuation
Benefit Multiplier:	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	3.00%	3.00%
DC Plan for New Hires:	8/1/2015	8/1/2015
Act 88:	Yes (Adopted 8/16/1963)	Yes (Adopted 8/16/1963)



Table 3: Participant Summary

Division	2024 Valuation		2023 Valuation		2024 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Gnrl							
Active Employees	14	\$ 833,496	17	\$ 961,350	54.2	22.4	22.4
Vested Former Employees	16	170,216	21	225,142	51.0	12.2	12.3
Retirees and Beneficiaries	85	1,333,219	79	1,225,911	72.5		
Pending Refunds	14		16				
Total Municipality							
Active Employees	14	\$ 833,496	17	\$ 961,350	54.2	22.4	22.4
Vested Former Employees	16	170,216	21	225,142	51.0	12.2	12.3
Retirees and Beneficiaries	85	1,333,219	79	1,225,911	72.5		
Pending Refunds	<u>14</u>		<u>16</u>				
Total Participants	129		133				

¹ Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2024 Valuation		2023 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - Gnrl	\$ 13,569,575	\$ 813,080	\$ 13,144,034	\$ 900,208
S1 - Surplus Unassociated	3,569,725	0	2,933,383	0
Municipality Total³	\$ 17,139,300	\$ 813,080	\$ 16,077,417	\$ 900,208
Combined Assets³	\$17,952,380		\$16,977,625	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2024 valuation assets (actuarial value of assets) are equal to 1.065367 times the reported market value of assets (compared to 1.099555 as of December 31, 2023). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning January 1, 2026.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2014	\$ 181,018	\$ 0	\$ 71,723	\$ 681,958	\$ (587,518)	\$ (3,183)	\$ 0	\$ 12,313,421
2015	219,053	0	85,602	609,083	(613,919)	(2,351)	0	12,610,889
2016	226,464	0	64,400	640,744	(703,219)	(12,094)	0	12,827,184
2017	266,448	0	55,364	763,561	(767,980)	(9,208)	0	13,135,369
2018	258,445	46,080	50,404	471,387	(854,096)	(6,575)	0	13,101,014
2019	276,576	360,686	47,927	622,746	(910,624)	(5,240)	0	13,493,085
2020	316,727	947,935	48,270	1,173,623	(961,641)	0	0	15,017,999
2021	419,196	856,576	44,476	2,569,385	(1,023,634)	(19,860)	0	17,864,138
2022	592,188	218,996	36,767	639,569	(1,066,392)	(9,315)	0	18,275,951
2023	519,744	123,800	30,777	898,713	(1,181,153)	0	0	18,667,832
2024	548,781	412,928	29,569	715,492	(1,244,831)	(3,898)	0	19,125,873

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.



**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2024**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - GnrI	\$ 4,761,570	\$ 1,652,684	\$ 14,053,057	\$ 21,577	\$ 20,488,888	\$ 15,322,806	74.8%	\$ 5,166,082
S1 - Surplus Unassociated	0	0	0	0	0	3,803,067		(3,803,067)
Total	\$ 4,761,570	\$ 1,652,684	\$ 14,053,057	\$ 21,577	\$ 20,488,888	\$ 19,125,873	93.3%	\$ 1,363,015

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2024 valuation assets (actuarial value of assets) are equal to 1.065367 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.



Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2010	\$ 10,697,591	\$ 11,006,427	103%	\$ (308,836)
2011	10,827,507	11,330,296	105%	(502,789)
2012	11,406,292	11,592,393	102%	(186,101)
2013	12,163,363	11,969,423	98%	193,940
2014	12,735,860	12,313,421	97%	422,439
2015	14,333,735	12,610,889	88%	1,722,846
2016	14,703,549	12,827,184	87%	1,876,365
2017	15,161,226	13,135,369	87%	2,025,857
2018	15,274,448	13,101,014	86%	2,173,434
2019	16,238,893	13,493,085	83%	2,745,808
2020	18,048,699	15,017,999	83%	3,030,700
2021	19,207,905	17,864,138	93%	1,343,767
2022	19,416,144	18,275,951	94%	1,140,193
2023	20,191,197	18,667,832	92%	1,523,365
2024	20,488,888	19,125,873	93%	1,363,015

Notes: Actuarial assumptions were revised for the 2010, 2011, 2012, 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Gnrl

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 12,735,860	\$ 12,313,421	97%	\$ 422,439
2015	14,333,735	12,610,889	88%	1,722,846
2016	14,703,549	12,827,184	87%	1,876,365
2017	15,161,226	13,135,369	87%	2,025,857
2018	15,274,448	13,101,014	86%	2,173,434
2019	16,238,893	13,147,917	81%	3,090,976
2020	18,048,699	13,590,913	75%	4,457,786
2021	19,207,905	15,297,229	80%	3,910,676
2022	19,416,144	15,350,651	79%	4,065,493
2023	20,191,197	15,442,416	76%	4,748,781
2024	20,488,888	15,322,806	75%	5,166,082

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2014	61	\$ 2,383,929	9.50%	3.00%
2015	58	2,408,692	\$ 27,324	3.00%
2016	49	1,974,029	\$ 25,380	3.00%
2017	42	1,727,981	\$ 25,608	3.00%
2018	40	1,673,482	\$ 27,694	3.00%
2019	32	1,439,800	\$ 34,933	3.00%
2020	31	1,590,755	\$ 49,349	3.00%
2021	25	1,366,616	\$ 43,312	3.00%
2022	21	1,127,922	\$ 45,735	3.00%
2023	17	961,350	\$ 53,958	3.00%
2024	14	833,496	\$ 59,905	3.00%

¹ For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

² For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.



Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 0	\$ 0		\$ 0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	345,168		(345,168)
2020	0	1,427,086		(1,427,086)
2021	0	2,566,909		(2,566,909)
2022	0	2,925,300		(2,925,300)
2023	0	3,225,416		(3,225,416)
2024	0	3,803,067		(3,803,067)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Gnrl

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 1/1/2026		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 1,722,846	21	\$ 1,475,414	9	\$ 195,960
(Gain)/Loss	12/31/2016	35,723	19	30,719	9	4,080
(Gain)/Loss	12/31/2017	138,446	17	119,104	9	15,816
(Gain)/Loss	12/31/2018	137,878	15	119,430	9	15,864
(Gain)/Loss	12/31/2019	391,419	14	342,882	9	45,540
Assumption	12/31/2019	530,789	14	456,927	9	60,684
Experience	12/31/2020	1,339,721	13	1,204,255	9	159,948
Experience	12/31/2021	(580,117)	12	(536,434)	9	(71,244)
Experience	12/31/2022	348,501	11	335,348	9	44,544
Experience	12/31/2023	801,452	10	808,554	9	107,388
Experience	12/31/2024	548,990	10	587,035	10	71,412
Total				\$ 4,943,234		\$ 649,992

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2024 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2024 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.



GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at <http://www.mersofmich.com/>.

Actuarial Valuation Date:	12/31/2024
Measurement Date of the Total Pension Liability (TPL):	12/31/2024
At 12/31/2024, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	85
Inactive employees entitled to but not yet receiving benefits (including refunds):	30
Active employees:	<u>14</u>
	129
Total Pension Liability as of 12/31/2023 measurement date:	\$ 19,689,207
Total Pension Liability as of 12/31/2024 measurement date:	\$ 19,990,967
Service Cost for the year ending on the 12/31/2024 measurement date:	\$ 102,520
Change in the Total Pension Liability due to:	
- Benefit changes ¹ :	\$ 0
- Differences between expected and actual experience ² :	\$ 145,711
- Changes in assumptions ² :	\$ (70,277)
Average expected remaining service lives of all employees (active and inactive):	1

¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$ 833,496
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Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2024:	\$ 2,123,610	\$ 0	\$ (1,801,595)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



GASB Statement No. 68 Information

This page is for those municipalities who need to “roll forward” their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at www.mersofmich.com.

Actuarial Valuation Date:	12/31/2024
Measurement Date of the Total Pension Liability (TPL):	12/31/2025

At 12/31/2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	85
Inactive employees entitled to but not yet receiving benefits (including refunds):	30
Active employees:	<u>14</u>
	129

Total Pension Liability as of 12/31/2024 measurement date:	\$ 19,867,739
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Total Pension Liability as of 12/31/2025 measurement date:	\$ 20,079,823
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Service Cost for the year ending on the 12/31/2025 measurement date:	\$ 95,396
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Change in the Total Pension Liability due to:

- Benefit changes ¹ :	\$ 0
- Differences between expected and actual experience ² :	\$ 207,399
- Changes in assumptions ² :	\$ (77,335)

Average expected remaining service lives of all employees (active and inactive):	1
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¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$ 833,496
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Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2025:	\$ 2,091,467	\$ 0	\$ (1,777,873)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - Gnrl

1/1/2021	Contract Employees - Included
1/1/2021	Custom Wages
1/1/2021	Seasonal Employees - Included
1/1/2021	Service Credit Qualification - 75 hours
12/1/2020	Non-Accelerated Amortization
1/1/2018	Non Standard Compensation Definition
1/1/2017	Service Credit Purchase Estimates - No
8/1/2015	Accelerated to 15-year Amortization
8/1/2015	DC Adoption Date 08-01-2015
10/1/2012	Exclude Temporary Employees requiring less than 12 months
1/1/2002	2.00% Multiplier
1/1/2002	6 Year Vesting
1/1/1992	E1 2.5% COLA for past retirees (01/01/1992)
1/1/1992	E2 2.5% COLA for future retirees (01/01/1992)
1/1/1990	Benefit F55 (With 25 Years of Service)
1/1/1989	1.70% Multiplier
1/1/1989	Member Contribution Rate 3.00%
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1967	1.20% Multiplier on FAC < \$4,200 and 1.70% Multiplier on FAC > \$4,200
8/16/1963	Covered by Act 88
7/1/1958	1.00% Multiplier on FAC < \$4,200 and 1.50% Multiplier on FAC > \$4,200
7/1/1958	10 Year Vesting
7/1/1958	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1958	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Fiscal Month - January
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

S1 - Surplus Unassociated

Fiscal Month - January



Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.



Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

December 31,	Ratio of:				
	Market Value of Assets to Total Payroll	Actuarial Accrued Liability to Payroll	Actives to Retirees and Beneficiaries	Market Value of Assets to Benefit Payments	Net Cash Flow to Market Value of Assets (BOY)
2018	7.1	9.1	0.7	13.9	-3.9%
2019	9.2	11.3	0.5	14.5	-1.9%
2020	9.7	11.3	0.4	16.1	2.6%
2021	13.1	14.1	0.4	17.1	1.8%
2022	14.0	17.2	0.3	14.7	-1.3%
2023	17.7	21.0	0.2	14.4	-3.2%
2024	21.5	24.6	0.2	14.4	-1.5%

Ratio of Market Value of Assets to Total Payroll

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

Ratio of Market Value of Assets to Benefit Payments

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.



State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State [website](#).

Form 5572		
Line Reference	Description	Result
10	Membership as of December 31, 2024	
11	Indicate number of active members	14
12	Indicate number of inactive members (excluding pending refunds)	16
13	Indicate number of retirees and beneficiaries	85
14	Investment Performance for Calendar Year Ending December 31, 2024¹	
15	Enter actual rate of return - prior 1-year period	7.72%
16	Enter actual rate of return - prior 5-year period	6.91%
17	Enter actual rate of return - prior 10-year period	6.62%
18	Actuarial Assumptions	
19	Actuarial assumed rate of investment return ²	6.93%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	10
22	Is each division within the system closed to new employees? ⁴	Yes
23	Uniform Assumptions	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$18,556,872
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions ⁵	\$20,488,888
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31, 2025	\$694,584

¹ The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.

² Net of administrative and investment expenses.

³ Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.

⁴ If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."

⁵ Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which may differ from the valuation assumptions. In accordance with the March 4, 2025 memo on the selection of Uniform Assumptions, "[f]or retirement systems that utilize an investment rate of return that is less than 7.00% for funding purposes, the local government should use the lower investment rate of return for the uniform assumption as well." In particular, the assumed rate of return for PA 202 purposes is 6.93%.

