TUSCOLA COUNTY
Board of Commissioners
BOARD MEETING AGENDA

Monday, November 23, 2026 - 8:00 Am

H. H. Purdy Building Board Room
125 W. Lincoln Street, Caro, MI 48723

Public may participate in the meeting electronically:
(US) +1 929-276-1248 PIN:112 203 398#
Join by Hangouts Meet: meet.google.com/mih-jntr-jya

8:00 AM Call to Order - Chairperson Vaughan
Prayer - Commissioner Lutz
Pledge of Allegiance - Commissioner Koch
Roll Call - Clerk Fetting Rynearson

Page

Adoption of Agenda

Action on Previous Meeting Minutes

1. Action on Previous Meeting Minutes 5 - 13
Board of Commissioners - 12 Nov 2026 - Minutes - Pdf

Brief Public Comment Period for Agenda Items Only

Consent Agenda - NONE

New Business

1. 8:00 A.M. Closed Session to be held Under Section 8(1)(c) for Strategy and Negotiation Sessions Connected with the Negotiation of a Collective Bargaining Agreement
2. 2027 Clean Sweep Grant - Beth Hoppe, Recycling Director 14 - 28
County of Tuscola FY27 Clean Sweep Grant
3. Tuscola County Central Dispatch Request For Needed UPS Upgrade - 29 - 30

Carrie Tabar, Interim Dispatch Director
schnieder UPS

4. 2026 Tuscola County Apportionment Report - Angie Daniels, Equalization Director — 31 - 77
2026 Tuscola County Apportionment Report
Proposed 2026-14 - Tuscola County 2026 Apportionment Resolution

5. Appointment to Tuscola County Boards and Commissions, County Clerk Jodi Fetting Rynearson — 78 - 80
Board and Commission Appointment Requests

6. Tuscola County Economic Development Corporation (EDC) Budget Discussion - Alisha Proctor, EDC Director

7. Request to Hire Kristin Young for Tuscola County Dispatch Director - Mike Miller, Controller/Administrator — 81
Authority Board BOC Letter_11.16.26 (1)

8. Tuscola County FY2025 Cost Allocation Plan Review - Stephanie Farrett, MGT Manager — 82 - 316
Tuscola County FY2025 CAP
2027 INDIRECT COST

9. Tuscola County Medical Care Facility Transfer of Funds - Mike Miller, Controller/Administrator — 317 - 365
2026-11-18 Funds Transfer Request

Old Business

1. Discussion on Tuscola County Victim Services - Nancy Cook, Victim Services Coordinator — 366 - 371
Proposed Victim Service Budget

2. Victims Services Discussion with Tuscola County Human Development Commission (HDC) - Kristen Misener, HDC Program Development Director

3. 2027 Draft Budget Update - Mike Miller, Controller/Administrator — 372 - 480
THIRD REVIEW 11.23.26 FULL BOARD MEETING (1)

Correspondence/Resolutions

Commissioner Liaison Committee Reports

Lutz

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison

Genesee Shiawassee Thumb Works

Human Development Commission Board of Directors Liaison

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard

Multi-County Recycling Committee

Local Units of Government Activity Report

Barrios

County Road Commission Liaison

Great Start Collaborative

Human Services Collaborative Council (HSCC)

MAC Agricultural/Tourism Committee

Parks and Recreation Commission

Saginaw Bay Coastal Initiative

Local Units of Government Activity Report

Bardwell

Behavioral Health Systems Board

Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment

MAC 7th District

MAC Workers Comp Board

MAC Finance Committee

NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

Vaughan

Board of Health

County Planning Commission

Economic Development Corp/Brownfield Redevelopment

MAC Environmental Regulatory

Mid-Michigan Mosquito Control Advisory Committee

NACo-Energy, Environment & Land Use

Parks and Recreation Commission

Tuscola County Fair Board Liaison

Local Units of Government Activity Report

Koch

Dispatch Authority Board

Genesee Shiawassee Thumb Works

Jail Planning Committee

MI Renewable Energy Coalition (MREC)

Recycling Advisory

Local Units of Government

Other Business as Necessary

Extended Public Comment

Adjournment

Note: If you need accommodations to attend this meeting, please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two (2) days in advance of the meeting.

Draft

MINUTES
Board of Commissioners Meeting

8:00 AM - Thursday, November 12, 2026
H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723

Commissioner Vaughan called the regular meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723, on Thursday, November 12, 2026, to order at 8:00 AM local time.

Prayer - Commissioner Bardwell

Pledge of Allegiance - Commissioner Lutz

Roll Call - Clerk Fetting Rynearson

Commissioners Present In-Person: Nancy Barrios, Thomas Bardwell, Kim Vaughan, Bill Lutz, Matt Koch

Commissioners Absent: None

Others Present In-Person: Clerk Jodi Fetting Rynearson, Eean Lee, Mike Miller, Jordan Wade, Sheriff Ryan Robinson, Tom McLane, Damian Wasik, Cody Horton, Jim Tussey, Jim McLoskey, Alisha Proctor, Debbie Powell, Amanda Ertman, Connie Keinath, Sheila Long, Tim Heiden, Carrie Tabar, Prosecutor Lori Selvidge, Mark Ransford, Tyler Ray

Also Present Virtual: Tracy Violet, Mary Drier, Amy Gregor, Angie Daniels, Treasurer Ashley Bennett, Angie House, Ashley Gaudett, Beth Hoppe, Bonnie Fackler, Brandon Bertram, Kyle Nordstrom, Dan Lisowski, Heather Malloy, Tyler Ray, Brenda Peters, Debbie Babich, Echo Torrez, Gail Krieger, Joshua Herman, Kandi Teddy, Krystaria Skakle, Fairgrove Township, Barry Lapp, Curtis Elenbaum, Karlee Romain, Kristin Young, Krisit Phipps, Kristy Sutherland, Linda Strasz, Register Marianne Brandt, Matthew Sexton, Melanie Radabaugh, Judge Nancy Thane, Samuel Putnam, Scienna Nieschulz, Shannon Beach, Shelby Miller, Shelly Lutz, Sherry Billot, Tanya Pisha, Tricia Sharp, Drain Commissioner Dara Hood, Debbie Engelhardt, Steve Root, Cody Horton, Katie Robinson, Rob Wrona

At 8:06 a.m., there were a total of 39 participants attending the meeting virtually.

Adoption of Agenda

1. Adoption of Agenda -

DRAFT

2026-M-252

Motion by Bill Lutz, seconded by Matt Koch to adopt the agenda as amended. Motion Carried.

Action on Previous Meeting Minutes

1. Action on Previous Meeting Minutes -

2026-M-253

Motion by Matt Koch, seconded by Nancy Barrios to adopt the meeting minutes from the October 29, 2026 Regular meeting, the closed session minutes from October 29, 2026 and the Public Hearing meeting minutes from October 29, 2026. Motion Carried.

Brief Public Comment Period for Agenda Items Only

None

Consent Agenda

None

New Business

1. Victim Services Funding, Department of Health and Human Services (DHHS) -
   Gail Krieger, State Division Administrator Division of Victim Services, provided explanation as to the elimination of the program within the Sheriff's Department due to approximately a 60% reduction in the federal funding. The Human Development Commission (HDC) is also seeing a reduction of funding. The Assault Crisis Center is able to provide some assistance for certain case types but their resources are stretched thin as well.

   Commissioner Vaughan would like to have further discussion as to options that may be available to continue the program.

2. 2027 - 2028 Tuscola County Road Commission Agreement for Enforcement Services -
   Sheriff Ryan Robinson presented the renewal contract for the Weighmaster position.

2026-M-254

Motion by Bill Lutz, seconded by Matt Koch to approve the 2027 - 2028 Agreement for Enforcement Services between the Sheriff's Office and the Tuscola County Road Commission for one officer in the amount of $159,320.00 for 2027 and $170,057.00 for 2028 and all necessary signatures are authorized. Motion Carried.

3. 2027 - 2028 Tuscola County Agreement with Arbela Township for Enforcement Services (matter added) -
   Sheriff Ryan Robinson presented the renewal agreement for Enforcement Services in Arbela Township.

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2026-M-255

Motion by Bill Lutz, seconded by Nancy Barrios to approve the 2027 - 2028 Agreement for enforcement services between the Sheriff's Office and Arbela Township for one officer in the amount of $114,843.00 for 2027 and $119,353.85 for 2028 with all necessary signatures authorized. Motion Carried.

4. Mosquito Request for New Office Software from Frontier Precision and 24 Esri ArcGIS Online Annual Subscriptions -
Larry Zapfe, Mosquito Abatement Director, explained that the company that currently provides service is no longer able to provide that support. Director Zapfe has researched other options with site visits to other counties to see programs that are being used in the field.

2026-M-256

Motion by Thomas Bardwell, seconded by Nancy Barrios to approve per the recommendation from Larry Zapfe, Mosquito Abatement Director, to purchase a new office software system from Frontier Precision at a one-time cost of $28,750.00 with one year of maintenance and support included. After the first year from purchase date, a fee of $9,800.00 will be billed annually for maintenance and support to come from the Mosquito Abatements Fund Balance. Motion Carried.

2026-M-257

Motion by Bill Lutz, seconded by Matt Koch to approve per the recommendation from Larry Zapfe, Mosquito Abatement Director, to purchase 24 Esri ArcGIS Online Annual Subscriptions at a cost of $6,000.00 to come from the Mosquito Abatements Fund Balance, both purchases totaling $34,750.00. Motion Carried.

5. Mosquito Abatement Request to Add a Full-Time Position -
Larry Zapfe, Mosquito Abatement Director, presented a request to add a position in order to assist in managing the Frontier Precision software. Implementation of the program has allowed for streamlining within the office and the ability to employ less seasonal Technicians.

2026-M-258

Motion by Matt Koch, seconded by Thomas Bardwell to approve per the request from Larry Zapfe, Mosquito Abatement Director, to create a new full-time position of Field Technology/Office Clerk within the Mosquito Abatement Department. Also, move to approve Marianne Daily to fill that position. Marianne is currently employed at Mosquito Abatement as a part-time Seasonal Office Clerk. The starting wage is $19.90 per hour at Step 1 with a start date of November 30, 2026. Motion Carried.

6. Special Funds Budget Adjustments -
Connie Keinath, Chief Accountant, presented the request included in the agenda packet.

2026-M-259

Motion by Bill Lutz, seconded by Matt Koch to approve the Special Funds Budget Adjustments per the recommendation from Connie Keinath, Chief Accountant, with all budget amendments authorized. Motion Carried.

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7. General Funds Budget Adjustments -
   Connie Keinath, Chief Accountant, presented the request included in the agenda packet.

2026-M-260

Motion by Bill Lutz, seconded by Nancy Barrios to approve the General Funds Budget Adjustments per the recommendation from Connie Keinath, Chief Accountant, with all budget amendments authorized. Motion Carried.

8. Tuscola County Economic Development Corporation (EDC), 2027 Potential Budget Cut -
   Jim Tussey, EDC Chairman, provided an update regarding the Tuscola Area Airport as to current activities, the airport future and airport activity. Chairman Tussey also provided an update to projects that the EDC is currently working on and the positive impacts that could be realized within the County. The various grants that are administered by the EDC were also reviewed. An update regarding the Caro Dam was provided as to discussions being held to rehabilitate the dam rather than removing.

   Recessed at 10:02 a.m.
   Reconvened at 10:15 a.m.
   At 10:15 a.m., there were a total of 44 participants attending the meeting virtually.

9. Tuscola County Health Department 2027 Potential Budget Cut -
   Amanda Ertman, Health Officer, reviewed the proposed budget cut, the impact that it will have on the programs offered and the match funding that could be negatively impacted. The Board stated their hope is the funding cut is for this budget cycle only and that it could be restored in 2028. Health Officer Ertman feels she would be able to sustain the cut for one year without program cuts but would not be able to sustain that in future budget cycles.

10. Courthouse Lawn Request -
    Mike Miller, Controller/Administrator, presented the request received.

2026-M-261

Motion by Matt Koch, seconded by Bill Lutz to approve the Caro Women's Interfaith Committee for Christmas to use the Courthouse Lawn to display a Nativity Scene from Friday, November 27, 2026, through Sunday, January 10, 2027. Motion Carried.

11. Prosecutor Request to Hire Sarah Gengler -
    Prosecutor Lori Selvidge presented the request to hire Sarah Gengler with explanation to start at Step 4.

2026-M-262

Motion by Bill Lutz, seconded by Nancy Barrios to approve per the recommendation from Lori Selvidge, Prosecutor, to hire Sarah Gengler for the vacant Office Manager Position in the Prosecutor's office, starting at Step 4 with a wage of $59,963.74 annually with a start date of January 11, 2027 pending a satisfactory drug screen, physical and background check. Motion Carried.

DRAFT

12. Prosecutor's Request to Promote Andrew Daniels to Chief Assistant Prosecuting Attorney -
    Prosecutor Lori Selvidge expressed that Mr. Daniels has been instrumental in the transition in the office and she is appointing him as the Chief Assistant Prosecutor.

2026-M-263

Motion by Thomas Bardwell, seconded by Nancy Barrios to approve per the recommendation from Lori Selvidge, Prosecutor, to promote Andrew Daniels to the Chief Assistant Prosecuting Attorney position in the Prosecutor's Office, starting at Step 1 of $90,299.43 per year with a start date of January 1, 2027. Motion Carried.

13. Prosecutor's Request to Hire Sydney Prill as Law Clerk -
    Prosecutor Lori Selvidge explained the request to hire Sydney Prill.

2026-M-264

Motion by Bill Lutz, seconded by Matt Koch to approve per the recommendation from Lori Selvidge, Prosecutor, to hire Sydney Prill for the Law Clerk Position in the Prosecutor's Office, starting at $51,250.00 per year with a start date of January 1, 2027, pending a satisfactory drug screen, physical and background check. Motion Carried.

14. Prosecutor's Request to Hire Nadrina Cournaya for Secretary II Position -
    Prosecutor Lori Selvidge presented the request to fill a current position as Juli Walters has submitted her retirement notice.

2026-M-265

Motion by Matt Koch, seconded by Bill Lutz to approve per the recommendation from Lori Selvidge, Prosecutor, to hire Nadrina Cournaya for the Secretary II Position in the Prosecutor's Office, starting at Step 1 rate of pay of $18.67 per hour with a start date on November 30, 2026, pending a satisfactory drug screen, physical and background check. Motion Carried.

15. Prosecutor Request for Filling the Pending Victim Advocate Position -
    Prosecutor Lori Selvidge explained that the grant funding for this position has had recent funding cuts but there is still funding available for the position.

2026-M-266

Motion by Bill Lutz, seconded by Matt Koch to approve per the request from Lori Salvidge, Prosecutor, to hire Joy L. Dise to fill the vacant Victim Advocate position (in the Prosecutor's Office), with a starting wage of $50,000.00 with a start date of December 14, 2026, pending a satisfactory background check and physical. Motion Carried.

16. Request from Judge Amy Grace Gierhart for Budget Changes for the Staff Attorney/Referee (matter added) -
    Sheila Long, Court Administrator, explained the request to adjust the line-items that the salary for Bernard Labombard is paid from.

DRAFT

2026-M-267

Motion by Bill Lutz, seconded by Matt Koch to approve per the request from Amy Grace Gierhart, Tuscola County Chief Judge, that the wages of Bernard LaBombard be modified by the following:
55% from the Unified Court Budget - Line item 101-130-704-000
45% from the Friend of the Court Budget - Line item 215-100-704-000
with an effective date of October 1, 2026. All necessary budget amendments are approved. Motion Carried.

17. 2027 Draft Budget Second Review -
Mike Miller, Controller/Administrator, presented and reviewed the 2027 draft budget second review. This reflects the recommended budget cuts to the EDC, Health Department and GIS budgets as well as with the transfer from the Jail Capital Improvement Fund.

There was a Department Head meeting this week in which discussions were had as to how to be better prepared going into the 2028 cycle.

The Board discussed the rising costs of Health Care. Controller/Administrator Miller is planning to work with Gibson moving into 2028 for cost saving opportunities.

2026-M-268

Motion by Matt Koch, seconded by Bill Lutz to approve the second draft 2027 Budget with changes as presented and to send to the departments for review. Motion Carried with Vaughan voting against.

Old Business

1. Amendment to Motion 2026-M-245 Regarding the Stipend for Dispatch Employees -
Mike Miller, Controller/Administrator, explained the need to amend the motion as having the training requirement removed and that it is for time worked not paid time off.

2026-M-269

Motion by Bill Lutz, seconded by Matt Koch to amend motion 2026-M-245 to approve the recommendation from Mike Miller, Controller/Administrator, that the current Dispatchers who have successfully completed training and who have been working long hours during this staffing shortage receive an additional $2.00 per hour for actual hours worked, but not to include any PTO. Effective date of October 1, 2026 with an end date of December 31, 2026. Also, all necessary budget amendments are authorized.
Motion Carried.

2. Resolution for the Village of Reese Annexation -
Mike Miller, Controller/Administrator, presented the resolution from the Public Hearing held on October 29, 2026.

DRAFT

2026-M-270

Motion by Matt Koch, seconded by Nancy Barrios to approve Resolution 2026-13 the Order and Determination by the Tuscola County Board of Commissioners to Annex Certain Lands to the Village of Reese, Michigan, known as 1585 S. Reese Road, Reese Michigan, 48757.

Yes: Nancy Barrios, Thomas Bardwell, Kim Vaughan, Bill Lutz, and Matt Koch

Motion Carried.

Correspondence/Resolutions

None

Commissioner Liaison Committee Reports

Vaughan

No Report

Board of Health

County Planning Commission

Economic Development Corp/Brownfield Redevelopment

MAC Environmental Regulatory

Mid-Michigan Mosquito Control Advisory Committee

NACo-Energy, Environment & Land Use

Parks and Recreation Commission

Tuscola County Fair Board Liaison

Local Units of Government Activity Report

Barrios

County Road Commission Liaison -
The project for White Creek Road was discussed at the last meeting with a tentative begin date of February 2028. The next meeting is on November 23, 2026.

Great Start Collaborative

Human Services Collaborative Council (HSCC) -
Met recently and good information is provided at each meeting.

MAC Agricultural/Tourism Committee -
Meets Friday.

Parks and Recreation Commission -
Meets next month.

DRAFT

Saginaw Bay Coastal Initiative

Local Units of Government Activity Report -
-Village of Fairgrove President has resigned.
-Attended the ceremony to honor the WWII Veterans whose remains were discovered and identified.
-Columbia Township has concerns as to the process of handling a PA116 application and the proper procedure to get the paperwork to the County Planning Commission.

Bardwell

No Report

Behavioral Health Systems Board

Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment

MAC 7th District

MAC Workers Comp Board

MAC Finance Committee

NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

Lutz

No Report

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison

Genesee Shiawassee Thumb Works

Human Development Commission Board of Directors Liaison

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard

Multi-County Recycling Committee

Local Units of Government Activity Report

DRAFT

Koch

No Report

Dispatch Authority Board

Genesee Shiawassee Thumb Works

Jail Planning Committee

MI Renewable Energy Coalition (MREC)

Recycling Advisory

Local Units of Government

Other Business as Necessary

None

At 11:07 a.m., there were a total of 42 participants attending the meeting virtually.

Extended Public Comment

None

Adjournment

2026-M-271

Motion by Matt Koch, seconded by Bill Lutz to adjourn the meeting at 11:07 a.m. Motion Carried.

Jodi Fetting Rynearson
Tuscola County Clerk, MCCO

DRAFT

GG 270000000542

Grant Agreement

Regarding the

Clean Sweep Program

Between the

Michigan Department of Agriculture and Rural Development

and

County of Tuscola, Board of Commissioners

Michigan Department of Agriculture and Rural Development
Grant Agreement
Clean Sweep Program

By authority granted under Act No. 21 of the Public Acts of 2026, the Michigan Department of Agriculture and Rural Development, (hereinafter the “Grantor” or “Department”) hereby agrees to provide the County of Tuscola, Board of Commissioners (hereinafter, the "Grantee") with grant assistance subject to the terms and conditions, and limitations as set forth herein.

The total amount of grant assistance hereby offered is $21,000.00.

The grant project period is from start date of October 1, 2026 through end date of September 30, 2027.

The GRANTEE is expected to complete the grant project within the project period. If the project is not completed within the initial grant period, the DEPARTMENT may consider an extension. The GRANTEE should notify the Grant Administrator as soon as it becomes clear that additional time is needed, but never less than 60 days before the expiration of the project period. All extension requests must be submitted in writing before the grant’s expiration date. Extensions to the project period are at the discretion of the DEPARTMENT and may be made only by an amendment to this Agreement. Approval is not guaranteed.

Funds will be made available for this program in accordance with the attached Terms and Conditions.

This grant is valid contingent upon the availability of funds. If the DEPARTMENT's funds are reduced by the Legislature as part of a budget reduction or reduced for any other reason, this grant may be reduced or canceled.

This grant does not commit the State of Michigan or the Department of Agriculture and Rural Development to approve requests for additional funds not contained in this grant.

GRANTEE accepts the grant and agrees that the funds made available through the grant will be used only as set forth herein. The GRANTEE agrees to be bound by all terms and conditions within this grant agreement and understands that noncompliance may lead to cancellation of the award, and may obligate the GRANTEE to repay all or a portion of the grant funds, regardless of whether such funds have already been expended.

As a precondition to the execution of the Agreement, the GRANTEE is required to sign the Agreement and return it to the DEPARTMENT within 60 days of the date the Agreement is issued, or the Agreement may be cancelled by the DEPARTMENT. This Agreement is not effective until the GRANTEE has signed it, returned it, and the DEPARTMENT has signed it. The Agreement is considered executed when signed by the DEPARTMENT.

All reports, documents, or actions required of the GRANTEE shall be submitted to the grant administrator contact below.

GRANT TITLE: Clean Sweep Program

GRANTEE/ADDRESS:

Beth Hoppe
County of Tuscola, Board of Commissioners
987 Ellington Street
Caro, Michigan 48723
Phone: 989-672-1673
E-mail: recycle@tuscolacounty.org

GRANTEE SIGMA ADDRESS

County of Tuscola, Board of Commissioners
1123 Mertz Road, Suite 1
Caro, Michigan 48723

GRANT ADMINISTRATOR/ ADDRESS:

Stacy Smith
Michigan Department of Agriculture and Rural Development
P.O. Box 30017
Lansing, Michigan 48909
Phone: 517-930-1223
E-Mail: smiths58@michigan.gov

PROGRAM ADMINISTRATOR/ADDRESS:

Thomas Lawrence
Michigan Department of Agriculture and Rural Development
PO Box 30017
Lansing, Michigan 48909
Phone: 989—239-0229
E-mail: lawrencet9@michigan.gov

TOTAL AUTHORIZED BUDGET $21,000.00

GRANT NUMBER: 270000000542

ACCOUNTING TEMPLATE: 7917FWMR

The individuals signing below certify by their signatures that they are authorized to sign this Grant Agreement on behalf of the DEPARTMENT or GRANTEE, and that the parties will fulfill the terms of this Agreement, including any attached terms and conditions, as set forth herein.

_____
Kim Vaughan
County of Tuscola, Board of Commissioners

_____
Michael Alexander, Director
Conservation and Stewardship Division

I. GENERAL TERMS AND CONDITIONS

A. Record Retention

GRANTEE shall retain all financial reports, supporting documents and statistical records for a period of seven years after the close of the grant. GRANTEE shall also require all subcontractors retained for the performance of this grant to retain all financial reports, supporting documents and statistical records for a period of seven years after the close of the grant. The retention period starts from the date of receipt of the Final Report by the Grant Administrator. Examples of documents to be retained might include but are not limited to: original and/or electronic invoices, billings, packing slips, reports, checking account statements, accounts payable records, contracts and sub-contracts.

B. Procurement

The GRANTEE agrees that all procurement transactions involving the use of funds from this grant shall be conducted in a manner that provides maximum open and free competition.

The DEPARTMENT reserves the right to deny the use of any consultant, contractor, associate, or other personnel to perform any portion of the project. The GRANTEE is solely responsible for all contractual activities performed under this Agreement. Further, the DEPARTMENT will consider the GRANTEE to be the sole point of contact with regard to contractual matters, including payment of any and all charges resulting from the anticipated grant. All subcontractors used by the GRANTEE in performing the project shall be subject to the provisions of this Agreement and shall be qualified to perform the duties required. Any breach of this agreement by a consultant, contractors, subcontractors, associate, or other personnel employed by or otherwise used by GRANTEE will be considered a breach by GRANTEE.

C. Grant Changes

The GRANTEE must obtain prior written approval for program changes from the Grant Administrator. Grant changes include:

1. Changes in substance in the program activities.
2. Additions or deletions in the project work plan or location.
3. Any single or cumulative change in the budget of $1,000 or more.

D. Compliance

The GRANTEE and GRANTEE’s contractors and subcontractors are responsible for compliance with all federal and state laws and municipal ordinances and regulations that in any manner affect the work or performance of this grant and

shall at all times carefully observe and comply with all rules, ordinances and regulations.

The GRANTEE agrees to obtain all necessary permits before commencement of the project. This Agreement shall not be construed to obligate the DEPARTMENT or any other agency to issue any permit required for the completion of the project. It is the sole responsibility of the GRANTEE to determine what permits are required for the project, secure the needed permits and remain in compliance with such permits. The GRANTEE will retain a copy of all permits in the file and make them available to the DEPARTMENT upon request.

The GRANTEE affirms to have control of the project area through fee-simple title, lease or other recorded interest in the project area or written permission from the owner of the project area to complete project activities.

This Agreement shall not be construed to require the DEPARTMENT to operate or maintain or to contribute to the operation or maintenance of the project improvements and associated project activities that are the subject of this Agreement for the course of the expected useful life.

The GRANTEE is solely responsible for the operation and maintenance of the project activities that are the subject of this Agreement and the actions of any employee or agent of the GRANTEE acting within the scope of their employment or agency.

E. Non-Discrimination Clause

In the performance of this grant, the GRANTEE agrees not to discriminate against any employee or applicant for employment, with respect to their hire, tenure, terms, conditions or privileges of employment, or any matter directly or indirectly related to employment, because of race, color, religion, national origin, ancestry, age, sex, height, weight, marital status, physical or mental disability unrelated to the individual's ability to perform the duties of the particular job or position. The GRANTEE further agrees that every subcontract entered into for the performance of this Grant Agreement will contain a provision requiring non-discrimination in employment, as herein specified, that is binding upon each subcontractor. This covenant is required pursuant to the Elliot Larsen Civil Rights Act, 1976 PA 453, as amended, MCL 37.2101 *et seq.*, and the Persons with Disabilities Civil Rights Act, 1976 PA 220, as amended, MCL 37.1101, *et seq.* Any breach of this covenant constitutes a breach under Section Q and may result in cancellation of the Grant Agreement, along with a requirement to repay the grant award in whole or in part

F. Unfair Labor Practices

The GRANTEE shall abide by Act No. 278 of the Public Acts of 1980, as amended, MCL 423.321 *et seq*.

G. Liability Insurance

The GRANTEE shall provide and maintain insurance in an amount sufficient to protect from claims that may arise out of or result from the GRANTEE's operations under this grant, or for anyone whose acts they are legally liable.

H. Indemnification

Each party to this Grant Agreement must seek its own legal representation and bear its own costs in any litigation that may arise from performance of this grant. It is specifically understood and agreed that neither party will indemnify the other party in such litigation and that each party shall be responsible for any judgments entered against it.

I. Use of Material

Unless otherwise specified in this Agreement, the GRANTEE may release information or material developed under this Agreement, provided it is acknowledged that the State funded all or a portion of its development.

The State, and federal awarding agency, if applicable, retains a royalty-free, nonexclusive and irrevocable right to reproduce, publish, and use in whole or in part, and authorize others to do so, any copyrightable material or research data submitted under this grant whether or not the material is copyrighted by the GRANTEE or another person. The GRANTEE will only submit materials that the State can use in accordance with this paragraph.

J. Assignability

The GRANTEE shall not assign this Agreement or assign or delegate any of its duties or obligations under this Agreement to any other party, entity, agency, group, or individual without the prior written consent of the State. The State does not assume responsibility regarding the contractual relationships between the GRANTEE and any subcontractor.

K. Iran Sanctions Act

By signing this Agreement the GRANTEE is certifying that it is not an Iran linked business, and that its contractors are not Iran linked businesses, as defined in MCL 129.312.

L. Subcontracts

The State reserves the right to deny the use of any consultant, contractor, associate, or other personnel to perform any portion of the project. The GRANTEE is solely responsible for all contractual activities performed under this Agreement. Further, the State will consider the GRANTEE to be the sole point of contact with regard to contractual matters, including payment of any and all charges resulting from the anticipated Grant. All subcontractors used by the GRANTEE in performing the project shall be subject to the provisions of this Agreement and shall be qualified to perform the duties required.

M. Anti-Lobbying

If all or a portion of this Agreement is funded with federal funds, then in accordance with 2 CFR 200, as appropriate, the GRANTEE shall comply with the Anti-Lobbying Act, which prohibits the use of all project funds regardless of source, to engage in lobbying the state or federal government or in litigation against the State. Further, the GRANTEE shall require that the language of this assurance be included in the award documents of all subawards at all tiers.

If all or a portion of this Agreement is funded with state funds, then the GRANTEE shall not use any of the grant funds awarded in this Agreement for the purpose of lobbying as defined in the State of Michigan's lobbying statute, MCL 4.415(2). "'Lobbying' means communicating directly with an official of the executive branch of state government or an official in the legislative branch of state government for the purpose of influencing legislative or administrative action." The GRANTEE shall not use any of the grant funds awarded in this Agreement for the purpose of litigation against the State. Further, the GRANTEE shall require that language of this assurance be included in the award documents of all subawards at all tiers.

N. Conflict of Interest

No member of the legislative, judicial, or executive branch of state or federal governments or any local unit of government official shall personally benefit from this Grant Agreement. No member of the GRANTEE's Board of Directors, its employees, partner agencies or their families shall have any personal benefit from this Grant Agreement.

O. Cancellation

1.This Grant Agreement may be canceled, or reduced, by 30 day written notice by either party. If canceled, GRANTEE must provide a Final Report and invoice within 30 days of cancellation. All disallowed costs and overpayments shall also be returned by the GRANTEE within 30 days of cancellation. Additional repayment may be required as set forth below.

2. Upon 30 days written notice this Agreement may be cancelled or reduced by the DEPARTMENT as follows:

a. If the GRANTEE fails to comply with the terms and conditions of the Agreement, or with the requirements of the authorizing legislation, or the rules promulgated thereunder, or other applicable law or rules.

b. If the GRANTEE knowingly and willingly presents false information to the DEPARTMENT for the purpose of obtaining this Agreement, for any reporting requirement pursuant to this agreement, or for any payment under this Agreement.

c. If the DEPARTMENT finds that the GRANTEE, or any of the GRANTEE's agents or representatives, offered or gave gratuities, favors, or gifts of monetary value to any official, employee, or agent of the State in an attempt to secure a subcontract or favorable treatment in awarding, amending, or making any determinations related to the performance of this Agreement.

d. If the GRANTEE or any subcontractor, manufacturer, or supplier of the GRANTEE appears in the register of persons engaging in unfair labor practices that are compiled by the Michigan Department of Licensing and Regulatory Affairs or its successor.

e. If any of the funds issued under this award are used for a purpose other than what has been approved for this program

e. During the 30-day written notice period, the DEPARTMENT shall withhold payment for any findings under subparagraphs a through d, above and the GRANTEE will immediately cease charging to the grant and stop earning match for the project.

f. If the DEPARTMENT chooses to terminate the grant due to department changes, budget changes, changes in laws, rules or regulations, relocation of offices, or no longer has appropriations to fund the grant, all costs incurred by the GRANTEE between the grant cancellation or reduction notice, and the cancellation or reduction date, with the exception of previously budgeted personnel costs and non-cancelable obligations, must be approved by the DEPARTMENT prior to their incurrence. No costs shall be allowed after the grant has been cancelled.

3. Immediately and without further liability to the DEPARTMENT, this Agreement may be cancelled or reduced by the DEPARTMENT if the GRANTEE, or any agent of the GRANTEE, or any agent of any subcontract is:

a. Convicted of a criminal offense incident to the application for or performance of a State, public, or private contract or subcontract;

b. Convicted of a criminal offense, including but not limited to any of the following: embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or attempting to influence a public employee to breach the ethical conduct standards for State of Michigan employees;

c. Convicted under state or federal antitrust statutes;

d. Convicted of any other criminal offense that, in the sole discretion of the DEPARTMENT, reflects on the GRANTEE's business integrity; or

e. Added to the federal or state Suspension and Debarment list.

4. If the grant is cancelled or reduced, the DEPARTMENT reserves the right to require the GRANTEE to repay all or any portion of the funds received under this Agreement, regardless of whether such funds have already been expended. DEPARTMENT further reserves the right to require GRANTEE to dispose of property acquired using grant funds.

P. Breach

Failure of the GRANTEE to comply with any of the provisions of this Agreement shall constitute a material breach of this Agreement. Upon breach of the Agreement by the GRANTEE, the DEPARTMENT, in addition to any other remedy provided by law, may:

Cancel this Agreement; and/or

Withhold and/or cancel future payments to the GRANTEE under this Agreement or any other grant projects administered by DEPARTMENT until the violation is resolved to the satisfaction of the DEPARTMENT; and/or

Withhold action on all pending and future grant applications submitted by the GRANTEE ; and/or

Require repayment of grant funds paid to the DEPARTMENT regardless of whether such funds have already been expended; and/or

Require disposition of any property acquired using grant funds, as outlined further in Special Terms and Conditions; and/or

Require specific performance of the Agreement.

In the event the DEPARTMENT no longer needs the service specified in the grant due to department changes, changes in laws, rules or regulations, relocation of offices, or no longer has appropriations to fund the grant, the DEPARTMENT may cancel or reduce the grant by giving the GRANTEE written notice of such cancellation or reduction 30 days prior to the date of cancellation or reduction. All costs incurred by the GRANTEE between the grant cancellation or reduction notice and the cancellation or reduction date, with the exception of previously budgeted personnel costs and non-cancelable obligations, must be approved by the DEPARTMENT prior to their incurrence. No costs shall be allowed after the grant has been cancelled. The State, it's departments, its agents and employees are not liable for any costs to the GRANTEE that result from cancellation of the grant.

Q. Closeout

Upon issuance of final payment from the State, the GRANTEE releases the State of all claims against the State arising under this Agreement. Unless otherwise provided in this Agreement or by State law, final payment under this Agreement shall not constitute a waiver of the State's claims against the GRANTEE.

The GRANTEE shall immediately refund to the State any payments in excess of the costs allowed by this Agreement.

R. Electronic Funds Transfer

The GRANTEE must be a registered vendor with the State of Michigan SIGMA Vendor Self Service (VSS) system to receive payments. The grantee must register to receive payments by EFT at the SIGMA Vendor Self Service web site (www.michigan.gov/SIGMAVSS)

S. Freedom of Information

This is a grant from public funds and records associated with it are subject to disclosure under Michigan's Freedom of Information Act.

II. SPECIAL TERMS AND CONDITIONS

A. Statement of Purpose

The purpose of this grant is to provide funding support for pesticide collection and disposal. Pesticides for the purpose of this grant include conventional pesticides - herbicides, insecticides, fungicides, and rodenticides. Pesticides do not include the category of antimicrobials (disinfectants, bleaches sanitizers, etc.).

B. Statement of Work

1. The Grantee shall accept pesticides from any end-user of pesticides that resides in the State of Michigan including those residing outside the grantee's county/jurisdiction.

2. End-users of pesticides shall not be charged for disposal costs for those billed to this grant.

3. User fees, when charged, shall be charged uniformly without regard to the residence of the end user or the amount of pesticide presented for disposal.

4. MDARD should be notified before a site accepts a large quantity (500 lbs or greater) of pesticide product for disposal from an individual/farm/household. The end-user should supply, to the extent possible, a list of products offered for disposal with respective estimated weights.

5. Agribusinesses may present pesticides for disposal with advanced approval from the Grantee and the Grantor. The business must submit a detailed inventory listing amounts of pesticides collected by EPA Registration Number, weight, and volume.

6. The Grantee is responsible for reporting the weight of pesticides and the tare weight of barrels, flex bins, packaging, and other containers and materials used to package pesticides for disposal. The Grantee will clarify in the contract with their disposal vendors to collect this information, as necessary.

The Grantee agrees to perform and record all work activities as defined in the Special Terms and Conditions.

C. Budget

This is a cost reimbursement grant funded with state restricted funds from the Freshwater Protection Fund. Costs may include:

- Pesticide disposal (reimbursement not to exceed $1.65 per pound)
- Waste hauler fees

- On-site vendor handling and labor costs
- Packaging materials
- Transportation costs
- HAZWOPER 24 hour or 8 hour training - registration fee only, for up to two employees

The budget may not exceed $21,000.00.

D. Reimbursement and Payment Schedule

The DEPARTMENT will make payment to the GRANTEE as follows:

Payments will be made available upon receipt of reports as defined in Section II.F.

Grantee will be reimbursed for the disposal costs of pesticides and associated expenses, up to the amount supported on disposal vendor invoices.

Significant progress toward meeting the deliverables must be achieved to receive payments.

The DEPARTMENT will pay the GRANTEE a total amount not to exceed $21,000.00 in accordance with this Grant Agreement and any associated terms and conditions. Any cost overruns incurred to complete the project activities called for by this Agreement shall be the sole responsibility of the GRANTEE.

E. Audit and Access to Record

The DEPARTMENT reserves the right to conduct a programmatic and financial audit of the project and may withhold payment until the audit is satisfactorily completed. The DEPARTMENT may review the adequacy of the financial management/reporting system during or at any time subsequent to the award.

The GRANTEE will be required to maintain all pertinent records and evidence pertaining to this Agreement, including grant and any required matching funds, in accordance with generally accepted accounting principles and other procedures specified by the State.

The State or any of its duly authorized representatives must have access, upon reasonable notice, to such books, records, documents, and other evidence for the purpose of inspection, audit, and copying. The GRANTEE will provide proper facilities for such access and inspection.

Grantee shall also require all subcontractors retained for the performance of this grant to retain all financial reports, supporting documents and statistical records for a period of seven years after the close of the grant. The retention period starts from the date of receipt of the Final Report by the Grant Administrator. Examples

of documents to be retained might include but are not limited to: original and/or electronic invoices, billings, packing slips, reports, checking account statements, accounts payable records, contracts and sub-contracts.
the MDARD RC, prior to or at the time of the execution of this grant agreement.

F. Reporting

The Grantee shall submit program data and requests for reimbursement to MDARD-BES-Grants@michigan.gov with a copy to the program manager at LawrenceT9@michigan.gov.

1. Requests for reimbursement are due quarterly:

   - January 15, 2027
   - April 15, 2027
   - July 15, 2027
   - October 5, 2027

   Requests may be submitted more frequently as collection events occur.

   If there is no program activity to report for a quarter, the Grantee must notify the Grantor via MDARD-BES-Grants@michigan.gov and LawrenceT9@michigan.gov.

   The final billing must be submitted no later than October 5, 2027. If a vendor invoice(s) for final collection is not yet available, an estimate of final costs, based on pounds collected, must be submitted by this date.

2. Each request for reimbursement shall include:

   a. MDARD Clean Sweep Request for Reimbursement Form itemizing reimbursement for each collection site.

   b. Itemized vendor invoices with pesticide line items clearly identified. The vendor invoices shall summarize the total tare weight of pesticides collected and the weight of containers and packaging used by the vendor to dispose of pesticides.

   c. A summary of the types and amounts of pesticides collected by EPA Registration Number, weight, and volume if collecting from a business.

   d. Hazardous waste transportation manifest.

Failure to submit the required documents and reports in a timely manner may jeopardize grant reimbursements and status.

G. Real Property, Equipment, Supplies, and Intangible Property

1. Equipment, real property, supplies, intangible property, and property of all types (property) acquired by funds issued under the grant award are subject to the following conditions:

a. Must be used for the authorized purposes of the project during the period of performance or until the property is no longer needed for the purposes of the project.

b. While being used for the originally-authorized purpose, the recipient or subrecipient must not dispose of or encumber its title or other interests without the approval of the DEPARTMENT.

c. When acquiring replacement equipment, the recipient or subrecipient may either trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment.

d. Any disposition must be in accordance with disposition instructions from the DEPARTMENT.

2. Management requirements. Regardless of whether property is acquired in part or its entirety under the grant award, the recipient or subrecipient must manage all property (including replacement equipment) utilizing procedures that meet the following requirements:

a. Property records must include a description of the property, a serial number or another identification number, the source of funding for the property, the title holder, the acquisition date, the cost of the property, the percentage of the grant award contribution towards the original purchase, the location, use and condition of the property, and any disposition data including the date of disposal and sale price of the property, if sale or disposition is allowed under this grant. The recipient and subrecipient are responsible for maintaining and updating property records when there is a change in the status of the property.

b. A physical inventory of the property must be conducted, and the results must be reconciled with the property records at least once every two years.

c. A control system must be in place to ensure safeguards for preventing property loss, damage, or theft. Any loss, damage, or theft of equipment must be investigated. The recipient or subrecipient must notify the DEPARTMENT of any loss, damage, or theft of equipment that will have an impact on the program, or that is in excess of $10,000.

d. Regular maintenance procedures must be in place to ensure the property is in proper working condition.

e. If the recipient or subrecipient is authorized by the DEPARTMENT or required to sell the property, proper sales procedures must be in place to ensure the highest possible return.

3. Disposition. When property acquired under this award is no longer needed for the original project, program, or for other activities currently or previously supported by a DEPARTMENT grant award, or if the grant award is cancelled, the recipient or subrecipient must request disposition instructions from the DEPARTMENT. If approved, disposition of the property will be made as follows, in accordance with DEPARTMENT disposition instructions:

a. Property with a current fair market value of $10,000 or less (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the DEPARTMENT.

b. Property with a current fair market value in excess of $10,000 (per unit) may be retained or sold by the recipient or subrecipient. However, the DEPARTMENT is entitled to an amount calculated by multiplying the percentage of the grant award towards the original purchase by the current market value or proceeds from the sale. If the equipment is sold, DEPARTMENT may permit the recipient or subrecipient to retain, from the DEPARTMENT's share, $[1,000/500/250] of the proceeds to cover expenses associated with the selling and handling of the equipment, if such expenses are demonstrated to the DEPARTMENT satisfactorily.

c. In cases where a recipient or subrecipient fails to take appropriate disposition actions, a recipient or subrecipient will be considered to have retained the property and DEPARTMENT will be entitled to an amount as described above.

H. Other Sources of Funding

The GRANTEE agrees to notify the DEPARTMENT immediately if funding for the same or a substantially similar project is received from another source and to cease all activity under this Agreement until the difference in scope between projects is identified and agreed upon by all parties.

The GRANTEE guarantees that any claims for reimbursement made to the DEPARTMENT under this Agreement must not be financed by any source other than the DEPARTMENT under the terms of this Agreement. If funding is received through any other source, the GRANTEE agrees to delete from GRANTEE's billings, or to immediately refund to the DEPARTMENT, the total amount representing such duplication of funding.

Date: 10/15/26

TUSCOLA COUNTY 911
1303 Cleaver Rd.
Caro, MI 48723

Subject: Power Module Upgrade Service Quote

Thank you for choosing Aerico, Inc/Schneider Electric Critical Power and Cooling Services (CPCS). Aerico, Inc is the firm that is now responsible for providing you with service quotations on behalf of Schneider Electric for your equipment. Your investment in a critical power and cooling system demonstrates the importance you place on seamless, high quality power. Listed below is your one-time service quote for your APC/MGE equipment.

QTY	Part No.	Description	Unit Price	Extended Price
1	QSKU	Removal of 2-20kW power modules and installation of 2-50kW power modules during normal business hours on Galaxy VS UPS SN#: QD2346180106 Disposal of old parts included		$35,165.00
		TOTAL		$35,165.00

Schneider Electric standard terms and conditions shall apply to all sales made by Schneider Electric. Any additional or different terms contained in the buyers purchase orders, invoices, or other document generated by the buyer shall not be binding on Schneider Electric unless Schneider Electric specifically agrees in writing to accept such additional or different terms. This quotation is valid for 30 days. The freight terms are F.O.B. factory. **Freight and sales tax is not included.**

If this is acceptable to you please fill out the bottom customer portion of the entitlement form and fax it back to our office along with your PO made out to **Aerico**. Also feel free to contact me if you have any questions or need any further information.

Sincerely,

BILLY MAZUR
Phone: 847-690-1234 x231
Fax: 847-690-0123
Billym@aerico.com

Special Instructions:

This Service and Order Summary Form, together with the Terms and Conditions located at http://www.apc.com/support/service/termsandconditions.pdf (the "APC Terms"), will constitute the entire agreement between the parties. Customer acknowledges and accepts that by referencing the aforementioned url, APC Sales and Services Corporation ("APC") has officially fulfilled its obligation under any applicable law to inform Customer of the APC Terms. All references to substitution or addition of any other terms and conditions on this or any other document are hereby specifically and unequivocally rejected. The pricing above does not include taxes. Proposal is valid for ninety (90) days. By signing below, Customer acknowledges that Customer has read, understands, and agrees to be bound by the APC Terms. Customer hereby authorizes APC to commence performance under this contract and approves payment to APC by the method listed above. If any legal action is initiated to collect past due amounts, APC shall be entitled to recover, in addition to all said past due amounts, any damages, legal interest, collection costs and a reasonable attorney's fee.

CUSTOMER

Company Name:	Tuscola County 911		**Aerico, Inc**
Signature:		Address	**1253 North Old Rand Road**
Date:	10/19/26		**Wauconda, IL. 60084**
Printed Name:	Evan Lee	Phone:	**847-690-1234**
INTERNAL ONLY		Fax:	**847-690-0123**
Entitlement Number:			
Customer Bill To #:			
Customer Site #:		Quoted By	**Billy Mazur**

2026 Apportionment Report

TUSCOLA COUNTY

Prepared For:
Tuscola County Commissioners

Prepared By:
Angie Daniels
Director of Equalization, MAAO (3)

Date of Report:
October 2026
Post-November Election Amendment November 2026

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Tuscola County Millage Rates

Government Unit School District & Taxable Status	Gov't Unit (summer)	Gov't Unit (winter)	Total Gov't Unit	Village (summer)	Village (winter)	Total Village	Library (summer)	Library (winter)	Total Library	Authority Name	Authority (summer)	Authority (winter)	Total Authority	County (summer)	County (winter)	Total County	School (summer)	School (winter)	Total School	I.S.D. Name	I.S.D. (summer)	I.S.D. (winter)	Total I.S.D.	SET	Total Annual Levy	Total Summer Levy	Total Winter Levy
Akron Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.2224	5.2224				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	45.2505	9.9086	35.3419
Akron-Fairgrove School District [PRE]	0.0000	5.2224	5.2224				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.2505	9.9086	17.3419
Akron-Fairgrove School District [Com. Personal]	0.0000	5.2224	5.2224				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	33.2505	9.9086	23.3419
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.2224	5.2224				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	21.2505	3.9086	17.3419
Unionville-Sebewaing School District [Non-PRE]	0.0000	5.2224	5.2224				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.3000	23.3000		0.0000	4.2359	4.2359	6.0000	47.7089	9.9086	37.8003
Unionville-Sebewaing School District [PRE]	0.0000	5.2224	5.2224				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	29.7089	9.9086	19.8003
Unionville-Sebewaing School District [Com. Personal]	0.0000	5.2224	5.2224				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.3000	11.3000		0.0000	4.2359	4.2359	6.0000	35.7089	9.9086	25.8003
Unionville-Sebewaing School District [Ind. Personal]	0.0000	5.2224	5.2224				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000		0.0000	4.2359	4.2359	0.0000	23.7089	3.9086	19.8003
Almer Charter Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	3.3959	3.3959				0.0000	0.7916	0.7916	Caro	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	45.3895	9.9086	35.4809
Akron-Fairgrove School District [PRE]	0.0000	3.3959	3.3959				0.0000	0.7916	0.7916	Transit	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.3895	9.9086	17.4809
Akron-Fairgrove School District [Com. Personal]	0.0000	3.3959	3.3959				0.0000	0.7916	0.7916	Authority	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	33.3895	9.9086	23.4809
Akron-Fairgrove School District [Ind. Personal]	0.0000	3.3959	3.3959				0.0000	0.7916	0.7916		0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	21.3895	3.9086	17.4809
Caro School District [Non-PRE]	0.0000	3.3959	3.3959				0.0000	1.4694	1.4694	Caro	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	49.5057	9.9086	39.5971
Caro School District [PRE]	0.0000	3.3959	3.3959				0.0000	1.4694	1.4694	Transit	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	31.6173	9.9086	21.7087
Caro School District [Com. Personal]	0.0000	3.3959	3.3959				0.0000	1.4694	1.4694	Authority	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	37.5057	9.9086	27.5971
Caro School District [Ind. Personal]	0.0000	3.3959	3.3959				0.0000	1.4694	1.4694		0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	25.6173	3.9086	21.7087
Cass City School District [Non-PRE]	0.0000	3.3959	3.3959				0.0000	0.0000	0.0000	Caro	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	45.0979	9.9086	35.1893
Cass City School District [PRE]	0.0000	3.3959	3.3959				0.0000	0.0000	0.0000	Transit	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.0979	9.9086	17.1893
Cass City School District [Com. Personal]	0.0000	3.3959	3.3959				0.0000	0.0000	0.0000	Authority	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	33.0979	9.9086	23.1893
Cass City School District [Ind. Personal]	0.0000	3.3959	3.3959				0.0000	0.0000	0.0000		0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	21.0979	3.9086	17.1893
Arbela Township																											
Frankenmuth School District [Non-PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.9888	21.9888		0.0000	4.6324	4.6324	6.0000	46.5406	9.9086	36.6320
Frankenmuth School District [PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888	Saginaw	0.0000	4.6324	4.6324	6.0000	28.5406	9.9086	18.6320
Frankenmuth School District [Com. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.9888	9.9888		0.0000	4.6324	4.6324	6.0000	34.5406	9.9086	24.6320
Frankenmuth School District [Ind. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888		0.0000	4.6324	4.6324	0.0000	22.5406	3.9086	18.6320
Millington School District [Non-PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	44.9677	9.9086	35.0591
Millington School District [PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	26.9677	9.9086	17.0591
Millington School District [Com. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	32.9677	9.9086	23.0591
Millington School District [Ind. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	20.9677	3.9086	17.0591
Vassar School District [Non-PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	44.4319	9.9086	34.5233
Vassar School District [PRE]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	26.4553	9.9086	16.5467
Vassar School District [Com. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	32.4319	9.9086	22.5233
Vassar School District [Ind. Personal]	0.0000	3.7169	3.7169				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	20.4553	3.9086	16.5467
Columbia Township																											
Owendale-Gagetown School District [Non-PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.7500	19.7500		0.0000	4.8086	4.8086	6.0000	45.9125	9.9086	36.0039
Owendale-Gagetown School District [PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500	Huron	0.0000	4.8086	4.8086	6.0000	27.9125	9.9086	18.0039
Owendale-Gagetown School District [Com. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.7500	7.7500		0.0000	4.8086	4.8086	6.0000	33.9125	9.9086	24.0039
Owendale-Gagetown School District [Ind. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500		0.0000	4.8086	4.8086	0.0000	21.9125	3.9086	18.0039
Akron-Fairgrove School District [Non-PRE]	0.0000	6.4033	6.4033				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	46.4314	9.9086	36.5228
Akron-Fairgrove School District [PRE]	0.0000	6.4033	6.4033				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	28.4314	9.9086	18.5228
Akron-Fairgrove School District [Com. Personal]	0.0000	6.4033	6.4033				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	34.4314	9.9086	24.5228
Akron-Fairgrove School District [Ind. Personal]	0.0000	6.4033	6.4033				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	22.4314	3.9086	18.5228
Caro School District [Non-PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	49.0782	9.9086	39.1696
Caro School District [PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	31.1898	9.9086	21.2812
Caro School District [Com. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	37.0782	9.9086	27.1696
Caro School District [Ind. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	25.1898	3.9086	21.2812
Cass City School District [Non-PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	46.1398	9.9086	36.2312
Cass City School District [PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	28.1398	9.9086	18.2312
Cass City School District [Com. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	34.1398	9.9086	24.2312
Cass City School District [Ind. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	22.1398	3.9086	18.2312
Unionville-Sebewaing School District [Non-PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.3000	23.3000		0.0000	4.2359	4.2359	6.0000	48.8898	9.9086	38.9812
Unionville-Sebewaing School District [PRE]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	30.8898	9.9086	20.9812
Unionville-Sebewaing School District [Com. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.3000	11.3000		0.0000	4.2359	4.2359	6.0000	36.8898	9.9086	26.9812
Unionville-Sebewaing School District [Ind. Personal]	0.0000	6.4033	6.4033				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000		0.0000	4.2359	4.2359	0.0000	24.8898	3.9086	20.9812
Dayton Township																											
Kingston School District [Non-PRE]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	40.7271	9.9086	30.8185
Kingston School District [PRE]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	24.6621	9.9086	14.7535
Kingston School District [Com. Personal]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	28.7271	9.9086	18.8185
Kingston School District [Ind. Personal]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	18.6621	3.9086	14.7535
Mayville School District [Non-PRE]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.5116	19.5116		0.0000	4.2359	4.2359	6.0000	40.5737	9.9086	30.6651
Mayville School District [PRE]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	24.6621	9.9086	14.7535
Mayville School District [Com. Personal]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.5116	7.5116		0.0000	4.2359	4.2359	6.0000	28.5737	9.9086	18.6651
Mayville School District [Ind. Personal]	0.0000	1.1552	1.1552				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	18.6621	3.9086	14.7535

Tuscola County Millage Rates

Government Unit School District & Taxable Status	Gov't Unit (summer)	Gov't Unit (winter)	Total Gov't Unit	Village (summer)	Village (winter)	Total Village	Library (summer)	Library (winter)	Total Library	Authority Name	Authority (summer)	Authority (winter)	Total Authority	County (summer)	County (winter)	Total County	School (summer)	School (winter)	Total School	I.S.D. Name	I.S.D. (summer)	I.S.D. (winter)	Total I.S.D.	SET	Total Annual Levy	Total Summer Levy	Total Winter Levy
Denmark Township																											
Frankenmuth School District [Non-PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.9888	21.9888		0.0000	4.6324	4.6324	6.0000	46.0141	9.9086	36.1055
Frankenmuth School District [PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888	Saginaw	0.0000	4.6324	4.6324	6.0000	28.0141	9.9086	18.1055
Frankenmuth School District [Com. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.9888	9.9888		0.0000	4.6324	4.6324	6.0000	34.0141	9.9086	24.1055
Frankenmuth School District [Ind. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888		0.0000	4.6324	4.6324	0.0000	22.0141	3.9086	18.1055
Reese School District [Non-PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0000	21.0000		0.0000	4.2359	4.2359	6.0000	40.7202	9.9086	34.7202
Reese School District [PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000	Tuscola	0.0000	4.2359	4.2359	6.0000	26.6288	9.9086	16.7202
Reese School District [Com. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0000	9.0000		0.0000	4.2359	4.2359	6.0000	32.6288	9.9086	22.7202
Reese School District [Ind. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000		0.0000	4.2359	4.2359	0.0000	20.6288	3.9086	16.7202
Vassar School District [Non-PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	39.9968	9.9086	33.9968
Vassar School District [PRE]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	25.9288	9.9086	16.0202
Vassar School District [Com. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	31.9054	9.9086	21.9968
Vassar School District [Ind. Personal]	0.0000	3.4458	3.4458				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	19.9288	3.9086	16.0202
Elkland Township																											
Owendale-Gagetown School District [Non-PRE]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.7500	19.7500		0.0000	4.8086	4.8086	6.0000	45.4460	9.9086	35.5374
Owendale-Gagetown School District [PRE]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500	Huron	0.0000	4.8086	4.8086	6.0000	27.4460	9.9086	17.5374
Owendale-Gagetown School District [Com. Personal]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.7500	7.7500		0.0000	4.8086	4.8086	6.0000	33.4460	9.9086	23.5374
Owendale-Gagetown School District [Ind. Personal]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500		0.0000	4.8086	4.8086	0.0000	21.4460	3.9086	17.5374
Cass City School District [Non-PRE]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	45.6733	9.9086	35.7647
Cass City School District [PRE]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.6733	9.9086	17.7647
Cass City School District [Com. Personal]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	33.6733	9.9086	23.7647
Cass City School District [Ind. Personal]	0.0000	4.8449	4.8449				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	21.6733	3.9086	17.7647
Ellington Township																											
Caro School District [Non-PRE]	0.0000	4.7010	4.7010				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	48.8453	9.9086	38.9367
Caro School District [PRE]	0.0000	4.7010	4.7010				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	30.9569	9.9086	21.0483
Caro School District [Com. Personal]	0.0000	4.7010	4.7010				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	36.8453	9.9086	26.9367
Caro School District [Ind. Personal]	0.0000	4.7010	4.7010				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	24.9569	3.9086	21.0483
Cass City School District [Non-PRE]	0.0000	4.7010	4.7010				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	44.4375	9.9086	34.5289
Cass City School District [PRE]	0.0000	4.7010	4.7010				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	26.4375	9.9086	16.5289
Cass City School District [Com. Personal]	0.0000	4.7010	4.7010				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	32.4375	9.9086	22.5289
Cass City School District [Ind. Personal]	0.0000	4.7010	4.7010				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	20.4375	3.9086	16.5289
Elmwood Township																											
Owendale-Gagetown School District [Non-PRE]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.7500	19.7500		0.0000	4.8086	4.8086	6.0000	47.6184	9.9086	37.7098
Owendale-Gagetown School District [PRE]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500	Huron	0.0000	4.8086	4.8086	6.0000	29.6184	9.9086	19.7098
Owendale-Gagetown School District [Com. Personal]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.7500	7.7500		0.0000	4.8086	4.8086	6.0000	35.6184	9.9086	25.7098
Owendale-Gagetown School District [Ind. Personal]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500		0.0000	4.8086	4.8086	0.0000	23.6184	3.9086	19.7098
Cass City School District [Non-PRE]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	47.8457	9.9086	37.9371
Cass City School District [PRE]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	29.8457	9.9086	19.9371
Cass City School District [Com. Personal]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	35.8457	9.9086	25.9371
Cass City School District [Ind. Personal]	0.0000	7.0173	7.0173				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	23.8457	3.9086	19.9371
Fairgrove Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.1263	5.1263				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	45.1544	9.9086	35.2458
Akron-Fairgrove School District [PRE]	0.0000	5.1263	5.1263				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.1544	9.9086	17.2458
Akron-Fairgrove School District [Com. Personal]	0.0000	5.1263	5.1263				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	33.1544	9.9086	23.2458
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.1263	5.1263				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	21.1544	3.9086	17.2458
Caro School District [Non-PRE]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	47.8012	9.9086	37.8926
Caro School District [PRE]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	29.9128	9.9086	20.0042
Caro School District [Com. Personal]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	35.8012	9.9086	25.8926
Caro School District [Ind. Personal]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	23.9128	3.9086	20.0042
Reese School District [Non-PRE]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0000	21.0000		0.0000	4.2359	4.2359	6.0000	45.3128	9.9086	35.4042
Reese School District [PRE]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000	Tuscola	0.0000	4.2359	4.2359	6.0000	27.3128	9.9086	17.4042
Reese School District [Com. Personal]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0000	9.0000		0.0000	4.2359	4.2359	6.0000	33.3128	9.9086	23.4042
Reese School District [Ind. Personal]	0.0000	5.1263	5.1263				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000		0.0000	4.2359	4.2359	0.0000	21.3128	3.9086	17.4042
Fremont Township																											
Caro School District [Non-PRE]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	44.6604	9.9086	34.7518
Caro School District [PRE]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	26.7720	9.9086	16.8634
Caro School District [Com. Personal]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	32.6604	9.9086	22.7518
Caro School District [Ind. Personal]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	20.7720	3.9086	16.8634
Mayville School District [Non-PRE]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.5116	19.5116		0.0000	4.2359	4.2359	6.0000	40.6836	9.9086	30.7750
Mayville School District [PRE]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	24.7720	9.9086	14.8634
Mayville School District [Com. Personal]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.5116	7.5116		0.0000	4.2359	4.2359	6.0000	28.6836	9.9086	18.7750
Mayville School District [Ind. Personal]	0.0000	1.2651	1.2651				0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	18.7720	3.9086	14.8634

Tuscola County Millage Rates

Government Unit School District & Taxable Status	Gov't Unit (summer)	Gov't Unit (winter)	Total Gov't Unit	Village (summer)	Village (winter)	Total Village	Library (summer)	Library (winter)	Total Library	Authority Name	Authority (summer)	Authority (winter)	Total Authority	County (summer)	County (winter)	Total County	School (summer)	School (winter)	Total School	I.S.D. Name	I.S.D. (summer)	I.S.D. (winter)	Total I.S.D.	SET	Total Annual Levy	Total Summer Levy	Total Winter Levy
Gilford Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	4.3553	4.3553				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	44.3834	9.9086	34.4748
Akron-Fairgrove School District [PRE]	0.0000	4.3553	4.3553				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	26.3834	9.9086	16.4748
Akron-Fairgrove School District [Com. Personal]	0.0000	4.3553	4.3553				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	32.3834	9.9086	22.4748
Akron-Fairgrove School District [Ind. Personal]	0.0000	4.3553	4.3553				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	20.3834	3.9086	16.4748
Reese School District [Non-PRE]	0.0000	4.3553	4.3553				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0000	21.0000		0.0000	4.2359	4.2359	6.0000	45.5383	9.9086	35.6297
Reese School District [PRE]	0.0000	4.3553	4.3553				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000	Tuscola	0.0000	4.2359	4.2359	6.0000	27.5383	9.9086	17.6297
Reese School District [Com. Personal]	0.0000	4.3553	4.3553				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0000	9.0000		0.0000	4.2359	4.2359	6.0000	33.5383	9.9086	23.6297
Reese School District [Ind. Personal]	0.0000	4.3553	4.3553				0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000		0.0000	4.2359	4.2359	0.0000	21.5383	3.9086	17.6297
Indianfields Township																											
Caro School District [Non-PRE]	0.0000	4.2826	4.2826				0.0000	1.4694	1.4694	Caro	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	50.3924	9.9086	40.4838
Caro School District [PRE]	0.0000	4.2826	4.2826				0.0000	1.4694	1.4694	Transit	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	32.5040	9.9086	22.5954
Caro School District [Com. Personal]	0.0000	4.2826	4.2826				0.0000	1.4694	1.4694	Authority	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	38.3924	9.9086	28.4838
Caro School District [Ind. Personal]	0.0000	4.2826	4.2826				0.0000	1.4694	1.4694		0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	26.5040	3.9086	22.5954
Juniata Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	44.9102	9.9086	35.0016
Akron-Fairgrove School District [PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	26.9102	9.9086	17.0016
Akron-Fairgrove School District [Com. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	32.9102	9.9086	23.0016
Akron-Fairgrove School District [Ind. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	20.9102	3.9086	17.0016
Caro School District [Non-PRE]	0.0000	4.4319	4.4319				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	48.5762	9.9086	38.6676
Caro School District [PRE]	0.0000	4.4319	4.4319				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	30.6878	9.9086	20.7792
Caro School District [Com. Personal]	0.0000	4.4319	4.4319				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	36.5762	9.9086	26.6676
Caro School District [Ind. Personal]	0.0000	4.4319	4.4319				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	24.6878	3.9086	20.7792
Reese School District [Non-PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0000	21.0000		0.0000	4.2359	4.2359	6.0000	45.8602	9.9086	35.9516
Reese School District [PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000	Tuscola	0.0000	4.2359	4.2359	6.0000	27.8602	9.9086	17.9516
Reese School District [Com. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0000	9.0000		0.0000	4.2359	4.2359	6.0000	33.8602	9.9086	23.9516
Reese School District [Ind. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000		0.0000	4.2359	4.2359	0.0000	21.8602	3.9086	17.9516
Vassar School District [Non-PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	45.1368	9.9086	35.2282
Vassar School District [PRE]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	27.1602	9.9086	17.2516
Vassar School District [Com. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	33.1368	9.9086	23.2282
Vassar School District [Ind. Personal]	0.0000	4.4319	4.4319				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	21.1602	3.9086	17.2516
Kingston Township																											
Marlette School District [Non-PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0500	21.0500		0.0000	2.5188	2.5188	6.0000	41.6893	9.9086	31.7807
Marlette School District [PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0500	3.0500	Sanilac	0.0000	2.5188	2.5188	6.0000	23.6893	9.9086	13.7807
Marlette School District [Com. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0500	9.0500		0.0000	2.5188	2.5188	6.0000	29.6893	9.9086	19.7807
Marlette School District [Ind. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0500	3.0500		0.0000	2.5188	2.5188	0.0000	17.6893	3.9086	13.7807
Cass City School District [Non-PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	42.9064	9.9086	32.9978
Cass City School District [PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	24.9064	9.9086	14.9978
Cass City School District [Com. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	30.9064	9.9086	20.9978
Cass City School District [Ind. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	18.9064	3.9086	14.9978
Kingston School District [Non-PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	42.0214	9.9086	32.1128
Kingston School District [PRE]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	25.9564	9.9086	16.0478
Kingston School District [Com. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	30.0214	9.9086	20.1128
Kingston School District [Ind. Personal]	0.0000	3.1699	3.1699				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	19.9564	3.9086	16.0478
Koylton Township																											
Marlette School District [Non-PRE]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0500	21.0500		0.0000	2.5188	2.5188	6.0000	43.5631	9.9086	33.6545
Marlette School District [PRE]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0500	3.0500	Sanilac	0.0000	2.5188	2.5188	6.0000	25.5631	9.9086	15.6545
Marlette School District [Com. Personal]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0500	9.0500		0.0000	2.5188	2.5188	6.0000	31.5631	9.9086	21.6545
Marlette School District [Ind. Personal]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0500	3.0500		0.0000	2.5188	2.5188	0.0000	19.5631	3.9086	15.6545
Kingston School District [Non-PRE]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	43.8952	9.9086	33.9866
Kingston School District [PRE]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	27.8302	9.9086	17.9216
Kingston School District [Com. Personal]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	31.8952	9.9086	21.9866
Kingston School District [Ind. Personal]	0.0000	5.0437	5.0437				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	21.8302	3.9086	17.9216
Millington Township																											
Millington School District [Non-PRE]	0.0000	2.0328	2.0328				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	43.2836	9.9086	33.3750
Millington School District [PRE]	0.0000	2.0328	2.0328				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	25.2836	9.9086	15.3750
Millington School District [Com. Personal]	0.0000	2.0328	2.0328				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	31.2836	9.9086	21.3750
Millington School District [Ind. Personal]	0.0000	2.0328	2.0328				0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	19.2836	3.9086	15.3750
Novesta Township																											
Cass City School District [Non-PRE]	0.0000	5.7251	5.7251				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	46.5535	9.9086	36.6449
Cass City School District [PRE]	0.0000	5.7251	5.7251				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	28.5535	9.9086	18.6449
Cass City School District [Com. Personal]	0.0000	5.7251	5.7251				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	34.5535	9.9086	24.6449
Cass City School District [Ind. Personal]	0.0000	5.7251	5.7251				0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	22.5535	3.9086	18.6449

33-090-0438-00

Tuscola County Millage Rates

Government Unit School District & Taxable Status	Gov't Unit (summer)	Gov't Unit (winter)	Total Gov't Unit	Village (summer)	Village (winter)	Total Village	Library (summer)	Library (winter)	Total Library	Authority Name	Authority (summer)	Authority (winter)	Total Authority	County (summer)	County (winter)	Total County	School (summer)	School (winter)	Total School	I.S.D. Name	I.S.D. (summer)	I.S.D. (winter)	Total I.S.D.	SET	Total Annual Levy	Total Summer Levy	Total Winter Levy
Tuscola Township																											
Frankenmuth School District [Non-PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.9888	21.9888		0.0000	4.6324	4.6324	6.0000	44.3399	9.9086	34.4313
Frankenmuth School District [PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888	Saginaw	0.0000	4.6324	4.6324	6.0000	26.3399	9.9086	16.4313
Frankenmuth School District [Com. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.9888	9.9888		0.0000	4.6324	4.6324	6.0000	32.3399	9.9086	22.4313
Frankenmuth School District [Ind. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.9888	3.9888		0.0000	4.6324	4.6324	0.0000	20.3399	3.9086	16.4313
Millington School District [Non-PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	42.7670	9.9086	32.8584
Millington School District [PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	24.7670	9.9086	14.8584
Millington School District [Com. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	30.7670	9.9086	20.8584
Millington School District [Ind. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	18.7670	3.9086	14.8584
Vassar School District [Non-PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	42.2312	9.9086	32.3226
Vassar School District [PRE]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	24.2546	9.9086	14.3460
Vassar School District [Com. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	30.2312	9.9086	20.3226
Vassar School District [Ind. Personal]	0.0000	1.5263	1.5263				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	18.2546	3.9086	14.3460
Vassar Township																											
Mayville School District [Non-PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.5116	19.5116		0.0000	4.2359	4.2359	6.0000	40.9399	9.9086	31.0313
Mayville School District [PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	25.0283	9.9086	15.1197
Mayville School District [Com. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.5116	7.5116		0.0000	4.2359	4.2359	6.0000	28.9399	9.9086	19.0313
Mayville School District [Ind. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	19.0283	3.9086	15.1197
Millington School District [Non-PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	42.2407	9.9086	32.3321
Millington School District [PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	24.2407	9.9086	14.3321
Millington School District [Com. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	30.2407	9.9086	20.3321
Millington School District [Ind. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	18.2407	3.9086	14.3321
Vassar School District [Non-PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	41.7049	9.9086	31.7963
Vassar School District [PRE]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	23.7283	9.9086	13.8197
Vassar School District [Com. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	29.7049	9.9086	19.7963
Vassar School District [Ind. Personal]	0.0000	1.0000	1.0000				0.0000	1.2418	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	17.7283	3.9086	13.8197
Watertown Township																											
Mayville School District [Non-PRE]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.5116	19.5116		0.0000	4.2359	4.2359	6.0000	42.2701	9.9086	32.3615
Mayville School District [PRE]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	26.3585	9.9086	16.4499
Mayville School District [Com. Personal]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.5116	7.5116		0.0000	4.2359	4.2359	6.0000	30.2701	9.9086	20.3615
Mayville School District [Ind. Personal]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	20.3585	3.9086	16.4499
Millington School District [Non-PRE]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	43.5709	9.9086	33.6623
Millington School District [PRE]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	25.5709	9.9086	15.6623
Millington School District [Com. Personal]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	31.5709	9.9086	21.6623
Millington School District [Ind. Personal]	0.0000	3.5720	3.5720				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	19.5709	3.9086	15.6623
Wisner Township																											
Cass City School District [Non-PRE]	0.0000	3.0961	3.0961				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	47.2404	9.9086	37.3318
Cass City School District [PRE]	0.0000	3.0961	3.0961				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	29.3520	9.9086	19.4434
Cass City School District [Com. Personal]	0.0000	3.0961	3.0961				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	35.2404	9.9086	25.3318
Cass City School District [Ind. Personal]	0.0000	3.0961	3.0961				0.0000	1.4694	1.4694		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	23.3520	3.9086	19.4434
Cass City School District [Non-PRE]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	42.8326	9.9086	32.9240
Cass City School District [PRE]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	24.8326	9.9086	14.9240
Cass City School District [Com. Personal]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	30.8326	9.9086	20.9240
Cass City School District [Ind. Personal]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	18.8326	3.9086	14.9240
Kingston School District [Non-PRE]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	41.9476	9.9086	32.0390
Kingston School District [PRE]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	25.8826	9.9086	15.9740
Kingston School District [Com. Personal]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	29.9476	9.9086	20.0390
Kingston School District [Ind. Personal]	0.0000	3.0961	3.0961				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	19.8826	3.9086	15.9740
Wisner Township																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.0366	5.0366				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	45.0647	9.9086	35.1561
Akron-Fairgrove School District [PRE]	0.0000	5.0366	5.0366				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	27.0647	9.9086	17.1561
Akron-Fairgrove School District [Com. Personal]	0.0000	5.0366	5.0366				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	33.0647	9.9086	23.1561
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.0366	5.0366				0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	21.0647	3.9086	17.1561
Unionville-Sebewaing School District [Non-PRE]	0.0000	5.0366	5.0366				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.3000	23.3000		0.0000	4.2359	4.2359	6.0000	47.5231	9.9086	37.6145
Unionville-Sebewaing School District [PRE]	0.0000	5.0366	5.0366				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	29.5231	9.9086	19.6145
Unionville-Sebewaing School District [Com. Personal]	0.0000	5.0366	5.0366				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.3000	11.3000		0.0000	4.2359	4.2359	6.0000	35.5231	9.9086	25.6145
Unionville-Sebewaing School District [Ind. Personal]	0.0000	5.0366	5.0366				0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000		0.0000	4.2359	4.2359	0.0000	23.5231	3.9086	19.6145
City of Caro																											
Caro School District [Non-PRE]	16.1643	0.0000	16.1643				0.0000	1.4694	1.4694	Caro	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	23.4884	23.4884		0.0000	4.2359	4.2359	6.0000	62.2741	26.0729	36.2012
Caro School District [PRE]	16.1643	0.0000	16.1643				0.0000	1.4694	1.4694	Transit	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	44.3857	26.0729	18.3128
Caro School District [Com. Personal]	16.1643	0.0000	16.1643				0.0000	1.4694	1.4694	Authority	0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	11.4884	11.4884		0.0000	4.2359	4.2359	6.0000	50.2741	26.0729	24.2012
Caro School District [Ind. Personal]	16.1643	0.0000	16.1643				0.0000	1.4694	1.4694		0.0000	1.9655	1.9655	3.9086	5.0420	8.9506	0.0000	5.6000	5.6000		0.0000	4.2359	4.2359	0.0000	38.3857	20.0729	18.3128
City of Vassar																											
Vassar School District [Non-PRE]	17.0000	0.0000	17.0000				1.2418	0.0000	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.2766	20.2766		0.0000	4.2359	4.2359	6.0000	57.7049	28.1504	29.5545
Vassar School District [PRE]	17.0000	0.0000	17.0000				1.2418	0.0000	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	39.7283	28.1504	11.5779
Vassar School District [Com. Personal]	17.0000	0.0000	17.0000				1.2418	0.0000	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.2766	8.2766		0.0000	4.2359	4.2359	6.0000	45.7049	28.1504	17.5545
Vassar School District [Ind. Personal]	17.0000	0.0000	17.0000				1.2418	0.0000	1.2418		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.3000	2.3000		0.0000	4.2359	4.2359	0.0000	33.7283	22.1504	11.5779

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Tuscola County Millage Rates

Government Unit School District & Taxable Status	Gov't Unit (summer)	Gov't Unit (winter)	Total Gov't Unit	Village (summer)	Village (winter)	Total Village	Library (summer)	Library (winter)	Total Library	Authority Name	Authority (summer)	Authority (winter)	Total Authority	County (summer)	County (winter)	Total County	School (summer)	School (winter)	Total School	I.S.D. Name	I.S.D. (summer)	I.S.D. (winter)	Total I.S.D.	SET	Total Annual Levy	Total Summer Levy	Total Winter Levy
Akron Village (Akron Twp.)																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.2224	5.2224	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	58.9624	23.6205	35.3419
Akron-Fairgrove School District [PRE]	0.0000	5.2224	5.2224	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	40.9624	23.6205	17.3419
Akron-Fairgrove School District [Com. Personal]	0.0000	5.2224	5.2224	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	46.9624	23.6205	23.3419
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.2224	5.2224	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	34.9624	17.6205	17.3419
Akron Village (Fairgrove Twp.)																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.1263	5.1263	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	58.8663	23.6205	35.2458
Akron-Fairgrove School District [PRE]	0.0000	5.1263	5.1263	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	40.8663	23.6205	17.2458
Akron-Fairgrove School District [Com. Personal]	0.0000	5.1263	5.1263	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	46.8663	23.6205	23.2458
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.1263	5.1263	13.7119	0.0000	13.7119	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	34.8663	17.6205	17.2458
Cass City Village (Elkland Twp.)																											
Cass City School District [Non-PRE]	0.0000	4.8449	4.8449	17.8268	0.0000	17.8268	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.5500	20.5500		0.0000	4.2359	4.2359	6.0000	63.5001	27.7354	35.7647
Cass City School District [PRE]	0.0000	4.8449	4.8449	17.8268	0.0000	17.8268	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500	Tuscola	0.0000	4.2359	4.2359	6.0000	45.5001	27.7354	17.7647
Cass City School District [Com. Personal]	0.0000	4.8449	4.8449	17.8268	0.0000	17.8268	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.5500	8.5500		0.0000	4.2359	4.2359	6.0000	51.5001	27.7354	23.7647
Cass City School District [Ind. Personal]	0.0000	4.8449	4.8449	17.8268	0.0000	17.8268	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.5500	2.5500		0.0000	4.2359	4.2359	0.0000	39.5001	21.7354	17.7647
Fairgrove Village (Fairgrove Twp.)																											
Akron-Fairgrove School District [Non-PRE]	0.0000	5.1263	5.1263	14.1118	0.0000	14.1118	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.0500	20.0500		0.0000	4.2359	4.2359	6.0000	59.2662	24.0204	35.2458
Akron-Fairgrove School District [PRE]	0.0000	5.1263	5.1263	14.1118	0.0000	14.1118	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500	Tuscola	0.0000	4.2359	4.2359	6.0000	41.2662	24.0204	17.2458
Akron-Fairgrove School District [Com. Personal]	0.0000	5.1263	5.1263	14.1118	0.0000	14.1118	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.0500	8.0500		0.0000	4.2359	4.2359	6.0000	47.2662	24.0204	23.2458
Akron-Fairgrove School District [Ind. Personal]	0.0000	5.1263	5.1263	14.1118	0.0000	14.1118	0.0000	0.7916	0.7916		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.0500	2.0500		0.0000	4.2359	4.2359	0.0000	35.2662	18.0204	17.2458
Gagetown Village (Elmwood Twp.)																											
Owendale-Gagetown School District [Non-PRE]	0.0000	7.0173	7.0173	21.0236	0.0000	21.0236	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.7500	19.7500		0.0000	4.8086	4.8086	6.0000	68.6420	30.9322	37.7098
Owendale-Gagetown School District [PRE]	0.0000	7.0173	7.0173	21.0236	0.0000	21.0236	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500	Huron	0.0000	4.8086	4.8086	6.0000	50.6420	30.9322	19.7098
Owendale-Gagetown School District [Com. Personal]	0.0000	7.0173	7.0173	21.0236	0.0000	21.0236	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.7500	7.7500		0.0000	4.8086	4.8086	6.0000	56.6420	30.9322	25.7098
Owendale-Gagetown School District [Ind. Personal]	0.0000	7.0173	7.0173	21.0236	0.0000	21.0236	0.0000	1.0919	1.0919		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	1.7500	1.7500		0.0000	4.8086	4.8086	0.0000	44.6420	24.9322	19.7098
Kingston Village (Kingston Twp.)																											
Kingston School District [Non-PRE]	0.0000	3.1699	3.1699	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	54.3459	22.2331	32.1128
Kingston School District [PRE]	0.0000	3.1699	3.1699	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	38.2809	22.2331	16.0478
Kingston School District [Com. Personal]	0.0000	3.1699	3.1699	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	42.3459	22.2331	20.1128
Kingston School District [Ind. Personal]	0.0000	3.1699	3.1699	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	32.2809	16.2331	16.0478
Kingston Village (Koylton Twp.)																											
Kingston School District [Non-PRE]	0.0000	5.0437	5.0437	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.6650	19.6650		0.0000	4.2359	4.2359	6.0000	56.2197	22.2331	33.9866
Kingston School District [PRE]	0.0000	5.0437	5.0437	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	40.1547	22.2331	17.9216
Kingston School District [Com. Personal]	0.0000	5.0437	5.0437	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.6650	7.6650		0.0000	4.2359	4.2359	6.0000	44.2197	22.2331	21.9866
Kingston School District [Ind. Personal]	0.0000	5.0437	5.0437	12.3245	0.0000	12.3245	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	34.1547	16.2331	17.9216
Mayville Village (Fremont Twp.)																											
Mayville School District [Non-PRE]	0.0000	1.2651	1.2651	11.5920	0.0000	11.5920	0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	19.5116	19.5116		0.0000	4.2359	4.2359	6.0000	52.2756	21.5006	30.7750
Mayville School District [PRE]	0.0000	1.2651	1.2651	11.5920	0.0000	11.5920	0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000	Tuscola	0.0000	4.2359	4.2359	6.0000	36.3640	21.5006	14.8634
Mayville School District [Com. Personal]	0.0000	1.2651	1.2651	11.5920	0.0000	11.5920	0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	7.5116	7.5116		0.0000	4.2359	4.2359	6.0000	40.2756	21.5006	18.7750
Mayville School District [Ind. Personal]	0.0000	1.2651	1.2651	11.5920	0.0000	11.5920	0.0000	0.7204	0.7204		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.6000	3.6000		0.0000	4.2359	4.2359	0.0000	30.3640	15.5006	14.8634
Millington Village (Millington Twp.)																											
Millington School District [Non-PRE]	0.0000	2.0328	2.0328	13.3488	0.0000	13.3488	0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	20.8124	20.8124		0.0000	4.2359	4.2359	6.0000	56.6324	23.2574	33.3750
Millington School District [PRE]	0.0000	2.0328	2.0328	13.3488	0.0000	13.3488	0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124	Tuscola	0.0000	4.2359	4.2359	6.0000	38.6324	23.2574	15.3750
Millington School District [Com. Personal]	0.0000	2.0328	2.0328	13.3488	0.0000	13.3488	0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	8.8124	8.8124		0.0000	4.2359	4.2359	6.0000	44.6324	23.2574	21.3750
Millington School District [Ind. Personal]	0.0000	2.0328	2.0328	13.3488	0.0000	13.3488	0.0000	1.2519	1.2519		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	2.8124	2.8124		0.0000	4.2359	4.2359	0.0000	32.6324	17.2574	15.3750
Reese Village (Denmark Twp.)																											
Reese School District [Non-PRE]	0.0000	3.4458	3.4458	10.5000	0.0000	10.5000	0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	21.0000	21.0000		0.0000	4.2359	4.2359	6.0000	55.1288	20.4086	34.7202
Reese School District [PRE]	0.0000	3.4458	3.4458	10.5000	0.0000	10.5000	0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000	Tuscola	0.0000	4.2359	4.2359	6.0000	37.1288	20.4086	16.7202
Reese School District [Com. Personal]	0.0000	3.4458	3.4458	10.5000	0.0000	10.5000	0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	9.0000	9.0000		0.0000	4.2359	4.2359	6.0000	43.1288	20.4086	22.7202
Reese School District [Ind. Personal]	0.0000	3.4458	3.4458	10.5000	0.0000	10.5000	0.0000	0.9965	0.9965		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	3.0000	3.0000		0.0000	4.2359	4.2359	0.0000	31.1288	14.4086	16.7202
Unionville Village (Columbia Twp.)																											
Unionville-Sebewaing School District [Non-PRE]	0.0000	6.4033	6.4033	12.6908	0.0000	12.6908	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	23.3000	23.3000		0.0000	4.2359	4.2359	6.0000	61.5806	22.5994	38.9812
Unionville-Sebewaing School District [PRE]	0.0000	6.4033	6.4033	12.6908	0.0000	12.6908	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000	Tuscola	0.0000	4.2359	4.2359	6.0000	43.5806	22.5994	20.9812
Unionville-Sebewaing School District [Com. Personal]	0.0000	6.4033	6.4033	12.6908	0.0000	12.6908	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	11.3000	11.3000		0.0000	4.2359	4.2359	6.0000	49.5806	22.5994	26.9812
Unionville-Sebewaing School District [Ind. Personal]	0.0000	6.4033	6.4033	12.6908	0.0000	12.6908	0.0000	0.0000	0.0000		0.0000	0.0000	0.0000	3.9086	5.0420	8.9506	0.0000	5.3000	5.3000		0.0000	4.2359	4.2359	0.0000	37.5806	16.5994	20.9812

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Tuscola County Taxable Values

as of 10.19.26

Government Unit School District & Taxable Status	School	ISD		Total Gov't Unit		Authority/Special Assessment Millage	
Akron Township				All Property	$150,077,033		
Akron-Fairgrove School District [Non-PRE]	$18,364,749	Tuscola ISD	$72,093,557			Fairgrove Library	$72,093,557
Akron-Fairgrove School District [PRE]	$27,050,408						
Akron-Fairgrove School District [Com. Personal]	$83,000						
Akron-Fairgrove School District [Ind. Personal]	$26,595,400						
	$72,093,557						
Unionville-Sebewaing School District [Non-PRE]	$25,218,173	Tuscola ISD	$77,983,476				
Unionville-Sebewaing School District [PRE]	$43,316,103						
Unionville-Sebewaing School District [Com. Personal]	$366,600						
Unionville-Sebewaing School District [Ind. Personal]	$9,082,600						
	$77,983,476						
Almer Charter Township				All Property	$83,678,158	Caro Transit Authority	$83,678,158
Akron-Fairgrove School District [Non-PRE]	$567,468	Tuscola ISD	$11,436,239				
Akron-Fairgrove School District [PRE]	$10,638,071					Fairgrove Library	$11,436,239
Akron-Fairgrove School District [Com. Personal]	$230,700						
Akron-Fairgrove School District [Ind. Personal]	$0						
	$11,436,239						
Caro School District [Non-PRE]	$15,184,031	Tuscola ISD	$70,762,144				
Caro School District [PRE]	$55,137,413					Caro Library	$70,762,144
Caro School District [Com. Personal]	$440,700						
Caro School District [Ind. Personal]	$0						
	$70,762,144						
Cass City School District [Non-PRE]	$39,434	Tuscola ISD	$1,479,775				
Cass City School District [PRE]	$1,440,341						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$0						
	$1,479,775						
Arbela Township				All Property	$97,594,267	Millington Arbela Library	$97,594,267
Frankenmuth School District [Non-PRE]	$4,800	Tuscola ISD	$416,735			Police Millage	$92,785,867
Frankenmuth School District [PRE]	$411,935						
Frankenmuth School District [Com. Personal]	$0						
Frankenmuth School District [Ind. Personal]	$0						
	$416,735						
Millington School District [Non-PRE]	$14,113,291	Tuscola ISD	$96,842,477				
Millington School District [PRE]	$82,630,486						
Millington School District [Com. Personal]	$98,700						
Millington School District [Ind. Personal]	$0						
	$96,842,477						
Vassar School District [Non-PRE]	$12,000	Tuscola ISD	$335,055				
Vassar School District [PRE]	$323,055						
Vassar School District [Com. Personal]	$0						
Vassar School District [Ind. Personal]	$0						
	$335,055						
Columbia Township				All Property	$143,578,004		
Owendale-Gagetown School District [Non-PRE]	$146,049	Tuscola ISD	$4,846,170				
Owendale-Gagetown School District [PRE]	$1,038,621						
Owendale-Gagetown School District [Com. Personal]	$0						
Owendale-Gagetown School District [Ind. Personal]	$3,661,500						
	$4,846,170						
Akron-Fairgrove School District [Non-PRE]	$169,700	Tuscola ISD	$4,210,330			Fairgrove Library	$4,210,330
Akron-Fairgrove School District [PRE]	$1,633,530						
Akron-Fairgrove School District [Com. Personal]	$0						
Akron-Fairgrove School District [Ind. Personal]	$2,407,100						
	$4,210,330						
Caro School District [Non-PRE]	$32,800	Tuscola ISD	$2,217,377				
Caro School District [PRE]	$353,777						
Caro School District [Com. Personal]	$0						
Caro School District [Ind. Personal]	$1,830,800						
	$2,217,377						
Cass City School District [Non-PRE]	$1,136,068	Tuscola ISD	$25,731,977				
Cass City School District [PRE]	$7,455,309						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$17,140,600						
	$25,731,977						
Unionville-Sebewaing School District [Non-PRE]	$12,475,029	Tuscola ISD	$106,572,150				
Unionville-Sebewaing School District [PRE]	$50,863,621						
Unionville-Sebewaing School District [Com. Personal]	$70,100						
Unionville-Sebewaing School District [Ind. Personal]	$43,163,400						
	$106,572,150						
Dayton Township				All Property	$76,037,853	Mayville Library	$76,037,853
Kingston School District [Non-PRE]	$8,070,453	Tuscola ISD	$24,859,952				
Kingston School District [PRE]	$16,789,499						
Kingston School District [Com. Personal]	$0						
Kingston School District [Ind. Personal]	$0						
	$24,859,952						
Mayville School District [Non-PRE]	$14,609,495	Tuscola ISD	$51,177,901				
Mayville School District [PRE]	$35,736,206						
Mayville School District [Com. Personal]	$832,200						
Mayville School District [Ind. Personal]	$0						
	$51,177,901						

Tuscola County Taxable Values
as of 10.19.26

Denmark Township				All Property	$136,659,901	Reese District Library	$136,659,901
Frankenmuth School District [Non-PRE]	$192,336	Tuscola ISD	$1,153,059			VAAS	$120,934,001
Frankenmuth School District [PRE]	$960,723					Fire	$82,042,142
Frankenmuth School District [Com. Personal]	$0					Fire Equipment	$82,042,142
Frankenmuth School District [Ind. Personal]	$0						
	$1,153,059						
Reese School District [Non-PRE]	$25,918,741	Tuscola ISD	$110,340,706				
Reese School District [PRE]	$84,072,165						
Reese School District [Com. Personal]	$349,800						
Reese School District [Ind. Personal]	$0						
	$110,340,706						
Vassar School District [Non-PRE]	$3,193,439	Tuscola ISD	$25,166,136				
Vassar School District [PRE]	$21,873,897						
Vassar School District [Com. Personal]	$0						
Vassar School District [Ind. Personal]	$98,800						
	$25,166,136						
Elkland Township				All Property	$118,617,317	Rawson Library	$118,617,317
Owendale-Gagetown School District [Non-PRE]	$1,623,506	Huron ISD	$5,587,487				
Owendale-Gagetown School District [PRE]	$3,963,981						
Owendale-Gagetown School District [Com. Personal]	$0						
Owendale-Gagetown School District [Ind. Personal]	$0						
	$5,587,487						
Cass City School District [Non-PRE]**	$33,288,975	Tuscola ISD	$113,029,830				
Cass City School District [PRE]**	$78,010,255						
Cass City School District [Com. Personal]	$1,578,700						
Cass City School District [Ind. Personal]**	$151,900						
	$113,029,830						
Ellington Township				All Property	$56,956,217		
Caro School District [Non-PRE]	$8,737,809	Tuscola ISD	$47,609,851			Caro District Library	$47,609,851
Caro School District [PRE]	$38,872,042						
Caro School District [Com. Personal]	$0						
Caro School District [Ind. Personal]	$0						
	$47,609,851						
Cass City School District [Non-PRE]	$1,593,217	Tuscola ISD	$9,346,366				
Cass City School District [PRE]	$7,753,149						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$0						
	$9,346,366						
Elmwood Township				All Property	$53,289,146	Rawson Library	$53,289,146
Owendale-Gagetown School District [Non-PRE]	$3,800,391	Huron ISD	$21,390,803				
Owendale-Gagetown School District [PRE]	$17,405,212						
Owendale-Gagetown School District [Com. Personal]	$185,200						
Owendale-Gagetown School District [Ind. Personal]	$0						
	$21,390,803						
Cass City School District [Non-PRE]	$2,799,826	Tuscola ISD	$31,898,343				
Cass City School District [PRE]	$29,098,517						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$0						
	$31,898,343						
Fairgrove Township				All Property	$139,997,129		
Akron-Fairgrove School District [Non-PRE]	$24,922,081	Tuscola ISD	$138,750,975			Fairgrove Library	$138,750,975
Akron-Fairgrove School District [PRE]	$61,385,394						
Akron-Fairgrove School District [Com. Personal]	$392,200						
Akron-Fairgrove School District [Ind. Personal]	$52,051,300						
	$138,750,975						
Caro School District [Non-PRE]	$98,856	Tuscola ISD	$662,526				
Caro School District [PRE]	$563,670						
Caro School District [Com. Personal]	$0						
Caro School District [Ind. Personal]	$0						
	$662,526						
Reese School District [Non-PRE]	$91,800	Tuscola ISD	$583,628				
Reese School District [PRE]	$491,828						
Reese School District [Com. Personal]	$0						
Reese School District [Ind. Personal]	$0						
	$583,628						
Fremont Township				All Property	$107,973,275	Mayville Library	$107,973,275
Caro School District [Non-PRE]	$6,800	Tuscola ISD	$142,913				
Caro School District [PRE]	$136,113						
Caro School District [Com. Personal]	$0						
Caro School District [Ind. Personal]	$0						
	$142,913						
Mayville School District [Non-PRE]	$25,980,809	Tuscola ISD	$107,830,362				
Mayville School District [PRE]	$80,387,372						
Mayville School District [Com. Personal]	$1,462,181						
Mayville School District [Ind. Personal]	$0						
	$107,830,362						

Tuscola County Taxable Values

as of 10.19.26

Gilford Township				All Property	$117,103,769		
Akron-Fairgrove School District [Non-PRE]	$8,831,245	Tuscola ISD	$61,459,397			Fairgrove Library	$61,459,397
Akron-Fairgrove School District [PRE]	$25,011,352						
Akron-Fairgrove School District [Com. Personal]	$0						
Akron-Fairgrove School District [Ind. Personal]	$27,616,800						
	$61,459,397						
Reese School District [Non-PRE]	$8,019,857	Tuscola ISD	$55,644,372			Reese Library	$55,644,372
Reese School District [PRE]	$28,827,315						
Reese School District [Com. Personal]	$0						
Reese School District [Ind. Personal]	$18,797,200						
	$55,644,372						
Indianfields Township				All Property	$83,293,611	Caro Transit Authority	$83,293,611
Caro School District [Non-PRE]	$25,519,340	Tuscola ISD	$83,293,611			Caro District Library	$83,293,611
Caro School District [PRE]	$57,176,071						
Caro School District [Com. Personal]	$598,200						
Caro School District [Ind. Personal]	$0						
	$83,293,611						
Juniata Township				All Property	$93,488,994		
Akron-Fairgrove School District [Non-PRE]	$1,568,688	Tuscola ISD	$6,458,730			Bullard Sanford Library	$62,494,808
Akron-Fairgrove School District [PRE]	$3,535,142						
Akron-Fairgrove School District [Com. Personal]	$0						
Akron-Fairgrove School District [Ind. Personal]	$1,354,900						
	$6,458,730						
Caro School District [Non-PRE]	$4,002,013	Tuscola ISD	$30,994,186			Caro District Library	$30,994,186
Caro School District [PRE]	$22,918,473						
Caro School District [Com. Personal]	$42,600						
Caro School District [Ind. Personal]	$4,031,100						
	$30,994,186						
Reese School District [Non-PRE]	$268,800	Tuscola ISD	$3,171,118				
Reese School District [PRE]	$1,558,618						
Reese School District [Com. Personal]	$0						
Reese School District [Ind. Personal]	$1,343,700						
	$3,171,118						
Vassar School District [Non-PRE]	$7,118,515	Tuscola ISD	$52,864,960				
Vassar School District [PRE]	$26,937,545						
Vassar School District [Com. Personal]	$47,400						
Vassar School District [Ind. Personal]	$18,761,500						
	$52,864,960						
Kingston Township				All Property	$54,897,983	Fire Millage	$51,871,202
Marlette School District [Non-PRE]	$13,877	Sanilac ISD	$803,949				
Marlette School District [PRE]	$790,072						
Marlette School District [Com. Personal]	$0						
Marlette School District [Ind. Personal]	$0						
	$803,949						
Cass City School District [Non-PRE]	$2,343,257	Tuscola ISD	$11,636,452				
Cass City School District [PRE]	$9,293,195						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$0						
	$11,636,452						
Kingston School District [Non-PRE]	$10,694,780	Tuscola ISD	$42,457,582				
Kingston School District [PRE]	$31,654,251						
Kingston School District [Com. Personal]	$108,551						
Kingston School District [Ind. Personal]	$0						
	$42,457,582						
Koylton Township				All Property	$67,857,374		
Marlette School District [Non-PRE]	$5,048,666	Sanilac ISD	$26,179,371				
Marlette School District [PRE]	$20,689,005						
Marlette School District [Com. Personal]	$441,700						
Marlette School District [Ind. Personal]	$0						
	$26,179,371						
Kingston School District [Non-PRE]	$12,347,769	Tuscola ISD	$41,678,003				
Kingston School District [PRE]	$29,096,034						
Kingston School District [Com. Personal]	$234,200						
Kingston School District [Ind. Personal]	$0						
	$41,678,003						
Millington Township				All Property	$161,045,255	Millington Arbela Library	$161,045,255
Millington School District [Non-PRE]	$32,353,943	Tuscola ISD	$161,045,255				
Millington School District [PRE]	$126,474,012						
Millington School District [Com. Personal]	$1,456,200						
Millington School District [Ind. Personal]	$761,100					Police Millage	$129,409,489
	$161,045,255						
Novesta Township				All Property	$57,069,185	Rawson Library	$57,069,185
Cass City School District [Non-PRE]	$10,419,429	Tuscola ISD	$57,069,185				
Cass City School District [PRE]	$46,397,856						
Cass City School District [Com. Personal]	$251,900						
Cass City School District [Ind. Personal]	$0						
	$57,069,185						

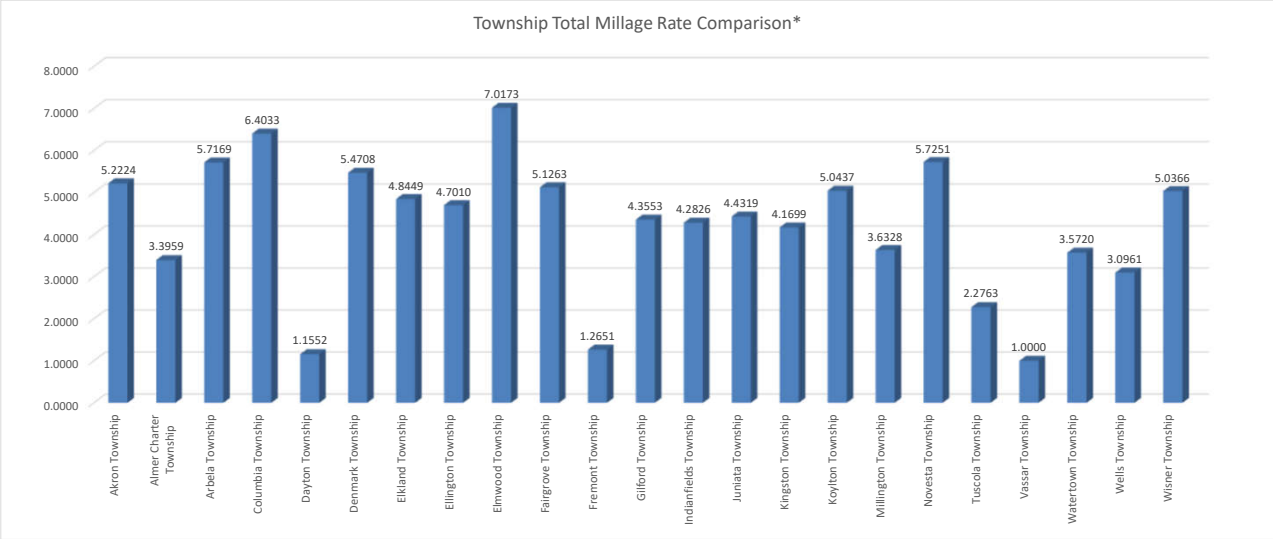
Tuscola County Taxable Values
as of 10.19.26

Tuscola Township				All Property	$108,812,924	Fire	$94,244,624
Frankenmuth School District [Non-PRE]	$9,489,525	Saginaw ISD	$31,198,331			Bullard Sanford Library	$108,812,924
Frankenmuth School District [PRE]	$21,708,806						
Frankenmuth School District [Com. Personal]	$0						
Frankenmuth School District [Ind. Personal]	$0						
	$31,198,331						
Millington School District [Non-PRE]	$1,159,950	Tuscola ISD	$1,941,256				
Millington School District [PRE]	$781,306						
Millington School District [Com. Personal]	$0						
Millington School District [Ind. Personal]	$0						
	$1,941,256						
Vassar School District [Non-PRE]	$13,002,735	Tuscola ISD	$75,673,337				
Vassar School District [PRE]	$61,216,702						
Vassar School District [Com. Personal]	$789,100						
Vassar School District [Ind. Personal]	$664,800						
	$75,673,337						
Vassar Township				All Property	$128,794,491	Bullard Sanford Library	$128,794,491
Mayville School District [Non-PRE]	$239,120	Tuscola ISD	$309,331				
Mayville School District [PRE]	$70,211						
Mayville School District [Com. Personal]	$0						
Mayville School District [Ind. Personal]	$0						
	$309,331						
Millington School District [Non-PRE]	$5,777,342	Tuscola ISD	$15,999,560				
Millington School District [PRE]	$10,222,218						
Millington School District [Com. Personal]	$0						
Millington School District [Ind. Personal]	$0						
	$15,999,560						
Vassar School District [Non-PRE]	$28,851,848	Tuscola ISD	$112,485,600				
Vassar School District [PRE]	$82,423,962						
Vassar School District [Com. Personal]	$1,179,010						
Vassar School District [Ind. Personal]	$30,780						
	$112,485,600						
Watertown Township				All Property	$78,235,495		
Mayville School District [Non-PRE]	$11,140,162	Tuscola ISD	$48,560,557				
Mayville School District [PRE]	$37,121,095						
Mayville School District [Com. Personal]	$299,300						
Mayville School District [Ind. Personal]	$0						
	$48,560,557						
Millington School District [Non-PRE]	$6,589,752	Tuscola ISD	$29,674,938				
Millington School District [PRE]	$23,046,966						
Millington School District [Com. Personal]	$31,160						
Millington School District [Ind. Personal]	$7,060						
	$29,674,938						
Wells Township				All Property	$64,738,424		
Caro School District [Non-PRE]	$6,920,080	Tuscola ISD	$31,114,609			Caro District Library	$31,114,609
Caro School District [PRE]	$22,809,229						
Caro School District [Com. Personal]	$440,400						
Caro School District [Ind. Personal]	$944,900						
	$31,114,609						
Cass City School District [Non-PRE]	$1,149,086	Tuscola ISD	$3,962,734				
Cass City School District [PRE]	$2,813,648						
Cass City School District [Com. Personal]	$0						
Cass City School District [Ind. Personal]	$0						
	$3,962,734						
Kingston School District [Non-PRE]	$7,490,835	Tuscola ISD	$29,661,081				
Kingston School District [PRE]	$22,112,446						
Kingston School District [Com. Personal]	$54,100						
Kingston School District [Ind. Personal]	$3,700						
	$29,661,081						
Wisner Township				All Property	$37,418,007		
Akron-Fairgrove School District [Non-PRE]	$4,244,420	Tuscola ISD	$19,109,361			Fairgrove Library	$19,109,361
Akron-Fairgrove School District [PRE]	$14,294,041						
Akron-Fairgrove School District [Com. Personal]	$50,500						
Akron-Fairgrove School District [Ind. Personal]	$520,400						
	$19,109,361						
Unionville-Sebewaing School District [Non-PRE]	$3,683,549	Tuscola ISD	$18,308,646				
Unionville-Sebewaing School District [PRE]	$14,618,497						
Unionville-Sebewaing School District [Com. Personal]	$6,600						
Unionville-Sebewaing School District [Ind. Personal]	$0						
	$18,308,646						
City of Caro				All Property	$111,476,500	Caro District Library	$111,476,500
Caro School District [Non-PRE]	$56,703,721	Tuscola ISD	$111,476,500			Caro Transit Authority	$111,476,500
Caro School District [PRE]	$49,847,152						
Caro School District [Com. Personal]	$4,925,627						
Caro School District [Ind. Personal]	$0						
	$111,476,500						
City of Vassar				All Property	$65,809,249	Bullard Sanford Library	$65,809,249
Vassar School District [Non-PRE]	$27,995,752	Tuscola ISD	$65,809,249				
Vassar School District [PRE]	$35,643,797						
Vassar School District [Com. Personal]	$2,169,700						
Vassar School District [Ind. Personal]	$0						
	$65,809,249						

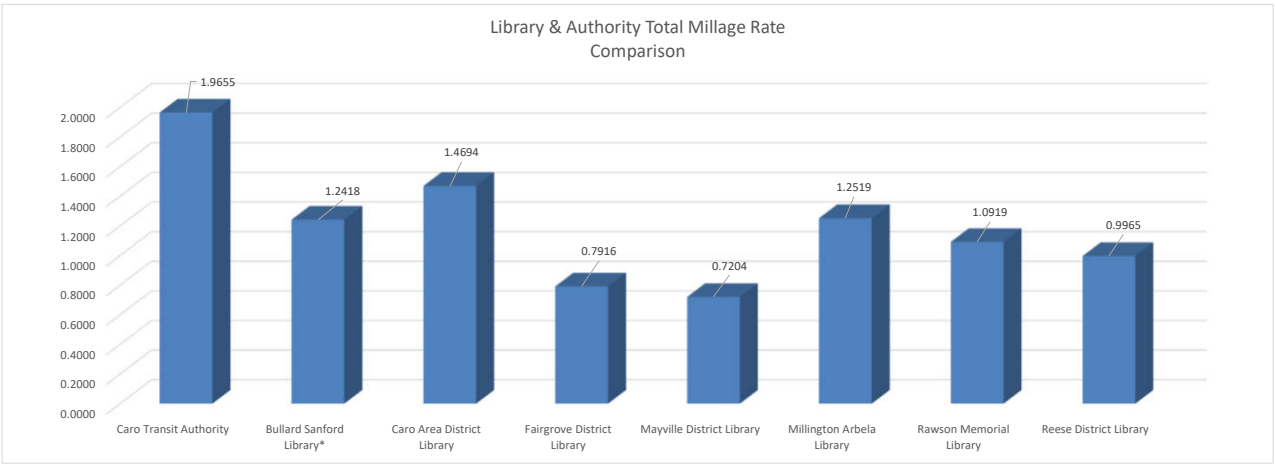
Tuscola County Taxable Values

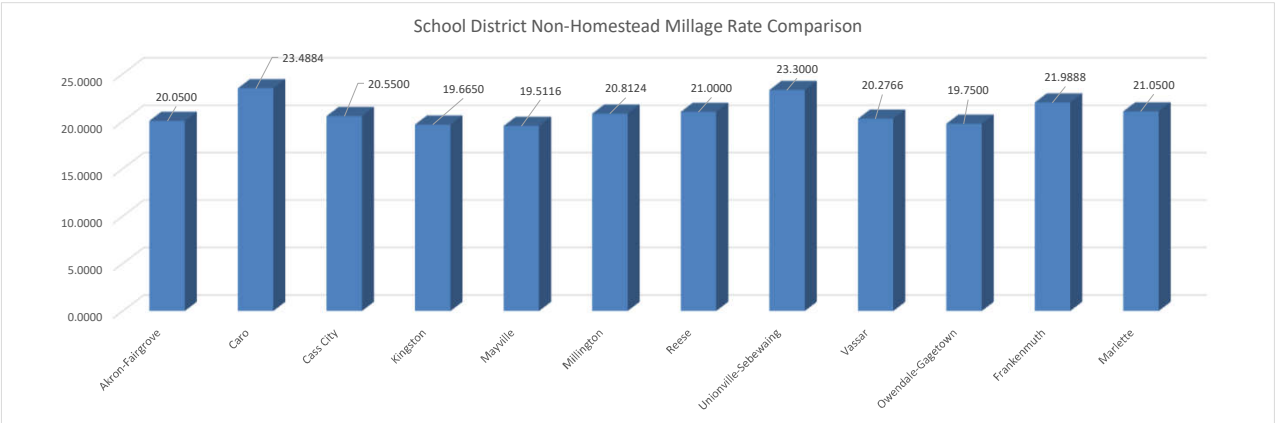
as of 10.19.26

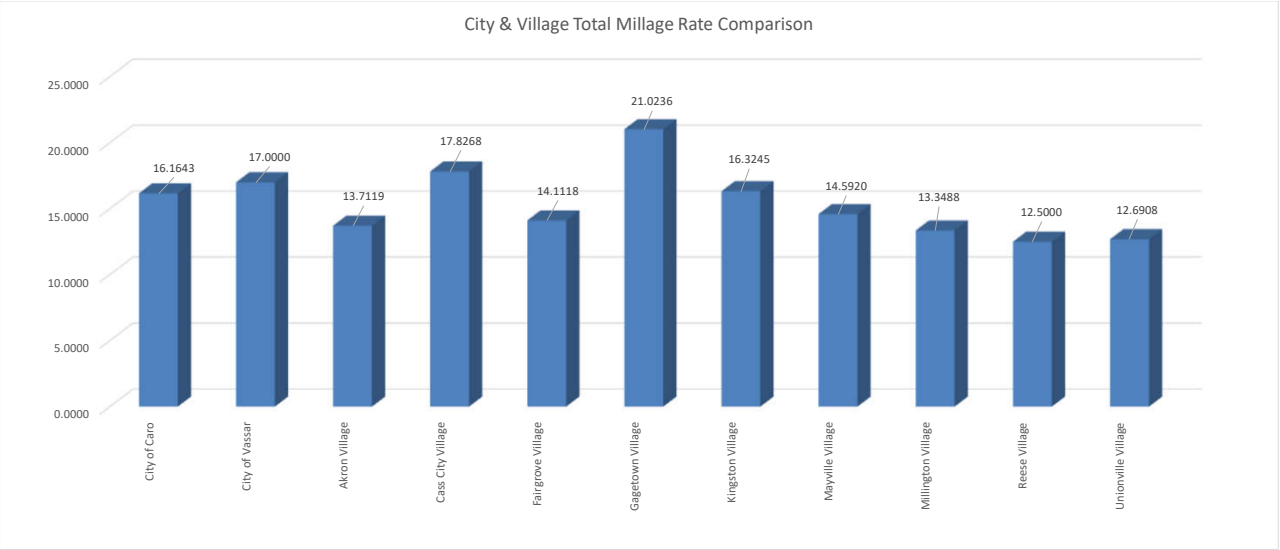
Village of Akron - Akron Twp.	$5,206,297		
Village of Akron - Fairgrove Twp.	$3,029,760		
Village of Cass City**	$64,152,433		
Village of Fairgrove	$9,737,030		
Village of Gagetown	$4,996,896		
Village of Kingston - Kingston Twp.	$6,590,114	real only	$6,045,755
Village of Kingston - Koylton Twp.	$1,773,760	real only	$1,499,560
Village of Mayville	$21,818,522	real only	$19,930,441
Village of Millington	$26,494,266	real only	$24,228,466
Village of Reese/Fire Apparatus Special	$40,484,059	real only	$38,891,859
Village of Unionville	$11,800,336		



Including Special Assessment Millages






City & Village Total Millage Rate Comparison
25.0000
20.0000
15.0000
10.0000
5.0000
0.0000
16.1643
17.0000
13.7119
17.8268
14.1118
21.0236
16.3245
14.5920
13.3488
12.5000
12.6908
City of Caro
City of Vassar
Akron Village
Cass City Village
Fairgrove Village
Gagetown Village
Kingston Village
Mayville Village
Millington Village
Reese Village
Unionville Village

Akron Township (001) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$150,077,033	$586,591	8.5006	**$1,275,745**
		Bridge/Streets	0.4800		$72,037		
		Senior Citizens	0.3195		$47,950		
		Medical Care	0.2496		$37,459		
		Road Patrol	1.3281		$199,317		
		Roads/Streets	0.9643		$144,719		
		Mosquito	0.6316		$94,789		
		Recycling	0.1497		$22,467		
		Veterans	0.1697		$25,468		
		MSU Extension	0.0998		$14,978		
		Senior Meals	0.1997		$29,970		
Township	**Akron**	Operating	1.4038	$150,077,033	$210,678	5.2224	**$783,762**
		Emergency Svcs.	0.9994		$149,987		
		Blacktop	1.8730		$281,094		
		Roads	0.9462		$142,003		
Village	**Akron**	Operating	10.7475	$5,206,297	$55,955	13.7119	**$71,388**
		Hydrants	1.9773		$10,294		
		Streets	0.9871		$5,139		
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$18,364,749	$368,213		**$478,855**
		Total PRE	2.0500	$27,050,408	$55,453		
		Total Com Personal	8.0500	$83,000	$668		
		Total Ind Personal	2.0500	$26,595,400	$54,521		
		TOTAL COMBINED		$72,093,557			
School District	**Unionville-Sebewaing**	Total Non-PRE	23.3000	$25,218,173	$587,583		**$869,439**
		Total PRE	5.3000	$43,316,103	$229,575		
		Total Com Personal	11.3000	$366,600	$4,143		
		Total Ind Personal	5.3000	$9,082,600	$48,138		
		TOTAL COMBINED		$77,983,476			
Interm. School	**Tuscola ISD**	Operating	0.1409	$150,077,033	$21,146	4.2359	**$635,711**
		Extra Voted	4.0950		$614,565		
State Education	**Michigan**	State Education Tax	6.0000	$114,399,033			**$686,394**
Library	**Fairgrove**	Operating & Ex Voted	0.7916	$72,093,557			**$57,069**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Akron-Fairgrove School District [Non-PRE]	9.9086	35.3419	45.2505
Akron-Fairgrove School District [PRE]	9.9086	17.3419	27.2505
Akron-Fairgrove School District [Com. Personal]	9.9086	23.3419	33.2505
Akron-Fairgrove School District [Ind. Personal]	3.9086	17.3419	21.2505
Unionville-Sebewaing School District [Non-PRE]	9.9086	37.8003	47.7089
Unionville-Sebewaing School District [PRE]	9.9086	19.8003	29.7089
Unionville-Sebewaing School District [Com. Personal]	9.9086	25.8003	35.7089
Unionville-Sebewaing School District [Ind. Personal]	3.9086	19.8003	23.7089
Akron Village Properties Only			
Akron-Fairgrove School District [Non-PRE]	23.6205	35.3419	58.9624
Akron-Fairgrove School District [PRE]	23.6205	17.3419	40.9624
Akron-Fairgrove School District [Com. Personal]	23.6205	23.3419	46.9624
Akron-Fairgrove School District [Ind. Personal]	17.6205	17.3419	34.9624

Almer Township (002) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$83,678,158	$327,064	8.9506	**$748,970**
		Bridge/Streets	0.4800		$40,166		
		Senior Citizens	0.3195		$26,735		
		Medical Care	0.2496		$20,886		
		Road Patrol	1.3281		$111,133		
		Roads/Streets	0.9643		$80,691		
		Mosquito	0.6316		$52,851		
		Recycling	0.1497		$12,527		
		Veterans	0.1697		$14,200		
		MSU Extension	0.0998		$8,351		
		Senior Meals	0.1997		$16,711		
		911	0.4500		$37,655		
Township	**Almer**	Operating	1.4279	$83,678,158	$119,484	3.3959	**$284,163**
		Roads	0.9813		$82,113		
		Roads	0.9867		$82,565		
Township Special Assessments	**Almer**					0.0000	**$0**
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$567,468	$11,378		**$35,043**
		Total PRE	2.0500	$10,638,071	$21,808		
		Total Com Personal	8.0500	$230,700	$1,857		
		Total Ind Personal	2.0500	$0	$0		
		TOTAL COMBINED		$11,436,239			
School District	**Caro**	Total Non-PRE	23.4884	$15,184,031	$356,649		**$670,481**
		Total PRE	5.6000	$55,137,413	$308,770		
		Total Com Personal	11.4884	$440,700	$5,063		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$70,762,144			
School District	**Cass City**	Total Non-PRE	20.5500	$39,434	$810		**$4,483**
		Total PRE	2.5500	$1,440,341	$3,673		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$1,479,775			
Interm. School	**Tuscola ISD**	Operating	0.1409	$83,678,158	$11,790	4.2359	**$354,452**
		Extra Voted	4.0950		$342,662		
State Education	**Michigan**	State Education Tax	6.0000	$83,678,158			**$502,069**
Library	**Fairgrove**	Operating & Ex Voted	0.7916	$11,436,239			**$9,053**
Library	**Caro District**	Operating & Ex Voted	1.4694	$70,762,144			**$103,978**
Authority	**Caro Transit**	Operating & Ex Voted	1.9655	$83,678,158			**$164,469**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Akron-Fairgrove School District [Non-PRE]	9.9086	35.4809	45.3895
Akron-Fairgrove School District [PRE]	9.9086	17.4809	27.3895
Akron-Fairgrove School District [Com. Personal]	9.9086	23.4809	33.3895
Akron-Fairgrove School District [Ind. Personal]	3.9086	17.4809	21.3895
Caro School District [Non-PRE]	9.9086	39.5971	49.5057
Caro School District [PRE]	9.9086	21.7087	31.6173
Caro School District [Com. Personal]	9.9086	27.5971	37.5057
Caro School District [Ind. Personal]	3.9086	21.7087	25.6173
Cass City School District [Non-PRE]	9.9086	35.1893	45.0979
Cass City School District [PRE]	9.9086	17.1893	27.0979
Cass City School District [Com. Personal]	9.9086	23.1893	33.0979
Cass City School District [Ind. Personal]	3.9086	17.1893	21.0979

Arbela Township (003) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$97,594,267	$381,457	8.5006	**$829,610**
		Bridge/Streets	0.4800		$46,845		
		Senior Citizens	0.3195		$31,181		
		Medical Care	0.2496		$24,360		
		Road Patrol	1.3281		$129,615		
		Roads/Streets	0.9643		$94,110		
		Mosquito	0.6316		$61,641		
		Recycling	0.1497		$14,610		
		Veterans	0.1697		$16,562		
		MSU Extension	0.0998		$9,740		
		Senior Meals	0.1997		$19,490		
Township	**Arbela**	Operating	1.2965	$97,594,267	$126,531	3.7169	**$362,748**
		Roads	0.9734		$94,998		
		Roads	0.9647		$94,149		
		Fire Equipment	0.4823		$47,070		
Township Special Assessments	**Arbela**	Police*	2.0000	$92,785,867	$185,572	2.0000	**$185,572**
School District	**Frankenmuth**	Total Non-PRE	21.9888	$4,800	$106		**$1,749**
		Total PRE	3.9888	$411,935	$1,643		
		Total Com Personal	9.9888	$0	$0		
		Total Ind Personal	3.9888	$0	$0		
		TOTAL COMBINED		$416,735			
School District	**Millington**	Total Non-PRE	20.8124	$14,113,291	$293,731		**$526,991**
		Total PRE	2.8124	$82,630,486	$232,390		
		Total Com Personal	8.8124	$98,700	$870		
		Total Ind Personal	2.8124	$0	$0		
		TOTAL COMBINED		$96,842,477			
School District	**Vassar**	Total Non-PRE	20.2766	$12,000	$243		**$986**
		Total PRE	2.3000	$323,055	$743		
		Total Com Personal	8.2766	$0	$0		
		Total Ind Personal	2.3000	$0	$0		
		TOTAL COMBINED		$335,055			
Interm. School	**Saginaw**	Operating	0.1448	$416,735	$60	4.6324	**$1,930**
		Extra Voted	4.4876		$1,870		
Interm. School	**Tuscola**	Operating	0.1409	$97,177,532	$13,692	4.2359	**$411,634**
		Extra Voted	4.0950		$397,942		
State Education	**Michigan**	State Education Tax	6.0000	$97,594,267			**$585,566**
Library	**Millington-Arbela**	Operating & Ex Voted	1.2519	$97,594,267			**$122,178**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Frankenmuth School District [Non-PRE]	9.9086	36.6320	46.5406
Frankenmuth School District [PRE]	9.9086	18.6320	28.5406
Frankenmuth School District [Com. Personal]	9.9086	24.6320	34.5406
Frankenmuth School District [Ind. Personal]	3.9086	18.6320	22.5406
Millington School District [Non-PRE]	9.9086	35.0591	44.9677
Millington School District [PRE]	9.9086	17.0591	26.9677
Millington School District [Com. Personal]	9.9086	23.0591	32.9677
Millington School District [Ind. Personal]	3.9086	17.0591	20.9677
Vassar School District [Non-PRE]	9.9086	34.5233	44.4319
Vassar School District [PRE]	9.9086	16.5467	26.4553
Vassar School District [Com. Personal]	9.9086	22.5233	32.4319
Vassar School District [Ind. Personal]	3.9086	16.5467	20.4553

***Real Parcels Only**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$143,578,004	$561,189	8.9506	**$1,285,109**
		Bridge/Streets	0.4800		$68,917		
		Senior Citizens	0.3195		$45,873		
		Medical Care	0.2496		$35,837		
		Road Patrol	1.3281		$190,686		
		Roads/Streets	0.9643		$138,452		
		Mosquito	0.6316		$90,684		
		Recycling	0.1497		$21,494		
		Veterans	0.1697		$24,365		
		MSU Extension	0.0998		$14,329		
		Senior Meals	0.1997		$28,673		
		911	0.4500		$64,610		
Township	**Columbia**	Operating	1.4106	$143,578,004	$202,531	6.4033	**$919,373**
		Roads	1.5000		$215,367		
		Emergency Svcs.	1.0000		$143,578		
		Roads	1.4927		$214,319		
		Library	1.0000		$143,578		
Township Special Assessments	**Columbia**					0.0000	**$0**
Village	**Unionville**	Operating	10.6908	$11,800,336	$126,155	12.6908	**$149,756**
		Streets/Sidewalks	2.0000		$23,601		
School District	**Owendale-Gagetown**	Total Non-PRE	19.7500	$146,049	$2,884		**$11,110**
		Total PRE	1.7500	$1,038,621	$1,818		
		Total Com Personal	7.7500	$0	$0		
		Total Ind Personal	1.7500	$3,661,500	$6,408		
		TOTAL COMBINED		$4,846,170			
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$169,700	$3,402		**$11,686**
		Total PRE	2.0500	$1,633,530	$3,349		
		Total Com Personal	8.0500	$0	$0		
		Total Ind Personal	2.0500	$2,407,100	$4,935		
		TOTAL COMBINED		$4,210,330			
School District	**Caro**	Total Non-PRE	23.4884	$32,800	$770		**$13,004**
		Total PRE	5.6000	$353,777	$1,981		
		Total Com Personal	11.4884	$0	$0		
		Total Ind Personal	5.6000	$1,830,800	$10,252		
		TOTAL COMBINED		$2,217,377			
School District	**Cass City**	Total Non-PRE	20.5500	$1,136,068	$23,346		**$86,066**
		Total PRE	2.5500	$7,455,309	$19,011		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$17,140,600	$43,709		
		TOTAL COMBINED		$25,731,977			
School District	**Unionville-Sebewaing**	Total Non-PRE	23.3000	$12,475,029	$290,668		**$789,804**
		Total PRE	5.3000	$50,863,621	$269,577		
		Total Com Personal	11.3000	$70,100	$792		
		Total Ind Personal	5.3000	$43,163,400	$228,766		
		TOTAL COMBINED		$106,572,150			
Interm. School	**Huron ISD**	Operating	4.7486	$4,846,170	$23,013	4.8086	**$23,303**
		Extra Voted	0.0600		$291		
Interm. School	**Tuscola ISD**	Operating	0.1409	$138,731,834	$19,547	4.2359	**$587,654**
		Extra Voted	4.0950		$568,107		
State Education	**Michigan**	State Education Tax	6.0000	$75,374,604			**$452,248**
Library	**Fairgrove**	Operating & Extra Voted	0.7916	$4,210,330			**$3,333**

Totals for Taxable Status by School District	Summer	Winter	Total
Owendale-Gagetown School District [Non-PRE]	9.9086	36.0039	45.9125
Owendale-Gagetown School District [PRE]	9.9086	18.0039	27.9125
Owendale-Gagetown School District [Com. Personal]	9.9086	24.0039	33.9125
Owendale-Gagetown School District [Ind. Personal]	3.9086	18.0039	21.9125
Akron-Fairgrove School District [Non-PRE]	9.9086	36.5228	46.4314
Akron-Fairgrove School District [PRE]	9.9086	18.5228	28.4314
Akron-Fairgrove School District [Com. Personal]	9.9086	24.5228	34.4314
Akron-Fairgrove School District [Ind. Personal]	3.9086	18.5228	22.4314
Caro School District [Non-PRE]	9.9086	39.1696	49.0782
Caro School District [PRE]	9.9086	21.2812	31.1898
Caro School District [Com. Personal]	9.9086	27.1696	37.0782
Caro School District [Ind. Personal]	3.9086	21.2812	25.1898
Cass City School District [Non-PRE]	9.9086	36.2312	46.1398
Cass City School District [PRE]	9.9086	18.2312	28.1398
Cass City School District [Com. Personal]	9.9086	24.2312	34.1398
Cass City School District [Ind. Personal]	3.9086	18.2312	22.1398
Unionville-Sebewaing School District [Non-PRE]	9.9086	38.9812	48.8898
Unionville-Sebewaing School District [PRE]	9.9086	20.9812	30.8898
Unionville-Sebewaing School District [Com. Personal]	9.9086	26.9812	36.8898
Unionville-Sebewaing School District [Ind. Personal]	3.9086	20.9812	24.8898

Unionville Village Properties Only

Unionville-Sebewaing School District [Non-PRE]	22.5994	38.9812	61.5806
Unionville-Sebewaing School District [PRE]	22.5994	20.9812	43.5806
Unionville-Sebewaing School District [Com. Personal]	22.5994	26.9812	49.5806
Unionville-Sebewaing School District [Ind. Personal]	16.5994	20.9812	37.5806

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$76,037,853	$297,202	8.5006	**$646,367**
		Bridge/Streets	0.4800		$36,498		
		Senior Citizens	0.3195		$24,294		
		Medical Care	0.2496		$18,979		
		Road Patrol	1.3281		$100,986		
		Roads/Streets	0.9643		$73,323		
		Mosquito	0.6316		$48,026		
		Recycling	0.1497		$11,383		
		Veterans	0.1697		$12,904		
		MSU Extension	0.0998		$7,589		
		Senior Meals	0.1997		$15,185		
Township	**Dayton**	Operating	1.1552	$76,037,853	$87,839	1.1552	**$87,839**
Township Special Assessments	**Dayton**					0.0000	**$0**
School District	**Kingston**	Total Non-PRE	19.6650	$8,070,453	$158,705		**$219,148**
		Total PRE	3.6000	$16,789,499	$60,442		
		Total Com Personal	7.6650	$0	$0		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$24,859,952			
School District	**Mayville**	Total Non-PRE	19.5116	$14,609,495	$285,055		**$419,956**
		Total PRE	3.6000	$35,736,206	$128,650		
		Total Com Personal	7.5116	$832,200	$6,251		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$51,177,901			
Interm. School	**Tuscola ISD**	Operating	0.1409	$76,037,853	$10,714	4.2359	**$322,089**
		Extra Voted	4.0950		$311,375		
State Education	**Michigan**	State Education Tax	6.0000	$76,037,853			**$456,227**
Library	**Mayville**	Operating & Ex Voted	0.7204	$76,037,853			**$54,778**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Kingston School District [Non-PRE]	9.9086	30.8185	40.7271
Kingston School District [PRE]	9.9086	14.7535	24.6621
Kingston School District [Com. Personal]	9.9086	18.8185	28.7271
Kingston School District [Ind. Personal]	3.9086	14.7535	18.6621
Mayville School District [Non-PRE]	9.9086	30.6651	40.5737
Mayville School District [PRE]	9.9086	14.7535	24.6621
Mayville School District [Com. Personal]	9.9086	18.6651	28.5737
Mayville School District [Ind. Personal]	3.9086	14.7535	18.6621

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$136,659,901	$534,149	8.9506	**$1,223,188**
		Bridge/Streets	0.4800		$65,597		
		Senior Citizens	0.3195		$43,663		
		Medical Care	0.2496		$34,110		
		Road Patrol	1.3281		$181,498		
		Roads/Streets	0.9643		$131,781		
		Mosquito	0.6316		$86,314		
		Recycling	0.1497		$20,458		
		Veterans	0.1697		$23,191		
		MSU Extension	0.0998		$13,639		
		Senior Meals	0.1997		$27,291		
		911	0.4500		$61,497		
Township	**Denmark**	Operating	1.4458	$136,659,901	$197,583	3.4458	**$470,903**
		Roads	1.0000		$136,660		
		Roads	1.0000		$136,660		
Township Special Assessments	**Denmark**	Fire**	1.0000	$120,934,001	$120,934	2.0250	**$226,874**
		VAAS*	0.4000	$136,659,901	$54,664		
		Fire Equipment**	0.6250	$82,042,142	$51,276		
Village	**Reese**	Operating	10.5000	$40,484,059	$425,083	10.5000	**$425,083**
Village Special Assessments	**Reese**	Fire Apparatus*	1.5000	$38,891,859	$58,338	2.0000	**$78,580**
		Sidewalks	0.5000	$40,484,059	$20,242		
School District	**Frankenmuth**	Total Non-PRE	21.9888	$192,336	$4,229		**$8,061**
		Total PRE	3.9888	$960,723	$3,832		
		Total Com Personal	9.9888	$0	$0		
		Total Ind Personal	3.9888	$0	$0		
		TOTAL COMBINED		$1,153,059			
School District	**Reese**	Total Non-PRE	21.0000	$25,918,741	$544,294		**$799,658**
		Total PRE	3.0000	$84,072,165	$252,216		
		Total Com Personal	9.0000	$349,800	$3,148		
		Total Ind Personal	3.0000	$0	$0		
		TOTAL COMBINED		$110,340,706			
School District	**Vassar**	Total Non-PRE	20.2766	$3,193,439	$64,752		**$115,289**
		Total PRE	2.3000	$21,873,897	$50,310		
		Total Com Personal	8.2766	$0	$0		
		Total Ind Personal	2.3000	$98,800	$227		
		TOTAL COMBINED		$25,166,136			
Interm. School	**Saginaw ISD**	Operating	0.1448	$1,153,059	$167	4.6324	**$5,341**
		Extra Voted	4.4876		$5,174		
Interm. School	**Tuscola ISD**	Operating	0.1409	$135,506,842	$19,093	4.2359	**$573,993**
		Extra Voted	4.0950		$554,901		
State Education	**Michigan**	State Education Tax	6.0000	$136,561,101			**$819,367**
Library	**Reese District**	Operating & Ex Voted	0.9965	$136,659,901			**$136,182**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Frankenmuth School District [Non-PRE]	9.9086	36.1055	46.0141
Frankenmuth School District [PRE]	9.9086	18.1055	28.0141
Frankenmuth School District [Com. Personal]	9.9086	24.1055	34.0141
Frankenmuth School District [Ind. Personal]	3.9086	18.1055	22.0141
Reese School District [Non-PRE]	9.9086	34.7202	40.7202
Reese School District [PRE]	9.9086	16.7202	26.6288
Reese School District [Com. Personal]	9.9086	22.7202	32.6288
Reese School District [Ind. Personal]	3.9086	16.7202	20.6288

***Real Parcels Only**

****Real and Township Parcels Only**

Vassar School District [Non-PRE]	9.9086	33.9968	39.9968
Vassar School District [PRE]	9.9086	16.0202	25.9288
Vassar School District [Com. Personal]	9.9086	21.9968	31.9054
Vassar School District [Ind. Personal]	3.9086	16.0202	19.9288

Reese Village Properties Only

Reese School District [Non-PRE]	20.4086	34.7202	55.1288
Reese School District [PRE]	20.4086	16.7202	37.1288
Reese School District [Com. Personal]	20.4086	22.7202	43.1288
Reese School District [Ind. Personal]	14.4086	16.7202	31.1288

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$118,617,317	$463,628	8.5006	**$1,008,318**
		Bridge/Streets	0.4800		$56,936		
		Senior Citizens	0.3195		$37,898		
		Medical Care	0.2496		$29,607		
		Road Patrol	1.3281		$157,536		
		Roads/Streets	0.9643		$114,383		
		Mosquito	0.6316		$74,919		
		Recycling	0.1497		$17,757		
		Veterans	0.1697		$20,129		
		MSU Extension	0.0998		$11,838		
		Senior Meals	0.1997		$23,688		
Township	**Elkland**	Operating	1.6218	$118,617,317	$192,374	4.8449	**$574,689**
		Fire/Ambulance	0.9898		$117,407		
		Roads	0.9898		$117,407		
		Roads	1.2435		$147,501		
Township Special Assessments	**Elkland**					0.0000	**$0**
Village	**Cass City**	Operating	12.2246	$64,152,433	$784,238	17.8268	**$1,143,633**
		Streets	4.8822		$313,205		
		Landfill	*				
		Promotions	0.7200		$46,190		
School District	**Owendale-Gagetown**	Total Non-PRE	19.7500	$1,623,506	$32,064		**$39,001**
		Total PRE	1.7500	$3,963,981	$6,937		
		Total Com Personal	7.7500	$0	$0		
		Total Ind Personal	1.7500	$0	$0		
		TOTAL COMBINED		$5,587,487			
School District	**Cass City**	Total Non-PRE	20.5500	$33,288,975	$684,088		**$896,900**
		Total PRE	2.5500	$78,010,255	$198,926		
		Total Com Personal	8.5500	$1,578,700	$13,498		
		Total Ind Personal	2.5500	$151,900	$387		
		TOTAL COMBINED		$113,029,830			
Interm. School	**Huron ISD**	Operating	4.7486	$5,587,487	$26,533	4.8086	**$26,868**
		Extra Voted	0.0600		$335		
Interm. School	**Tuscola ISD**	Operating	0.1409	$113,029,830	$15,926	4.2359	**$478,783**
		Extra Voted	4.0950		$462,857		
State Education	**Michigan**	State Education Tax	6.0000	$118,465,417			**$710,793**
Library	**Rawson**	Operating & Ex Voted	1.0919	$118,617,317			**$129,518**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Owendale-Gagetown School District [Non-PRE]	9.9086	35.5374	45.4460
Owendale-Gagetown School District [PRE]	9.9086	17.5374	27.4460
Owendale-Gagetown School District [Com. Personal]	9.9086	23.5374	33.4460
Owendale-Gagetown School District [Ind. Personal]	3.9086	17.5374	21.4460
Cass City School District [Non-PRE]	9.9086	35.7647	45.6733
Cass City School District [PRE]	9.9086	17.7647	27.6733
Cass City School District [Com. Personal]	9.9086	23.7647	33.6733
Cass City School District [Ind. Personal]	3.9086	17.7647	21.6733
Cass City Village Properties Only			
Cass City School District [Non-PRE]	27.7354	35.7647	63.5001
Cass City School District [PRE]	27.7354	17.7647	45.5001
Cass City School District [Com. Personal]	27.7354	23.7647	51.5001
Cass City School District [Ind. Personal]	21.7354	17.7647	39.5001

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$56,956,217	$222,619	8.5006	**$484,162**
		Bridge/Streets	0.4800		$27,339		
		Senior Citizens	0.3195		$18,198		
		Medical Care	0.2496		$14,216		
		Road Patrol	1.3281		$75,644		
		Roads/Streets	0.9643		$54,923		
		Mosquito	0.6316		$35,974		
		Recycling	0.1497		$8,526		
		Veterans	0.1697		$9,665		
		MSU Extension	0.0998		$5,684		
		Senior Meals	0.1997		$11,374		
Township	**Ellington**	Operating	1.2619	$56,956,217	$71,873	4.7010	**$267,751**
		Roads	2.9391		$167,400		
		Fire	0.5000		$28,478		
Township Special Assessments	**Ellington**					0.0000	**$0**
School District	**Caro**	Total Non-PRE	23.4884	$8,737,809	$205,237		**$422,921**
		Total PRE	5.6000	$38,872,042	$217,683		
		Total Com Personal	11.4884	$0	$0		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$47,609,851			
School District	**Cass City**	Total Non-PRE	20.5500	$1,593,217	$32,741		**$52,511**
		Total PRE	2.5500	$7,753,149	$19,771		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$9,346,366			
Interm. School	**Tuscola ISD**	Operating	0.1409	$56,956,217	$8,025	4.2359	**$241,261**
		Extra Voted	4.0950		$233,236		
State Education	**Michigan**	State Education Tax	6.0000	$56,956,217			**$341,737**
Library	**Caro District**	Operating & Ex Voted	1.4694	$47,609,851			**$69,958**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
	9.9086	38.9367	48.8453
Caro School District [Non-PRE]	9.9086	21.0483	30.9569
Caro School District [PRE]	9.9086	26.9367	36.8453
Caro School District [Com. Personal]	3.9086	21.0483	24.9569
Caro School District [Ind. Personal]			
Cass City School District [Non-PRE]	9.9086	34.5289	44.4375
Cass City School District [PRE]	9.9086	16.5289	26.4375
Cass City School District [Com. Personal]	9.9086	22.5289	32.4375
Cass City School District [Ind. Personal]	3.9086	16.5289	20.4375

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$53,289,146	$208,286	8.5006	**$452,990**
		Bridge/Streets	0.4800		$25,579		
		Senior Citizens	0.3195		$17,026		
		Medical Care	0.2496		$13,301		
		Road Patrol	1.3281		$70,773		
		Roads/Streets	0.9643		$51,387		
		Mosquito	0.6316		$33,657		
		Recycling	0.1497		$7,977		
		Veterans	0.1697		$9,043		
		MSU Extension	0.0998		$5,318		
		Senior Meals	0.1997		$10,642		
Township	**Elmwood**	Operating	1.5207	$53,289,146	$81,037	7.0173	**$373,946**
		Roads	1.4840		$79,081		
		Fire	1.2367		$65,903		
		Roads	0.9894		$52,724		
		Fire Equip.	1.7865		$95,201		
Township Special Assessments	**Elmwood**					0.0000	**$0**
Village	**Gagetown**	Operating	11.8728	$4,996,896	$59,327	21.0236	**$105,053**
		Streets	2.3742		$11,864		
		DPW	3.3883		$16,931		
		Law Enforcement	3.3883		$16,931		
School District	**Owendale-Gagetown**	Total Non-PRE	19.7500	$3,800,391	$75,058		**$106,952**
		Total PRE	1.7500	$17,405,212	$30,459		
		Total Com Personal	7.7500	$185,200	$1,435		
		Total Ind Personal	1.7500	$0	$0		
		TOTAL COMBINED		$21,390,803			
School District	**Cass City**	Total Non-PRE	20.5500	$2,799,826	$57,536		**$131,738**
		Total PRE	2.5500	$29,098,517	$74,201		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$31,898,343			
Interm. School	**Huron ISD**	Operating	4.7486	$21,390,803	$101,576	4.8086	**$102,860**
		Extra Voted	0.0600		$1,283		
Interm. School	**Tuscola ISD**	Operating	0.1409	$31,898,343	$4,494	4.2359	**$135,118**
		Extra Voted	4.0950		$130,624		
State Education	**Michigan**	State Education Tax	6.0000	$53,289,146			**$319,735**
Library	**Rawson**	Operating & Ex Voted	1.0919	$53,289,146			**$58,186**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Owendale-Gagetown School District [Non-PRE]	9.9086	37.7098	47.6184
Owendale-Gagetown School District [PRE]	9.9086	19.7098	29.6184
Owendale-Gagetown School District [Com. Personal]	9.9086	25.7098	35.6184
Owendale-Gagetown School District [Ind. Personal]	3.9086	19.7098	23.6184
Cass City School District [Non-PRE]	9.9086	37.9371	47.8457
Cass City School District [PRE]	9.9086	19.9371	29.8457
Cass City School District [Com. Personal]	9.9086	25.9371	35.8457
Cass City School District [Ind. Personal]	3.9086	19.9371	23.8457

Gagetown Village Properties Only

Owendale-Gagetown School District [Non-PRE]	30.9322	37.7098	68.6420
Owendale-Gagetown School District [PRE]	30.9322	19.7098	50.6420
Owendale-Gagetown School District [Com. Personal]	30.9322	25.7098	56.6420
Owendale-Gagetown School District [Ind. Personal]	24.9322	19.7098	44.6420

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$139,997,129	$547,193	8.5006	**$1,190,060**
		Bridge/Streets	0.4800		$67,199		
		Senior Citizens	0.3195		$44,729		
		Medical Care	0.2496		$34,943		
		Road Patrol	1.3281		$185,930		
		Roads/Streets	0.9643		$134,999		
		Mosquito	0.6316		$88,422		
		Recycling	0.1497		$20,958		
		Veterans	0.1697		$23,758		
		MSU Extension	0.0998		$13,972		
		Senior Meals	0.1997		$27,957		
Township	**Fairgrove**	Operating	1.4360	$139,997,129	$201,036	5.1263	**$717,667**
		Roads	1.6903		$236,637		
		Services	2.0000		$279,994		
Township Special Assessments	**Fairgrove**					0.0000	**$0**
Village	**Akron**	Operating	10.7475	$3,029,760	$32,562	13.7119	**$41,544**
		Hydrants	1.9773		$5,991		
		Streets	0.9871		$2,991		
Village	**Fairgrove**	Operating	10.0800	$9,737,030	$98,149	14.1118	**$137,407**
		Streets	4.0318		$39,258		
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$24,922,081	$499,688		**$735,390**
		Total PRE	2.0500	$61,385,394	$125,840		
		Total Com Personal	8.0500	$392,200	$3,157		
		Total Ind Personal	2.0500	$52,051,300	$106,705		
		TOTAL COMBINED		$138,750,975			
School District	**Caro**	Total Non-PRE	23.4884	$98,856	$2,322		**$5,479**
		Total PRE	5.6000	$563,670	$3,157		
		Total Com Personal	11.4884	$0	$0		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$662,526			
School District	**Reese**	Total Non-PRE	21.0000	$91,800	$1,928		**$3,403**
		Total PRE	3.0000	$491,828	$1,475		
		Total Com Personal	9.0000	$0	$0		
		Total Ind Personal	3.0000	$0	$0		
		TOTAL COMBINED		$583,628			
Interm. School	**Tuscola ISD**	Operating	0.1409	$139,997,129	$19,726	4.2359	**$593,014**
		Extra Voted	4.0950		$573,288		
State Education	**Michigan**	State Education Tax	6.0000	$87,945,829			**$527,675**
Library	**Fairgrove**	Operating & Ex Voted	0.7916	$138,750,975			**$109,835**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Akron-Fairgrove School District [Non-PRE]	9.9086	35.2458	45.1544
Akron-Fairgrove School District [PRE]	9.9086	17.2458	27.1544
Akron-Fairgrove School District [Com. Personal]	9.9086	23.2458	33.1544
Akron-Fairgrove School District [Ind. Personal]	3.9086	17.2458	21.1544
Caro School District [Non-PRE]	9.9086	37.8926	47.8012
Caro School District [PRE]	9.9086	20.0042	29.9128
Caro School District [Com. Personal]	9.9086	25.8926	35.8012
Caro School District [Ind. Personal]	3.9086	20.0042	23.9128
Reese School District [Non-PRE]	9.9086	35.4042	45.3128
Reese School District [PRE]	9.9086	17.4042	27.3128
Reese School District [Com. Personal]	9.9086	23.4042	33.3128
Reese School District [Ind. Personal]	3.9086	17.4042	21.3128

Fairgrove Village Properties Only

Akron-Fairgrove School District [Non-PRE]	24.0204	35.2458	59.2662
Akron-Fairgrove School District [PRE]	24.0204	17.2458	41.2662
Akron-Fairgrove School District [Com. Personal]	24.0204	23.2458	47.2662
Akron-Fairgrove School District [Ind. Personal]	18.0204	17.2458	35.2662

Akron Village Properties Only

Akron-Fairgrove School District [Non-PRE]	23.6205	35.2458	58.8663
Akron-Fairgrove School District [PRE]	23.6205	17.2458	40.8663
Akron-Fairgrove School District [Com. Personal]	23.6205	23.2458	46.8663
Akron-Fairgrove School District [Ind. Personal]	17.6205	17.2458	34.8663

Fremont Township (011) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$107,973,275	$422,024	8.5006	**$917,838**
		Bridge/Streets	0.4800		$51,827		
		Senior Citizens	0.3195		$34,497		
		Medical Care	0.2496		$26,950		
		Road Patrol	1.3281		$143,399		
		Roads/Streets	0.9643		$104,119		
		Mosquito	0.6316		$68,196		
		Recycling	0.1497		$16,164		
		Veterans	0.1697		$18,323		
		MSU Extension	0.0998		$10,776		
		Senior Meals	0.1997		$21,562		
Township	**Fremont**	Operating	1.2651	$107,973,275	$136,597	1.2651	**$136,597**
Township Special Assessments	**Fremont**					0.0000	**$0**
Village	**Mayville**	Operating	9.5658	$21,818,522	$208,712	11.5920	**$252,920**
		Streets	2.0262		$44,209		
		*		$19,930,441			
School District	**Caro**	Total Non-PRE	23.4884	$6,800	$160		**$922**
		Total PRE	5.6000	$136,113	$762		
		Total Com Personal	11.4884	$0	$0		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$142,913			
School District	**Mayville**	Total Non-PRE	19.5116	$25,980,809	$506,927		**$807,305**
		Total PRE	3.6000	$80,387,372	$289,395		
		Total Com Personal	7.5116	$1,462,181	$10,983		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$107,830,362			
Interm. School	**Tuscola ISD**	Operating	0.1409	$107,973,275	$15,213	4.2359	**$457,364**
		Extra Voted	4.0950		$442,151		
State Education	**Michigan**	State Education Tax	6.0000	$107,973,275			**$647,840**
Library	**Mayville**	Operating & Ex Voted	0.7204	$107,973,275			**$77,784**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Caro School District [Non-PRE]	9.9086	34.7518	44.6604
Caro School District [PRE]	9.9086	16.8634	26.7720
Caro School District [Com. Personal]	9.9086	22.7518	32.6604
Caro School District [Ind. Personal]	3.9086	16.8634	20.7720
Mayville School District [Non-PRE]	9.9086	30.7750	40.6836
Mayville School District [PRE]	9.9086	14.8634	24.7720
Mayville School District [Com. Personal]	9.9086	18.7750	28.6836
Mayville School District [Ind. Personal]	3.9086	14.8634	18.7720

Mayville Village Properties Only

Mayville School District [Non-PRE]	21.5006	30.7750	52.2756
Mayville School District [PRE]	21.5006	14.8634	36.3640
Mayville School District [Com. Personal]	21.5006	18.7750	40.2756
Mayville School District [Ind. Personal]	15.5006	14.8634	30.3640

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$117,103,769	$457,712	8.5006	**$995,452**
		Bridge/Streets	0.4800		$56,210		
		Senior Citizens	0.3195		$37,415		
		Medical Care	0.2496		$29,229		
		Road Patrol	1.3281		$155,526		
		Roads/Streets	0.9643		$112,923		
		Mosquito	0.6316		$73,963		
		Recycling	0.1497		$17,530		
		Veterans	0.1697		$19,873		
		MSU Extension	0.0998		$11,687		
		Senior Meals	0.1997		$23,386		
Township	**Gilford**	Operating	1.3553	$117,103,769	$158,711	4.3553	**$510,022**
		Fire Protection	1.0000		$117,104		
		Roads	2.0000		$234,208		
Township Special Assessments	**Gilford**					0.0000	**$0**
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$8,831,245	$177,066		**$284,954**
		Total PRE	2.0500	$25,011,352	$51,273		
		Total Com Personal	8.0500	$0	$0		
		Total Ind Personal	2.0500	$27,616,800	$56,614		
		TOTAL COMBINED		$61,459,397			
School District	**Reese**	Total Non-PRE	21.0000	$8,019,857	$168,417		**$311,291**
		Total PRE	3.0000	$28,827,315	$86,482		
		Total Com Personal	9.0000	$0	$0		
		Total Ind Personal	3.0000	$18,797,200	$56,392		
		TOTAL COMBINED		$55,644,372			
Interm. School	**Tuscola ISD**	Operating	0.1409	$117,103,769	$16,500	4.2359	**$496,040**
		Extra Voted	4.0950		$479,540		
State Education	**Michigan**	State Education Tax	6.0000	$70,689,769			**$424,139**
Library	**Fairgrove**	Operating & Ex Voted	0.7916	$61,459,397			**$48,651**
Library	**Reese**	Operating & Ex Voted	0.9965	$55,644,372			**$55,450**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Akron-Fairgrove School District [Non-PRE]	9.9086	34.4748	44.3834
Akron-Fairgrove School District [PRE]	9.9086	16.4748	26.3834
Akron-Fairgrove School District [Com. Personal]	9.9086	22.4748	32.3834
Akron-Fairgrove School District [Ind. Personal]	3.9086	16.4748	20.3834
Reese School District [Non-PRE]	9.9086	35.6297	45.5383
Reese School District [PRE]	9.9086	17.6297	27.5383
Reese School District [Com. Personal]	9.9086	23.6297	33.5383
Reese School District [Ind. Personal]	3.9086	17.6297	21.5383

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$83,293,611	$325,561	8.5006	**$708,046**
		Bridge/Streets	0.4800		$39,981		
		Senior Citizens	0.3195		$26,612		
		Medical Care	0.2496		$20,790		
		Road Patrol	1.3281		$110,622		
		Roads/Streets	0.9643		$80,320		
		Mosquito	0.6316		$52,608		
		Recycling	0.1497		$12,469		
		Veterans	0.1697		$14,135		
		MSU Extension	0.0998		$8,313		
		Senior Meals	0.1997		$16,634		
Township	**Indianfields**	Operating	1.5738	$83,293,611	$131,087	4.2826	**$356,713**
		Fire	0.7387		$61,529		
		Roads	1.9701		$164,097		
Township Special Assessments	**Indianfields**					0.0000	**$0**
School District	**Caro**	Total Non-PRE	23.4884	$25,519,340	$599,408		**$926,467**
		Total PRE	5.6000	$57,176,071	$320,186		
		Total Com Personal	11.4884	$598,200	$6,872		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$83,293,611			
Interm. School	**Tuscola ISD**	Operating	0.1409	$83,293,611	$11,736	4.2359	**$352,823**
		Extra Voted	4.0950		$341,087		
State Education	**Michigan**	State Education Tax	6.0000	$83,293,611			**$499,762**
Library	**Caro District**	Operating & Ex Voted	1.4694	$83,293,611			**$122,392**
Authority	**Caro Transit**	Operating & Ex Voted	1.9655	$83,293,611			**$163,714**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Caro School District [Non-PRE]	9.9086	40.4838	50.3924
Caro School District [PRE]	9.9086	22.5954	32.5040
Caro School District [Com. Personal]	9.9086	28.4838	38.3924
Caro School District [Ind. Personal]	3.9086	22.5954	26.5040

Juniata Township (014) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$93,488,994	$365,411	8.5006	**$794,713**
		Bridge/Streets	0.4800		$44,875		
		Senior Citizens	0.3195		$29,870		
		Medical Care	0.2496		$23,335		
		Road Patrol	1.3281		$124,163		
		Roads/Streets	0.9643		$90,151		
		Mosquito	0.6316		$59,048		
		Recycling	0.1497		$13,995		
		Veterans	0.1697		$15,865		
		MSU Extension	0.0998		$9,330		
		Senior Meals	0.1997		$18,670		
Township	**Juniata**	Operating	1.4490	$93,488,994	$135,466	4.4319	**$414,334**
		Roads	2.9829		$278,868		
Township Special Assessments	**Juniata**					0.0000	**$0**
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$1,568,688	$31,452		**$41,477**
		Total PRE	2.0500	$3,535,142	$7,247		
		Total Com Personal	8.0500	$0	$0		
		Total Ind Personal	2.0500	$1,354,900	$2,778		
		TOTAL COMBINED		$6,458,730			
School District	**Caro**	Total Non-PRE	23.4884	$4,002,013	$94,001		**$245,408**
		Total PRE	5.6000	$22,918,473	$128,343		
		Total Com Personal	11.4884	$42,600	$489		
		Total Ind Personal	5.6000	$4,031,100	$22,574		
		TOTAL COMBINED		$30,994,186			
School District	**Reese**	Total Non-PRE	21.0000	$268,800	$5,645		**$14,352**
		Total PRE	3.0000	$1,558,618	$4,676		
		Total Com Personal	9.0000	$0	$0		
		Total Ind Personal	3.0000	$1,343,700	$4,031		
		TOTAL COMBINED		$3,171,118			
School District	**Vassar**	Total Non-PRE	20.2766	$7,118,515	$144,339		**$249,839**
		Total PRE	2.3000	$26,937,545	$61,956		
		Total Com Personal	8.2766	$47,400	$392		
		Total Ind Personal	2.3000	$18,761,500	$43,151		
		TOTAL COMBINED		$52,864,960			
Interm. School	**Tuscola ISD**	Operating	0.1409	$93,488,994	$13,173	4.2359	**$396,010**
		Extra Voted	4.0950		$382,837		
State Education	**Michigan**	State Education Tax	6.0000	$67,997,794			**$407,987**
Library	**Bullard Sanford**	Operating & Ex Voted	1.2418	$62,494,808			**$77,606**
Library	**Caro District**	Operating & Ex Voted	1.4694	$30,994,186			**$45,543**

Totals for Taxable Status by School District	Summer	Winter	Total
Akron-Fairgrove School District [Non-PRE]	9.9086	35.0016	44.9102
Akron-Fairgrove School District [PRE]	9.9086	17.0016	26.9102
Akron-Fairgrove School District [Com. Personal]	9.9086	23.0016	32.9102
Akron-Fairgrove School District [Ind. Personal]	3.9086	17.0016	20.9102
Caro School District [Non-PRE]	9.9086	38.6676	48.5762
Caro School District [PRE]	9.9086	20.7792	30.6878
Caro School District [Com. Personal]	9.9086	26.6676	36.5762
Caro School District [Ind. Personal]	3.9086	20.7792	24.6878
Reese School District [Non-PRE]	9.9086	35.9516	45.8602
Reese School District [PRE]	9.9086	17.9516	27.8602
Reese School District [Com. Personal]	9.9086	23.9516	33.8602
Reese School District [Ind. Personal]	3.9086	17.9516	21.8602
Vassar School District [Non-PRE]	9.9086	35.2282	45.1368
Vassar School District [PRE]	9.9086	17.2516	27.1602
Vassar School District [Com. Personal]	9.9086	23.2282	33.1368
Vassar School District [Ind. Personal]	3.9086	17.2516	21.1602

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$54,897,983	$214,574	8.5006	**$466,666**
		Bridge/Streets	0.4800		$26,351		
		Senior Citizens	0.3195		$17,540		
		Medical Care	0.2496		$13,703		
		Road Patrol	1.3281		$72,910		
		Roads/Streets	0.9643		$52,938		
		Mosquito	0.6316		$34,674		
		Recycling	0.1497		$8,218		
		Veterans	0.1697		$9,316		
		MSU Extension	0.0998		$5,479		
		Senior Meals	0.1997		$10,963		
Township	**Kingston**	Operating	1.2895	$54,897,983	$70,791	3.1699	**$174,021**
		Roads	1.8804		$103,230		
Township Special Assessments	**Kingston**	Fire**	1.0000	$48,307,869	$48,308	1.0000	**$48,308**
Village	**Kingston**	Operating	10.3245	$6,590,114	$68,040	12.3245	**$81,220**
		Water Impr.	2.0000		$13,180		
Village Special Assessments	**Kingston**	Public Safety	4.0000	$6,045,755	$24,183	4.0000	**$24,183**
School District	**Marlette**	Total Non-PRE	21.0500	$13,877	$292		**$2,702**
		Total PRE	3.0500	$790,072	$2,410		
		Total Com Personal	9.0500	$0	$0		
		Total Ind Personal	3.0500	$0	$0		
		TOTAL COMBINED		$803,949			
School District	**Cass City**	Total Non-PRE	20.5500	$2,343,257	$48,154		**$71,852**
		Total PRE	2.5500	$9,293,195	$23,698		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$11,636,452			
School District	**Kingston**	Total Non-PRE	19.6650	$10,694,780	$210,313		**$325,100**
		Total PRE	3.6000	$31,654,251	$113,955		
		Total Com Personal	7.6650	$108,551	$832		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$42,457,582			
Interm. School	**Tuscola ISD**	Operating	0.1409	$54,094,034	$7,622	4.2359	**$229,137**
		Extra Voted	4.0950		$221,515		
Interm. School	**Sanilac ISD**	Operating	0.1996	$803,949	$160	2.5188	**$2,025**
		Extra Voted	2.3192		$1,865		
State Education	**Michigan**	State Education Tax	6.0000	$54,897,983			**$329,388**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Marlette School District [Non-PRE]	9.9086	31.7807	41.6893
Marlette School District [PRE]	9.9086	13.7807	23.6893
Marlette School District [Com. Personal]	9.9086	19.7807	29.6893
Marlette School District [Ind. Personal]	3.9086	13.7807	17.6893
Cass City School District [Non-PRE]	9.9086	32.9978	42.9064
Cass City School District [PRE]	9.9086	14.9978	24.9064
Cass City School District [Com. Personal]	9.9086	20.9978	30.9064
Cass City School District [Ind. Personal]	3.9086	14.9978	18.9064
Kingston School District [Non-PRE]	9.9086	32.1128	42.0214
Kingston School District [PRE]	9.9086	16.0478	25.9564
Kingston School District [Com. Personal]	9.9086	20.1128	30.0214
Kingston School District [Ind. Personal]	3.9086	16.0478	19.9564

Kingston Village Properties Only

Kingston School District [Non-PRE]	22.2331	32.1128	54.3459
Kingston School District [PRE]	22.2331	16.0478	38.2809
Kingston School District [Com. Personal]	22.2331	20.1128	42.3459
Kingston School District [Ind. Personal]	16.2331	16.0478	32.2809

****Real and Township Parcels Only**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$67,857,374	$265,227	8.5006	**$576,828**
		Bridge/Streets	0.4800		$32,572		
		Senior Citizens	0.3195		$21,680		
		Medical Care	0.2496		$16,937		
		Road Patrol	1.3281		$90,121		
		Roads/Streets	0.9643		$65,435		
		Mosquito	0.6316		$42,859		
		Recycling	0.1497		$10,158		
		Veterans	0.1697		$11,515		
		MSU Extension	0.0998		$6,772		
		Senior Meals	0.1997		$13,551		
Township	**Koylton**	Operating	1.1171	$67,857,374	$75,803	5.0437	**$342,252**
		Roads	1.9633		$133,224		
		Roads	1.9633		$133,224		
Township Special Assessments	**Koylton**					0.0000	**$0**
Village	**Kingston**	Operating	10.3245	$1,773,760	$18,313	12.3245	**$21,861**
		Water Impr.	2.0000		$3,548		
Village Special	**Kingston**	Public Safety	4.0000	$1,499,560	$5,998	4.0000	**$5,998**
School District	**Marlette**	Total Non-PRE	21.0500	$5,048,666	$106,274		**$173,373**
		Total PRE	3.0500	$20,689,005	$63,101		
		Total Com Personal	9.0500	$441,700	$3,997		
		Total Ind Personal	3.0500	$0	$0		
		TOTAL COMBINED		$26,179,371			
School District	**Kingston**	Total Non-PRE	19.6650	$12,347,769	$242,819		**$349,360**
		Total PRE	3.6000	$29,096,034	$104,746		
		Total Com Personal	7.6650	$234,200	$1,795		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$41,678,003			
Interm. School	**Tuscola ISD**	Operating	0.1409	$41,678,003	$5,872	4.2359	**$176,544**
		Extra Voted	4.0950		$170,671		
Interm. School	**Sanilac ISD**	Operating	0.1996	$26,179,371	$5,225	2.5188	**$65,941**
		Extra Voted	2.3192		$60,715		
State Education	**Michigan**	State Education Tax	6.0000	$67,857,374			**$407,144**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Marlette School District [Non-PRE]	9.9086	33.6545	43.5631
Marlette School District [PRE]	9.9086	15.6545	25.5631
Marlette School District [Com. Personal]	9.9086	21.6545	31.5631
Marlette School District [Ind. Personal]	3.9086	15.6545	19.5631
Kingston School District [Non-PRE]	9.9086	33.9866	43.8952
Kingston School District [PRE]	9.9086	17.9216	27.8302
Kingston School District [Com. Personal]	9.9086	21.9866	31.8952
Kingston School District [Ind. Personal]	3.9086	17.9216	21.8302

Kingston Village Properties Only

Kingston School District [Non-PRE]	22.2331	33.9866	56.2197
Kingston School District [PRE]	22.2331	17.9216	40.1547
Kingston School District [Com. Personal]	22.2331	21.9866	44.2197
Kingston School District [Ind. Personal]	16.2331	17.9216	34.1547

Millington Township (017) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$161,045,255	$629,461	8.5006	**$1,368,981**
		Bridge/Streets	0.4800		$77,302		
		Senior Citizens	0.3195		$51,454		
		Medical Care	0.2496		$40,197		
		Road Patrol	1.3281		$213,884		
		Roads/Streets	0.9643		$155,296		
		Mosquito	0.6316		$101,716		
		Recycling	0.1497		$24,108		
		Veterans	0.1697		$27,329		
		MSU Extension	0.0998		$16,072		
		Senior Meals	0.1997		$32,161		
Township	**Millington**	Operating	1.3090	$161,045,255	$210,808	2.0328	**$327,373**
		Fire	0.7238		$116,565		
Township Special Assessments	**Millington**	Police**	1.6000	$129,409,489	$207,055	1.6000	**$207,055**
Village	**Millington**	Operating	11.0964	$26,494,266	$293,991	13.3488	**$353,667**
		Village Utilities	2.2524		$59,676		
School District	**Millington**	Total Non-PRE	20.8124	$32,353,943	$673,363		**$1,044,032**
		Total PRE	2.8124	$126,474,012	$355,696		
		Total Com Personal	8.8124	$1,456,200	$12,833		
		Total Ind Personal	2.8124	$761,100	$2,141		
		TOTAL COMBINED		$161,045,255			
Interm. School	**Tuscola ISD**	Operating	0.1409	$161,045,255	$22,691	4.2359	**$682,172**
		Extra Voted	4.0950		$659,480		
State Education	**Michigan**	State Education Tax	6.0000	$160,284,155			**$961,705**
Library	**Millington-Arbela**	Operating & Extra Voted	1.2519	$161,045,255			**$201,613**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Millington School District [Non-PRE]	9.9086	33.3750	43.2836
Millington School District [PRE]	9.9086	15.3750	25.2836
Millington School District [Com. Personal]	9.9086	21.3750	31.2836
Millington School District [Ind. Personal]	3.9086	15.3750	19.2836

Millington Village Parcels Only

Millington School District [Non-PRE]	23.2574	33.3750	56.6324
Millington School District [PRE]	23.2574	15.3750	38.6324
Millington School District [Com. Personal]	23.2574	21.3750	44.6324
Millington School District [Ind. Personal]	17.2574	15.3750	32.6324

****Real and Township Parcels Only**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$57,069,185	$223,061	8.5006	**$485,122**
		Bridge/Streets	0.4800		$27,393		
		Senior Citizens	0.3195		$18,234		
		Medical Care	0.2496		$14,244		
		Road Patrol	1.3281		$75,794		
		Roads/Streets	0.9643		$55,032		
		Mosquito	0.6316		$36,045		
		Recycling	0.1497		$8,543		
		Veterans	0.1697		$9,685		
		MSU Extension	0.0998		$5,696		
		Senior Meals	0.1997		$11,397		
Township	**Novesta**	Operating	1.3081	$57,069,185	$74,652	5.7251	**$326,727**
		Roads	2.0000		$114,138		
		Roads	1.9170		$109,402		
		Brining	0.5000		$28,535		
Township Special Assessments	**Novesta**					0.0000	**$0**
School District	**Cass City**	Total Non-PRE	20.5500	$10,419,429	$214,119		**$334,588**
		Total PRE	2.5500	$46,397,856	$118,315		
		Total Com Personal	8.5500	$251,900	$2,154		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$57,069,185			
Interm. School	**Tuscola ISD**	Operating	0.1409	$57,069,185	$8,041	4.2359	**$241,739**
		Extra Voted	4.0950		$233,698		
State Education	**Michigan**	State Education Tax	6.0000	$57,069,185			**$342,415**
Library	**Rawson**	Operating & Special Voted	1.0919	$57,069,185			**$62,314**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Cass City School District [Non-PRE]	9.9086	36.6449	46.5535
Cass City School District [PRE]	9.9086	18.6449	28.5535
Cass City School District [Com. Personal]	9.9086	24.6449	34.5535
Cass City School District [Ind. Personal]	3.9086	18.6449	22.5535

Tuscola Township (019) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$108,812,924	$425,306	8.5006	**$924,975**
		Bridge/Streets	0.4800		$52,230		
		Senior Citizens	0.3195		$34,766		
		Medical Care	0.2496		$27,160		
		Road Patrol	1.3281		$144,514		
		Roads/Streets	0.9643		$104,928		
		Mosquito	0.6316		$68,726		
		Recycling	0.1497		$16,289		
		Veterans	0.1697		$18,466		
		MSU Extension	0.0998		$10,860		
		Senior Meals	0.1997		$21,730		
Township	**Tuscola**	Operating	1.5265	$108,812,924	$166,103	1.5265	**$166,103**
Township Special Assessments	**Tuscola**	Fire*	0.7500	$94,244,624	$70,683	0.7500	**$70,683**
School District	**Frankenmuth**	Total Non-PRE	21.9888	$9,489,525	$208,663		**$295,255**
		Total PRE	3.9888	$21,708,806	$86,592		
		Total Com Personal	9.9888	$0	$0		
		Total Ind Personal	3.9888	$0	$0		
		TOTAL COMBINED		$31,198,331			
School District	**Millington**	Total Non-PRE	20.8124	$1,159,950	$24,141		**$26,339**
		Total PRE	2.8124	$781,306	$2,197		
		Total Com Personal	8.8124	$0	$0		
		Total Ind Personal	2.8124	$0	$0		
		TOTAL COMBINED		$1,941,256			
School District	**Vassar**	Total Non-PRE	20.2766	$13,002,735	$263,651		**$412,510**
		Total PRE	2.3000	$61,216,702	$140,798		
		Total Com Personal	8.2766	$789,100	$6,531		
		Total Ind Personal	2.3000	$664,800	$1,529		
		TOTAL COMBINED		$75,673,337			
Interm. School	**Saginaw ISD**	Operating	0.1448	$31,198,331	$4,518	4.6324	**$144,523**
		Extra Voted	4.4876		$140,006		
Interm. School	**Tuscola ISD**	Operating	0.1409	$77,614,593	$10,936	4.2359	**$328,768**
		Extra Voted	4.0950		$317,832		
State Education	**Michigan**	State Education Tax	6.0000	$108,148,124			**$648,889**
Library	**Bullard Sanford**	Operating & Ex Voted	1.2418	$108,812,924			**$135,124**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Frankenmuth School District [Non-PRE]	9.9086	34.4315	44.3401
Frankenmuth School District [PRE]	9.9086	16.4315	26.3401
Frankenmuth School District [Com. Personal]	9.9086	22.4315	32.3401
Frankenmuth School District [Ind. Personal]	3.9086	16.4315	20.3401
Millington School District [Non-PRE]	9.9086	32.8586	42.7672
Millington School District [PRE]	9.9086	14.8586	24.7672
Millington School District [Com. Personal]	9.9086	20.8586	30.7672
Millington School District [Ind. Personal]	9.9086	14.8586	18.7672
Vassar School District [Non-PRE]	9.9086	32.3228	42.2314
Vassar School District [PRE]	9.9086	14.3462	24.2548
Vassar School District [Com. Personal]	9.9086	20.3228	30.2314
Vassar School District [Ind. Personal]	3.9086	14.3462	18.2548

***Real Parcels Only**

Vassar Township (020) **2026 Ad Valorem Taxes**

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$128,794,491	$503,406	8.5006	**$1,094,830**
		Bridge/Streets	0.4800		$61,821		
		Senior Citizens	0.3195		$41,150		
		Medical Care	0.2496		$32,147		
		Road Patrol	1.3281		$171,052		
		Roads/Streets	0.9643		$124,197		
		Mosquito	0.6316		$81,347		
		Recycling	0.1497		$19,281		
		Veterans	0.1697		$21,856		
		MSU Extension	0.0998		$12,854		
		Senior Meals	0.1997		$25,720		
Township	**Vassar**	Operating	1.0000	$128,794,491	$128,794	1.0000	**$128,794**
Township Special Assessments	**Tuscola**					0.0000	**$0**
School District	**Mayville**	Total Non-PRE	19.5116	$239,120	$4,666		**$4,918**
		Total PRE	3.6000	$70,211	$253		
		Total Com Personal	7.5116	$0	$0		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$309,331			
School District	**Millington**	Total Non-PRE	20.8124	$5,777,342	$120,240		**$148,989**
		Total PRE	2.8124	$10,222,218	$28,749		
		Total Com Personal	8.8124	$0	$0		
		Total Ind Personal	2.8124	$0	$0		
		TOTAL COMBINED		$15,999,560			
School District	**Vassar**	Total Non-PRE	20.2766	$28,851,848	$585,017		**$784,421**
		Total PRE	2.3000	$82,423,962	$189,575		
		Total Com Personal	8.2766	$1,179,010	$9,758		
		Total Ind Personal	2.3000	$30,780	$71		
		TOTAL COMBINED		$112,485,600			
Interm. School	**Tuscola ISD**	Operating	0.1409	$128,794,491	$18,147	4.2359	**$545,561**
		Extra Voted	4.0950		$527,413		
State Education	**Michigan**	State Education Tax	6.0000	$128,763,711			**$772,582**
Library	**Bullard Sanford**	Operating & Ex Voted	1.2418	$128,794,491			**$159,937**

Totals for Taxable Status by School District	Summer	Winter	Total
Mayville School District [Non-PRE]	9.9086	31.0313	40.9399
Mayville School District [PRE]	9.9086	15.1197	25.0283
Mayville School District [Com. Personal]	9.9086	19.0313	28.9399
Mayville School District [Ind. Personal]	3.9086	15.1197	19.0283
Millington School District [Non-PRE]	9.9086	32.3321	42.2407
Millington School District [PRE]	9.9086	14.3321	24.2407
Millington School District [Com. Personal]	9.9086	20.3321	30.2407
Millington School District [Ind. Personal]	3.9086	14.3321	18.2407
Vassar School District [Non-PRE]	9.9086	31.7963	41.7049
Vassar School District [PRE]	9.9086	13.8197	23.7283
Vassar School District [Com. Personal]	9.9086	19.7963	29.7049
Vassar School District [Ind. Personal]	3.9086	13.8197	17.7283

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$78,235,495	$305,791	8.5006	**$665,049**
		Bridge/Streets	0.4800		$37,553		
		Senior Citizens	0.3195		$24,996		
		Medical Care	0.2496		$19,528		
		Road Patrol	1.3281		$103,905		
		Roads/Streets	0.9643		$75,442		
		Mosquito	0.6316		$49,414		
		Recycling	0.1497		$11,712		
		Veterans	0.1697		$13,277		
		MSU Extension	0.0998		$7,808		
		Senior Meals	0.1997		$15,624		
Township	**Watertown**	Operating	1.0872	$78,235,495	$85,058	3.5720	**$279,457**
		Roads	1.9848		$155,282		
		Emergency Svcs.	0.5000		$39,118		
Township Special Assessments	**Watertown**					0.0000	**$0**
School District	**Mayville**	Total Non-PRE	19.5116	$11,140,162	$217,362		**$353,247**
		Total PRE	3.6000	$37,121,095	$133,636		
		Total Com Personal	7.5116	$299,300	$2,248		
		Total Ind Personal	3.6000	$0	$0		
		TOTAL COMBINED		$48,560,557			
School District	**Millington**	Total Non-PRE	20.8124	$6,589,752	$137,149		**$202,260**
		Total PRE	2.8124	$23,046,966	$64,817		
		Total Com Personal	8.8124	$31,160	$275		
		Total Ind Personal	2.8124	$7,060	$20		
		TOTAL COMBINED		$29,674,938			
Interm. School	**Tuscola ISD**	Operating	0.1409	$78,235,495	$11,023	4.2359	**$331,398**
		Extra Voted	4.0950		$320,374		
State Education	**Michigan**	State Education Tax	6.0000	$78,228,435			**$469,371**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Mayville School District [Non-PRE]	9.9086	32.3615	42.2701
Mayville School District [PRE]	9.9086	16.4499	26.3585
Mayville School District [Com. Personal]	9.9086	20.3615	30.2701
Mayville School District [Ind. Personal]	3.9086	16.4499	20.3585
Millington School District [Non-PRE]	9.9086	33.6623	43.5709
Millington School District [PRE]	9.9086	15.6623	25.5709
Millington School District [Com. Personal]	9.9086	21.6623	31.5709
Millington School District [Ind. Personal]	3.9086	15.6623	19.5709

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$64,738,424	$253,037	8.5006	**$550,315**
		Bridge/Streets	0.4800		$31,074		
		Senior Citizens	0.3195		$20,684		
		Medical Care	0.2496		$16,159		
		Road Patrol	1.3281		$85,979		
		Roads/Streets	0.9643		$62,427		
		Mosquito	0.6316		$40,889		
		Recycling	0.1497		$9,691		
		Veterans	0.1697		$10,986		
		MSU Extension	0.0998		$6,461		
		Senior Meals	0.1997		$12,928		
Township	**Wells**	Operating	1.1584	$64,738,424	$74,993	3.0961	**$200,437**
		Roads	1.9377		$125,444		
Township Special Assessments	**Wells**					0.0000	**$0**
School District	**Caro**	Total Non-PRE	23.4884	$6,920,080	$162,542		**$300,624**
		Total PRE	5.6000	$22,809,229	$127,732		
		Total Com Personal	11.4884	$440,400	$5,059		
		Total Ind Personal	5.6000	$944,900	$5,291		
		TOTAL COMBINED		$31,114,609			
School District	**Cass City**	Total Non-PRE	20.5500	$1,149,086	$23,614		**$30,789**
		Total PRE	2.5500	$2,813,648	$7,175		
		Total Com Personal	8.5500	$0	$0		
		Total Ind Personal	2.5500	$0	$0		
		TOTAL COMBINED		$3,962,734			
School District	**Kingston**	Total Non-PRE	19.6650	$7,490,835	$147,307		**$227,340**
		Total PRE	3.6000	$22,112,446	$79,605		
		Total Com Personal	7.6650	$54,100	$415		
		Total Ind Personal	3.6000	$3,700	$13		
		TOTAL COMBINED		$29,661,081			
Interm. School	**Tuscola ISD**	Operating	0.1409	$64,738,424	$9,122	4.2359	**$274,225**
		Extra Voted	4.0950		$265,104		
State Education	**Michigan**	State Education Tax	6.0000	$63,789,824			**$382,739**
Library	**Caro District**	Operating & Ex Voted	1.4694	$31,114,609			**$45,720**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Caro School District [Non-PRE]	9.9086	37.3318	47.2404
Caro School District [PRE]	9.9086	19.4434	29.3520
Caro School District [Com. Personal]	9.9086	25.3318	35.2404
Caro School District [Ind. Personal]	3.9086	19.4434	23.3520
Cass City School District [Non-PRE]	9.9086	32.9240	42.8326
Cass City School District [PRE]	9.9086	14.9240	24.8326
Cass City School District [Com. Personal]	9.9086	20.9240	30.8326
Cass City School District [Ind. Personal]	3.9086	14.9240	18.8326
Kingston School District [Non-PRE]	9.9086	32.0390	41.9476
Kingston School District [PRE]	9.9086	15.9740	25.8826
Kingston School District [Com. Personal]	9.9086	20.0390	29.9476
Kingston School District [Ind. Personal]	3.9086	15.9740	19.8826

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$37,418,007	$146,252	8.5006	**$318,076**
		Bridge/Streets	0.4800		$17,961		
		Senior Citizens	0.3195		$11,955		
		Medical Care	0.2496		$9,340		
		Road Patrol	1.3281		$49,695		
		Roads/Streets	0.9643		$36,082		
		Mosquito	0.6316		$23,633		
		Recycling	0.1497		$5,601		
		Veterans	0.1697		$6,350		
		MSU Extension	0.0998		$3,734		
		Senior Meals	0.1997		$7,472		
Township	**Wisner**	Operating	1.3496	$37,418,007	$50,499	5.0366	**$188,460**
		Fire/Ambulance	1.6992		$63,581		
		Roads	1.9878		$74,380		
Township Special Assessments	**Wisner**					0.0000	**$0**
School District	**Akron-Fairgrove**	Total Non-PRE	20.0500	$4,244,420	$85,101		**$115,877**
		Total PRE	2.0500	$14,294,041	$29,303		
		Total Com Personal	8.0500	$50,500	$407		
		Total Ind Personal	2.0500	$520,400	$1,067		
		TOTAL COMBINED		$19,109,361			
School District	**Unionville-Sebewaing**	Total Non-PRE	23.3000	$3,683,549	$85,827		**$163,379**
		Total PRE	5.3000	$14,618,497	$77,478		
		Total Com Personal	11.3000	$6,600	$75		
		Total Ind Personal	5.3000	$0	$0		
		TOTAL COMBINED		$18,308,646			
Interm. School	**Tuscola ISD**	Operating	0.1409	$37,418,007	$5,272	4.2359	**$158,499**
		Extra Voted	4.0950		$153,227		
State Education	**Michigan**	State Education Tax	6.0000	$36,897,607			**$221,386**
Library	**Fairgrove**	Operating & Ex Voted	0.7916	$19,109,361			**$15,127**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Akron-Fairgrove School District [Non-PRE]	9.9086	35.1561	45.0647
Akron-Fairgrove School District [PRE]	9.9086	17.1561	27.0647
Akron-Fairgrove School District [Com. Personal]	9.9086	23.1561	33.0647
Akron-Fairgrove School District [Ind. Personal]	3.9086	17.1561	21.0647
Unionville-Sebewaing School District [Non-PRE]	9.9086	37.6145	47.5231
Unionville-Sebewaing School District [PRE]	9.9086	19.6145	29.5231
Unionville-Sebewaing School District [Com. Personal]	9.9086	25.6145	35.5231
Unionville-Sebewaing School District [Ind. Personal]	3.9086	19.6145	23.5231

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$111,476,500	$435,717	8.5006	**$947,617**
		Bridge/Streets	0.4800		$53,509		
		Senior Citizens	0.3195		$35,617		
		Medical Care	0.2496		$27,825		
		Road Patrol	1.3281		$148,052		
		Roads/Streets	0.9643		$107,497		
		Mosquito	0.6316		$70,409		
		Recycling	0.1497		$16,688		
		Veterans	0.1697		$18,918		
		MSU Extension	0.0998		$11,125		
		Senior Meals	0.1997		$22,262		
City	**Caro**	Operating	16.1643	$111,476,500	$1,801,940	16.1643	**$1,801,940**
School District	**Caro**	Total Non-PRE	23.4884	$56,703,721	$1,331,880		**$1,667,611**
		Total PRE	5.6000	$49,847,152	$279,144		
		Total Com Personal	11.4884	$4,925,627	$56,588		
		Total Ind Personal	5.6000	$0	$0		
		TOTAL COMBINED		$111,476,500			
Interm. School	**Tuscola ISD**	Operating	0.1409	$111,476,500	$15,707	4.2359	**$472,203**
		Extra Voted	4.0950		$456,496		
State Education	**Michigan**	State Education Tax	6.0000	$111,476,500			**$668,859**
Library	**Caro District**	Operating & Ex Voted	1.4694	$111,476,500			**$163,804**
Authority	**Caro Transit**	Operating & Ex Voted	1.9655	$111,476,500			**$219,107**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Caro School District [Non-PRE]	26.0729	36.2012	62.2741
Caro School District [PRE]	26.0729	18.3128	44.3857
Caro School District [Com. Personal]	26.0729	24.2012	50.2741
Caro School District [Ind. Personal]	20.0729	18.3128	38.3857

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	**Tuscola**	Operating	3.9086	$65,809,249	$257,222	8.5006	**$559,418**
		Bridge/Streets	0.4800		$31,588		
		Senior Citizens	0.3195		$21,026		
		Medical Care	0.2496		$16,426		
		Road Patrol	1.3281		$87,401		
		Roads/Streets	0.9643		$63,460		
		Mosquito	0.6316		$41,565		
		Recycling	0.1497		$9,852		
		Veterans	0.1697		$11,168		
		MSU Extension	0.0998		$6,568		
		Senior Meals	0.1997		$13,142		
City	**Vassar**	Operating	17.0000	$65,809,249	$1,118,757	17.0000	**$1,118,757**
School District	**Vassar**	Total Non-PRE	20.2766	$27,995,752	$567,659		**$667,597**
		Total PRE	2.3000	$35,643,797	$81,981		
		Total Com Personal	8.2766	$2,169,700	$17,958		
		Total Ind Personal	2.3000	$0	$0		
		TOTAL COMBINED		$65,809,249			
Interm. School	**Tuscola ISD**	Operating	0.1409	$65,809,249	$9,273	4.2359	**$278,761**
		Extra Voted	4.0950		$269,489		
State Education	**Michigan**	State Education Tax	6.0000	$65,809,249			**$394,855**
Library	**Bullard Sanford**	Operating & Extra Voted	1.2418	$65,809,249			**$81,722**

Totals for Taxable Status by School District	**Summer**	**Winter**	**Total**
Vassar School District [Non-PRE]	28.1504	29.5545	57.7049
Vassar School District [PRE]	28.1504	11.5779	39.7283
Vassar School District [Com. Personal]	28.1504	17.5545	45.7049
Vassar School District [Ind. Personal]	22.1504	11.5779	33.7283

Compilation of Overall Estimated Tax Revenue

Local Governmental Units	Overall Millage Rate*	Taxable Value	Estimated Tax Dollars
Akron Township	5.2224	$150,077,033	$783,762
Almer Township	3.3959	$83,678,158	$284,163
Arbela Township	5.7169	$97,594,267	$548,320
Columbia Township	6.4033	$143,578,004	$919,373
Dayton Township	1.1552	$76,037,853	$87,839
Denmark Township	5.4708	$136,659,901	$697,777
Elkland Township	4.8449	$118,617,317	$574,689
Ellington Township	4.7010	$56,956,217	$267,751
Elmwood Township	7.0173	$53,289,146	$373,946
Fairgrove Township	5.1263	$139,997,129	$717,667
Fremont Township	1.2651	$107,973,275	$136,597
Gilford Township	4.3553	$117,103,769	$510,022
Indianfields Township	4.2826	$83,293,611	$356,713
Juniata Township	4.4319	$93,488,994	$414,334
Kingston Township	4.1699	$54,897,983	$222,329
Koylton Township	5.0437	$67,857,374	$342,252
Millington Township	3.6328	$161,045,255	$534,428
Novesta Township	5.7251	$57,069,185	$326,727
Tuscola Township	2.2763	$108,812,924	$236,765
Vassar Township	1.0000	$128,794,491	$128,794
Watertown Township	3.5720	$78,235,495	$279,457
Wells Township	3.0961	$64,738,424	$200,437
Wisner Township	5.0366	$37,418,007	$188,460
City of Caro	16.1643	$111,476,500	$1,801,940
City of Vassar	17.0000	$65,809,249	$1,118,757
Village of Akron	13.7119	$8,236,057	$112,932
Village of Cass City	17.8268	$64,152,433	$1,143,633
Village of Fairgrove	14.1118	$9,737,030	$137,407
Village of Gagetown	21.0236	$4,996,896	$105,053
Village of Kingston	16.3245	$8,363,874	$133,262
Village of Mayville	14.5920	$21,818,522	$252,920
Village of Millington	13.3488	$26,494,266	$353,667
Village of Reese	12.5000	$40,484,059	$503,662
Village of Unionville	12.6908	$11,800,336	$149,756

Including Special Assessments

Compilation of Overall Estimated Tax Revenue

Authorities	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Caro Transit Authority	1.9655	$278,448,269	$547,290
Bullard Sanford Library	1.2418	$365,911,472	$454,389
Caro Area District Library	1.4694	$375,250,901	$551,394
Fairgrove District Library	0.7916	$307,059,859	$243,069
Mayville District Library	0.7204	$184,011,128	$132,562
Millington Arbela Library	1.2519	$258,639,522	$323,791
Rawson Memorial Library	1.0919	$228,975,648	$250,019
Reese District Library	0.9965	$192,304,273	$191,631

Tuscola County	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Operating	3.9086	$2,394,514,777	$9,359,200
Bridge/Streets	0.4800	$2,394,514,777	$1,149,367
Senior Citizens	0.3195	$2,394,514,777	$765,047
Medical Care	0.2496	$2,394,514,777	$597,671
Road Patrol	1.3281	$2,394,514,777	$3,180,155
Roads/Streets	0.9643	$2,394,514,777	$2,309,031
Mosquito	0.6316	$2,394,514,777	$1,512,376
Recycling	0.1497	$2,394,514,777	$358,459
Veterans	0.1697	$2,394,514,777	$406,349
MSU Extension	0.0998	$2,394,514,777	$238,973
Senior Meals	0.1997	$2,394,514,777	$478,185
911	0.4500	$2,394,514,777	$1,077,532
Total	8.9506		$21,432,344

Intermediate School Districts	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Huron ISD	4.8086	$31,824,460	$153,031
Saginaw ISD	4.6324	$32,768,125	$151,795
Sanilac ISD	2.5188	$26,983,320	$67,966
Tuscola ISD	4.2359	$2,302,923,656	$9,754,954

School District	Taxable Value	Operating Millage	Operating Tax Dollars	Extra Voted Millage	Extra Voted Tax Dollars	Debt Millage	Debt Tax Dollars	Total Est. Tax Dollars
Akron Fairgrove School District [Non-PRE]	$58,668,351	18.0000	$1,056,030	0	$0	2.0500	$120,270	$1,176,300
Akron Fairgrove School District [PRE]	$143,547,938	0.0000	$0	0	$0	2.0500	$294,273	$294,273
Akron Fairgrove School District [Com. Personal]	$756,400	6.0000	$4,538	0	$0	2.0500	$1,551	$6,089
Akron Fairgrove School District [Ind. Personal]	$110,545,900	0.0000	$0	0	$0	2.0500	$226,619	$226,619
Totals	$313,518,589		$1,060,569		$0		$642,713	**$1,703,282**
Caro School District [Non-PRE]	$117,205,450	17.8884	$2,096,618	0	$0	5.6000	$656,351	$2,752,968
Caro School District [PRE]	$247,813,940	0.0000	$0	0	$0	5.6000	$1,387,758	$1,387,758
Caro School District [Com. Personal]	$6,447,527	5.8884	$37,966	0	$0	5.6000	$36,106	$74,072
Caro School District [Ind. Personal]	$6,806,800	0.0000	$0	0	$0	5.6000	$38,118	$38,118
Totals	$378,273,717		$2,134,584		$0		$2,118,333	**$4,252,916**
Cass City School District [Non-PRE]*	$52,769,292	18.0000	$949,847	0	$0	2.5500	$134,562	$1,084,409
Cass City School District [PRE]*	$182,262,270	0.0000	$0	0	$0	2.5500	$464,769	$464,769
Cass City School District [Com. Personal]	$1,830,600	6.0000	$10,984	0	$0	2.5500	$4,668	$15,652
Cass City School District [Ind. Personal]*	$17,292,500	0.0000	$0	0	$0	2.5500	$44,096	$44,096
Totals	$254,154,662		$960,831		$0		$648,094	**$1,608,925**
Frankenmuth School District [Non-PRE]	$9,686,661	18.0000	$174,360	1.9888	$19,265	2.0000	$19,373	$212,998
Frankenmuth School District [PRE]	$23,081,464	0.0000	$0	1.9888	$45,904	2.0000	$46,163	$92,067
Frankenmuth School District [Com. Personal]	$0	6.0000	$0	1.9888	$0	2.0000	$0	$0
Frankenmuth School District [Ind. Personal]	$0	0.0000	$0	1.9888	$0	2.0000	$0	$0
Totals	$32,768,125		$174,360		$65,169		$65,536	**$305,065**
Kingston School District [Non-PRE]	$38,603,837	16.0650	$620,171	0	$0	3.6000	$138,974	$759,144
Kingston School District [PRE]	$99,652,230	0.0000	$0	0	$0	3.6000	$358,748	$358,748
Kingston School District [Com. Personal]	$396,851	4.0650	$1,613	0	$0	3.6000	$1,429	$3,042
Kingston School District [Ind. Personal]	$3,700	0.0000	$0	0	$0	3.6000	$13	$13
Totals	$138,656,618		$621,784		$0		$499,164	**$1,120,948**
Marlette School District [Non-PRE]	$5,062,543	18.0000	$91,126	0	$0	3.0500	$15,441	$106,567
Marlette School District [PRE]	$21,479,077	0.0000	$0	0	$0	3.0500	$65,511	$65,511
Marlette School District [Com. Personal]	$441,700	6.0000	$2,650	0	$0	3.0500	$1,347	$3,997
Marlette School District [Ind. Personal]	$0	0.0000	$0	0	$0	3.0500	$0	$0
Totals	$26,983,320		$93,776		$0		$82,299	**$176,075**
Mayville School District [Non-PRE]	$51,969,586	15.9116	$826,919	0	$0	3.6000	$187,091	$1,014,010
Mayville School District [PRE]	$153,314,884	0.0000	$0	2.8124	$431,183	3.6000	$551,934	$983,116
Mayville School District [Com. Personal]	$2,593,681	3.9116	$10,145	2.8124	$7,294	3.6000	$9,337	$26,777
Mayville School District [Ind. Personal]	$0	0.0000	$0	2.8124	$0	3.6000	$0	$0
Totals	$207,878,151		$837,065		$438,477		$748,361	**$2,023,903**
Millington School District [Non-PRE]	$59,994,278	18.0000	$1,079,897	0	$0	0.0000	$0	$1,079,897
Millington School District [PRE]	$243,154,988	0.0000	$0	0	$0	0.0000	$0	$0
Millington School District [Com. Personal]	$1,586,060	6.0000	$9,516	0	$0	0.0000	$0	$9,516
Millington School District [Ind. Personal]	$768,160	0.0000	$0	0	$0	0.0000	$0	$0
Totals	$305,503,486		$1,089,413		$0		$0	**$1,089,413**
Owendale-Gagetown School District [Non-PRE]	$5,569,946	18.0000	$100,259	1.5	$8,355	1.7500	$9,747	$118,361
Owendale-Gagetown School District [PRE]	$22,407,814	0.0000	$0	1.5	$33,612	1.7500	$39,214	$72,825
Owendale-Gagetown School District [Com. Personal]	$185,200	6.0000	$1,111	1.5	$278	1.7500	$324	$1,713
Owendale-Gagetown School District [Ind. Personal]	$3,661,500	0.0000	$0	1.1	$4,028	1.7500	$6,408	$10,435
Totals	$31,824,460		$101,370		$46,272		$55,693	**$203,335**
Reese School District [Non-PRE]	$34,299,198	18.0000	$617,386	1.1	$37,729	1.5000	$51,449	$706,563
Reese School District [PRE]	$114,949,926	0.0000	$0	1.1	$126,445	1.5000	$172,425	$298,870
Reese School District [Com. Personal]	$349,800	6.0000	$2,099	0	$0	1.5000	$525	$2,624
Reese School District [Ind. Personal]	$20,140,900	0.0000	$0	0	$0	1.5000	$30,211	$30,211
Totals	$169,739,824		$619,484		$164,174		$254,610	**$1,038,268**
Unionville-Sebewaing School District [Non-PRE]	$41,376,751	18.0000	$744,782	0	$0	4.2000	$173,782	$918,564
Unionville-Sebewaing School District [PRE]	$108,798,221	0.0000	$0	0	$0	4.2000	$456,953	$456,953
Unionville-Sebewaing School District [Com. Personal]	$443,300	6.0000	$2,660	0	$0	4.2000	$1,862	$4,522
Unionville-Sebewaing School District [Ind. Personal]	$52,246,000	0.0000	$0	0	$0	4.2000	$219,433	$219,433
Totals	$202,864,272		$747,441		$0		$852,030	**$1,599,471**
Vassar School District [Non-PRE]	$80,174,289	17.9766	$1,441,261	0	$0	2.3000	$184,401	$1,625,662
Vassar School District [PRE]	$228,418,958	0.0000	$0	0	$0	2.3000	$525,364	$525,364
Vassar School District [Com. Personal]	$4,185,210	5.9766	$25,013	0	$0	2.3000	$9,626	$34,639
Vassar School District [Ind. Personal]	$19,555,880	0.0000	$0	0	$0	2.3000	$44,979	$44,979
Totals	$332,334,337		$1,466,274		$0		$764,369	**$2,230,643**

TUSCOLA COUNTY
BOARD OF COMMISIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

Telephone: 989-672-3700
Fax: 989-672-4011

At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the ___ day of November 2026, with the meeting called to order at 8:00 a.m.

Commissioners Present:

Commissioners Absent:

The following resolution was offered by Commissioner _____.
seconded by Commissioner _____.

RESOLUTION 2026-14
RESOLUTION OF THE TUSCOLA COUNTY BOARD OF COMMISSIONERS APPROVING THE 2026 APPORTIONMENT REPORT

WHEREAS, MCL 211.37 as amended, requires the County Board of Commissioners to apportion the amount of property taxes to be raised by the various jurisdictions; and

WHEREAS, the Apportionment Report submitted in October and amended following the November 2026 election contains a summary of the requests for millages to be levied by the various taxing jurisdictions and the County of Tuscola; and

WHEREAS, MCL 207.12 as amended, requires the Director of the County Equalization Department to make and submit to the Department of Treasury, State Tax Commission, a detailed report of such actions by the County Board on a form prescribed by the Commission.

NOW THEREFORE BE IT HEREBY RESOLVED the Tuscola County Board of Commissioners approves the summary of millage requests by the various taxing jurisdictions and further authorizes the Tuscola County Equalization Director to certify such forms and submit them as required by law to the appropriate departments.

DRAFT - PROPOSED

RESOLUTION ADOPTED

STATE OF MICHIGAN

COUNTY OF TUSCOLA

Yes:

No:

Absent:

Date_____ _____

Kim Vaughan, Chairperson
Tuscola County Board of Commissioners

I, Jodi Fetting Rynearson, Tuscola County Clerk, do hereby certify that the foregoing is a true and complete copy of a resolution approved by the Board of Commissioners at a regular meeting on November _____, 2026.

*Date*_____ _____

Jodi Fetting Rynearson
Tuscola County Clerk, MCCO

DRAFT - PROPOSED

REQUEST FOR APPOINTMENT TO BOARDS AND COMMISSIONS

AIRPORT ZONING BOARD OF APPEALS		
3 YEAR TERM EXPIRING 12/31/2029 - 3 SEATS AVAILABLE		
Scott Steele		currently serves
Keith Kosik		currently serves
VACANT		
TUSCOLA BEHAVIORAL HEALTH SYSTEMS BOARD OF DIRECTORS		
PARTIAL TERM EXPIRING 3/31/2029 - 1 SEAT AVAILABLE		
VACANT		
CONSTRUCTION CODE BOARD OF APPEALS		
2 YEAR TERM EXPIRING 12/31/2028		
VACANT	VACANT - Master Plumber	currently serves
Ken Martin, Jr.	Master Electrician	currently serves
Keith Kosik	Registered Architect	currently serves
Steve Fetterhoff	Licensed Heating Contractor	currently serves
Henry Hornung	Licensed Builder	currently serves
COUNCIL ON AGING		
1 YEAR TERM EXPIRING 12/31/2027 - 7 SEATS AVAILABLE		
Roberta Schmenk		currently serves
William Sanders		currently serves
Eugene Davison		currently serves

Carolyn Wymore		currently serves
Jane Rymarczyk		currently serves
Jennifer Leitzel		currently serves
VACANT		
DEPARTMENT OF HUMAN SERVICES BOARD		
3 YEAR TERM EXPIRING 12/31/2029 - 1 SEAT AVAILABLE		
Brian Neuville		new applicant
HUMAN DEVELOPMENT BOARD OF DIRECTORS		
COMMISSIONER APPOINTMENT NEEDED		
Bill Lutz		1-year term - 12/31/2027
		Will handle at the BOC Organizational meeting
PARKS AND RECREATION COMMISSION		
3 YEAR TERM EXPIRING 12/31/2029 - 3 SEATS AVAILABLE		
Michael Clinesmith		currently serves
VACANT		
VACANT		
PLANNING COMMISSION		
3 YEAR TERM EXPIRING 12/31/2029 - 4 SEATS AVAILABLE		
Matt Webb		currently serves
Edwyn Maschke		new applicant
Albert Pearsall Chair		currently serves
RECYCLING COMMITTEE		
3 YEAR TERM - EXPIRES 12/31/2029 - 2 SEATS AVAILABLE		

VACANT		
VACANT		
REMONUMENTATION PEER GROUP		
2 YEAR TERM - EXPIRING 12/31/2028		
Ken Dunton		currently serves
Mark Powell		currently serves
Michael Yates		currently serves
Derek Hodges		currently serves
Gil Bonno		currently serves
VETERANS COMMITTEE		
4 YEAR TERM EXPIRING 12/31/2030 - 1 SEAT AVAILABLE		
Steven Myers		currently serves
ECONOMIC DEVELOPMENT CORPORATION BOARD		
6 YEAR TERM EXPIRING 12/31/2032 - 3 SEATS AVAILABLE		
Branndon Lee		currently serves
Corey Guza		currently serves
Brian Neuville		currently serves
BROWNFIELD REDEVELOPMENT AUTHORITY BOARD		
6 YEAR TERM EXPIRING 12/31/2032 - 3 SEATS AVAILABLE		
Brandon Lee		currently serves
Corey Guza		currently serves
Brian Neuville		currently serves

November 12, 2026

Tuscola County Board of Commissioners
125 W. Lincoln St., Ste. 500
Caro, MI 48723

RE: Tuscola County Central Dispatch 911 Director Interviews

Dear Commissioners,

On November 12, 2026, interviews were conducted for the posted position of Tuscola County Central Dispatch 911 Director. The Authority Board Hiring Committee consisted of Tuscola County Sheriff Ryan Robinson, Caro State Police Post Commander Lieutenant Brian McComb, Tuscola County Human Resource Director Shelly Lutz, Tuscola County Commissioner Matt Koch, Tuscola County Controller/Administrator Mike Miller, and myself, Tuscola County Fire Chief representative Cory Skinner. Assisting with the interviews were Randy Miller, Huron County Dispatch Director/Emergency Service Director, and Brent Rubis, Bay County Central Dispatch 911 Deputy Director, who brought professional experience and expertise.

Ten candidates applied for the position; four were invited to interview, but only three accepted the invitation. The candidates were asked questions about direct work experience, personal accomplishments, specific job knowledge, goals and development, supervision, stress, organization, and general personnel questions.

The Authority Board Hiring Committee recommends Kristen Young be selected as the next Tuscola County Central 911 Dispatch Director.

Sincerely,

Cory Skinner,
Assistant Fire Chief of Kingston Fire & Rescue
Tuscola County Fire Chief representative



2 CFR Part 200 Cost Allocation Plan

Tuscola County, Michigan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2025

MGT.us

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SECTION 1 -> INTRODUCTION

SECTION 2 -> CERTIFICATION LETTER

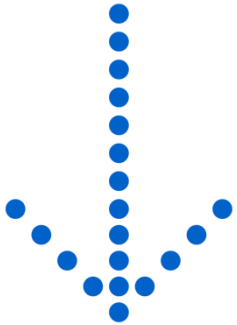
SECTION 3 -> ORGANIZATIONAL CHART

SECTION 4 -> READING A COST ALLOCATION PLAN

SECTION 5 -> 2 CFR PART 200 COST ALLOCATION PLAN

SECTION 6 -> INTERNAL SERVICE FUNDS RECONCILATION

SECTION 1: Introduction



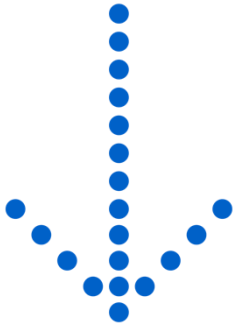
Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Tuscola County, Michigan ("the County") based on actual expenditures for fiscal year ending December 31, 2025. MGT Impact Solutions, LLC ("MGT") prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (formerly *OMB Circular A-87*). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

SECTION 2: Certification



Tuscola County, Michigan

2 CFR PART 200 COST ALLOCATION PLAN

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this plan are for the fiscal year ending December 31, 2025 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2027 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.

(2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Tuscola County, Michigan

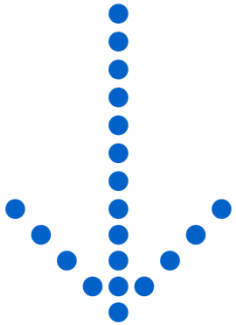
Signature: _____

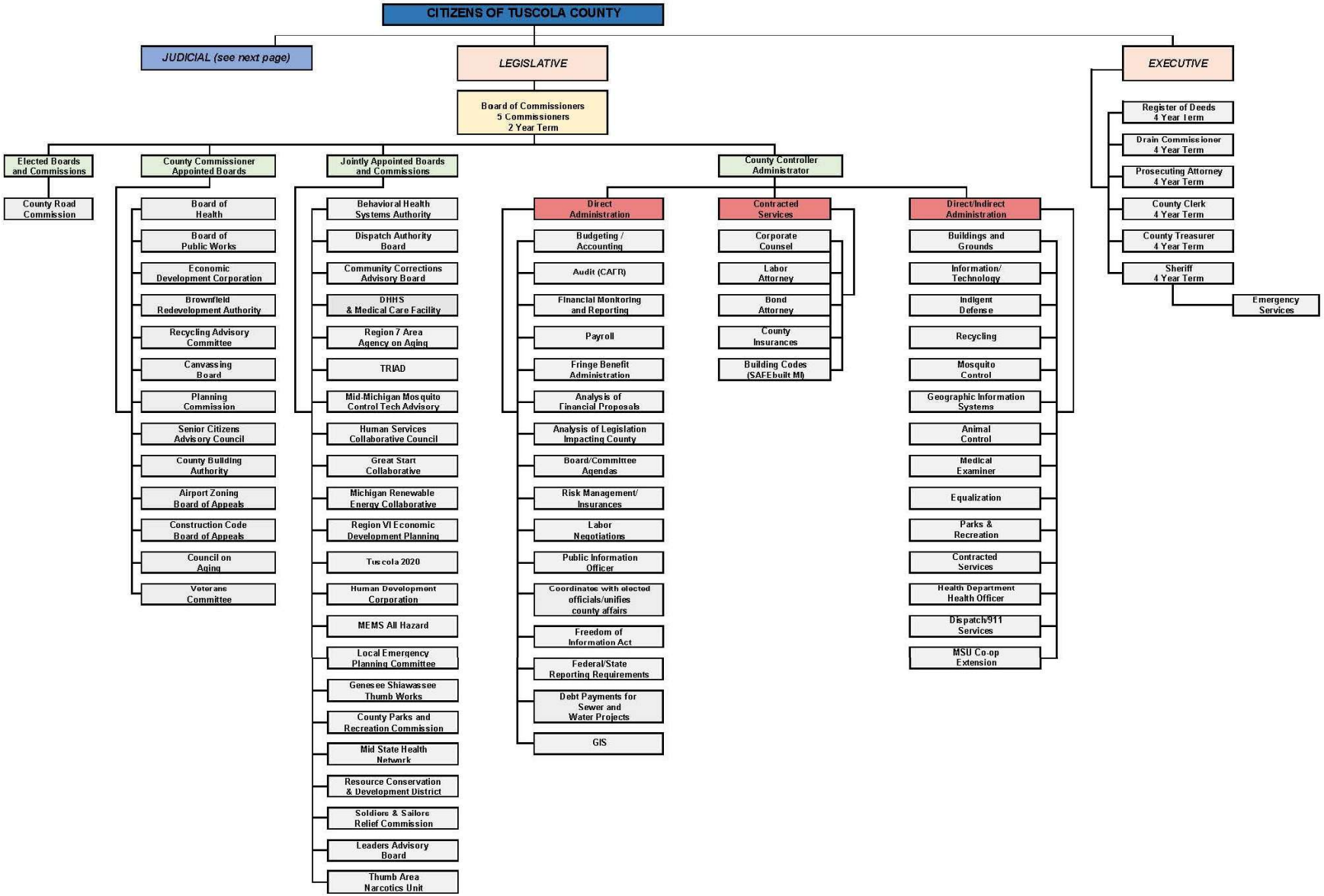
Name of Official:_____

Title: _____

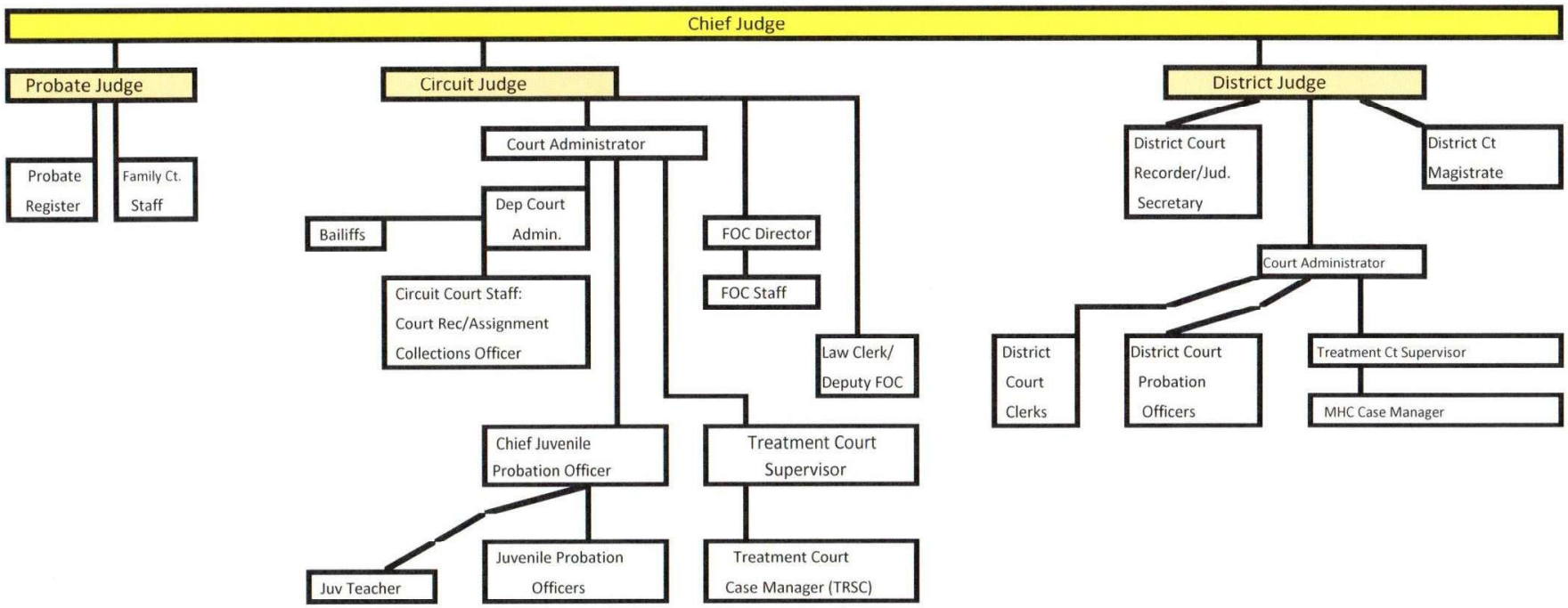
Date: _____

SECTION 3:
Organizational Chart



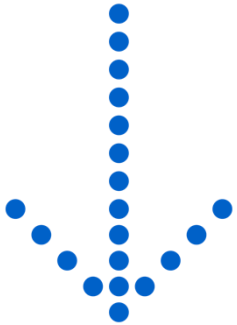

CITIZENS OF TUSCOLA COUNTY
JUDICIAL (see next page)
LEGISLATIVE
Board of Commissioners
5 Commissioners
2 Year Term
EXECUTIVE
Register of Deeds
4 Year Term
Drain Commissioner
4 Year Term
Prosecuting Attorney
4 Year Term
County Clerk
4 Year Term
County Treasurer
4 Year Term
Sheriff
4 Year Term
Emergency Services
Elected Boards and Commissions
County Road Commission
County Commissioner Appointed Boards
Board of Health
Board of Public Works
Economic Development Corporation
Brownfield Redevelopment Authority
Recycling Advisory Committee
Canvassing Board
Planning Commission
Senior Citizens Advisory Council
County Building Authority
Airport Zoning Board of Appeals
Construction Code Board of Appeals
Council on Aging
Veterans Committee
Jointly Appointed Boards and Commissions
Behavioral Health Systems Authority
Dispatch Authority Board
Community Corrections Advisory Board
DHHS & Medical Care Facility
Region 7 Area Agency on Aging
TRIAD
Mid-Michigan Mosquito Control Tech Advisory
Human Services Collaborative Council
Great Start Collaborative
Michigan Renewable Energy Collaborative
Region VI Economic Development Planning
Tuscola 2020
Human Development Corporation
MEMS All Hazard
Local Emergency Planning Committee
Genesee Shiawassee Thumb Works
County Parks and Recreation Commission
Mid State Health Network
Resource Conservation & Development District
Soldiers & Sailors Relief Commission
Leaders Advisory Board
Thumb Area Narcotics Unit
County Controller Administrator
Direct Administration
Budgeting / Accounting
Audit (CAFR)
Financial Monitoring and Reporting
Payroll
Fringe Benefit Administration
Analysis of Financial Proposals
Analysis of Legislation Impacting County
Board/Committee Agendas
Risk Management/ Insurances
Labor Negotiations
Public Information Officer
Coordinates with elected officials/unifies county affairs
Freedom of Information Act
Federal/State Reporting Requirements
Debt Payments for Sewer and Water Projects
GIS
Contracted Services
Corporate Counsel
Labor Attorney
Bond Attorney
County Insurances
Building Codes (SAFEbuilt MI)
Direct/Indirect Administration
Buildings and Grounds
Information/ Technology
Indigent Defense
Recycling
Mosquito Control
Geographic Information Systems
Animal Control
Medical Examiner
Equalization
Parks & Recreation
Contracted Services
Health Department Health Officer
Dispatch/911 Services
MSU Co-op Extension

Tuscola County Courts Organizational Chart



Effective 06-20-2024

SECTION 4:
Reading a Cost Allocation Plan



Reading a Cost Allocation Plan

OVERVIEW

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2027.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

PROCESS

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

CARRY-FORWARD

2 CFR Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

SECTIONS

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into functions.

Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions, and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

Narrative Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

Departmental Costs (A) The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

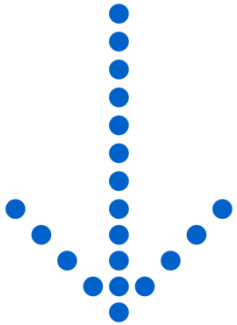
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C) The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary The summary of allocated costs by function

SECTION 5:
2 CFR Part 200 Cost Allocation Plan



Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

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Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

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Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

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Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

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Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Summary Schedule

Seq #	Department Name	101-101 Board of Comm	101-104 Special Programs	101-130 Unified Court	101-133 Title IV CPLR Grant	101-147 Jury Commission	101-151 Adult Probation	101-191 Elections	101-215 Clerk
1	Building Depreciation	$1,889	$0	$18,019	$0	$0	$9,896	$0	$9,306
2	Equipment Depreciation	0	0	24,824	0	12	1,402	0	6,908
3	101-104 Postage	0	0	673	0	3,679	465	0	155
4	101-202 Professional Services	582	466	2,621	30	30	85	261	716
5	101-211 Legal Services	349	13	3,057	2	8	5	69	1,065
6	101-223 Controller	5,506	4,466	44,257	302	274	865	2,712	12,460
7	101-253 Treasurer	2,434	1,947	10,957	124	124	355	1,089	2,995
8	101-259 Computer Ops	14,658	0	241,796	0	80	8,785	87	65,303
9	101-265 Building & Grounds	5,425	0	135,945	0	12	38,393	0	21,828
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	108,333	0	0	3,972	0	16,274
12	101-865 Insurance	814	10	14,038	2	12	1,252	119	2,764
13	101-863 Sick & Vacation Fringes	1,837	0	4,370	0	31	0	359	4,577
Total Current Allocations		**$33,493**	**$6,903**	**$608,891**	**$459**	**$4,263**	**$65,474**	**$4,696**	**$144,351**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**33,493**	**6,903**	**608,891**	**459**	**4,263**	**65,474**	**4,696**	**144,351**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Summary Schedule

Seq #	Department Name	101-225 Equalization	101-227 Equalization Caro Assess	101-229 PA	101-230 PA Co-Op	PA-DP	101-236 Register of Deeds	101-275 Drain Commission	101-277 Court Security
1	Building Depreciation	$2,172	$0	$12,611	$0	$0	$4,843	$10,363	$0
2	Equipment Depreciation	2,605	0	2,342	764	5,652	3,799	1,518	0
3	101-104 Postage	34	6	200	291	0	182	318	0
4	101-202 Professional Services	523	284	878	426	0	578	736	458
5	101-211 Legal Services	384	21	1,235	390	0	580	387	290
6	101-223 Controller	4,742	409	13,557	3,946	0	6,879	7,039	3,374
7	101-253 Treasurer	2,186	1,188	3,672	1,782	0	2,417	3,078	1,914
8	101-259 Computer Ops	38,330	21	15,346	478	57,018	27,447	24,382	383
9	101-265 Building & Grounds	6,130	35	36,870	0	0	13,235	10,107	623
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	872	32	6,452	662	0	1,530	1,830	513
13	101-863 Sick & Vacation Fringes	(333)	88	4,586	1,962	0	3,007	506	1,573
Total Current Allocations		**$57,644**	**$2,084**	**$97,750**	**$10,703**	**$62,670**	**$64,497**	**$60,263**	**$9,128**
Less: Prior Year Allocations		0	0	82,250	12,237	52,685	0	0	0
Carry-Forward		0	0	15,500	(1,534)	9,985	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**57,644**	**2,084**	**113,250**	**9,169**	**72,656**	**64,497**	**60,263**	**9,128**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	101-304 Sheriff	101-306 Weigh Master	101-331 Marine	101-333 Secondary Roads	101-346 Narcotics	101-352 Comm Correct Svcs	101-400 Planning	101-426 Emergency Services
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$27,130
2	Equipment Depreciation	12,826	0	0	0	0	0	0	0
3	101-104 Postage	250	0	1	0	0	0	0	0
4	101-202 Professional Services	2,451	397	103	517	118	0	211	578
5	101-211 Legal Services	3,171	129	25	190	15	0	14	153
6	101-223 Controller	40,818	1,225	685	2,821	158	0	1,444	3,768
7	101-253 Treasurer	10,223	1,634	404	2,137	495	0	883	2,393
8	101-259 Computer Ops	152,546	2,465	691	4,208	451	0	20	153
9	101-265 Building & Grounds	220,745	0	0	0	0	0	0	23,546
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	13,935	588	74	703	29	0	26	635
13	101-863 Sick & Vacation Fringes	9,372	(363)	145	881	94	0	82	629
Total Current Allocations		**$466,336**	**$6,074**	**$2,127**	**$11,456**	**$1,361**	**$0**	**$2,680**	**$58,985**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**466,336**	**6,074**	**2,127**	**11,456**	**1,361**	**0**	**2,680**	**58,985**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	101-441 Building Code	101-442 Dept of Public Works	101-445 Drain at Large	101-631 Substance Abuse	101-648 Medical Examiner	101-670 DHHS Board	101-722 Airport Zoning	101-723 Airport Zone Brd of Appeals
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	0	0	2	6	18	49	0	10
5	101-211 Legal Services	0	0	194	27	45	3	0	0
6	101-223 Controller	0	0	0	60	181	503	0	60
7	101-253 Treasurer	0	0	8	25	74	206	0	41
8	101-259 Computer Ops	0	0	0	0	0	0	0	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	0	0	151	21	35	3	0	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$355**	**$139**	**$353**	**$764**	**$0**	**$112**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**0**	**0**	**355**	**139**	**353**	**764**	**0**	**112**

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Summary Schedule

Seq #	Department Name	101-728 EDC	101-965 Operating Transfers	201 Road	207-309 Road Patrol	207-312 Hwy Safety OHSP Grant	207-330 Alcohol Enforcement	208 Parks	213 Arbela Police
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	398	0	0	0	0
4	101-202 Professional Services	2	107	701	4,442	33	120	666	745
5	101-211 Legal Services	51	176	0	3,237	1	5	21	124
6	101-223 Controller	20	1,086	0	42,100	131	163	2,860	1,621
7	101-253 Treasurer	8	446	1,775	4,590	22	120	996	696
8	101-259 Computer Ops	0	0	0	42,702	30	120	12	140
9	101-265 Building & Grounds	0	0	0	0	0	0	6,700	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	40	137	0	13,363	2	9	47	595
13	101-863 Sick & Vacation Fringes	0	0	0	1,333	6	25	50	(171)
Total Current Allocations		**$121**	**$1,951**	**$2,476**	**$112,165**	**$226**	**$562**	**$11,353**	**$3,750**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**121**	**1,951**	**2,476**	**112,165**	**226**	**562**	**11,353**	**3,750**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	214 Primary Road Imp	215 FOC	FOC/DP	216 Family Counsel	218 Dispatch/911	221 Health Dept	224 Regional DWI Court Grant	225 Vassar Police
1	Building Depreciation	$0	$3,874	$0	$0	$3,321	$0	$0	$0
2	Equipment Depreciation	0	3,321	6,522	0	4,130	0	2,284	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	188	3,892	0	697	2,247	3,958	1,172	18
5	101-211 Legal Services	0	1,066	0	0	1,083	0	388	1
6	101-223 Controller	221	12,110	0	0	19,713	1,670	7,617	31
7	101-253 Treasurer	539	10,632	0	2,359	2,988	12,774	1,176	15
8	101-259 Computer Ops	0	1,337	94,104	0	52,456	0	20,961	2
9	101-265 Building & Grounds	0	28,071	0	0	31,437	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	23,291	0	0	0	0	0	0
12	101-865 Insurance	0	3,141	0	0	1,822	5,253	659	2
13	101-863 Sick & Vacation Fringes	0	5,485	0	0	4,050	0	1,956	6
Total Current Allocations		**$948**	**$96,220**	**$100,626**	**$3,055**	**$123,246**	**$23,655**	**$36,213**	**$74**
Less: Prior Year Allocations		0	97,061	82,695	0	0	0	0	0
Carry-Forward		0	(841)	17,931	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**948**	**95,379**	**118,557**	**3,055**	**123,246**	**23,655**	**36,213**	**74**

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Summary Schedule

Seq #	Department Name	230 Recycling	231 Juv Mental Health Ct Program	232 Millington Police	233 Mental Health Court	236 Victims Services	239 Animal Shelter	240 Mosquito Control	244 Equip/Cap Improvements
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	652	0	0	335	0	1,304	3,692	0
3	101-104 Postage	54	0	0	0	20	1,087	0	0
4	101-202 Professional Services	2,454	49	783	296	500	6,426	2,377	117
5	101-211 Legal Services	686	1	284	19	139	551	1,950	78
6	101-223 Controller	10,089	141	3,028	1,179	1,595	14,135	28,450	523
7	101-253 Treasurer	4,987	112	689	532	599	16,548	2,044	202
8	101-259 Computer Ops	6,180	0	336	80	153	13,658	29,169	0
9	101-265 Building & Grounds	18,620	0	0	0	0	36,191	5,670	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	1,138	1	867	21	223	935	3,817	61
13	101-863 Sick & Vacation Fringes	1,831	0	1,378	31	629	1,134	9,997	0
Total Current Allocations		**$46,690**	**$303**	**$7,364**	**$2,494**	**$3,858**	**$91,969**	**$87,165**	**$982**
Less: Prior Year Allocations		0	0	0	0	0	0	79,155	0
Carry-Forward		0	0	0	0	0	0	8,010	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**46,690**	**303**	**7,364**	**2,494**	**3,858**	**91,969**	**95,175**	**982**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	246 Co Veteran Svc Grant	250 CDBG Housing	251 Principal Residence Exc	252 State Survey	255 Crime Victim	256 ROD Automation	257 HDC STOP Grant	258 GIS
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$6,060
2	Equipment Depreciation	108	0	0	0	0	0	0	108
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	62	66	783	71	584	1,318	0	984
5	101-211 Legal Services	13	0	67	31	128	10	0	141
6	101-223 Controller	201	322	724	252	1,997	443	0	2,239
7	101-253 Treasurer	135	105	2,344	120	711	4,298	0	1,805
8	101-259 Computer Ops	0	0	0	2	153	0	0	153
9	101-265 Building & Grounds	0	0	0	0	0	0	0	5,259
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	11	0	52	25	215	8	0	308
13	101-863 Sick & Vacation Fringes	0	0	0	6	629	0	0	629
Total Current Allocations		**$530**	**$493**	**$3,970**	**$506**	**$4,418**	**$6,076**	**$0**	**$17,685**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**530**	**493**	**3,970**	**506**	**4,418**	**6,076**	**0**	**17,685**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	260 Mngd Assignd Council (MIDC)	261 Homeland Security	263 Concealed Pistol Licensing	264 Local Correction Officer	266 Forfeiture Sheriff/PA	269 Law Library	270 ARPA	273 Coronavirus Emerg'y Supply
1	Building Depreciation	$231	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	1,410	0	0	0	0	0	0	0
3	101-104 Postage	0	0	521	0	0	0	0	0
4	101-202 Professional Services	2,050	75	1,254	480	18	64	0	0
5	101-211 Legal Services	1,016	30	5	9	1	3	0	0
6	101-223 Controller	13,573	362	1,469	3,702	40	282	0	0
7	101-253 Treasurer	1,662	120	3,684	247	45	112	0	0
8	101-259 Computer Ops	9,388	0	0	0	0	3,521	0	0
9	101-265 Building & Grounds	1,675	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	1,390	0	0	0	0	0	0	0
12	101-865 Insurance	1,234	23	4	7	1	2	0	0
13	101-863 Sick & Vacation Fringes	1,981	0	0	0	0	0	0	0
Total Current Allocations		**$35,612**	**$610**	**$6,937**	**$4,444**	**$105**	**$3,984**	**$0**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**35,612**	**610**	**6,937**	**4,444**	**105**	**3,984**	**0**	**0**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	279 Voted MSU	282 CARES Act	283 Lank Bank Authority	284 Opioid Settlement	285 MI Justice Train	288 CC - Human Services	290 DHS	291 MCF
1	Building Depreciation	$528	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	237	0	38	139	0	265	0	694
5	101-211 Legal Services	75	0	0	0	0	55	0	0
6	101-223 Controller	402	0	0	20	0	925	0	0
7	101-253 Treasurer	644	0	127	464	0	554	0	1,745
8	101-259 Computer Ops	0	0	0	0	0	0	0	0
9	101-265 Building & Grounds	44,104	0	0	0	0	0	56,696	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	729	0	0	0	0	43	0	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	0
Total Current Allocations		**$46,719**	**$0**	**$165**	**$624**	**$0**	**$1,842**	**$56,696**	**$2,439**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**46,719**	**0**	**165**	**624**	**0**	**1,842**	**56,696**	**2,439**

Tuscola County, Michigan
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Summary Schedule

Seq #	Department Name	292 Child Care	293 Soldiers Relief	295 Voted Veterans	296 Bridge	297 Senior Citizens	298 Voted Med Care	352-536 Pension Obligat. Bond Debt	353 HD Pension Obl Bond Debt
1	Building Depreciation	$1,736	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	3,859	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	1,484	9	389	347	526	272	184	126
5	101-211 Legal Services	646	1	142	0	383	77	0	0
6	101-223 Controller	9,309	40	1,147	221	2,086	322	80	80
7	101-253 Treasurer	1,617	15	884	1,071	884	779	0	0
8	101-259 Computer Ops	38,623	0	0	0	14	0	0	0
9	101-265 Building & Grounds	12,579	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	10,437	0	0	0	0	0	0	0
12	101-865 Insurance	1,605	1	111	0	310	60	0	0
13	101-863 Sick & Vacation Fringes	932	0	0	0	57	0	0	0
Total Current Allocations		**$82,828**	**$65**	**$2,673**	**$1,640**	**$4,260**	**$1,509**	**$264**	**$207**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**82,828**	**65**	**2,673**	**1,640**	**4,260**	**1,509**	**264**	**207**

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Summary Schedule

Seq #	Department Name	374 Purdy Bldg Debt	375 Caro Sewer Series 2007	379 Mayville Storm Sewer Debt	381 State Police Bldg Debt Svc	385 Denmark Twp Sewer Debt	387 Wisner Twp Water	391 Medical Care Debt Ret	469 Human Svc Capital Expenditures
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	64	20	20	0	20	22	0	0
5	101-211 Legal Services	0	0	0	0	0	0	0	0
6	101-223 Controller	60	60	0	0	0	0	0	0
7	101-253 Treasurer	0	0	0	0	0	0	0	0
8	101-259 Computer Ops	0	0	0	0	0	0	0	0
9	101-265 Building & Grounds	0	0	0	6,700	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	44,874
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	0	0	0	3,004	0	0	0	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	0
Total Current Allocations		**$124**	**$80**	**$20**	**$9,705**	**$20**	**$22**	**$0**	**$44,874**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**124**	**80**	**20**	**9,705**	**20**	**22**	**0**	**44,874**

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Summary Schedule

Seq #	Department Name	470 State Police Capital Expenditures	483 Capital Improvements Fund	488 Jail Capital Imp Fund	532 Tax Foreclosure Fund	595 Jail Commissary	626 Combined Revolving Tax Fund	676 Motor Pool	677 Workers' Compensation
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	586	0	0	0	0
4	101-202 Professional Services	270	252	243	6,107	228	5,272	122	252
5	101-211 Legal Services	23	0	0	306	12	0	1	62
6	101-223 Controller	563	382	0	8,286	946	20	322	121
7	101-253 Treasurer	704	711	824	0	0	0	292	809
8	101-259 Computer Ops	0	0	0	527	0	0	0	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	18	0	0	632	10	0	0	0
13	101-863 Sick & Vacation Fringes	0	0	0	2,164	0	0	0	0
Total Current Allocations		**$1,577**	**$1,346**	**$1,067**	**$18,609**	**$1,196**	**$5,292**	**$736**	**$1,243**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**1,577**	**1,346**	**1,067**	**18,609**	**1,196**	**5,292**	**736**	**1,243**

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Summary Schedule

Seq #	Department Name	678 Health Insurance Fund	701 Trust & Agency	721 Library Penal	788 Payroll Clearing	801 Special Drain	Revolving Drain	824 Northwest Construction	830 Bach & Branches Const
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	389	5,805	566	1,057	3,540	133	44	0
5	101-211 Legal Services	1,463	0	0	0	1,047	0	0	0
6	101-223 Controller	161	0	0	0	12,110	80	20	0
7	101-253 Treasurer	1,078	0	0	0	0	0	0	0
8	101-259 Computer Ops	0	0	0	0	0	0	0	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	0	0	0	0	819	0	0	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	0
Total Current Allocations		**$3,092**	**$5,805**	**$566**	**$1,057**	**$17,517**	**$213**	**$64**	**$0**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**3,092**	**5,805**	**566**	**1,057**	**17,517**	**213**	**64**	**0**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Summary Schedule

Seq #	Department Name	831 Moore Construction	835 Fulton St Drain Const	838 Yax North Construction	854 Northwest Debt Retirement	860 Bach & Branches Debt Retirement	861 Moore Debt Retirement	862 Armbruster IC Debt	863 Akron Main Street Debt
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	0	0	0	0	18	161	53	117
5	101-211 Legal Services	0	0	0	0	0	0	5	0
6	101-223 Controller	0	0	0	0	0	80	20	0
7	101-253 Treasurer	0	0	0	0	0	0	0	0
8	101-259 Computer Ops	0	0	0	0	0	0	0	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
12	101-865 Insurance	0	0	0	0	0	0	4	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$0**	**$0**	**$0**	**$18**	**$242**	**$83**	**$117**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**0**	**0**	**0**	**0**	**18**	**242**	**83**	**117**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Summary Schedule

Seq #	Department Name	864 Pigeon River IC	865 Fulton St Drain Debt	867 Indian Creek I/C	868 Yax North Debt Retirement	980 Fixed Asset Fund	Space Health	Vet Space	Other
1	Building Depreciation	$0	$0	$0	$0	$0	$11,630	$1,437	$10,039
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	101-104 Postage	0	0	0	0	0	0	0	0
4	101-202 Professional Services	108	113	122	108	0	0	0	14,938
5	101-211 Legal Services	0	0	0	0	0	0	0	346
6	101-223 Controller	60	60	40	60	0	0	0	886
7	101-253 Treasurer	0	0	0	0	0	0	0	3,012
8	101-259 Computer Ops	0	0	0	0	0	0	0	3
9	101-265 Building & Grounds	0	0	0	0	0	129,443	15,994	89,252
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	20,565
12	101-865 Insurance	0	0	0	0	0	0	0	2,758
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	0	13
Total Current Allocations		**$169**	**$173**	**$162**	**$169**	**$0**	**$141,073**	**$17,431**	**$141,811**
Less: Prior Year Allocations		0	0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0	0
Proposed Costs		**169**	**173**	**162**	**169**	**0**	**141,073**	**17,431**	**141,811**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Summary Schedule

Seq #	Department Name	Subtotal	Direct Bills	Not Allocated	Residual Costs	Total
1	Building Depreciation	$135,086	$0	$0	$0	$135,086
2	Equipment Depreciation	90,379	0	0	0	90,379
3	101-104 Postage	8,917	0	0	0	8,917
4	101-202 Professional Services	97,803	0	0	0	97,803
5	101-211 Legal Services	27,781	0	0	0	27,781
6	101-223 Controller	375,574	0	88,695	0	464,269
7	101-253 Treasurer	151,233	0	130,683	0	281,915
8	101-259 Computer Ops	968,475	77,682	0	(0)	1,046,158
9	101-265 Building & Grounds	1,001,286	29,388	174,315	(0)	1,204,989
10	101-266 Human Svcs Bldg Maint	44,874	0	0	0	44,874
11	101-303 Security	184,262	0	0	0	184,262
12	101-865 Insurance	91,227	130,082	0	(0)	221,309
13	101-863 Sick & Vacation Fringes	67,554	52,281	0	0	119,835
Total Current Allocations		**$3,244,451**	**$289,434**	**$393,693**	**($0)**	**$3,927,579**
Less: Prior Year Allocations		406,083	0	0	0	406,083
Carry-Forward		49,051	0	0	0	49,051
Current Adjustment		0	0	0	0	0
Proposed Costs		**3,293,502**	**289,434**	**393,693**	**(0)**	**3,976,630**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
14	101-101 Board of Comm	33,493	0	0	0	33,493
15	101-104 Special Programs	6,903	0	0	0	6,903
16	101-130 Unified Court	608,891	0	0	0	608,891
17	101-133 Title IV CPLR Grant	459	0	0	0	459
18	101-147 Jury Commission	4,263	0	0	0	4,263
19	101-151 Adult Probation	65,474	0	0	0	65,474
20	101-191 Elections	4,696	0	0	0	4,696
21	101-215 Clerk	144,351	0	0	0	144,351
22	101-225 Equalization	57,644	0	0	0	57,644
23	101-227 Equalization Caro Assess	2,084	0	0	0	2,084
24	101-229 PA	97,750	82,250	15,500	0	113,250
25	101-230 PA Co-Op	10,703	12,237	(1,534)	0	9,169
26	PA-DP	62,670	52,685	9,985	0	72,656
27	101-236 Register of Deeds	64,497	0	0	0	64,497
28	101-275 Drain Commission	60,263	0	0	0	60,263
29	101-277 Court Security	9,128	0	0	0	9,128
30	101-304 Sheriff	466,336	0	0	0	466,336
31	101-306 Weigh Master	6,074	0	0	0	6,074
32	101-331 Marine	2,127	0	0	0	2,127
33	101-333 Secondary Roads	11,456	0	0	0	11,456
34	101-346 Narcotics	1,361	0	0	0	1,361
35	101-352 Comm Correct Svcs	0	0	0	0	0
36	101-400 Planning	2,680	0	0	0	2,680
37	101-426 Emergency Services	58,985	0	0	0	58,985
38	101-441 Building Code	0	0	0	0	0
39	101-442 Dept of Public Works	0	0	0	0	0
40	101-445 Drain at Large	355	0	0	0	355
41	101-631 Substance Abuse	139	0	0	0	139
42	101-648 Medical Examiner	353	0	0	0	353

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
43	101-670 DHHS Board	764	0	0	0	764
44	101-722 Airport Zoning	0	0	0	0	0
45	101-723 Airport Zone Brd of Appeals	112	0	0	0	112
46	101-728 EDC	121	0	0	0	121
47	101-965 Operating Transfers	1,951	0	0	0	1,951
48	201 Road	2,476	0	0	0	2,476
49	207-309 Road Patrol	112,165	0	0	0	112,165
50	207-312 Hwy Safety OHSP Grant	226	0	0	0	226
51	207-330 Alcohol Enforcement	562	0	0	0	562
52	208 Parks	11,353	0	0	0	11,353
53	213 Arbela Police	3,750	0	0	0	3,750
54	214 Primary Road Imp	948	0	0	0	948
55	215 FOC	96,220	97,061	(841)	0	95,379
56	FOC/DP	100,626	82,695	17,931	0	118,557
57	216 Family Counsel	3,055	0	0	0	3,055
58	218 Dispatch/911	123,246	0	0	0	123,246
59	221 Health Dept	23,655	0	0	0	23,655
60	224 Regional DWI Court Grant	36,213	0	0	0	36,213
61	225 Vassar Police	74	0	0	0	74
62	230 Recycling	46,690	0	0	0	46,690
63	231 Juv Mental Health Ct Program	303	0	0	0	303
64	232 Millington Police	7,364	0	0	0	7,364
65	233 Mental Health Court	2,494	0	0	0	2,494
66	236 Victims Services	3,858	0	0	0	3,858
67	239 Animal Shelter	91,969	0	0	0	91,969
68	240 Mosquito Control	87,165	79,155	8,010	0	95,175
69	244 Equip/Cap Improvements	982	0	0	0	982
70	246 Co Veteran Svc Grant	530	0	0	0	530
71	250 CDBG Housing	493	0	0	0	493

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
72	251 Principal Residence Exc	3,970	0	0	0	3,970
73	252 State Survey	506	0	0	0	506
74	255 Crime Victim	4,418	0	0	0	4,418
75	256 ROD Automation	6,076	0	0	0	6,076
76	257 HDC STOP Grant	0	0	0	0	0
77	258 GIS	17,685	0	0	0	17,685
78	260 Mngd Assignd Council (MIDC)	35,612	0	0	0	35,612
79	261 Homeland Security	610	0	0	0	610
80	263 Concealed Pistol Licensing	6,937	0	0	0	6,937
81	264 Local Correction Officer	4,444	0	0	0	4,444
82	266 Forfeiture Sheriff/PA	105	0	0	0	105
83	269 Law Library	3,984	0	0	0	3,984
84	270 ARPA	0	0	0	0	0
85	273 Coronavirus Emerg'y Supply	0	0	0	0	0
86	279 Voted MSU	46,719	0	0	0	46,719
87	282 CARES Act	0	0	0	0	0
88	283 Lank Bank Authority	165	0	0	0	165
89	284 Opioid Settlement	624	0	0	0	624
90	285 MI Justice Train	0	0	0	0	0
91	288 CC - Human Services	1,842	0	0	0	1,842
92	290 DHS	56,696	0	0	0	56,696
93	291 MCF	2,439	0	0	0	2,439
94	292 Child Care	82,828	0	0	0	82,828
95	293 Soldiers Relief	65	0	0	0	65
96	295 Voted Veterans	2,673	0	0	0	2,673
97	296 Bridge	1,640	0	0	0	1,640
98	297 Senior Citizens	4,260	0	0	0	4,260
99	298 Voted Med Care	1,509	0	0	0	1,509
100	352-536 Pension Obligat. Bond Debt	264	0	0	0	264

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
101	353 HD Pension Obl Bond Debt	207	0	0	0	207
102	374 Purdy Bldg Debt	124	0	0	0	124
103	375 Caro Sewer Series 2007	80	0	0	0	80
104	379 Mayville Storm Sewer Debt	20	0	0	0	20
105	381 State Police Bldg Debt Svc	9,705	0	0	0	9,705
106	385 Denmark Twp Sewer Debt	20	0	0	0	20
107	387 Wisner Twp Water	22	0	0	0	22
108	391 Medical Care Debt Ret	0	0	0	0	0
109	469 Human Svc Capital Expenditures	44,874	0	0	0	44,874
110	470 State Police Capital Expenditures	1,577	0	0	0	1,577
111	483 Capital Improvements Fund	1,346	0	0	0	1,346
112	488 Jail Capital Imp Fund	1,067	0	0	0	1,067
113	532 Tax Foreclosure Fund	18,609	0	0	0	18,609
114	595 Jail Commissary	1,196	0	0	0	1,196
115	626 Combined Revolving Tax Fund	5,292	0	0	0	5,292
116	676 Motor Pool	736	0	0	0	736
117	677 Workers' Compensation	1,243	0	0	0	1,243
118	678 Health Insurance Fund	3,092	0	0	0	3,092
119	701 Trust & Agency	5,805	0	0	0	5,805
120	721 Library Penal	566	0	0	0	566
121	788 Payroll Clearing	1,057	0	0	0	1,057
122	801 Special Drain	17,517	0	0	0	17,517
123	Revolving Drain	213	0	0	0	213
124	824 Northwest Construction	64	0	0	0	64
125	830 Bach & Branches Const	0	0	0	0	0
126	831 Moore Construction	0	0	0	0	0
127	835 Fulton St Drain Const	0	0	0	0	0
128	838 Yax North Construction	0	0	0	0	0
129	854 Northwest Debt Retirement	0	0	0	0	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Carry Forward Schedule

Seq #	Department Name	Total Current Allocations	Less: Prior Year Allocations	Carry-Forward	Adjustments	Proposed Costs
130	860 Bach & Branches Debt Retirement	18	0	0	0	18
131	861 Moore Debt Retirement	242	0	0	0	242
132	862 Armbruster IC Debt	83	0	0	0	83
133	863 Akron Main Street Debt	117	0	0	0	117
134	864 Pigeon River IC	169	0	0	0	169
135	865 Fulton St Drain Debt	173	0	0	0	173
136	867 Indian Creek I/C	162	0	0	0	162
137	868 Yax North Debt Retirement	169	0	0	0	169
138	980 Fixed Asset Fund	0	0	0	0	0
139	Space Health	141,073	0	0	0	141,073
140	Vet Space	17,431	0	0	0	17,431
141	Other	141,811	0	0	0	141,811
R	Residual Costs	(0)	0	0	0	(0)
Total		**$3,244,451**	**$406,083**	**$49,051**	**$0**	**$3,293,502**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Direct Bill Schedule

		Source Department #) Name	8) 101-259 Computer Ops	8) 101-259 Computer Ops	9) 101-265 Building & Grounds	12) 101-865 Insurance	12) 101-865 Insurance	12) 101-865 Insurance
		Source Cost Pool Name	Sheriff	Central Dispatch	DHS Building	Other Property	Automobile	Police Professional
Dept. Index	Seq. Num	Destination Dept. Name						
6	6	101-223 Controller	$0	$0	$0	$0	$0	$0
8	8	101-259 Computer Ops	0	0	0	0	0	0
9	9	101-265 Building & Grounds	0	0	0	0	0	0
10	10	101-266 Human Svcs Bldg Maint	0	0	29,388	0	0	0
16	16	101-130 Unified Court	0	0	0	0	0	0
21	21	101-215 Clerk	0	0	0	0	0	0
22	22	101-225 Equalization	0	0	0	0	0	0
24	24	101-229 PA	0	0	0	0	0	0
28	28	101-275 Drain Commission	0	0	0	0	0	0
29	30	101-304 Sheriff	19,434	0	0	0	4,466	5,598
30	31	101-306 Weigh Master	0	0	0	0	744	2,799
31	32	101-331 Marine	0	0	0	0	744	0
32	33	101-333 Secondary Roads	0	0	0	0	744	2,799
36	37	101-426 Emergency Services	0	0	0	0	744	0
48	49	207-309 Road Patrol	19,243	0	0	0	11,165	61,583
52	53	213 Arbela Police	0	0	0	0	744	2,799
57	58	218 Dispatch/911	0	39,005	0	4,293	744	0
61	62	230 Recycling	0	0	0	1,183	2,977	0
63	64	232 Millington Police	0	0	0	0	744	2,799
66	67	239 Animal Shelter	0	0	0	731	2,233	0
67	68	240 Mosquito Control	0	0	0	1,582	17,119	0
91	94	292 Child Care	0	0	0	0	744	0
		Total	**$38,677**	**$39,005**	**$29,388**	**$7,789**	**$43,915**	**$78,378**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Direct Bill Schedule

		Source Department #) Name	13) 101-863 Sick & Vacation Fringes	
		Source Cost Pool Name	Sick / Vacation Fringes	Total
Dept. Index	Seq. Num	Destination Dept. Name		
6	6	101-223 Controller	$4,189	$4,189
8	8	101-259 Computer Ops	5,410	5,410
9	9	101-265 Building & Grounds	954	954
10	10	101-266 Human Svcs Bldg Maint	0	29,388
16	16	101-130 Unified Court	9,198	9,198
21	21	101-215 Clerk	1,008	1,008
22	22	101-225 Equalization	2,170	2,170
24	24	101-229 PA	1,427	1,427
28	28	101-275 Drain Commission	1,381	1,381
29	30	101-304 Sheriff	4,630	34,128
30	31	101-306 Weigh Master	878	4,422
31	32	101-331 Marine	0	744
32	33	101-333 Secondary Roads	0	3,544
36	37	101-426 Emergency Services	0	744
48	49	207-309 Road Patrol	11,630	103,621
52	53	213 Arbela Police	743	4,287
57	58	218 Dispatch/911	3,611	47,654
61	62	230 Recycling	1,604	5,764
63	64	232 Millington Police	0	3,544
66	67	239 Animal Shelter	1,640	4,604
67	68	240 Mosquito Control	74	18,776
91	94	292 Child Care	1,735	2,479
		Total	**$52,281**	**$289,434**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
Building Depreciation

Nature and Extent of Service

Tuscola County has purchased and maintained several buildings which house various departments. The federal government as described in 2 CFR Part 200 allows local governments to recover the cost of acquiring and remodeling these facilities through depreciation expense. Tuscola County maintains a detailed depreciation schedule of all fixed assets which identifies the asset, the acquisition cost and the current depreciation.

Annual depreciation costs for buildings and building improvements are identified and allocated to occupants on assigned square footage for multi-occupant buildings: **Courthouse, Annex, Health Building, People's Building, HH Purdy Building.**

Annual depreciation costs for buildings and building improvements are identified and allocated directly to the single occupant departments of the **MSU Building, Adult Probation Building,** and **Storage Shed.**

Current-year amortization for buildings leased by the county is also identified in this schedule, which includes the **Dost Building** and the **People's Building**. The **Dost Building** is leased as storage space for overflow records that do not fit in the Courthouse and is allocated equally among the departments utilizing the space. The costs identified to the **People's Building** include depreciation on improvements and the lease amortization, and are allocated to the occupants based on assigned square footage.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 1: Building Depreciation**

Description	Type	Amount	General Admin	Courthouse	Annex	MSU Building	Adult Probation Building	Storage Shed	Health Building
Personnel Costs									
Salaries		$0	$0	$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost									
Building Depreciation	P	131,887	0	30,540	8,586	526	9,203	5,347	13,020
Dost Storage Building Lease (GASB 87)	P	39,456	0	0	0	0	0	0	0
People's Building Lease (GASB 87)	P	31,273	0	0	0	0	0	0	0
Subtotal - Services & Supplies		**$202,616**	**$0**	**$30,540**	**$8,586**	**$526**	**$9,203**	**$5,347**	**$13,020**
Department Cost Total		**$202,616**	**$0**	**$30,540**	**$8,586**	**$526**	**$9,203**	**$5,347**	**$13,020**
Adjustments to Cost									
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**202,616**	**0**	**30,540**	**8,586**	**526**	**9,203**	**5,347**	**13,020**
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		**$202,616**	**$0**	**$30,540**	**$8,586**	**$526**	**$9,203**	**$5,347**	**$13,020**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 1: Building Depreciation

Description	Type	Amount	People's Building	HH Purdy Building	Dost Storage Building
Personnel Costs					
Salaries		$0	$0	$0	$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost					
Building Depreciation	P	131,887	36,677	27,988	0
Dost Storage Building Lease (GASB 87)	P	39,456	0	0	39,456
People's Building Lease (GASB 87)	P	31,273	31,273	0	0
Subtotal - Services & Supplies		**$202,616**	**$67,950**	**$27,988**	**$39,456**
Department Cost Total		**$202,616**	**$67,950**	**$27,988**	**$39,456**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**202,616**	**67,950**	**27,988**	**39,456**
General Admin Distribution			0	0	0
Grand Total		**$202,616**	**$67,950**	**$27,988**	**$39,456**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 1: Building Depreciation**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	MSU Building	Adult Probation Building	Storage Shed
4	Cost Plan	$0	$723	$723	$109	$31	$2	$33	$19
	Subtotal - 101-202 Professional Services	**0**	**723**	**723**	**109**	**31**	**2**	**33**	**19**
Total Incoming		**$0**	**$723**	**$723**	**$109**	**$31**	**$2**	**$33**	**$19**
C. Total Allocated				**$203,339**	**$30,649**	**$8,616**	**$528**	**$9,236**	**$5,366**
					15.07%	**4.24%**	**0.26%**	**4.54%**	**2.64%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 1: Building Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Health Building	People's Building	HH Purdy Building	Dost Storage Building
4	Cost Plan	$0	$723	$723	$46	$242	$100	$141
	Subtotal - 101-202 Professional Services	**0**	**723**	**723**	**46**	**242**	**100**	**141**
Total Incoming		**$0**	**$723**	**$723**	**$46**	**$242**	**$100**	**$141**
C. Total Allocated				**$203,339**	**$13,066**	**$68,192**	**$28,088**	**$39,597**
					6.43%	**33.54%**	**13.81%**	**19.47%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	9,819	58.79%	$17,955	$0	$17,955	$64	$18,019
19	101-151 Adult Probation	360	2.16%	658	0	658	2	661
21	101-215 Clerk	1,475	8.83%	2,697	0	2,697	10	2,707
55	215 FOC	2,111	12.64%	3,860	0	3,860	14	3,874
78	260 Mngd Assignd Council (MIDC)	126	0.75%	230	0	230	1	231
94	292 Child Care	946	5.66%	1,730	0	1,730	6	1,736
141	Other	1,864	11.16%	3,409	0	3,409	12	3,421
Subtotal		**16,701**	**100.00%**	**$30,540**	**$0**	**$30,540**	**$109**	**$30,649**
Direct Bills						0		0
Total						**$30,540**		**$30,649**

Allocation Basis Units: Courthouse - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 2: Annex

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	800	13.73%	$1,179	$0	$1,179	$4	$1,183
24	101-229 PA	4,066	69.77%	5,990	0	5,990	21	6,011
141	Other	962	16.51%	1,417	0	1,417	5	1,422
Subtotal		**5,828**	**100.00%**	**$8,586**	**$0**	**$8,586**	**$31**	**$8,616**
Direct Bills						0		0
Total						**$8,586**		**$8,616**

Allocation Basis Units: Annex - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 3: MSU Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86	279 Voted MSU	100	100.00%	$526	$0	$526	$2	$528
Subtotal		**100**	**100.00%**	**$526**	**$0**	**$526**	**$2**	**$528**
Direct Bills						0		0
Total						**$526**		**$528**

Allocation Basis Units: Direct to 279 Voted MSU

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 4: Adult Probation Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	101-151 Adult Probation	100	100.00%	$9,203	$0	$9,203	$33	$9,236
Subtotal		**100**	**100.00%**	**$9,203**	**$0**	**$9,203**	**$33**	**$9,236**
Direct Bills						0		0
Total						**$9,203**		**$9,236**

Allocation Basis Units: Direct to 101-151 Adult Probation

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 5: Storage Shed

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-265 Building & Grounds	100	100.00%	$5,347	$0	$5,347	$19	$5,366
Subtotal		**100**	**100.00%**	**$5,347**	**$0**	**$5,347**	**$19**	**$5,366**
Direct Bills						0		0
Total						**$5,347**		**$5,366**

Allocation Basis Units: Direct to 101-265 Building & Grounds

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 6: Health Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139	Space Health	13,370	89.00%	$11,588	$0	$11,588	$41	$11,630
140	Vet Space	1,652	11.00%	1,432	0	1,432	5	1,437
Subtotal		**15,022**	**100.00%**	**$13,020**	**$0**	**$13,020**	**$46**	**$13,066**
Direct Bills						0		0
Total						**$13,020**		**$13,066**

Allocation Basis Units: Health Building - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 7: People's Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	1,469	46.46%	$31,568	$0	$31,568	$113	$31,681
37	101-426 Emergency Services	1,258	39.78%	27,034	0	27,034	96	27,130
58	218 Dispatch/911	154	4.87%	3,309	0	3,309	12	3,321
77	258 GIS	281	8.89%	6,039	0	6,039	22	6,060
Subtotal		**3,162**	**100.00%**	**$67,950**	**$0**	**$67,950**	**$242**	**$68,192**
Direct Bills						0		0
Total						**$67,950**		**$68,192**

Allocation Basis Units: People's Building - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 8: HH Purdy Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	280	3.45%	$965	$0	$965	$3	$969
6	101-223 Controller	1,491	18.36%	5,139	0	5,139	18	5,157
7	101-253 Treasurer	1,073	13.21%	3,698	0	3,698	13	3,712
8	101-259 Computer Ops	112	1.38%	386	0	386	1	387
14	101-101 Board of Comm	546	6.72%	1,882	0	1,882	7	1,889
22	101-225 Equalization	628	7.73%	2,165	0	2,165	8	2,172
27	101-236 Register of Deeds	1,400	17.24%	4,825	0	4,825	17	4,843
28	101-275 Drain Commission	1,088	13.40%	3,750	0	3,750	13	3,763
141	Other	1,502	18.50%	5,177	0	5,177	18	5,196
Subtotal		**8,120**	**100.00%**	**$27,988**	**$0**	**$27,988**	**$100**	**$28,088**
Direct Bills						0		0
Total						**$27,988**		**$28,088**

Allocation Basis Units: HH Purdy Building - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 1: Building Depreciation**

Cost Pool 9: Dost Storage Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	1	16.67%	$6,576	$0	$6,576	$23	$6,599
7	101-253 Treasurer	1	16.67%	6,576	0	6,576	23	6,599
9	101-265 Building & Grounds	1	16.67%	6,576	0	6,576	23	6,599
21	101-215 Clerk	1	16.67%	6,576	0	6,576	23	6,599
24	101-229 PA	1	16.67%	6,576	0	6,576	23	6,599
28	101-275 Drain Commission	1	16.67%	6,576	0	6,576	23	6,599
Subtotal		**6**	**100.00%**	**$39,456**	**$0**	**$39,456**	**$141**	**$39,597**
Direct Bills						0		0
Total						**$39,456**		**$39,597**

Allocation Basis Units: Equally among departments utilizing the space

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 1: Building Depreciation**

Seq #	Department Name	Courthouse	Annex	MSU Building	Adult Probation Building	Storage Shed	Health Building	People's Building	HH Purdy Building
3	101-104 Postage	$0	$0	$0	$0	$0	$0	$0	$969
6	101-223 Controller	0	0	0	0	0	0	0	5,157
7	101-253 Treasurer	0	0	0	0	0	0	0	3,712
8	101-259 Computer Ops	0	1,183	0	0	0	0	31,681	387
9	101-265 Building & Grounds	0	0	0	0	5,366	0	0	0
14	101-101 Board of Comm	0	0	0	0	0	0	0	1,889
16	101-130 Unified Court	18,019	0	0	0	0	0	0	0
19	101-151 Adult Probation	661	0	0	9,236	0	0	0	0
21	101-215 Clerk	2,707	0	0	0	0	0	0	0
22	101-225 Equalization	0	0	0	0	0	0	0	2,172
24	101-229 PA	0	6,011	0	0	0	0	0	0
27	101-236 Register of Deeds	0	0	0	0	0	0	0	4,843
28	101-275 Drain Commission	0	0	0	0	0	0	0	3,763
37	101-426 Emergency Services	0	0	0	0	0	0	27,130	0
55	215 FOC	3,874	0	0	0	0	0	0	0
58	218 Dispatch/911	0	0	0	0	0	0	3,321	0
77	258 GIS	0	0	0	0	0	0	6,060	0
78	260 Mngd Assignd Council (MIDC)	231	0	0	0	0	0	0	0
86	279 Voted MSU	0	0	528	0	0	0	0	0
94	292 Child Care	1,736	0	0	0	0	0	0	0
139	Space Health	0	0	0	0	0	11,630	0	0
140	Vet Space	0	0	0	0	0	1,437	0	0
141	Other	3,421	1,422	0	0	0	0	0	5,196
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$30,649**	**$8,616**	**$528**	**$9,236**	**$5,366**	**$13,066**	**$68,192**	**$28,088**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 1: Building Depreciation

Seq #	Department Name	Dost Storage Building	Total
3	101-104 Postage	$0	$969
6	101-223 Controller	6,599	11,757
7	101-253 Treasurer	6,599	10,311
8	101-259 Computer Ops	0	33,251
9	101-265 Building & Grounds	6,599	11,966
14	101-101 Board of Comm	0	1,889
16	101-130 Unified Court	0	18,019
19	101-151 Adult Probation	0	9,896
21	101-215 Clerk	6,599	9,306
22	101-225 Equalization	0	2,172
24	101-229 PA	6,599	12,611
27	101-236 Register of Deeds	0	4,843
28	101-275 Drain Commission	6,599	10,363
37	101-426 Emergency Services	0	27,130
55	215 FOC	0	3,874
58	218 Dispatch/911	0	3,321
77	258 GIS	0	6,060
78	260 Mngd Assignd Council (MIDC)	0	231
86	279 Voted MSU	0	528
94	292 Child Care	0	1,736
139	Space Health	0	11,630
140	Vet Space	0	1,437
141	Other	0	10,039
Direct Bills		**$0**	**$0**
Total		**$39,597**	**$203,339**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
Equipment Depreciation

Nature and Extent of Service

The County purchases various pieces of equipment, furniture and fixtures to provide the resources necessary for the various departments to operate efficiently and maintains a fixed asset inventory which identifies the acquisition cost and the annual depreciation expense. Some of these costs are paid for from a central Equipment and Capital Improvements Fund (Fund 244). The federal government under 2 CFR Part 200 allows local jurisdictions to recover the costs of these assets through depreciation recovery.

For plan purposes, costs are identified and allocated as follows:

Courts - Current year depreciation costs related to equipment utilized by the courts are identified in this cost pool and allocated to all Court departments based on the number of full-time equivalent (FTE) employees.

Department Specific - The current year depreciation costs of equipment utilized by central service departments are identified in this cost pool and are allocated directly to the benefitting department.

Courthouse Phone System - The current year deprecation costs of the VOIP system in the Courthouse has been included and allocated to the benefitting departments based on the number of extensions in use in each department.

GASB 96 / SBITA - Computer Service Contracts with leases that are amortized following GASB 96 guidance are identified in this cost pool and the current year amortization values are allocated to all departments on the total number of devices connected to the network. In addition to the SBITA amortization, the Pure Storage software purchased in 2014 has been identified and amortized over 5 years, with the current year amortization included in this pool for allocation.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 2: Equipment Depreciation**

Description	Type	Amount	General Admin	Courts	Department Specific	Annex Phone System	Courthouse Phone System	GASB 96 / SBITA
Personnel Costs								
Salaries		$0	$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost								
Annex Phone System Depreciation	P	0	0	0	0	0	0	0
Computer Service Contracts (GASB 96 SBITA)	P	21,602	0	0	0	0	0	21,602
Courthouse Phone System	P	11,258	0	0	0	0	11,258	0
Equipment Depreciation	P	65,849	0	14,465	51,385	0	0	0
Pure Storage - 5 Year Amort	P	61,500	0	0	0	0	0	61,500
Subtotal - Services & Supplies		**$160,209**	**$0**	**$14,465**	**$51,385**	**$0**	**$11,258**	**$83,102**
Department Cost Total		**$160,209**	**$0**	**$14,465**	**$51,385**	**$0**	**$11,258**	**$83,102**
Adjustments to Cost								
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**160,209**	**0**	**14,465**	**51,385**	**0**	**11,258**	**83,102**
General Admin Distribution			0	0	0	0	0	0
Grand Total		**$160,209**	**$0**	**$14,465**	**$51,385**	**$0**	**$11,258**	**$83,102**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 2: Equipment Depreciation**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courts	Department Specific	Annex Phone System	Courthouse Phone System	GASB 96 / SBITA
4	Cost Plan	$0	$723	$723	$65	$232	$0	$51	$375
	Subtotal - 101-202 Professional Services	**0**	**723**	**723**	**65**	**232**	**0**	**51**	**375**
Total Incoming		**$0**	**$723**	**$723**	**$65**	**$232**	**$0**	**$51**	**$375**
C. Total Allocated				**$160,932**	**$14,530**	**$51,617**	**$0**	**$11,308**	**$83,478**
					9.03%	**32.07%**	**0.00%**	**7.03%**	**51.87%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 1: Courts

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	21.57	36.37%	$5,261	$0	$5,261	$24	$5,285
18	101-147 Jury Commission	0.05	0.08%	12	0	12	0	12
21	101-215 Clerk	8.88	14.97%	2,166	0	2,166	10	2,176
24	101-229 PA	9.56	16.12%	2,332	0	2,332	11	2,342
25	101-230 PA Co-Op	3.12	5.26%	761	0	761	3	764
55	215 FOC	8.72	14.70%	2,127	0	2,127	10	2,137
60	224 Regional DWI Court Grant	3.11	5.24%	759	0	759	3	762
65	233 Mental Health Court	0.05	0.08%	12	0	12	0	12
94	292 Child Care	4.24	7.15%	1,034	0	1,034	5	1,039
Subtotal		**59.30**	**100.00%**	**$14,465**	**$0**	**$14,465**	**$65**	**$14,530**
Direct Bills						0		0
Total						**$14,465**		**$14,530**

Allocation Basis Units: # FTEs, Courts

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 2: Department Specific

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	2,655.73	5.17%	$2,656	$0	$2,656	$12	$2,668
6	101-223 Controller	951.60	1.85%	952	0	952	4	956
7	101-253 Treasurer	3,364.62	6.55%	3,365	0	3,365	15	3,380
8	101-259 Computer Ops	27,622.14	53.76%	27,622	0	27,622	125	27,747
9	101-265 Building & Grounds	15,641.27	30.44%	15,641	0	15,641	71	15,712
21	101-215 Clerk	1,149.29	2.24%	1,149	0	1,149	5	1,154
Subtotal		**51,384.65**	**100.00%**	**$51,385**	**$0**	**$51,385**	**$232**	**$51,617**
Direct Bills						0		0
Total						**$51,385**		**$51,617**

Allocation Basis Units: $ CY Depreciation

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 3: Annex Phone System

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	6	42.86%	$0	$0	$0	$0	$0
24	101-229 PA	5	35.71%	0	0	0	0	0
25	101-230 PA Co-Op	3	21.43%	0	0	0	0	0
Subtotal		**14**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: # VOIP Extensions, Annex

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 4: Courthouse Phone System

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	8	7.62%	$858	$0	$858	$4	$862
7	101-253 Treasurer	6	5.71%	643	0	643	3	646
9	101-265 Building & Grounds	2	1.90%	214	0	214	1	215
11	101-303 Security	1	0.95%	107	0	107	0	108
16	101-130 Unified Court	26	24.76%	2,788	0	2,788	13	2,800
19	101-151 Adult Probation	11	10.48%	1,179	0	1,179	5	1,185
21	101-215 Clerk	9	8.57%	965	0	965	4	969
22	101-225 Equalization	4	3.81%	429	0	429	2	431
27	101-236 Register of Deeds	5	4.76%	536	0	536	2	538
28	101-275 Drain Commission	4	3.81%	429	0	429	2	431
55	215 FOC	11	10.48%	1,179	0	1,179	5	1,185
65	233 Mental Health Court	3	2.86%	322	0	322	1	323
68	240 Mosquito Control	4	3.81%	429	0	429	2	431
70	246 Co Veteran Svc Grant	1	0.95%	107	0	107	0	108
77	258 GIS	1	0.95%	107	0	107	0	108
78	260 Mngd Assignd Council (MIDC)	3	2.86%	322	0	322	1	323
94	292 Child Care	6	5.71%	643	0	643	3	646
Subtotal		**105**	**100.00%**	**$11,258**	**$0**	**$11,258**	**$51**	**$11,308**
Direct Bills						0		0
Total						**$11,258**		**$11,308**

Allocation Basis Units: # VOIP Extensions, Courthouse

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 5: GASB 96 / SBITA

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	20	5.21%	$4,328	$0	$4,328	$20	$4,348
7	101-253 Treasurer	27	7.03%	5,843	0	5,843	26	5,870
8	101-259 Computer Ops	31	8.07%	6,709	0	6,709	30	6,739
9	101-265 Building & Grounds	5	1.30%	1,082	0	1,082	5	1,087
11	101-303 Security	1	0.26%	216	0	216	1	217
16	101-130 Unified Court	77	20.05%	16,664	0	16,664	75	16,739
19	101-151 Adult Probation	1	0.26%	216	0	216	1	217
21	101-215 Clerk	12	3.12%	2,597	0	2,597	12	2,609
22	101-225 Equalization	10	2.60%	2,164	0	2,164	10	2,174
26	PA-DP	26	6.77%	5,627	0	5,627	25	5,652
27	101-236 Register of Deeds	15	3.91%	3,246	0	3,246	15	3,261
28	101-275 Drain Commission	5	1.30%	1,082	0	1,082	5	1,087
30	101-304 Sheriff	59	15.36%	12,768	0	12,768	58	12,826
56	FOC/DP	30	7.81%	6,492	0	6,492	29	6,522
58	218 Dispatch/911	19	4.95%	4,112	0	4,112	19	4,130
60	224 Regional DWI Court Grant	7	1.82%	1,515	0	1,515	7	1,522
62	230 Recycling	3	0.78%	649	0	649	3	652
67	239 Animal Shelter	6	1.56%	1,298	0	1,298	6	1,304
68	240 Mosquito Control	15	3.91%	3,246	0	3,246	15	3,261
78	260 Mngd Assignd Council (MIDC)	5	1.30%	1,082	0	1,082	5	1,087
94	292 Child Care	10	2.60%	2,164	0	2,164	10	2,174
Subtotal		**384**	**100.00%**	**$83,102**	**$0**	**$83,102**	**$375**	**$83,478**
Direct Bills						0		0
Total						**$83,102**		**$83,478**

Allocation Basis Units: # Computers on the Network Including IT

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	Courts	Department Specific	Annex Phone System	Courthouse Phone System	GASB 96 / SBITA	Total
3	101-104 Postage	$0	$2,668	$0	$0	$0	$2,668
6	101-223 Controller	0	956	0	862	4,348	6,165
7	101-253 Treasurer	0	3,380	0	646	5,870	9,896
8	101-259 Computer Ops	0	27,747	0	0	6,739	34,486
9	101-265 Building & Grounds	0	15,712	0	215	1,087	17,014
11	101-303 Security	0	0	0	108	217	325
16	101-130 Unified Court	5,285	0	0	2,800	16,739	24,824
18	101-147 Jury Commission	12	0	0	0	0	12
19	101-151 Adult Probation	0	0	0	1,185	217	1,402
21	101-215 Clerk	2,176	1,154	0	969	2,609	6,908
22	101-225 Equalization	0	0	0	431	2,174	2,605
24	101-229 PA	2,342	0	0	0	0	2,342
25	101-230 PA Co-Op	764	0	0	0	0	764
26	PA-DP	0	0	0	0	5,652	5,652
27	101-236 Register of Deeds	0	0	0	538	3,261	3,799
28	101-275 Drain Commission	0	0	0	431	1,087	1,518
30	101-304 Sheriff	0	0	0	0	12,826	12,826
55	215 FOC	2,137	0	0	1,185	0	3,321
56	FOC/DP	0	0	0	0	6,522	6,522
58	218 Dispatch/911	0	0	0	0	4,130	4,130
60	224 Regional DWI Court Grant	762	0	0	0	1,522	2,284
62	230 Recycling	0	0	0	0	652	652
65	233 Mental Health Court	12	0	0	323	0	335
67	239 Animal Shelter	0	0	0	0	1,304	1,304
68	240 Mosquito Control	0	0	0	431	3,261	3,692
70	246 Co Veteran Svc Grant	0	0	0	108	0	108
77	258 GIS	0	0	0	108	0	108
78	260 Mngd Assignd Council (MIDC)	0	0	0	323	1,087	1,410
94	292 Child Care	1,039	0	0	646	2,174	3,859
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$14,530**	**$51,617**	**$0**	**$11,308**	**$83,478**	**$160,932**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-104 Postage

Nature and Extent of Service

Tuscola County accounts for its postage in the General Fund (101-104). Postage is purchased in the central account and then billed monthly to the various users based on usage. The charges are credited back to the 101-104 activity. The balance in the postage account represents the "inventory" of postage unbilled at the end of the year. For plan purposes, costs have been identified as follows:

Postage – The cost for the postage in account 101-104 has been deleted as it represents the County's ending inventory and not an operating cost. The cost for the lease and maintenance of the postage meter was transferred to this department from the Buildings and Grounds Department. The cost for the meter lease and maintenance is allocated to all user departments based on the actual monthly billings charged during the year.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 3: 101-104 Postage

Description	Type	Amount	General Admin	Postage
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
Postage	D	5,981	0	0
Postage Meter Lease	P	4,553	0	4,553
Subtotal - Services & Supplies		**$10,535**	**$0**	**$4,553**
Department Cost Total		**$10,535**	**$0**	**$4,553**
Adjustments to Cost				
Postage	D	(5,981)	0	0
Subtotal - Adjustments		**($5,981)**	**$0**	**$0**
Total Costs After Adjustments		**4,553**	**0**	**4,553**
General Admin Distribution			0	0
Grand Total		**$4,553**	**$0**	**$4,553**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-104 Postage

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Postage
1	HH Purdy Building	$965	$3	$969	$969
	Subtotal - Building Depreciation	**965**	**3**	**969**	**969**
2	Department Specific	2,656	12	2,668	2,668
	Subtotal - Equipment Depreciation	**2,656**	**12**	**2,668**	**2,668**
4	Audit GF	0	43	43	43
4	Cost Plan	0	723	723	723
	Subtotal - 101-202 Professional Services	**0**	**766**	**766**	**766**
5	Legal	0	3	3	3
	Subtotal - 101-211 Legal Services	**0**	**3**	**3**	**3**
6	Accounting	0	375	375	375
	Subtotal - 101-223 Controller	**0**	**375**	**375**	**375**
7	GF Accounting	0	123	123	123
	Subtotal - 101-253 Treasurer	**0**	**123**	**123**	**123**
9	Purdy Building	0	2,328	2,328	2,328
	Subtotal - 101-265 Building & Grounds	**0**	**2,328**	**2,328**	**2,328**
12	H.H. Purdy	0	106	106	106
12	Liability	0	2	2	2
	Subtotal - 101-865 Insurance	**0**	**108**	**108**	**108**
Total Incoming		**$3,621**	**$3,718**	**$7,339**	**$7,339**
C. Total Allocated				**$11,892**	**$11,892**
					100.00%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 3: 101-104 Postage**

Cost Pool 1: Postage

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	470.23	2.00%	$163	$0	$163	$74	$238
7	101-253 Treasurer	5,412.79	23.02%	1,881	0	1,881	856	2,737
16	101-130 Unified Court	1,330.26	5.66%	462	0	462	210	673
18	101-147 Jury Commission	7,275.25	30.93%	2,529	0	2,529	1,150	3,679
19	101-151 Adult Probation	919.60	3.91%	320	0	320	145	465
21	101-215 Clerk	306.63	1.30%	107	0	107	48	155
22	101-225 Equalization	67.16	0.29%	23	0	23	11	34
23	101-227 Equalization Caro Assess	10.98	0.05%	4	0	4	2	6
24	101-229 PA	396.03	1.68%	138	0	138	63	200
25	101-230 PA Co-Op	576.15	2.45%	200	0	200	91	291
27	101-236 Register of Deeds	359.35	1.53%	125	0	125	57	182
28	101-275 Drain Commission	628.32	2.67%	218	0	218	99	318
30	101-304 Sheriff	494.30	2.10%	172	0	172	78	250
32	101-331 Marine	1.25	0.01%	0	0	0	0	1
49	207-309 Road Patrol	786.60	3.34%	273	0	273	124	398
62	230 Recycling	105.86	0.45%	37	0	37	17	54
66	236 Victims Services	38.57	0.16%	13	0	13	6	20
67	239 Animal Shelter	2,150.23	9.14%	747	0	747	340	1,087
80	263 Concealed Pistol Licensing	1,030.25	4.38%	358	0	358	163	521
113	532 Tax Foreclosure Fund	1,158.46	4.93%	403	0	403	183	586
Subtotal		**23,518.27**	**100.00%**	**$8,174**	**$0**	**$8,174**	**$3,718**	**$11,892**
Direct Bills						0		0
Total						**$8,174**		**$11,892**

Allocation Basis Units: $ Postage Monthly Billings

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 3: 101-104 Postage

Seq #	Department Name	Postage	Total
6	101-223 Controller	$238	$238
7	101-253 Treasurer	2,737	2,737
16	101-130 Unified Court	673	673
18	101-147 Jury Commission	3,679	3,679
19	101-151 Adult Probation	465	465
21	101-215 Clerk	155	155
22	101-225 Equalization	34	34
23	101-227 Equalization Caro Assess	6	6
24	101-229 PA	200	200
25	101-230 PA Co-Op	291	291
27	101-236 Register of Deeds	182	182
28	101-275 Drain Commission	318	318
30	101-304 Sheriff	250	250
32	101-331 Marine	1	1
49	207-309 Road Patrol	398	398
62	230 Recycling	54	54
66	236 Victims Services	20	20
67	239 Animal Shelter	1,087	1,087
80	263 Concealed Pistol Licensing	521	521
113	532 Tax Foreclosure Fund	586	586
Direct Bills		**$0**	**$0**
Total		**$11,892**	**$11,892**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-202 Professional Services

Nature and Extent of Service

Tuscola County contracts with professional consulting firms to provide the County with their annual Audit and the preparation of their annual Cost Allocation Plan. The annual Audit provides the citizens of the County with assurance of the financial condition of the County while the Cost Allocation Plan identifies the overhead costs used in support of the various departments and programs operated by the County including those receiving federal funds.

Audit General Fund – The cost for the County's annual Audit is separated between the General Fund and Non-General Fund. The distribution is based on the number of transactions posted to the General Ledger during the year with total costs divided between the General Fund and Non-General Fund functions proportional to the volume of transactions. Allocation to General Fund departments is done on the total number of expenditure and revenue transactions posted.

Audit Non-General Fund – As described above the cost for the Audit is split between General Fund and Non-General Fund based on the number of transactions posted during the year. The Non-General Fund portion of the costs are allocated to departments and programs based on the total number of transactions posted.

Cost Allocation Plan – The cost of the Cost Allocation Plan has been allocated within this schedule to all central service departments equally.

Note: The cost of the County's Government Finance Officers Association certification is split between the General Fund and Non-General Fund functions based on the relative number of transactions. The cost is then allocated to each department and program as described above.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 4: 101-202 Professional Services

Description	Type	Amount	General Admin	Audit GF	Audit Non-GF	Cost Plan
Personnel Costs						
Salaries		$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost						
801.000 Base All Fund Audit	P	66,200	0	21,052	45,148	0
801.010 Cost Allocation Plan	P	9,400	0	0	0	9,400
801.030 Other Financial / Acct Svcs	P	36,752	0	11,687	25,065	0
Subtotal - Services & Supplies		**$112,352**	**$0**	**$32,739**	**$70,213**	**$9,400**
Department Cost Total		**$112,352**	**$0**	**$32,739**	**$70,213**	**$9,400**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**112,352**	**0**	**32,739**	**70,213**	**9,400**
General Admin Distribution			0	0	0	0
Grand Total		**$112,352**	**$0**	**$32,739**	**$70,213**	**$9,400**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 4: 101-202 Professional Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Audit GF	Audit Non-GF	Cost Plan
4	Audit GF	$0	$22	$22	$6	$13	$2
4	Cost Plan	0	723	723	211	452	60
	Subtotal - 101-202 Professional Services	**0**	**745**	**745**	**217**	**465**	**62**
5	Legal	0	47	47	14	29	4
	Subtotal - 101-211 Legal Services	**0**	**47**	**47**	**14**	**29**	**4**
6	Accounting	0	197	197	57	123	16
	Subtotal - 101-223 Controller	**0**	**197**	**197**	**57**	**123**	**16**
7	GF Accounting	0	62	62	18	38	5
	Subtotal - 101-253 Treasurer	**0**	**62**	**62**	**18**	**38**	**5**
12	Liability	0	37	37	11	23	3
	Subtotal - 101-865 Insurance	**0**	**37**	**37**	**11**	**23**	**3**
Total Incoming		**$0**	**$1,087**	**$1,087**	**$317**	**$679**	**$91**
C. Total Allocated				**$113,439**	**$33,056**	**$70,893**	**$9,491**
					29.14%	**62.49%**	**8.37%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 1: Audit GF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	22	0.13%	$43	$0	$43	$0	$43
4	101-202 Professional Services	11	0.07%	22	0	22	0	22
5	101-211 Legal Services	18	0.11%	35	0	35	0	36
6	101-223 Controller	275	1.64%	538	0	538	5	543
7	101-253 Treasurer	325	1.94%	635	0	635	6	641
8	101-259 Computer Ops	605	3.61%	1,183	0	1,183	11	1,194
9	101-265 Building & Grounds	1,416	8.45%	2,768	0	2,768	27	2,794
10	101-266 Human Svcs Bldg Maint	143	0.85%	280	0	280	3	282
11	101-303 Security	245	1.46%	479	0	479	5	484
12	101-865 Insurance	27	0.16%	53	0	53	1	53
13	101-863 Sick & Vacation Fringes	27	0.16%	53	0	53	1	53
14	101-101 Board of Comm	295	1.76%	577	0	577	6	582
15	101-104 Special Programs	236	1.41%	461	0	461	4	466
16	101-130 Unified Court	1,328	7.93%	2,596	0	2,596	25	2,621
17	101-133 Title IV CPLR Grant	15	0.09%	29	0	29	0	30
18	101-147 Jury Commission	15	0.09%	29	0	29	0	30
19	101-151 Adult Probation	43	0.26%	84	0	84	1	85
20	101-191 Elections	132	0.79%	258	0	258	3	261
21	101-215 Clerk	363	2.17%	710	0	710	7	716
22	101-225 Equalization	265	1.58%	518	0	518	5	523
23	101-227 Equalization Caro Assess	144	0.86%	281	0	281	3	284
24	101-229 PA	445	2.66%	870	0	870	8	878
25	101-230 PA Co-Op	216	1.29%	422	0	422	4	426
27	101-236 Register of Deeds	293	1.75%	573	0	573	6	578
28	101-275 Drain Commission	373	2.23%	729	0	729	7	736
29	101-277 Court Security	232	1.39%	453	0	453	4	458
30	101-304 Sheriff	1,242	7.41%	2,428	0	2,428	24	2,451
31	101-306 Weigh Master	201	1.20%	393	0	393	4	397
32	101-331 Marine	52	0.31%	102	0	102	1	103
33	101-333 Secondary Roads	262	1.56%	512	0	512	5	517

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 1: Audit GF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	101-346 Narcotics	60	0.36%	117	0	117	1	118
36	101-400 Planning	107	0.64%	209	0	209	2	211
37	101-426 Emergency Services	293	1.75%	573	0	573	6	578
40	101-445 Drain at Large	1	0.01%	2	0	2	0	2
41	101-631 Substance Abuse	3	0.02%	6	0	6	0	6
42	101-648 Medical Examiner	9	0.05%	18	0	18	0	18
43	101-670 DHHS Board	25	0.15%	49	0	49	0	49
45	101-723 Airport Zone Brd of Appeals	5	0.03%	10	0	10	0	10
46	101-728 EDC	1	0.01%	2	0	2	0	2
47	101-965 Operating Transfers	54	0.32%	106	0	106	1	107
141	Other	6,926	41.35%	13,537	0	13,537	131	13,668
Subtotal		**16,750**	**100.00%**	**$32,739**	**$0**	**$32,739**	**$317**	**$33,056**
Direct Bills						0		0
Total						**$32,739**		**$33,056**

Allocation Basis Units: # General Fund Revenue & Expenditure Transactions posted to GL

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 2: Audit Non-GF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	201 Road	317.00	0.99%	$694	$0	$694	$7	$701
49	207-309 Road Patrol	2,008.61	6.27%	4,399	0	4,399	43	4,442
50	207-312 Hwy Safety OHSP Grant	15.14	0.05%	33	0	33	0	33
51	207-330 Alcohol Enforcement	54.25	0.17%	119	0	119	1	120
52	208 Parks	301.00	0.94%	659	0	659	6	666
53	213 Arbela Police	337.00	1.05%	738	0	738	7	745
54	214 Primary Road Imp	85.00	0.27%	186	0	186	2	188
55	215 FOC	1,760.00	5.49%	3,855	0	3,855	37	3,892
57	216 Family Counsel	315.00	0.98%	690	0	690	7	697
58	218 Dispatch/911	1,016.00	3.17%	2,225	0	2,225	22	2,247
59	221 Health Dept	1,790.00	5.58%	3,920	0	3,920	38	3,958
60	224 Regional DWI Court Grant	530.00	1.65%	1,161	0	1,161	11	1,172
61	225 Vassar Police	8.00	0.02%	18	0	18	0	18
62	230 Recycling	1,110.00	3.46%	2,431	0	2,431	24	2,454
63	231 Juv Mental Health Ct Program	22.00	0.07%	48	0	48	0	49
64	232 Millington Police	354.00	1.10%	775	0	775	8	783
65	233 Mental Health Court	134.00	0.42%	293	0	293	3	296
66	236 Victims Services	226.00	0.70%	495	0	495	5	500
67	239 Animal Shelter	2,906.00	9.06%	6,364	0	6,364	62	6,426
68	240 Mosquito Control	1,075.00	3.35%	2,354	0	2,354	23	2,377
69	244 Equip/Cap Improvements	53.00	0.17%	116	0	116	1	117
70	246 Co Veteran Svc Grant	28.00	0.09%	61	0	61	1	62
71	250 CDBG Housing	30.00	0.09%	66	0	66	1	66
72	251 Principal Residence Exc	354.00	1.10%	775	0	775	8	783
73	252 State Survey	32.00	0.10%	70	0	70	1	71
74	255 Crime Victim	264.00	0.82%	578	0	578	6	584
75	256 ROD Automation	596.00	1.86%	1,305	0	1,305	13	1,318
77	258 GIS	445.00	1.39%	975	0	975	9	984
78	260 Mngd Assignd Council (MIDC)	927.00	2.89%	2,030	0	2,030	20	2,050
79	261 Homeland Security	34.00	0.11%	74	0	74	1	75

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 2: Audit Non-GF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80	263 Concealed Pistol Licensing	567.00	1.77%	1,242	0	1,242	12	1,254
81	264 Local Correction Officer	217.00	0.68%	475	0	475	5	480
82	266 Forfeiture Sheriff/PA	8.00	0.02%	18	0	18	0	18
83	269 Law Library	29.00	0.09%	64	0	64	1	64
86	279 Voted MSU	107.00	0.33%	234	0	234	2	237
88	283 Lank Bank Authority	17.00	0.05%	37	0	37	0	38
89	284 Opioid Settlement	63.00	0.20%	138	0	138	1	139
91	288 CC - Human Services	120.00	0.37%	263	0	263	3	265
93	291 MCF	314.00	0.98%	688	0	688	7	694
94	292 Child Care	671.00	2.09%	1,470	0	1,470	14	1,484
95	293 Soldiers Relief	4.00	0.01%	9	0	9	0	9
96	295 Voted Veterans	176.00	0.55%	385	0	385	4	389
97	296 Bridge	157.00	0.49%	344	0	344	3	347
98	297 Senior Citizens	238.00	0.74%	521	0	521	5	526
99	298 Voted Med Care	123.00	0.38%	269	0	269	3	272
100	352-536 Pension Obligat. Bond Debt	83.00	0.26%	182	0	182	2	184
101	353 HD Pension Obl Bond Debt	57.00	0.18%	125	0	125	1	126
102	374 Purdy Bldg Debt	29.00	0.09%	64	0	64	1	64
103	375 Caro Sewer Series 2007	9.00	0.03%	20	0	20	0	20
104	379 Mayville Storm Sewer Debt	9.00	0.03%	20	0	20	0	20
106	385 Denmark Twp Sewer Debt	9.00	0.03%	20	0	20	0	20
107	387 Wisner Twp Water	10.00	0.03%	22	0	22	0	22
110	470 State Police Capital Expenditures	122.00	0.38%	267	0	267	3	270
111	483 Capital Improvements Fund	114.00	0.36%	250	0	250	2	252
112	488 Jail Capital Imp Fund	110.00	0.34%	241	0	241	2	243
113	532 Tax Foreclosure Fund	2,762.00	8.62%	6,049	0	6,049	59	6,107
114	595 Jail Commissary	103.00	0.32%	226	0	226	2	228
115	626 Combined Revolving Tax Fund	2,384.00	7.44%	5,221	0	5,221	51	5,272
116	676 Motor Pool	55.00	0.17%	120	0	120	1	122
117	677 Workers' Compensation	114.00	0.36%	250	0	250	2	252

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 2: Audit Non-GF

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118	678 Health Insurance Fund	176.00	0.55%	385	0	385	4	389
119	701 Trust & Agency	2,625.00	8.19%	5,749	0	5,749	56	5,805
120	721 Library Penal	256.00	0.80%	561	0	561	5	566
121	788 Payroll Clearing	478.00	1.49%	1,047	0	1,047	10	1,057
122	801 Special Drain	1,601.00	4.99%	3,506	0	3,506	34	3,540
123	Revolving Drain	60.00	0.19%	131	0	131	1	133
124	824 Northwest Construction	20.00	0.06%	44	0	44	0	44
130	860 Bach & Branches Debt Retirement	8.00	0.02%	18	0	18	0	18
131	861 Moore Debt Retirement	73.00	0.23%	160	0	160	2	161
132	862 Armbruster IC Debt	24.00	0.07%	53	0	53	1	53
133	863 Akron Main Street Debt	53.00	0.17%	116	0	116	1	117
134	864 Pigeon River IC	49.00	0.15%	107	0	107	1	108
135	865 Fulton St Drain Debt	51.00	0.16%	112	0	112	1	113
136	867 Indian Creek I/C	55.00	0.17%	120	0	120	1	122
137	868 Yax North Debt Retirement	49.00	0.15%	107	0	107	1	108
141	Other	574.00	1.79%	1,257	0	1,257	12	1,269
Subtotal		**32,060.00**	**100.00%**	**$70,213**	**$0**	**$70,213**	**$679**	**$70,893**
Direct Bills						0		0
Total						**$70,213**		**$70,893**

Allocation Basis Units: # Non-General Fund Cash, Rev, and Expend Transactions posted to GL

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 4: 101-202 Professional Services**

Cost Pool 3: Cost Plan

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	1	7.69%	$723	$0	$723	$0	$723
2	Equipment Depreciation	1	7.69%	723	0	723	0	723
3	101-104 Postage	1	7.69%	723	0	723	0	723
4	101-202 Professional Services	1	7.69%	723	0	723	0	723
5	101-211 Legal Services	1	7.69%	723	0	723	10	733
6	101-223 Controller	1	7.69%	723	0	723	10	733
7	101-253 Treasurer	1	7.69%	723	0	723	10	733
8	101-259 Computer Ops	1	7.69%	723	0	723	10	733
9	101-265 Building & Grounds	1	7.69%	723	0	723	10	733
10	101-266 Human Svcs Bldg Maint	1	7.69%	723	0	723	10	733
11	101-303 Security	1	7.69%	723	0	723	10	733
12	101-865 Insurance	1	7.69%	723	0	723	10	733
13	101-863 Sick & Vacation Fringes	1	7.69%	723	0	723	10	733
Subtotal		**13**	**100.00%**	**$9,400**	**$0**	**$9,400**	**$91**	**$9,491**
Direct Bills						0		0
Total						**$9,400**		**$9,491**

Allocation Basis Units: Equally among central service departments

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 4: 101-202 Professional Services

Seq #	Department Name	Audit GF	Audit Non-GF	Cost Plan	Total
1	Building Depreciation	$0	$0	$723	$723
2	Equipment Depreciation	0	0	723	723
3	101-104 Postage	43	0	723	766
4	101-202 Professional Services	22	0	723	745
5	101-211 Legal Services	36	0	733	769
6	101-223 Controller	543	0	733	1,276
7	101-253 Treasurer	641	0	733	1,375
8	101-259 Computer Ops	1,194	0	733	1,927
9	101-265 Building & Grounds	2,794	0	733	3,528
10	101-266 Human Svcs Bldg Maint	282	0	733	1,015
11	101-303 Security	484	0	733	1,217
12	101-865 Insurance	53	0	733	786
13	101-863 Sick & Vacation Fringes	53	0	733	786
14	101-101 Board of Comm	582	0	0	582
15	101-104 Special Programs	466	0	0	466
16	101-130 Unified Court	2,621	0	0	2,621
17	101-133 Title IV CPLR Grant	30	0	0	30
18	101-147 Jury Commission	30	0	0	30
19	101-151 Adult Probation	85	0	0	85
20	101-191 Elections	261	0	0	261
21	101-215 Clerk	716	0	0	716
22	101-225 Equalization	523	0	0	523
23	101-227 Equalization Caro Assess	284	0	0	284
24	101-229 PA	878	0	0	878
25	101-230 PA Co-Op	426	0	0	426
27	101-236 Register of Deeds	578	0	0	578
28	101-275 Drain Commission	736	0	0	736
29	101-277 Court Security	458	0	0	458
30	101-304 Sheriff	2,451	0	0	2,451
31	101-306 Weigh Master	397	0	0	397
32	101-331 Marine	103	0	0	103
33	101-333 Secondary Roads	517	0	0	517

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 4: 101-202 Professional Services

Seq #	Department Name	Audit GF	Audit Non-GF	Cost Plan	Total
34	101-346 Narcotics	118	0	0	118
36	101-400 Planning	211	0	0	211
37	101-426 Emergency Services	578	0	0	578
40	101-445 Drain at Large	2	0	0	2
41	101-631 Substance Abuse	6	0	0	6
42	101-648 Medical Examiner	18	0	0	18
43	101-670 DHHS Board	49	0	0	49
45	101-723 Airport Zone Brd of Appeals	10	0	0	10
46	101-728 EDC	2	0	0	2
47	101-965 Operating Transfers	107	0	0	107
48	201 Road	0	701	0	701
49	207-309 Road Patrol	0	4,442	0	4,442
50	207-312 Hwy Safety OHSP Grant	0	33	0	33
51	207-330 Alcohol Enforcement	0	120	0	120
52	208 Parks	0	666	0	666
53	213 Arbela Police	0	745	0	745
54	214 Primary Road Imp	0	188	0	188
55	215 FOC	0	3,892	0	3,892
57	216 Family Counsel	0	697	0	697
58	218 Dispatch/911	0	2,247	0	2,247
59	221 Health Dept	0	3,958	0	3,958
60	224 Regional DWI Court Grant	0	1,172	0	1,172
61	225 Vassar Police	0	18	0	18
62	230 Recycling	0	2,454	0	2,454
63	231 Juv Mental Health Ct Program	0	49	0	49
64	232 Millington Police	0	783	0	783
65	233 Mental Health Court	0	296	0	296
66	236 Victims Services	0	500	0	500
67	239 Animal Shelter	0	6,426	0	6,426
68	240 Mosquito Control	0	2,377	0	2,377
69	244 Equip/Cap Improvements	0	117	0	117
70	246 Co Veteran Svc Grant	0	62	0	62

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 4: 101-202 Professional Services

Seq #	Department Name	Audit GF	Audit Non-GF	Cost Plan	Total
71	250 CDBG Housing	0	66	0	66
72	251 Principal Residence Exc	0	783	0	783
73	252 State Survey	0	71	0	71
74	255 Crime Victim	0	584	0	584
75	256 ROD Automation	0	1,318	0	1,318
77	258 GIS	0	984	0	984
78	260 Mngd Assignd Council (MIDC)	0	2,050	0	2,050
79	261 Homeland Security	0	75	0	75
80	263 Concealed Pistol Licensing	0	1,254	0	1,254
81	264 Local Correction Officer	0	480	0	480
82	266 Forfeiture Sheriff/PA	0	18	0	18
83	269 Law Library	0	64	0	64
86	279 Voted MSU	0	237	0	237
88	283 Lank Bank Authority	0	38	0	38
89	284 Opioid Settlement	0	139	0	139
91	288 CC - Human Services	0	265	0	265
93	291 MCF	0	694	0	694
94	292 Child Care	0	1,484	0	1,484
95	293 Soldiers Relief	0	9	0	9
96	295 Voted Veterans	0	389	0	389
97	296 Bridge	0	347	0	347
98	297 Senior Citizens	0	526	0	526
99	298 Voted Med Care	0	272	0	272
100	352-536 Pension Obligat. Bond Debt	0	184	0	184
101	353 HD Pension Obl Bond Debt	0	126	0	126
102	374 Purdy Bldg Debt	0	64	0	64
103	375 Caro Sewer Series 2007	0	20	0	20
104	379 Mayville Storm Sewer Debt	0	20	0	20
106	385 Denmark Twp Sewer Debt	0	20	0	20
107	387 Wisner Twp Water	0	22	0	22
110	470 State Police Capital Expenditures	0	270	0	270
111	483 Capital Improvements Fund	0	252	0	252

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 4: 101-202 Professional Services

Seq #	Department Name	Audit GF	Audit Non-GF	Cost Plan	Total
112	488 Jail Capital Imp Fund	0	243	0	243
113	532 Tax Foreclosure Fund	0	6,107	0	6,107
114	595 Jail Commissary	0	228	0	228
115	626 Combined Revolving Tax Fund	0	5,272	0	5,272
116	676 Motor Pool	0	122	0	122
117	677 Workers' Compensation	0	252	0	252
118	678 Health Insurance Fund	0	389	0	389
119	701 Trust & Agency	0	5,805	0	5,805
120	721 Library Penal	0	566	0	566
121	788 Payroll Clearing	0	1,057	0	1,057
122	801 Special Drain	0	3,540	0	3,540
123	Revolving Drain	0	133	0	133
124	824 Northwest Construction	0	44	0	44
130	860 Bach & Branches Debt Retirement	0	18	0	18
131	861 Moore Debt Retirement	0	161	0	161
132	862 Armbruster IC Debt	0	53	0	53
133	863 Akron Main Street Debt	0	117	0	117
134	864 Pigeon River IC	0	108	0	108
135	865 Fulton St Drain Debt	0	113	0	113
136	867 Indian Creek I/C	0	122	0	122
137	868 Yax North Debt Retirement	0	108	0	108
141	Other	13,668	1,269	0	14,938
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$33,056**	**$70,893**	**$9,491**	**$113,439**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-211 Legal Services

Nature and Extent of Service

Tuscola County secures legal services from outside counsel to assist the County in conducting business in compliance and to counsel various departments and boards in their deliberations and contractual negotiations. For plan purposes, the costs for legal services have been separated into two categories and allocated as follows:

Legal Services – The cost for the general legal counsel which includes contract negotiations and advising on and interpretation of various statutes and regulations has been identified and allocated to all departments and programs based on their dollar volume of expenditures, excluding debt service and tax funds.

Labor Counsel – The costs for the legal counsel provided to the County regarding labor, employment and fringe benefits is allocated to all departments and programs based on the average number of full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 5: 101-211 Legal Services

Description	Type	Amount	General Admin	Legal	Labor
Personnel Costs					
Salaries		$0	$0	$0	$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost					
802.000 General Legal	P	13,114	0	13,114	0
803.000 Labor Council	P	16,906	0	0	16,906
Subtotal - Services & Supplies		**$30,020**	**$0**	**$13,114**	**$16,906**
Department Cost Total		**$30,020**	**$0**	**$13,114**	**$16,906**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**30,020**	**0**	**13,114**	**16,906**
General Admin Distribution			0	0	0
Grand Total		**$30,020**	**$0**	**$13,114**	**$16,906**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 101-211 Legal Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Legal	Labor
4	Audit GF	$35	$0	$36	$16	$20
4	Cost Plan	723	10	733	320	413
	Subtotal - 101-202 Professional Services	**758**	**10**	**769**	**336**	**433**
5	Legal	0	13	13	6	7
	Subtotal - 101-211 Legal Services	**0**	**13**	**13**	**6**	**7**
6	Accounting	0	322	322	141	181
	Subtotal - 101-223 Controller	**0**	**322**	**322**	**141**	**181**
7	GF Accounting	0	101	101	44	57
	Subtotal - 101-253 Treasurer	**0**	**101**	**101**	**44**	**57**
12	Liability	0	10	10	4	6
	Subtotal - 101-865 Insurance	**0**	**10**	**10**	**4**	**6**
Total Incoming		**$758**	**$456**	**$1,214**	**$530**	**$684**
C. Total Allocated				**$31,234**	**$13,645**	**$17,589**
					43.69%	**56.31%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 5: 101-211 Legal Services**

Cost Pool 1: Legal

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	5,981	0.02%	$3	$0	$3	$0	$3
4	101-202 Professional Services	112,352	0.35%	47	0	47	0	47
5	101-211 Legal Services	30,021	0.09%	13	0	13	0	13
6	101-223 Controller	449,943	1.40%	189	0	189	3	192
7	101-253 Treasurer	202,104	0.63%	85	0	85	1	86
8	101-259 Computer Ops	834,285	2.60%	350	0	350	5	355
9	101-265 Building & Grounds	1,013,261	3.16%	425	0	425	6	431
10	101-266 Human Svcs Bldg Maint	64,570	0.20%	27	0	27	0	27
11	101-303 Security	173,219	0.54%	73	0	73	1	74
12	101-865 Insurance	116,660	0.36%	49	0	49	1	50
13	101-863 Sick & Vacation Fringes	65,137	0.20%	27	0	27	0	28
14	101-101 Board of Comm	210,791	0.66%	88	0	88	1	90
15	101-104 Special Programs	31,368	0.10%	13	0	13	0	13
16	101-130 Unified Court	2,679,226	8.36%	1,124	0	1,124	17	1,140
17	101-133 Title IV CPLR Grant	5,574	0.02%	2	0	2	0	2
18	101-147 Jury Commission	8,610	0.03%	4	0	4	0	4
19	101-151 Adult Probation	10,788	0.03%	5	0	5	0	5
20	101-191 Elections	42,993	0.13%	18	0	18	0	18
21	101-215 Clerk	648,515	2.02%	272	0	272	4	276
22	101-225 Equalization	291,479	0.91%	122	0	122	2	124
23	101-227 Equalization Caro Assess	19,552	0.06%	8	0	8	0	8
24	101-229 PA	905,882	2.83%	380	0	380	6	386
25	101-230 PA Co-Op	264,175	0.82%	111	0	111	2	112
27	101-236 Register of Deeds	364,270	1.14%	153	0	153	2	155
28	101-275 Drain Commission	282,279	0.88%	118	0	118	2	120
29	101-277 Court Security	159,164	0.50%	67	0	67	1	68
30	101-304 Sheriff	2,800,946	8.74%	1,175	0	1,175	17	1,192
31	101-306 Weigh Master	131,157	0.41%	55	0	55	1	56
32	101-331 Marine	11,006	0.03%	5	0	5	0	5
33	101-333 Secondary Roads	154,670	0.48%	65	0	65	1	66

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 5: 101-211 Legal Services**

Cost Pool 1: Legal

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	101-346 Narcotics	4,511	0.01%	2	0	2	0	2
36	101-400 Planning	5,734	0.02%	2	0	2	0	2
37	101-426 Emergency Services	150,919	0.47%	63	0	63	1	64
40	101-445 Drain at Large	454,648	1.42%	191	0	191	3	194
41	101-631 Substance Abuse	63,361	0.20%	27	0	27	0	27
42	101-648 Medical Examiner	105,650	0.33%	44	0	44	1	45
43	101-670 DHHS Board	7,788	0.02%	3	0	3	0	3
45	101-723 Airport Zone Brd of Appeals	213	0.00%	0	0	0	0	0
46	101-728 EDC	120,000	0.37%	50	0	50	1	51
47	101-965 Operating Transfers	412,494	1.29%	173	0	173	3	176
49	207-309 Road Patrol	3,302,182	10.30%	1,385	0	1,385	21	1,405
51	207-330 Alcohol Enforcement	3,612	0.01%	2	0	2	0	2
52	208 Parks	33,443	0.10%	14	0	14	0	14
53	213 Arbela Police	101,377	0.32%	43	0	43	1	43
55	215 FOC	684,729	2.14%	287	0	287	4	291
60	224 Regional DWI Court Grant	262,747	0.82%	110	0	110	2	112
62	230 Recycling	472,353	1.47%	198	0	198	3	201
63	231 Juv Mental Health Ct Program	1,605	0.01%	1	0	1	0	1
64	232 Millington Police	210,549	0.66%	88	0	88	1	90
65	233 Mental Health Court	34,954	0.11%	15	0	15	0	15
66	236 Victims Services	117,706	0.37%	49	0	49	1	50
67	239 Animal Shelter	372,820	1.16%	156	0	156	2	159
68	240 Mosquito Control	1,238,490	3.86%	519	0	519	8	527
69	244 Equip/Cap Improvements	184,242	0.57%	77	0	77	1	78
70	246 Co Veteran Svc Grant	31,674	0.10%	13	0	13	0	13
72	251 Principal Residence Exc	156,914	0.49%	66	0	66	1	67
73	252 State Survey	69,590	0.22%	29	0	29	0	30
74	255 Crime Victim	93,062	0.29%	39	0	39	1	40
75	256 ROD Automation	23,878	0.07%	10	0	10	0	10
77	258 GIS	122,048	0.38%	51	0	51	1	52

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 5: 101-211 Legal Services**

Cost Pool 1: Legal

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	260 Mngd Assignd Council (MIDC)	1,730,321	5.40%	726	0	726	11	736
79	261 Homeland Security	69,951	0.22%	29	0	29	0	30
80	263 Concealed Pistol Licensing	12,771	0.04%	5	0	5	0	5
81	264 Local Correction Officer	20,093	0.06%	8	0	8	0	9
82	266 Forfeiture Sheriff/PA	3,047	0.01%	1	0	1	0	1
83	269 Law Library	6,057	0.02%	3	0	3	0	3
86	279 Voted MSU	175,403	0.55%	74	0	74	1	75
91	288 CC - Human Services	128,190	0.40%	54	0	54	1	55
94	292 Child Care	633,050	1.97%	265	0	265	4	269
95	293 Soldiers Relief	1,710	0.01%	1	0	1	0	1
96	295 Voted Veterans	334,522	1.04%	140	0	140	2	142
97	296 Bridge	725	0.00%	0	0	0	0	0
98	297 Senior Citizens	882,225	2.75%	370	0	370	6	375
99	298 Voted Med Care	179,916	0.56%	75	0	75	1	77
110	470 State Police Capital Expenditures	53,126	0.17%	22	0	22	0	23
114	595 Jail Commissary	29,324	0.09%	12	0	12	0	12
116	676 Motor Pool	2,040	0.01%	1	0	1	0	1
117	677 Workers' Compensation	145,638	0.45%	61	0	61	1	62
118	678 Health Insurance Fund	3,438,183	10.72%	1,442	0	1,442	21	1,463
122	801 Special Drain	2,459,764	7.67%	1,032	0	1,032	15	1,047
132	862 Armbruster IC Debt	12,779	0.04%	5	0	5	0	5
141	Other	809,127	2.52%	339	0	339	5	344
Subtotal		**32,061,233**	**100.00%**	**$13,446**	**$0**	**$13,446**	**$199**	**$13,645**
Direct Bills						0		0
Total						**$13,446**		**$13,645**

Allocation Basis Units: $ Operating Expenditures

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details
Cost Pool 2: Labor

Seq. 5: 101-211 Legal Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$475	$0	$475	$7	$482
7	101-253 Treasurer	1.68	0.85%	147	0	147	2	149
8	101-259 Computer Ops	4.29	2.17%	376	0	376	6	381
9	101-265 Building & Grounds	7.91	4.00%	693	0	693	10	703
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	83	0	83	1	84
11	101-303 Security	2.20	1.11%	193	0	193	3	196
13	101-863 Sick & Vacation Fringes	1.72	0.87%	151	0	151	2	153
14	101-101 Board of Comm	2.92	1.48%	256	0	256	4	260
16	101-130 Unified Court	21.57	10.90%	1,889	0	1,889	28	1,917
18	101-147 Jury Commission	0.05	0.03%	4	0	4	0	4
20	101-191 Elections	0.57	0.29%	50	0	50	1	51
21	101-215 Clerk	8.88	4.49%	778	0	778	12	789
22	101-225 Equalization	2.92	1.48%	256	0	256	4	260
23	101-227 Equalization Caro Assess	0.14	0.07%	12	0	12	0	12
24	101-229 PA	9.56	4.83%	837	0	837	12	850
25	101-230 PA Co-Op	3.12	1.58%	273	0	273	4	277
27	101-236 Register of Deeds	4.78	2.42%	419	0	419	6	425
28	101-275 Drain Commission	3.00	1.52%	263	0	263	4	267
29	101-277 Court Security	2.50	1.26%	219	0	219	3	222
30	101-304 Sheriff	22.26	11.25%	1,950	0	1,950	29	1,978
31	101-306 Weigh Master	0.82	0.41%	72	0	72	1	73
32	101-331 Marine	0.23	0.12%	20	0	20	0	20
33	101-333 Secondary Roads	1.40	0.71%	123	0	123	2	124
34	101-346 Narcotics	0.15	0.08%	13	0	13	0	13
36	101-400 Planning	0.13	0.07%	11	0	11	0	12
37	101-426 Emergency Services	1.00	0.51%	88	0	88	1	89
49	207-309 Road Patrol	20.61	10.41%	1,805	0	1,805	27	1,832
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	1	0	1	0	1
51	207-330 Alcohol Enforcement	0.04	0.02%	4	0	4	0	4
52	208 Parks	0.08	0.04%	7	0	7	0	7

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 5: 101-211 Legal Services**

Cost Pool 2: Labor

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	80	0	80	1	81
55	215 FOC	8.72	4.41%	764	0	764	11	775
58	218 Dispatch/911	12.18	6.15%	1,067	0	1,067	16	1,083
60	224 Regional DWI Court Grant	3.11	1.57%	272	0	272	4	276
61	225 Vassar Police	0.01	0.01%	1	0	1	0	1
62	230 Recycling	5.46	2.76%	478	0	478	7	485
64	232 Millington Police	2.19	1.11%	192	0	192	3	195
65	233 Mental Health Court	0.05	0.03%	4	0	4	0	4
66	236 Victims Services	1.00	0.51%	88	0	88	1	89
67	239 Animal Shelter	4.41	2.23%	386	0	386	6	392
68	240 Mosquito Control	16.01	8.09%	1,402	0	1,402	21	1,423
73	252 State Survey	0.01	0.01%	1	0	1	0	1
74	255 Crime Victim	1.00	0.51%	88	0	88	1	89
77	258 GIS	1.00	0.51%	88	0	88	1	89
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	276	0	276	4	280
94	292 Child Care	4.24	2.14%	371	0	371	5	377
98	297 Senior Citizens	0.09	0.05%	8	0	8	0	8
113	532 Tax Foreclosure Fund	3.44	1.74%	301	0	301	4	306
141	Other	0.02	0.01%	2	0	2	0	2
Subtotal		**197.91**	**100.00%**	**$17,333**	**$0**	**$17,333**	**$257**	**$17,589**
Direct Bills						0		0
Total						**$17,333**		**$17,589**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 5: 101-211 Legal Services

Seq #	Department Name	Legal	Labor	Total
3	101-104 Postage	$3	$0	$3
4	101-202 Professional Services	47	0	47
5	101-211 Legal Services	13	0	13
6	101-223 Controller	192	482	673
7	101-253 Treasurer	86	149	235
8	101-259 Computer Ops	355	381	736
9	101-265 Building & Grounds	431	703	1,134
10	101-266 Human Svcs Bldg Maint	27	84	112
11	101-303 Security	74	196	269
12	101-865 Insurance	50	0	50
13	101-863 Sick & Vacation Fringes	28	153	181
14	101-101 Board of Comm	90	260	349
15	101-104 Special Programs	13	0	13
16	101-130 Unified Court	1,140	1,917	3,057
17	101-133 Title IV CPLR Grant	2	0	2
18	101-147 Jury Commission	4	4	8
19	101-151 Adult Probation	5	0	5
20	101-191 Elections	18	51	69
21	101-215 Clerk	276	789	1,065
22	101-225 Equalization	124	260	384
23	101-227 Equalization Caro Assess	8	12	21
24	101-229 PA	386	850	1,235
25	101-230 PA Co-Op	112	277	390
27	101-236 Register of Deeds	155	425	580
28	101-275 Drain Commission	120	267	387
29	101-277 Court Security	68	222	290
30	101-304 Sheriff	1,192	1,978	3,171
31	101-306 Weigh Master	56	73	129
32	101-331 Marine	5	20	25
33	101-333 Secondary Roads	66	124	190
34	101-346 Narcotics	2	13	15
36	101-400 Planning	2	12	14

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 5: 101-211 Legal Services

Seq #	Department Name	Legal	Labor	Total
37	101-426 Emergency Services	64	89	153
40	101-445 Drain at Large	194	0	194
41	101-631 Substance Abuse	27	0	27
42	101-648 Medical Examiner	45	0	45
43	101-670 DHHS Board	3	0	3
45	101-723 Airport Zone Brd of Appeals	0	0	0
46	101-728 EDC	51	0	51
47	101-965 Operating Transfers	176	0	176
49	207-309 Road Patrol	1,405	1,832	3,237
50	207-312 Hwy Safety OHSP Grant	0	1	1
51	207-330 Alcohol Enforcement	2	4	5
52	208 Parks	14	7	21
53	213 Arbela Police	43	81	124
55	215 FOC	291	775	1,066
58	218 Dispatch/911	0	1,083	1,083
60	224 Regional DWI Court Grant	112	276	388
61	225 Vassar Police	0	1	1
62	230 Recycling	201	485	686
63	231 Juv Mental Health Ct Program	1	0	1
64	232 Millington Police	90	195	284
65	233 Mental Health Court	15	4	19
66	236 Victims Services	50	89	139
67	239 Animal Shelter	159	392	551
68	240 Mosquito Control	527	1,423	1,950
69	244 Equip/Cap Improvements	78	0	78
70	246 Co Veteran Svc Grant	13	0	13
72	251 Principal Residence Exc	67	0	67
73	252 State Survey	30	1	31
74	255 Crime Victim	40	89	128
75	256 ROD Automation	10	0	10
77	258 GIS	52	89	141
78	260 Mngd Assignd Council (MIDC)	736	280	1,016

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 5: 101-211 Legal Services

Seq #	Department Name	Legal	Labor	Total
79	261 Homeland Security	30	0	30
80	263 Concealed Pistol Licensing	5	0	5
81	264 Local Correction Officer	9	0	9
82	266 Forfeiture Sheriff/PA	1	0	1
83	269 Law Library	3	0	3
86	279 Voted MSU	75	0	75
91	288 CC - Human Services	55	0	55
94	292 Child Care	269	377	646
95	293 Soldiers Relief	1	0	1
96	295 Voted Veterans	142	0	142
97	296 Bridge	0	0	0
98	297 Senior Citizens	375	8	383
99	298 Voted Med Care	77	0	77
110	470 State Police Capital Expenditures	23	0	23
113	532 Tax Foreclosure Fund	0	306	306
114	595 Jail Commissary	12	0	12
116	676 Motor Pool	1	0	1
117	677 Workers' Compensation	62	0	62
118	678 Health Insurance Fund	1,463	0	1,463
122	801 Special Drain	1,047	0	1,047
132	862 Armbruster IC Debt	5	0	5
141	Other	344	2	346
Direct Bills		**$0**	**$0**	**$0**
Total		**$13,645**	**$17,589**	**$31,234**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-223 Controller

Nature and Extent of Service

The Tuscola County Controller and Staff are responsible for providing various central services to County departments and grant programs. This plan has identified and allocated the costs, including staff costs, as follows:

Departmental Administration – The County Controller is responsible for various services for all County departments. The services include assisting in departmental staffing requirements and labor matters, and the coordination of services including legal and all insurance contracts. The cost of this service includes wages and fringes of the Controller and his assistant. The cost has been allocated based on the average number of employees by department.

Accounting – The Controller's office is responsible for maintaining the accounting and information system, which is necessary for the operation of all County departments and grant programs. Accounting costs have been distributed to all County departments based on the number of expenditure (AP and JE) transactions. Each department has received the same type and level of service. The base reflects that condition by distributing the total cost of providing this service to each department based on its number of transactions.

Payroll – The Controller's office is responsible for distributing the cost of preparing and maintaining payroll records, administering the employee fringe benefits, and distribution of the paychecks. Payroll preparation is a necessary service for compensating employees within all County departments and grant programs. Cost has been distributed to all County departments based on the number of full time equivalent employees by department. Each employee received the same type and level of service. This base reflects that condition by distributing the total cost to each department based on average number of employees.

General Government - Costs identified as related to governmental activities are identified in this cost pool and are not allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 6: 101-223 Controller

Description	Type	Amount	General Admin	Dept. Admin	Accounting	Payroll/HR	General Gov't
Personnel Costs							
Salaries	S1	$303,445	$22,318	$39,010	$123,401	$71,494	$47,222
Salary % Split			*7.35%*	*12.86%*	*40.67%*	*23.56%*	*15.56%*
Fringe Benefits	S	142,560	10,485	18,327	57,974	33,588	22,185
Subtotal - Personnel Costs		**$446,005**	**$32,803**	**$57,338**	**$181,375**	**$105,082**	**$69,407**
Services & Supplies Cost							
727.000 Supplies, Printing & Postage	S	2,153	158	277	876	507	335
809.000 Memberships & Subscriptions	S	17	1	2	7	4	3
861.000 Travel	S	303	22	39	123	71	47
957.000 Employee Training	S	1,464	108	188	595	345	228
Subtotal - Services & Supplies		**$3,938**	**$290**	**$506**	**$1,601**	**$928**	**$613**
Department Cost Total		**$449,943**	**$33,093**	**$57,844**	**$182,977**	**$106,009**	**$70,020**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**449,943**	**33,093**	**57,844**	**182,977**	**106,009**	**70,020**
General Admin Distribution			(33,093)	4,592	14,526	8,416	5,559
Grand Total		**$449,943**	**($0)**	**$62,436**	**$197,503**	**$114,425**	**$75,579**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 6: 101-223 Controller

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Dept. Admin	Accounting	Payroll/HR	General Gov't
1	HH Purdy Building	$5,139	$18	$5,157	$716	$2,264	$1,312	$866
1	Dost Storage Building	6,576	23	6,599	916	2,897	1,678	1,109
	Subtotal - Building Depreciation	**11,715**	**42**	**11,757**	**1,631**	**5,161**	**2,990**	**1,975**
2	Department Specific	952	4	956	133	420	243	161
2	Courthouse Phone System	858	4	862	120	378	219	145
2	GASB 96 / SBITA	4,328	20	4,348	603	1,908	1,106	730
	Subtotal - Equipment Depreciation	**6,138**	**28**	**6,165**	**856**	**2,706**	**1,568**	**1,036**
3	Postage	163	74	238	33	104	60	40
	Subtotal - 101-104 Postage	**163**	**74**	**238**	**33**	**104**	**60**	**40**
4	Audit GF	538	5	543	75	238	138	91
4	Cost Plan	723	10	733	102	322	186	123
	Subtotal - 101-202 Professional Services	**1,261**	**15**	**1,276**	**177**	**560**	**324**	**214**
5	Legal	189	3	192	27	84	49	32
5	Labor	475	7	482	67	211	123	81
	Subtotal - 101-211 Legal Services	**663**	**10**	**673**	**93**	**296**	**171**	**113**
6	Dept. Admin	0	1,786	1,786	248	784	454	300
6	Accounting	0	1,913	1,913	265	840	486	321
6	Payroll/HR	0	3,273	3,273	454	1,436	832	550
	Subtotal - 101-223 Controller	**0**	**6,971**	**6,971**	**967**	**3,060**	**1,773**	**1,171**
7	GF Accounting	0	1,540	1,540	214	676	392	259
	Subtotal - 101-253 Treasurer	**0**	**1,540**	**1,540**	**214**	**676**	**392**	**259**
8	Network	0	34,037	34,037	4,723	14,940	8,656	5,717
8	KRONOS	0	797	797	111	350	203	134
	Subtotal - 101-259 Computer Ops	**0**	**34,834**	**34,834**	**4,834**	**15,290**	**8,859**	**5,851**
9	Purdy Building	0	12,394	12,394	1,720	5,440	3,152	2,082
9	Phone Service	0	1,352	1,352	188	593	344	227
	Subtotal - 101-265 Building & Grounds	**0**	**13,746**	**13,746**	**1,907**	**6,034**	**3,496**	**2,309**
12	H.H. Purdy	0	564	564	78	248	143	95
12	Liability	0	150	150	21	66	38	25
12	Public Officials	0	996	996	138	437	253	167
	Subtotal - 101-865 Insurance	**0**	**1,710**	**1,710**	**237**	**750**	**435**	**287**
13	Sick / Vacation Fringes	0	(822)	(822)	(114)	(361)	(209)	(138)
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**(822)**	**(822)**	**(114)**	**(361)**	**(209)**	**(138)**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 6: 101-223 Controller

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Dept. Admin	Accounting	Payroll/HR	General Gov't
Total Incoming		$19,940	$58,146	$78,086	$10,836	$34,276	$19,858	$13,117
C. Total Allocated				$528,029	$73,272	$231,779	$134,283	$88,695
					13.88%	43.90%	25.43%	16.80%
								Not Allocated

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 1: Dept. Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$1,786	$0	$1,786	$0	$1,786
7	101-253 Treasurer	1.68	0.85%	553	0	553	70	624
8	101-259 Computer Ops	4.29	2.17%	1,413	0	1,413	180	1,593
9	101-265 Building & Grounds	7.91	4.00%	2,606	0	2,606	332	2,938
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	313	0	313	40	353
11	101-303 Security	2.20	1.11%	725	0	725	92	817
13	101-863 Sick & Vacation Fringes	1.72	0.87%	567	0	567	72	639
14	101-101 Board of Comm	2.92	1.48%	962	0	962	122	1,084
16	101-130 Unified Court	21.57	10.90%	7,106	0	7,106	904	8,011
18	101-147 Jury Commission	0.05	0.03%	16	0	16	2	19
20	101-191 Elections	0.57	0.29%	188	0	188	24	212
21	101-215 Clerk	8.88	4.49%	2,926	0	2,926	372	3,298
22	101-225 Equalization	2.92	1.48%	962	0	962	122	1,084
23	101-227 Equalization Caro Assess	0.14	0.07%	46	0	46	6	52
24	101-229 PA	9.56	4.83%	3,150	0	3,150	401	3,550
25	101-230 PA Co-Op	3.12	1.58%	1,028	0	1,028	131	1,159
27	101-236 Register of Deeds	4.78	2.42%	1,575	0	1,575	200	1,775
28	101-275 Drain Commission	3.00	1.52%	988	0	988	126	1,114
29	101-277 Court Security	2.50	1.26%	824	0	824	105	928
30	101-304 Sheriff	22.26	11.25%	7,334	0	7,334	933	8,267
31	101-306 Weigh Master	0.82	0.41%	270	0	270	34	305
32	101-331 Marine	0.23	0.12%	76	0	76	10	85
33	101-333 Secondary Roads	1.40	0.71%	461	0	461	59	520
34	101-346 Narcotics	0.15	0.08%	49	0	49	6	56
36	101-400 Planning	0.13	0.07%	43	0	43	5	48
37	101-426 Emergency Services	1.00	0.51%	329	0	329	42	371
49	207-309 Road Patrol	20.61	10.41%	6,790	0	6,790	864	7,654
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	3	0	3	0	4
51	207-330 Alcohol Enforcement	0.04	0.02%	13	0	13	2	15
52	208 Parks	0.08	0.04%	26	0	26	3	30

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 1: Dept. Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	300	0	300	38	338
55	215 FOC	8.72	4.41%	2,873	0	2,873	366	3,238
58	218 Dispatch/911	12.18	6.15%	4,013	0	4,013	511	4,523
60	224 Regional DWI Court Grant	3.11	1.57%	1,025	0	1,025	130	1,155
61	225 Vassar Police	0.01	0.01%	3	0	3	0	4
62	230 Recycling	5.46	2.76%	1,799	0	1,799	229	2,028
64	232 Millington Police	2.19	1.11%	722	0	722	92	813
65	233 Mental Health Court	0.05	0.03%	16	0	16	2	19
66	236 Victims Services	1.00	0.51%	329	0	329	42	371
67	239 Animal Shelter	4.41	2.23%	1,453	0	1,453	185	1,638
68	240 Mosquito Control	16.01	8.09%	5,275	0	5,275	671	5,946
73	252 State Survey	0.01	0.01%	3	0	3	0	4
74	255 Crime Victim	1.00	0.51%	329	0	329	42	371
77	258 GIS	1.00	0.51%	329	0	329	42	371
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	1,038	0	1,038	132	1,170
94	292 Child Care	4.24	2.14%	1,397	0	1,397	178	1,575
98	297 Senior Citizens	0.09	0.05%	30	0	30	4	33
113	532 Tax Foreclosure Fund	3.44	1.74%	1,133	0	1,133	144	1,278
141	Other	0.02	0.01%	7	0	7	1	7
Subtotal		**197.91**	**100.00%**	**$65,203**	**$0**	**$65,203**	**$8,069**	**$73,272**
Direct Bills						0		0
Total						**$65,203**		**$73,272**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 2: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	21	0.18%	$375	$0	$375	$0	$375
4	101-202 Professional Services	11	0.10%	197	0	197	0	197
5	101-211 Legal Services	18	0.16%	322	0	322	0	322
6	101-223 Controller	107	0.93%	1,913	0	1,913	0	1,913
7	101-253 Treasurer	123	1.07%	2,199	0	2,199	276	2,474
8	101-259 Computer Ops	404	3.50%	7,221	0	7,221	906	8,127
9	101-265 Building & Grounds	1,166	10.10%	20,842	0	20,842	2,615	23,457
10	101-266 Human Svcs Bldg Maint	61	0.53%	1,090	0	1,090	137	1,227
11	101-303 Security	20	0.17%	357	0	357	45	402
12	101-865 Insurance	24	0.21%	429	0	429	54	483
14	101-101 Board of Comm	121	1.05%	2,163	0	2,163	271	2,434
15	101-104 Special Programs	222	1.92%	3,968	0	3,968	498	4,466
16	101-130 Unified Court	1,072	9.29%	19,162	0	19,162	2,404	21,565
17	101-133 Title IV CPLR Grant	15	0.13%	268	0	268	34	302
18	101-147 Jury Commission	11	0.10%	197	0	197	25	221
19	101-151 Adult Probation	43	0.37%	769	0	769	96	865
20	101-191 Elections	105	0.91%	1,877	0	1,877	235	2,112
21	101-215 Clerk	155	1.34%	2,771	0	2,771	348	3,118
22	101-225 Equalization	83	0.72%	1,484	0	1,484	186	1,670
23	101-227 Equalization Caro Assess	13	0.11%	232	0	232	29	262
24	101-229 PA	174	1.51%	3,110	0	3,110	390	3,500
25	101-230 PA Co-Op	33	0.29%	590	0	590	74	664
27	101-236 Register of Deeds	92	0.80%	1,644	0	1,644	206	1,851
28	101-275 Drain Commission	193	1.67%	3,450	0	3,450	433	3,883
29	101-277 Court Security	37	0.32%	661	0	661	83	744
30	101-304 Sheriff	865	7.50%	15,462	0	15,462	1,940	17,401
31	101-306 Weigh Master	18	0.16%	322	0	322	40	362
32	101-331 Marine	22	0.19%	393	0	393	49	443
33	101-333 Secondary Roads	67	0.58%	1,198	0	1,198	150	1,348
36	101-400 Planning	65	0.56%	1,162	0	1,162	146	1,308

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 2: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	101-426 Emergency Services	135	1.17%	2,413	0	2,413	303	2,716
41	101-631 Substance Abuse	3	0.03%	54	0	54	7	60
42	101-648 Medical Examiner	9	0.08%	161	0	161	20	181
43	101-670 DHHS Board	25	0.22%	447	0	447	56	503
45	101-723 Airport Zone Brd of Appeals	3	0.03%	54	0	54	7	60
46	101-728 EDC	1	0.01%	18	0	18	2	20
47	101-965 Operating Transfers	54	0.47%	965	0	965	121	1,086
49	207-309 Road Patrol	1,015	8.80%	18,143	0	18,143	2,276	20,419
50	207-312 Hwy Safety OHSP Grant	6	0.05%	107	0	107	13	121
51	207-330 Alcohol Enforcement	6	0.05%	107	0	107	13	121
52	208 Parks	138	1.20%	2,467	0	2,467	309	2,776
53	213 Arbela Police	33	0.29%	590	0	590	74	664
54	214 Primary Road Imp	11	0.10%	197	0	197	25	221
55	215 FOC	146	1.27%	2,610	0	2,610	327	2,937
58	218 Dispatch/911	343	2.97%	6,131	0	6,131	769	6,900
59	221 Health Dept	83	0.72%	1,484	0	1,484	186	1,670
60	224 Regional DWI Court Grant	216	1.87%	3,861	0	3,861	484	4,345
61	225 Vassar Police	1	0.01%	18	0	18	2	20
62	230 Recycling	216	1.87%	3,861	0	3,861	484	4,345
63	231 Juv Mental Health Ct Program	7	0.06%	125	0	125	16	141
64	232 Millington Police	36	0.31%	643	0	643	81	724
65	233 Mental Health Court	56	0.49%	1,001	0	1,001	126	1,127
66	236 Victims Services	27	0.23%	483	0	483	61	543
67	239 Animal Shelter	472	4.09%	8,437	0	8,437	1,058	9,495
68	240 Mosquito Control	577	5.00%	10,314	0	10,314	1,294	11,608
69	244 Equip/Cap Improvements	26	0.23%	465	0	465	58	523
70	246 Co Veteran Svc Grant	10	0.09%	179	0	179	22	201
71	250 CDBG Housing	16	0.14%	286	0	286	36	322
72	251 Principal Residence Exc	36	0.31%	643	0	643	81	724
73	252 State Survey	12	0.10%	214	0	214	27	241

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 2: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74	255 Crime Victim	47	0.41%	840	0	840	105	946
75	256 ROD Automation	22	0.19%	393	0	393	49	443
77	258 GIS	59	0.51%	1,055	0	1,055	132	1,187
78	260 Mngd Assignd Council (MIDC)	510	4.42%	9,116	0	9,116	1,144	10,260
79	261 Homeland Security	18	0.16%	322	0	322	40	362
80	263 Concealed Pistol Licensing	73	0.63%	1,305	0	1,305	164	1,469
81	264 Local Correction Officer	184	1.59%	3,289	0	3,289	413	3,702
82	266 Forfeiture Sheriff/PA	2	0.02%	36	0	36	4	40
83	269 Law Library	14	0.12%	250	0	250	31	282
86	279 Voted MSU	20	0.17%	357	0	357	45	402
89	284 Opioid Settlement	1	0.01%	18	0	18	2	20
91	288 CC - Human Services	46	0.40%	822	0	822	103	925
94	292 Child Care	241	2.09%	4,308	0	4,308	540	4,848
95	293 Soldiers Relief	2	0.02%	36	0	36	4	40
96	295 Voted Veterans	57	0.49%	1,019	0	1,019	128	1,147
97	296 Bridge	11	0.10%	197	0	197	25	221
98	297 Senior Citizens	99	0.86%	1,770	0	1,770	222	1,992
99	298 Voted Med Care	16	0.14%	286	0	286	36	322
100	352-536 Pension Obligat. Bond Debt	4	0.03%	71	0	71	9	80
101	353 HD Pension Obl Bond Debt	4	0.03%	71	0	71	9	80
102	374 Purdy Bldg Debt	3	0.03%	54	0	54	7	60
103	375 Caro Sewer Series 2007	3	0.03%	54	0	54	7	60
110	470 State Police Capital Expenditures	28	0.24%	500	0	500	63	563
111	483 Capital Improvements Fund	19	0.16%	340	0	340	43	382
113	532 Tax Foreclosure Fund	232	2.01%	4,147	0	4,147	520	4,667
114	595 Jail Commissary	47	0.41%	840	0	840	105	946
115	626 Combined Revolving Tax Fund	1	0.01%	18	0	18	2	20
116	676 Motor Pool	16	0.14%	286	0	286	36	322
117	677 Workers' Compensation	6	0.05%	107	0	107	13	121
118	678 Health Insurance Fund	8	0.07%	143	0	143	18	161

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 2: Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122	801 Special Drain	602	5.22%	10,761	0	10,761	1,350	12,110
123	Revolving Drain	4	0.03%	71	0	71	9	80
124	824 Northwest Construction	1	0.01%	18	0	18	2	20
131	861 Moore Debt Retirement	4	0.03%	71	0	71	9	80
132	862 Armbruster IC Debt	1	0.01%	18	0	18	2	20
134	864 Pigeon River IC	3	0.03%	54	0	54	7	60
135	865 Fulton St Drain Debt	3	0.03%	54	0	54	7	60
136	867 Indian Creek I/C	2	0.02%	36	0	36	4	40
137	868 Yax North Debt Retirement	3	0.03%	54	0	54	7	60
141	Other	43	0.37%	769	0	769	96	865
Subtotal		**11,539**	**100.00%**	**$206,255**	**$0**	**$206,255**	**$25,523**	**$231,779**
Direct Bills						0		0
Total						**$206,255**		**$231,779**

Allocation Basis Units: # A/P and JE Transactions posted to GL

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 3: Payroll/HR

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$3,273	$0	$3,273	$0	$3,273
7	101-253 Treasurer	1.68	0.85%	1,014	0	1,014	129	1,143
8	101-259 Computer Ops	4.29	2.17%	2,590	0	2,590	330	2,920
9	101-265 Building & Grounds	7.91	4.00%	4,776	0	4,776	608	5,384
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	574	0	574	73	647
11	101-303 Security	2.20	1.11%	1,328	0	1,328	169	1,497
13	101-863 Sick & Vacation Fringes	1.72	0.87%	1,039	0	1,039	132	1,171
14	101-101 Board of Comm	2.92	1.48%	1,763	0	1,763	224	1,987
16	101-130 Unified Court	21.57	10.90%	13,024	0	13,024	1,657	14,681
18	101-147 Jury Commission	0.05	0.03%	30	0	30	4	34
20	101-191 Elections	0.57	0.29%	344	0	344	44	388
21	101-215 Clerk	8.88	4.49%	5,362	0	5,362	682	6,044
22	101-225 Equalization	2.92	1.48%	1,763	0	1,763	224	1,987
23	101-227 Equalization Caro Assess	0.14	0.07%	85	0	85	11	95
24	101-229 PA	9.56	4.83%	5,772	0	5,772	734	6,507
25	101-230 PA Co-Op	3.12	1.58%	1,884	0	1,884	240	2,124
27	101-236 Register of Deeds	4.78	2.42%	2,886	0	2,886	367	3,253
28	101-275 Drain Commission	3.00	1.52%	1,811	0	1,811	230	2,042
29	101-277 Court Security	2.50	1.26%	1,509	0	1,509	192	1,702
30	101-304 Sheriff	22.26	11.25%	13,440	0	13,440	1,710	15,150
31	101-306 Weigh Master	0.82	0.41%	495	0	495	63	558
32	101-331 Marine	0.23	0.12%	139	0	139	18	157
33	101-333 Secondary Roads	1.40	0.71%	845	0	845	108	953
34	101-346 Narcotics	0.15	0.08%	91	0	91	12	102
36	101-400 Planning	0.13	0.07%	78	0	78	10	88
37	101-426 Emergency Services	1.00	0.51%	604	0	604	77	681
49	207-309 Road Patrol	20.61	10.41%	12,444	0	12,444	1,583	14,027
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	6	0	6	1	7
51	207-330 Alcohol Enforcement	0.04	0.02%	24	0	24	3	27
52	208 Parks	0.08	0.04%	48	0	48	6	54

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 6: 101-223 Controller**

Cost Pool 3: Payroll/HR

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	549	0	549	70	619
55	215 FOC	8.72	4.41%	5,265	0	5,265	670	5,935
58	218 Dispatch/911	12.18	6.15%	7,354	0	7,354	936	8,290
60	224 Regional DWI Court Grant	3.11	1.57%	1,878	0	1,878	239	2,117
61	225 Vassar Police	0.01	0.01%	6	0	6	1	7
62	230 Recycling	5.46	2.76%	3,297	0	3,297	419	3,716
64	232 Millington Police	2.19	1.11%	1,322	0	1,322	168	1,491
65	233 Mental Health Court	0.05	0.03%	30	0	30	4	34
66	236 Victims Services	1.00	0.51%	604	0	604	77	681
67	239 Animal Shelter	4.41	2.23%	2,663	0	2,663	339	3,001
68	240 Mosquito Control	16.01	8.09%	9,667	0	9,667	1,230	10,897
73	252 State Survey	0.01	0.01%	6	0	6	1	7
74	255 Crime Victim	1.00	0.51%	604	0	604	77	681
77	258 GIS	1.00	0.51%	604	0	604	77	681
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	1,902	0	1,902	242	2,144
94	292 Child Care	4.24	2.14%	2,560	0	2,560	326	2,886
98	297 Senior Citizens	0.09	0.05%	54	0	54	7	61
113	532 Tax Foreclosure Fund	3.44	1.74%	2,077	0	2,077	264	2,341
141	Other	0.02	0.01%	12	0	12	2	14
Subtotal		**197.91**	**100.00%**	**$119,496**	**$0**	**$119,496**	**$14,787**	**$134,283**
Direct Bills						0		0
Total						**$119,496**		**$134,283**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 6: 101-223 Controller

Seq #	Department Name	Dept. Admin	Accounting	Payroll/HR	Total
3	101-104 Postage	$0	$375	$0	$375
4	101-202 Professional Services	0	197	0	197
5	101-211 Legal Services	0	322	0	322
6	101-223 Controller	1,786	1,913	3,273	6,971
7	101-253 Treasurer	624	2,474	1,143	4,242
8	101-259 Computer Ops	1,593	8,127	2,920	12,640
9	101-265 Building & Grounds	2,938	23,457	5,384	31,778
10	101-266 Human Svcs Bldg Maint	353	1,227	647	2,227
11	101-303 Security	817	402	1,497	2,717
12	101-865 Insurance	0	483	0	483
13	101-863 Sick & Vacation Fringes	639	0	1,171	1,809
14	101-101 Board of Comm	1,084	2,434	1,987	5,506
15	101-104 Special Programs	0	4,466	0	4,466
16	101-130 Unified Court	8,011	21,565	14,681	44,257
17	101-133 Title IV CPLR Grant	0	302	0	302
18	101-147 Jury Commission	19	221	34	274
19	101-151 Adult Probation	0	865	0	865
20	101-191 Elections	212	2,112	388	2,712
21	101-215 Clerk	3,298	3,118	6,044	12,460
22	101-225 Equalization	1,084	1,670	1,987	4,742
23	101-227 Equalization Caro Assess	52	262	95	409
24	101-229 PA	3,550	3,500	6,507	13,557
25	101-230 PA Co-Op	1,159	664	2,124	3,946
27	101-236 Register of Deeds	1,775	1,851	3,253	6,879
28	101-275 Drain Commission	1,114	3,883	2,042	7,039
29	101-277 Court Security	928	744	1,702	3,374
30	101-304 Sheriff	8,267	17,401	15,150	40,818
31	101-306 Weigh Master	305	362	558	1,225
32	101-331 Marine	85	443	157	685
33	101-333 Secondary Roads	520	1,348	953	2,821
34	101-346 Narcotics	56	0	102	158
36	101-400 Planning	48	1,308	88	1,444

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 6: 101-223 Controller

Seq #	Department Name	Dept. Admin	Accounting	Payroll/HR	Total
37	101-426 Emergency Services	371	2,716	681	3,768
41	101-631 Substance Abuse	0	60	0	60
42	101-648 Medical Examiner	0	181	0	181
43	101-670 DHHS Board	0	503	0	503
45	101-723 Airport Zone Brd of Appeals	0	60	0	60
46	101-728 EDC	0	20	0	20
47	101-965 Operating Transfers	0	1,086	0	1,086
49	207-309 Road Patrol	7,654	20,419	14,027	42,100
50	207-312 Hwy Safety OHSP Grant	4	121	7	131
51	207-330 Alcohol Enforcement	15	121	27	163
52	208 Parks	30	2,776	54	2,860
53	213 Arbela Police	338	664	619	1,621
54	214 Primary Road Imp	0	221	0	221
55	215 FOC	3,238	2,937	5,935	12,110
58	218 Dispatch/911	4,523	6,900	8,290	19,713
59	221 Health Dept	0	1,670	0	1,670
60	224 Regional DWI Court Grant	1,155	4,345	2,117	7,617
61	225 Vassar Police	4	20	7	31
62	230 Recycling	2,028	4,345	3,716	10,089
63	231 Juv Mental Health Ct Program	0	141	0	141
64	232 Millington Police	813	724	1,491	3,028
65	233 Mental Health Court	19	1,127	34	1,179
66	236 Victims Services	371	543	681	1,595
67	239 Animal Shelter	1,638	9,495	3,001	14,135
68	240 Mosquito Control	5,946	11,608	10,897	28,450
69	244 Equip/Cap Improvements	0	523	0	523
70	246 Co Veteran Svc Grant	0	201	0	201
71	250 CDBG Housing	0	322	0	322
72	251 Principal Residence Exc	0	724	0	724
73	252 State Survey	4	241	7	252
74	255 Crime Victim	371	946	681	1,997
75	256 ROD Automation	0	443	0	443

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 6: 101-223 Controller

Seq #	Department Name	Dept. Admin	Accounting	Payroll/HR	Total
77	258 GIS	371	1,187	681	2,239
78	260 Mngd Assignd Council (MIDC)	1,170	10,260	2,144	13,573
79	261 Homeland Security	0	362	0	362
80	263 Concealed Pistol Licensing	0	1,469	0	1,469
81	264 Local Correction Officer	0	3,702	0	3,702
82	266 Forfeiture Sheriff/PA	0	40	0	40
83	269 Law Library	0	282	0	282
86	279 Voted MSU	0	402	0	402
89	284 Opioid Settlement	0	20	0	20
91	288 CC - Human Services	0	925	0	925
94	292 Child Care	1,575	4,848	2,886	9,309
95	293 Soldiers Relief	0	40	0	40
96	295 Voted Veterans	0	1,147	0	1,147
97	296 Bridge	0	221	0	221
98	297 Senior Citizens	33	1,992	61	2,086
99	298 Voted Med Care	0	322	0	322
100	352-536 Pension Obligat. Bond Debt	0	80	0	80
101	353 HD Pension Obl Bond Debt	0	80	0	80
102	374 Purdy Bldg Debt	0	60	0	60
103	375 Caro Sewer Series 2007	0	60	0	60
110	470 State Police Capital Expenditures	0	563	0	563
111	483 Capital Improvements Fund	0	382	0	382
113	532 Tax Foreclosure Fund	1,278	4,667	2,341	8,286
114	595 Jail Commissary	0	946	0	946
115	626 Combined Revolving Tax Fund	0	20	0	20
116	676 Motor Pool	0	322	0	322
117	677 Workers' Compensation	0	121	0	121
118	678 Health Insurance Fund	0	161	0	161
122	801 Special Drain	0	12,110	0	12,110
123	Revolving Drain	0	80	0	80
124	824 Northwest Construction	0	20	0	20
131	861 Moore Debt Retirement	0	80	0	80

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 6: 101-223 Controller

Seq #	Department Name	Dept. Admin	Accounting	Payroll/HR	Total
132	862 Armbruster IC Debt	0	20	0	20
134	864 Pigeon River IC	0	60	0	60
135	865 Fulton St Drain Debt	0	60	0	60
136	867 Indian Creek I/C	0	40	0	40
137	868 Yax North Debt Retirement	0	60	0	60
141	Other	7	865	14	886
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$73,272**	**$231,779**	**$134,283**	**$439,334**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-253 Treasurer

Nature and Extent of Service

The County Treasurer's department is responsible for the cash and revenue management. The accounting services provided for by the Treasurer's office include maintaining and reconciling bank accounts, overall control of the general ledger, and departmental receipting. Cash and revenue management of the general ledger include posting, monitoring and reconciliation for revenue collected by other departments, current taxes collected by local governmental entities, the sale of dog licenses, and delinquent taxes, as well as the signing of disbursements. These activities perpetuate internal control, which is an integral part of the entire County accounting system. All departments and grant programs benefit from this service because all transactions are performed in a manner which gives all concerned parties reasonable assurance that assets are managed properly.

Costs associated with the services provided by the Treasurer's department are segregated into three categories: general fund cash and revenue accounting, non-general fund cash and revenue accounting and general government cash and revenue accounting. The costs for services, including wages and fringes, are distributed among the cost pools based on the number of cash and revenue transactions posted to the general ledger.

General Fund Accounting – Costs relating to the General Fund for accounting services provided by the Treasurer's office are identified and allocated based on the number of expenditure transactions posted by benefitting departments. General Fund departments benefit from the cash and revenue accounting services provided by the Treasurer's office through their disbursements.

Non-General Fund Accounting – Costs relating to the accounting services which are provided by the Treasurer's office for special revenue funds, enterprise funds, and internal service funds have been identified and distributed within this function. The costs are distributed based on the number of cash and revenue transactions posted to the General Ledger by fund.

General Government – Costs relating to general fund tax accounting, dog license fees collected in the Treasurer's office, debt service funds, bond funds, delinquent tax funds, and trust and agency funds are identified as general government, and are not distributed.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 7: 101-253 Treasurer

Description	Type	Amount	General Admin	GF Accounting	Non-GF Accounting	General Government
Personnel Costs						
Salaries	S1	$91,793	$0	$29,190	$35,368	$27,235
Salary % Split			*0.00%*	*31.80%*	*38.53%*	*29.67%*
Fringe Benefits	S	40,661	0	12,930	15,667	12,064
Subtotal - Personnel Costs		**$132,453**	**$0**	**$42,120**	**$51,034**	**$39,299**
Services & Supplies Cost						
727.000 Supplies, Printing & Postage	S	11,171	0	3,552	4,304	3,314
727.010 Tax Admin System Supplies	P	0	0	0	0	0
799.000 Local Gov Tax Process	P	56,783	0	0	0	56,783
809.000 Memberships & Subscriptions	S	295	0	94	114	88
861.000 Travel	S	66	0	21	26	20
934.000 Office Equip Repair & Maint	S	1,100	0	350	424	326
955.000 Misc Expense	S	50	0	16	19	15
957.000 Employee Training	S	182	0	58	70	54
Subtotal - Services & Supplies		**$69,647**	**$0**	**$4,091**	**$4,957**	**$60,599**
Department Cost Total		**$202,100**	**$0**	**$46,211**	**$55,991**	**$99,898**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**202,100**	**0**	**46,211**	**55,991**	**99,898**
General Admin Distribution			0	0	0	0
Grand Total		**$202,100**	**$0**	**$46,211**	**$55,991**	**$99,898**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 7: 101-253 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	GF Accounting	Non-GF Accounting	General Government
1	HH Purdy Building	$3,698	$13	$3,712	$1,180	$1,430	$1,101
1	Dost Storage Building	6,576	23	6,599	2,099	2,543	1,958
	Subtotal - Building Depreciation	**10,274**	**37**	**10,311**	**3,279**	**3,973**	**3,059**
2	Department Specific	3,365	15	3,380	1,075	1,302	1,003
2	Courthouse Phone System	643	3	646	205	249	192
2	GASB 96 / SBITA	5,843	26	5,870	1,867	2,262	1,741
	Subtotal - Equipment Depreciation	**9,851**	**44**	**9,896**	**3,147**	**3,813**	**2,936**
3	Postage	1,881	856	2,737	870	1,055	812
	Subtotal - 101-104 Postage	**1,881**	**856**	**2,737**	**870**	**1,055**	**812**
4	Audit GF	635	6	641	204	247	190
4	Cost Plan	723	10	733	233	282	218
	Subtotal - 101-202 Professional Services	**1,358**	**16**	**1,375**	**437**	**530**	**408**
5	Legal	85	1	86	27	33	26
5	Labor	147	2	149	47	58	44
	Subtotal - 101-211 Legal Services	**232**	**3**	**235**	**75**	**91**	**70**
6	Dept. Admin	553	70	624	198	240	185
6	Accounting	2,199	276	2,474	787	953	734
6	Payroll/HR	1,014	129	1,143	364	441	339
	Subtotal - 101-223 Controller	**3,766**	**475**	**4,242**	**1,349**	**1,634**	**1,259**
7	GF Accounting	0	1,819	1,819	579	701	540
	Subtotal - 101-253 Treasurer	**0**	**1,819**	**1,819**	**579**	**701**	**540**
8	Network	0	45,949	45,949	14,612	17,704	13,633
8	KRONOS	0	247	247	79	95	73
8	Department Specific	0	13,077	13,077	4,158	5,038	3,880
	Subtotal - 101-259 Computer Ops	**0**	**59,273**	**59,273**	**18,849**	**22,838**	**17,586**
9	Purdy Building	0	8,920	8,920	2,836	3,437	2,646
9	Phone Service	0	419	419	133	161	124
	Subtotal - 101-265 Building & Grounds	**0**	**9,338**	**9,338**	**2,970**	**3,598**	**2,771**
12	H.H. Purdy	0	406	406	129	156	120
12	Liability	0	67	67	21	26	20
12	Public Officials	0	309	309	98	119	92
12	Specific Coverages	0	2,705	2,705	860	1,042	803
	Subtotal - 101-865 Insurance	**0**	**3,487**	**3,487**	**1,109**	**1,344**	**1,035**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 7: 101-253 Treasurer

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	GF Accounting	Non-GF Accounting	General Government
13	Sick / Vacation Fringes	0	1,043	1,043	332	402	310
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**1,043**	**1,043**	**332**	**402**	**310**
Total Incoming		**$27,363**	**$76,393**	**$103,757**	**$32,995**	**$39,977**	**$30,785**
C. Total Allocated				**$305,857**	**$79,206**	**$95,968**	**$130,683**
					25.90%	**31.38%**	**42.73%**
							Not Allocated

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 1: GF Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	22	0.22%	$123	$0	$123	$0	$123
4	101-202 Professional Services	11	0.11%	62	0	62	0	62
5	101-211 Legal Services	18	0.18%	101	0	101	0	101
6	101-223 Controller	275	2.80%	1,540	0	1,540	0	1,540
7	101-253 Treasurer	325	3.31%	1,819	0	1,819	0	1,819
8	101-259 Computer Ops	605	6.17%	3,387	0	3,387	1,605	4,992
9	101-265 Building & Grounds	1,416	14.44%	7,927	0	7,927	3,756	11,683
10	101-266 Human Svcs Bldg Maint	143	1.46%	801	0	801	379	1,180
11	101-303 Security	245	2.50%	1,372	0	1,372	650	2,021
12	101-865 Insurance	24	0.24%	134	0	134	64	198
13	101-863 Sick & Vacation Fringes	27	0.28%	151	0	151	72	223
14	101-101 Board of Comm	295	3.01%	1,651	0	1,651	783	2,434
15	101-104 Special Programs	236	2.41%	1,321	0	1,321	626	1,947
16	101-130 Unified Court	1,328	13.54%	7,434	0	7,434	3,523	10,957
17	101-133 Title IV CPLR Grant	15	0.15%	84	0	84	40	124
18	101-147 Jury Commission	15	0.15%	84	0	84	40	124
19	101-151 Adult Probation	43	0.44%	241	0	241	114	355
20	101-191 Elections	132	1.35%	739	0	739	350	1,089
21	101-215 Clerk	363	3.70%	2,032	0	2,032	963	2,995
22	101-225 Equalization	265	2.70%	1,484	0	1,484	703	2,186
23	101-227 Equalization Caro Assess	144	1.47%	806	0	806	382	1,188
24	101-229 PA	445	4.54%	2,491	0	2,491	1,180	3,672
25	101-230 PA Co-Op	216	2.20%	1,209	0	1,209	573	1,782
27	101-236 Register of Deeds	293	2.99%	1,640	0	1,640	777	2,417
28	101-275 Drain Commission	373	3.80%	2,088	0	2,088	989	3,078
29	101-277 Court Security	232	2.37%	1,299	0	1,299	615	1,914
30	101-304 Sheriff	1,239	12.63%	6,936	0	6,936	3,287	10,223
31	101-306 Weigh Master	198	2.02%	1,108	0	1,108	525	1,634
32	101-331 Marine	49	0.50%	274	0	274	130	404
33	101-333 Secondary Roads	259	2.64%	1,450	0	1,450	687	2,137

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 1: GF Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	101-346 Narcotics	60	0.61%	336	0	336	159	495
36	101-400 Planning	107	1.09%	599	0	599	284	883
37	101-426 Emergency Services	290	2.96%	1,623	0	1,623	769	2,393
40	101-445 Drain at Large	1	0.01%	6	0	6	3	8
41	101-631 Substance Abuse	3	0.03%	17	0	17	8	25
42	101-648 Medical Examiner	9	0.09%	50	0	50	24	74
43	101-670 DHHS Board	25	0.25%	140	0	140	66	206
45	101-723 Airport Zone Brd of Appeals	5	0.05%	28	0	28	13	41
46	101-728 EDC	1	0.01%	6	0	6	3	8
47	101-965 Operating Transfers	54	0.55%	302	0	302	143	446
141	Other	3	0.03%	17	0	17	8	25
Subtotal		**9,809**	**100.00%**	**$54,913**	**$0**	**$54,913**	**$24,293**	**$79,206**
Direct Bills						0		0
Total						**$54,913**		**$79,206**

Allocation Basis Units: # General Fund Expenditure Transactions posted to the GL

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 2: Non-GF Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	201 Road	237	1.85%	$1,230	$0	$1,230	$544	$1,775
49	207-309 Road Patrol	613	4.78%	3,182	0	3,182	1,408	4,590
50	207-312 Hwy Safety OHSP Grant	3	0.02%	16	0	16	7	22
51	207-330 Alcohol Enforcement	16	0.12%	83	0	83	37	120
52	208 Parks	133	1.04%	690	0	690	305	996
53	213 Arbela Police	93	0.73%	483	0	483	214	696
54	214 Primary Road Imp	72	0.56%	374	0	374	165	539
55	215 FOC	1,420	11.08%	7,371	0	7,371	3,261	10,632
57	216 Family Counsel	315	2.46%	1,635	0	1,635	723	2,359
58	218 Dispatch/911	399	3.11%	2,071	0	2,071	916	2,988
59	221 Health Dept	1,706	13.31%	8,856	0	8,856	3,918	12,774
60	224 Regional DWI Court Grant	157	1.22%	815	0	815	361	1,176
61	225 Vassar Police	2	0.02%	10	0	10	5	15
62	230 Recycling	666	5.20%	3,457	0	3,457	1,529	4,987
63	231 Juv Mental Health Ct Program	15	0.12%	78	0	78	34	112
64	232 Millington Police	92	0.72%	478	0	478	211	689
65	233 Mental Health Court	71	0.55%	369	0	369	163	532
66	236 Victims Services	80	0.62%	415	0	415	184	599
67	239 Animal Shelter	2,210	17.24%	11,472	0	11,472	5,075	16,548
68	240 Mosquito Control	273	2.13%	1,417	0	1,417	627	2,044
69	244 Equip/Cap Improvements	27	0.21%	140	0	140	62	202
70	246 Co Veteran Svc Grant	18	0.14%	93	0	93	41	135
71	250 CDBG Housing	14	0.11%	73	0	73	32	105
72	251 Principal Residence Exc	313	2.44%	1,625	0	1,625	719	2,344
73	252 State Survey	16	0.12%	83	0	83	37	120
74	255 Crime Victim	95	0.74%	493	0	493	218	711
75	256 ROD Automation	574	4.48%	2,980	0	2,980	1,318	4,298
77	258 GIS	241	1.88%	1,251	0	1,251	553	1,805
78	260 Mngd Assignd Council (MIDC)	222	1.73%	1,152	0	1,152	510	1,662
79	261 Homeland Security	16	0.12%	83	0	83	37	120

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 7: 101-253 Treasurer**

Cost Pool 2: Non-GF Accounting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80	263 Concealed Pistol Licensing	492	3.84%	2,554	0	2,554	1,130	3,684
81	264 Local Correction Officer	33	0.26%	171	0	171	76	247
82	266 Forfeiture Sheriff/PA	6	0.05%	31	0	31	14	45
83	269 Law Library	15	0.12%	78	0	78	34	112
86	279 Voted MSU	86	0.67%	446	0	446	197	644
88	283 Lank Bank Authority	17	0.13%	88	0	88	39	127
89	284 Opioid Settlement	62	0.48%	322	0	322	142	464
91	288 CC - Human Services	74	0.58%	384	0	384	170	554
93	291 MCF	233	1.82%	1,210	0	1,210	535	1,745
94	292 Child Care	216	1.69%	1,121	0	1,121	496	1,617
95	293 Soldiers Relief	2	0.02%	10	0	10	5	15
96	295 Voted Veterans	118	0.92%	613	0	613	271	884
97	296 Bridge	143	1.12%	742	0	742	328	1,071
98	297 Senior Citizens	118	0.92%	613	0	613	271	884
99	298 Voted Med Care	104	0.81%	540	0	540	239	779
110	470 State Police Capital Expenditures	94	0.73%	488	0	488	216	704
111	483 Capital Improvements Fund	95	0.74%	493	0	493	218	711
112	488 Jail Capital Imp Fund	110	0.86%	571	0	571	253	824
116	676 Motor Pool	39	0.30%	202	0	202	90	292
117	677 Workers' Compensation	108	0.84%	561	0	561	248	809
118	678 Health Insurance Fund	144	1.12%	748	0	748	331	1,078
141	Other	399	3.11%	2,071	0	2,071	916	2,988
Subtotal		**12,817**	**100.00%**	**$66,534**	**$0**	**$66,534**	**$29,434**	**$95,968**
Direct Bills						0		0
Total						**$66,534**		**$95,968**

Allocation Basis Units: # Non-General Fund Cash & Revenue Transactions posted to General Ledger

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Accounting	Non-GF Accounting	Total
3	101-104 Postage	$123	$0	$123
4	101-202 Professional Services	62	0	62
5	101-211 Legal Services	101	0	101
6	101-223 Controller	1,540	0	1,540
7	101-253 Treasurer	1,819	0	1,819
8	101-259 Computer Ops	4,992	0	4,992
9	101-265 Building & Grounds	11,683	0	11,683
10	101-266 Human Svcs Bldg Maint	1,180	0	1,180
11	101-303 Security	2,021	0	2,021
12	101-865 Insurance	198	0	198
13	101-863 Sick & Vacation Fringes	223	0	223
14	101-101 Board of Comm	2,434	0	2,434
15	101-104 Special Programs	1,947	0	1,947
16	101-130 Unified Court	10,957	0	10,957
17	101-133 Title IV CPLR Grant	124	0	124
18	101-147 Jury Commission	124	0	124
19	101-151 Adult Probation	355	0	355
20	101-191 Elections	1,089	0	1,089
21	101-215 Clerk	2,995	0	2,995
22	101-225 Equalization	2,186	0	2,186
23	101-227 Equalization Caro Assess	1,188	0	1,188
24	101-229 PA	3,672	0	3,672
25	101-230 PA Co-Op	1,782	0	1,782
27	101-236 Register of Deeds	2,417	0	2,417
28	101-275 Drain Commission	3,078	0	3,078
29	101-277 Court Security	1,914	0	1,914
30	101-304 Sheriff	10,223	0	10,223
31	101-306 Weigh Master	1,634	0	1,634
32	101-331 Marine	404	0	404
33	101-333 Secondary Roads	2,137	0	2,137
34	101-346 Narcotics	495	0	495

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Accounting	Non-GF Accounting	Total
36	101-400 Planning	883	0	883
37	101-426 Emergency Services	2,393	0	2,393
40	101-445 Drain at Large	8	0	8
41	101-631 Substance Abuse	25	0	25
42	101-648 Medical Examiner	74	0	74
43	101-670 DHHS Board	206	0	206
45	101-723 Airport Zone Brd of Appeals	41	0	41
46	101-728 EDC	8	0	8
47	101-965 Operating Transfers	446	0	446
48	201 Road	0	1,775	1,775
49	207-309 Road Patrol	0	4,590	4,590
50	207-312 Hwy Safety OHSP Grant	0	22	22
51	207-330 Alcohol Enforcement	0	120	120
52	208 Parks	0	996	996
53	213 Arbela Police	0	696	696
54	214 Primary Road Imp	0	539	539
55	215 FOC	0	10,632	10,632
57	216 Family Counsel	0	2,359	2,359
58	218 Dispatch/911	0	2,988	2,988
59	221 Health Dept	0	12,774	12,774
60	224 Regional DWI Court Grant	0	1,176	1,176
61	225 Vassar Police	0	15	15
62	230 Recycling	0	4,987	4,987
63	231 Juv Mental Health Ct Program	0	112	112
64	232 Millington Police	0	689	689
65	233 Mental Health Court	0	532	532
66	236 Victims Services	0	599	599
67	239 Animal Shelter	0	16,548	16,548
68	240 Mosquito Control	0	2,044	2,044
69	244 Equip/Cap Improvements	0	202	202
70	246 Co Veteran Svc Grant	0	135	135

Tuscola County, Michigan
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Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Accounting	Non-GF Accounting	Total
71	250 CDBG Housing	0	105	105
72	251 Principal Residence Exc	0	2,344	2,344
73	252 State Survey	0	120	120
74	255 Crime Victim	0	711	711
75	256 ROD Automation	0	4,298	4,298
77	258 GIS	0	1,805	1,805
78	260 Mngd Assignd Council (MIDC)	0	1,662	1,662
79	261 Homeland Security	0	120	120
80	263 Concealed Pistol Licensing	0	3,684	3,684
81	264 Local Correction Officer	0	247	247
82	266 Forfeiture Sheriff/PA	0	45	45
83	269 Law Library	0	112	112
86	279 Voted MSU	0	644	644
88	283 Lank Bank Authority	0	127	127
89	284 Opioid Settlement	0	464	464
91	288 CC - Human Services	0	554	554
93	291 MCF	0	1,745	1,745
94	292 Child Care	0	1,617	1,617
95	293 Soldiers Relief	0	15	15
96	295 Voted Veterans	0	884	884
97	296 Bridge	0	1,071	1,071
98	297 Senior Citizens	0	884	884
99	298 Voted Med Care	0	779	779
110	470 State Police Capital Expenditures	0	704	704
111	483 Capital Improvements Fund	0	711	711
112	488 Jail Capital Imp Fund	0	824	824
116	676 Motor Pool	0	292	292
117	677 Workers' Compensation	0	809	809
118	678 Health Insurance Fund	0	1,078	1,078
141	Other	25	2,988	3,012
Direct Bills		**$0**	**$0**	**$0**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 7: 101-253 Treasurer

Seq #	Department Name	GF Accounting	Non-GF Accounting	Total
Total		$79,206	$95,968	$175,174

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-259 Computer Ops

Nature and Extent of Service

The County accounts for computer operations (Information Services) in the general fund (101-259). The costs for the general IS service includes the salaries and fringes of the staff, supplies, postage, and other operating costs. In addition the County Staff was supplemented by an outside consulting firm that provided on-site support staff for the various systems, hardware, communications and network.

The County makes capital expenditures for pieces of data processing equipment and software from the Capital Improvements and Equipment Fund 244. For plan purposes the expenses for the data processing equipment and software are added to this schedule and allocated to the benefitting activities.

For plan purposes the costs of the department have been functionalized and allocated as follows:

Network Support – The network of the IS department including servers, wiring, routers and support are identified and allocated to all user departments based on the number of computers connected to the network excluding 101-259 Computer Ops devices.

Courts – Costs related to supporting the courts are identified in this function and allocated to all departments serving the courts based on the number of full-time equivalents (FTEs). The JIS system is also identified in this function. It is used to support the courts in the tracking of cases, disposition, accounts receivable and meeting the State Court Administrator's required reporting.

Sheriff – Costs related to supporting the Sheriff's departments are identified in this function and allocated to the departments based on the number of full-time equivalents (FTEs).

Central Dispatch – Costs related to supporting Central Dispatch are identified in this function and allocated fully to Central Dispatch.

Imaging - The costs related to the imaging system are included in this function and allocated to all imaging system users based on the number of users included in each department.

KRONOS - Costs related to new equipment and updates to the KRONOS time reporting system are identified in this function and allocated to

all departments based on the number of full time equivalents (FTEs).

Departmental Direct Services - Some supply and service expenses benefit specific departments. These costs are identified and allocated based on the dollar value of those services and supplies.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 8: 101-259 Computer Ops**

Description	Type	Amount	General Admin	Network	Courts	Sheriff	Central Dispatch	Imaging	KRONOS
Personnel Costs									
Salaries	S	$312,719	$102,301	$93,422	$31,985	$26,513	$26,513	$31,985	$0
Salary % Split			*32.71%*	*29.87%*	*10.23%*	*8.48%*	*8.48%*	*10.23%*	*0.00%*
Fringe Benefits	S	150,548	49,249	44,975	15,398	12,764	12,764	15,398	0
Subtotal - Personnel Costs		**$463,267**	**$151,551**	**$138,396**	**$47,383**	**$39,277**	**$39,277**	**$47,383**	**$0**
Services & Supplies Cost									
727.000 Supplies, Printing & Postage	S	8,515	2,785	2,544	871	722	722	871	0
727.010 Tax Admin System Supplies	S	0	0	0	0	0	0	0	0
809.000 Memberships & Subscriptions	S	355	116	106	36	30	30	36	0
851.010 Cellular Phones	S	1,482	485	443	152	126	126	152	0
861.000 Travel	S	969	317	290	99	82	82	99	0
957.000 Employee Training	S	2,156	705	644	220	183	183	220	0
965.020 Service Contracts	P	489,301	33,537	256,057	3,656	53,703	0	67,814	21,948
965.040 Computer Repair & Maint	P	20,696	0	20,696	0	0	0	0	0
965.801 Contractual Services	P	450	0	450	0	0	0	0	0
Fund 244 Capital Expenses	P	43,425	0	33,425	10,000	0	0	0	0
Subtotal - Services & Supplies		**$567,348**	**$37,945**	**$314,655**	**$15,034**	**$54,846**	**$1,143**	**$69,192**	**$21,948**
Department Cost Total		**$1,030,615**	**$189,496**	**$453,051**	**$62,417**	**$94,123**	**$40,420**	**$116,575**	**$21,948**
Adjustments to Cost									
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**1,030,615**	**189,496**	**453,051**	**62,417**	**94,123**	**40,420**	**116,575**	**21,948**
General Admin Distribution			(189,496)	102,068	14,062	21,205	9,106	26,263	4,945
Grand Total		**$1,030,615**	**($0)**	**$555,119**	**$76,479**	**$115,328**	**$49,526**	**$142,838**	**$26,893**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 8: 101-259 Computer Ops

Description	Type	Amount	Department Specific
Personnel Costs			
Salaries	S	$312,719	$0
Salary % Split			*0.00%*
Fringe Benefits	S	150,548	0
Subtotal - Personnel Costs		**$463,267**	**$0**
Services & Supplies Cost			
727.000 Supplies, Printing & Postage	S	8,515	0
727.010 Tax Admin System Supplies	S	0	0
809.000 Memberships & Subscriptions	S	355	0
851.010 Cellular Phones	S	1,482	0
861.000 Travel	S	969	0
957.000 Employee Training	S	2,156	0
965.020 Service Contracts	P	489,301	52,586
965.040 Computer Repair & Maint	P	20,696	0
965.801 Contractual Services	P	450	0
Fund 244 Capital Expenses	P	43,425	0
Subtotal - Services & Supplies		**$567,348**	**$52,586**
Department Cost Total		**$1,030,615**	**$52,586**
Adjustments to Cost			
Subtotal - Adjustments		**$0**	**$0**
Total Costs After Adjustments		**1,030,615**	**52,586**
General Admin Distribution			11,847
Grand Total		**$1,030,615**	**$64,433**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-259 Computer Ops

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Network	Courts	Sheriff	Central Dispatch	Imaging
1	Annex	$1,179	$4	$1,183	$637	$88	$132	$57	$164
1	People's Building	31,568	113	31,681	17,064	2,351	3,545	1,522	4,391
1	HH Purdy Building	386	1	387	209	29	43	19	54
	Subtotal - Building Depreciation	**33,133**	**118**	**33,251**	**17,910**	**2,467**	**3,721**	**1,598**	**4,608**
2	Department Specific	27,622	125	27,747	14,945	2,059	3,105	1,333	3,846
2	GASB 96 / SBITA	6,709	30	6,739	3,630	500	754	324	934
	Subtotal - Equipment Depreciation	**34,331**	**155**	**34,486**	**18,575**	**2,559**	**3,859**	**1,657**	**4,780**
4	Audit GF	1,183	11	1,194	643	89	134	57	165
4	Cost Plan	723	10	733	395	54	82	35	102
	Subtotal - 101-202 Professional Services	**1,906**	**22**	**1,927**	**1,038**	**143**	**216**	**93**	**267**
5	Legal	350	5	355	191	26	40	17	49
5	Labor	376	6	381	205	28	43	18	53
	Subtotal - 101-211 Legal Services	**726**	**11**	**736**	**397**	**55**	**82**	**35**	**102**
6	Dept. Admin	1,413	180	1,593	858	118	178	77	221
6	Accounting	7,221	906	8,127	4,378	603	909	391	1,126
6	Payroll/HR	2,590	330	2,920	1,573	217	327	140	405
	Subtotal - 101-223 Controller	**11,225**	**1,415**	**12,640**	**6,808**	**938**	**1,414**	**607**	**1,752**
7	GF Accounting	3,387	1,605	4,992	2,689	370	559	240	692
	Subtotal - 101-253 Treasurer	**3,387**	**1,605**	**4,992**	**2,689**	**370**	**559**	**240**	**692**
8	Imaging	0	6,721	6,721	3,620	499	752	323	931
8	KRONOS	0	631	631	340	47	71	30	87
	Subtotal - 101-259 Computer Ops	**0**	**7,352**	**7,352**	**3,960**	**546**	**823**	**353**	**1,019**
9	Annex	0	7,089	7,089	3,819	526	793	341	983
9	Purdy Building	0	931	931	501	69	104	45	129
9	People's Building	0	26,196	26,196	14,110	1,944	2,931	1,259	3,631
9	Phone Service	0	1,070	1,070	576	79	120	51	148
	Subtotal - 101-265 Building & Grounds	**0**	**35,286**	**35,286**	**19,006**	**2,618**	**3,949**	**1,696**	**4,891**
12	Annex	0	178	178	96	13	20	9	25
12	H.H. Purdy	0	42	42	23	3	5	2	6
12	People's Building	0	435	435	234	32	49	21	60
12	Liability	0	278	278	150	21	31	13	38
12	Public Officials	0	788	788	425	58	88	38	109
	Subtotal - 101-865 Insurance	**0**	**1,721**	**1,721**	**927**	**128**	**193**	**83**	**239**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-259 Computer Ops

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Network	Courts	Sheriff	Central Dispatch	Imaging
13	Sick / Vacation Fringes	0	(2,745)	(2,745)	(1,479)	(204)	(307)	(132)	(381)
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**(2,745)**	**(2,745)**	**(1,479)**	**(204)**	**(307)**	**(132)**	**(381)**
Total Incoming		**$84,707**	**$44,939**	**$129,646**	**$69,831**	**$9,621**	**$14,508**	**$6,230**	**$17,968**
C. Total Allocated				**$1,160,261**	**$624,950**	**$86,099**	**$129,835**	**$55,756**	**$160,807**
					53.86%	**7.42%**	**11.19%**	**4.81%**	**13.86%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-259 Computer Ops

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	KRONOS	Department Specific
1	Annex	$1,179	$4	$1,183	$31	$74
1	People's Building	31,568	113	31,681	827	1,981
1	HH Purdy Building	386	1	387	10	24
	Subtotal - Building Depreciation	**33,133**	**118**	**33,251**	**868**	**2,079**
2	Department Specific	27,622	125	27,747	724	1,735
2	GASB 96 / SBITA	6,709	30	6,739	176	421
	Subtotal - Equipment Depreciation	**34,331**	**155**	**34,486**	**900**	**2,156**
4	Audit GF	1,183	11	1,194	31	75
4	Cost Plan	723	10	733	19	46
	Subtotal - 101-202 Professional Services	**1,906**	**22**	**1,927**	**50**	**120**
5	Legal	350	5	355	9	22
5	Labor	376	6	381	10	24
	Subtotal - 101-211 Legal Services	**726**	**11**	**736**	**19**	**46**
6	Dept. Admin	1,413	180	1,593	42	100
6	Accounting	7,221	906	8,127	212	508
6	Payroll/HR	2,590	330	2,920	76	183
	Subtotal - 101-223 Controller	**11,225**	**1,415**	**12,640**	**330**	**790**
7	GF Accounting	3,387	1,605	4,992	130	312
	Subtotal - 101-253 Treasurer	**3,387**	**1,605**	**4,992**	**130**	**312**
8	Imaging	0	6,721	6,721	175	420
8	KRONOS	0	631	631	16	39
	Subtotal - 101-259 Computer Ops	**0**	**7,352**	**7,352**	**192**	**460**
9	Annex	0	7,089	7,089	185	443
9	Purdy Building	0	931	931	24	58
9	People's Building	0	26,196	26,196	684	1,638
9	Phone Service	0	1,070	1,070	28	67
	Subtotal - 101-265 Building & Grounds	**0**	**35,286**	**35,286**	**921**	**2,206**
12	Annex	0	178	178	5	11
12	H.H. Purdy	0	42	42	1	3
12	People's Building	0	435	435	11	27
12	Liability	0	278	278	7	17
12	Public Officials	0	788	788	21	49
	Subtotal - 101-865 Insurance	**0**	**1,721**	**1,721**	**45**	**108**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 8: 101-259 Computer Ops

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	KRONOS	Department Specific
13	Sick / Vacation Fringes	0	(2,745)	(2,745)	(72)	(172)
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**(2,745)**	**(2,745)**	**(72)**	**(172)**
Total Incoming		**$84,707**	**$44,939**	**$129,646**	**$3,383**	**$8,105**
C. Total Allocated				**$1,160,261**	**$30,276**	**$72,538**
					2.61%	**6.25%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 1: Network

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	20	5.67%	$34,037	$0	$34,037	$0	$34,037
7	101-253 Treasurer	27	7.65%	45,949	0	45,949	0	45,949
9	101-265 Building & Grounds	5	1.42%	8,509	0	8,509	396	8,905
11	101-303 Security	1	0.28%	1,702	0	1,702	79	1,781
16	101-130 Unified Court	77	21.81%	131,041	0	131,041	6,091	137,132
19	101-151 Adult Probation	1	0.28%	1,702	0	1,702	79	1,781
21	101-215 Clerk	12	3.40%	20,422	0	20,422	949	21,371
22	101-225 Equalization	10	2.83%	17,018	0	17,018	791	17,809
26	PA-DP	26	7.37%	44,247	0	44,247	2,057	46,304
27	101-236 Register of Deeds	15	4.25%	25,527	0	25,527	1,187	26,714
28	101-275 Drain Commission	5	1.42%	8,509	0	8,509	396	8,905
30	101-304 Sheriff	59	16.71%	100,408	0	100,408	4,667	105,075
56	FOC/DP	30	8.50%	51,055	0	51,055	2,373	53,428
58	218 Dispatch/911	19	5.38%	32,335	0	32,335	1,503	33,838
60	224 Regional DWI Court Grant	7	1.98%	11,913	0	11,913	554	12,467
62	230 Recycling	3	0.85%	5,105	0	5,105	237	5,343
67	239 Animal Shelter	6	1.70%	10,211	0	10,211	475	10,686
68	240 Mosquito Control	15	4.25%	25,527	0	25,527	1,187	26,714
78	260 Mngd Assignd Council (MIDC)	5	1.42%	8,509	0	8,509	396	8,905
94	292 Child Care	10	2.83%	17,018	0	17,018	791	17,809
Subtotal		**353**	**100.00%**	**$600,744**	**$0**	**$600,744**	**$24,206**	**$624,950**
Direct Bills						0		0
Total						**$600,744**		**$624,950**

Allocation Basis Units: # Computers on the Network Excluding IT

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 2: Courts

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	21.57	36.37%	$30,105	$0	$30,105	$1,213	$31,318
18	101-147 Jury Commission	0.05	0.08%	70	0	70	3	73
21	101-215 Clerk	8.88	14.97%	12,394	0	12,394	499	12,893
24	101-229 PA	9.56	16.12%	13,343	0	13,343	538	13,880
26	PA-DP	3.12	5.26%	4,355	0	4,355	175	4,530
56	FOC/DP	8.72	14.70%	12,170	0	12,170	490	12,661
60	224 Regional DWI Court Grant	3.11	5.24%	4,341	0	4,341	175	4,515
65	233 Mental Health Court	0.05	0.08%	70	0	70	3	73
94	292 Child Care	4.24	7.15%	5,918	0	5,918	238	6,156
Subtotal		**59.30**	**100.00%**	**$82,765**	**$0**	**$82,765**	**$3,335**	**$86,099**
Direct Bills						0		0
Total						**$82,765**		**$86,099**

Allocation Basis Units: # FTEs, Courts (Computer Ops)

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 3: Sheriff

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sheriff	22.26	48.90%	$61,032	($19,434)	$41,598	$2,459	$44,057
31	101-306 Weigh Master	0.82	1.80%	2,248	0	2,248	91	2,339
32	101-331 Marine	0.23	0.51%	631	0	631	25	656
33	101-333 Secondary Roads	1.40	3.08%	3,839	0	3,839	155	3,993
34	101-346 Narcotics	0.15	0.33%	411	0	411	17	428
49	207-309 Road Patrol	20.61	45.28%	56,508	(19,243)	37,265	2,277	39,542
50	207-312 Hwy Safety OHSP Grant	0.01	0.02%	27	0	27	1	29
51	207-330 Alcohol Enforcement	0.04	0.09%	110	0	110	4	114
Subtotal		**45.52**	**100.00%**	**$124,806**	**($38,677)**	**$86,129**	**$5,029**	**$91,158**
Direct Bills						38,677		38,677
Total						**$124,806**		**$129,835**

Allocation Basis Units: # FTEs, Sheriff

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 4: Central Dispatch

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	218 Dispatch/911	100	100.00%	$53,596	($39,005)	$14,591	$2,160	$16,751
Subtotal		**100**	**100.00%**	**$53,596**	**($39,005)**	**$14,591**	**$2,160**	**$16,751**
Direct Bills						39,005		39,005
Total						**$53,596**		**$55,756**

Allocation Basis Units: Direct to 218 Dispatch/911

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 5: Imaging

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	2	4.35%	$6,721	$0	$6,721	$0	$6,721
16	101-130 Unified Court	20	43.48%	67,208	0	67,208	2,831	70,039
19	101-151 Adult Probation	2	4.35%	6,721	0	6,721	283	7,004
21	101-215 Clerk	8	17.39%	26,883	0	26,883	1,132	28,016
26	PA-DP	1	2.17%	3,360	0	3,360	142	3,502
56	FOC/DP	8	17.39%	26,883	0	26,883	1,132	28,016
60	224 Regional DWI Court Grant	1	2.17%	3,360	0	3,360	142	3,502
94	292 Child Care	4	8.70%	13,442	0	13,442	566	14,008
Subtotal		**46**	**100.00%**	**$154,578**	**$0**	**$154,578**	**$6,228**	**$160,807**
Direct Bills						0		0
Total						**$154,578**		**$160,807**

Allocation Basis Units: # Imaging Users by department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 6: KRONOS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$797	$0	$797	$0	$797
7	101-253 Treasurer	1.68	0.85%	247	0	247	0	247
8	101-259 Computer Ops	4.29	2.17%	631	0	631	0	631
9	101-265 Building & Grounds	7.91	4.00%	1,163	0	1,163	50	1,213
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	140	0	140	6	146
11	101-303 Security	2.20	1.11%	324	0	324	14	337
13	101-863 Sick & Vacation Fringes	1.72	0.87%	253	0	253	11	264
14	101-101 Board of Comm	2.92	1.48%	429	0	429	18	448
16	101-130 Unified Court	21.57	10.90%	3,172	0	3,172	136	3,308
18	101-147 Jury Commission	0.05	0.03%	7	0	7	0	8
20	101-191 Elections	0.57	0.29%	84	0	84	4	87
21	101-215 Clerk	8.88	4.49%	1,306	0	1,306	56	1,362
22	101-225 Equalization	2.92	1.48%	429	0	429	18	448
23	101-227 Equalization Caro Assess	0.14	0.07%	21	0	21	1	21
24	101-229 PA	9.56	4.83%	1,406	0	1,406	60	1,466
25	101-230 PA Co-Op	3.12	1.58%	459	0	459	20	478
27	101-236 Register of Deeds	4.78	2.42%	703	0	703	30	733
28	101-275 Drain Commission	3.00	1.52%	441	0	441	19	460
29	101-277 Court Security	2.50	1.26%	368	0	368	16	383
30	101-304 Sheriff	22.26	11.25%	3,273	0	3,273	140	3,413
31	101-306 Weigh Master	0.82	0.41%	121	0	121	5	126
32	101-331 Marine	0.23	0.12%	34	0	34	1	35
33	101-333 Secondary Roads	1.40	0.71%	206	0	206	9	215
34	101-346 Narcotics	0.15	0.08%	22	0	22	1	23
36	101-400 Planning	0.13	0.07%	19	0	19	1	20
37	101-426 Emergency Services	1.00	0.51%	147	0	147	6	153
49	207-309 Road Patrol	20.61	10.41%	3,031	0	3,031	130	3,160
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	1	0	1	0	2
51	207-330 Alcohol Enforcement	0.04	0.02%	6	0	6	0	6
52	208 Parks	0.08	0.04%	12	0	12	1	12

Tuscola County, Michigan
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Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 6: KRONOS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	134	0	134	6	140
55	215 FOC	8.72	4.41%	1,282	0	1,282	55	1,337
58	218 Dispatch/911	12.18	6.15%	1,791	0	1,791	77	1,868
60	224 Regional DWI Court Grant	3.11	1.57%	457	0	457	20	477
61	225 Vassar Police	0.01	0.01%	1	0	1	0	2
62	230 Recycling	5.46	2.76%	803	0	803	34	837
64	232 Millington Police	2.19	1.11%	322	0	322	14	336
65	233 Mental Health Court	0.05	0.03%	7	0	7	0	8
66	236 Victims Services	1.00	0.51%	147	0	147	6	153
67	239 Animal Shelter	4.41	2.23%	649	0	649	28	676
68	240 Mosquito Control	16.01	8.09%	2,354	0	2,354	101	2,455
73	252 State Survey	0.01	0.01%	1	0	1	0	2
74	255 Crime Victim	1.00	0.51%	147	0	147	6	153
77	258 GIS	1.00	0.51%	147	0	147	6	153
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	463	0	463	20	483
94	292 Child Care	4.24	2.14%	624	0	624	27	650
98	297 Senior Citizens	0.09	0.05%	13	0	13	1	14
113	532 Tax Foreclosure Fund	3.44	1.74%	506	0	506	22	527
141	Other	0.02	0.01%	3	0	3	0	3
Subtotal		**197.91**	**100.00%**	**$29,103**	**$0**	**$29,103**	**$1,173**	**$30,276**
Direct Bills						0		0
Total						**$29,103**		**$30,276**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 8: 101-259 Computer Ops**

Cost Pool 7: Department Specific

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-253 Treasurer	9,861.67	18.75%	$13,077	$0	$13,077	$0	$13,077
14	101-101 Board of Comm	10,210.25	19.42%	13,539	0	13,539	671	14,210
21	101-215 Clerk	1,193.50	2.27%	1,583	0	1,583	78	1,661
22	101-225 Equalization	14,422.62	27.43%	19,124	0	19,124	948	20,073
26	PA-DP	1,927.00	3.66%	2,555	0	2,555	127	2,682
28	101-275 Drain Commission	10,790.49	20.52%	14,308	0	14,308	710	15,018
67	239 Animal Shelter	1,650.00	3.14%	2,188	0	2,188	109	2,296
83	269 Law Library	2,530.00	4.81%	3,355	0	3,355	166	3,521
Subtotal		**52,585.52**	**100.00%**	**$69,728**	**$0**	**$69,728**	**$2,810**	**$72,538**
Direct Bills						0		0
Total						**$69,728**		**$72,538**

Allocation Basis Units: $ Specific Costs for IT supplies and services

Tuscola County, Michigan
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Allocation Summary **Seq. 8: 101-259 Computer Ops**

Seq #	Department Name	Network	Courts	Sheriff	Central Dispatch	Imaging	KRONOS	Department Specific	Total
6	101-223 Controller	$34,037	$0	$0	$0	$0	$797	$0	$34,834
7	101-253 Treasurer	45,949	0	0	0	0	247	13,077	59,273
8	101-259 Computer Ops	0	0	0	0	6,721	631	0	7,352
9	101-265 Building & Grounds	8,905	0	0	0	0	1,213	0	10,118
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	146	0	146
11	101-303 Security	1,781	0	0	0	0	337	0	2,118
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	264	0	264
14	101-101 Board of Comm	0	0	0	0	0	448	14,210	14,658
16	101-130 Unified Court	137,132	31,318	0	0	70,039	3,308	0	241,796
18	101-147 Jury Commission	0	73	0	0	0	8	0	80
19	101-151 Adult Probation	1,781	0	0	0	7,004	0	0	8,785
20	101-191 Elections	0	0	0	0	0	87	0	87
21	101-215 Clerk	21,371	12,893	0	0	28,016	1,362	1,661	65,303
22	101-225 Equalization	17,809	0	0	0	0	448	20,073	38,330
23	101-227 Equalization Caro Assess	0	0	0	0	0	21	0	21
24	101-229 PA	0	13,880	0	0	0	1,466	0	15,346
25	101-230 PA Co-Op	0	0	0	0	0	478	0	478
26	PA-DP	46,304	4,530	0	0	3,502	0	2,682	57,018
27	101-236 Register of Deeds	26,714	0	0	0	0	733	0	27,447
28	101-275 Drain Commission	8,905	0	0	0	0	460	15,018	24,382
29	101-277 Court Security	0	0	0	0	0	383	0	383
30	101-304 Sheriff	105,075	0	44,057	0	0	3,413	0	152,546
31	101-306 Weigh Master	0	0	2,339	0	0	126	0	2,465
32	101-331 Marine	0	0	656	0	0	35	0	691
33	101-333 Secondary Roads	0	0	3,993	0	0	215	0	4,208
34	101-346 Narcotics	0	0	428	0	0	23	0	451
36	101-400 Planning	0	0	0	0	0	20	0	20
37	101-426 Emergency Services	0	0	0	0	0	153	0	153
49	207-309 Road Patrol	0	0	39,542	0	0	3,160	0	42,702
50	207-312 Hwy Safety OHSP Grant	0	0	29	0	0	2	0	30
51	207-330 Alcohol Enforcement	0	0	114	0	0	6	0	120

Tuscola County, Michigan
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Allocation Summary **Seq. 8: 101-259 Computer Ops**

Seq #	Department Name	Network	Courts	Sheriff	Central Dispatch	Imaging	KRONOS	Department Specific	Total
52	208 Parks	0	0	0	0	0	12	0	12
53	213 Arbela Police	0	0	0	0	0	140	0	140
55	215 FOC	0	0	0	0	0	1,337	0	1,337
56	FOC/DP	53,428	12,661	0	0	28,016	0	0	94,104
58	218 Dispatch/911	33,838	0	0	16,751	0	1,868	0	52,456
60	224 Regional DWI Court Grant	12,467	4,515	0	0	3,502	477	0	20,961
61	225 Vassar Police	0	0	0	0	0	2	0	2
62	230 Recycling	5,343	0	0	0	0	837	0	6,180
64	232 Millington Police	0	0	0	0	0	336	0	336
65	233 Mental Health Court	0	73	0	0	0	8	0	80
66	236 Victims Services	0	0	0	0	0	153	0	153
67	239 Animal Shelter	10,686	0	0	0	0	676	2,296	13,658
68	240 Mosquito Control	26,714	0	0	0	0	2,455	0	29,169
73	252 State Survey	0	0	0	0	0	2	0	2
74	255 Crime Victim	0	0	0	0	0	153	0	153
77	258 GIS	0	0	0	0	0	153	0	153
78	260 Mngd Assignd Council (MIDC)	8,905	0	0	0	0	483	0	9,388
83	269 Law Library	0	0	0	0	0	0	3,521	3,521
94	292 Child Care	17,809	6,156	0	0	14,008	650	0	38,623
98	297 Senior Citizens	0	0	0	0	0	14	0	14
113	532 Tax Foreclosure Fund	0	0	0	0	0	527	0	527
141	Other	0	0	0	0	0	3	0	3
Direct Bills		**$0**	**$0**	**$38,677**	**$39,005**	**$0**	**$0**	**$0**	**$77,682**
Total		**$624,950**	**$86,099**	**$129,835**	**$55,756**	**$160,807**	**$30,276**	**$72,538**	**$1,160,261**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-265 Building & Grounds

Nature and Extent of Service

The Building and Grounds Department is responsible for the operation and maintenance of County-owned facilities. The department-maintained facilities include the County Courthouse, Annex, H.H. Purdy Building, Jail, Adult Probation Building, Cooperative Extension Building, People's Building, and more. The costs of the department are related to providing office space for County departments and grant programs. The department performs necessary maintenance, repair, or upkeep programs to keep all office space in an efficient operating condition.

The costs include salaries, fringes, and travel costs related to operating County facilities. The maintenance employees were time studied to determine where they spent their time and the results were used to distribute their wages. The utilities paid by the buildings and grounds department cover several buildings and are allocated based on an analysis of the actual utility bills.

The Department Head of the Buildings and Grounds Department is also responsible for the supervision and management of the Recycling Program. For plan purposes, the Administrative time is divided between these departments based on staff wages. These are direct expenses for the Recycling Fund and are not allocated through the plan. Additionally, staff wages recorded in 101-266 DHS building are included here for allocation and direct billing credit is applied.

Courthouse, Annex, H.H. Purdy, Health Department, and People's Building - Maintenance costs for these buildings are identified based on staff time and effort, as well as specific costs incurred by this department for the benefit of an individual building. These costs are then allocated to occupant departments based on assigned square footage.

Jail, Animal Shelter, DHS Building, Co-op Extension, Adult Probation, Recycling, Mosquito Control, Dispatch, State Police, and Parks - Maintenance costs for these single occupancy buildings are identified and allocated directly to the occupant department.

Other Property – Costs for Other property are allocated to the “Other” category.

Long Distance Telephone – Costs for long distance service are allocated to the County departments that use the long distance service based on their full time employee equivalents.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 9: 101-265 Building & Grounds**

Description	Type	Amount	General Admin	Courthouse	Annex	Jail	Purdy Building	Animal Shelter	DHS Building
Personnel Costs									
Salaries	S	$373,927	$28,488	$62,134	$12,449	$38,282	$17,945	$8,150	$20,562
Salary % Split			*7.62%*	*16.62%*	*3.33%*	*10.24%*	*4.80%*	*2.18%*	*5.50%*
Fringe Benefits	S	162,877	12,409	27,065	5,423	16,675	7,817	3,550	8,956
Subtotal - Personnel Costs		**$536,804**	**$40,896**	**$89,199**	**$17,872**	**$54,958**	**$25,761**	**$11,700**	**$29,518**
Services & Supplies Cost									
727.000 Supplies, Printing & Postage	S	9,049	689	1,504	301	926	434	197	498
746.000 Uniforms & Accessories	S	333	25	55	11	34	16	7	18
747.000 Gas, Oil, Grease	S	6,806	519	1,131	227	697	327	148	374
776.000 Janitorial Supplies	S	43,373	3,304	7,207	1,444	4,441	2,082	945	2,385
851.000 Telephone	P	17,259	0	0	0	0	0	0	0
861.000 Travel	S	56	4	9	2	6	3	1	3
920.000 Utilities	P	273,052	3,750	50,753	18,355	115,187	19,512	13,719	0
931.000 Building Repair & Maint	S	38,019	2,896	6,317	1,266	3,892	1,825	829	2,091
932.000 Equipment Repair & Maint	S	115,600	8,807	19,209	3,849	11,835	5,548	2,520	6,357
933.000 Equip Maint Svcs Contracts	S	10,546	803	1,752	351	1,080	506	230	580
934.000 Office Equip Repair & Maint	S	17,930	1,366	2,979	597	1,836	860	391	986
936.000 Grounds Care & Maint	S	62,185	4,738	10,333	2,070	6,366	2,984	1,355	3,420
940.000 Dost Storage Space Rent	D	44,640	0	0	0	0	0	0	0
940.010 People'S Bldg Lease	D	39,595	0	0	0	0	0	0	0
971.000 Capital Outlay	D	43,739	0	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	4,553	0	0	0	0	0	0	0
Subtotal - Services & Supplies		**$726,735**	**$26,903**	**$101,250**	**$28,473**	**$146,300**	**$34,097**	**$20,342**	**$16,711**
Department Cost Total		**$1,263,539**	**$67,799**	**$190,449**	**$46,345**	**$201,257**	**$59,858**	**$32,042**	**$46,229**
Adjustments to Cost									
940.010 People'S Bldg Lease	D	(39,595)	0	0	0	0	0	0	0
971.000 Capital Outlay	D	(43,739)	0	0	0	0	0	0	0
940.000 Dost Storage Space Rent	D	(44,640)	0	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	(4,553)	0	0	0	0	0	0	0
Subtotal - Adjustments		**($132,527)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 9: 101-265 Building & Grounds

Description	Type	Amount	General Admin	Courthouse	Annex	Jail	Purdy Building	Animal Shelter	DHS Building
Total Costs After Adjustments		**1,131,012**	**67,799**	**190,449**	**46,345**	**201,257**	**59,858**	**32,042**	**46,229**
General Admin Distribution			(67,799)	12,195	2,443	7,514	3,522	1,600	4,036
Grand Total		**$1,131,012**	**$0**	**$202,644**	**$48,788**	**$208,771**	**$63,380**	**$33,642**	**$50,265**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 9: 101-265 Building & Grounds**

Description	Type	Amount	Health	Coop Ext	Adult Probation Building	Recycling	Recycling Direct	Mosquito	Dispatch 911
Personnel Costs									
Salaries	S	$373,927	$42,432	$14,580	$10,879	$6,505	$63,218	$2,056	$10,356
Salary % Split			*11.35%*	*3.90%*	*2.91%*	*1.74%*	*16.91%*	*0.55%*	*2.77%*
Fringe Benefits	S	162,877	18,483	6,351	4,739	2,833	27,537	896	4,511
Subtotal - Personnel Costs		**$536,804**	**$60,915**	**$20,931**	**$15,618**	**$9,339**	**$90,755**	**$2,952**	**$14,866**
Services & Supplies Cost									
727.000 Supplies, Printing & Postage	S	9,049	1,027	353	263	157	1,530	50	251
746.000 Uniforms & Accessories	S	333	38	13	10	6	56	2	9
747.000 Gas, Oil, Grease	S	6,806	772	265	198	118	1,151	37	188
776.000 Janitorial Supplies	S	43,373	4,922	1,691	1,262	755	7,333	239	1,201
851.000 Telephone	P	17,259	0	0	0	0	0	0	0
861.000 Travel	S	56	6	2	2	1	9	0	2
920.000 Utilities	P	273,052	28,437	3,902	3,608	683	0	0	0
931.000 Building Repair & Maint	S	38,019	4,314	1,482	1,106	661	6,428	209	1,053
932.000 Equipment Repair & Maint	S	115,600	13,118	4,508	3,363	2,011	19,544	636	3,201
933.000 Equip Maint Svcs Contracts	S	10,546	1,197	411	307	183	1,783	58	292
934.000 Office Equip Repair & Maint	S	17,930	2,035	699	522	312	3,031	99	497
936.000 Grounds Care & Maint	S	62,185	7,057	2,425	1,809	1,082	10,513	342	1,722
940.000 Dost Storage Space Rent	D	44,640	0	0	0	0	0	0	0
940.010 People'S Bldg Lease	D	39,595	0	0	0	0	0	0	0
971.000 Capital Outlay	D	43,739	0	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	4,553	0	0	0	0	0	0	0
Subtotal - Services & Supplies		**$726,735**	**$62,922**	**$15,751**	**$12,450**	**$5,970**	**$51,379**	**$1,671**	**$8,416**
Department Cost Total		**$1,263,539**	**$123,837**	**$36,682**	**$28,068**	**$15,308**	**$142,134**	**$4,623**	**$23,283**
Adjustments to Cost									
940.010 People'S Bldg Lease	D	(39,595)	0	0	0	0	0	0	0
971.000 Capital Outlay	D	(43,739)	0	0	0	0	0	0	0
940.000 Dost Storage Space Rent	D	(44,640)	0	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	(4,553)	0	0	0	0	0	0	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 9: 101-265 Building & Grounds**

Description	Type	Amount	Health	Coop Ext	Adult Probation Building	Recycling	Recycling Direct	Mosquito	Dispatch 911
Subtotal - Adjustments		**($132,527)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**1,131,012**	**123,837**	**36,682**	**28,068**	**15,308**	**142,134**	**4,623**	**23,283**
General Admin Distribution			8,328	2,862	2,135	1,277	12,408	404	2,033
Grand Total		**$1,131,012**	**$132,166**	**$39,544**	**$30,203**	**$16,585**	**$154,542**	**$5,026**	**$25,315**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 9: 101-265 Building & Grounds**

Description	Type	Amount	State Police	Parks	People's Building	Other Property	Phone Service	Other Equip
Personnel Costs								
Salaries	S	$373,927	$2,430	$2,430	$17,982	$13,047	$0	$0
Salary % Split			*0.65%*	*0.65%*	*4.81%*	*3.49%*	*0.00%*	*0.00%*
Fringe Benefits	S	162,877	1,058	1,058	7,833	5,683	0	0
Subtotal - Personnel Costs		**$536,804**	**$3,489**	**$3,489**	**$25,815**	**$18,731**	**$0**	**$0**
Services & Supplies Cost								
727.000 Supplies, Printing & Postage	S	9,049	59	59	435	316	0	0
746.000 Uniforms & Accessories	S	333	2	2	16	12	0	0
747.000 Gas, Oil, Grease	S	6,806	44	44	327	237	0	0
776.000 Janitorial Supplies	S	43,373	282	282	2,086	1,513	0	0
851.000 Telephone	P	17,259	0	0	0	0	17,259	0
861.000 Travel	S	56	0	0	3	2	0	0
920.000 Utilities	P	273,052	0	0	8,300	6,846	0	0
931.000 Building Repair & Maint	S	38,019	247	247	1,828	1,327	0	0
932.000 Equipment Repair & Maint	S	115,600	751	751	5,559	4,034	0	0
933.000 Equip Maint Svcs Contracts	S	10,546	69	69	507	368	0	0
934.000 Office Equip Repair & Maint	S	17,930	117	117	862	626	0	0
936.000 Grounds Care & Maint	S	62,185	404	404	2,991	2,170	0	0
940.000 Dost Storage Space Rent	D	44,640	0	0	0	0	0	0
940.010 People'S Bldg Lease	D	39,595	0	0	0	0	0	0
971.000 Capital Outlay	D	43,739	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	4,553	0	0	0	0	0	0
Subtotal - Services & Supplies		**$726,735**	**$1,975**	**$1,975**	**$22,914**	**$17,450**	**$17,259**	**$0**
Department Cost Total		**$1,263,539**	**$5,463**	**$5,463**	**$48,730**	**$36,181**	**$17,259**	**$0**
Adjustments to Cost								
940.010 People'S Bldg Lease	D	(39,595)	0	0	0	0	0	0
971.000 Capital Outlay	D	(43,739)	0	0	0	0	0	0
940.000 Dost Storage Space Rent	D	(44,640)	0	0	0	0	0	0
990.000 Postage Meter Lease Pitney Bow	D	(4,553)	0	0	0	0	0	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 9: 101-265 Building & Grounds**

Description	Type	Amount	State Police	Parks	People's Building	Other Property	Phone Service	Other Equip
Subtotal - Adjustments		**($132,527)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**1,131,012**	**5,463**	**5,463**	**48,730**	**36,181**	**17,259**	**0**
General Admin Distribution			477	477	3,529	2,561	0	0
Grand Total		**$1,131,012**	**$5,940**	**$5,940**	**$52,259**	**$38,742**	**$17,259**	**$0**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	Jail	Purdy Building	Animal Shelter
1	Storage Shed	$5,347	$19	$5,366	$965	$193	$595	$279	$127
1	Dost Storage Building	6,576	23	6,599	1,187	238	731	343	156
	Subtotal - Building Depreciation	**11,923**	**43**	**11,966**	**2,152**	**431**	**1,326**	**622**	**282**
2	Department Specific	15,641	71	15,712	2,826	566	1,741	816	371
2	Courthouse Phone System	214	1	215	39	8	24	11	5
2	GASB 96 / SBITA	1,082	5	1,087	196	39	120	56	26
	Subtotal - Equipment Depreciation	**16,938**	**76**	**17,014**	**3,060**	**613**	**1,886**	**884**	**401**
4	Audit GF	2,768	27	2,794	503	101	310	145	66
4	Cost Plan	723	10	733	132	26	81	38	17
	Subtotal - 101-202 Professional Services	**3,491**	**37**	**3,528**	**635**	**127**	**391**	**183**	**83**
5	Legal	425	6	431	78	16	48	22	10
5	Labor	693	10	703	126	25	78	37	17
	Subtotal - 101-211 Legal Services	**1,118**	**17**	**1,134**	**204**	**41**	**126**	**59**	**27**
6	Dept. Admin	2,606	332	2,938	528	106	326	153	69
6	Accounting	20,842	2,615	23,457	4,219	845	2,600	1,219	553
6	Payroll/HR	4,776	608	5,384	968	194	597	280	127
	Subtotal - 101-223 Controller	**28,224**	**3,554**	**31,778**	**5,716**	**1,145**	**3,522**	**1,651**	**750**
7	GF Accounting	7,927	3,756	11,683	2,101	421	1,295	607	276
	Subtotal - 101-253 Treasurer	**7,927**	**3,756**	**11,683**	**2,101**	**421**	**1,295**	**607**	**276**
8	Network	8,509	396	8,905	1,602	321	987	463	210
8	KRONOS	1,163	50	1,213	218	44	134	63	29
	Subtotal - 101-259 Computer Ops	**9,672**	**445**	**10,118**	**1,820**	**365**	**1,121**	**526**	**239**
9	Phone Service	0	1,973	1,973	355	71	219	102	47
	Subtotal - 101-265 Building & Grounds	**0**	**1,973**	**1,973**	**355**	**71**	**219**	**102**	**47**
12	Other Property	0	757	757	136	27	84	39	18
12	Liability	0	337	337	61	12	37	18	8
12	Automobile	0	12,345	12,345	2,221	445	1,368	641	291
12	Public Officials	0	1,453	1,453	261	52	161	75	34
	Subtotal - 101-865 Insurance	**0**	**14,893**	**14,893**	**2,679**	**537**	**1,650**	**774**	**351**
13	Sick / Vacation Fringes	0	3,959	3,959	712	143	439	206	93
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**3,959**	**3,959**	**712**	**143**	**439**	**206**	**93**
Total Incoming		**$79,293**	**$28,753**	**$108,045**	**$19,434**	**$3,894**	**$11,974**	**$5,613**	**$2,549**
C. Total Allocated				**$1,239,057**	**$222,078**	**$52,682**	**$220,745**	**$68,993**	**$36,191**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	Jail	Purdy Building	Animal Shelter
					17.92%	4.25%	17.82%	5.57%	2.92%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	DHS Building	Health	Coop Ext	Adult Probation Building	Recycling
1	Storage Shed	$5,347	$19	$5,366	$319	$659	$227	$169	$101
1	Dost Storage Building	6,576	23	6,599	393	811	279	208	124
	Subtotal - Building Depreciation	**11,923**	**43**	**11,966**	**712**	**1,470**	**505**	**377**	**225**
2	Department Specific	15,641	71	15,712	935	1,930	663	495	296
2	Courthouse Phone System	214	1	215	13	26	9	7	4
2	GASB 96 / SBITA	1,082	5	1,087	65	134	46	34	20
	Subtotal - Equipment Depreciation	**16,938**	**76**	**17,014**	**1,013**	**2,090**	**718**	**536**	**320**
4	Audit GF	2,768	27	2,794	166	343	118	88	53
4	Cost Plan	723	10	733	44	90	31	23	14
	Subtotal - 101-202 Professional Services	**3,491**	**37**	**3,528**	**210**	**433**	**149**	**111**	**66**
5	Legal	425	6	431	26	53	18	14	8
5	Labor	693	10	703	42	86	30	22	13
	Subtotal - 101-211 Legal Services	**1,118**	**17**	**1,134**	**68**	**139**	**48**	**36**	**21**
6	Dept. Admin	2,606	332	2,938	175	361	124	93	55
6	Accounting	20,842	2,615	23,457	1,396	2,881	990	739	442
6	Payroll/HR	4,776	608	5,384	320	661	227	170	101
	Subtotal - 101-223 Controller	**28,224**	**3,554**	**31,778**	**1,892**	**3,903**	**1,341**	**1,001**	**598**
7	GF Accounting	7,927	3,756	11,683	695	1,435	493	368	220
	Subtotal - 101-253 Treasurer	**7,927**	**3,756**	**11,683**	**695**	**1,435**	**493**	**368**	**220**
8	Network	8,509	396	8,905	530	1,094	376	280	168
8	KRONOS	1,163	50	1,213	72	149	51	38	23
	Subtotal - 101-259 Computer Ops	**9,672**	**445**	**10,118**	**602**	**1,243**	**427**	**319**	**191**
9	Phone Service	0	1,973	1,973	117	242	83	62	37
	Subtotal - 101-265 Building & Grounds	**0**	**1,973**	**1,973**	**117**	**242**	**83**	**62**	**37**
12	Other Property	0	757	757	45	93	32	24	14
12	Liability	0	337	337	20	41	14	11	6
12	Automobile	0	12,345	12,345	735	1,516	521	389	232
12	Public Officials	0	1,453	1,453	86	179	61	46	27
	Subtotal - 101-865 Insurance	**0**	**14,893**	**14,893**	**886**	**1,829**	**629**	**469**	**280**
13	Sick / Vacation Fringes	0	3,959	3,959	236	486	167	125	75
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**3,959**	**3,959**	**236**	**486**	**167**	**125**	**75**
Total Incoming		**$79,293**	**$28,753**	**$108,045**	**$6,431**	**$13,272**	**$4,560**	**$3,403**	**$2,035**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 9: 101-265 Building & Grounds**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	DHS Building	Health	Coop Ext	Adult Probation Building	Recycling
C. Total Allocated				$1,239,057	$56,696	$145,437	$44,104	$33,606	$18,620
					4.58%	11.74%	3.56%	2.71%	1.50%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Recycling Direct	Mosquito	Dispatch 911	State Police	Parks
1	Storage Shed	$5,347	$19	$5,366	$982	$32	$161	$38	$38
1	Dost Storage Building	6,576	23	6,599	1,208	39	198	46	46
	Subtotal - Building Depreciation	**11,923**	**43**	**11,966**	**2,190**	**71**	**359**	**84**	**84**
2	Department Specific	15,641	71	15,712	2,875	94	471	111	111
2	Courthouse Phone System	214	1	215	39	1	6	2	2
2	GASB 96 / SBITA	1,082	5	1,087	199	6	33	8	8
	Subtotal - Equipment Depreciation	**16,938**	**76**	**17,014**	**3,114**	**101**	**510**	**120**	**120**
4	Audit GF	2,768	27	2,794	511	17	84	20	20
4	Cost Plan	723	10	733	134	4	22	5	5
	Subtotal - 101-202 Professional Services	**3,491**	**37**	**3,528**	**646**	**21**	**106**	**25**	**25**
5	Legal	425	6	431	79	3	13	3	3
5	Labor	693	10	703	129	4	21	5	5
	Subtotal - 101-211 Legal Services	**1,118**	**17**	**1,134**	**208**	**7**	**34**	**8**	**8**
6	Dept. Admin	2,606	332	2,938	538	17	88	21	21
6	Accounting	20,842	2,615	23,457	4,293	140	703	165	165
6	Payroll/HR	4,776	608	5,384	985	32	161	38	38
	Subtotal - 101-223 Controller	**28,224**	**3,554**	**31,778**	**5,816**	**189**	**953**	**224**	**224**
7	GF Accounting	7,927	3,756	11,683	2,138	70	350	82	82
	Subtotal - 101-253 Treasurer	**7,927**	**3,756**	**11,683**	**2,138**	**70**	**350**	**82**	**82**
8	Network	8,509	396	8,905	1,630	53	267	63	63
8	KRONOS	1,163	50	1,213	222	7	36	9	9
	Subtotal - 101-259 Computer Ops	**9,672**	**445**	**10,118**	**1,852**	**60**	**303**	**71**	**71**
9	Phone Service	0	1,973	1,973	361	12	59	14	14
	Subtotal - 101-265 Building & Grounds	**0**	**1,973**	**1,973**	**361**	**12**	**59**	**14**	**14**
12	Other Property	0	757	757	139	5	23	5	5
12	Liability	0	337	337	62	2	10	2	2
12	Automobile	0	12,345	12,345	2,259	73	370	87	87
12	Public Officials	0	1,453	1,453	266	9	44	10	10
	Subtotal - 101-865 Insurance	**0**	**14,893**	**14,893**	**2,726**	**89**	**446**	**105**	**105**
13	Sick / Vacation Fringes	0	3,959	3,959	725	24	119	28	28
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**3,959**	**3,959**	**725**	**24**	**119**	**28**	**28**
Total Incoming		**$79,293**	**$28,753**	**$108,045**	**$19,773**	**$643**	**$3,239**	**$760**	**$760**
C. Total Allocated				**$1,239,057**	**$174,315**	**$5,670**	**$28,554**	**$6,700**	**$6,700**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Recycling Direct	Mosquito	Dispatch 911	State Police	Parks
					14.07%	0.46%	2.30%	0.54%	0.54%
					Not Allocated				

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	People's Building	Other Property	Phone Service	Other Equip
1	Storage Shed	$5,347	$19	$5,366	$279	$203	$0	$0
1	Dost Storage Building	6,576	23	6,599	344	249	0	0
	Subtotal - Building Depreciation	**11,923**	**43**	**11,966**	**623**	**452**	**0**	**0**
2	Department Specific	15,641	71	15,712	818	593	0	0
2	Courthouse Phone System	214	1	215	11	8	0	0
2	GASB 96 / SBITA	1,082	5	1,087	57	41	0	0
	Subtotal - Equipment Depreciation	**16,938**	**76**	**17,014**	**886**	**643**	**0**	**0**
4	Audit GF	2,768	27	2,794	145	106	0	0
4	Cost Plan	723	10	733	38	28	0	0
	Subtotal - 101-202 Professional Services	**3,491**	**37**	**3,528**	**184**	**133**	**0**	**0**
5	Legal	425	6	431	22	16	0	0
5	Labor	693	10	703	37	27	0	0
	Subtotal - 101-211 Legal Services	**1,118**	**17**	**1,134**	**59**	**43**	**0**	**0**
6	Dept. Admin	2,606	332	2,938	153	111	0	0
6	Accounting	20,842	2,615	23,457	1,221	886	0	0
6	Payroll/HR	4,776	608	5,384	280	203	0	0
	Subtotal - 101-223 Controller	**28,224**	**3,554**	**31,778**	**1,654**	**1,200**	**0**	**0**
7	GF Accounting	7,927	3,756	11,683	608	441	0	0
	Subtotal - 101-253 Treasurer	**7,927**	**3,756**	**11,683**	**608**	**441**	**0**	**0**
8	Network	8,509	396	8,905	464	336	0	0
8	KRONOS	1,163	50	1,213	63	46	0	0
	Subtotal - 101-259 Computer Ops	**9,672**	**445**	**10,118**	**527**	**382**	**0**	**0**
9	Phone Service	0	1,973	1,973	103	75	0	0
	Subtotal - 101-265 Building & Grounds	**0**	**1,973**	**1,973**	**103**	**75**	**0**	**0**
12	Other Property	0	757	757	39	29	0	0
12	Liability	0	337	337	18	13	0	0
12	Automobile	0	12,345	12,345	643	466	0	0
12	Public Officials	0	1,453	1,453	76	55	0	0
	Subtotal - 101-865 Insurance	**0**	**14,893**	**14,893**	**775**	**563**	**0**	**0**
13	Sick / Vacation Fringes	0	3,959	3,959	206	150	0	0
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**3,959**	**3,959**	**206**	**150**	**0**	**0**
Total Incoming		**$79,293**	**$28,753**	**$108,045**	**$5,624**	**$4,081**	**$0**	**$0**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-265 Building & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	People's Building	Other Property	Phone Service	Other Equip
C. Total Allocated				$1,239,057	$57,883	$42,823	$17,259	$0
					4.67%	3.46%	1.39%	0.00%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	9,819	58.79%	$127,526	$0	$127,526	$3,041	$130,566
19	101-151 Adult Probation	360	2.16%	4,676	0	4,676	111	4,787
21	101-215 Clerk	1,475	8.83%	19,157	0	19,157	457	19,614
55	215 FOC	2,111	12.64%	27,417	0	27,417	654	28,071
78	260 Mngd Assignd Council (MIDC)	126	0.75%	1,636	0	1,636	39	1,675
94	292 Child Care	946	5.66%	12,286	0	12,286	293	12,579
141	Other	1,864	11.16%	24,209	0	24,209	577	24,786
Subtotal		**16,701**	**100.00%**	**$216,906**	**$0**	**$216,906**	**$5,172**	**$222,078**
Direct Bills						0		0
Total						**$216,906**		**$222,078**

Allocation Basis Units: Courthouse - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 2: Annex

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	800	13.73%	$7,089	$0	$7,089	$0	$7,089
24	101-229 PA	4,066	69.77%	36,032	0	36,032	838	36,870
141	Other	962	16.51%	8,525	0	8,525	198	8,723
Subtotal		**5,828**	**100.00%**	**$51,646**	**$0**	**$51,646**	**$1,036**	**$52,682**
Direct Bills						0		0
Total						**$51,646**		**$52,682**

Allocation Basis Units: Annex - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 3: Jail

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sheriff	100	100.00%	$217,558	$0	$217,558	$3,186	$220,745
Subtotal		**100**	**100.00%**	**$217,558**	**$0**	**$217,558**	**$3,186**	**$220,745**
Direct Bills						0		0
Total						**$217,558**		**$220,745**

Allocation Basis Units: Direct to 101-304 Sheriff

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 4: Purdy Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	280	3.45%	$2,328	$0	$2,328	$0	$2,328
6	101-223 Controller	1,491	18.36%	12,394	0	12,394	0	12,394
7	101-253 Treasurer	1,073	13.21%	8,920	0	8,920	0	8,920
8	101-259 Computer Ops	112	1.38%	931	0	931	0	931
14	101-101 Board of Comm	546	6.72%	4,539	0	4,539	158	4,697
22	101-225 Equalization	628	7.73%	5,220	0	5,220	182	5,402
27	101-236 Register of Deeds	1,400	17.24%	11,638	0	11,638	405	12,043
28	101-275 Drain Commission	1,088	13.40%	9,044	0	9,044	315	9,359
141	Other	1,502	18.50%	12,486	0	12,486	434	12,920
Subtotal		**8,120**	**100.00%**	**$67,499**	**$0**	**$67,499**	**$1,494**	**$68,993**
Direct Bills						0		0
Total						**$67,499**		**$68,993**

Allocation Basis Units: HH Purdy Building - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 5: Animal Shelter

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67	239 Animal Shelter	100	100.00%	$35,513	$0	$35,513	$678	$36,191
Subtotal		**100**	**100.00%**	**$35,513**	**$0**	**$35,513**	**$678**	**$36,191**
Direct Bills						0		0
Total						**$35,513**		**$36,191**

Allocation Basis Units: Direct to 239 Animal Shelter

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 6: DHS Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	101-266 Human Svcs Bldg Maint	0	0.00%	$0	($29,388)	($29,388)	$0	($29,388)
92	290 DHS	100	100.00%	54,985	0	54,985	1,711	56,696
Subtotal		**100**	**100.00%**	**$54,985**	**($29,388)**	**$25,597**	**$1,711**	**$27,309**
Direct Bills						29,388		29,388
Total						**$54,985**		**$56,696**

Allocation Basis Units: Direct to 290 DHS

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 7: Health

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139	Space Health	13,370	89.00%	$126,300	$0	$126,300	$3,143	$129,443
140	Vet Space	1,652	11.00%	15,606	0	15,606	388	15,994
Subtotal		**15,022**	**100.00%**	**$141,906**	**$0**	**$141,906**	**$3,532**	**$145,437**
Direct Bills						0		0
Total						**$141,906**		**$145,437**

Allocation Basis Units: Health Building - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 8: Coop Ext

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86	279 Voted MSU	100	100.00%	$42,891	$0	$42,891	$1,214	$44,104
Subtotal		**100**	**100.00%**	**$42,891**	**$0**	**$42,891**	**$1,214**	**$44,104**
Direct Bills						0		0
Total						**$42,891**		**$44,104**

Allocation Basis Units: Direct to 279 Voted MSU

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 9: Adult Probation Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	101-151 Adult Probation	100	100.00%	$32,700	$0	$32,700	$906	$33,606
Subtotal		**100**	**100.00%**	**$32,700**	**$0**	**$32,700**	**$906**	**$33,606**
Direct Bills						0		0
Total						**$32,700**		**$33,606**

Allocation Basis Units: Direct to 101-151 Adult Probation

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 10: Recycling

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62	230 Recycling	100	100.00%	$18,078	$0	$18,078	$541	$18,620
Subtotal		**100**	**100.00%**	**$18,078**	**$0**	**$18,078**	**$541**	**$18,620**
Direct Bills						0		0
Total						**$18,078**		**$18,620**

Allocation Basis Units: Direct to 230 Recycling

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 12: Mosquito

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68	240 Mosquito Control	100	100.00%	$5,498	$0	$5,498	$171	$5,670
Subtotal		**100**	**100.00%**	**$5,498**	**$0**	**$5,498**	**$171**	**$5,670**
Direct Bills						0		0
Total						**$5,498**		**$5,670**

Allocation Basis Units: Direct to 240 Mosquito Control

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 13: Dispatch 911

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	218 Dispatch/911	100	100.00%	$27,692	$0	$27,692	$862	$28,554
Subtotal		**100**	**100.00%**	**$27,692**	**$0**	**$27,692**	**$862**	**$28,554**
Direct Bills						0		0
Total						**$27,692**		**$28,554**

Allocation Basis Units: Direct to 218 Dispatch/911

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 14: State Police

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105	381 State Police Bldg Debt Svc	100	100.00%	$6,498	$0	$6,498	$202	$6,700
Subtotal		**100**	**100.00%**	**$6,498**	**$0**	**$6,498**	**$202**	**$6,700**
Direct Bills						0		0
Total						**$6,498**		**$6,700**

Allocation Basis Units: Direct to 381 State Police Bldg Debt Svc

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 15: Parks

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	208 Parks	100	100.00%	$6,498	$0	$6,498	$202	$6,700
Subtotal		**100**	**100.00%**	**$6,498**	**$0**	**$6,498**	**$202**	**$6,700**
Direct Bills						0		0
Total						**$6,498**		**$6,700**

Allocation Basis Units: Direct to 208 Parks

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 16: People's Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	1,469	46.46%	$26,196	$0	$26,196	$0	$26,196
37	101-426 Emergency Services	1,258	39.78%	22,433	0	22,433	1,112	23,546
58	218 Dispatch/911	154	4.87%	2,746	0	2,746	136	2,882
77	258 GIS	281	8.89%	5,011	0	5,011	248	5,259
Subtotal		**3,162**	**100.00%**	**$56,387**	**$0**	**$56,387**	**$1,497**	**$57,883**
Direct Bills						0		0
Total						**$56,387**		**$57,883**

Allocation Basis Units: People's Building - Assigned Square Footage

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 17: Other Property

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141	Other	100	100.00%	$41,737	$0	$41,737	$1,086	$42,823
Subtotal		**100**	**100.00%**	**$41,737**	**$0**	**$41,737**	**$1,086**	**$42,823**
Direct Bills						0		0
Total						**$41,737**		**$42,823**

Allocation Basis Units: Direct to Other

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 18: Phone Service

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	7.83%	$1,352	$0	$1,352	$0	$1,352
7	101-253 Treasurer	1.68	2.43%	419	0	419	0	419
8	101-259 Computer Ops	4.29	6.20%	1,070	0	1,070	0	1,070
9	101-265 Building & Grounds	7.91	11.43%	1,973	0	1,973	0	1,973
10	101-266 Human Svcs Bldg Maint	0.95	1.37%	237	0	237	0	237
11	101-303 Security	2.20	3.18%	549	0	549	0	549
14	101-101 Board of Comm	2.92	4.22%	728	0	728	0	728
16	101-130 Unified Court	21.57	31.17%	5,379	0	5,379	0	5,379
18	101-147 Jury Commission	0.05	0.07%	12	0	12	0	12
21	101-215 Clerk	8.88	12.83%	2,214	0	2,214	0	2,214
22	101-225 Equalization	2.92	4.22%	728	0	728	0	728
23	101-227 Equalization Caro Assess	0.14	0.20%	35	0	35	0	35
27	101-236 Register of Deeds	4.78	6.91%	1,192	0	1,192	0	1,192
28	101-275 Drain Commission	3.00	4.33%	748	0	748	0	748
29	101-277 Court Security	2.50	3.61%	623	0	623	0	623
Subtotal		**69.21**	**100.00%**	**$17,259**	**$0**	**$17,259**	**$0**	**$17,259**
Direct Bills						0		0
Total						**$17,259**		**$17,259**

Allocation Basis Units: # FTEs in Courthouse

Tuscola County, Michigan
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Allocation Details **Seq. 9: 101-265 Building & Grounds**

Cost Pool 19: Other Equip

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
141	Other	1	100.00%	$0	$0	$0	$0	$0
Subtotal		**1**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

Allocation Basis Units: $ Specific Costs for Building & Grounds supplies and services

Tuscola County, Michigan
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Allocation Summary **Seq. 9: 101-265 Building & Grounds**

Seq #	Department Name	Courthouse	Annex	Jail	Purdy Building	Animal Shelter	DHS Building	Health	Coop Ext
3	101-104 Postage	$0	$0	$0	$2,328	$0	$0	$0	$0
6	101-223 Controller	0	0	0	12,394	0	0	0	0
7	101-253 Treasurer	0	0	0	8,920	0	0	0	0
8	101-259 Computer Ops	0	7,089	0	931	0	0	0	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	(29,388)	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
14	101-101 Board of Comm	0	0	0	4,697	0	0	0	0
16	101-130 Unified Court	130,566	0	0	0	0	0	0	0
18	101-147 Jury Commission	0	0	0	0	0	0	0	0
19	101-151 Adult Probation	4,787	0	0	0	0	0	0	0
21	101-215 Clerk	19,614	0	0	0	0	0	0	0
22	101-225 Equalization	0	0	0	5,402	0	0	0	0
23	101-227 Equalization Caro Assess	0	0	0	0	0	0	0	0
24	101-229 PA	0	36,870	0	0	0	0	0	0
27	101-236 Register of Deeds	0	0	0	12,043	0	0	0	0
28	101-275 Drain Commission	0	0	0	9,359	0	0	0	0
29	101-277 Court Security	0	0	0	0	0	0	0	0
30	101-304 Sheriff	0	0	220,745	0	0	0	0	0
37	101-426 Emergency Services	0	0	0	0	0	0	0	0
52	208 Parks	0	0	0	0	0	0	0	0
55	215 FOC	28,071	0	0	0	0	0	0	0
58	218 Dispatch/911	0	0	0	0	0	0	0	0
62	230 Recycling	0	0	0	0	0	0	0	0
67	239 Animal Shelter	0	0	0	0	36,191	0	0	0
68	240 Mosquito Control	0	0	0	0	0	0	0	0
77	258 GIS	0	0	0	0	0	0	0	0
78	260 Mngd Assignd Council (MIDC)	1,675	0	0	0	0	0	0	0
86	279 Voted MSU	0	0	0	0	0	0	0	44,104
92	290 DHS	0	0	0	0	0	56,696	0	0
94	292 Child Care	12,579	0	0	0	0	0	0	0
105	381 State Police Bldg Debt Svc	0	0	0	0	0	0	0	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 9: 101-265 Building & Grounds**

Seq #	Department Name	Courthouse	Annex	Jail	Purdy Building	Animal Shelter	DHS Building	Health	Coop Ext
139	Space Health	0	0	0	0	0	0	129,443	0
140	Vet Space	0	0	0	0	0	0	15,994	0
141	Other	24,786	8,723	0	12,920	0	0	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$29,388**	**$0**	**$0**
Total		**$222,078**	**$52,682**	**$220,745**	**$68,993**	**$36,191**	**$56,696**	**$145,437**	**$44,104**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 9: 101-265 Building & Grounds**

Seq #	Department Name	Adult Probation Building	Recycling	Mosquito	Dispatch 911	State Police	Parks	People's Building	Other Property
3	101-104 Postage	$0	$0	$0	$0	$0	$0	$0	$0
6	101-223 Controller	0	0	0	0	0	0	0	0
7	101-253 Treasurer	0	0	0	0	0	0	0	0
8	101-259 Computer Ops	0	0	0	0	0	0	26,196	0
9	101-265 Building & Grounds	0	0	0	0	0	0	0	0
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	0	0	0
11	101-303 Security	0	0	0	0	0	0	0	0
14	101-101 Board of Comm	0	0	0	0	0	0	0	0
16	101-130 Unified Court	0	0	0	0	0	0	0	0
18	101-147 Jury Commission	0	0	0	0	0	0	0	0
19	101-151 Adult Probation	33,606	0	0	0	0	0	0	0
21	101-215 Clerk	0	0	0	0	0	0	0	0
22	101-225 Equalization	0	0	0	0	0	0	0	0
23	101-227 Equalization Caro Assess	0	0	0	0	0	0	0	0
24	101-229 PA	0	0	0	0	0	0	0	0
27	101-236 Register of Deeds	0	0	0	0	0	0	0	0
28	101-275 Drain Commission	0	0	0	0	0	0	0	0
29	101-277 Court Security	0	0	0	0	0	0	0	0
30	101-304 Sheriff	0	0	0	0	0	0	0	0
37	101-426 Emergency Services	0	0	0	0	0	0	23,546	0
52	208 Parks	0	0	0	0	0	6,700	0	0
55	215 FOC	0	0	0	0	0	0	0	0
58	218 Dispatch/911	0	0	0	28,554	0	0	2,882	0
62	230 Recycling	0	18,620	0	0	0	0	0	0
67	239 Animal Shelter	0	0	0	0	0	0	0	0
68	240 Mosquito Control	0	0	5,670	0	0	0	0	0
77	258 GIS	0	0	0	0	0	0	5,259	0
78	260 Mngd Assignd Council (MIDC)	0	0	0	0	0	0	0	0
86	279 Voted MSU	0	0	0	0	0	0	0	0
92	290 DHS	0	0	0	0	0	0	0	0
94	292 Child Care	0	0	0	0	0	0	0	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 9: 101-265 Building & Grounds**

Seq #	Department Name	Adult Probation Building	Recycling	Mosquito	Dispatch 911	State Police	Parks	People's Building	Other Property
105	381 State Police Bldg Debt Svc	0	0	0	0	6,700	0	0	0
139	Space Health	0	0	0	0	0	0	0	0
140	Vet Space	0	0	0	0	0	0	0	0
141	Other	0	0	0	0	0	0	0	42,823
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$33,606**	**$18,620**	**$5,670**	**$28,554**	**$6,700**	**$6,700**	**$57,883**	**$42,823**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 9: 101-265 Building & Grounds

Seq #	Department Name	Phone Service	Other Equip	Total
3	101-104 Postage	$0	$0	$2,328
6	101-223 Controller	1,352	0	13,746
7	101-253 Treasurer	419	0	9,338
8	101-259 Computer Ops	1,070	0	35,286
9	101-265 Building & Grounds	1,973	0	1,973
10	101-266 Human Svcs Bldg Maint	237	0	(29,151)
11	101-303 Security	549	0	549
14	101-101 Board of Comm	728	0	5,425
16	101-130 Unified Court	5,379	0	135,945
18	101-147 Jury Commission	12	0	12
19	101-151 Adult Probation	0	0	38,393
21	101-215 Clerk	2,214	0	21,828
22	101-225 Equalization	728	0	6,130
23	101-227 Equalization Caro Assess	35	0	35
24	101-229 PA	0	0	36,870
27	101-236 Register of Deeds	1,192	0	13,235
28	101-275 Drain Commission	748	0	10,107
29	101-277 Court Security	623	0	623
30	101-304 Sheriff	0	0	220,745
37	101-426 Emergency Services	0	0	23,546
52	208 Parks	0	0	6,700
55	215 FOC	0	0	28,071
58	218 Dispatch/911	0	0	31,437
62	230 Recycling	0	0	18,620
67	239 Animal Shelter	0	0	36,191
68	240 Mosquito Control	0	0	5,670
77	258 GIS	0	0	5,259
78	260 Mngd Assignd Council (MIDC)	0	0	1,675
86	279 Voted MSU	0	0	44,104
92	290 DHS	0	0	56,696
94	292 Child Care	0	0	12,579
105	381 State Police Bldg Debt Svc	0	0	6,700

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 9: 101-265 Building & Grounds

Seq #	Department Name	Phone Service	Other Equip	Total
139	Space Health	0	0	129,443
140	Vet Space	0	0	15,994
141	Other	0	0	89,252
Direct Bills		**$0**	**$0**	**$29,388**
Total		**$17,259**	**$0**	**$1,064,742**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-266 Human Svcs Bldg Maint

Nature and Extent of Service

The Building and Grounds Department is responsible for the operation and maintenance of the Human Services (DHS) Building. Costs including labor, fringes, maintenance and utilities are all separately identified and recorded under this activity (101-266).

All costs are allocated to the Human Services Building, Fund 469 Human Services Capital Expenditures.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 10: 101-266 Human Svcs Bldg Maint

Description	Type	Amount	General Admin	Human Services Building
Personnel Costs				
Salaries	S1	$26,802	$0	$26,802
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	2,585	0	2,585
Subtotal - Personnel Costs		**$29,388**	**$0**	**$29,388**
Services & Supplies Cost				
776.000 Janitorial Supplies	S	2,815	0	2,815
920.000 Utilities	S	21,584	0	21,584
931.000 Building Repairs & Maint	S	2,432	0	2,432
932.000 Equipment Repairs & Maint	S	8,101	0	8,101
936.000 Grounds Care & Maint	S	251	0	251
Subtotal - Services & Supplies		**$35,183**	**$0**	**$35,183**
Department Cost Total		**$64,571**	**$0**	**$64,571**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**64,571**	**0**	**64,571**
General Admin Distribution			0	0
Grand Total		**$64,571**	**$0**	**$64,571**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 10: 101-266 Human Svcs Bldg Maint

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Human Services Building
4	Audit GF	$280	$3	$282	$282
4	Cost Plan	723	10	733	733
	Subtotal - 101-202 Professional Services	**1,003**	**13**	**1,015**	**1,015**
5	Legal	27	0	27	27
5	Labor	83	1	84	84
	Subtotal - 101-211 Legal Services	**110**	**2**	**112**	**112**
6	Dept. Admin	313	40	353	353
6	Accounting	1,090	137	1,227	1,227
6	Payroll/HR	574	73	647	647
	Subtotal - 101-223 Controller	**1,977**	**250**	**2,227**	**2,227**
7	GF Accounting	801	379	1,180	1,180
	Subtotal - 101-253 Treasurer	**801**	**379**	**1,180**	**1,180**
8	KRONOS	140	6	146	146
	Subtotal - 101-259 Computer Ops	**140**	**6**	**146**	**146**
9	DHS Building	(29,388)	0	(29,388)	(29,388)
9	Phone Service	237	0	237	237
	Subtotal - 101-265 Building & Grounds	**(29,151)**	**0**	**(29,151)**	**(29,151)**
12	Other Property	0	3,989	3,989	3,989
12	Liability	0	21	21	21
12	Public Officials	0	175	175	175
	Subtotal - 101-865 Insurance	**0**	**4,185**	**4,185**	**4,185**
13	Sick / Vacation Fringes	0	590	590	590
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**590**	**590**	**590**
Total Incoming		**($25,121)**	**$5,424**	**($19,696)**	**($19,696)**
C. Total Allocated				**$44,874**	**$44,874**
					100.00%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 10: 101-266 Human Svcs Bldg Maint**

Cost Pool 1: Human Services Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109	469 Human Svc Capital Expenditures	100	100.00%	$39,450	$0	$39,450	$5,424	$44,874
Subtotal		**100**	**100.00%**	**$39,450**	**$0**	**$39,450**	**$5,424**	**$44,874**
Direct Bills						0		0
Total						**$39,450**		**$44,874**

Allocation Basis Units: Direct to 469 Human Svc Capital Expenditures

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 10: 101-266 Human Svcs Bldg Maint

Seq #	Department Name	Human Services Building	Total
109	469 Human Svc Capital Expenditures	$44,874	$44,874
Direct Bills		**$0**	**$0**
Total		**$44,874**	**$44,874**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-303 Security

Nature and Extent of Service

The Sheriff's Department provides security officers for the Courthouse under the general fund activity 101-303. The costs include the wages, fringes and operating expenses of the function. For plan purposes the cost of security is allocated to the occupants of the Courthouse based on their assigned square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 11: 101-303 Security

Description	Type	Amount	General Admin	Courthouse
Personnel Costs				
Salaries	S1	$136,955	$0	$136,955
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	28,779	0	28,779
Subtotal - Personnel Costs		**$165,734**	**$0**	**$165,734**
Services & Supplies Cost				
727.000 Supplies, Printing & Postage	S	0	0	0
932.000 Equipment Repair & Maint	S	7,483	0	7,483
Laundry	S	0	0	0
Subtotal - Services & Supplies		**$7,483**	**$0**	**$7,483**
Department Cost Total		**$173,218**	**$0**	**$173,218**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**173,218**	**0**	**173,218**
General Admin Distribution			0	0
Grand Total		**$173,218**	**$0**	**$173,218**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 11: 101-303 Security

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse
2	Courthouse Phone System	$107	$0	$108	$108
2	GASB 96 / SBITA	216	1	217	217
	Subtotal - Equipment Depreciation	**324**	**1**	**325**	**325**
4	Audit GF	479	5	484	484
4	Cost Plan	723	10	733	733
	Subtotal - 101-202 Professional Services	**1,202**	**15**	**1,217**	**1,217**
5	Legal	73	1	74	74
5	Labor	193	3	196	196
	Subtotal - 101-211 Legal Services	**265**	**4**	**269**	**269**
6	Dept. Admin	725	92	817	817
6	Accounting	357	45	402	402
6	Payroll/HR	1,328	169	1,497	1,497
	Subtotal - 101-223 Controller	**2,411**	**306**	**2,717**	**2,717**
7	GF Accounting	1,372	650	2,021	2,021
	Subtotal - 101-253 Treasurer	**1,372**	**650**	**2,021**	**2,021**
8	Network	1,702	79	1,781	1,781
8	KRONOS	324	14	337	337
	Subtotal - 101-259 Computer Ops	**2,025**	**93**	**2,118**	**2,118**
9	Phone Service	549	0	549	549
	Subtotal - 101-265 Building & Grounds	**549**	**0**	**549**	**549**
12	Liability	0	58	58	58
12	Public Officials	0	404	404	404
	Subtotal - 101-865 Insurance	**0**	**462**	**462**	**462**
13	Sick / Vacation Fringes	0	1,366	1,366	1,366
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**1,366**	**1,366**	**1,366**
Total Incoming		**$8,147**	**$2,897**	**$11,044**	**$11,044**
C. Total Allocated				**$184,262**	**$184,262**
					100.00%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 11: 101-303 Security**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	9,819	58.79%	$106,629	$0	$106,629	$1,703	$108,333
19	101-151 Adult Probation	360	2.16%	3,909	0	3,909	62	3,972
21	101-215 Clerk	1,475	8.83%	16,018	0	16,018	256	16,274
55	215 FOC	2,111	12.64%	22,924	0	22,924	366	23,291
78	260 Mngd Assignd Council (MIDC)	126	0.75%	1,368	0	1,368	22	1,390
94	292 Child Care	946	5.66%	10,273	0	10,273	164	10,437
141	Other	1,864	11.16%	20,242	0	20,242	323	20,565
Subtotal		**16,701**	**100.00%**	**$181,365**	**$0**	**$181,365**	**$2,897**	**$184,262**
Direct Bills						0		0
Total						**$181,365**		**$184,262**

Allocation Basis Units: Courthouse - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 11: 101-303 Security

Seq #	Department Name	Courthouse	Total
16	101-130 Unified Court	$108,333	$108,333
19	101-151 Adult Probation	3,972	3,972
21	101-215 Clerk	16,274	16,274
55	215 FOC	23,291	23,291
78	260 Mngd Assignd Council (MIDC)	1,390	1,390
94	292 Child Care	10,437	10,437
141	Other	20,565	20,565
Direct Bills		**$0**	**$0**
Total		**$184,262**	**$184,262**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-865 Insurance

Nature and Extent of Service

Tuscola County purchases several insurance policies to help protect the County's assets from losses deemed the responsibility of the County. The County's major policy is purchased through the Michigan Municipal Risk Management Association (MMRMA).

Costs for the premiums and deductibles are identified in this schedule and allocated based on the type of coverage purchased. Tuscola County direct charges several departments and funds for their share of certain premiums during the year. For plan purposes the direct charges are added back to the insurance balance to identify the full cost of the coverage. Once the total costs are identified and allocated to the various benefitting departments direct billing credits are allowed to recognize the specific charges made during the year. The cost of the Stop Loss portion of the premium has been distributed to all functions in proportion to the premium distribution.

The following summary identifies the charges and direct billings included in this schedule for allocation:

Description	Source	Amount
Insurance and Bonds	101-865-910.00	$ 85,394
MMRMA Retention	101-865-920.00	31,266
Direct Billed Insurance Premiums	various	130,082
Total Allocated		**$ 246,743**

Premiums have been separated into the following functions for allocation:

Multi-Occupant Properities: Courthouse, Annex, H.H. Purdy Building, Jail, and People's Building – Costs for the property liability coverages of these buildings are allocated to the various occupants based on their assigned square footage.

Other Property Insurance – The cost for the property coverage for the other buildings owned by the County were allocated to those programs

and departments that occupied the building based on their property values.

Liability – The cost for the General Liability portion of the MMRMA policy is allocated to all departments based on the dollar value of their expenditures, excluding 911 Dispatch and the internal service funds (ISFs).

Automobile Coverage – Several County departments have vehicles which are covered by the MMRMA policy. The cost is allocated to each department based on the number of vehicles assigned to each department.

Public Officials - The cost of the public officials coverage is allocated to all departments based on the number of employees identified in the payroll system.

Police Professional Coverage – A portion of the County's policy with MMRMA covers police officers specifically. Costs are allocated to the various departments and programs based on the number of certified police officers assigned.

Specific Coverage – The County purchases several policies for individual departments. The cost is allocated to the benefitting departments based on the dollar values of the premiums.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs **Seq. 12: 101-865 Insurance**

Description	Type	Amount	General Admin	Courthouse	Annex	H.H. Purdy	Jail	People's Building	Other Property
Personnel Costs									
Salaries		$0	$0	$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost									
910.000 Insurance & Bonds	P	79,243	0	8,640	1,084	2,564	6,680	781	11,138
910.000 NDAA Policy	P	3,461	0	0	0	0	0	0	0
910.000 Treasurer Surety Tax Bond	P	2,690	0	0	0	0	0	0	0
920.000 MMRMA Retention	P	31,266	0	1,654	208	491	1,279	149	3,096
Direct Charges	P	130,082	0	0	0	0	0	0	7,789
Subtotal - Services & Supplies		**$246,743**	**$0**	**$10,295**	**$1,292**	**$3,055**	**$7,960**	**$930**	**$22,024**
Department Cost Total		**$246,743**	**$0**	**$10,295**	**$1,292**	**$3,055**	**$7,960**	**$930**	**$22,024**
Adjustments to Cost									
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**246,743**	**0**	**10,295**	**1,292**	**3,055**	**7,960**	**930**	**22,024**
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		**$246,743**	**$0**	**$10,295**	**$1,292**	**$3,055**	**$7,960**	**$930**	**$22,024**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 12: 101-865 Insurance

Description	Type	Amount	Liability	Automobile	Public Officials	Police Professional	Specific Coverages
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
910.000 Insurance & Bonds	P	79,243	7,910	10,099	30,345	0	0
910.000 NDAA Policy	P	3,461	0	0	0	0	3,461
910.000 Treasurer Surety Tax Bond	P	2,690	0	0	0	0	2,690
920.000 MMRMA Retention	P	31,266	1,515	7,367	5,810	9,697	0
Direct Charges	P	130,082	0	43,915	0	78,378	0
Subtotal - Services & Supplies		**$246,743**	**$9,425**	**$61,381**	**$36,155**	**$88,075**	**$6,152**
Department Cost Total		**$246,743**	**$9,425**	**$61,381**	**$36,155**	**$88,075**	**$6,152**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**246,743**	**9,425**	**61,381**	**36,155**	**88,075**	**6,152**
General Admin Distribution			0	0	0	0	0
Grand Total		**$246,743**	**$9,425**	**$61,381**	**$36,155**	**$88,075**	**$6,152**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 12: 101-865 Insurance**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Courthouse	Annex	H.H. Purdy	Jail	People's Building
4	Audit GF	$53	$1	$53	$2	$0	$1	$2	$0
4	Cost Plan	723	10	733	31	4	9	24	3
	Subtotal - 101-202 Professional Services	**776**	**11**	**786**	**33**	**4**	**10**	**25**	**3**
5	Legal	49	1	50	2	0	1	2	0
	Subtotal - 101-211 Legal Services	**49**	**1**	**50**	**2**	**0**	**1**	**2**	**0**
6	Accounting	429	54	483	20	3	6	16	2
	Subtotal - 101-223 Controller	**429**	**54**	**483**	**20**	**3**	**6**	**16**	**2**
7	GF Accounting	134	64	198	8	1	2	6	1
	Subtotal - 101-253 Treasurer	**134**	**64**	**198**	**8**	**1**	**2**	**6**	**1**
12	Liability	0	39	39	2	0	0	1	0
	Subtotal - 101-865 Insurance	**0**	**39**	**39**	**2**	**0**	**0**	**1**	**0**
Total Incoming		**$1,388**	**$168**	**$1,556**	**$65**	**$8**	**$19**	**$50**	**$6**
C. Total Allocated				**$248,299**	**$10,360**	**$1,300**	**$3,074**	**$8,010**	**$936**
					4.17%	**0.52%**	**1.24%**	**3.23%**	**0.38%**

Tuscola County, Michigan
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B. Incoming Costs (Default Spread Expenditures) **Seq. 12: 101-865 Insurance**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Other Property	Liability	Automobile	Public Officials	Police Professional
4	Audit GF	$53	$1	$53	$5	$2	$13	$8	$19
4	Cost Plan	723	10	733	65	28	182	107	262
	Subtotal - 101-202 Professional Services	**776**	**11**	**786**	**70**	**30**	**196**	**115**	**281**
5	Legal	49	1	50	4	2	12	7	18
	Subtotal - 101-211 Legal Services	**49**	**1**	**50**	**4**	**2**	**12**	**7**	**18**
6	Accounting	429	54	483	43	18	120	71	172
	Subtotal - 101-223 Controller	**429**	**54**	**483**	**43**	**18**	**120**	**71**	**172**
7	GF Accounting	134	64	198	18	8	49	29	71
	Subtotal - 101-253 Treasurer	**134**	**64**	**198**	**18**	**8**	**49**	**29**	**71**
12	Liability	0	39	39	3	1	10	6	14
	Subtotal - 101-865 Insurance	**0**	**39**	**39**	**3**	**1**	**10**	**6**	**14**
Total Incoming		**$1,388**	**$168**	**$1,556**	**$139**	**$59**	**$387**	**$228**	**$555**
C. Total Allocated				**$248,299**	**$22,163**	**$9,484**	**$61,768**	**$36,383**	**$88,630**
					8.93%	**3.82%**	**24.88%**	**14.65%**	**35.69%**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-865 Insurance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Specific Coverages
4	Audit GF	$53	$1	$53	$1
4	Cost Plan	723	10	733	18
	Subtotal - 101-202 Professional Services	**776**	**11**	**786**	**20**
5	Legal	49	1	50	1
	Subtotal - 101-211 Legal Services	**49**	**1**	**50**	**1**
6	Accounting	429	54	483	12
	Subtotal - 101-223 Controller	**429**	**54**	**483**	**12**
7	GF Accounting	134	64	198	5
	Subtotal - 101-253 Treasurer	**134**	**64**	**198**	**5**
12	Liability	0	39	39	1
	Subtotal - 101-865 Insurance	**0**	**39**	**39**	**1**
Total Incoming		**$1,388**	**$168**	**$1,556**	**$39**
C. Total Allocated				**$248,299**	**$6,190**
					2.49%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 1: Courthouse

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	101-130 Unified Court	9,819	58.79%	$6,087	$0	$6,087	$4	$6,091
19	101-151 Adult Probation	360	2.16%	223	0	223	0	223
21	101-215 Clerk	1,475	8.83%	914	0	914	1	915
55	215 FOC	2,111	12.64%	1,309	0	1,309	1	1,309
78	260 Mngd Assignd Council (MIDC)	126	0.75%	78	0	78	0	78
94	292 Child Care	946	5.66%	586	0	586	0	587
141	Other	1,864	11.16%	1,155	0	1,155	1	1,156
Subtotal		**16,701**	**100.00%**	**$10,353**	**$0**	**$10,353**	**$7**	**$10,360**
Direct Bills						0		0
Total						**$10,353**		**$10,360**

Allocation Basis Units: Courthouse - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 2: Annex

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	800	13.73%	$178	$0	$178	$0	$178
24	101-229 PA	4,066	69.77%	906	0	906	1	907
141	Other	962	16.51%	214	0	214	0	215
Subtotal		**5,828**	**100.00%**	**$1,299**	**$0**	**$1,299**	**$1**	**$1,300**
Direct Bills						0		0
Total						**$1,299**		**$1,300**

Allocation Basis Units: Annex - Assigned Square Footage

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 3: H.H. Purdy

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	280	3.45%	$106	$0	$106	$0	$106
6	101-223 Controller	1,491	18.36%	564	0	564	0	564
7	101-253 Treasurer	1,073	13.21%	406	0	406	0	406
8	101-259 Computer Ops	112	1.38%	42	0	42	0	42
14	101-101 Board of Comm	546	6.72%	207	0	207	0	207
22	101-225 Equalization	628	7.73%	238	0	238	0	238
27	101-236 Register of Deeds	1,400	17.24%	530	0	530	1	530
28	101-275 Drain Commission	1,088	13.40%	412	0	412	0	412
141	Other	1,502	18.50%	568	0	568	1	569
Subtotal		**8,120**	**100.00%**	**$3,072**	**$0**	**$3,072**	**$2**	**$3,074**
Direct Bills						0		0
Total						**$3,072**		**$3,074**

Allocation Basis Units: HH Purdy Building - Assigned Square Footage

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 4: Jail

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sheriff	100	100.00%	$8,004	$0	$8,004	$5	$8,010
Subtotal		**100**	**100.00%**	**$8,004**	**$0**	**$8,004**	**$5**	**$8,010**
Direct Bills						0		0
Total						**$8,004**		**$8,010**

Allocation Basis Units: Direct to 101-304 Sheriff

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 5: People's Building

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-259 Computer Ops	1,469	46.46%	$435	$0	$435	$0	$435
37	101-426 Emergency Services	1,258	39.78%	372	0	372	0	373
58	218 Dispatch/911	154	4.87%	46	0	46	0	46
77	258 GIS	281	8.89%	83	0	83	0	83
Subtotal		**3,162**	**100.00%**	**$935**	**$0**	**$935**	**$1**	**$936**
Direct Bills						0		0
Total						**$935**		**$936**

Allocation Basis Units: People's Building - Assigned Square Footage

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 6: Other Property

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-265 Building & Grounds	855.61	3.42%	$757	$0	$757	$0	$757
10	101-266 Human Svcs Bldg Maint	4,507.58	18.01%	3,989	0	3,989	0	3,989
19	101-151 Adult Probation	1,157.07	4.62%	1,024	0	1,024	1	1,025
52	208 Parks	23.43	0.09%	21	0	21	0	21
58	218 Dispatch/911	4,292.56	17.15%	3,799	(4,293)	(494)	3	(491)
59	221 Health Dept	5,930.99	23.70%	5,248	0	5,248	5	5,253
62	230 Recycling	1,182.88	4.73%	1,047	(1,183)	(136)	1	(135)
67	239 Animal Shelter	731.44	2.92%	647	(731)	(84)	1	(84)
68	240 Mosquito Control	1,582.33	6.32%	1,400	(1,582)	(182)	1	(181)
86	279 Voted MSU	757.16	3.03%	670	0	670	1	671
105	381 State Police Bldg Debt Svc	3,392.20	13.55%	3,002	0	3,002	3	3,004
141	Other	614.85	2.46%	544	0	544	0	545
Subtotal		**25,028.09**	**100.00%**	**$22,148**	**($7,789)**	**$14,359**	**$15**	**$14,374**
Direct Bills						7,789		7,789
Total						**$22,148**		**$22,163**

Allocation Basis Units: $ Share of Property Insurance Premium, based on Property Value

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 7: Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-104 Postage	5,981	0.02%	$2	$0	$2	$0	$2
4	101-202 Professional Services	112,352	0.39%	37	0	37	0	37
5	101-211 Legal Services	30,021	0.11%	10	0	10	0	10
6	101-223 Controller	449,943	1.58%	150	0	150	0	150
7	101-253 Treasurer	202,104	0.71%	67	0	67	0	67
8	101-259 Computer Ops	834,285	2.93%	278	0	278	0	278
9	101-265 Building & Grounds	1,013,261	3.56%	337	0	337	0	337
10	101-266 Human Svcs Bldg Maint	64,570	0.23%	21	0	21	0	21
11	101-303 Security	173,219	0.61%	58	0	58	0	58
12	101-865 Insurance	116,660	0.41%	39	0	39	0	39
13	101-863 Sick & Vacation Fringes	65,137	0.23%	22	0	22	0	22
14	101-101 Board of Comm	210,791	0.74%	70	0	70	0	70
15	101-104 Special Programs	31,368	0.11%	10	0	10	0	10
16	101-130 Unified Court	2,679,226	9.41%	892	0	892	1	892
17	101-133 Title IV CPLR Grant	5,574	0.02%	2	0	2	0	2
18	101-147 Jury Commission	8,610	0.03%	3	0	3	0	3
19	101-151 Adult Probation	10,788	0.04%	4	0	4	0	4
20	101-191 Elections	42,993	0.15%	14	0	14	0	14
21	101-215 Clerk	648,515	2.28%	216	0	216	0	216
22	101-225 Equalization	291,479	1.02%	97	0	97	0	97
23	101-227 Equalization Caro Assess	19,552	0.07%	7	0	7	0	7
24	101-229 PA	905,882	3.18%	302	0	302	0	302
25	101-230 PA Co-Op	264,175	0.93%	88	0	88	0	88
27	101-236 Register of Deeds	364,270	1.28%	121	0	121	0	121
28	101-275 Drain Commission	282,279	0.99%	94	0	94	0	94
29	101-277 Court Security	159,164	0.56%	53	0	53	0	53
30	101-304 Sheriff	2,800,946	9.84%	932	0	932	1	933
31	101-306 Weigh Master	131,157	0.46%	44	0	44	0	44
32	101-331 Marine	11,006	0.04%	4	0	4	0	4
33	101-333 Secondary Roads	154,670	0.54%	51	0	51	0	52

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 7: Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	101-346 Narcotics	4,511	0.02%	2	0	2	0	2
36	101-400 Planning	5,734	0.02%	2	0	2	0	2
37	101-426 Emergency Services	150,919	0.53%	50	0	50	0	50
40	101-445 Drain at Large	454,648	1.60%	151	0	151	0	151
41	101-631 Substance Abuse	63,361	0.22%	21	0	21	0	21
42	101-648 Medical Examiner	105,650	0.37%	35	0	35	0	35
43	101-670 DHHS Board	7,788	0.03%	3	0	3	0	3
45	101-723 Airport Zone Brd of Appeals	213	0.00%	0	0	0	0	0
46	101-728 EDC	120,000	0.42%	40	0	40	0	40
47	101-965 Operating Transfers	412,494	1.45%	137	0	137	0	137
49	207-309 Road Patrol	3,302,182	11.60%	1,099	0	1,099	1	1,100
51	207-330 Alcohol Enforcement	3,612	0.01%	1	0	1	0	1
52	208 Parks	33,443	0.12%	11	0	11	0	11
53	213 Arbela Police	101,377	0.36%	34	0	34	0	34
55	215 FOC	684,729	2.40%	228	0	228	0	228
60	224 Regional DWI Court Grant	262,747	0.92%	87	0	87	0	88
62	230 Recycling	472,353	1.66%	157	0	157	0	157
63	231 Juv Mental Health Ct Program	1,605	0.01%	1	0	1	0	1
64	232 Millington Police	210,549	0.74%	70	0	70	0	70
65	233 Mental Health Court	34,954	0.12%	12	0	12	0	12
66	236 Victims Services	117,706	0.41%	39	0	39	0	39
67	239 Animal Shelter	372,820	1.31%	124	0	124	0	124
68	240 Mosquito Control	1,238,490	4.35%	412	0	412	0	413
69	244 Equip/Cap Improvements	184,242	0.65%	61	0	61	0	61
70	246 Co Veteran Svc Grant	31,674	0.11%	11	0	11	0	11
72	251 Principal Residence Exc	156,914	0.55%	52	0	52	0	52
73	252 State Survey	69,590	0.24%	23	0	23	0	23
74	255 Crime Victim	93,062	0.33%	31	0	31	0	31
75	256 ROD Automation	23,878	0.08%	8	0	8	0	8
77	258 GIS	122,048	0.43%	41	0	41	0	41

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 7: Liability

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	260 Mngd Assignd Council (MIDC)	1,730,321	6.08%	576	0	576	0	576
79	261 Homeland Security	69,951	0.25%	23	0	23	0	23
80	263 Concealed Pistol Licensing	12,771	0.04%	4	0	4	0	4
81	264 Local Correction Officer	20,093	0.07%	7	0	7	0	7
82	266 Forfeiture Sheriff/PA	3,047	0.01%	1	0	1	0	1
83	269 Law Library	6,057	0.02%	2	0	2	0	2
86	279 Voted MSU	175,403	0.62%	58	0	58	0	58
91	288 CC - Human Services	128,190	0.45%	43	0	43	0	43
94	292 Child Care	633,050	2.22%	211	0	211	0	211
95	293 Soldiers Relief	1,710	0.01%	1	0	1	0	1
96	295 Voted Veterans	334,522	1.17%	111	0	111	0	111
97	296 Bridge	725	0.00%	0	0	0	0	0
98	297 Senior Citizens	882,225	3.10%	294	0	294	0	294
99	298 Voted Med Care	179,916	0.63%	60	0	60	0	60
110	470 State Police Capital Expenditures	53,126	0.19%	18	0	18	0	18
114	595 Jail Commissary	29,324	0.10%	10	0	10	0	10
122	801 Special Drain	2,459,764	8.64%	819	0	819	1	819
132	862 Armbruster IC Debt	12,779	0.04%	4	0	4	0	4
141	Other	809,127	2.84%	269	0	269	0	270
Subtotal		**28,475,372**	**100.00%**	**$9,478**	**$0**	**$9,478**	**$6**	**$9,484**
Direct Bills						0		0
Total						**$9,478**		**$9,484**

Allocation Basis Units: $ Operating Expenditures, excluding 911, ISFs

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 8: Automobile

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	101-265 Building & Grounds	16	20.00%	$12,345	$0	$12,345	$0	$12,345
16	101-130 Unified Court	4	5.00%	3,086	0	3,086	3	3,089
28	101-275 Drain Commission	1	1.25%	772	0	772	1	772
30	101-304 Sheriff	6	7.50%	4,629	(4,466)	164	4	167
31	101-306 Weigh Master	1	1.25%	772	(744)	27	1	28
32	101-331 Marine	1	1.25%	772	(744)	27	1	28
33	101-333 Secondary Roads	1	1.25%	772	(744)	27	1	28
37	101-426 Emergency Services	1	1.25%	772	(744)	27	1	28
49	207-309 Road Patrol	15	18.75%	11,574	(11,165)	409	10	419
53	213 Arbela Police	1	1.25%	772	(744)	27	1	28
58	218 Dispatch/911	1	1.25%	772	(744)	27	1	28
62	230 Recycling	4	5.00%	3,086	(2,977)	109	3	112
64	232 Millington Police	1	1.25%	772	(744)	27	1	28
67	239 Animal Shelter	3	3.75%	2,315	(2,233)	82	2	84
68	240 Mosquito Control	23	28.75%	17,746	(17,119)	627	15	642
94	292 Child Care	1	1.25%	772	(744)	27	1	28
Subtotal		**80**	**100.00%**	**$61,727**	**($43,915)**	**$17,811**	**$42**	**$17,853**
Direct Bills						43,915		43,915
Total						**$61,727**		**$61,768**

Allocation Basis Units: # Insured Vehicles

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 9: Public Officials

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$996	$0	$996	$0	$996
7	101-253 Treasurer	1.68	0.85%	309	0	309	0	309
8	101-259 Computer Ops	4.29	2.17%	788	0	788	0	788
9	101-265 Building & Grounds	7.91	4.00%	1,453	0	1,453	0	1,453
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	175	0	175	0	175
11	101-303 Security	2.20	1.11%	404	0	404	0	404
13	101-863 Sick & Vacation Fringes	1.72	0.87%	316	0	316	0	316
14	101-101 Board of Comm	2.92	1.48%	536	0	536	0	537
16	101-130 Unified Court	21.57	10.90%	3,963	0	3,963	3	3,966
18	101-147 Jury Commission	0.05	0.03%	9	0	9	0	9
20	101-191 Elections	0.57	0.29%	105	0	105	0	105
21	101-215 Clerk	8.88	4.49%	1,631	0	1,631	1	1,633
22	101-225 Equalization	2.92	1.48%	536	0	536	0	537
23	101-227 Equalization Caro Assess	0.14	0.07%	26	0	26	0	26
24	101-229 PA	9.56	4.83%	1,756	0	1,756	1	1,758
25	101-230 PA Co-Op	3.12	1.58%	573	0	573	0	574
27	101-236 Register of Deeds	4.78	2.42%	878	0	878	1	879
28	101-275 Drain Commission	3.00	1.52%	551	0	551	0	552
29	101-277 Court Security	2.50	1.26%	459	0	459	0	460
30	101-304 Sheriff	22.26	11.25%	4,089	0	4,089	3	4,093
31	101-306 Weigh Master	0.82	0.41%	151	0	151	0	151
32	101-331 Marine	0.23	0.12%	42	0	42	0	42
33	101-333 Secondary Roads	1.40	0.71%	257	0	257	0	257
34	101-346 Narcotics	0.15	0.08%	28	0	28	0	28
36	101-400 Planning	0.13	0.07%	24	0	24	0	24
37	101-426 Emergency Services	1.00	0.51%	184	0	184	0	184
49	207-309 Road Patrol	20.61	10.41%	3,786	0	3,786	3	3,789
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	2	0	2	0	2
51	207-330 Alcohol Enforcement	0.04	0.02%	7	0	7	0	7
52	208 Parks	0.08	0.04%	15	0	15	0	15

Tuscola County, Michigan
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Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 9: Public Officials

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	167	0	167	0	167
55	215 FOC	8.72	4.41%	1,602	0	1,602	1	1,603
58	218 Dispatch/911	12.18	6.15%	2,238	0	2,238	2	2,239
60	224 Regional DWI Court Grant	3.11	1.57%	571	0	571	0	572
61	225 Vassar Police	0.01	0.01%	2	0	2	0	2
62	230 Recycling	5.46	2.76%	1,003	0	1,003	1	1,004
64	232 Millington Police	2.19	1.11%	402	0	402	0	403
65	233 Mental Health Court	0.05	0.03%	9	0	9	0	9
66	236 Victims Services	1.00	0.51%	184	0	184	0	184
67	239 Animal Shelter	4.41	2.23%	810	0	810	1	811
68	240 Mosquito Control	16.01	8.09%	2,941	0	2,941	2	2,943
73	252 State Survey	0.01	0.01%	2	0	2	0	2
74	255 Crime Victim	1.00	0.51%	184	0	184	0	184
77	258 GIS	1.00	0.51%	184	0	184	0	184
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	579	0	579	0	579
94	292 Child Care	4.24	2.14%	779	0	779	1	780
98	297 Senior Citizens	0.09	0.05%	17	0	17	0	17
113	532 Tax Foreclosure Fund	3.44	1.74%	632	0	632	0	632
141	Other	0.02	0.01%	4	0	4	0	4
Subtotal		**197.91**	**100.00%**	**$36,359**	**$0**	**$36,359**	**$25**	**$36,383**
Direct Bills						0		0
Total						**$36,359**		**$36,383**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 10: Police Professional

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30	101-304 Sheriff	2	7.14%	$6,326	($5,598)	$728	$4	$732
31	101-306 Weigh Master	1	3.57%	3,163	(2,799)	364	2	366
33	101-333 Secondary Roads	1	3.57%	3,163	(2,799)	364	2	366
49	207-309 Road Patrol	22	78.57%	69,591	(61,583)	8,008	47	8,055
53	213 Arbela Police	1	3.57%	3,163	(2,799)	364	2	366
64	232 Millington Police	1	3.57%	3,163	(2,799)	364	2	366
Subtotal		**28**	**100.00%**	**$88,570**	**($78,378)**	**$10,192**	**$60**	**$10,252**
Direct Bills						78,378		78,378
Total						**$88,570**		**$88,630**

Allocation Basis Units: # MCOLES Certified Officers

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 12: 101-865 Insurance**

Cost Pool 11: Specific Coverages

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-253 Treasurer	2,690.08	43.73%	$2,705	$0	$2,705	$0	$2,705
24	101-229 PA	3,461.43	56.27%	3,481	0	3,481	4	3,485
Subtotal		**6,151.51**	**100.00%**	**$6,186**	**$0**	**$6,186**	**$4**	**$6,190**
Direct Bills						0		0
Total						**$6,186**		**$6,190**

Allocation Basis Units: $ Premium costs for specific coverages

Tuscola County, Michigan
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Allocation Summary **Seq. 12: 101-865 Insurance**

Seq #	Department Name	Courthouse	Annex	H.H. Purdy	Jail	People's Building	Other Property	Liability	Automobile
3	101-104 Postage	$0	$0	$106	$0	$0	$0	$2	$0
4	101-202 Professional Services	0	0	0	0	0	0	37	0
5	101-211 Legal Services	0	0	0	0	0	0	10	0
6	101-223 Controller	0	0	564	0	0	0	150	0
7	101-253 Treasurer	0	0	406	0	0	0	67	0
8	101-259 Computer Ops	0	178	42	0	435	0	278	0
9	101-265 Building & Grounds	0	0	0	0	0	757	337	12,345
10	101-266 Human Svcs Bldg Maint	0	0	0	0	0	3,989	21	0
11	101-303 Security	0	0	0	0	0	0	58	0
12	101-865 Insurance	0	0	0	0	0	0	39	0
13	101-863 Sick & Vacation Fringes	0	0	0	0	0	0	22	0
14	101-101 Board of Comm	0	0	207	0	0	0	70	0
15	101-104 Special Programs	0	0	0	0	0	0	10	0
16	101-130 Unified Court	6,091	0	0	0	0	0	892	3,089
17	101-133 Title IV CPLR Grant	0	0	0	0	0	0	2	0
18	101-147 Jury Commission	0	0	0	0	0	0	3	0
19	101-151 Adult Probation	223	0	0	0	0	1,025	4	0
20	101-191 Elections	0	0	0	0	0	0	14	0
21	101-215 Clerk	915	0	0	0	0	0	216	0
22	101-225 Equalization	0	0	238	0	0	0	97	0
23	101-227 Equalization Caro Assess	0	0	0	0	0	0	7	0
24	101-229 PA	0	907	0	0	0	0	302	0
25	101-230 PA Co-Op	0	0	0	0	0	0	88	0
27	101-236 Register of Deeds	0	0	530	0	0	0	121	0
28	101-275 Drain Commission	0	0	412	0	0	0	94	772
29	101-277 Court Security	0	0	0	0	0	0	53	0
30	101-304 Sheriff	0	0	0	8,010	0	0	933	167
31	101-306 Weigh Master	0	0	0	0	0	0	44	28
32	101-331 Marine	0	0	0	0	0	0	4	28
33	101-333 Secondary Roads	0	0	0	0	0	0	52	28
34	101-346 Narcotics	0	0	0	0	0	0	2	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 12: 101-865 Insurance**

Seq #	Department Name	Courthouse	Annex	H.H. Purdy	Jail	People's Building	Other Property	Liability	Automobile
36	101-400 Planning	0	0	0	0	0	0	2	0
37	101-426 Emergency Services	0	0	0	0	373	0	50	28
40	101-445 Drain at Large	0	0	0	0	0	0	151	0
41	101-631 Substance Abuse	0	0	0	0	0	0	21	0
42	101-648 Medical Examiner	0	0	0	0	0	0	35	0
43	101-670 DHHS Board	0	0	0	0	0	0	3	0
45	101-723 Airport Zone Brd of Appeals	0	0	0	0	0	0	0	0
46	101-728 EDC	0	0	0	0	0	0	40	0
47	101-965 Operating Transfers	0	0	0	0	0	0	137	0
49	207-309 Road Patrol	0	0	0	0	0	0	1,100	419
50	207-312 Hwy Safety OHSP Grant	0	0	0	0	0	0	0	0
51	207-330 Alcohol Enforcement	0	0	0	0	0	0	1	0
52	208 Parks	0	0	0	0	0	21	11	0
53	213 Arbela Police	0	0	0	0	0	0	34	28
55	215 FOC	1,309	0	0	0	0	0	228	0
58	218 Dispatch/911	0	0	0	0	46	(491)	0	28
59	221 Health Dept	0	0	0	0	0	5,253	0	0
60	224 Regional DWI Court Grant	0	0	0	0	0	0	88	0
61	225 Vassar Police	0	0	0	0	0	0	0	0
62	230 Recycling	0	0	0	0	0	(135)	157	112
63	231 Juv Mental Health Ct Program	0	0	0	0	0	0	1	0
64	232 Millington Police	0	0	0	0	0	0	70	28
65	233 Mental Health Court	0	0	0	0	0	0	12	0
66	236 Victims Services	0	0	0	0	0	0	39	0
67	239 Animal Shelter	0	0	0	0	0	(84)	124	84
68	240 Mosquito Control	0	0	0	0	0	(181)	413	642
69	244 Equip/Cap Improvements	0	0	0	0	0	0	61	0
70	246 Co Veteran Svc Grant	0	0	0	0	0	0	11	0
72	251 Principal Residence Exc	0	0	0	0	0	0	52	0
73	252 State Survey	0	0	0	0	0	0	23	0
74	255 Crime Victim	0	0	0	0	0	0	31	0

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary **Seq. 12: 101-865 Insurance**

Seq #	Department Name	Courthouse	Annex	H.H. Purdy	Jail	People's Building	Other Property	Liability	Automobile
75	256 ROD Automation	0	0	0	0	0	0	8	0
77	258 GIS	0	0	0	0	83	0	41	0
78	260 Mngd Assignd Council (MIDC)	78	0	0	0	0	0	576	0
79	261 Homeland Security	0	0	0	0	0	0	23	0
80	263 Concealed Pistol Licensing	0	0	0	0	0	0	4	0
81	264 Local Correction Officer	0	0	0	0	0	0	7	0
82	266 Forfeiture Sheriff/PA	0	0	0	0	0	0	1	0
83	269 Law Library	0	0	0	0	0	0	2	0
86	279 Voted MSU	0	0	0	0	0	671	58	0
91	288 CC - Human Services	0	0	0	0	0	0	43	0
94	292 Child Care	587	0	0	0	0	0	211	28
95	293 Soldiers Relief	0	0	0	0	0	0	1	0
96	295 Voted Veterans	0	0	0	0	0	0	111	0
97	296 Bridge	0	0	0	0	0	0	0	0
98	297 Senior Citizens	0	0	0	0	0	0	294	0
99	298 Voted Med Care	0	0	0	0	0	0	60	0
105	381 State Police Bldg Debt Svc	0	0	0	0	0	3,004	0	0
110	470 State Police Capital Expenditures	0	0	0	0	0	0	18	0
113	532 Tax Foreclosure Fund	0	0	0	0	0	0	0	0
114	595 Jail Commissary	0	0	0	0	0	0	10	0
122	801 Special Drain	0	0	0	0	0	0	819	0
132	862 Armbruster IC Debt	0	0	0	0	0	0	4	0
141	Other	1,156	215	569	0	0	545	270	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$7,789**	**$0**	**$43,915**
Total		**$10,360**	**$1,300**	**$3,074**	**$8,010**	**$936**	**$22,163**	**$9,484**	**$61,768**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 12: 101-865 Insurance

Seq #	Department Name	Public Officials	Police Professional	Specific Coverages	Total
3	101-104 Postage	$0	$0	$0	$108
4	101-202 Professional Services	0	0	0	37
5	101-211 Legal Services	0	0	0	10
6	101-223 Controller	996	0	0	1,710
7	101-253 Treasurer	309	0	2,705	3,487
8	101-259 Computer Ops	788	0	0	1,721
9	101-265 Building & Grounds	1,453	0	0	14,893
10	101-266 Human Svcs Bldg Maint	175	0	0	4,185
11	101-303 Security	404	0	0	462
12	101-865 Insurance	0	0	0	39
13	101-863 Sick & Vacation Fringes	316	0	0	338
14	101-101 Board of Comm	537	0	0	814
15	101-104 Special Programs	0	0	0	10
16	101-130 Unified Court	3,966	0	0	14,038
17	101-133 Title IV CPLR Grant	0	0	0	2
18	101-147 Jury Commission	9	0	0	12
19	101-151 Adult Probation	0	0	0	1,252
20	101-191 Elections	105	0	0	119
21	101-215 Clerk	1,633	0	0	2,764
22	101-225 Equalization	537	0	0	872
23	101-227 Equalization Caro Assess	26	0	0	32
24	101-229 PA	1,758	0	3,485	6,452
25	101-230 PA Co-Op	574	0	0	662
27	101-236 Register of Deeds	879	0	0	1,530
28	101-275 Drain Commission	552	0	0	1,830
29	101-277 Court Security	460	0	0	513
30	101-304 Sheriff	4,093	732	0	13,935
31	101-306 Weigh Master	151	366	0	588
32	101-331 Marine	42	0	0	74
33	101-333 Secondary Roads	257	366	0	703
34	101-346 Narcotics	28	0	0	29

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 12: 101-865 Insurance

Seq #	Department Name	Public Officials	Police Professional	Specific Coverages	Total
36	101-400 Planning	24	0	0	26
37	101-426 Emergency Services	184	0	0	635
40	101-445 Drain at Large	0	0	0	151
41	101-631 Substance Abuse	0	0	0	21
42	101-648 Medical Examiner	0	0	0	35
43	101-670 DHHS Board	0	0	0	3
45	101-723 Airport Zone Brd of Appeals	0	0	0	0
46	101-728 EDC	0	0	0	40
47	101-965 Operating Transfers	0	0	0	137
49	207-309 Road Patrol	3,789	8,055	0	13,363
50	207-312 Hwy Safety OHSP Grant	2	0	0	2
51	207-330 Alcohol Enforcement	7	0	0	9
52	208 Parks	15	0	0	47
53	213 Arbela Police	167	366	0	595
55	215 FOC	1,603	0	0	3,141
58	218 Dispatch/911	2,239	0	0	1,822
59	221 Health Dept	0	0	0	5,253
60	224 Regional DWI Court Grant	572	0	0	659
61	225 Vassar Police	2	0	0	2
62	230 Recycling	1,004	0	0	1,138
63	231 Juv Mental Health Ct Program	0	0	0	1
64	232 Millington Police	403	366	0	867
65	233 Mental Health Court	9	0	0	21
66	236 Victims Services	184	0	0	223
67	239 Animal Shelter	811	0	0	935
68	240 Mosquito Control	2,943	0	0	3,817
69	244 Equip/Cap Improvements	0	0	0	61
70	246 Co Veteran Svc Grant	0	0	0	11
72	251 Principal Residence Exc	0	0	0	52
73	252 State Survey	2	0	0	25
74	255 Crime Victim	184	0	0	215

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 12: 101-865 Insurance

Seq #	Department Name	Public Officials	Police Professional	Specific Coverages	Total
75	256 ROD Automation	0	0	0	8
77	258 GIS	184	0	0	308
78	260 Mngd Assignd Council (MIDC)	579	0	0	1,234
79	261 Homeland Security	0	0	0	23
80	263 Concealed Pistol Licensing	0	0	0	4
81	264 Local Correction Officer	0	0	0	7
82	266 Forfeiture Sheriff/PA	0	0	0	1
83	269 Law Library	0	0	0	2
86	279 Voted MSU	0	0	0	729
91	288 CC - Human Services	0	0	0	43
94	292 Child Care	780	0	0	1,605
95	293 Soldiers Relief	0	0	0	1
96	295 Voted Veterans	0	0	0	111
97	296 Bridge	0	0	0	0
98	297 Senior Citizens	17	0	0	310
99	298 Voted Med Care	0	0	0	60
105	381 State Police Bldg Debt Svc	0	0	0	3,004
110	470 State Police Capital Expenditures	0	0	0	18
113	532 Tax Foreclosure Fund	632	0	0	632
114	595 Jail Commissary	0	0	0	10
122	801 Special Drain	0	0	0	819
132	862 Armbruster IC Debt	0	0	0	4
141	Other	4	0	0	2,758
Direct Bills		**$0**	**$78,378**	**$0**	**$130,082**
Total		**$36,383**	**$88,630**	**$6,190**	**$248,299**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals
101-863 Sick & Vacation Fringes

Nature and Extent of Service

The County provides employees with sick and vacation time as a benefit of employment. Upon termination or resignation employees are eligible to collect a portion of the current year's earned sick and vacation and any prior year cumulative sick and vacation compensation. That portion which is earned in prior years is included in the general fund activity Sick and Vacation (101-863). In some cases the costs are directly charged to the "home" fund of the employee when paid. For plan purposes the total cost of the benefit is pooled in this schedule so as to identify the full cost of the benefit.

The full cost of the benefit is then allocated to all covered departments based on the number of FTE's. For those departments that pay the benefit directly there is a direct billing credit. The following costs are included for allocation:

Description	Source	Amount
Sick & Vacation Fringes	101-863	$ 65,137
General Fund departments, S&W Payouts	Fund 101, Acct 704.040	30,807
Other Funds, S&W Payouts	Acct 704.040	19,374
Added FICA and other Fringes for added payouts		4,307
Total for Allocation		**$ 119,626**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

A. Department Costs

Seq. 13: 101-863 Sick & Vacation Fringes

Description	Type	Amount	General Admin	Sick / Vacation Fringes
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
FICA	P	8,414	0	8,414
Retirement, W/C, Life	P	1,043	0	1,043
Sick & Vacation Payout	P	110,169	0	110,169
Subtotal - Services & Supplies		**$119,626**	**$0**	**$119,626**
Department Cost Total		**$119,626**	**$0**	**$119,626**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**119,626**	**0**	**119,626**
General Admin Distribution			0	0
Grand Total		**$119,626**	**$0**	**$119,626**

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 13: 101-863 Sick & Vacation Fringes

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Sick / Vacation Fringes
4	Audit GF	$53	$1	$53	$53
4	Cost Plan	723	10	733	733
	Subtotal - 101-202 Professional Services	**776**	**11**	**786**	**786**
5	Legal	27	0	28	28
5	Labor	151	2	153	153
	Subtotal - 101-211 Legal Services	**178**	**3**	**181**	**181**
6	Dept. Admin	567	72	639	639
6	Payroll/HR	1,039	132	1,171	1,171
	Subtotal - 101-223 Controller	**1,605**	**204**	**1,809**	**1,809**
7	GF Accounting	151	72	223	223
	Subtotal - 101-253 Treasurer	**151**	**72**	**223**	**223**
8	KRONOS	253	11	264	264
	Subtotal - 101-259 Computer Ops	**253**	**11**	**264**	**264**
12	Liability	22	0	22	22
12	Public Officials	316	0	316	316
	Subtotal - 101-865 Insurance	**338**	**0**	**338**	**338**
13	Sick / Vacation Fringes	0	1,068	1,068	1,068
	Subtotal - 101-863 Sick & Vacation Fringes	**0**	**1,068**	**1,068**	**1,068**
Total Incoming		**$3,301**	**$1,369**	**$4,669**	**$4,669**
C. Total Allocated				**$124,295**	**$124,295**
					100.00%

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 13: 101-863 Sick & Vacation Fringes**

Cost Pool 1: Sick / Vacation Fringes

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	101-223 Controller	5.42	2.74%	$3,366	($4,189)	($822)	$0	($822)
7	101-253 Treasurer	1.68	0.85%	1,043	0	1,043	0	1,043
8	101-259 Computer Ops	4.29	2.17%	2,665	(5,410)	(2,745)	0	(2,745)
9	101-265 Building & Grounds	7.91	4.00%	4,913	(954)	3,959	0	3,959
10	101-266 Human Svcs Bldg Maint	0.95	0.48%	590	0	590	0	590
11	101-303 Security	2.20	1.11%	1,366	0	1,366	0	1,366
13	101-863 Sick & Vacation Fringes	1.72	0.87%	1,068	0	1,068	0	1,068
14	101-101 Board of Comm	2.92	1.48%	1,814	0	1,814	23	1,837
16	101-130 Unified Court	21.57	10.90%	13,398	(9,198)	4,200	170	4,370
18	101-147 Jury Commission	0.05	0.03%	31	0	31	0	31
20	101-191 Elections	0.57	0.29%	354	0	354	4	359
21	101-215 Clerk	8.88	4.49%	5,516	(1,008)	4,507	70	4,577
22	101-225 Equalization	2.92	1.48%	1,814	(2,170)	(356)	23	(333)
23	101-227 Equalization Caro Assess	0.14	0.07%	87	0	87	1	88
24	101-229 PA	9.56	4.83%	5,938	(1,427)	4,511	75	4,586
25	101-230 PA Co-Op	3.12	1.58%	1,938	0	1,938	25	1,962
27	101-236 Register of Deeds	4.78	2.42%	2,969	0	2,969	38	3,007
28	101-275 Drain Commission	3.00	1.52%	1,863	(1,381)	483	24	506
29	101-277 Court Security	2.50	1.26%	1,553	0	1,553	20	1,573
30	101-304 Sheriff	22.26	11.25%	13,826	(4,630)	9,196	175	9,372
31	101-306 Weigh Master	0.82	0.41%	509	(878)	(369)	6	(363)
32	101-331 Marine	0.23	0.12%	143	0	143	2	145
33	101-333 Secondary Roads	1.40	0.71%	870	0	870	11	881
34	101-346 Narcotics	0.15	0.08%	93	0	93	1	94
36	101-400 Planning	0.13	0.07%	81	0	81	1	82
37	101-426 Emergency Services	1.00	0.51%	621	0	621	8	629
49	207-309 Road Patrol	20.61	10.41%	12,801	(11,630)	1,171	162	1,333
50	207-312 Hwy Safety OHSP Grant	0.01	0.01%	6	0	6	0	6
51	207-330 Alcohol Enforcement	0.04	0.02%	25	0	25	0	25
52	208 Parks	0.08	0.04%	50	0	50	1	50

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Details **Seq. 13: 101-863 Sick & Vacation Fringes**

Cost Pool 1: Sick / Vacation Fringes

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53	213 Arbela Police	0.91	0.46%	565	(743)	(178)	7	(171)
55	215 FOC	8.72	4.41%	5,416	0	5,416	69	5,485
58	218 Dispatch/911	12.18	6.15%	7,565	(3,611)	3,954	96	4,050
60	224 Regional DWI Court Grant	3.11	1.57%	1,932	0	1,932	24	1,956
61	225 Vassar Police	0.01	0.01%	6	0	6	0	6
62	230 Recycling	5.46	2.76%	3,391	(1,604)	1,788	43	1,831
64	232 Millington Police	2.19	1.11%	1,360	0	1,360	17	1,378
65	233 Mental Health Court	0.05	0.03%	31	0	31	0	31
66	236 Victims Services	1.00	0.51%	621	0	621	8	629
67	239 Animal Shelter	4.41	2.23%	2,739	(1,640)	1,099	35	1,134
68	240 Mosquito Control	16.01	8.09%	9,944	(74)	9,870	126	9,997
73	252 State Survey	0.01	0.01%	6	0	6	0	6
74	255 Crime Victim	1.00	0.51%	621	0	621	8	629
77	258 GIS	1.00	0.51%	621	0	621	8	629
78	260 Mngd Assignd Council (MIDC)	3.15	1.59%	1,957	0	1,957	25	1,981
94	292 Child Care	4.24	2.14%	2,634	(1,735)	899	33	932
98	297 Senior Citizens	0.09	0.05%	56	0	56	1	57
113	532 Tax Foreclosure Fund	3.44	1.74%	2,137	0	2,137	27	2,164
141	Other	0.02	0.01%	12	0	12	0	13
Subtotal		**197.91**	**100.00%**	**$122,927**	**($52,281)**	**$70,645**	**$1,369**	**$72,014**
Direct Bills						52,281		52,281
Total						**$122,927**		**$124,295**

Allocation Basis Units: # Full-Time Equivalent (FTE) Employees by Department

Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 13: 101-863 Sick & Vacation Fringes

Seq #	Department Name	Sick / Vacation Fringes	Total
6	101-223 Controller	($822)	($822)
7	101-253 Treasurer	1,043	1,043
8	101-259 Computer Ops	(2,745)	(2,745)
9	101-265 Building & Grounds	3,959	3,959
10	101-266 Human Svcs Bldg Maint	590	590
11	101-303 Security	1,366	1,366
13	101-863 Sick & Vacation Fringes	1,068	1,068
14	101-101 Board of Comm	1,837	1,837
16	101-130 Unified Court	4,370	4,370
18	101-147 Jury Commission	31	31
20	101-191 Elections	359	359
21	101-215 Clerk	4,577	4,577
22	101-225 Equalization	(333)	(333)
23	101-227 Equalization Caro Assess	88	88
24	101-229 PA	4,586	4,586
25	101-230 PA Co-Op	1,962	1,962
27	101-236 Register of Deeds	3,007	3,007
28	101-275 Drain Commission	506	506
29	101-277 Court Security	1,573	1,573
30	101-304 Sheriff	9,372	9,372
31	101-306 Weigh Master	(363)	(363)
32	101-331 Marine	145	145
33	101-333 Secondary Roads	881	881
34	101-346 Narcotics	94	94
36	101-400 Planning	82	82
37	101-426 Emergency Services	629	629
49	207-309 Road Patrol	1,333	1,333
50	207-312 Hwy Safety OHSP Grant	6	6
51	207-330 Alcohol Enforcement	25	25
52	208 Parks	50	50
53	213 Arbela Police	(171)	(171)

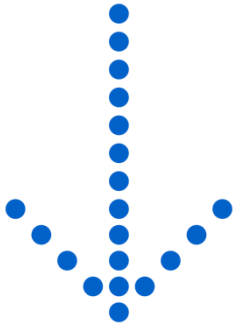
Tuscola County, Michigan
2 CFR Part 200 Cost Allocation Plan - FY2025 Actuals

Allocation Summary

Seq. 13: 101-863 Sick & Vacation Fringes

Seq #	Department Name	Sick / Vacation Fringes	Total
55	215 FOC	5,485	5,485
58	218 Dispatch/911	4,050	4,050
60	224 Regional DWI Court Grant	1,956	1,956
61	225 Vassar Police	6	6
62	230 Recycling	1,831	1,831
64	232 Millington Police	1,378	1,378
65	233 Mental Health Court	31	31
66	236 Victims Services	629	629
67	239 Animal Shelter	1,134	1,134
68	240 Mosquito Control	9,997	9,997
73	252 State Survey	6	6
74	255 Crime Victim	629	629
77	258 GIS	629	629
78	260 Mngd Assignd Council (MIDC)	1,981	1,981
94	292 Child Care	932	932
98	297 Senior Citizens	57	57
113	532 Tax Foreclosure Fund	2,164	2,164
141	Other	13	13
Direct Bills		**$52,281**	**$52,281**
Total		**$124,295**	**$124,295**

SECTION 6:
Internal Service Funds Reconciliation



Tuscola County. Michigan
Internal Service Fund Summary
Based on the Fiscal Year Ending December 31, 2025

Income Statement:	Total	Worker's Comp. Insurance	Motor Pool	Health Insurance
Operating Revenues				
Charges for Services	$ 3,697,085	$ 319,281	$ 5,817	$ 3,371,987
Operating Expenses				
Operation and maintenance	3,598,823	-	2,040	3,596,783
Administration	145,638	145,638	-	-
Depreciation	5,842	-	5,842	-
Total expenses	$ 3,750,303	$ 145,638	$ 7,882	$ 3,596,783
Change in net assets	(53,218)	173,643	(2,065)	(224,796)
Net assets, beginning of year	1,953,493	29,496	33,922	1,890,075
Net assets, end of year	**$ 1,900,275**	**$ 203,139**	**$ 31,857**	**$ 1,665,279**
2 CFR Part 200 R/E Adjustments:				
Prior year adjustments				
Current year adjustments				
2 CFR Part 200 R/E Adjustments:	$ -	$ -	$ -	$ -
2 CFR Part 200 Adjusted R/E	$ 1,900,275	$ 203,139	$ 31,857	$ 1,665,279
Sixty day operating reserve	(625,051)	(24,273)	(1,314)	(599,464)
Excess reserve	**$ 1,275,225**	**$ 178,866**	**$ 30,543**	**$ 1,065,815**

INTERNAL SERVICE FUNDS

Motor Pool Fund - This fund was established to set aside funds to purchase a vehicle in the future for Juvenile transport.

Workers' Compensation Insurance - The various funds of the County make a transfer to this fund that sets aside monies to apply against premiums and claims for employees who qualify for this benefit. The County General Fund also makes an appropriation to this fund.

Health Insurance - This fund sets aside monies to pay the insurance premiums. Various funds transfer the appropriate level of obligation to this fund when payments are made.

TUSCOLA COUNTY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Motor Pool	Workers' Compensation Insurance	Health Insurance	Total
ASSETS				
Current assets				
Cash and cash equivalents	$ 10,438	$ 161,612	$ 1,732,053	$ 1,904,103
Prepaids	-	41,777	91,826	133,603
Total current assets	10,438	203,389	1,823,879	2,037,706
Noncurrent assets				
Capital assets, net of accumulated depreciation	21,419	-	-	21,419
TOTAL ASSETS	31,857	203,389	1,823,879	2,059,125
LIABILITIES				
Current liabilities				
Accounts payable	-	250	-	250
Uninsured claim liability	-	-	158,600	158,600
TOTAL LIABILITIES	-	250	158,600	158,850
NET POSITION				
Investment in capital assets	21,419	-	-	21,419
Unrestricted	10,438	203,139	1,665,279	1,878,856
TOTAL NET POSITION	$ 31,857	$ 203,139	$ 1,665,279	$ 1,900,275

TUSCOLA COUNTY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2025

	Motor Pool	Workers' Compensation Insurance	Health Insurance	Total
OPERATING REVENUES				
Charges for services	$ 5,817	$ 319,281	$ 3,371,987	$ 3,697,085
OPERATING EXPENSES				
Operations and maintenance	2,040	-	3,596,783	3,598,823
Administration	-	145,638	-	145,638
Depreciation expense	5,842	-	-	5,842
TOTAL OPERATING EXPENSES	7,882	145,638	3,596,783	3,750,303
CHANGE IN NET POSITION	(2,065)	173,643	(224,796)	(53,218)
Net position, beginning of year	33,922	29,496	1,890,075	1,953,493
Net position, end of year	$ 31,857	$ 203,139	$ 1,665,279	$ 1,900,275

TUSCOLA COUNTY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

	Motor Pool	Workers' Compensation Insurance	Health Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from interfund services provided	$ 5,817	$ 313,281	$ 3,371,987	$ 3,691,085
Cash paid to suppliers	(2,082)	(152,286)	(3,237,281)	(3,391,649)
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,735	160,995	134,706	299,436
Cash and cash equivalents, beginning of year	6,703	617	1,597,347	1,604,667
Cash and cash equivalents, end of year	$ 10,438	$ 161,612	$ 1,732,053	$ 1,904,103
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	$ (2,065)	$ 173,643	$ (224,796)	$ (53,218)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	5,842	-	-	5,842
(Increase) decrease in:				
Prepaids	-	(6,648)	201,137	194,489
Increase (decrease) in:				
Accounts payable	(42)	-	(235)	(277)
Uninsured claim liability	-	-	158,600	158,600
Due to other funds	-	(6,000)	-	(6,000)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 3,735	$ 160,995	$ 134,706	$ 299,436

2027 Percent of Indirect Cost on Special Millages & Other Funds Tax Revenue

FUND	DESCRIPTION	PROPOSED 2027
207	VOTED ROAD PATROL	**$72,820.65**
214	VOTED PRIMARY ROAD	**$2,189.00**
218	DISPATCH	**$29,295.48**
230	VOTED RECYCLING	**$8,267.36**
240	VOTED MOSQUITO	**$34,823.44**
279	VOTED MSU	**$5,510.35**
295	VOTED VETERANS	**$3,131.00**
296	VOTED BRIDGE	**$0.00**
297	VOTED SENIOR CITIZENS	$5,511.00
298	VOTED MEDICAL CARE FACILITY	$1,649.00
299	VOTED SENIOR MEALS	
MILLAGES & DISPATCH FUND WITH THRESHOLD TOTAL		**$163,197.27**

**Proposed method of 2.5% of FY 2025 actual revenue OR MGT calculation of actual indirect costs, whichever is less.

NON MILLAGE FUNDS WITHOUT CAPS IN PLACE

FUND	DESCRIPTION	PROPOSED 2027
215	FRIEND OF THE COURT	$163,079.00
221	HEALTH DEPARTMENT **Revenue & fund balance in our system**	$21,927.00
251	PRINCIPAL EXEMPTION	$1,896.00
NON MILLAGE FUNDS WITHOUT THRESHOLD TOTAL		$186,902.00

COMBINED TOTAL INDIRECT COST TO REIMBURSE THE GENERAL FUND FOR FY 2024 CENTRALIZED SERVICES	
MILLAGES & DISPATCH FUND WITH THRESHOLD TOTAL	**$163,197.27**
NON MILLAGE FUNDS WITHOUT THRESHOLD TOTAL	**$186,902.00**
PROPOSED TOTAL	**$350,099.27**

Tuscola County Medical Care Community

Your Care Partner in Skilled Nursing and Rehabilitation Therapy

1285 CLEAVER ROAD ♦ CARO, MICHIGAN 48723
PHONE (989) 673-4117 ♦ FAX (989) 673-6665

Executive Management
Mr. Robert C. Rabideau, RN, NHA – Chief Executive Officer
Mrs. Maggie Root, CHC - Chief Financial Officer
Mrs. Mandy Palmer, RN – Chief Nursing Officer
Dr. Arshad Aqil, M.D. – Certified Medical Director

Tuscola County Department of Human Services
County Medical Care Facility Board of Directors
Rev. Alissa Boulton - Chairperson
Mrs. Cheryl Dewald – Vice-Chair
Mrs. Sue Morris – Member

November 18, 2026

Mr. Mike Miller, Controller/Administrator
Tuscola County Board of Commissioners
125 W. Lincoln Street
Caro, MI 48723

RE: Funds Transfer Request

Dear Mr. Miller:

This letter is to request the following transfers of funds:

1.	**From:**	**Millage Fund #298-000-001.000,**	**$7,050.00**
	To:	**General Fund Account #291-000-001.000**	
	For:	Replace Counter Tops & Cabinets 2nd Hickory Kitchenette, Alderman	
2.	**From:**	**Millage Fund #298-000-001.000,**	**$6,650.47**
	To:	**General Fund Account #291-000-001.000**	
	For:	Install Mini-Split Unit w/ Heat Pump, Alderman Admin Conf Rm	
3.	**From:**	**Millage Fund #298-000-001.000,**	**$7,093.44**
	To:	**General Fund Account #291-000-001.000**	
	For:	Bariatric Electric Hi-Lo Stand-in Lift	
4.	**From:**	**Millage Fund #298-000-001.000,**	**$109,924.00**
	To:	**General Fund Account #291-000-001.000**	
	For:	Info Tech Server Upgrades	
5.	**From:**	**Millage Fund #298-000-001.000,**	**$20,946.00**
	To:	**General Fund Account #291-000-001.000**	
	For:	100 Gallon Water Heater BTU, Baldwin Small House	
6.	**From:**	**Millage Fund #298-000-001.000,**	**$18,011.16**
	To:	**General Fund Account #291-000-001.000**	
	For:	Professional Services re: Server Upgrades	
7.	**From:**	**Millage Fund #298-000-001.000,**	**$96,960.00**
	To:	**General Fund Account #291-000-001.000**	
	For:	Replace 2 Boilers in Alderman	

The total amount of this transfer request is **$266,635.07.** Thank you for your assistance.

Sincerely,
Robert C. Rabideau
Robert C. Rabideau, RN, NHA
Chief Executive Officer

Cc: Ashley Bennett, Tuscola County Treasurer

FA Acquisition Report From 07/01/2026 thru 07/31/2026

Asset Code	Description	Class / Location	Acquisition Date	Asset GL / Accum Depr GL / Depr Exp GL	Book Method/Life / Tax Method/Life / Othr Method/Life	Cost
2026-00014	Counter Tops & Cabinets for 2nd Hickory LC Kitchenette	FE HCMP2	07/03/2026	10-00-12051 10-00-12551 10-57-60000	SL M 180 0	7,050.00
		Number of Records:	1		Register Total	7,050.00

Docusign Envelope ID: DD45C763-3E12-8423-806F-B84E0BCE2559

Arthur Graff					Vendor Code	101238	
Invoice Number	Description		Date	Amount	Discount	Withheld	Net Amount
410	410 -		06/30/2026	11,545.00	0.00	0.00	11,545.00
10-57-54000	Furniture, Fixtures, Equip Plant Ops			1,690.00			
10-57-70501	Capital Outlay - Building, BC, BSE			7,050.00			
10-57-54000	Furniture, Fixtures, Equip Plant Ops			875.00			
10-57-54000	Furniture, Fixtures, Equip Plant Ops			750.00			
10-57-53860	Building Repairs - Plant Ops			1,180.00			
Check Date:	07/03/2026	Check #: 0000073115		Totals:	11,545.00	0.00	0.00	11,545.00

Tuscola Co Medical Care Facility - Tuscola Co Medical Care Facility - Tuscola Co Medical Care Facility - Tuscola Co Medical Care Facility - Tuscola Co Medical Care Facility - Tuscola Co Medical Care Facility - Tuscola

Docusign Envelope ID: DD45C763-3E12-8423-806F-B84E0BCE2559

GRAFF & SONS BUILDERS & CABINETS INC.

1539 East Caro Road Caro MI 48723
989-673-6216 graffandsons@gmail.com

Invoice # 410

6/22/26

RECEIVED
JUN 30 2026

POSTED
RECEIVED
JUN 24 2026

Tuscola County Medical Care Faucility

1285 Cleaver Road
Caro, MI 48723

#	Details	Each	AMOUNT	
1	Counter Top for Room 235	$1,690.00	$1,690.00	57-54000
1	Counter Tops and Cabinet Work for 2nd Floor Maple Kitchenette	$7,050.00	$7,050.00	57-90501
5	Dinning Room Chair Repair and Refinish	$175.00	$875.00	57-54000
2	4 x 4 Table Repair and Refinish	$375.00	$750.00	57-54000
1	Window Sills for First Hickory/ Hall, Second Hickory Hall, Room 135 and Room 207	$1,180.00	$1,180.00	57-53860

SUBTOTAL	$11,545.00
TAX RATE	0.00%
OTHER	$0.00
TOTAL	**$11,545.00**

Make all checks payable to: " Graff & Sons "

If you have any questions concerning this invoice, use the following contact information:

Graff & Sons 989-673-6216 graffandsons@gmail.com

THANK YOU FOR YOUR BUSINESS!

PO: 68100016

Ok to Pay
06/29/26

Docusign Envelope ID: DD45C763-3E12-8423-806F-B84E0BCE2559

Vendor		ShipTo #
Arthur Graff		
Web PO #		Customer PO #
6810016-20260629		20260629
Vendor Information		BillTo/ShipTo
Arthur Graff		Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6665 (Fax) 989-673-4117 (Phone)
Ordered By	Approved By	Signature:
Dan Manwell	1 - Robert Rabideau	

Order

2026-06-29
6810016
SMART PO

Product	GL Code	Line #	Description	Qty	Price	Unit	Line Total
Repairs	10-57-54000		Dining Room Chairs, Tables Refinish, Rep...	1	1,625.00	one	1,625.00
Rebuild	10-57-53860		Rebuild of Window Sills	1	1,180.00	one	1,180.00
Room 235	10-57-54000		Counter top for room 235	1	1,690.00	one	1,690.00
0410	10-57-70501		Counter top Cabinet Work for 2nd Hickory	1	7,050.00	one	7,050.00
					Total:		**11,545.00**

FA Acquisition Report From 08/01/2026 thru 08/31/2026

Asset Code	Description	Class / Location	Acquisition Date	Asset GL / Accum Depr GL / Depr Exp GL	Book Method/Life / Tax Method/Life / Othr Method/Life	Cost
2026-00015	Mini Split Bracket & Unit & Heat Pump	BC RWPN1	08/07/2026	10-00-12041 10-00-12541 10-57-59998	SL M 180 0	6,650.47
		Number of Records:		1	Register Total	6,650.47

Jacks # 5561.34

StdElec # 1236.50

StdElec (147.37) Rtnd items

6,650.47 FA Build/Basis

Docusign Envelope ID: 725FCC7C-A9A6-8E84-8158-9686967E6BB0

AP Vendor Transaction Inquiry

Vendor 101570 Jacks Sheet Metal Inc

Last Check 0000073314 08/07/2026 C 5,561.34 **Last Invoice** 53475973

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 00/00/0000 Thru Check Date 12/31/9999 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
53475973	1	07/31/2026	0000073314	C	08/07/2026	5,561.34	0.00	0.00	☐	Atch GL

Long Invoice # 53475973

Comments Mini Split PO Attachments

Addl Comments

Docusign Envelope ID: 725FCC7C-A9A6-8E84-8158-9686967E6BB0

AP Vendor Transaction Inquiry

Vendor 103055 Standard Electric Company

Last Check 0000073485 09/04/2026 C 44.52 **Last Invoice** S000365526.002

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 08/07/2026 Thru Check Date 08/07/2026 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
357225.001	1	07/29/2026	0000073332	C	08/07/2026	841.70	0.00	0.00	☐	Atch GL
357199.001	1	07/29/2026	0000073332	C	08/07/2026	-147.37	0.00	0.00	☐	Atch GL
340478.001	1	07/29/2026	0000073332	C	08/07/2026	1,236.50	0.00	0.00	☐	Atch GL

Long Invoice # S000357199.001

Comments Return PO Attachments

Addl Comments

standard electric
A Sonepar Company
2650 Trautner Dr.
P.O. Box 5289
SAGINAW, MI 48603-0289
www.standardelectricco.com
Phone: 989-497-2100

Branch Serving You:
STANDARD ELECTRIC
2650 TRAUTNER DR
SAGINAW MI 48604

INVOICE

S000340478.001
07/14/26

Payment Mailing Address:
STANDARD ELECTRIC COMPANY
PO BOX 7412282
CHICAGO IL 60674-2282

PO: 69136071
GL: 57-90503

SOLD TO:
4413 1 0.672 E0110X I0168 D15230359976 S2 P11086065 0001:0002

TUSCOLA CO MEDICAL CARE FACLTY
1285 CLEAVER RD
CARO MI 48723-9241

SHIPPED TO: 13049

POSTED

TUSCOLA CO MEDICAL CARE FACLTY
1285 CLEAVER ROAD
CARO MI 48723

ACCOUNT NUMBER	CUSTOMER PO NUMBER	RELEASE NUMBER	ORDERED BY
13049	ac split unit		

SALESMAN	INVOICE NUMBER	SHIPPING BRANCH	SHIP DATE	SHIP VIA
JOSHUA BEDNARCZYK	S000340478.001	MSAG	07/14/26	WILL CALL

LINE #	DESCRIPTION	ORDER QTY	SHIP QTY	UNIT PRICE	UOM	EXT PRICE
	3M SUPER33P34X76 SUPER 33PLUS-3/4X76FT PLS TC TAPE	3	3	11.35	ea	34.06
	FLEX 103WGSTR MC 10/3 STR AL W/GRN GRD 69118801	250	250	3,018.45	m	754.61
	SQD QOB130 SQD QOB130 SP-120/240V-3 0A CB	2	2	34.83	ea	69.67
	SQD QOB220 SQD QOB220 2P-120/240V-2 0A CB	1	1	80.12	ea	80.12
	SQD D321NRB SQD D321NRB 30A-240V-4SN RT SW	1	1	147.37	ea	RTRND 147.37
	BUSS FRNR20 BUSS FRN-R-20 250V RK5 T D FUSE	3	3	12.82	ea	38.46
	BUSS FRNR30 BUSS FRN-R-30 250V RK5 T D FUSE	3	3	12.82	ea	38.46
	AFC 8015 10/3 6FT AC WHI P	1	1	23.21	ea	23.22
	APP 7075GSR EGS 7075GSR 3/4 RT EMT C ONN	6	6	1.94	ea	11.62
	IDEAL 2006S BUCHANAN 2006S WIRE CONN 100BX	100	100	20.69	c	20.69
	ABB DALB2CG	2	2	760.86	c	15.22

RECEIVED
JUL 20 2026
TUSCOLA CO. MEDICAL CARE COMMUNITY

RECEIVED
JUL 22 2026

If paid by 08/10/26 you may deduct $12.36
Invoice is due by 08/31/26.

A monthly service charge, up to the maximum allowed by law, will be added to all past due invoices.

2026/07/14 09:46:00 AM S000340478.1

SUBTOTAL	
S & H CHARGES	
TAX	
TOTAL DUE	CONTINUED

ALL SALES ARE GOVERNED EXCLUSIVELY BY STANDARDELECTRIC'S TERMS AND CONDITIONS OF SALE (https://www.standardelectric.com/about/terms).
ACCEPTANCE IS LIMITED TO SUCH TERMS AND BUYER'S ADDITIONAL OR DIFFERENT TERMS ARE HEREBY REJECTED, VOID, AND OF NO FORCE OF EFFECT.

Payment Mailing Address:
STANDARD ELECTRIC COMPANY
PO BOX 7412282
CHICAGO IL 60674-2282

TO VIEW ONLINE GO TO: http://standardelectric.billtrust.com USE THIS ENROLLMENT CODE: QLZ QWB XZS

0001:0002

standard electric
A Sonepar Company
2650 Trautner Dr.
P.O. Box 5289
SAGINAW, MI 48603-0289
www.standardelectricco.com
Phone: 989-497-2100

Branch Serving You:
STANDARD ELECTRIC
2650 TRAUTNER DR
SAGINAW MI 48604

INVOICE

S000340478.001
07/14/26

Payment Mailing Address:
STANDARD ELECTRIC COMPANY
PO BOX 7412282
CHICAGO IL 60674-2282

SOLD TO:
4413 1 0.672 E0110X I0169 D15230359976 S2 P11086065 0002:0002

TUSCOLA CO MEDICAL CARE FACLTY
1285 CLEAVER RD
CARO MI 48723-9241

SHIPPED TO: 13049

TUSCOLA CO MEDICAL CARE FACLTY
1285 CLEAVER ROAD
CARO MI 48723

ACCOUNT NUMBER	CUSTOMER PO NUMBER	RELEASE NUMBER	ORDERED BY
13049	ac split unit		

SALESMAN	INVOICE NUMBER	SHIPPING BRANCH	SHIP DATE	SHIP VIA
JOSHUA BEDNARCZYK	S000340478.001	MSAG	07/14/26	WILL CALL

LINE #	DESCRIPTION	ORDER QTY	SHIP QTY	UNIT PRICE	UOM	EXT PRICE
	DALB-2-CG COND BODY&CVR& GSKT ABB NC302 NC302 3/4 D/C 2SCR NMC C ONN	2	2	150.20	c	3.00

Please include your account number on your payments. This allows for a quicker reconciliation of your payment.

Thank You!

If paid by 08/10/26 you may deduct $12.36
Invoice is due by 08/31/26.

A monthly service charge, up to the maximum allowed by law, will be added to all past due invoices.

SUBTOTAL	1,236.50
S & H CHARGES	0.00
TAX	0.00
TOTAL DUE	1,236.50

ALL SALES ARE GOVERNED EXCLUSIVELY BY STANDARDELECTRIC'S TERMS AND CONDITIONS OF SALE (https://www.standardelectric.com/about/terms).
ACCEPTANCE IS LIMITED TO SUCH TERMS AND BUYER'S ADDITIONAL OR DIFFERENT TERMS ARE HEREBY REJECTED, VOID, AND OF NO FORCE OF EFFECT.

Payment Mailing Address:
STANDARD ELECTRIC COMPANY
PO BOX 7412282
CHICAGO IL 60674-2282

TO VIEW ONLINE GO TO: http://standardelectric.billtrust.com USE THIS ENROLLMENT CODE: QLZ QWB XZS

0002:0002

Cust CR Num	Customer PO #	BillTo/ShipTo
20260724	2162771-20260724	Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6685 (Fax) 989-673-4117 (Phone)
Information		Signature:
1 Standard Electric Company		

Order
2026-07-24
SMART PO

Vendor #	Product	GL Code	Line #	Description	Qty	Price	Unit	Extend
1	1111	10-67-70503	1	Supplies for Split Unit	1	1,236.60	EA	1,236.60

Total:	1,236.60

GLCode Summary	
10-67-70503:	1,236.60
Total:	1,236.60

Vendor		ShipTo #
Standard Electric Company		
Web PO #		Customer PO #
6913671-20260724		20260724
Vendor Information		BillTo/ShipTo
Standard Electric Company 2650 Trautner Drive PO Box 5289 Saginaw, MI 48603		Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6665 (Fax) 989-673-4117 (Phone)
Ordered By	Approved By	Signature:
Barbara Davis	1 - Robert Rabideau	

Order

2026-07-24
6913671
SMART PO

Product	GL Code	Line #	Description	Qty	Price	Unit	Line Total
1111	10-57-70503		Supplies for Split Unit	1	1,236.50	EA	1,236.50
						Total:	1,236.50

5700.00
+ 1236.50
$ 6936.50

CA Build

Docusign Envelope ID: 725FCC7C-A9A6-8E84-8158-9686967E6BB0

Jack's Heating & Cooling

Jack's Heating & Cooling
1820 West Caro Road
Caro, MI 48723
(989) 672-8451
info@888797jack.com

Invoice 53475673
Invoice Date 7/20/2026
Customer PO

Billing Address
Tuscola County Medical Care Community
1285 Cleaver Road
Caro, MI 48723 USA

Job Address
Tuscola County Medical Care Community
1285 Cleaver Road
Caro, MI 48723 USA

Description of work

Installed new mini split system. Unit pressure tested, and pumped down. Waiting for electrician to pull power wire for unit. 7/20/26

Found disconnect already installed. Connected power supply to minisplit. Turned on power and started unit.

EQUIPMENT			QTY	YOUR PRICE	YOUR TOTAL
Brand	Model	Serial			
Lennox	MWMD009S6-1P	S/N:	1.00	$727.50	$727.50
Brand	Model	Serial			
Lennox	MWLD009S6S-1P	S/N:	1.00	$1,583.55	$1,583.55

Total $6789.13

SERVICES				
IMS912	Install a Mini Split System 9 to 12K Btu's including ... sate, line set and mounting bracket. Price includes labor and materials.	1.00	$3,250.29	$3,250.29
PermitM	Mechanical Permit	1.00	$0.00	$0.00
PermitE	Electrical Permit	1.00	$0.00	$0.00

Sub-Total	$5,561.34
Tax	$138.66
Total Due	$5,700.00
Payment	$0.00
Balance Due	$5,700.00

Thank you for choosing us to provide you with service!
Payment is due upon completion. A service fee will be charged for any returned checks, and a financing charge of 1.5% per month shall be applied for overdue amounts. Payments can be made virtually via payment links.

Capital

PO: Board see attached.

GL 57-70503

Docusign Envelope ID: 725FCC7C-A9A6-8E84-8158-9686967E6BB0

Jack's Heating & Cooling
1820 West Caro Road
Caro, MI 48723
(989) 672-8451
info@888797jack.com

BILL TO
Tuscola County Medical Care Community
1285 Cleaver Road
Caro, MI 48723 USA

ESTIMATE	ESTIMATE DATE
52091032	May 11, 2026

JOB ADDRESS
Tuscola County Medical Care Community
1285 Cleaver Road
Caro, MI 48723 USA

Job: 52103514

ESTIMATE DETAILS

Install a Mini Split for Office: This bid is to install a mini split in an existing office space. The price includes both indoor and outdoor units, line sets, line set covers, wall brackets, communication wiring and labor. Installation of the the unit will be on the outside wall, boring a hole through the wall to make all the connections between the units. This bid does not include electrical wiring to the unit and to be done by others.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
IMS912	Install a Mini Split System 9 to 12K Btu's including wire, condensate, line set and mounting bracket. Price includes labor and materials.	1.00	$3,250.29	$3,250.29
PermitM	Mechanical Permit	1.00	$0.00	$0.00
PermitE	Electrical Permit	1.00	$0.00	$0.00
27K11	Lennox MWMD009S6 Mini Split Wall Mount Head	1.00	$727.50	$727.50
Lennox MWMD009S6-1P				
27J88	Lennox MWLD009S6S Mini Split Heat Pump	1.00	$1,583.55	$1,583.55
Lennox MWLD009S6S-1P				

POTENTIAL SAVINGS	$556.14
SUB-TOTAL	$5,561.34
TAX	$138.66
TOTAL	$5,700.00

Docusign Envelope ID: 725FCC7C-A9A6-8E84-8158-9686967E6BB0

Thank you for choosing us to provide you with this estimate!
-Price includes all labor, taxes, material and registration of equipment.
-50% upfront with balance due upon completion.

CUSTOMER AUTHORIZATION

I hereby allow Jack's Heating & Cooling to perform the work described for the total of $5,700.00.

Sign here Date 6/24/2026

FA Acquisition Report From 09/01/2026 thru 09/30/2026

Asset Code	Description	Class Location	Acquisition Date	Asset GL Accum Depr GL Depr Exp GL	Book Method/Life Tax Method/Life Othr Method/Life	Cost
2026-00016	Hausmann Bariatric Electric Hi-Lo Stand-In W/ Electric Patient	MME62 THERAP	09/18/2026	10-00-12083 10-00-12583 10-62-59999	SL M 60 0	7,093.44
		Number of Records:	1	Register Total		7,093.44

Vendor 100584 Chase Card Services

Last Check 0000073694 10/16/2026 C 9,486.71 **Last Invoice** 10012026

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 00/00/0000 Thru Check Date 12/31/9999 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
09022026	2	09/15/2026	0000073536	C	09/18/2026	139.00	0.00	0.00	☑	Atch GL
09022026	1	09/15/2026	0000073536	C	09/18/2026	215.48	0.00	0.00	☑	Atch GL
09012026	2	09/15/2026	0000073536	C	09/18/2026	10.74	0.00	0.00	☑	Atch GL
09012026	1	09/15/2026	0000073536	C	09/18/2026	254.85	0.00	0.00	☑	Atch GL
08312026	1	09/15/2026	0000073536	C	09/18/2026	164.89	0.00	0.00	☑	Atch GL
08282026	4	09/15/2026	0000073536	C	09/18/2026	73.48	0.00	0.00	☑	Atch GL
08282026	3	09/15/2026	0000073536	C	09/18/2026	7,093.44	0.00	0.00	☑	Atch GL
08282026	2	09/15/2026	0000073536	C	09/18/2026	138.00	0.00	0.00	☑	Atch GL
08282026	1	09/15/2026	0000073536	C	09/18/2026	502.83	0.00	0.00	☑	Atch GL
08272026	3	09/15/2026	0000073536	C	09/18/2026	171.05	0.00	0.00	☑	Atch GL
08272026	2	09/15/2026	0000073536	C	09/18/2026	9.57	0.00	0.00	☑	Atch GL
08272026	1	09/15/2026	0000073536	C	09/18/2026	142.25	0.00	0.00	☑	Atch GL
08262026	5	09/15/2026	0000073536	C	09/18/2026	81.04	0.00	0.00	☑	Atch GL
08262026	4	09/15/2026	0000073536	C	09/18/2026	9.57	0.00	0.00	☑	Atch GL
08262026	3	09/15/2026	0000073536	C	09/18/2026	10.00	0.00	0.00	☑	Atch GL
08262026	2	09/15/2026	0000073536	C	09/18/2026	10.00	0.00	0.00	☑	Atch GL

Long Invoice # 08282026

Comments MFI Health - 08.28.2026 X-FER TO CREDIT CARD FROM VENDOR 105016-MFI Medical Equipment Inc

PO Attachments

Addl Comments

View in Excel

Vendor 105016 MFI Medical Equipment Inc

Last Check 0000000000 09/30/2026 M 0.00 **Last Invoice** 08282026

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 00/00/0000 Thru Check Date 12/31/9999 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
08282026	501	09/15/2026	0000000000	M	09/30/2026	-7,093.44	0.00	0.00	☐	Atch GL
08282026	1	09/15/2026	0000000000	M	09/30/2026	7,093.44	0.00	0.00	☐	Atch GL

Comments MFI Health - 08.28.2026 REVERSED

PO Attachments

Addl Comments Reversal For Credit Card Payment By Credit Card Vendor 100584-Chase Card Services

Vendor	ShipTo #
MFI Medical Equipment Inc	
Web PO #	Customer PO #
7075375-20260827	20260827
Vendor Information	BillTo/ShipTo
MFI Medical Equipment Inc	Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6665 (Fax) 989-673-4117 (Phone)
Ordered By	Signature:
Barbara Davis	

Order

2026-08-27
7075375
SMART PO

Product	GL Code	Line #	Description	Qty	Price	Unit	Line Total
DYN-6177	10-61-54000		Hausmann Bariatric Electric Hi-Lo Stand-...	1	6,598.44	EA	6,598.44
Shipping	10-61-54000		Shipping	1	495.00	EA	495.00
						Total:	**7,093.44**

10-61-70503
per M. Root.

FA Acquisition Report From 08/01/2026 thru 08/31/2026

Asset Code	Description	Class Location	Acquisition Date	Asset GL Accum Depr GL Depr Exp GL	Book Method/Life Tax Method/Life Othr Method/Life	Cost
2026-00015	Mini Split Bracket & Unit & Heat Pump	BC RWPN1	08/07/2026	10-00-12041 10-00-12541 10-57-59998	SL M 180 0	6,650.47
2026-00017	Dell Power Vault Server	MME49 ALDERM	08/14/2026	10-00-12070 10-00-12570 10-49-59999	SL M 60 0	109,924.00
		Number of Records:	2	Register Total		116,574.47

Vendor 103879 Rehmann LLC

Last Check 0000073791 10/30/2026 C 3,572.10 **Last Invoice** MS158413

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 08/14/2026 Thru Check Date 08/14/2026 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
PR157010	1	08/12/2026	0000073368	C	08/14/2026	109,924.00	0.00	0.00	☑	Atch GL

Long Invoice # PR157010

Comments Servers

PO Attachments

Addl Comments

View in Excel

Rehmann Technology Solutions, LLC
2330 East Paris Ave SE
.
Grand Rapids, MI 49546

Rehmann

INVOICE

Date	Invoice Number
08/11/2026	PR157010

Payment Terms	Due Date
Net 30	09/10/2026

POSTED

Bill To:
Tuscola County Medical Care Facility 1285 Cleaver Road Caro, MI 48723 United States of America

Remit To:
Rehmann Technology Solutions, LLC 2330 East Paris Ave SE . Grand Rapids, MI 49546

PO/Reference	Customer ID
PO:2066854 Ref:Order #8587	CUST-2130

Item Description	Quantity	Price Each	Amount
Dell PowerVault ME5224 (11) 1.92TB SSD up to 24Gbps SAS ISE RI 512e 2.5in Hot-Plug 1WPD, AG Drive, 10Gb iSCSI Base-T 8 Port Dual Controller, ME52xx 2U Serial Number(s):5V2D0K4	1	68,944.00	68,944.00
Dell R470 Server, Intel Xeon 6 Performance 6511P 2.3G, 16C/32T, 72M Cache, Turbo, (150W) DDR5-6400, (8) 32GB RDIMM, 6400MT/s, Dual Rank (2) 2.4TB Hard Drive SAS ISE 12Gbps 10K 512e 2.5in Hot-Plug Serial Number(s):FPGZJM4,GPGZJM4	2	20,490.00	40,980.00

RECEI
AUG 1 2 2026

Please make all checks payable to "Rehmann Technology Solutions". To pay by eCheck or Credit Card visit www.rehmann.com and select Pay Bill.

For Wire Transfers call 616-222-9200. Rehmann charges a 3% convenience fee on credit card payments (For account questions email: AR.RTS@Rehmann.com)

Tax Amount:	**$0.00**
Amount Due:	**$109,924.00**
Amount Paid:	
Date:	08/11/2026
Inv#:	PR157010
Client:	CUST-2130

Tuscola County Medical Care Facility
1285 Cleaver Road
Caro, MI 48723
United States of America

Rehmann Technology Solutions, LLC
2330 East Paris Ave SE
.
Grand Rapids, MI 49546

We appreciate your business. Thank you for choosing Rehmann.

Credit terms: Unpaid invoices 30 days after the invoice date are subject to a finance charge of 1 1/2% per month (18% per annum).

1 / 1

Vendor		ShipTo #
Rehmann Technology Solutions		
Web PO #		Customer PO #
6475030-20260424		20260424
Vendor Information		BillTo/ShipTo
Rehmann Technology Solutions		Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6665 (Fax) 989-673-4117 (Phone)
Ordered By	Approved By	Signature:
Alex Weeks	1 - Robert Rabideau	

Order

2026-04-24
6475030
SMART PO

ALDM

Product	GL Code	Line #	Description	Qty	Price	Unit	Line Total
1	10-49-70503		Dell PowerVault ME5224 with 5 Year Warra...	1	68,944.00	EA	68,944.00
2	10-49-70503		ell R470 Server with 5 Year Warranty	2	20,490.00	Ea	40,980.00
3	10-49-70503		Cabling Allowance - Estimated 27 network...	1	350.00	EA	350.00
4	10-49-70503		Professional Services	1	35,805.00	EA	35,805.00
						Total:	**146,079.00**

FA Acquisition Report From 10/01/2026 thru 10/31/2026

Asset Code	Description	Class / Location	Acquisition Date	Asset GL / Accum Depr GL / Depr Exp GL	Book Method/Life / Tax Method/Life / Othr Method/Life	Cost
2026-00019	100 Gallon Water Heater BTU	BSE ~~ALDERM~~ Baldwin	10/23/2026	10-00-12031 10-00-12531 10-57-59998	SL M 240 0	20,946.00
2026-00018	Professional Services for Rehmann Servers	MME49 IT	10/09/2026	10-00-12070 10-00-12570 10-49-59999	SL M 60 0	18,011.16
		Number of Records:		2	Register Total	38,957.16

Vendor 102962 Smillie Plumbing & Heating Inc

Last Check 0000073878 11/13/2026 C 2,085.00 **Last Invoice** 30624

○ Open Invoices ○ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ◉ Check History

Check History

From Check Date 10/23/2026 Thru Check Date 10/23/2026 Check # Contains Pay to Search

Check #	Type	Bank Code	Check Date	Amount	Cleared	Pay to the Order	
0000073755	C	AP	10/23/2026	20,946.00	☐		Invoices

PO Attachments

INVOICE

SMILLIE PLUMBING AND HEATING, INC. 1
10270 PIERCE ROAD
FREELAND, MI 48623
USA

Voice: (989) 695-5133
Fax: (989) 695-2226

Invoice Number: 30528
Invoice Date: Oct 12, 2026
Page: 1
Duplicate

Bill To:	Service Address\Notes
TUSCOLA COUNTY MEDICAL CARE FAC. 1285 CLEAVER RD CARO, MI 48723	Water Heater Replacement

Customer ID	Customer PO	Payment Terms	
TUSCO		Net 20 Days	
			Due Date
			11/1/26

Item	Description	Amount
	Replacement of 100 gallon water heater as quoted:	20,946.00

RECEIVED
OCT 21 2026

POSTED

TOTAL DUE	20,946.00

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law.

ok to pay
DW
10/19/26

/SMILLIE
Plumbing & Heating, Inc.
10270 Pierce Road
Freeland, MI 48623
Phone (989) 695-5133 – Fax (989) 695-2226

QUOTE

DATE: 09/23/26

TO: Tuscola Medical Center

ATTN: Dan
Total pages being sent include this one: 1

FROM: Dave Adams

RE: 1285 Cleaver Rd. Caro, MI. 48723

Cost to perform the following on existing water heater. Quote includes all material and labor for day work only.

- **Shut off hot water and drain water heater.**
- **Remove existing 100-gallon water heater.**
- **Install new 100-gallon 199k BTU Bradford White powervent water heater.**
- **Reconnect water, gas, venting and electrical.**
- **Fill system and cycle unit assuring proper function.**

Material $14,017.00
Labor $3,960.00

Total $17,977.00

Cost to install 250k BTU Bradford White water heater.

Material $16,986.00
Labor $3,960.00

Total $20,946.00

Dan Manwell

From: Cody Rabideau
Sent: Thursday, September 24, 2026 9:01 AM
To: Dan Manwell; Maggie Root
Subject: Re: powervent

Good morning Dan,

At this time we have a majority approval from the board to proceed with this repair/replacement. The decision is the 250k btu unit that is a direct same size replacement.

You have my approval to proceed.

Appreciate you, your team, and Smilie for the timeliness of this process thus far.

Thank you,

Cody Rabideau

Tuscola County Medical Care Community
Robert Cody Rabideau RN, BSN, MSHAL, NHA
Chief Executive Officer
989-672-0500
989-673-4117
rrabideau@tcmcf.org
www.tcmcf.org

From: Dan Manwell <dmanwell@tcmcf.org>
Sent: Thursday, September 24, 2026 8:03 AM
To: Cody Rabideau <rrabideau@tcmcf.org>; Maggie Root <mroot@tcmcf.org>
Subject: FW: powervent

Good Morning,

Here is the quote for the new hot water heater at Baldwin.
There are two possibilities. The first is the 199k 100 gallon for $17,977.00 and the other is for the 250k 100-gallon water heater for $20,946.00.
Currently, we have the 250k BTU 100 gallon.

Thank you,

Dan R. Manwell
Maintenance Manager
Phone: 989-672-0510
Cell: 989-670-0653
Email: dmanwell@tcmcf.org

FA Acquisition Report From 10/01/2026 thru 10/31/2026

Asset Code	Description	Class / Location	Acquisition Date	Asset GL / Accum Depr GL / Depr Exp GL	Book Method/Life / Tax Method/Life / Othr Method/Life	Cost
2026-00019	100 Gallon Water Heater BTU	BSE ALDERM	10/23/2026	10-00-12031 10-00-12531 10-57-59998	SL M 240 0	20,946.00
2026-00018	Professional Services for Rehmann Servers	MME49 IT	10/09/2026	10-00-12070 10-00-12570 10-49-59999	SL M 60 0	18,011.16
		Number of Records:		2	Register Total	38,957.16

AP Vendor Transaction Inquiry

Vendor 103879 Rehmann LLC

Last Check 0000073791 10/30/2026 C 3,572.10 **Last Invoice** MS158413

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 10/09/2026 Thru Check Date 10/09/2026 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
MS157911	1	10/02/2026	0000073673	C	10/09/2026	3,572.10	0.00	0.00	☐	Atch GL
INV0003573	1	10/06/2026	0000073673	C	10/09/2026	243.00	0.00	0.00	☐	Atch GL
INV0003447	3	10/07/2026	0000073673	C	10/09/2026	18,011.16	0.00	0.00	☐	Atch GL

Long Invoice # RTS-INV0003447

Comments Professional Services

PO Attachments

Addl Comments

View in Excel

2026-00018

Rehmann Technology Solutions, LLC
2330 East Paris Ave SE
Grand Rapids, MI 49546
United States of America
+1 616-222-9200

Rehmann
EMPOWER YOUR PURPOSE®

INVOICE

Date	Invoice Number
09/29/2026	RTS-INV0003447

Cnt: Prof. Serv.
GL: 49-70503

Bill To:

Tuscola County Medical Care Facility
1285 Cleaver Road
Caro, MI 48723
United States of America

Remit To:

Rehmann Technology Solutions, LLC
2330 East Paris Ave SE
Grand Rapids, MI 49546
United States of America

PO: 6475030

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
04/30/2026	Kimberly St John	General	1.00	$243.00	
Project # 1293 - VMware to Hyper-V Conversion & SAN - PO 2066854 Project Ticket: 1162467Phase: Project Monitor & Control Notes: Project Management					
04/30/2026	Kimberly St John	General	1.00	$243.00	
Project Ticket: 1162466 Phase: Project Monitor & Control Notes: Internal Kickoff Meeting					
08/03/2026	Kimberly St John	General	0.25	$60.75	
Project Ticket: 1162467 Phase: Project Monitor & Control Notes: Project Management					
08/04/2026	Kimberly St John	General	1.00	$243.00	
Project Ticket: 1162467 Phase: Project Monitor & Control Notes: Project Management					
08/06/2026	Kimberly St John	General	1.00	$243.00	
Project Ticket: 1162466 Phase: Project Monitor & Control Notes: Project Management - Client Project Kickoff Meeting					

RECEIVED
SEP 30 2026

Please detach and return with payment

Please make all checks payable to "Rehmann". To pay by eCheck or Credit Card visit www.rehmann.com and select Pay Bill.

For Wire Transfers call 616-222-9200. Rehmann charges a 3% convenience fee on credit card payments (For account questions email: ar.rts@rehmann.com)

Amount Due: $18,011.16
Amount Paid:

Date: 09/29/2026
Inv#: RTS-INV0003447
Client: CUST-2130

Tuscola County Medical Care Facility
1285 Cleaver Road
Caro, MI 48723
United States of America

Rehmann Technology Solutions, LLC
2330 East Paris Ave SE
Grand Rapids, MI 49546
United States of America

We appreciate your business. Thank you for choosing Rehmann. Payment is due upon receipt of this invoice.

Credit terms: Unpaid invoices 30 days after the invoice date are subject to a finance charge of 1 1/2% per month (18% per annum).

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
08/06/2026	Kimberly St John	General	0.50	$121.50	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Management*					
08/06/2026	Kimberly St John	General	0.67	$162.81	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Management*					
08/11/2026	Kimberly St John	General	0.50	$121.50	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Management*					
09/25/2026	Kimberly St John	General	1.50	$364.50	
Project Ticket: 1162471 *Phase: Project Close-Out* *Notes: Project Management - Project Closure review and report to account manager*					
04/24/2026	Natalie Cramer	General	0.50	$90.00	
Project Ticket: 1162465 *Phase: Project Initiation and Planning* *Notes: Project Administration*					
04/27/2026	Natalie Cramer	General	0.83	$149.40	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
04/27/2026	Natalie Cramer	General	0.25	$45.00	
Project Ticket: 1162465 *Phase: Project Initiation and Planning* *Notes: Project Administration*					
04/27/2026	Natalie Cramer	General	0.33	$59.40	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
04/27/2026	Natalie Cramer	General	0.25	$45.00	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
04/30/2026	Natalie Cramer	General	0.50	$90.00	
Project Ticket: 1162466 *Phase: Project Monitor & Control* *Notes: Internal Kick-off meeting*					
08/20/2026	Natalie Cramer	General	0.17	$30.60	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Management*					
08/24/2026	Natalie Cramer	General	0.25	$0.00	
09/02/2026	Natalie Cramer	General	0.33	$59.40	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
09/02/2026	Natalie Cramer	General	0.33	$59.40	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
09/14/2026	Natalie Cramer	General	0.50	$90.00	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
09/14/2026	Natalie Cramer	General	0.33	$59.40	
Project Ticket: 1162467 *Phase: Project Monitor & Control* *Notes: Project Administration*					
04/30/2026	Nick Domico	General	0.50	$121.50	
Project Ticket: 1162466 *Phase: Project Monitor & Control* *Notes: Internal kick-off meeting*					

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
08/06/2026	Nick Domico	General	0.75	$182.25	
Project Ticket: 1162466 *Phase: Project Monitor & Control* *Notes: External kickoff meeting.* *-VMware licensing expires on September 3.* *-Planning to deploy Windows Server 2025.* *-Equipment should fit in the rack, though space may be tight. Alex will send pictures.* *-There should be available switch ports. Alex will send pictures.*					
08/21/2026	Nick Domico	General	5.00	$1,215.00	
Project Ticket: 1162485 *Phase: Project Execution* *Notes: Arrived onsite* *Racked and cabled equipment* *Configured static IPs for the iDRAC and SAN controller interfaces* *Alex will send the remote access information*					
08/21/2026	Nick Domico	Travel (Special Rate)	6.00	$729.00	
Project Ticket: 1162468 *Phase: Project Monitor & Control* *Notes: Travel*					
08/24/2026	Tyler Bingaman	General	3.25	$789.75	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Connected to the VPN* *- Reviewed the vCenter server and noted the settings* *- Reviewed the current SAN settings as well* *- Reviewed the current hosts*					
08/24/2026	Tyler Bingaman	General	1.00	$243.00	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Connected to the iDrac on the hosts and reviewed* *- Connected to the SAN and started completing the startup wizard*					
08/25/2026	Tyler Bingaman	General	1.25	$0.00	
08/25/2026	Tyler Bingaman	General	2.50	$607.50	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Reviewed the Dell configuration for the SAN* *- Configured the SAN with those settings* *- Reviewed all the VMs* *- Documented the Network for each VM and what VLAN they are assigned*					
08/25/2026	Tyler Bingaman	General	1.00	$243.00	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Client wants to go with Windows Server 2019* *- Tried installing it from LifeCycle Controller and 2019 isn't an option* *- Tried all other operating systems and it gave a blue screen error* *- Same for trying to install the OS from the DVD* *- Emailed the team for next steps*					
08/27/2026	Tyler Bingaman	General	0.50	$121.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Continued troubleshooting the IP connection* *- Can't RDP when using 192.168.20.1 as the Gateway, which is the same as the other servers* *- Emailed with the client*					
08/27/2026	Tyler Bingaman	General	4.75	$1,154.25	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: TCMCC-HV1* *- Connected the 2025 ISO to the server in iDrac* *- Deployed Windows Server 2025 through the LifeCycle controller* *- Configured the base Windows server* *- Setup NICs, set IPs, and joined the domain* *- Configured the volumes for the SAN* *TCMCC-HV1* *- Connected the 2025 ISO to the server in iDrac* *- Deployed Windows Server 2025 through the LifeCycle controller* *- Configured the base Windows Server* *- Joined the server to the domain* *- Ran into issues with iSCSI connecting to the SAN* *- Troubleshooting the issue* *- Emailed the client to have them swap cables A0 and A1 and then A2 and A3*					
08/28/2026	Tyler Bingaman	General	0.25	$60.75	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Emailed with the client* *- Got a list of computers that can be migrated to test and the first ones to migrate* *- Noted what VMs can be moved on Monday*					
08/28/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Documented all the off VMs that need to be moved* *- Noted all the VMs that can be moved during the day on Monday* *- Phone VMs will have to be recreated, so a VMware host will need to be rebuilt as they won't be setup before the license expires*					
08/28/2026	Tyler Bingaman	General	6.25	$1,518.75	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Troubleshooting network issues with the client* *- Everything is working on the network correctly now* *- Finished setting up TCMCC-HV2* *- Setup the quorum disk for the Hyper V cluster* *- Gave the Hyper V hosts permission to the volumes on the SAN* *- Finished adding the SAN volumes to the shared disk in the Hyper V Cluster* *- Tested the Hyper V Cluster and verified everything is in place* *- Created the temp VM, Veeam for the migration purposes* *- Installed Veeam on the server and did the base setup* *- Added the VMware and Hyper V Cluster to Veeam*					
08/31/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Completed the migration process for TCMCC-AUDIT* *- Started the process of moving the server to production for TCMCC-WSUS*					
08/31/2026	Tyler Bingaman	General	6.00	$1,458.00	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Created a backup job in the Veeam server for the Temp backup of the servers* *- Setup the backup of DB1, DB2, and MDI Machine* *- Setup the other Veeam backups for the other servers* *- Ran the backup of DB1, DB2, and MDI Machine* *- MDI Machine backup failed* *- Completed the migration process for DB1 and DB2* *- Powered off WG-Dimension and Dell Storage Manager* *- Ran the Veeam backups* *- Completed the migration process* *- Ran the backup for WEBFS, WSUS, and Audit* *- Removed old backups from the temp Veeam server to clean up space* *- Completed the migration process for WEBFS* *ESX5 - 192.168.20.15* *- Reviewed and documented all VMware settings* *- Host will have to be rebuilt* *- Found an ISO for 7.0.3 and copied it over to the temp Veeam server*					
09/01/2026	Tyler Bingaman	General	0.50	$121.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Completed the migration process for TCMCC-LENEL* *- Emailed the client that it was done* ***After Hours was for my convenience*					
09/01/2026	Tyler Bingaman	General	6.50	$1,579.50	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Finished the migration of WSUS* *- Emailed with the client on the next steps* *- Completed the migration of EMR-Backup* *- Setup the Live Migration settings* *- Started moving all VMs from ESX5 so it can be rebuilt* *- Completed the migration process for TCMCC-DC2* *- Completed the migration process for TCMCC-DC1* *- Verified all VMware hosts are on expired licensing, so nothing will happen when support goes away* *- Temp Veeam Server is a different version than the BDR, which is why the hosts stopped connecting when adding to the BDR*					
09/01/2026	Tyler Bingaman	General	1.50	$364.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Troubleshooting issue with MDI Workstation* *- Consolidation isn't working in VMware so Veeam can't back up the server to migrate it* *- Started the process of migrating TCMCC-PS*					

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
09/03/2026	Tyler Bingaman	General	2.75	$668.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Updated all documentation and added the configurations* *- Troubleshooting the issue with MDI Machine and Veeam* *- Checked and the Veeam backup of the file server finished after 6 hours* *- Emailed with the client and the team on the Windows Licensing for the Hyper V hosts*					
09/03/2026	Tyler Bingaman	General	1.50	$364.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Ran a clone of the VMware server, MDI Machine, to troubleshoot the clone* *- Verified the clone finished fine* *- Went through the migration process of MDI Machine* *- Tested it on the Hyper V host* *- Emailed the client and they are going to test* *- Reviewed the Veeam settings on the BDR* *- Ran the upgrade of Veeam on the temp Veeam server*					
09/08/2026	Tyler Bingaman	General	1.75	$425.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Reviewed the backup upgrade of the Temp Veeam server* *- IT completed fine* *- Tested the backup of FS and it worked fine* *- Checked the managed backups and everything is setup and running fine* *- Updated documentation in ITGlue with the new items* *- Reviewed the vCenter server to verify there was nothing else that needs to be migrated*					
09/08/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Documented hardware configurations and linked passwords*					
09/10/2026	Tyler Bingaman	General	0.25	$60.75	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Powered off TCMCC-FS in VMware* *- Ran a new backup in Veeam to grab all the changes*					
09/10/2026	Tyler Bingaman	General	0.50	$121.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Client emailed about issues with the Phone server* *- Checked and they added the VLAN to the network settings* *- Followed up with the client and they are working now with the VLAN added* *- Vendor was able to migrate everything* *- Will need to move the VMs to the Cluster as they are configured on the host only*					
09/10/2026	Tyler Bingaman	General	1.00	$243.00	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: ** Time entry for after hours was for my convenience* *- Veeam backup of TCMCC-FS* *- Had some issues trying to run the instant recovery* *- Had to re-run the host to reinstall the Veeam services on the cluster* *- Completed the recovery of FS* *- Uninstalled VMware tools and the server is back online* *- Started the move to production*					
09/11/2026	Tyler Bingaman	General	2.50	$607.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Verified the migration to production completed* *- Emailed with the client on the status* *- Removed the Hyper V Cluster from the Temp Veeam server* *- Uninstalled the applications for Veeam on both Hosts* *- Rescanned everything on the BDR server* *- Ran the jobs and they worked fine now*					
09/14/2026	Tyler Bingaman	General	1.00	$243.00	

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Checked the VMware cluster to see what VMs are still working* *- Checked Hyper V and verified everything is running correctly*					
09/14/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Updated documentation and configurations*					
09/15/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Emailed with the client about the remaining servers* *- Phone servers were no longer needed, so the client powered them down* *- Client confirmed that the old hardware can be powered off* *- Powered off the 2 VMware hosts* *- Powered off the old Dell SC3020 SAN* *- Archived the passwords in ITGlue*					
09/15/2026	Tyler Bingaman	General	0.75	$182.25	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Started putting together the project document*					
09/17/2026	Tyler Bingaman	General	2.50	$607.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Connected to the network* *- Documented all the needed configuration/settings for the new hardware* *- Completed the project document* *- Sent an encrypted email to the client with the login information and the project documentation*					
09/17/2026	Tyler Bingaman	General	1.50	$364.50	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Went through all documentation and configurations in ITGlue* *- Changed the old items to archive* *- Added all passwords to ITGlue*					

Date	Invoice Number
09/29/2026	RTS-INV0003447

Date	Worker	Task	Hours	Amount	Amount
Ticket # 1162467 - Project Management					$18,011.16
09/18/2026	Tyler Bingaman	General	0.25	$60.75	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Followed up with the client* *- Checking to see if they received the documentation* *- Want to verify they have everything they need and then the project can be closed*					
09/18/2026	Tyler Bingaman	General	0.25	$60.75	
Project Ticket: 1162470 *Phase: Project Execution* *Notes: - Emailed the client and answered questions regarding installing Windows Updates*					
08/24/2026	Tyler Bingaman	Non-Charge	1.50	$0.00	
08/25/2026	Tyler Bingaman	Non-Charge	1.50	$0.00	
08/27/2026	Tyler Bingaman	Non-Charge	0.25	$0.00	
					Total: $18,011.16

Cust CR Num	Customer PO #	BillTo/ShipTo
20260424	2066854-20260424	Tuscola County Medical Care Community 1285 Cleaver Rd. Caro, MI 48723 989-673-6665 (Fax) 989-673-4117 (Phone)

Order

2026-04-24

SMART PO

Information	Signature:
1 Rehmann Technology Solutions	

Vendor #	Product	GL Code	Line #	Description	Qty	Price	Unit	Extend
	1	10-49-70503	1	Dell PowerVault ME5224 with 5 Year Warra...	1	68,944.00	EA	68,944.00
	2	10-49-70503	2	ell R470 Server with 5 Year Warranty	2	20,490.00	Ea	40,980.00
	3	10-49-70503	3	Cabling Allowance - Estimated 27 network...	1	350.00	EA	350.00
	4	10-49-70503	4	Professional Services	1	35,805.00	EA	35,805.00

Total:	**146,079.00**

GLCode Summary	
10-49-70503:	146,079.00
Total:	**146,079.00**

Actual came in significantly lower than quoted as our staff were able to complete much of the install.

Mar

FA Acquisition Report From 11/01/2026 thru 11/30/2026

Asset Code	Description	Class / Location	Acquisition Date	Asset GL / Accum Depr GL / Depr Exp GL	Book Method/Life / Tax Method/Life / Othr Method/Life	Cost
2026-00020	Lochinvar Boiler & Pump	BSE ALDERM	11/06/2026	10-00-12031 10-00-12531 10-57-59998	SL M 240 0	48,480.00
2026-00021	Lochinvar Boiler & Pump	BSE ALDERM	11/06/2026	10-00-12031 10-00-12531 10-57-59998	SL M 240 0	48,480.00
		Number of Records:	2		Register Total	96,960.00

AP Vendor Transaction Inquiry

Vendor 102962 Smillie Plumbing & Heating Inc

Last Check 0000073878 11/13/2026 C 2,085.00 **Last Invoice** 30624

○ Open Invoices ◉ Payment History ○ Invoice History ○ Data Entry (Not Posted) ○ Legacy History ○ Check History

Payment History

From Check Date 11/06/2026 Thru Check Date 11/06/2026 ☐ Range out Credit Card Reversals

Invoice	Seq #	Date	Check #	Type	Check Date	Amount	Discount	Withholding	Cleared	Actions
30579	1	11/03/2026	0000073828	C	11/06/2026	903.00	0.00	0.00	☐	Atch GL
30578	1	11/03/2026	0000073828	C	11/06/2026	1,420.00	0.00	0.00	☐	Atch GL
30577	1	11/03/2026	0000073828	C	11/06/2026	3,671.12	0.00	0.00	☐	Atch GL
30576	1	11/03/2026	0000073828	C	11/06/2026	3,438.14	0.00	0.00	☐	Atch GL
30575	1	11/03/2026	0000073828	C	11/06/2026	1,198.23	0.00	0.00	☐	Atch GL
30574	1	11/03/2026	0000073828	C	11/06/2026	1,719.20	0.00	0.00	☐	Atch GL
30573	1	11/03/2026	0000073828	C	11/06/2026	905.17	0.00	0.00	☐	Atch GL
30572	1	11/03/2026	0000073828	C	11/06/2026	640.00	0.00	0.00	☐	Atch GL
30571	1	11/03/2026	0000073828	C	11/06/2026	1,420.00	0.00	0.00	☐	Atch GL
30534	1	11/03/2026	0000073828	C	11/06/2026	2,160.00	0.00	0.00	☐	Atch GL
30530	1	11/03/2026	0000073828	C	11/06/2026	96,960.00	0.00	0.00	☐	Atch GL

Long Invoice # 30530

Comments Replaced Loch. Boilers

PO Attachments

Addl Comments -

View in Excel

INVOICE

SMILLIE PLUMBING AND HEATING, INC. 1
10270 PIERCE ROAD
FREELAND, MI 48623
USA

Voice: (989) 695-5133
Fax: (989) 695-2226

Invoice Number: 30530
Invoice Date: Oct 20, 2026
Page: 1
Duplicate

Bill To:	Service Address\Notes
TUSCOLA COUNTY MEDICAL CARE FAC. 1285 CLEAVER RD CARO, MI 48723	Boiler Replacement Boilers #1 and #4

Customer ID	Customer PO	Payment Terms	
TUSCO		Net 20 Days	
			Due Date
			11/9/26

Item	Description	Amount
	Replaced (2) Lochinvar Boilers as Quoted:	96,960.00

RECEIVED
OCT 30 2026

inv: 30530
PO: C. Rabideaux

57 -70501

Cmt: Replaced Loch. Boilers

TOTAL DUE	96,960.00

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law.

ok to pay
10/30/2026

SMILLIE
Plumbing & Heating, Inc.
10270 Pierce Road
Freeland, MI 48623
Phone (989) 695-5133 – Fax (989) 695-2226

QUOTE

DATE: 7-13-26
TO: TUSCOLA COUNTY MEDICAL CARE FACILITY

ATTN: DAN MANWELL
Total pages being sent including this one: 1

FROM: JOHN SMILLIE

RE: BOILER REPLACEMENT

COST TO REPLACE (2) EXISTING LOCHINVAR BOILERS AND PUMP WITH NEW OF THE SAME. (ONE DOMESTIC HOT WATER BOILER #1 AND ONE HEATING BOILER #4)

TOTAL: $96,960.00

REVISED

Maggie Root

From: Cody Rabideau
Sent: Tuesday, July 14, 2026 8:53 AM
To: Dan Manwell
Cc: Maggie Root
Subject: Re: Boiler Pricing

Thank you for the updated quote. This amount was approved in our 2026 budget. You can proceed with this project.

Thank you,

Cody Rabideau

Tuscola County Medical Care Community
Robert Cody Rabideau RN, BSN, MSHAL, NHA
Chief Executive Officer
989-672-0500
989-673-4117
rrabideau@tcmcf.org
www.tcmcf.org

From: Dan Manwell <dmanwell@tcmcf.org>
Sent: Tuesday, July 14, 2026 8:25 AM
To: Cody Rabideau <rrabideau@tcmcf.org>
Subject: FW: Boiler Pricing

Good morning Cody,

Here is the updated quote for the two remaining boilers at Alderman.

Thank you,

Dan Manwell
Accounting Assistant
Phone: (989)-670-0537
Fax: (989)-672-0562
Email: dmanwell@tcmcf.org

From: John Smillie <johnsmillie@smillie.us>
Sent: Monday, July 13, 2026 11:33 AM
To: Dan Manwell <dmanwell@tcmcf.org>
Cc: Tom VanParis <TomVanParis@smillie.us>
Subject: Boiler Pricing

Proposed Victim Service Budget
January 1-December 31, 2027

Line Item	Current	Current			Proposed	
	CRSUV-26 Grant	CVSF-26 Grant	Total		Tuscola County	
Salary	37797	21586	59383		59156	2080 hrs X 28.44
Fringe Benefits	23540	7868	31408		38451	Composite Rate 65% estimate
Travel/Training	541	0	541		0	
Supplies	432	0	432		0	
Communications	488	0	488		0	
Client Assistance	410	42	410		0	
	63208	29496	92662		97607	

If Approved:
Department remains intact
Composite rate includes all County benefits, with LT/ST to be added,
Reinstate Nancy's current level of PTO anually on January 1, 2027 or when approved.

If Denied:
Officially dissolve the Victim Service Department due to lack of grant funding in writing.
*Recommend creating a new position to be adopted by a different Department such as Prosecutors Office or Sheriff's Office

Victim Service Stats

October 2025- September 2026

Clients Served	237
Types of Services Completed	2019
PPO's and other related filings	165

Info about CJ	Info about Victim Rights	Referral to other victim service programs	Referral to other services, supports and resources	Victim Advocacy/accomp. Emerg. Medical Care	Victim Advocacy/accomp. Foprensic exam	LE Interview advoc/accomp	Individual Advoc. (apply for assist, return of property)	Immigration assistance (visas, relief)	Intervention with employer, credit, landlord, school)	Interpreter services	Crisis line	Crisis Intervention(safety plan)	Initial or On-Scene Crisis response	Individual Counseling	Emergency Financial Assistance	Notification of CJ events(case status)	Victim Impact Statements	Assistance with PPO E4	Other emergency -related assistance	Prosectution interview advoc/accopm.	LE interview advoc/accomp	Criminal Advoc/Accomp	other legal advice	total
75	45	50	53	0	0	41	70	0	0	0	67	56	0	0	0	45	0	38	5	3	0	5	0	553

New	Ongoing	Age 0-12	Age 13-17	Age 18-24	Age 25-59	Age 60+	Age Unknown	Male	Female	White		Black	Hispanic	Asian/Pac. Islander	Amer. Indian or Alaskan Native	Biracial	Some other race	Unknown		Deaf/ Hard hearing	Homeless	Immigrants	LGBTQ	Veterans	Disability	LEP	Unknown
70	0	0	0	8	40	11	11	12	58	59		0	0	0	0	0	0	11		0	0	0	0	0	5	0	8

totals:

70				70				70						70										13			

Adult Assault	Adult Sexual Assault	Adults Molested as Children	Bullying (verbal, Cyber, or Physical	Child Physical Abuse	Child pornography	Child Sexual Abuse	Domestic Violence	DUI/DWI Crashes	Elder Abuse	Hate Crimes		Economic Exploitation and Fraud	Other : Stalking/Threats	Survivors of Homicide	Teen Dating violence	Burglary		total
3	2	0	0	2	0	2	43	0	0	0		0	17	0	1	0	0	70

1st. Quarter Oct - Dec. 2025

Info about CJ	Info about Victim Rights	Referral to other victim service programs	Referral to other services, supports and resources	Victim Advocacy/accomp. Emerg. Medical Care	Victim Advocacy/accomp. Foprensic exam	LE Interview advoc/accomp	Individual Advoc. (apply for assist, return of property)	Immigration assistance (visas, relief)	Intervention with employer, credit, landlord, school)	Interpreter services	Crisis line	Crisis Intervention(safety plan)	Initial or On-Scene Crisis response	Individual Counseling	Emergency Financial Assistance	Notification of CJ events(case status)	Victim Impact Statements	Assistance with PPO E4	Other emergency -related assistance	Prosectution interview advoc/accopm.	LE interview advoc/accomp	Criminal Advoc/Accomp	other legal advice	total
76	31	40	38	0	0	38	70	0	0	0	74	51	0	0	0	42	0	27	15	7	11	2	0	522

New	Ongoing	Age 0-12	Age 13-17	Age 18-24	Age 25-59	Age 60+	Age Unknown	Male	Female	White		Black	Hispanic	Asian/Pac. Islander	Amer. Indian or Alaskan Native	Biracial	Some other race	Unknown
56	11	0	0	7	39	4	6	10	46	49		0	0	0	0	0	0	7

Deaf/ Hard hearing	Homeless	Immigrants	LGBTQ	Veterans	Disability	LEP	Unknown
0	0	0	0	0	1	0	0

totals:

67				56				56						56									1	

Adult Assault	Adult Sexual Assault	Adults Molested as Children	Bullying (verbal, Cyber, or Physical	Child Physical Abuse	Child pornography	Child Sexual Abuse	Domestic Violence	DUI/DWI Crashes	Elder Abuse	Hate Crimes		Economic Exploitation and Fraud	Other : Stalking/Threats	Survivors of Homicide	Teen Dating violence	Burglary		total
2	1	0	1	1	0	1	43	0	0	0		0	18	0	0	0	0	67

2nd Quarter Jan - March '26

Info about CJ		New		Deaf/ Hard hearing	
59		39		0	
Info about Victim Rights		Ongoing		Homeless	
34		11		0	
Referral to other victim service programs		Age 0-12		Immigrants	
38		1		0	
Referral to other services, supports and resources		Age 13-17		LGBTQ	
39		0		1	
Victim Advocacy/accomp. Emerg. Medical Care		Age 18-24		Veterans	
0		3		0	
Victim Advocacy/accomp. Foprensic exam		Age 25-59		Disability	
0		26		2	
LE Interview advoc/accomp		Age 60+		LEP	
46		5		0	
Individual Advoc. (apply for assist, return of property)		Age Unknown		Unknown	
58		4		0	
Immigration assistance (visas, relief)		Male			
0		10			
Intervention with employer, credit, landlord, school)		Female			
0		29			
Interpreter services		White			
0		35			
Crisis line					
85					
Crisis Intervention(safety plan)		Black			
41		1			
Initial or On-Scene Crisis response		Hispanic			
0		0			
Individual Counseling		Asian/Pac. Islander			
0		0			
Emergency Financial Assistance		Amer. Indian or Alaskan Native			
0		0			
Notification of CJ events(case status)		Biracial			
37		0			
Victim Impact Statements		Some other race			
0		0			
Assistance with PPO E4		Unknown			
33		3			
Other emergency -related assistance					
5					
Prosectution interview advoc/accopm.					
9					
LE interview advoc/accomp					
1					
Criminal Advoc/Accomp					
5					
other legal advice					
0					
total					
490					

totals:

50					39				39						39												3			

Adult Assault	Adult Sexual Assault	Adults Molested as Children	Bullying (verbal, Cyber, or Physical	Child Physical Abuse	Child pornography	Child Sexual Abuse	Domestic Violence	DUI/DWI Crashes	Elder Abuse	Hate Crimes		Economic Exploitation and Fraud	Other : Stalking/Threats	Survivors of Homicide	Teen Dating violence	Burglary		total
1	1	0	0	2	0	2	34	0	0	0		0	10	0	0	0	0	50

3rd Quarter April-July '26

Info about CJ	Info about Victim Rights	Referral to other victim service programs	Referral to other services, supports and resources	Victim Advocacy/accomp. Emerg. Medical Care	Victim Advocacy/accomp. Foprensic exam	LE Interview advoc/accomp	Individual Advoc. (apply for assist, return of property)	Immigration assistance (visas, relief)	Intervention with employer, credit, landlord, school)	Interpreter services	Crisis line	Crisis Intervention(safety plan)	Initial or On-Scene Crisis response	Individual Counseling	Emergency Financial Assistance	Notification of CJ events(case status)	Victim Impact Statements	Assistance with PPO E4	Other emergency -related assistance	Prosectution interview advoc/accopm.	LE interview advoc/accomp	Criminal Advoc/Accomp	other legal advice	total
54	42	44	42	0	0	46	63	0	0	0	27	42	1	0	0	41	0	39	0	3	0	10	0	454

New	Ongoing	Age 0-12	Age 13-17	Age 18-24	Age 25-59	Age 60+	Age Unknown	Male	Female	White		Black	Hispanic	Asian/Pac. Islander	Amer. Indian or Alaskan Native	Biracial	Some other race	Unknown		Deaf/ Hard hearing	Homeless	Immigrants	LGBTQ	Veterans	Disability	LEP	Unknown
46	4	0	3	5	28	3	7	13	33	38		1	0	0	0	2	0	5		1	0	0	1	0	6	1	3

totals:

50				46				46						46										12			

Adult Assault	Adult Sexual Assault	Adults Molested as Children	Bullying (verbal, Cyber, or Physical	Child Physical Abuse	Child pornography	Child Sexual Abuse	Domestic Violence	DUI/DWI Crashes	Elder Abuse	Hate Crimes		Economic Exploitation and Fraud	Other : Stalking/Threats	Survivors of Homicide	Teen Dating violence	Burglary		total
1	0	0	0	1	0	1	29	0	0	0		0	17	0	0	1	0	50

4th Quarter July - Sept '26

TUSCOLA COUNTY

Board Meeting

2027 Fiscal Year Budget
Third Review

November 23, 2026

Fund	Fund Name	2026 Balance as of 11/17/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
	General Fund					
101	Nonspendable	528,231				528,231
	Restricted					0
	Committed - Resident Co Hospital					0
	Assigned 17% Reserves (Policy) Effective 4-25-2024	2,930,924				2,930,924
	Unassigned (including PGS Funds)	3,120,176				3,120,176
	2026 Assigned (Budgeted use of fund balance)	200,460			(200,460)	0
BUDGET	**Total General Fund**	**6,779,792**	**17,240,731**	**17,240,731**	**(200,460)**	**6,579,332**
	Special Revenue Funds					
205	***Public Safety***	***0***	***90,423***	***89,925***	**498**	***498***
207	***Voted Road Patrol***	***2,074,917***	***3,704,109***	***3,626,139***	**77,971**	***2,152,887***
208	County Parks & Recreation	*27,860*	***53,226***	*54,905*	**(1,679)**	***26,181***
213	Arbela Township Police Services	*10,328*	***107,807***	*107,479*	**328**	***10,656***
214	***Voted Primary Road Improvement***	***37,949***	***2,536,969***	***2,248,164***	**288,806**	***326,755***
215	Friend of the Court	*247,004*	***1,053,801***	*1,024,211*	**29,590**	***276,594***
216	Family Counseling	*79,184*	***5,500***	*5,000*	**500**	***79,684***
218	Dispatch/911	*818,003*	***1,209,773***	*1,328,864*	**(119,091)**	***698,913***
221	Health Department	*3,280,693*	***4,976,676***	*5,351,921*	**(375,245)**	***2,905,448***
224	Regional DWI Court Grant	*166,887*	***456,103***	*449,099*	**7,004**	***173,891***
230	*Recycling*	*245,949*	***550,217***	*509,431*	**40,785**	***286,734***
232	Millington Township Police Services	*1,232*	*217,632*	*217,186*	**446**	***1,677***
233	New Mental Health Grant for Courts	*0*	*84,828*	*84,828*	**0**	***0***
236	Victim Services	*(1)*	*142,122*	*122,616*	**19,506**	***19,505***
239	Animal Shelter	*15,103*	*393,821*	*395,181*	**(1,360)**	***13,742***
240	***Voted Mosquito Abatement***	***1,922,545***	***1,743,471***	***1,913,303***	**(169,832)**	***1,752,713***
244	Equipment/Tech Fund	*148,561*	*88,500*	*89,820*	**(1,320)**	***147,241***
246	County Veteran Service Grant	*0*	*49,002*	*49,002*	**0**	***0***
249	Building Inspection Fund	*131,753*	*603,983*	*600,000*	**3,983**	***135,736***
250	CDBG Housing Program Income	*47,078*	*472,612*	*433,772*	**38,840**	***85,918***
251	Principal Residence Exemption	*25,961*	*392,203*	*49,723*	**342,480**	***368,441***
252	Remonumentation	*0*	*69,529*	*69,529*	**0**	***0***
255	Victim of Crime Act Grant	*3,416*	*110,995*	*110,995*	**0**	***3,416***
256	Register of Deeds Automation	*99,211*	*55,324*	*33,350*	**21,974**	***121,185***
258	Geographic Information Systems	*265,733*	*142,588*	*125,742*	**16,846**	***282,578***
259	POLICE CPE TRAINING (MCOLES)	*64,725*	*12,135*	*0*	**12,135**	***76,860***
260	Indigent Defense (MIDC)	*756,423*	*2,146,410*	*2,079,551*	**66,858**	***823,281***
261	Homeland Security	*56,415*	*75,000*	*75,000*	**0**	***56,415***
263	Concealed Pistol Licensing	*239,526*	*42,300*	*43,930*	**(1,630)**	***237,896***

Fund	Fund Name	2026 Balance as of 11/17/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
264	Corrections Officer Training	*4,135*	*9,900*	*9,592*	**308**	***4,443***
266	Forfeiture Sheriff/Prosecutor/Crime Victim	*97,520*	*0*	*3,000*	**(3,000)**	***94,520***
269	Law Library	*43,950*	*7,428*	*7,428*	**0**	***43,950***
279	*Voted MSU-Extension*	*196,320*	*267,705*	*263,621*	**4,084**	***200,403***
280	*LOCAL INTERVENOR COMPENSATION*	*0*	*75,697*	*75,000*	**697**	***697***
284	Opioid Settlement Fund	*1,070,894*	*329,316*	*0*	**329,316**	***1,400,210***
285	Michigan Justice Training	*16,872*	*0*	*0*	**0**	***16,872***
288	Human Services Child Care	**117,918**	*160,053*	*240,511*	**(80,458)**	***37,459***
292	Child Care Probate Juvenile	*302,997*	*835,320*	*823,238*	**12,082**	***315,079***
293	Soldiers Relief	*30,612*	*0*	*9,000*	**(9,000)**	***21,612***
295	***Voted Veterans***	***104,189***	***464,806***	***381,776***	**83,030**	***187,219***
296	***Voted Bridge***	***379,663***	***1,289,942***	***1,471,807***	**(181,865)**	***197,797***
297	***Voted Senior Citizens***	***0***	***845,155***	***719,975***	**125,180**	***125,180***
298	***Voted Medical Care Facility***	***1,100,705***	***716,919***	***716,919***	**0**	***1,100,705***
299	***VOTED SENIOR CITIZEN HOME DELIVERED MEAlS***	***0***	***521,315***	***469,885***	**51,430**	***51,430***
	Special Revenue Funds Total	14,232,246	27,110,613	26,480,417	630,196	14,862,442
	Debt Service Funds					
352	Pension Bonds	*7,579*	*515,447*	*513,280*	2,167	*9,746*
353	Pension Bond Health Department	*1,177*	*199,674*	*198,175*	1,499	*2,676*
374	Purdy Building Debt	*241*	*77,790*	*77,645*	145	*386*
375	Caro Sewer System	*0*	*427,097*	*427,097*	0	*0*
379	Mayville Storm Sewer	*0*	*78,650*	*78,650*	0	*0*
385	Denmark Sewer System	*0*	*103,037*	*103,037*	0	*0*
387	Wisner Water	*0*	*145,294*	*145,294*	0	*0*
	Debt Service Funds Total	8,997	1,546,989	1,543,178	3,811	12,808
	Capital Project Funds					
470	State Police Capital Expenditures	*293,595*	*60,825*	*78,600*	(17,776)	*275,819*
483	Capital Improvements Fund	*1,780,404*	*59,492*	*159,589*	(100,097)	*1,680,307*
488	Jail Capital Improvement Fund	*1,003,549*	*29,905*	*250,000*	(220,095)	*783,454*
	Capital Project Funds Total	3,077,548	150,222	488,189	(337,968)	2,739,580
	Internal Service Funds					
676	Motor Pool (Child Care Vehicle)	*31,857*	*5,256*	*980*	4,276	*36,133*
677	Workers Compensation	*203,139*	*0*	*0*	0	*203,139*
	Other Funds Total	234,996	5,256	980	4,276	239,272
	Proprietary Funds					
291	Medical Care Facility	*11,391,031*	*27,762,376*	*28,436,793*	(674,417)	*10,716,614*
532	Tax Foreclosure Fund	*2,677,809*	*767,944*	*1,189,582*	(421,638)	*2,256,171*
595	COMMISSARY/CONCESSION FUND	*26,595*	*63,094*	*35,000*	28,094	*54,689*
626	Combined Revolving Tax Fund	*6,651,283*	*930,904*	*682,500*	248,404	*6,899,686*
	Proprietary Funds Total	20,746,718	29,524,318	30,343,875	(819,557)	19,927,161

Fund	Fund Name	2026 Balance as of 11/17/26	2026 Forecasted Revenues & Transfers In	2026 Forecasted Expenditures & Transfers Out	2026 Forecasted Net Effects on Fund Balance	2026 Preliminary Ending Fund Balance
	Total Non General Fund	38,300,505	58,337,398	58,856,640	(519,242)	37,781,263
TRUE PICTURE	Total General Fund	6,779,792	17,040,271 True Revenue Without Transfer In from Fund Balance	17,240,731	(200,460) Use of Fund Balance	6,579,332

Fund	Fund Name	2027 Begininning Fund Balance as of 11/23/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
	General Fund					
101	Nonspendable	528,231				528,231
	Restricted					0
	Committed - Resident Co Hospital					0
	Assigned 17% Reserves (Policy) Effective 4-25-2024	2,846,462				2,846,462
	Unassigned (including PGS Funds)	3,082,870				3,082,870
	2026 Assigned (Budgeted use of fund balance)	121,769			(121,769)	0
BUDGET	**Total General Fund**	**6,579,332**	**16,743,893**	**16,743,893**	**(121,769)**	**6,457,563**
	Special Revenue Funds					
205	***Public Safety***	***498***	***0***	***86,822***	***(86,822)***	***(86,324)***
207	***Voted Road Patrol***	***2,152,887***	***3,303,413***	***3,761,626***	***(458,213)***	***1,694,674***
208	County Parks & Recreation	*26,181*	***42,503***	*30,919*	***11,584***	***37,765***
213	Arbela Township Police Services	*10,656*	***115,304***	*115,304*	***0***	***10,656***
214	***Voted Primary Road Improvement***	***326,755***	***2,360,883***	***2,348,667***	***12,216***	***338,971***
215	Friend of the Court	*276,594*	***1,215,293***	*1,145,901*	***69,392***	***345,986***
216	Family Counseling	*79,684*	***5,500***	*5,500*	***0***	***79,684***
218	Dispatch/911	*698,913*	***1,281,524***	*1,439,785*	***(158,261)***	***540,652***
221	Health Department	*2,905,448*	***5,458,951***	*5,458,353*	***598***	***2,906,046***
224	Regional DWI Court Grant	*173,891*	***344,170***	*344,170*	***0***	***173,891***
230	*Recycling*	*286,734*	***461,726***	*533,841*	***(72,115)***	***214,619***
232	Millington Township Police Services	*1,677*	*221,273*	*221,273*	***0***	***1,677***
233	New Mental Health Grant for Courts	*0*	*87,033*	*87,033*	***0***	***0***
236	Victim Services	*19,505*	*83,614*	*83,614*	***0***	***19,505***
239	Animal Shelter	*13,742*	*362,100*	*377,142*	***(15,042)***	***(1,300)***
240	***Voted Mosquito Abatement***	***1,752,713***	***1,549,887***	***1,712,426***	***(162,539)***	***1,590,174***
244	Equipment/Tech Fund	*147,241*	*114,695*	*214,695*	***(100,000)***	***47,241***
246	County Veteran Service Grant	*0*	*65,481*	*65,481*	***0***	***0***
249	Building Inspection Fund	*135,736*	*500,963*	*500,000*	***963***	***136,699***
250	CDBG Housing Program Income	*85,918*	*472,612*	*433,772*	***38,840***	***124,758***
251	Principal Residence Exemption	*368,441*	*388,768*	*49,723*	***339,045***	***707,486***
252	Remonumentation	*0*	*69,529*	*69,529*	***0***	***0***
255	Victim of Crime Act Grant	*3,416*	*0*	*0*	***0***	***3,416***
256	Register of Deeds Automation	*121,185*	*50,976*	*39,500*	***11,476***	***132,661***
258	Geographic Information Systems	*282,578*	*52,900*	*237,510*	***(184,610)***	***97,968***
259	POLICE CPE TRAINING (MCOLES)	*76,860*	*12,135*	*0*	***12,135***	***88,995***
260	Indigent Defense (MIDC)	*823,281*	*1,919,566*	*1,911,242*	***8,324***	***831,605***
261	Homeland Security	*56,415*	*75,000*	*75,000*	***0***	***56,415***
263	Concealed Pistol Licensing	*237,896*	*42,300*	*48,261*	***(5,961)***	***231,935***

Fund	Fund Name	2027 Begininning Fund Balance as of 11/23/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
264	Corrections Officer Training	*4,443*	*9,900*	*8,276*	**1,624**	***6,067***
266	Forfeiture Sheriff/Prosecutor/Crime Victim	*94,520*	*0*	*0*	**0**	***94,520***
269	Law Library	*43,950*	*6,500*	*6,500*	**0**	***43,950***
279	*Voted MSU-Extension*	*200,403*	*246,603*	*271,121*	**(24,518)**	***175,885***
280	*LOCAL INTERVENOR COMPENSATION*	*697*	*75,000*	*75,000*	**0**	***697***
284	Opioid Settlement Fund	*1,400,210*	*300,000*	*0*	**300,000**	***1,700,210***
285	Michigan Justice Training	*16,872*	*0*	*0*	**0**	***16,872***
288	Human Services Child Care	**37,459**	*110,090*	*110,090*	**0**	***37,459***
292	Child Care Probate Juvenile	*315,079*	*835,320*	*869,866*	**(34,546)**	***280,533***
293	Soldiers Relief	*21,612*	*0*	*9,000*	**(9,000)**	***12,612***
295	***Voted Veterans***	***187,219***	***423,570***	***351,271***	**72,299**	***259,518***
296	***Voted Bridge***	***197,797***	***1,203,878***	***1,361,678***	**(157,800)**	***39,997***
297	***Voted Senior Citizens***	***125,180***	***790,370***	***559,690***	**230,680**	***355,860***
298	***Voted Medical Care Facility***	***1,100,705***	***618,746***	***716,919***	**(98,173)**	***1,002,532***
299	***VOTED SENIOR CITIZEN HOME DELIVERED MEAlS***	***51,430***	***487,696***	***487,696***	**0**	***51,430***
	Special Revenue Funds Total	14,862,442	25,765,772	26,224,196	(458,424)	14,404,018
	Debt Service Funds					
352	Pension Bonds	*9,746*	*523,232*	*522,690*	542	*10,288*
353	Pension Bond Health Department	*2,676*	*199,328*	*198,825*	503	*3,179*
374	Purdy Building Debt	*386*	*74,898*	*74,885*	13	*399*
375	Caro Sewer System	*0*	*430,353*	*430,353*	0	*0*
379	Mayville Storm Sewer	*0*	*78,350*	*78,350*	0	*0*
385	Denmark Sewer System	*0*	*103,056*	*103,056*	0	*0*
387	Wisner Water	*0*	*142,956*	*142,956*	0	*0*
	Debt Service Funds Total	12,808	1,552,173	1,551,115	1,058	13,866
	Capital Project Funds					
470	State Police Capital Expenditures	*275,819*	*55,425*	*55,425*	0	*275,819*
483	Capital Improvements Fund	*1,680,307*	*35,296*	*303,700*	(268,404)	*1,411,903*
488	Jail Capital Improvement Fund	*783,454*	*0*	*0*	0	*783,454*
	Capital Project Funds Total	2,739,580	90,721	359,125	(268,404)	2,471,176
	Internal Service Funds					
676	Motor Pool (Child Care Vehicle)	*36,133*	*5,816*	*5,816*	0	*36,133*
677	Workers Compensation	*203,139*	*0*	*0*	0	*203,139*
	Other Funds Total	239,272	5,816	5,816	0	239,272
	Proprietary Funds					
291	Medical Care Facility	*10,716,614*	*27,602,331*	*27,602,331*	0	*10,716,614*
532	Tax Foreclosure Fund	*2,256,171*	*692,500*	*756,323*	(63,823)	*2,192,348*
595	COMMISSARY/CONCESSION FUND	*54,689*	*61,317*	*35,000*	26,317	*81,006*
626	Combined Revolving Tax Fund	*6,899,686*	*950,000*	*682,500*	267,500	*7,167,186*
	Proprietary Funds Total	19,927,161	29,306,148	29,076,154	229,994	20,157,155

Fund	Fund Name	2027 Begininning Fund Balance as of 11/23/26	2027 Forecasted Revenues & Transfers In	2027 Forecasted Expenditures & Transfers Out	2027 Forecasted Net Effects on Fund Balance	2027 Preliminary Ending Fund Balance
	Total Non General Fund	37,781,263	56,720,630	57,216,406	(495,776)	37,285,487
TRUE PICTURE	Total General Fund	6,579,332	16,622,124 True Revenue Without Transfer In from Fund Balance	16,743,893	(121,769) Use of Fund Balance	6,457,563

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY	2026 AMENDED BUDGET	2026 ACTIVITY ARTMENT THRU 12/31/26	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - CONTROL							
101-000-402.253	CURRENT TAX	7,615,533	9,120,731	9,408,736	8,897,066	9,515,836	9,515,836
101-000-402.891	CURRENT TAX WIND REVENUE	1,220,720					
101-000-425.253	TRAILER PARK FEES	2,870	3,200	3,500	3,478	3,200	3,200
101-000-439.000	RECREATIONAL MARIJUANA TAX PAYMENTS	880,291	324,103	473,000		324,102	324,102
101-000-439.253	MEDICAL MARIJUANA COUNTY SHARE	10,651	7,236	11,000	2,511	7,200	7,200
101-000-439.301	MEDICAL MARIJUANA SHERIFF	1,775	1,206	1,500	419	454	454
101-000-447.253	SUMMER COLLECTIONS	128,431	137,506	133,000	128,851	130,000	150,000
101-000-476.215	MARRIAGE LICENSES	1,250	1,555	1,500	1,305	1,500	1,500
101-000-506.253	EMPG (EMERG SERV GRANT)		11,302	10,590	10,590	11,000	11,000
101-000-530.130	TITLE IV-E CPLR GRANT	7,099	5,436	5,837	6,547	5,500	5,500
101-000-541.253	JUDGES SALARY	256,604	308,735	277,700	222,093	280,000	280,000
101-000-544.136	DISTRICT COURT CASEFLOW ASSIST.	16,335	7,955	8,000	6,411	7,000	7,000
101-000-544.253	MARINE SAFETY	14,740	9,694	8,550		8,000	8,000
101-000-545.253	SECONDARY ROAD PATROL	127,095	153,439	143,678	52,012	172,350	172,350
101-000-563.253	CO-OP REIMBURSEMENT-PROSECUTOR	109,519	105,194	81,200	82,380	80,000	80,000
101-000-573.253	LOCAL COMM STABALIZATION PPT REIM	47,017	69,863	103,387	103,387	75,000	75,000
101-000-574.253	COUNTY REVENUE SHARING (CRS)	1,354,241	1,314,861	1,314,867	1,095,720	1,314,863	1,314,863
101-000-574.254	REVENUE SHARING/TAXABLE VALUE PYMT		161,591	165,444	165,444	165,444	165,444
101-000-574.301	CO REVENUE SHARING PUBLIC SAFETY (PS)		6,784				
101-000-577.253	STATE HOTEL LIQUOR TAX	154,873	150,162	158,772	158,772	158,772	158,772
101-000-578.253	COURT EQUITY	225,283	239,846	235,800	189,147	235,800	235,800
101-000-580.253	STATE JURY REIMB	21,599	31,170	20,000	9,516	19,848	19,848
101-000-590.215	CERTIFIEDS CLERK	35,361	42,475	38,911	39,231	35,500	35,500
101-000-601.136	PROBATION FEES-DISTRICT COURT	94,917	97,938	105,000	86,447	105,000	105,000
101-000-602.136	COURT COSTS-DISTRICT COURT	224,688	211,070	210,000	166,968	200,000	200,000
101-000-602.143	COURT COSTS FOC	7,469	9,640	8,000	5,811	8,000	8,000
101-000-602.215	CIRCUIT COURT COSTS	91,943	81,584	120,000	73,730	100,000	100,000
101-000-603.136	BOND COSTS	3,616	2,780	3,000	2,286	1,500	1,500
101-000-605.136	SCREENING ASSESSMENT FEES	12,425	14,772	16,000	12,113	16,000	16,000
101-000-607.215	DNA ASSESSMENT CO SHARE	374	235	1,300	199	400	400
101-000-607.301	DNA ASSESSMENT SHERIFF	935	507	3,000	498	525	525
101-000-608.136	INTENSIVE PROBATION FEES	1,225	5	500	200	500	500
101-000-608.215	BENCH WARRANT FEE	663	666	3,000	691	700	700
101-000-608.301	SEX OFFENDERS REGIST CO SHARE	1,500	1,360	2,000	1,320	1,500	1,500
101-000-609.215	WAIVER-MARRIAGE LICENSE 3 DAY	745	755	1,000	1,000	1,000	1,000

101-000-610.132	ADMIN FEES/FAMILY DIVISION	12,890	1,583	15,000	1,325	2,000	2,000
101-000-610.148	SERVICE FEES-PROBATE COURT	46,224	48,338	50,000	44,843	46,000	46,000
101-000-611.215	DBA/CO-PARTNERSHIP - CLERK	2,720	2,630	3,000	2,260	3,000	3,000
101-000-612.215	APPEAL FEES - CIRCUIT COURT			148	148		
101-000-612.236	TRANSFER TAX	206,824	233,816	221,488	223,137	200,000	200,000
101-000-613.236	RECORDING FEE	195,034	207,872	200,000	196,895	200,000	200,000
101-000-614.215	CLERK FEES	14,901	9,058	10,190	9,438	10,000	10,000
101-000-614.236	COPIES - R.O.D	4,220	6,939	10,933	10,998	5,000	5,000
101-000-615.215	SEARCHES - CIRCUIT COURT	1,441	115	315	315	300	300
101-000-615.236	SEARCHES	35					
101-000-616.215	MOTION FEES - CIRCUIT COURT	6,090	7,233	6,000	5,493	6,000	6,000
101-000-617.132	FILING FEE-FAMILY DIVISION	341	279	500	403	500	500
101-000-617.215	JURY/ENTRY/FORENSIC FEES	12,288	13,804	15,000	14,265	14,000	14,000
101-000-617.253	BC/BS ADMINISTRATIVE FEE	1,859	1,532	2,500	1,116	1,500	1,500
101-000-618.215	NOTARY BOND FILING FEES	869	782	1,500	936	1,000	1,000
101-000-618.253	NOTARY FEES COUNTY TREASURER	200	265	300	220	275	275
101-000-618.301	MORTGAGE SALES	940	2,170	1,850	1,950	1,500	1,500
101-000-619.136	CIVIL FEES-DISTRICT COURT	129,115	140,246	128,000	119,814	110,000	110,000
101-000-619.301	DRUG TESTING SHERIFF FEE	2,175	1,610	1,500	540	1,500	1,500
101-000-620.132	COLLECTION FEES/FAMILY DIV	598	174	2,000	95	500	500
101-000-620.215	LATE FEES	152	616	100		250	250
101-000-620.722	AIRPORT ZONING APPLICATION FEES			200			
101-000-621.215	COURT FEES CIRCUIT COURT	350	460	475	475	400	400
101-000-623.215	FUNERAL HOME CORRECTIONS	30	26	122	122	50	50
101-000-624.215	VICTIMS RIGHTS ADMIN FEE	3,102	3,132	4,000	2,568	3,500	3,500
101-000-624.253	TAX CERTIFICATIONS	7,220	7,390	7,500	6,675	7,500	7,500
101-000-625.215	VOTER REGIST. PROCESSING			15	15		
101-000-625.236	CO SHARE OF MSSR FEE	328	464	500	383	500	500
101-000-625.253	TAX SEARCHES	195	5	15	15	15	15
101-000-626.225	TAX ADMINISTRATION-FEES	3,655	3,793	20,000	874	3,500	3,500
101-000-627.259	IS WEB SERVICE		146				
101-000-628.215	CLERK LIVESCAN FEES		3,000	4,650	4,710	6,500	6,500
101-000-628.301	D.O.C. DETAINER		1,328	6,615	6,685	5,000	5,000
101-000-629.253	SALES	223	252	1,500	318	300	300
101-000-630.301	FORECLOSURE ADJOURNMENT POSTINGS	1,288	3,262	3,000	2,802	3,000	3,000
101-000-631.301	REPORT COPIES	364	104	56	56	50	50
101-000-633.301	BOAT LIVERY INSPECTION	6					
101-000-634.301	DIVERTED FELON PROGRAM	55,265	2,875	55,665	55,665	40,000	40,000
101-000-635.301	INMATE PHONE REVENUES	40,929	26,012	50,000	10,014	20,000	20,000
101-000-636.301	CHARGE TO PRISIONERS	46,437	41,353	34,801	35,151	35,000	35,000
101-000-637.301	SHERIFF DAY REPORT			143	143		
101-000-638.301	WORK RELEASE	498	880	1,000	25	500	500
101-000-642.236	ROD ONLINE COPY FEES	47,663	44,695	50,000	47,163	45,000	45,000
101-000-642.301	WEAPON SALES-JAIL	350	500				

101-000-644.191	ELECTION PROGRAMMING	5,250	4,100	30,000	7,400	16,000	16,000
101-000-645.236	ROD POSTAGE FEES	409	427	412	415	350	350
101-000-646.301	AUCTION SALE	4,201					
101-000-646.331	AUCTION SALES-MARINE	15,624					
101-000-647.301	CANTEEN SALES	33,164					
101-000-655.253	BOND FORFEITURES-TREASURER	14,830	12,085	16,000	10,090	10,000	10,000
101-000-656.136	BOND FORFEITURES-DIST. COURT	11,499	11,087	12,085	12,085	11,000	11,000
101-000-657.136	ORDINANCE FINES DISTRICT COURT	20,982	9,580	11,000	5,084	6,500	6,500
101-000-657.137	ORDINANCE FINES MAGISTRATE		66				
101-000-658.253	RETURN CHECK CHARGE	250	315	420	445	50	50
101-000-659.136	WARRANT FEES-DISTRICT COURT	10,487	10,653	10,000	7,265	10,000	10,000
101-000-664.253	INTEREST SUMMER TAX COLLECTIONS	30,623	40,825	38,366	35,002	35,000	35,000
101-000-665.253	INTEREST EARNINGS	790,934	521,707	460,621	460,621	450,000	450,000
101-000-667.253	THUMB CELLULAR TOWER RENT	5,460	6,637	5,700	5,263	5,700	5,700
101-000-667.369	RENT ON COUNTY FARM	9,850	10,500	10,500		10,500	10,500
101-000-668.253	LEASE PAYMENT HUMAN SVCS	315,303	366,142	366,100	335,630	366,100	366,100
101-000-668.265	CAPITAL LEASE PROCEEDS		43,739				
101-000-672.390	USE OF FUND BALANCE			220,460			
101-000-674.130	STATE REIMB FOR COURT APPEAL ATTY'S	23,859	60,727	60,000	44,243	30,000	60,000
101-000-674.254	REIMB TNU (LOCAL FUNDS)	6,173	2,750	8,000	2,881	2,500	2,500
101-000-674.301	REIMBURSEMENTS-FOC WARRANTS	90	263	600	89	250	250
101-000-674.331	CONTRIBUTIONS MARINE PROGRAM	300	300	500		46	46
101-000-676.090	REIMBURSEMENT ELECTION INSPECTORS		43,907	110,000		36,000	36,000
101-000-676.130	REIMB MENTAL HEALTH EVALUATIONS	170		1,500			
101-000-676.131	REIMBURSE COURT RECORDERS		470	944	944	1,200	1,200
101-000-676.191	STATE REIMB/ELECTIONS	110,996					
101-000-676.215	REIMBURSEMENTS-G A L ATTNY FEE	13,775	14,483	15,000	6,737	15,000	15,000
101-000-676.227	REIMB CITY OF CARO CONTRACT	29,205	29,224	29,237	26,811	29,237	29,237
101-000-676.229	REIMBURSEMENTS PROSECUTOR	4,160	2,141	1,500	360	1,500	1,500
101-000-676.253	REIMBURSEMENTS-TREASURER	33,370	17,702	5,292	5,086	5,000	5,000
101-000-676.301	REIMBURSEMENTS-SHERIFF	3,783	4,713	25,000	3,072	2,500	2,500
101-000-676.306	REIMB WEIGH MASTER SVCS	108,259	142,183	136,198	91,741	136,000	136,000
101-000-677.191	REIMB - SCHOOL ELECTION COST	866	18,547	37,185	37,185	30,000	30,000
101-000-677.192	MAED REIMBURSMENT		250				
101-000-677.215	REIMB CRT APPT ATTY FEES	1,155	1,819	2,141	2,141	2,000	2,000
101-000-677.301	REIMB MED SVCS SHERIFF	27,301	22,652	20,000	15,500	20,000	20,000
101-000-677.431	PROPERTY DAMAGE RESTITUTION		20	20			
101-000-677.999	MISCELLANEOUS INCOME	2,235	(8,014)				
101-000-678.191	REIMB-TWP ELECTION SUPPLIES	3,455	29,700	60,000	3,752	25,000	25,000
101-000-679.301	ICS REIMBURSEMENTS	1,892		5,000			
101-000-689.253	REIMB LOCAL GOV KCI TAX PROCESS	31,888	39,500	58,000	34,838	35,000	35,000
101-000-691.301	SHERIFF MISC REVENUE	129	228	5,203	5,203	5,000	5,000
101-000-694.215	CASH-OVER/SHORT	50			3		
101-000-694.253	CASH-OVER/SHORT	13			111		

101-000-698.292	INDIRECT COST 10% ADMIN PYMT CCF	70,925	58,895	62,000	47,284	62,000	62,000
101-000-699.020	HEALTH DEPT LEASE	101,958	101,958	105,676	84,965	10,676	101,958
101-000-699.207	ROAD PATROL INDIRECT COSTS	55,297	66,768	72,821	72,821	72,821	72,821
101-000-699.214	PRIMARY ROAD- INDIRECT			2,189	2,189	2,189	2,189
101-000-699.215	INDIRECT COST - FOC	206,475	163,079	202,051	163,079	163,080	163,080
101-000-699.218	INDIRECT COSTS - DISPATCH FUND	31,147	32,225	29,296	29,295	29,295	29,295
101-000-699.221	INDIRECT COST - HEALTH DEPT	23,543	17,864	21,927	21,927	21,927	21,927
101-000-699.230	INDIRECT COSTS-RECYCLING	8,210	8,603	8,267	8,267	8,267	8,267
101-000-699.231	TRANSFER IN			16	16		
101-000-699.240	INDIRECT COST - MOSQUITO	34,571	36,222	34,823	34,823	34,823	34,823
101-000-699.251	TRANSFER IN PRINCIPAL EXEMPTION	12,890	10,500	1,896	1,896	1,896	1,896
101-000-699.258	TRANSFER IN GIS						100,000
101-000-699.273	TRANS IN CORONAVIRUS SUPPLEMENTAL FU	4,068					
101-000-699.279	INDIRECT COST VOTED MSU	5,474	5,736	5,510	5,510	5,510	5,510
101-000-699.295	INDIRECT COST VOTED VET	3,601	2,817	3,131	3,131	3,131	3,131
101-000-699.297	INDIRECT COST - SENIOR CITIZENS FND	5,478	4,622	5,511	5,511	5,511	5,511
101-000-699.298	INDIRECT COST - MEDICAL CARE FAC	4,642	1,287	1,649	1,649	1,649	1,649
101-000-699.488	JAIL CAPITAL IMPROVEMENTS - TRANSFER IN			250,000			250,000
101-000-699.626	TRANSFER IN REVOLVING TAX FUND	715,000	682,000	682,000		650,000	650,000
Totals for dept 000 - CONTROL		16,473,875	16,108,099	17,240,100	13,976,553	16,130,842	16,622,124
Dept 225 - EQUALIZATION							
101-225-676.002	SPONSORED EDUCATION			630	630		
Totals for dept 225 - EQUALIZATION				630	630		
Dept 304 - SHERIFF - JAIL							
101-304-660.000	MMRMA MEMBERSHIP CREDIT		3,498				
Totals for dept 304 - SHERIFF - JAIL			3,498				
Dept 324 - WEIGHMASTER ENFORCEMENT							
101-324-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
Totals for dept 324 - WEIGHMASTER ENFORCEMENT			1,232				
Dept 331 - MARINE SAFETY							
101-331-660.000	MMRMA MEMBERSHIP CREDIT		259				
Totals for dept 331 - MARINE SAFETY			259				
Dept 333 - SECONDARY ROAD PATROL							
101-333-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
Totals for dept 333 - SECONDARY ROAD PATROL			1,232				
Dept 426 - EMERGENCY SERVICES							
101-426-660.000	MMRMA MEMBERSHIP CREDIT		259				
Totals for dept 426 - EMERGENCY SERVICES			259				

Dept 865 - INSURANCE AND BONDS							
101-865-660.000	MMRMA MEMBERSHIP CREDIT		51,313				
Totals for dept 865 - INSURANCE AND BONDS			51,313				
TOTAL ESTIMATED REVENUES		16,473,875	16,165,892	17,240,730	13,977,183	16,130,842	16,622,124
APPROPRIATIONS							
Dept 101 - BOARD OF COMMISSIONERS							
101-101-703.000	SALARIES SUPERVISION	71,010	71,425	72,524	61,924		72,524
101-101-703.020	HEALTH INSURANCE INCENTIVE	4,031	2,375	3,101	2,732		2,000
101-101-707.000	SALARIES - PER DIEM	8,625	8,015	7,360	8,210		7,360
101-101-710.000	WORKERS COMPENSATION	433	1,471	1,451	1,245		1,270
101-101-711.000	HEALTH & DENTAL INSURANCE	57,732	48,329	39,387	24,192		50,000
101-101-715.000	F.I.C.A.	5,343	5,347	5,549	4,729		5,549
101-101-717.000	LIFE INSURANCE	135	124	109	95		135
101-101-718.000	RETIREMENT	16,483	37,487	66,323	59,544		75,107
101-101-718.100	POB IN LIEU OF RETIREMENT	11,186	13,091	14,568	13,400		14,934
101-101-727.000	SUPPLIES, PRINTING & POSTAGE	283	523	1,000	204	500	500
101-101-802.000	LEGAL		2,109	25,670	25,670	15,000	15,000
101-101-803.000	LEGAL (LEGAL CONSULTANT)			8,742	8,742	8,000	8,000
101-101-809.000	MEMBERSHIPS & SUBSCRIPTIONS	10,347	5,953	11,000	10,759	11,000	11,000
101-101-851.010	CELLULAR PHONE	882	1,596	2,000	850	1,500	1,000
101-101-861.000	TRAVEL	2,617	2,353	5,000	4,431	5,000	5,000
101-101-901.000	ADVERTISING	5,867	8,502	3,000	815	3,000	3,000
101-101-957.000	EMPLOYEE TRAINING	2,310	2,090	2,000	1,080	2,000	2,000
Totals for dept 101 - BOARD OF COMMISSIONERS		197,284	210,790	268,784	228,622	46,000	274,379
Dept 104 - SPECIAL PROGRAMS							
101-104-804.100	BANK FEES	1,966	1,916	2,000	1,662	2,000	2,000
101-104-835.000	HEALTH SERVICES	1,556	2,335	1,875	1,990	1,500	1,500
101-104-837.000	FSA - ADMIN FEE	3,613	3,297	3,000	2,900	3,200	3,200
101-104-964.000	TAX REFUNDS & REBATES		11,590	8,084	8,084		8,084
101-104-965.000	APPROPRIATIONS	7,123	9,154	12,000	1,222	9,000	9,000
101-104-965.050	POSTAGE FOR METER	(161)	5,981	5,384	3,238	5,000	5,000
101-104-965.060	DEBIT CARD PAYMENTS				19,009		
101-104-965.070	SPECIAL PROGRAMS	5,158	3,076	20,000	2,503	5,000	5,000
Totals for dept 104 - SPECIAL PROGRAMS		19,255	37,349	52,343	40,608	25,700	33,784
Dept 130 - UNIFIED COURT							
101-130-703.000	SALARIES SUPERVISION	268,010	274,790	285,084	237,991		283,197
101-130-704.000	SALARIES PERMANENT	993,733	1,024,772	1,058,503	864,058		1,049,894
101-130-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	1,092		2,000

101-130-704.030	DISABILITY PLAN	8,020	7,845	8,030	6,199		8,708
101-130-704.040	UNUSED SICKTIME PAYOUT	10,619	8,471	10,000			10,000
101-130-706.000	SALARIES OVERTIME	9	9	3,000	45	3,000	1,500
101-130-710.000	WORKERS COMPENSATION	7,335	26,137	26,807	21,409		23,122
101-130-711.000	HEALTH & DENTAL INSURANCE	593,673	382,124	422,450	240,928		529,289
101-130-715.000	F.I.C.A.	88,070	92,046	95,133	77,836		94,536
101-130-717.000	LIFE INSURANCE	582	573	592	461		577
101-130-718.000	RETIREMENT	166,315	208,635	240,634	197,357		179,278
101-130-718.100	POB IN LIEU OF RETIREMENT	55,484	53,504	61,006	51,162		54,766
101-130-719.000	UNEMPLOYMENT	518	3,131	4,066	(909)		
101-130-727.000	SUPPLIES, PRINTING & POSTAGE	43,169	40,355	48,000	31,516	48,000	45,000
101-130-728.000	SCREENING ASSESSMENT	1,600	800	1,500	1,000	1,500	1,500
101-130-729.000	WESTLAW	2,212	2,088	4,000	2,298	4,000	3,500
101-130-730.000	STATE TAX LEIN/COLLECTION	2,400	2,400	2,400	2,395	2,400	2,400
101-130-746.000	UNIFORMS & ACCESSORIES	76	378	2,000	359	2,000	1,000
101-130-800.000	CONTRACTUAL - LAW CLERK		20,364	28,000	13,680	28,000	28,000
101-130-801.000	CONTRACTED SERVICES	7,692	13,033	18,000	4,033	18,000	15,000
101-130-801.010	COURT APPOINTED COUNSEL	271,353	275,301	311,500	234,286	312,000	312,000
101-130-801.020	CRT APPT APPEAL OF RIGHT	71,320	60,922				
101-130-801.023	ADVISORY COUNSEL	143	963	15,000		15,000	2,000
101-130-801.030	GAL ATTORNEY FEES	31,473	24,089	47,000	29,201	47,000	35,000
101-130-801.040	GUARDIANSHIP SERVICES	965	1,257	2,000	1,670	2,000	2,000
101-130-801.050	MEDIATION			500	225	500	500
101-130-801.080	COURT APPT DD CONTRACT	6,626	6,760	7,000	5,609	7,000	7,000
101-130-802.000	MENTAL HEALTH EVALUATIONS	1,500	1,200	7,000		7,000	2,000
101-130-805.010	STENO TRANSCRIPTS	2,083	1,265	2,500	1,036	2,500	2,500
101-130-805.020	STENO APPEAL TRANSCRIPTS	9,077	33,717	30,000	20,212	30,000	30,000
101-130-806.000	JURY FEES, MEALS, TRAVEL	45,623	54,872	75,000	44,066	75,000	65,000
101-130-809.000	MEMBERSHIP & SUBSCRIPTIONS	5,422	2,190	6,500	4,324	7,000	6,000
101-130-820.000	VISITING JUDGE	9,227	25,125	40,000	16,733	40,000	35,000
101-130-851.000	TELEPHONE	1,723	1,831	2,000	1,825	2,100	2,100
101-130-851.010	CELLULAR PHONE	1,647	1,576	2,000	1,230	2,000	2,000
101-130-861.000	TRAVEL	7,206	8,354	8,500	4,719	8,500	8,500
101-130-934.000	OFFICE EQUIPMENT REPAIR & MAINT			1,000		1,000	500
101-130-957.000	EMPLOYEE TRAINING	8,818	14,716	22,500	3,142	22,000	15,000
101-130-982.000	BOOKS	440		1,000	149	1,000	500
101-130-990.000	LEASE PAYMENTS		1,624	1,600	1,528	1,600	1,600
Totals for dept 130 - UNIFIED COURT		2,726,178	2,679,225	2,903,805	2,122,865	690,100	2,862,467
Dept 133 - TITLE IV CPLR GRANT							
101-133-801.099	TITLE IV-E CPLR GRANT	6,293	5,574	2,000	651	8,000	5,500
Totals for dept 133 - TITLE IV CPLR GRANT		6,293	5,574	2,000	651	8,000	5,500
Dept 147 - JURY COMMISSION							

101-147-707.000	SALARIES - PER DIEM	1,500	1,250	1,500	500	1,500	1,500
101-147-715.000	F.I.C.A.	115	96	115	38	115	115
101-147-727.000	SUPPLIES, PRINTING & POSTAGE	6,215	7,275	9,500	8,718	12,500	11,500
101-147-861.000	TRAVEL			100		100	100
Totals for dept 147 - JURY COMMISSION		7,830	8,621	11,215	9,256	14,215	13,215
Dept 151 - ADULT PROBATION							
101-151-727.000	SUPPLIES, PRINTING & POSTAGE	2,306	2,958	4,000	1,137	3,500	3,000
101-151-920.000	UTILITIES	7,630	7,830	10,000	4,912	10,000	8,500
Totals for dept 151 - ADULT PROBATION		9,936	10,788	14,000	6,049	13,500	11,500
Dept 191 - ELECTION							
101-191-703.000	SALARIES SUPERVISION	9,915	2,235	8,000	4,275	6,000	6,000
101-191-705.200	PART TIME ELECTION INSPECTOR	134,800	15,077	110,000	56,500	40,000	40,000
101-191-706.000	SALARIES OVERTIME-REIMBURSABLE	2,867	3,703	1,950	1,911	7,000	7,000
101-191-707.000	SALARIES - PER DIEM	1,550	800	2,400	1,250	1,500	1,500
101-191-710.000	WORKERS COMP	2,201	314	965	965		695
101-191-715.000	F.I.C.A.	4,302	981	1,819	1,819		4,169
101-191-718.000	RETIREMENT	70	250	270	157		270
101-191-718.100	POB IN LIEU OF RETIREMENT	30	218	330	241		330
101-191-727.000	SUPPLIES, PRINTING & POSTAGE	51,434	2,272	90,000	25,176	25,000	25,000
101-191-727.020	PURCHASE OF ELECTIONS EQUIPT.					60,000	60,000
101-191-727.030	SUPPLIES - REIMB.	88,052	15,381	90,000	38,088	55,000	55,000
101-191-861.000	TRAVEL	1,571	768	2,200	1,278	2,200	2,200
101-191-957.000	TRAINING	207	993	2,500	1,024	2,500	1,500
Totals for dept 191 - ELECTION		296,999	42,992	310,434	132,684	199,200	203,664
Dept 202 - ACCOUNTING SERVICES							
101-202-801.000	BASE ALL FUND AUDIT	40,000	66,200	69,014	69,014	70,000	70,000
101-202-801.010	COST ALLOCATION PLAN	9,400	9,400	9,500		9,500	9,500
101-202-801.030	OTHER FINANCIAL/ACCT. SVCS.	15,593	36,752	3,000	1,725	3,000	3,000
Totals for dept 202 - ACCOUNTING SERVICES		64,993	112,352	81,514	70,739	82,500	82,500
Dept 211 - LEGAL COUNSEL							
101-211-802.000	GENERAL LEGAL	69,895	13,115	60,000	7,123	60,000	60,000
101-211-803.000	LABOR COUNCIL	33,923	16,906	35,000	12,990	35,000	35,000
Totals for dept 211 - LEGAL COUNSEL		103,818	30,021	95,000	20,113	95,000	95,000
Dept 215 - CLERK							
101-215-703.000	SALARIES SUPERVISION	71,952	73,769	73,487	64,371		75,324
101-215-704.000	SALARIES PERMANENT	316,692	322,269	311,953	263,960		319,463
101-215-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	1,708		2,000
101-215-704.030	DISABILITY PLAN	2,605	2,605	2,497	2,067		2,702
101-215-704.040	UNUSED SICK TIME PAYOUT	705	929				

101-215-706.000	SALARIES OVERTIME			1,500		1,500	1,500
101-215-710.000	WORKERS COMPENSATION	2,243	7,948	7,709	6,365		6,909
101-215-711.000	HEALTH & DENTAL INSURANCE	202,061	124,436	117,891	81,184		175,000
101-215-715.000	F.I.C.A.	28,129	27,296	29,486	23,378		30,202
101-215-717.000	LIFE INSURANCE	243	244	235	194		234
101-215-718.000	RETIREMENT	35,431	45,855	48,893	40,457		44,765
101-215-718.100	POB IN LIEU OF RETIREMENT	25,438	24,037	25,198	23,476		25,851
101-215-727.000	SUPPLIES, PRINTING & POSTAGE	10,984	11,891	20,000	4,985	25,000	20,000
101-215-809.000	MEMBERSHIPS & SUBSCRIPTIONS	852	580	2,500	720	2,500	1,500
101-215-851.010	CELLULAR PHONE	300	300	500	225	500	500
101-215-861.000	TRAVEL	456	175	1,200	119	1,200	1,000
101-215-957.000	EMPLOYEE TRAINING	2,196	1,542	3,000	1,161	3,000	3,000
101-215-965.020	TECHNOLOGY	2,120	2,631	6,500	3,334	6,500	5,000
Totals for dept 215 - CLERK		704,422	648,515	654,549	517,704	40,200	714,950
Dept 223 - CONTROLLER							
101-223-703.000	SALARIES SUPERVISION	88,404	45,692	100,000	70,931		110,000
101-223-704.000	SALARIES PERMANENT	246,926	248,164	282,891	236,797		290,270
101-223-704.030	DISABILITY PLAN	2,355	1,888	2,277	2,061		3,070
101-223-704.040	UNUSED SICK TIME PAYOUT	3,589	3,857				
101-223-705.000	SALARIES - PT/TEMP.		3,844				
101-223-710.000	WORKERS COMPENSATION	1,953	5,981	7,529	5,987		7,355
101-223-711.000	HEALTH & DENTAL INSURANCE	139,447	78,840	112,154	60,542		122,828
101-223-715.000	F.I.C.A.	24,498	21,806	30,057	22,334		32,151
101-223-717.000	LIFE INSURANCE	131	113	136	119		162
101-223-718.000	RETIREMENT	29,950	21,672	43,938	37,000		74,466
101-223-718.100	POB IN LIEU OF RETIREMENT	13,785	14,148	17,482	15,818		17,921
101-223-727.000	SUPPLIES, PRINTING & POSTAGE	4,694	2,153	5,000	4,622	5,000	5,000
101-223-809.000	MEMBERSHIPS & SUBSCRIPTIONS	462	17	310	310	300	300
101-223-861.000	TRAVEL	247	303	560	560	350	350
101-223-901.000	ADVERTISING			730	730		500
101-223-957.000	EMPLOYEE TRAINING	1,200	1,464	1,500		1,500	1,500
Totals for dept 223 - CONTROLLER		557,641	449,942	604,564	457,811	7,150	665,873
Dept 225 - EQUALIZATION							
101-225-703.000	SALARIES SUPERVISION	84,719	86,911	88,763	75,790		88,763
101-225-703.040	UNUSED SICK TIME PAYOUT		1,998				
101-225-704.000	SALARIES PERMANENT	90,115	95,301	96,347	83,702		99,471
101-225-704.030	DISABILITY PLAN	1,308	1,311	1,414	1,094		1,587
101-225-704.040	UNUSED SICK TIME PAYOUT	1,940					
101-225-705.000	SALARIES - TEMP	1,880	1,640	3,000	1,260	3,000	3,000
101-225-710.000	WORKERS COMPENSATION	1,015	3,700	3,959	3,134		3,557
101-225-711.000	HEALTH & DENTAL INSURANCE	86,598	57,463	60,350	35,867		66,414
101-225-715.000	F.I.C.A.	12,587	13,644	15,309	11,888		15,548

101-225-717.000	LIFE INSURANCE	77	77	82	64		81
101-225-718.000	RETIREMENT	12,512	16,522	19,056	17,821		26,137
101-225-718.100	POB IN LIEU OF RETIREMENT	8,009	7,687	8,741	7,731		8,961
101-225-727.000	SUPPLIES, PRINTING & POSTAGE	2,752	2,512	3,000	1,270	3,000	3,000
101-225-809.000	MEMBERSHIPS & SUBSCRIPTIONS	1,427	1,005	2,000	1,545	2,000	2,000
101-225-861.000	TRAVEL	259	162	1,000	527	1,000	1,000
101-225-957.000	EMPLOYEE TRAINING	1,427	1,545	1,500	605	1,500	1,500
101-225-957.200	SPONSORED EDUCATION			620	620		
Totals for dept 225 - EQUALIZATION		306,625	291,478	305,141	242,918	10,500	321,019
Dept 227 - CITY OF CARO ASSESMENT CONTRT							
101-227-704.000	SALARIES PERMANENT	15,308	15,058	15,000	12,808	15,000	15,000
101-227-704.030	DISABILITY PLAN	105	102	149	84		149
101-227-710.000	WORKERS COMPENSATION	84	300	300	247		263
101-227-715.000	F.I.C.A.	1,171	1,141	1,148	970		1,148
101-227-717.000	LIFE INSURANCE	4	4	4	3		
101-227-718.000	RETIREMENT	1,435	2,129	3,790	2,374	3,800	3,800
101-227-718.100	POB IN LIEU OF RETIREMENT	402	399	400	395		400
101-227-727.000	SUPPLIES, PRINTING & POSTAGE	490	418	497	363	500	500
Totals for dept 227 - CITY OF CARO ASSESMENT CONTRT		18,999	19,551	21,288	17,244	19,300	21,260
Dept 229 - PROSECUTOR							
101-229-703.000	SALARIES SUPERVISION	113,086	115,941	118,384	102,081		118,385
101-229-704.000	SALARIES PERMANENT	379,171	424,608	476,853	347,182		408,452
101-229-704.020	HEALTH INSURANCE INCENTIVE	2,669	2,315	2,000	2,015		2,000
101-229-704.030	DISABILITY PLAN	3,010	3,015	3,528	2,150		6,164
101-229-704.040	UNUSED SICK TIME PAYOUT	5,053	1,314				
101-229-705.000	SALARIES - PART/TIME	23,037	22,635	28,782	22,968		28,080
101-229-706.000	SALARIES OVERTIME	23,350	21,643	20,000	20,233		21,000
101-229-710.000	WORKERS COMPENSATION	2,980	11,443	12,213	9,333		9,711
101-229-711.000	HEALTH & DENTAL INSURANCE	177,897	137,431	159,257	93,156		176,000
101-229-715.000	F.I.C.A.	40,551	44,527	48,405	37,420		44,058
101-229-717.000	LIFE INSURANCE	203	206	240	160		217
101-229-718.000	RETIREMENT	51,887	59,278	44,523	39,259		27,392
101-229-718.100	POB IN LIEU OF RETIREMENT	21,507	25,425	28,762	27,150		25,362
101-229-719.000	UNEMPLOYMENT						21,200
101-229-727.000	SUPPLIES, PRINTING & POSTAGE	6,757	7,785	9,500	5,508	9,500	8,000
101-229-729.000	WESTLAW	7,200	8,081	9,000	6,206	9,000	8,000
101-229-801.000	CONTRACTED SERVICES	942	817	11,126	11,126	2,500	2,500
101-229-805.010	STENO TRANSCRIPTS	1,625	1,438	5,000	1,443	5,000	2,500
101-229-805.020	STENO APPEAL TRANSCRIPTS	77		750		750	750
101-229-807.000	WITNESS FEES & TRAVEL	6,965	513	10,000	2,165	10,000	7,000
101-229-809.000	MEMBERSHIPS & SUBSCRIPTIONS	11,446	10,336	11,000	8,404	11,000	11,000
101-229-861.000	TRAVEL	1,157	1,069	1,599	1,599	1,500	1,500

101-229-862.000	TRAVEL - EXTRADITIONS			5,000		5,000	2,500
101-229-934.000	OFFICE EQUIP REPAIRS & MAINT.	638	264	2,500	704	2,500	1,500
101-229-957.000	EMPLOYEE TRAINING	4,605	2,467	9,500	2,784	9,500	5,000
101-229-982.000	BOOKS	4,637	3,330	5,500	3,656	5,500	5,000
Totals for dept 229 - PROSECUTOR		890,450	905,881	1,023,422	746,702	71,750	943,271
Dept 230 - CO-OP REIMBURSEMENT-PROSECUTOR							
101-230-704.000	SALARIES PERMANENT	154,921	173,049	128,795	121,640		184,290
101-230-704.020	HEALTH INSURANCE INCENTIVE	54	331	538	308		250
101-230-704.030	DISABILITY PLAN	1,252	1,215	965	706		2,156
101-230-704.040	UNUSED SICK TIME PAYOUT	1,848	2,033				
101-230-706.000	WAGES OVERTIME		1,949	1,316	1,368	3,000	2,000
101-230-710.000	WORKERS COMPENSATION	903	3,519	2,577	2,389		3,225
101-230-711.000	HEALTH & DENTAL INSURANCE	86,598	38,309	40,035	14,556		66,000
101-230-715.000	F.I.C.A.	11,414	13,134	9,853	9,229		14,251
101-230-717.000	LIFE INSURANCE	81	77	55	47		82
101-230-718.000	RETIREMENT	15,540	22,097	25,111	8,688		9,315
101-230-718.100	POB IN LIEU OF RETIREMENT	8,405	7,594	7,328	6,826		9,511
101-230-727.000	SUPPLIES, PRINTING & POSTAGE	655	868	1,161	763	1,500	1,200
101-230-801.000	CONTRACTED SERVICES	59		250		250	250
101-230-957.000	EMPLOYEE TRAINING			500		500	200
Totals for dept 230 - CO-OP REIMBURSEMENT-PROSECUTOR		281,730	264,175	218,484	166,520	5,250	292,730
Dept 236 - REGISTER OF DEEDS							
101-236-703.000	SALARIES SUPERVISION	71,952	73,769	73,487	64,371		75,324
101-236-704.000	SALARIES PERMANENT	126,779	128,354	129,408	107,361		131,505
101-236-704.030	DISABILITY PLAN	1,032	1,032	1,033	812		1,111
101-236-704.040	UNUSED SICK TIME PAYOUT			183	183		
101-236-705.000	SALARIES - PT/TEMP	22,824	21,755	28,594	23,814		29,131
101-236-710.000	WORKERS COMPENSATION	1,279	4,461	4,630	3,760		4,130
101-236-711.000	HEALTH & DENTAL INSURANCE	115,464	76,617	80,467	46,632		80,552
101-236-715.000	F.I.C.A.	16,860	17,035	17,709	14,917		18,051
101-236-717.000	LIFE INSURANCE	108	108	109	86		108
101-236-718.000	RETIREMENT	17,073	21,718	22,079	11,583		9,399
101-236-718.100	POB IN LIEU OF RETIREMENT	11,215	10,780	11,655	10,834		11,948
101-236-727.000	SUPPLIES, PRINTING & POSTAGE	2,591	2,896	2,817	2,688	3,000	3,000
101-236-809.000	MEMBERSHIPS & SUBSCRIPTIONS	400	335	450	399	450	450
101-236-861.000	TRAVEL	1,052	209	1,000	679	1,500	1,500
101-236-957.000	EMPLOYEE TRAINING	400	400	500	400	500	500
101-236-960.000	ON LINE COMPUTER SVCS	4,800	4,800	4,800	2,800	4,800	4,800
Totals for dept 236 - REGISTER OF DEEDS		393,829	364,269	378,921	291,319	10,250	371,509
Dept 253 - TREASURER							
101-253-703.000	SALARIES SUPERVISION	71,952	73,769	75,324	64,371		75,324

101-253-704.000	SALARIES PERMANENT	17,229	17,697	17,562	15,176		18,156
101-253-704.020	HEALTH INSURANCE INCENTIVE	151	191	200	106		200
101-253-704.030	DISABILITY PLAN	135	136	145	120		154
101-253-710.000	WORKERS COMPENSATION	506	1,848	1,821	1,533		1,636
101-253-711.000	HEALTH & DENTAL INSURANCE	36,561	23,416	25,649	15,386		26,000
101-253-715.000	F.I.C.A.	5,823	6,758	7,107	5,721		7,152
101-253-717.000	LIFE INSURANCE	37	37	38	31		38
101-253-718.000	RETIREMENT	(568)	4,568	4,612	4,078		4,632
101-253-718.100	POB IN LIEU OF RETIREMENT	3,921	4,034	4,080	3,762		4,182
101-253-727.000	SUPPLIES, PRINTING & POSTAGE	4,834	11,171	15,000	10,242	15,000	12,000
101-253-799.000	LOCAL GOV TAX PROCESS	64,639	56,783	60,000	52,522	75,000	75,000
101-253-809.000	MEMBERSHIPS & SUBSCRIPTIONS	398	295	1,500	1,100	1,500	1,500
101-253-861.000	TRAVEL	166	66	1,000	28	1,000	1,500
101-253-934.000	OFFICE EQUIPT REPAIR & MAINT	1,454	1,100	2,000			
101-253-955.000	MISC EXPENSE		50				
101-253-957.000	EMPLOYEES TRAINING	1,060	183	1,500	170	1,500	500
Totals for dept 253 - TREASURER		208,298	202,102	217,538	174,346	94,000	227,974
Dept 259 - COMPUTER OPERATIONS							
101-259-703.000	SALARIES SUPERVISION	85,952	88,176	87,859	76,893		90,056
101-259-704.000	SALARIES PERMANENT	168,021	163,763	203,332	147,049		174,961
101-259-704.020	HEALTH INSURANCE INCENTIVE		37	1,071	1,024		2,000
101-259-704.030	DISABILITY PLAN	2,085	1,982	2,380	1,703		2,225
101-259-704.040	UNUSED SICK TIME PAYOUT	4,808	4,982	50	50		
101-259-706.000	SALARIES OVERTIME	1,275	1,340	1,300	660		1,300
101-259-710.000	WORKERS COMPENSATION	1,511	5,138	5,824	4,441		4,638
101-259-711.000	HEALTH & DENTAL INSURANCE	119,492	74,204	99,462	37,285		100,690
101-259-715.000	F.I.C.A.	19,413	19,338	22,277	16,826		20,274
101-259-717.000	LIFE INSURANCE	113	104	136	90		108
101-259-718.000	RETIREMENT	12,008	13,045	21,887	21,387		23,079
101-259-718.100	POB IN LIEU OF RETIREMENT	14,019	13,475	14,362	13,543		11,948
101-259-727.000	SUPPLIES, PRINTING & POSTAGE	4,846	8,515	5,500	3,710	5,500	5,000
101-259-809.000	MEMBERSHIPS & SUBSCRIPTIONS	486	355	700	494	900	500
101-259-851.010	CELLULAR PHONES	1,652	1,482	2,200	1,415	2,500	2,500
101-259-861.000	TRAVEL	1,031	969	3,000	2,610	3,300	3,300
101-259-957.000	EMPLOYEE TRAINING	1,735	2,156	10,000	1,509	10,000	3,000
101-259-965.020	COMPUTER SERVICE CONTRACTS	549,652	489,301	735,074	463,781	800,000	600,000
101-259-965.040	COMPUTER REPAIR & MAINTENANCE	18,618	20,696	20,000	17,923	20,000	20,000
101-259-965.801	COMPUTER CONTRACTUAL SVCS		450	17,000	9,783	17,000	6,000
Totals for dept 259 - COMPUTER OPERATIONS		1,006,717	909,508	1,253,414	822,176	859,200	1,071,579
Dept 265 - BUILDING AND GROUNDS							
101-265-703.000	SALARIES SUPERVISION	46,631	47,593	39,722	38,201		61,527
101-265-704.000	SALARIES PERMANENT	110,296	97,511	128,170	97,152		121,696

101-265-704.020	HEALTH INSURANCE INCENTIVE	2,015	1,946	2,000	1,769		2,000
101-265-704.030	DISABILITY PLAN	1,377	1,341	1,355	989		1,441
101-265-704.040	UNUSED SICK TIME PAYOUT	1,139	878				
101-265-705.000	SALARIES - PT/TEMP	106,357	130,262	113,424	93,755		146,556
101-265-706.000	SALARIES OVERTIME	6,110	7,143	7,500	6,705	7,500	7,500
101-265-710.000	WORKERS COMPENSATION	1,500	5,674	6,249	4,582		5,623
101-265-711.000	HEALTH & DENTAL INSURANCE	75,270	42,588	55,321	29,028		66,530
101-265-715.000	F.I.C.A.	19,814	21,238	24,548	17,650		25,228
101-265-717.000	LIFE INSURANCE	95	94	95	73		108
101-265-718.000	RETIREMENT	37,894	53,407	53,723	46,789		54,200
101-265-718.100	POB IN LIEU OF RETIREMENT	9,935	9,376	10,198	8,974		14,861
101-265-727.000	SUPPLIES, PRINTING & POSTAGE	12,049	9,049	12,000	9,813	14,000	12,000
101-265-746.000	UNIFORMS & ACCESSORIES	1,384	333	1,800	610	1,800	1,500
101-265-747.000	GAS, OIL, GREASE, & ETC.	6,512	6,806	14,990	6,391	10,000	10,000
101-265-776.000	JANITORIAL SUPPLIES	36,118	43,373	36,000	29,526	38,000	36,000
101-265-851.000	TELEPHONE	23,536	17,259	25,000	16,634	20,000	20,000
101-265-861.000	TRAVEL		56				
101-265-920.000	UTILITIES	266,937	273,052	290,000	259,733	299,000	290,000
101-265-931.000	BLDG. REPAIR & MAINTENANCE	44,415	38,019	59,138	59,138	60,000	60,000
101-265-932.000	EQUIPMENT REPAIR & MAINTANCE	89,726	115,600	93,014	96,829	95,000	90,000
101-265-933.000	EQUIPT MAINT SVC CONTRACTS	13,832	10,546	15,000	12,649	15,000	15,000
101-265-934.000	OFFICE EQUIP REPAIR & MAINT.	15,482	17,930	15,796	14,174	16,270	16,270
101-265-936.000	GROUNDS CARE & MAINTENANCE	36,792	62,185	50,366	50,366	50,000	50,000
101-265-940.000	DOST STORAGE SPACE RENT	44,640	44,640	44,640	40,920	46,000	44,640
101-265-940.010	PEOPLE'S BLDG LEASE	39,595	39,595	40,000	36,295	41,200	39,595
101-265-971.000	CAPITAL OUTLAY		43,739				
101-265-990.000	POSTAGE METER LEASE PITNEY BOWES	5,201	4,553	6,200	4,017	5,000	5,000
Totals for dept 265 - BUILDING AND GROUNDS		1,054,652	1,145,786	1,146,249	982,762	718,770	1,197,275
Dept 266 - DHHS BLDG MAINTENANCE							
101-266-705.000	SALARIES - PT/TEMP	25,276	26,802	27,746	25,131		28,611
101-266-710.000	WORKERS COMPENSATION	143	535	555	454		501
101-266-715.000	F.I.C.A.	1,934	2,050	2,123	1,923		2,189
101-266-776.000	JANITORIAL SUPPLIES	2,408	2,815	3,500	1,980	3,500	3,500
101-266-920.000	UTILITIES	28,858	21,584	30,000	21,930	30,000	29,500
101-266-931.000	BUILDING REPAIR & MAINT	1,439	2,432	2,209	2,209	3,000	3,000
101-266-932.000	EQUIPMENT REPAIR & MAINTANCE	10,190	8,101	8,486	8,486	8,000	8,000
101-266-936.000	GROUNDS CARE & MAINT		251	1,000	345	1,000	1,000
Totals for dept 266 - DHHS BLDG MAINTENANCE		70,248	64,570	75,619	62,458	45,500	76,301
Dept 275 - DRAIN COMMISSION							
101-275-703.000	SALARIES SUPERVISION	71,952	73,769	75,324	64,371		75,324
101-275-704.000	SALARIES PERMANENT	100,836	91,508	97,703	79,872		93,948
101-275-704.030	DISABILITY PLAN	779	639	640	540		795

101-275-704.040	UNUSED SICK TIME PAYOUT	2,185	1,272				
101-275-706.000	SALARIES OVERTIME			2,000		2,000	150
101-275-710.000	WORKERS COMPENSATION	967	3,293	3,297	2,803		2,963
101-275-711.000	HEALTH & DENTAL INSURANCE	86,598	57,463	60,350	35,867		66,414
101-275-715.000	F.I.C.A.	13,004	12,598	12,749	10,840		12,950
101-275-717.000	LIFE INSURANCE	81	81	82	68		81
101-275-718.000	RETIREMENT	26,031	18,192	18,565	19,780		25,613
101-275-718.100	POB IN LIEU OF RETIREMENT	8,645	8,085	8,741	8,126		8,961
101-275-727.000	SUPPLIES, PRINTING & POSTAGE	5,590	4,536	6,000	4,761	6,500	6,500
101-275-802.000	LEGAL	1,080	1,700	1,900		2,500	2,000
101-275-809.000	MEMBERSHIP & SUBSCRIPTION	800	427	2,000	525	2,500	1,500
101-275-851.010	CELLULAR PHONE	1,428	1,292	3,000	965	3,500	1,500
101-275-861.000	TRAVEL	2,306	3,543	4,500	1,908	5,000	4,000
101-275-957.000	EMPLOYEE TRAINING	5,037	3,880	6,000	4,070	6,500	5,000
Totals for dept 275 - DRAIN COMMISSION		327,319	282,278	302,851	234,496	28,500	307,699
Dept 277 - COURTROOM SECURITY							
101-277-704.000	SALARIES PERMANENT	100,183	104,663	106,893	91,274		106,899
101-277-704.020	HEALTH INSURANCE INCENTIVE	362	2,008	2,000	1,708		2,000
101-277-704.030	DISABILITY	756	848	848	706		909
101-277-705.000	SALARIES PT TEMP	5,500	14,180	30,000	13,020		30,000
101-277-706.000	SALARIES OVERTIME	19	60	2,000		2,000	1,000
101-277-710.000	WORKERS COMPENSATION	618	2,407	2,874	2,034		2,134
101-277-711.000	HEALTH & DENTAL INSURANCE	41,405	19,154	20,117	11,956		22,000
101-277-715.000	F.I.C.A.	7,983	9,214	11,849	8,082		9,326
101-277-717.000	LIFE INSURANCE	40	43	44	36		44
101-277-718.000	RETIREMENT	4,714	(1,136)	4,954	4,488		5,078
101-277-718.100	POB IN LIEU OF RETIREMENT	5,608	5,390	5,828	5,417		5,974
101-277-932.000	EQUIPMENT REPAIR & MAINTANCE	1,091	897	2,500	735	2,500	1,500
101-277-957.000	TRAINING		1,436	2,500	750	2,500	1,500
Totals for dept 277 - COURTROOM SECURITY		168,279	159,164	192,407	140,206	7,000	188,364
Dept 285 - MICHIGAN APPELLATE ASSIGNED COUNSEL SYST							
101-285-801.020	ATTORNEY FEES		35,292	120,000	105,574	120,000	120,000
Totals for dept 285 - MICHIGAN APPELLATE ASSIGNED COUNSEL SYST			35,292	120,000	105,574	120,000	120,000
Dept 303 - COURTHOUSE SECURITY							
101-303-704.000	SALARIES PERMANENT	89,520	98,574	183,811	73,038		107,932
101-303-704.010	SHIFT PREMIUM	9	2	5	2		2
101-303-704.020	HEALTH INSURANCE INCENTIVE	592	1,392	1,960	1,708		1,960
101-303-704.030	DISABILITY PLAN	687	732	1,497	548		879
101-303-705.000	SALARIES - PT/TEMP	4,726	9,999	15,055	17,123		11,993
101-303-706.000	SALARIES OVERTIME	18,515	26,255	26,085	26,430		19,411
101-303-710.000	WORKERS COMPENSATION	676	2,714	4,084	2,265		1,889

101-303-711.000	HEALTH & DENTAL INSURANCE	10,894	3,128	23,986	13,949		26,000
101-303-715.000	F.I.C.A.	8,584	10,333	15,621	8,959		8,257
101-303-717.000	LIFE INSURANCE	39	41	87	31		44
101-303-718.000	RETIREMENT	5,274	7,475	10,210	5,609		5,397
101-303-718.100	POB IN LIEU OF RETIREMENT	5,301	5,005	11,655	4,537		5,974
101-303-718.300	NATIONWIDE EMPLOYER EXPENSE	27	85	383	214		168
101-303-814.000	LAUNDRY - EMPLOYEE	46					
101-303-932.000	EQUIPMENT REPAIR & MAINTANCE	7,106	7,483	8,000	6,335	9,500	8,000
Totals for dept 303 - COURTHOUSE SECURITY		151,996	173,218	302,439	160,748	9,500	197,906
Dept 304 - SHERIFF - JAIL							
101-304-703.000	SALARIES SUPERVISION	45,003	40,861	40,638	24,934		29,202
101-304-704.000	SALARIES PERMANENT	1,028,576	1,084,838	1,001,490	1,003,514		1,156,323
101-304-704.010	SHERIFF JAIL/SHIFT PREMIUM	6,743	6,924	6,500	5,418		6,500
101-304-704.020	HEALTH INSURANCE INCENTIVE	5,815	7,300	10,000	8,538		10,000
101-304-704.030	DISABILITY PLAN	7,696	7,317	7,193	6,408		9,692
101-304-704.040	UNUSED SICK TIME PAYOUT	3,680	4,264	40,325			
101-304-705.000	SALARIES - PT/TEMP.	22,486	24,193	17,129	8,231		11,882
101-304-706.000	SALARIES OVERTIME	334,197	278,845	270,000	198,004		270,000
101-304-710.000	WORKERS COMPENSATION	8,055	28,687	26,865	24,223		20,955
101-304-711.000	HEALTH & DENTAL INSURANCE	453,780	290,436	278,090	159,447		337,187
101-304-715.000	F.I.C.A.	109,282	109,884	106,568	95,046		91,602
101-304-717.000	LIFE INSURANCE	580	563	582	504		619
101-304-718.000	RETIREMENT	173,568	198,646	241,285	220,317		226,577
101-304-718.100	POB IN LIEU OF RETIREMENT	57,274	60,128	54,339	56,310		61,170
101-304-718.300	NATIONWIDE EMPLOYER EXPENSE	4,427	8,777	6,985	6,722		7,384
101-304-719.000	UNEMPLOYMENT INSURANCE	3,340		3,340	3,340		
101-304-727.000	SUPPLIES, PRINTING & POSTAGE	7,121	3,590	5,500	4,617	5,500	5,500
101-304-742.000	TIRES/REGISTRATION	26	26	700		700	500
101-304-743.000	KITCHEN SUPPLIES	792	1,371	1,000	954	1,500	1,500
101-304-745.000	CLOTHING & BEDDING	13,817	9,157	9,500	3,341	9,500	9,500
101-304-746.000	UNIFORMS & ACCESSORIES	12,056	13,874	10,000	7,737	10,000	10,000
101-304-747.000	GAS, OIL, GREASE & ETC	7,125	7,967	9,181	9,181	10,000	10,000
101-304-748.000	DRUGS & PRESCRIPTIONS	9,538	16,884	26,607	26,607	30,000	30,000
101-304-776.000	JANITORIAL SUPPLIES	13,663	14,753	14,000	8,465	15,000	15,000
101-304-801.010	CONTRACTUAL INMATE MEDICAL SERVICES	277,190	283,952	314,485	268,613	293,700	293,700
101-304-801.020	CANTEEN SERVICES	174,296	171,533	167,000	145,503	191,039	191,039
101-304-802.000	INMATE HOUSING/OTHER CO.			2,500		3,500	3,500
101-304-809.000	MEMBERSHIP & SUBSCRIPTIONS	1,023	92	1,557	1,529	1,560	1,560
101-304-814.000	LAUNDRY - EMPLOYEE	1,625	2,248	3,000	2,077	3,000	2,500
101-304-835.000	JAIL INMATE HEALTH SERVICES	90,404	65,478	167,000	55,390	157,000	157,000
101-304-836.000	DRUG TESTING		289	500	267	500	500
101-304-851.000	TELEPHONE	4,194	7,029	7,000	6,122	7,000	7,000
101-304-851.010	CELLULAR PHONE	2,463	3,024	2,672	856	3,000	3,000

101-304-861.000	TRAVEL	1,339	1,749	2,000	1,753	2,000	2,000
101-304-863.000	INVESTIGATIONS	1,212	1,200	1,000	1,000	1,200	1,200
101-304-910.000	INSURANCE & BONDS	5,214	10,064	11,000	9,804	11,000	11,000
101-304-931.000	EQUIPMENT	12,452	9,231	9,000	1,355	10,000	10,000
101-304-931.100	ICS EQUIPMENT			12,150		12,150	
101-304-932.000	EQUIPMENT REPAIR & MAINTANCE	7,106	1,945	7,000	5,796	7,000	7,000
101-304-933.000	VEHICLE REPAIR & MAINTENANCE	515	355	1,500	251	1,500	1,500
101-304-934.000	OFFICE EQUIP REPAIRS & MAINT.	2,394	1,997	3,993	1,061	4,280	2,500
101-304-935.000	EQUIPMENT/TETHERS	4,075	508	2,500		2,500	2,500
101-304-942.000	EQUIPMENT RENTAL	5,203	6,375	6,500	5,532	6,500	6,500
101-304-957.000	EMPLOYEE TRAINING	1,353	4,591	8,700	400	8,700	5,500
101-304-975.000	FIREARMS AND AMMO	10,000	10,000	10,000	8,374	10,000	10,000
Totals for dept 304 - SHERIFF - JAIL		2,930,698	2,800,945	2,928,874	2,397,541	819,329	3,040,592
Dept 315 - MEDICAL MARIJUANA SHERIFF							
101-315-955.301	MEDICAL MARIJUANA SHERIFF					873	873
Totals for dept 315 - MEDICAL MARIJUANA SHERIFF						873	873
Dept 324 - WEIGHMASTER ENFORCEMENT							
101-324-704.000	SALARIES PERMANENT	66,336	67,342	65,978	60,673		69,223
101-324-704.010	SHIFT PREMIUM	2	2	2		2	2
101-324-704.030	DISABILITY PLAN	519	507	520	433		589
101-324-704.040	UNUSED SICK TIME PAYOUT	893	809	900		900	900
101-324-706.000	SALARIES OVERTIME	526	1,356	500	260	500	500
101-324-710.000	WORKERS COMPENSATION	1,382	1,392	1,320	1,183		1,212
101-324-711.000	HEALTH & DENTAL INSURANCE	19,168	18,293	19,777	9,220		22,138
101-324-713.000	HOLIDAY		609	152	152		152
101-324-715.000	F.I.C.A.	5,183	5,364	5,048	4,673		5,296
101-324-717.000	LIFE INSURANCE	22	21	22	18		22
101-324-718.000	RETIREMENT	20,251	28,377	39,087	28,316		48,773
101-324-718.100	POB IN LIEU OF RETIREMENT	2,143	2,301	2,914	1,857		2,987
101-324-718.300	NATIONWIDE EMPLOYER EXPENSE	868	1,040	990	916		1,039
101-324-746.000	UNIFORMS & ACCESSORIES			300		300	300
101-324-814.000	LAUNDRY - EMPLOYEE			100		100	100
101-324-910.000	INSURANCE & BONDS	1,990	3,544	3,550	3,550	3,600	3,600
101-324-931.000	EQUIPMENT			200			
101-324-957.000	TRAINING		200	200			
Totals for dept 324 - WEIGHMASTER ENFORCEMENT		119,283	131,157	141,560	111,251	5,402	156,833
Dept 329 - PATROL BOAT							
101-329-932.000	EQUIPMENT REPAIR & MAINTANCE	1,638				13,986	13,896
Totals for dept 329 - PATROL BOAT		1,638				13,986	13,896
Dept 331 - MARINE SAFETY							

101-331-705.000	SALARIES - PT/TEMP	9,274	6,566	7,000	4,653	9,000	8,600
101-331-710.000	WORKERS COMPENSATION	278	131	140	81	300	151
101-331-715.000	F.I.C.A.	709	502	536	356	689	658
101-331-727.000	SUPPLIES, PRINTING & POSTAGE	3	1	535		900	20
101-331-746.000	UNIFORMS & ACCESSORIES	1,351	90	500		300	300
101-331-747.000	GAS, OIL GREASE & ETC.	2,244	1,400	2,300	1,307	2,000	2,000
101-331-910.000	INSURANCE & BONDS	(141)	744	676	676	800	800
101-331-932.000	EQUIPMENT REPAIR & MAINTANCE	670	359	2,168	2,168	850	850
101-331-941.000	BUILDING RENTAL	400	400	400	400	400	400
101-331-955.331	MISC CONTRIBUTIONS MARINE PROGRAM					1,546	1,546
101-331-957.000	EMPLOYEE TRAINING		813	384	384	300	300
Totals for dept 331 - MARINE SAFETY		14,788	11,006	14,639	10,025	17,085	15,625
Dept 333 - SECONDARY ROAD PATROL							
101-333-704.000	SALARIES PERMANENT	51,543	44,915	46,456	6,465	45,000	45,000
101-333-704.010	SEC. RD PATROL/SHIFT PREMIUM	7	8	50	12	7	7
101-333-704.020	HEALTH INSURANCE INCENTIVE		308	1,000		1,000	1,000
101-333-704.030	DISABILITY PLAN	372	373	500	48	300	300
101-333-705.000	SALARIES PT TEMP			3,113	3,113	1,000	1,000
101-333-706.000	SALARIES OVERTIME	30,472	29,887	35,000	24,405	40,000	40,000
101-333-710.000	WORKERS COMPENSATION	464	1,500	2,800	670	1,200	1,200
101-333-711.000	HEALTH & DENTAL INSURANCE	14,438	17,765	20,117	2,601	20,000	22,000
101-333-715.000	F.I.C.A.	6,257	5,723	5,600	2,591	6,000	6,000
101-333-717.000	LIFE INSURANCE	17	18	22	2	15	15
101-333-718.000	RETIREMENT	10,167	17,255	15,000	12,176	18,000	18,000
101-333-718.100	POB IN LIEU OF RETIREMENT	3,180	2,540	2,500	1,475	3,500	3,500
101-333-718.300	NATIONWIDE EMPLOYER EXPENSE	1,300	1,923	2,000	561	1,900	1,900
101-333-747.000	GAS, OIL, GREASE & ETC.	3,095	3,415	4,000	2,024	3,000	3,000
101-333-851.010	CELLULAR PHONE/AIR CARDS	512	672	520	149	516	516
101-333-910.000	INSURANCE & BONDS	2,748	3,544	4,000	3,550	800	3,000
101-333-978.000	MACHINERY & EQUIPMENT	4,150	6,573	1,000		6,000	6,000
101-333-978.010	MACHINERY & EQUIPMENT		18,251				
Totals for dept 333 - SECONDARY ROAD PATROL		128,722	154,670	143,678	59,842	148,238	152,438
Dept 346 - THUMB AREA NARCOTICS GROUP							
101-346-705.000	SALARIES - PART-TIME	5,702	4,114	6,500	4,741		6,500
101-346-710.000	WORKERS COMPENSATION	35	82	130	88		130
101-346-715.000	F.I.C.A.	436	315	497	363		497
Totals for dept 346 - THUMB AREA NARCOTICS GROUP		6,173	4,511	7,127	5,192		7,127
Dept 400 - PLANNING COMMISSION							
101-400-707.000	SALARIES - PER DIEM	3,425	3,605	4,800	2,870		4,800
101-400-715.000	F.I.C.A.	261	275	230	219		367
101-400-718.000	RETIREMENT	22	26	20	17		17

101-400-718.100	POB IN LIEU OF RETIREMENT	70	99	61	61		61
101-400-727.000	SUPPLIES, PRINTING & POSTAGE			49	49		49
101-400-861.000	TRAVEL	1,067	1,039	1,200	1,200		1,089
101-400-957.000	EMPLOYEE TRAINING	115	690	770			
Totals for dept 400 - PLANNING COMMISSION		4,960	5,734	7,130	4,416		6,383
Dept 426 - EMERGENCY SERVICES							
101-426-704.000	SALARIES PERMANENT	75,117	77,212	38,329	35,356		38,408
101-426-704.010	WAGES SHIFT PREMIUM	6	9	17	7		
101-426-704.030	DISABILITY PLAN	601	597	601	216		327
101-426-704.040	UNUSED SICK TIME PAYOUT	1,679					
101-426-706.000	WAGES - OVERTIME	868	1,087	1,526	1,526	2,000	2,000
101-426-710.000	WORKERS COMPENSATION	426	1,616	720	709		673
101-426-711.000	HEALTH & DENTAL INSURANCE	19,168	17,765	12,003	5,978		11,069
101-426-715.000	F.I.C.A.	5,704	5,644	3,063	2,771		2,939
101-426-717.000	LIFE INSURANCE	22	21	21	16		27
101-426-718.000	RETIREMENT	26,494	33,256	22,157	9,288		4,979
101-426-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	1,568	1,282		1,494
101-426-718.300	NATIONWIDE EMPLOYER EXPENSE	985	163	514	449		577
101-426-727.000	SUPPLIES, PRINTING & POSTAGE		27	100	8	100	50
101-426-727.010	LEPC SUPPLIES					500	500
101-426-744.000	OTHER SUPPLIES	183	167	200	107	200	200
101-426-746.000	UNIFORMS & ACCESSORIES	485	139	500	279	500	500
101-426-747.000	GASOLINE	2,515	2,175	3,500	3,176	3,500	3,500
101-426-809.000	MEMBERSHIPS & SUBSCRIPTIONS			50	33	50	50
101-426-851.000	TELEPHONE			50	30	50	50
101-426-851.010	CELLULAR PHONES	502	745	551	148	600	600
101-426-861.000	TRAVEL	211	312	450	185	450	450
101-426-910.000	INSURANCE & BONDS	308	744	700	676	700	700
101-426-932.000	EQUIPMENT REPAIR & MAINTANCE	2,040	2,710	2,000	(15)	2,000	2,000
101-426-933.000	VEHICLE REPAIR & MAINT.	549	265	1,500		1,500	1,000
101-426-934.000	OFFICE EQUIP REPAIRS & MAINT.	1,999	1,724	2,000	64	2,000	2,000
101-426-957.000	EMPLOYEE TRAINING	1,837	(1)	2,000	723	2,000	2,000
101-426-978.000	MACHINERY & EQUIPMENT	1,284	1,845	1,867		2,000	2,000
Totals for dept 426 - EMERGENCY SERVICES		145,787	150,917	95,987	63,012	18,150	78,093
Dept 445 - DRAINS AT LARGE							
101-445-965.000	APPROPRIATION	351,605	454,647	449,027	449,027	450,000	450,000
Totals for dept 445 - DRAINS AT LARGE		351,605	454,647	449,027	449,027	450,000	450,000
Dept 631 - SUBSTANCE ABUSE							
101-631-849.000	SUBSTANCE ABUSE APPROPRIATION	65,011	63,361	60,000	39,741	65,000	65,000
Totals for dept 631 - SUBSTANCE ABUSE		65,011	63,361	60,000	39,741	65,000	65,000

Dept 648 - MEDICAL EXAMINER							
101-648-801.000	CONTRACTUAL	112,191	105,650	150,000	134,763	150,000	150,000
Totals for dept 648 - MEDICAL EXAMINER		112,191	105,650	150,000	134,763	150,000	150,000
Dept 670 - DHHS BOARD							
101-670-703.000	SALARIES SUPERVISION	6,425	6,853	8,300	6,425	7,000	7,000
101-670-720.000	DHHS BOARD EXPENSES	492	524	725	492	650	650
101-670-809.000	MEMBERSHIPS/SUBSCRIPTIONS	2,034	410	2,100	2,034	2,000	2,000
Totals for dept 670 - DHHS BOARD		8,951	7,787	11,125	8,951	9,650	9,650
Dept 723 - AIRPORT ZONING BRD OF APPEALS							
101-723-707.000	SALARIES - PER DIEM		150	500	150	500	500
101-723-715.000	F.I.C.A.		11	40	11		38
101-723-861.000	TRAVEL		51	200	59	200	100
101-723-901.000	ADVERTISING			200		200	200
Totals for dept 723 - AIRPORT ZONING BRD OF APPEALS			212	940	220	900	838
Dept 728 - ECONOMIC DEVELOPMENT CORP							
101-728-955.000	EDC APPROPRIATIONS	120,000	120,000	120,000	120,000	120,000	80,000
Totals for dept 728 - ECONOMIC DEVELOPMENT CORP		120,000	120,000	120,000	120,000	120,000	80,000
Dept 863 - EMPLOYEE SICK/VACATION BENEFIT							
101-863-704.030	DISABILITY			24	24		24
101-863-704.040	UNUSED SICK/VAC TIME PAYOUT	34,343	59,988	40,659	49,308		40,659
101-863-710.000	WORKERS COMPENSATION	72	252	300	53		53
101-863-715.000	F.I.C.A.	2,627	4,581	5,000	3,766		5,000
101-863-717.000	LIFE INSURANCE			5	2		2
101-863-718.000	RETIREMENT	65	271	300	197		300
101-863-718.300	NATIONWIDE EMPLOYER EXPENSE	12	44	50			50
Totals for dept 863 - EMPLOYEE SICK/VACATION BENEFIT		37,119	65,136	46,338	53,350		46,088
Dept 865 - INSURANCE AND BONDS							
101-865-910.000	INSURANCE & BONDS	49,270	85,394	137,821	132,470	140,000	140,000
101-865-920.000	MMRMA RETENTION	(5,992)	31,266	73,696	105,243	75,000	75,000
Totals for dept 865 - INSURANCE AND BONDS		43,278	116,660	211,517	237,713	215,000	215,000
Dept 965 - TRANSFERS OUT							
101-965-999.215	FRIEND OF THE COURT TRANSFERS	432,970	432,970	432,970	432,970	432,970	432,970
101-965-999.221	HEALTH DEPT APPROPRIATION	412,495	412,495	430,000	430,000	430,000	215,000
101-965-999.222	BEHAVIORAL HEALTH	288,243	288,243	288,243	288,243	288,243	288,243
101-965-999.233	TRANSFER OUT MENTAL HEALTH	104	3,771				
101-965-999.236	VICTIM SERVICES TRANSFER	3,051	18,427	19,506	19,506		
101-965-999.239	TRANS OUT ANIMAL CONTROL	274,786	264,000	224,000	224,000	224,000	224,000
101-965-999.244	EQUIPMENT CAPITAL IMPROVEMENT	600,000	140,000	88,500	88,500	214,695	114,695

101-965-999.246	VETERANS SVC GRANT TRANSFERS		107				
101-965-999.258	GIS FUND	60,000	80,000	80,000	80,000	40,000	
101-965-999.260	TRANSFER OUT MIDC	255,945	255,945	255,945	255,945	255,945	255,945
101-965-999.288	CHILD CARE HUMAN SERVICES	50,000	150,000	150,000	150,000	100,000	100,000
101-965-999.292	CHILD CARE (PROB CT & SOC SER)	350,000	250,000	250,000	250,000	250,000	250,000
101-965-999.297	TRANSFER OUT - SENIOR CITIZENS	163,609	1,076				
101-965-999.374	PURDY BUILDING DEBT	77,502	75,178	77,645	77,645	74,885	74,885
101-965-999.483	CAPITAL IMPROVEMENTS FUND	363,983	113,000			50,000	
Totals for dept 965 - TRANSFERS OUT		3,332,688	2,485,212	2,296,809	2,296,809	2,360,738	1,955,738
TOTAL APPROPRIATIONS		16,996,683	15,731,046	17,240,732	13,746,424	7,615,436	16,743,893
NET OF REVENUES/APPROPRIATIONS - FUND 101		(522,808)	434,846	(2)	230,759	8,515,406	(121,769)
BEGINNING FUND BALANCE		7,215,776	6,344,950	6,779,792	6,779,792	7,010,551	7,010,551
FUND BALANCE ADJUSTMENTS		(348,018)					
ENDING FUND BALANCE		6,344,950	6,779,796	6,779,790	7,010,551	15,525,957	6,888,782

Fund 205 - PUBLIC SAFETY FUND

ESTIMATED REVENUES					
Dept 321 - PUBLIC SAFETY					
205-321-543.000	PUBLIC SAFETY REVENUE SHARING	89,660	89,660	86,822	
205-321-665.000	INTEREST EARNED	763	763		
205-321-672.390	USE OF FUND BALANCE				86,822
Totals for dept 321 - PUBLIC SAFETY		90,423	90,423	86,822	86,822
TOTAL ESTIMATED REVENUES		90,423	90,423	86,822	86,822
APPROPRIATIONS					
Dept 321 - PUBLIC SAFETY					
205-321-965.205	PUBLIC SAFETY	89,925	43,815		86,822
Totals for dept 321 - PUBLIC SAFETY		89,925	43,815		86,822
TOTAL APPROPRIATIONS		89,925	43,815		86,822
NET OF REVENUES/APPROPRIATIONS - FUND 205		498	46,608	86,822	
BEGINNING FUND BALANCE				46,608	46,608
ENDING FUND BALANCE		498	46,608	133,430	46,608

Fund 207 - ROAD PATROL

ESTIMATED REVENUES							
Dept 309 - ROAD PATROL							
207-309-402.000	CURRENT/DEL/INDUST. TAX	2,451,966	2,606,257	3,452,885	3,110,958	3,231,730	3,231,730
207-309-402.891	CURRENT TAX WIND REVENUE	460,860	414,796				
207-309-501.000	BULLET PROOF VEST GRANT (DOJ)	4,832	2,025	4,142	1,395	2,970	2,970
207-309-502.000	MMRMA GRANT - RAP	16,000	1,250				
207-309-573.000	PPT REIMBURSEMENT		2,185	5,868	5,795		5,868
207-309-642.000	WEAPON SALES-ROAD		14,553	6,000	600	5,700	5,700
207-309-646.000	AUCTION SALES	5,463	31,991	10,000	63	10,000	10,000
207-309-660.000	MMRMA MEMBERSHIP CREDIT		25,283				
207-309-665.000	INTEREST EARNED	126,331	105,718	102,390	93,426	24,636	24,636
207-309-672.390	USE OF FUND BALANCE						458,213
207-309-673.100	SALE OF EQUIPMENT	8,280					
207-309-674.000	K-9 DONATIONS		2,908	326	326	209	209
207-309-676.000	REIMBURSEMENTS	69,891	33,770	90,198	90,836		
207-309-676.300	REIMBURSEMENT WATERTOWN TWP	34,761	11,801	25,000	7,049	15,000	15,000
Totals for dept 309 - ROAD PATROL		3,178,384	3,252,537	3,696,809	3,310,448	3,290,245	3,754,326
Dept 321 - PUBLIC SAFETY							
207-321-575.000	LIQUOR LICENSE FEES ACT 58	7,261	6,943	7,300	7,054		7,300
Totals for dept 321 - PUBLIC SAFETY		7,261	6,943	7,300	7,054		7,300
TOTAL ESTIMATED REVENUES		3,185,645	3,259,480	3,704,109	3,317,502	3,290,245	3,761,626
APPROPRIATIONS							
Dept 309 - ROAD PATROL							
207-309-703.000	SALARIES SUPERVISION	45,002	52,005	60,956	58,178		68,137
207-309-704.000	SALARIES PERMANENT	1,326,890	1,288,602	1,466,291	1,231,204		1,652,608
207-309-704.010	SHERIFF ROAD/SHIFT PREMIUM	5,845	5,251	5,237	5,418		5,005
207-309-704.020	HEALTH INSURANCE INCENTIVE	5,031	3,708	4,000	2,569		4,000
207-309-704.030	DISABILITY PLAN	10,310	9,309	11,126	8,148		13,559
207-309-704.040	UNUSED SICK/VAC TIME PAYOUT	7,949	10,711	8,000			
207-309-704.050	SICK/VAC PAYOUT	9,769		55,568	55,568		
207-309-705.000	SALARIES - PT/TEMP	6,018	970	10,833	303		10,833
207-309-706.000	SALARIES OVERTIME	148,603	156,031	151,344	123,884		151,344
207-309-706.300	OVERTIME - WATERTOWN TWP	19,626	12,716	25,000	8,051		25,000
207-309-710.000	WORKERS COMPENSATION	8,882	30,314	30,142	27,451		28,780
207-309-711.000	HEALTH & DENTAL INSURANCE	493,125	317,182	405,418	224,677		515,815
207-309-712.000	DISABILITY INSURANCE			343	239		
207-309-715.000	F.I.C.A.	119,803	116,401	117,533	113,147		131,637

207-309-717.000	LIFE INSURANCE	719	656	757	603		822
207-309-718.000	RETIREMENT	284,692	349,521	430,941	372,881		420,155
207-309-718.100	POB IN LIEU OF RETIREMENT	72,290	84,541	67,922	64,806		76,224
207-309-718.300	NATIONWIDE EMPLOYER EXPENSE	22,480	30,390	30,966	28,277		26,118
207-309-719.000	UNEMPLOYMENT COMPENSATION	(1,410)	1,410				
207-309-727.000	SUPPLIES, PRINTING & POSTAGE	7,242	8,075	10,000	6,247	10,000	10,000
207-309-742.000	TIRES/REGISTRATION	11,776	9,295	12,000	7,592	12,000	12,000
207-309-746.000	UNIFORM & ACCESSORIES	16,526	29,135	34,756	17,477	27,020	27,020
207-309-747.000	GAS,OIL, GREASE, ETC.	53,361	44,003	56,276	56,276	52,285	52,285
207-309-801.010	BACKGROUND INVESTIGATIONS	1,234	1,200	1,300	1,000	1,300	1,300
207-309-802.000	LEGAL/PROF SERVICES	991		10,000		10,000	10,000
207-309-809.000	MEMBERSHIPS & SUPSCRIPTIONS	8,253	30,105	43,138	24,394	43,138	43,138
207-309-814.000	LAUNDRY - EMPLOYEE	4,107	4,680	6,000	3,898	6,000	6,000
207-309-818.000	IMPOUNDING COSTS	1,258	458	2,000	150	2,000	2,000
207-309-835.000	HEALTH SERVICES	2,580	2,340	2,790	2,790	2,500	2,500
207-309-835.010	HEALTH SERVICES BLOOD ALCOHOL	1,223	850	3,000	16	3,000	3,000
207-309-851.000	TELEPHONE	660	624	700	585	700	700
207-309-851.010	CELLULAR PHONES/AIRCARDS	7,611	9,668	10,000	2,691	10,000	10,000
207-309-861.000	TRAVEL	64	21	400		400	400
207-309-901.000	ADVERTISING			2,000		2,000	2,000
207-309-910.000	INSURANCE & BONDS	43,454	72,748	76,236	76,236		76,236
207-309-931.000	K-9 COST	9,857	26,413	25,000	8,663	15,000	15,000
207-309-932.000	EQUIPMENT REPAIR & MAINTANCE	16,877	96,065	50,223	50,223	20,000	20,000
207-309-933.000	VEHICLE REPAIR & MAINTENANCE	26,437	28,105	25,000	21,452	25,000	25,000
207-309-934.000	OFFICE EQUIPMENT REPAIR & MAIN	1,682	7,550	2,000	1,290	2,000	2,000
207-309-935.000	CLEMIS SOFTWARE	11,611	10,532	11,500	791		1,000
207-309-942.000	EQUIPMENT RENTAL	2,930	3,204	6,500	2,765	6,500	6,500
207-309-957.000	EMPLOYEE TRAINING	24,520	29,426	30,000	21,909	3,000	3,000
207-309-957.100	ACADEMY TRAINING	36,467	28,044	38,121	38,121	30,000	30,000
207-309-964.000	REFUNDS & REBATES		2,006	990	990	2,066	2,066
207-309-970.000	COMPUTERS	52,704	5,235	5,900	4,345	5,900	5,900
207-309-971.000	PORTABLE RADIOS/IN-CAR CAMERAS	177,350	167,303	13,000		13,000	13,000
207-309-975.000	FIREARMS AND AMMO	10,000	55,069	15,000	10,278	10,000	10,000
207-309-981.000	VEHICLES	126,313	160,309	160,300	123,619	160,000	160,000
207-309-999.101	INDIRECT COST GF	55,297	66,768	72,821	72,821	72,821	72,821
Totals for dept 309 - ROAD PATROL		3,298,009	3,368,949	3,609,328	2,882,023	547,630	3,754,903
Dept 321 - PUBLIC SAFETY							
207-321-704.010	LIQUOR LAW/SHIFT PREMIUM	12	3				
207-321-706.000	SALARIES OVERTIME	7,391	2,127	11,500			4,500
207-321-710.000	WORKERS COMPENSATION	40	57	681			79
207-321-715.000	F.I.C.A.	562	162	880			344
207-321-718.000	RETIREMENT	2,132	1,070	2,700			1,200
207-321-718.100	POB IN LIEU OF RETIREMENT	384	135	800			500

207-321-718.300	NATIONWIDE EMPLOYER EXPENSE	144	58	250			100
Totals for dept 321 - PUBLIC SAFETY		10,665	3,612	16,811			6,723
TOTAL APPROPRIATIONS		3,308,674	3,372,561	3,626,139	2,882,023	547,630	3,761,626
NET OF REVENUES/APPROPRIATIONS - FUND 207		(123,029)	(113,081)	77,970	435,479	2,742,615	
BEGINNING FUND BALANCE		2,311,024	2,187,998	2,074,917	2,074,917	2,510,396	2,510,396
ENDING FUND BALANCE		2,187,995	2,074,917	2,152,887	2,510,396	5,253,011	2,510,396

Fund 208 - COUNTY PARKS & RECREATION

ESTIMATED REVENUES							
Dept 000 - CONTROL							
208-000-605.208	VANDERBILT PARK BAGGED ICE			514	514		442
208-000-642.100	VANDERBILT PARK - WOOD SALES			358	358		318
208-000-643.100	VANDERBILT DUMP STATION	80	50	100	20		100
208-000-646.000	HISTORICAL GRANT		1,875	3,125	2,715		
208-000-651.100	VANDERBILT PARK CAMPING FEES	30,033	20,434	47,130	47,130		39,643
208-000-652.000	VANDERBILT PARK- PARKING FEES	896	4,371	2,000	125		2,000
208-000-672.390	USE OF FUND BALANCE			1,679			
Totals for dept 000 - CONTROL		31,009	26,730	54,906	50,862		42,503
Dept 756 - RECREATION/PARK FACILITIES							
208-756-690.000	CASS RIVER PARCELS		5,000				
Totals for dept 756 - RECREATION/PARK FACILITIES			5,000				
TOTAL ESTIMATED REVENUES		31,009	31,730	54,906	50,862		42,503
APPROPRIATIONS							
Dept 000 - CONTROL							
208-000-707.000	PARKS COMMISSION PER DIEMS	695	2,105	4,500	2,550		4,500
208-000-715.000	F.I.C.A.	52	161	345	195		344
208-000-718.000	RETIREMENT	2	14	25	16		25
208-000-718.100	POB IN LIEU OF RETIREMENT	16	114	200	107		200
208-000-727.100	VANDERBILT PARK - SUPPLIES	455	979	1,396	1,396	1,000	1,000
208-000-730.000	SUPPLIES/REIMB PARK ACTIVITIES					1,000	
208-000-801.100	CONT. SVCS VANDERBILT PARK	7,403	6,276	10,911	10,911	7,000	7,000
208-000-801.200	TREE TRIMMING/REMOVAL	1,325	1,625	2,000	750	2,000	2,000
208-000-809.000	MEMBERSHIP AND SUBSCRIPTIONS			100	45	200	100
208-000-851.010	CELLULAR PHONE	88	29	500	116	500	250
208-000-861.000	TRAVEL	527	1,045	1,264	1,264	1,500	1,500
208-000-920.100	UTILITIES VANDERBILT PARK	12,912	11,992	12,000	11,504	8,000	12,000
208-000-936.100	GROUNDS CARE/MAINT VANDERBILT	1,061	1,074	2,431	2,431	2,000	2,000
208-000-961.000	HISTORICAL SIGN		4,100	3,625	490		
208-000-970.100	VANDERBILT PARK RENOVATIONS			8,000	4,419		
208-000-970.300	PARK REDESIGN			5,000			
Totals for dept 000 - CONTROL		24,536	29,514	52,297	36,194	23,200	30,919
Dept 756 - RECREATION/PARK FACILITIES							
208-756-801.000	PROF. & CONTRACTUAL (ADM.)		3,928	2,608	2,608		
Totals for dept 756 - RECREATION/PARK FACILITIES			3,928	2,608	2,608		

TOTAL APPROPRIATIONS	24,536	33,442	54,905	38,802	23,200	30,919
NET OF REVENUES/APPROPRIATIONS - FUND 208	6,473	(1,712)	1	12,060	(23,200)	11,584
BEGINNING FUND BALANCE	23,102	29,573	27,860	27,860	39,920	39,920
ENDING FUND BALANCE	29,575	27,861	27,861	39,920	16,720	51,504

Fund 213 - ARBELA TWP POLICE SVC CONTRACT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
213-100-632.000	ARBELA TWP CONTRACT REV	91,541	101,377	107,807	71,290		115,304
213-100-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
Totals for dept 100 - CONTROL		91,541	102,609	107,807	71,290		115,304
TOTAL ESTIMATED REVENUES		91,541	102,609	107,807	71,290		115,304
APPROPRIATIONS							
Dept 100 - CONTROL							
213-100-704.000	SALARIES PERMANENT	59,439	60,240	60,642	55,089		66,602
213-100-704.010	SHIFT PREMIUM	181	177	250	148		250
213-100-704.020	HEALTH INSURANCE INCENTIVE	1,654					
213-100-704.030	DISABILITY PLAN	439	408	354	354		566
213-100-704.040	UNUSED SICK TIME PAYOUT		685	800			
213-100-705.000	SALARIES - TEMPORARY			1,000			
213-100-706.000	SALARIES OVERTIME	1,527	3,874	5,129	5,153		5,081
213-100-710.000	WORKERS COMPENSATION	1,218	1,281	1,213	1,160		1,166
213-100-711.000	HEALTH & DENTAL INSURANCE	3,153	18,293	19,293	9,220		22,138
213-100-715.000	F.I.C.A.	4,804	4,963	4,640	4,620		5,096
213-100-717.000	LIFE INSURANCE	21	22	22	18	22	22
213-100-718.000	RETIREMENT	3,010	3,202	3,372	3,502		3,331
213-100-718.100	POB IN LIEU OF RETIREMENT	2,889	2,651	2,914	2,638		2,987
213-100-718.300	NATIONWIDE EMPLOYER EXPENSE	2,119	1,922	1,900	1,438		2,665
213-100-747.000	GAS, OIL, GREASE		40	50			
213-100-814.000	EMPLOYEE - LAUNDRY			100		100	100
213-100-835.010	HEALTH SERVICES BLOOD ALCOHOL			250		250	250
213-100-910.000	INSURANCE & BONDS	1,990	3,544	3,550	3,550	3,550	3,550
213-100-933.000	VEHICLE REPAIR & MAINTENANCE		77	1,500		1,500	1,500
213-100-970.000	EQUIPT./CAPITAL IMPROVEMENTS			500			
Totals for dept 100 - CONTROL		82,444	101,379	107,479	86,890	5,422	115,304
TOTAL APPROPRIATIONS		82,444	101,379	107,479	86,890	5,422	115,304
NET OF REVENUES/APPROPRIATIONS - FUND 213		9,097	1,230	328	(15,600)	(5,422)	
BEGINNING FUND BALANCE			9,096	10,328	10,328	(5,272)	(5,272)
ENDING FUND BALANCE		9,097	10,326	10,656	(5,272)	(10,694)	(5,272)

Fund 214 - VOTED PRIMARY ROAD IMPROVEMENT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
214-100-402.000	CURRENT/DELINQUENT TAXES	1,780,399	1,892,434	2,506,344	2,258,897	2,346,478	2,346,478
214-100-402.891	CURRENT TAX WIND REVENUE	334,625	301,179				
214-100-665.000	INTEREST REVENUE	15,703	28,176	30,625	30,625	14,405	14,405
Totals for dept 100 - CONTROL		2,130,727	2,221,789	2,536,969	2,289,522	2,360,883	2,360,883
TOTAL ESTIMATED REVENUES		2,130,727	2,221,789	2,536,969	2,289,522	2,360,883	2,360,883
APPROPRIATIONS							
Dept 100 - CONTROL							
214-100-964.000	REFUNDS & REBATES		1,457	719	719		
214-100-999.000	TRANSFER OUT - VILLAGES	291,023	313,351	327,635	327,635	327,635	327,635
214-100-999.101	INDIRECT COST GF			2,189	2,189	2,189	2,189
214-100-999.201	OPERATING TRANSFERS OUT-CO. RD	1,899,538	1,886,971	1,917,621	1,917,621	2,018,843	2,018,843
Totals for dept 100 - CONTROL		2,190,561	2,201,779	2,248,164	2,248,164	2,348,667	2,348,667
TOTAL APPROPRIATIONS		2,190,561	2,201,779	2,248,164	2,248,164	2,348,667	2,348,667
NET OF REVENUES/APPROPRIATIONS - FUND 214		(59,834)	20,010	288,805	41,358	12,216	12,216
BEGINNING FUND BALANCE		77,773	17,939	37,949	37,949	79,307	79,307
ENDING FUND BALANCE		17,939	37,949	326,754	79,307	91,523	91,523

Fund 215 - FRIEND OF THE COURT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
215-100-561.000	MEDICAL INCENTIVES	11,998	11,093	12,000	10,355	12,000	12,000
215-100-563.000	ARREST AND TRANSPORT FEES	2,529	3,385	3,434	3,434	3,000	3,000
215-100-564.000	CO-OP REIMBURSEMENT PROGRAM	585,171	459,492	450,000	320,782	450,000	600,000
215-100-564.001	GF/GP PAYMENTS (STATE)	43,812	44,805	40,000	23,967	40,000	60,000
215-100-566.000	PERFORMANCE INCENTIVE	66,382	67,887	60,000	55,499	60,000	60,000
215-100-608.000	DRIVERS LICENSE CLEARENCE FEES FOC	40					
215-100-609.000	FOC STATUTORY FEES	35,102	36,932	33,000	32,819	33,000	33,000
215-100-650.000	NON IV-D ORDER ENTRY FEES	13,920	13,360	15,000	12,000	13,000	13,000
215-100-651.000	IV-D ORDER ENTRY FEES	960	1,522	1,200	960	1,200	1,200
215-100-665.000	INTEREST EARNED	1	2,377	6,197	6,197	123	123
215-100-676.000	REIMBURSEMENTS	3	63				
215-100-699.101	OPERATING TRANSFERS IN-GENERAL	432,970	432,970	432,970	432,970	432,970	432,970
Totals for dept 100 - CONTROL		1,192,888	1,073,886	1,053,801	898,983	1,045,293	1,215,293
TOTAL ESTIMATED REVENUES		1,192,888	1,073,886	1,053,801	898,983	1,045,293	1,215,293
APPROPRIATIONS							
Dept 100 - CONTROL							
215-100-703.000	SALARIES SUPERVISION	87,574	92,121	94,085	80,333		94,084
215-100-704.000	SALARIES PERMANENT	408,253	309,808	401,230	291,789		429,840
215-100-704.020	HEALTH INSURANCE INCENTIVE	54	2,161	2,000	1,708		2,000
215-100-704.030	DISABILITY PLAN	4,208	3,131	3,721	2,852		4,588
215-100-706.000	SALARIES-OVERTIME	24		25			
215-100-710.000	WORKERS COMPENSATION	2,938	8,053	9,464	7,188		8,950
215-100-711.000	HEALTH & DENTAL INSURANCE	282,376	122,999	151,810	80,999		219,358
215-100-715.000	F.I.C.A.	36,093	30,058	37,892	27,928		40,081
215-100-717.000	LIFE INSURANCE	268	206	245	176		254
215-100-718.000	RETIREMENT	67,415	70,856	100,128	78,937		119,291
215-100-718.100	POB IN LIEU OF RETIREMENT	29,502	24,445	27,431	26,181		28,076
215-100-727.000	SUPPLIES, PRINTING & POSTAGE	9,775	7,463	12,000	9,681	13,000	13,000
215-100-801.050	PROFESS/CONTRACTED SERVICES	9,342	9,034	10,000	7,730	12,000	12,000
215-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS	427	395	1,000	613	1,000	1,000
215-100-820.000	VISITING JUDGE/REFEREE	24,903					
215-100-851.000	TELEPHONE	467	477	600	440	600	600
215-100-861.000	TRAVEL	270	1,494	4,000	1,443	4,000	4,000
215-100-863.000	INVESTIGATIONS			200		200	200
215-100-934.000	OFFICE EQUIP. REPAIR & MAINT.			500		500	500
215-100-955.000	MISCELLANEOUS			500		500	500

215-100-956.000	BANK CHARGES	300	300	300		300	300
215-100-957.000	EMPLOYEE TRAINING	465	405	2,500	1,080	2,500	2,500
215-100-970.010	EQUIPMENT PURCHASES			500		500	500
215-100-990.000	DEBT PAYMENTS	832	1,323	1,000	358	1,200	1,200
215-100-999.101	INDIRECT COSTS - FOC	206,475	163,079	163,079	163,079	163,079	163,079
Totals for dept 100 - CONTROL		1,171,961	847,808	1,024,210	782,515	199,379	1,145,901
TOTAL APPROPRIATIONS		1,171,961	847,808	1,024,210	782,515	199,379	1,145,901
NET OF REVENUES/APPROPRIATIONS - FUND 215		20,927	226,078	29,591	116,468	845,914	69,392
BEGINNING FUND BALANCE		1	20,927	247,004	247,004	363,472	363,472
ENDING FUND BALANCE		20,928	247,005	276,595	363,472	1,209,386	432,864

Fund 216 - FAMILY COUNSELING

ESTIMATED REVENUES							
Dept 100 - CONTROL							
216-100-478.000	MARRIAGE LICENSE FEES	3,690	4,575	5,000	3,765	5,000	5,000
216-100-676.000	REIMBURSEMENTS-FAMILY COUNSEL	879	10	500	491	500	500
Totals for dept 100 - CONTROL		4,569	4,585	5,500	4,256	5,500	5,500
TOTAL ESTIMATED REVENUES		4,569	4,585	5,500	4,256	5,500	5,500
APPROPRIATIONS							
Dept 100 - CONTROL							
216-100-801.000	PROF. & CONTRACTED SERVICES	908		5,000		5,500	5,500
Totals for dept 100 - CONTROL		908		5,000		5,500	5,500
TOTAL APPROPRIATIONS		908		5,000		5,500	5,500
NET OF REVENUES/APPROPRIATIONS - FUND 216		3,661	4,585	500	4,256		
BEGINNING FUND BALANCE		70,937	74,599	79,184	79,184	83,440	83,440
ENDING FUND BALANCE		74,598	79,184	79,684	83,440	83,440	83,440

Fund 218 - DISPATCH/911

ESTIMATED REVENUES							
Dept 334 - DISPATCH							
218-334-402.000	CURRENT/DEL/INDUST. TAX			5,000	116,667	1,095,943	1,095,943
218-334-477.000	TELEPHONE SURCHARGE	984,519	1,163,277	1,000,000	672,451		
218-334-545.000	911 PSAP PAYMENTS		5,477	13,000	5,613		13,000
218-334-588.000	DONATIONS		248				
218-334-660.000	MMRMA MEMBERSHIP CREDIT		1,751				
218-334-665.000	INTEREST	27,369	19,198	19,528	19,528	7,836	7,836
218-334-667.000	TOWER RENT	4,800	4,400	4,800	1,200		
218-334-667.010	TOWER RENT/AMERITECH			1,800			
218-334-667.020	TOWER RENT IPCS		600	2,200	2,200		1,500
218-334-672.390	USE OF FUND BALANCE			119,091			158,261
218-334-676.000	MISCELLANEOUS REVENUE		530	845	844		845
218-334-677.000	REIMB UTILITY AMERITECH CARO			200			
218-334-677.020	REIMB ANDERSON CARO TOWER	2,200	1,600	2,400			2,400
Totals for dept 334 - DISPATCH		1,018,888	1,197,081	1,168,864	818,503	1,103,779	1,279,785
Dept 335 - WIRELESS TELEPHONE SYSTEMS							
218-335-545.000	STATE AID WIRELESS SUR CHARGE	187,300	203,249	160,000	135,349		160,000
Totals for dept 335 - WIRELESS TELEPHONE SYSTEMS		187,300	203,249	160,000	135,349		160,000
TOTAL ESTIMATED REVENUES		1,206,188	1,400,330	1,328,864	953,852	1,103,779	1,439,785
APPROPRIATIONS							
Dept 334 - DISPATCH							
218-334-703.000	SALARIES SUPERVISION	76,963	69,830	27,698		80,000	76,660
218-334-704.000	SALARIES PERMANENT	502,902	453,514	560,752	374,104	588,446	552,358
218-334-704.010	SHIFT PREMIUM	4,625	4,740	6,000	4,138	5,658	5,658
218-334-704.020	HEALTH INSURANCE INCENTIVE		612	3,388	3,049	2,400	2,400
218-334-704.030	DISABILITY PLAN	4,844	4,096	4,840	2,619	3,000	5,334
218-334-704.040	UNUSED SICK TIME PAYOUT	6,184	3,326	1,300	130	3,920	3,920
218-334-704.050	SICK/VAC PAYOUT	1,437		1,500		1,500	1,500
218-334-706.000	SALARIES OVERTIME	86,726	160,419	190,163	198,952	120,000	120,000
218-334-710.000	WORKERS COMPENSATION	4,079	14,447	12,230	11,788	10,000	10,098
218-334-711.000	HEALTH & DENTAL INSURANCE	351,421	192,965	168,989	72,032	90,000	253,522
218-334-712.000	DISABILITY INSURANCE			65	65		
218-334-713.000	HOLIDAY PAY	36,981	39,223	30,000	25,638	45,000	45,000
218-334-715.000	F.I.C.A.	49,940	51,825	48,938	43,636	52,000	48,120
218-334-717.000	LIFE INSURANCE	329	271	339	175	200	338
218-334-718.000	RETIREMENT	53,589	65,220	69,811	56,017	65,000	59,429

218-334-718.100	POB IN LIEU OF RETIREMENT	37,616	33,468	36,420	35,257	40,000	37,335
218-334-719.000	UNEMPLOYMENT COMPENSATION	(1,250)					
218-334-727.000	SUPPLIES, PRINTING & POSTAGE	2,304	1,935	2,500	1,151	800	800
218-334-746.000	UNIFORM & ACCESSORIES	894	753	1,200		1,200	1,200
218-334-776.000	JANITORIAL SUPPLIES	1,353	1,365	1,200	298	1,000	1,000
218-334-803.000	LEGAL			1,000			
218-334-809.000	MEMBERSHIPS & SUBSCRIPTIONS	2,449	2,462	700		2,500	2,500
218-334-851.000	TELEPHONE	4,443	4,130	4,500	2,123	2,000	2,000
218-334-851.010	CELLULAR PHONES	1,214	1,621	1,600	1,322	1,500	1,500
218-334-861.000	TRAVEL	598	1,174	500	108	300	300
218-334-910.000	INSURANCE & BONDS	2,293	5,037	5,364	5,364	6,000	6,000
218-334-920.000	UTILITIES	10,672	12,566	12,000	10,935	12,000	12,000
218-334-931.000	CLNG/SNOW REMOVAL/TRASH	1,000	1,245	1,500	1,225	1,500	1,500
218-334-932.000	EQUIPMENT REPAIR & MAINTANCE	74,760	68,699	90,032	90,032	100,000	100,000
218-334-933.000	VEHICLE REPAIR & MAINTENANCE		938	1,000	110	500	500
218-334-934.000	OFFICE EQUIPMENT REPAIR & MAIN	250		250		250	250
218-334-942.000	EQUIPMENT RENTAL	336	288	400	274	400	400
218-334-955.000	MISCELLANEOUS EXPENDITURES	115	775	1,000	510	400	400
218-334-957.000	EMPLOYEE TRAINING	4,834	4,234	6,000	1,570	6,000	6,000
218-334-957.010	PSAP TRAINING	2,907	2,272	3,500			
218-334-964.000	REFUNDS & REBATES	(973)					
218-334-970.000	EQUIPMENT/CAPITAL OUTLAY	143,107	21,928	2,890	2,890	52,468	52,468
218-334-999.101	INDIRECT COSTS - DISPATCH	31,147	32,225	29,296	29,295	29,295	29,295
Totals for dept 334 - DISPATCH		1,500,089	1,257,603	1,328,865	974,807	1,325,237	1,439,785
TOTAL APPROPRIATIONS		1,500,089	1,257,603	1,328,865	974,807	1,325,237	1,439,785
NET OF REVENUES/APPROPRIATIONS - FUND 218		(293,901)	142,727	(1)	(20,955)	(221,458)	
BEGINNING FUND BALANCE		969,181	675,277	818,003	818,003	797,048	797,048
ENDING FUND BALANCE		675,280	818,004	818,002	797,048	575,590	797,048

Fund 221 - HEALTH DEPARTMENT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
221-100-400.000	REVENUE CONTROL	4,368,484	4,084,889	4,518,083	3,727,311	4,818,730	4,818,730
221-100-672.390	USE OF FUND BALANCE			375,245		172,880	172,880
221-100-698.297	HEALTH DEPT GERIATRIC PROGRAM	26,593	29,719	28,593	24,500	37,341	37,341
221-100-699.101	OPERATING TRANSFERS IN-GENERAL	412,495	412,495	430,000	430,000	430,000	430,000
Totals for dept 100 - CONTROL		4,807,572	4,527,103	5,351,921	4,181,811	5,458,951	5,458,951
TOTAL ESTIMATED REVENUES		4,807,572	4,527,103	5,351,921	4,181,811	5,458,951	5,458,951
APPROPRIATIONS							
Dept 100 - CONTROL							
221-100-700.000	EXPENDITURE CONTROL	4,375,653	4,433,173	5,329,994	3,846,701	5,436,426	5,436,426
221-100-999.101	INDIRECT COSTS - HEALTH DEPT.	23,543	17,864	21,927	21,927	21,927	21,927
Totals for dept 100 - CONTROL		4,399,196	4,451,037	5,351,921	3,868,628	5,458,353	5,458,353
TOTAL APPROPRIATIONS		4,399,196	4,451,037	5,351,921	3,868,628	5,458,353	5,458,353
NET OF REVENUES/APPROPRIATIONS - FUND 221		408,376	76,066		313,183	598	598
BEGINNING FUND BALANCE		2,796,251	3,204,628	3,280,693	3,280,693	3,593,876	3,593,876
ENDING FUND BALANCE		3,204,627	3,280,694	3,280,693	3,593,876	3,594,474	3,594,474

Fund 224 - REGIONAL DWI COURT GRANT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
224-100-699.000	TRANSER IN		37,800				
Totals for dept 100 - CONTROL			37,800				
Dept 138 - DWI COURT GRANT							
224-138-539.000	REGIONAL DWI COURT GRANT	94,252	187,981	262,491	116,374	161,333	161,333
Totals for dept 138 - DWI COURT GRANT		94,252	187,981	262,491	116,374	161,333	161,333
Dept 139 - NON GRANT DIVISION							
224-139-607.000	DWI COURT FEES	22,585	21,196	19,749	19,749	10,000	10,000
224-139-665.000	INTEREST EARNED				81		
Totals for dept 139 - NON GRANT DIVISION		22,585	21,196	19,749	19,830	10,000	10,000
Dept 140 - OHSP COURT GRANT							
224-140-501.000	TRSC OHSP GRANT	65,695	91,413	141,862	103,455	140,837	140,837
Totals for dept 140 - OHSP COURT GRANT		65,695	91,413	141,862	103,455	140,837	140,837
Dept 141 - OPERATION DRIVE PROGRAM							
224-141-546.000	OPERATION DRIVE PROGRAM GRANT SCAO			32,000			32,000
Totals for dept 141 - OPERATION DRIVE PROGRAM				32,000			32,000
TOTAL ESTIMATED REVENUES		182,532	338,390	456,102	239,659	312,170	344,170
APPROPRIATIONS							
Dept 138 - DWI COURT GRANT							
224-138-704.000	SALARIES PERMANENT	89,133	91,290	175,415	70,904	79,025	69,771
224-138-704.020	HEALTH INSURANCE INCENTIVE	2,015	408				
224-138-704.030	DISABILITY PLAN	730	584	720	596	950	593
224-138-710.000	WORKERS COMPENSATION	1,817	1,821	1,803	1,399	2,100	1,136
224-138-711.000	HEALTH & DENTAL INSURANCE	3,610	17,432	15,087	14,249	19,479	22,138
224-138-715.000	F.I.C.A.	6,966	6,978	7,237	5,058	3,909	5,338
224-138-717.000	LIFE INSURANCE	32	32	55	36	34	36
224-138-718.000	RETIREMENT	4,377	4,010	3,799	3,433	2,555	3,331
224-138-718.100	POB IN LIEU OF RETIREMENT	3,506	5,087	5,828	5,417	2,991	3,883
224-138-727.000	SUPPLIES, PRINTING & POSTAGE	3,318	4,105	2,304	1,376	5,000	5,000
224-138-801.400	CONT DRUG TEST	2,252	9,982	9,773	9,113	13,050	13,050
224-138-801.500	CONT SUBSTANCE ABUSE COUNSELING	4,209	11,364	20,697	18,813	27,240	27,240
224-138-861.000	MILEAGE (STAFF)			1,500			
224-138-957.000	TRAINING/REGISTRATION	5,383	1,975	13,420		5,000	5,000

Totals for dept 138 - DWI COURT GRANT		127,348	155,068	257,638	130,394	161,333	156,516
Dept 139 - NON GRANT DIVISION							
224-139-728.000	NON GRANT SUPPLIES	801	336	1,000		1,000	1,000
224-139-801.400	NON GRANT DRUG TESTING		88	3,600	1,859		
224-139-801.500	NON GRANT TREATMENT	2,869	10,646	7,500	2,719		4,817
224-139-851.000	NON GRANT PHONE	387	379	500	85	500	500
224-139-861.000	NON GRANT MILEAGE (STAFF)	285				500	500
224-139-957.000	TRAINING	3,875	3,635	4,999	4,470	8,000	8,000
Totals for dept 139 - NON GRANT DIVISION		8,217	15,084	17,599	9,133	10,000	14,817
Dept 140 - OHSP COURT GRANT							
224-140-727.000	SUPPLIES, PRINTING & POSTAGE					2,500	2,500
224-140-801.502	CONTRACTUAL TRT (SUBSTANCE ABUSE TRT)	30,394	50,639	89,767	74,557	80,000	80,000
224-140-801.503	CONTRACTUAL DRUG TESTING	35,301	39,043	49,722	40,255	53,337	53,337
224-140-861.000	TRAVEL		2,914	2,373	273	5,000	5,000
Totals for dept 140 - OHSP COURT GRANT		65,695	92,596	141,862	115,085	140,837	140,837
Dept 141 - OPERATION DRIVE PROGRAM							
224-141-727.000	SUPPLIES, PRINTING & POSTAGE			32,000			32,000
Totals for dept 141 - OPERATION DRIVE PROGRAM				32,000			32,000
TOTAL APPROPRIATIONS		201,260	262,748	449,099	254,612	312,170	344,170
NET OF REVENUES/APPROPRIATIONS - FUND 224		(18,728)	75,642	7,003	(14,953)		
BEGINNING FUND BALANCE		109,975	91,246	166,887	166,887	151,934	151,934
ENDING FUND BALANCE		91,247	166,888	173,890	151,934	151,934	151,934

Fund 230 - RECYCLING

ESTIMATED REVENUES							
Dept 402 - RECYCLING							
230-402-402.000	CURRENT TAX	276,415	293,810	351,684	350,733	364,272	364,272
230-402-402.891	CURRENT TAX WIND REVENUE	51,976	46,781	37,485			
230-402-573.000	PPT REIMBURSEMENT	2,304	3,246	4,848	4,848		4,848
230-402-590.010	MMP GRANT			50,000			
230-402-591.000	MISCELLANEOUS REVENUE	73	120	2,419	2,419	1,000	1,000
230-402-632.000	DPA SERVICES RECYCLING REV	10,000	5,000				
230-402-643.000	SALES	57,185	46,896	40,000	33,633	40,000	40,000
230-402-645.000	PAPER SHREDDING SERVICE	2,455	2,861	2,500	2,063	2,500	2,500
230-402-646.000	HOUSEHOLD HAZARDOUS WASTE	4,433	3,795	4,009	4,009	3,500	3,500
230-402-647.000	ELECTRONIC HAZARDOUS WASTE	5,308	5,408	5,200	5,200	3,500	3,500
230-402-648.000	TIRE DRIVE	2,088	1,937	2,500	2,493	2,500	2,500
230-402-660.000	MMRMA MEMBERSHIP CREDIT		1,446				
230-402-665.000	INTEREST REVENUE	6,295	7,621	12,589	12,589	2,623	2,623
230-402-667.000	RENT - SIGN LEASES	1,850	1,850	1,850	1,850	1,850	1,850
230-402-672.390	USE OF FUND BALANCE						72,115
230-402-674.000	CONTRIBUTIONS/DONATIONS	54	44	50	23	50	50
230-402-694.000	CASH OVER/SHORT	4	2				
Totals for dept 402 - RECYCLING		420,440	420,817	515,134	419,860	421,795	498,758
Dept 403 - EGLE/DEQ GRANT							
230-403-540.000	DEQ - CLEAN SWEEP GRANT	17,720	21,919	25,000	15,821		25,000
230-403-542.000	DEQ INFRASTRUCTURE GRANT		7,991	421	421		421
Totals for dept 403 - EGLE/DEQ GRANT		17,720	29,910	25,421	16,242		25,421
Dept 405 - MMP GRANT							
230-405-590.010	MMP GRANT			9,662			9,662
230-405-632.000	DPA SERVICES RECYCLING REV		15,000				
Totals for dept 405 - MMP GRANT			15,000	9,662			9,662
TOTAL ESTIMATED REVENUES		438,160	465,727	550,217	436,102	421,795	533,841
APPROPRIATIONS							
Dept 402 - RECYCLING							
230-402-704.000	SALARIES PERMANENT	157,656	167,192	174,303	150,190		183,995
230-402-704.020	HEALTH INSURANCE INCENTIVE	2,015	2,008	2,000	2,015		
230-402-704.030	DISABILITY PLAN	1,206	1,268	1,256	1,018		1,294
230-402-704.040	UNUSED SICK TIME PAYOUT	1,252	1,477				
230-402-704.050	SICK/VAC PAYOUT	5,307		5,000			

230-402-705.000	SALARIES-PT/TEMP	50,829	51,079	53,508	41,231		54,979
230-402-706.000	SALARIES OVERTIME	431	98	500	9		
230-402-707.000	SALARIES - PER DIEM	1,090	1,010	2,100	950		
230-402-710.000	WORKERS COMPENSATION	1,192	4,409	4,317	3,756		3,687
230-402-711.000	HEALTH & DENTAL INSURANCE	38,798	26,816	30,175	16,977		84,508
230-402-715.000	F.I.C.A.	16,469	16,905	16,510	14,761		16,752
230-402-717.000	LIFE INSURANCE	91	95	96	79		108
230-402-718.000	RETIREMENT	30,361	42,192	40,736	38,912		33,899
230-402-718.100	POB IN LIEU OF RETIREMENT	9,691	9,489	10,198	9,940		11,948
230-402-727.000	SUPPLIES, PRINTING & POSTAGE	4,474	5,834	5,000	3,281	5,000	5,000
230-402-746.000	UNIFORMS	300	151	500		500	500
230-402-747.000	GAS, OIL, GREASE & ETC	6,456	5,913	6,775	6,775	7,000	7,000
230-402-809.000	MEMBERSHIP/SUBSCRIPTIONS	250	168	417	417	250	250
230-402-835.000	HEALTH SERVICES	115		115	115		
230-402-861.000	TRAVEL	1,059	1,001	1,200	718	1,000	1,000
230-402-901.000	ADVERTISING	3,718	3,704	3,500	3,170	4,500	4,500
230-402-910.000	INSURANCE & BONDS	2,970	5,600	5,500	4,664	5,500	5,500
230-402-920.000	UTILITIES	6,454	7,313	7,500	6,070	7,500	7,500
230-402-932.000	EQUIPMENT REPAIR & MAINTANCE	7,562	18,236	9,000	4,598	10,000	10,000
230-402-933.000	VEHICLE REPAIR & MAINTENANCE		855	2,000	759	2,000	2,000
230-402-955.000	MISC. EXPENSES	946	312	500	95	500	500
230-402-957.000	EMPLOYEE TRAINING	2,878	935	3,000	698	3,000	3,000
230-402-958.000	ENVIRONMENTAL EDUCATION	756	1,146	1,500	678	1,500	1,500
230-402-960.000	HOUSEHOLD HAZARDOUS WASTE	10,930	15,549	17,836	17,836	15,000	15,000
230-402-961.000	ELECTRONIC HAZARDOUS WASTE	3,250	1,131	3,027	3,027	2,500	2,500
230-402-962.000	TIRE DRIVE	2,745	1,849	5,237	5,237	3,000	3,000
230-402-964.000	REFUNDS		226	112	112	100	100
230-402-970.000	EQUIPMENT/CAPITAL OUTLAY			50,000	46,594	50,000	50,000
230-402-980.000	TRUCK		47,143				
230-402-999.101	INDIRECT COSTS	8,210	8,603	8,267	8,267	8,267	8,267
Totals for dept 402 - RECYCLING		379,461	449,707	471,685	392,949	127,117	518,287
Dept 403 - EGLE/DEQ GRANT							
230-403-959.000	CLEAN SWEEP	16,891	19,572	15,051	15,051		15,051
230-403-986.000	DEQ INFRASTRUCTURE EXPENSE		10,515	10,515			
Totals for dept 403 - EGLE/DEQ GRANT		16,891	30,087	25,566	15,051		15,051
Dept 405 - MMP GRANT							
230-405-707.000	SALARIES - PER DIEM		400	6,800	350		300
230-405-715.000	F.I.C.A.		31	23	27		23
230-405-861.000	TRAVEL		729	1,626	168		180
230-405-901.000	ADVERTISING			3,732	3,732		
Totals for dept 405 - MMP GRANT			1,160	12,181	4,277		503

TOTAL APPROPRIATIONS	396,352	480,954	509,432	412,277	127,117	533,841
NET OF REVENUES/APPROPRIATIONS - FUND 230	41,808	(15,227)	40,785	23,825	294,678	
BEGINNING FUND BALANCE	219,370	261,176	245,949	245,949	269,774	269,774
ENDING FUND BALANCE	261,178	245,949	286,734	269,774	564,452	269,774

Fund 232 - MILLINGTON TWP POLICE CONTRACT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
232-100-632.000	MILLINGTON TWP CONTRACT REV.	205,605	210,549	217,632	144,845		221,273
232-100-660.000	MMRMA MEMBERSHIP CREDIT		1,232				
Totals for dept 100 - RECYCLING		205,605	211,781	217,632	144,845		221,273
TOTAL ESTIMATED REVENUES		205,605	211,781	217,632	144,845		221,273
APPROPRIATIONS							
Dept 100 - CONTROL							
232-100-704.000	SALARIES PERMANENT	115,999	129,030	125,404	111,291		130,445
232-100-704.010	SHIFT PREMIUM	493	521	600	541	300	300
232-100-704.030	DISABILITY PLAN	894	945	977	758		1,068
232-100-706.000	SALARIES OVERTIME	19,755	14,542	15,093	15,937		14,194
232-100-710.000	WORKERS COMPENSATION	2,690	2,787	2,509	2,454		2,283
232-100-711.000	HEALTH & DENTAL INSURANCE	33,606	30,303	40,233	23,911		44,276
232-100-715.000	F.I.C.A.	10,336	10,977	9,594	9,221		9,979
232-100-717.000	LIFE INSURANCE	43	45	44	37	45	44
232-100-718.000	RETIREMENT	9,286	6,866	5,958	6,728		6,192
232-100-718.100	POB IN LIEU OF RETIREMENT	5,843	5,329	5,828	5,426		5,974
232-100-718.300	NATIONWIDE EMPLOYER EXPENSE	4,474	4,963	2,578	2,786		5,218
232-100-747.000	GAS, OIL, GREASE		13				
232-100-814.000	EMPLOYEE LAUNDRY			100			
232-100-835.010	HEALTH SERVICES BLOOD ALCOHOL	62	21	300		100	100
232-100-910.000	INSURANCE & BONDS	1,990	3,544	6,724	3,550		
232-100-932.000	EQUIPMENT REPAIR & MAINTANCE			200		200	200
232-100-933.000	VEHICLE REPAIR & MAINT.		664	1,044	1,044	1,000	1,000
232-100-970.000	EQUIPMENT/CAPITAL IMPROVEMENTS	133					
Totals for dept 100 - CONTROL		205,604	210,550	217,186	183,684	1,645	221,273
TOTAL APPROPRIATIONS		205,604	210,550	217,186	183,684	1,645	221,273
NET OF REVENUES/APPROPRIATIONS - FUND 232		1	1,231	446	(38,839)	(1,645)	
BEGINNING FUND BALANCE				1,232	1,232	(37,607)	(37,607)
ENDING FUND BALANCE		1	1,231	1,678	(37,607)	(39,252)	(37,607)

Fund 233 - MENTAL HEALTH COURT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
233-100-539.000	MENTAL HEALTH PLANNING GRANT	77,818	31,183	84,828	31,039	87,033	87,033
233-100-699.101	OPERATING TRANSFERS IN-GENERAL	104	3,771				
Totals for dept 100 - CONTROL		77,922	34,954	84,828	31,039	87,033	87,033
TOTAL ESTIMATED REVENUES		77,922	34,954	84,828	31,039	87,033	87,033
APPROPRIATIONS							
Dept 100 - CONTROL							
233-100-704.000	SALARIES PERMANENT	24,357	147				21,060
233-100-704.030	DISABILITY	144					179
233-100-710.000	WORKERS COMPENSATION	366	25				256
233-100-711.000	HEALTH & DENTAL INSURANCE	8,340					
233-100-715.000	F.I.C.A.	1,834	29				1,612
233-100-717.000	LIFE INSURANCE	12					11
233-100-718.000	RETIREMENT	1,200	(1,051)				843
233-100-718.100	POB IN LIEU OF RETIREMENT	1,636	168				1,195
233-100-727.000	SUPPLIES, PRINTING & POSTAGE	1,150	343	2,587	190	2,500	500
233-100-801.012	PROFESSIONAL & CONTRACTUAL	10,458	8,424				
233-100-801.600	MENTAL HEALTH COUNSELING	600	12,568	59,500	42,750	60,000	50,000
233-100-801.602	MENTAL HEALTH - DRUG TESTING	25,448	12,658	20,000	12,808	22,033	9,677
233-100-957.000	TRAINING/REGISTRATION	2,388	1,643	2,741	163	2,500	1,700
Totals for dept 100 - CONTROL		77,933	34,954	84,828	55,911	87,033	87,033
TOTAL APPROPRIATIONS		77,933	34,954	84,828	55,911	87,033	87,033
NET OF REVENUES/APPROPRIATIONS - FUND 233		(11)			(24,872)		
BEGINNING FUND BALANCE		13				(24,872)	(24,872)
ENDING FUND BALANCE		2			(24,872)	(24,872)	(24,872)

Fund 236 - VICTIM SERVICES

ESTIMATED REVENUES							
Dept 000 - CONTROL							
236-000-539.000	STATE GRANT VICTIM SERVICES	100,044	99,279	122,616	66,159		83,614
236-000-699.101	OPERATING TRANSFER IN GENERAL	3,051	18,427	19,506	19,506		
Totals for dept 000 - CONTROL		103,095	117,706	142,122	85,665		83,614
TOTAL ESTIMATED REVENUES		103,095	117,706	142,122	85,665		83,614
APPROPRIATIONS							
Dept 100 - CONTROL							
236-100-704.000	SALARIES PERMANENT	52,689	55,414	55,202	45,223		50,000
236-100-710.000	WORKERS COMPENSATION	1,128	1,104	1,105	874		875
236-100-711.000	HEALTH & DENTAL INSURANCE	19,168	18,293	20,117	9,220		22,000
236-100-715.000	F.I.C.A.	3,657	4,223	4,223	3,445		3,825
236-100-717.000	LIFE INSURANCE	27	27	28	23		27
236-100-718.000	RETIREMENT	22,010	34,619	36,192	40,213		2,500
236-100-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	2,914	2,709		2,987
236-100-727.000	SUPPLIES, PRINTING & POSTAGE	1,289		96			
236-100-861.000	TRAVEL			2			
236-100-955.000	MISC. DIR VICTIM ASSISTANCE	1,134	1,333	2,737	1,367		1,400
Totals for dept 100 - CONTROL		103,906	117,708	122,616	103,074		83,614
TOTAL APPROPRIATIONS		103,906	117,708	122,616	103,074		83,614
NET OF REVENUES/APPROPRIATIONS - FUND 236		(811)	(2)	19,506	(17,409)		
BEGINNING FUND BALANCE		810		(1)	(1)	(17,410)	(17,410)
ENDING FUND BALANCE		(1)	(2)	19,505	(17,410)	(17,410)	(17,410)

Fund 239 - ANIMAL SHELTER

ESTIMATED REVENUES							
Dept 100 - CONTROL							
239-100-490.000	DOG LICENSES	80,528	71,021	100,000	65,522	90,000	90,000
239-100-640.000	ANIMAL BOARDING	1,585	2,098	2,000	973	2,000	2,000
239-100-643.000	ADOPTIONS	9,285	19,654	16,000	11,585	16,000	16,000
239-100-644.000	DELINQUENT FEES	2,430	1,380	1,555	1,595	1,500	1,500
239-100-649.000	PICK UP/RECLAIM FEE	1,820	2,136	2,319	2,319	2,000	2,000
239-100-650.000	SURRENDER FEE	400	1,120	1,000	700	1,000	1,000
239-100-651.000	EUTH/DISPOSAL	470	390	300	165	200	200
239-100-657.100	DOG ORDINANCE FINES	6,375	4,000	5,000	3,200	4,500	4,500
239-100-660.000	MMRMA MEMBERSHIP CREDIT		1,030				
239-100-665.000	INTEREST EARNINGS			447	447		
239-100-672.390	USE OF FUND BALANCE			1,360			15,042
239-100-674.000	DONATIONS/FUNDRAISERS	9,014	17,805	20,000	16,227	17,000	17,000
239-100-674.010	INSURANCE CLAIMS			17,200	17,200		
239-100-676.000	REIMBURSEMENTS	819	958	1,000	366	900	900
239-100-677.000	REIMBURSEMENTS RESTITUTIONS	11,787	2,329	3,000	2,035	3,000	3,000
239-100-699.101	TRANS IN GENERAL FUND	274,786	264,000	224,000	224,000	224,000	224,000
Totals for dept 100 - CONTROL		399,299	387,921	395,181	346,334	362,100	377,142
TOTAL ESTIMATED REVENUES		399,299	387,921	395,181	346,334	362,100	377,142
APPROPRIATIONS							
Dept 100 - CONTROL							
239-100-703.000	SALARIES SUPERVISION	59,915	64,233	65,432	56,812		67,068
239-100-704.000	SALARIES PERMANENT	99,828	114,253	93,386	74,411		97,091
239-100-704.030	DISABILITY	1,216	1,394	1,135	896		1,398
239-100-704.040	UNUSED SICK TIME PAYOUT	3,255	1,510	1,000			
239-100-705.000	SALARIES PT TEMP	31,358	12,966	53,274	40,932		54,823
239-100-706.000	SALARIES OVERTIME	7,156	10,220	7,300	7,573		7,000
239-100-710.000	WORKERS COMPENSATION	1,156	4,028	4,242	3,493		3,833
239-100-711.000	HEALTH & DENTAL INSURANCE	88,404	73,596	60,350	33,953		66,414
239-100-715.000	F.I.C.A.	14,734	15,302	16,225	13,718		16,752
239-100-717.000	LIFE INSURANCE	83	102	82	63		81
239-100-718.000	RETIREMENT	(5,926)	9,227	6,361	(3,449)		7,237
239-100-718.100	POB IN LIEU OF RETIREMENT	9,346	10,104	8,741	8,126		8,961
239-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,431	4,894	3,000	2,790	3,000	1,000
239-100-727.021	PROMOTIONAL ITEMS	403	750	600	281	600	600
239-100-746.000	UNIFORMS & ACCESSORIES	1,593	1,437	1,221	1,221	1,000	1,000
239-100-747.000	GASOLINE	6,647	6,071	7,800	7,073	6,500	6,500

239-100-776.000	JANITORIAL SUPPLIES	2,904	2,078	1,500	1,195	2,500	2,000
239-100-797.000	ANIMAL FOOD/SUPPLIES	3,816	4,441	6,500	5,210	4,000	4,000
239-100-851.000	PHONE	460	376	450	384	400	400
239-100-851.010	CELLULAR PHONE	1,407	1,456	1,584	1,452	1,584	1,584
239-100-878.000	ANIMAL DISPOSAL	400	1,105	300	248	400	400
239-100-879.000	VETERINARIAN SERVICES	20,453	26,989	21,000	19,209	23,000	23,000
239-100-910.000	INSURANCE & BONDS	1,724	2,964	3,000	2,168		2,500
239-100-932.000	EQUIPMENT REPAIR & MAINTANCE	3,022	1,885	2,500	2,240	3,000	2,500
239-100-980.000	EQUIPMENT	201	537	540	496	1,000	1,000
239-100-982.000	TRUCK & EQUIPT	49,757		27,659	27,659	30,000	
239-100-990.000	LEASE PAYMENTS	600	900				
Totals for dept 100 - CONTROL		407,343	372,818	395,182	308,154	76,984	377,142
TOTAL APPROPRIATIONS		407,343	372,818	395,182	308,154	76,984	377,142
NET OF REVENUES/APPROPRIATIONS - FUND 239		(8,044)	15,103	(1)	38,180	285,116	
BEGINNING FUND BALANCE		8,042	(1)	15,103	15,103	53,283	53,283
ENDING FUND BALANCE		(2)	15,102	15,102	53,283	338,399	53,283

Fund 240 - VOTED MOSQUITO FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
240-100-402.000	CURRENT & DELINQ TAX	1,164,382	1,237,655	1,639,173	1,477,333	1,536,900	1,536,900
240-100-402.891	CURRENT TAX WIND REVENUE	218,855	196,980				
240-100-573.000	PPT REIMBURSEMENT	9,700	13,669	20,411	20,411		
240-100-660.000	MMRMA MEMBERSHIP CREDIT		6,500				
240-100-665.000	INTEREST EARNED	69,792	73,999	82,635	82,635	12,987	12,987
240-100-672.390	USE OF FUND BALANCE			169,832			162,539
240-100-673.100	SALE OF EQUIPMENT	107	34	1,253	1,253		
240-100-674.000	SALE OF VEHICLE	1,495					
240-100-676.000	REFUNDS & REIMBURSEMENTS	9					
Totals for dept 100 - CONTROL		1,464,340	1,528,837	1,913,304	1,581,632	1,549,887	1,712,426
TOTAL ESTIMATED REVENUES		1,464,340	1,528,837	1,913,304	1,581,632	1,549,887	1,712,426
APPROPRIATIONS							
Dept 100 - CONTROL							
240-100-703.000	SALARIES SUPERVISION	63,341	65,668	65,432	57,265		67,068
240-100-704.000	SALARIES PERMANENT	123,470	131,913	139,485	114,148		177,316
240-100-704.030	DISABILITY PLAN	1,444	1,500	1,500	1,223		1,709
240-100-704.040	UNUSED SICK TIME PAYOUT		68	2,063	2,063		
240-100-705.000	SALARIES-SEASONAL	309,768	320,234	550,070	353,812		323,080
240-100-705.010	SEASONAL/SHIFT PREM.	2,001	2,142	2,500	2,061		2,200
240-100-706.000	SALARIES-OVERTIME	10,491	19,870	19,117	19,152		20,000
240-100-710.000	WORKERS COMPENSATION	3,332	10,778	11,831	10,057		3,553
240-100-711.000	HEALTH & DENTAL INSURANCE	111,720	78,728	80,467	43,398		110,552
240-100-715.000	F.I.C.A.	38,340	40,894	57,757	41,578		39,979
240-100-717.000	LIFE INSURANCE	104	108	109	88		135
240-100-718.000	RETIREMENT	9,833	5,726	14,900	15,468		18,163
240-100-718.100	POB IN LIEU OF RETIREMENT	11,215	10,780	11,655	10,834		11,948
240-100-719.000	UNEMPLOYMENT	92,222	94,381	239,889	238,691		240,000
240-100-727.000	SUPPLIES, PRINTING & POSTAGE	2,600	3,816	4,500	2,723	3,500	3,500
240-100-744.000	OTHER SUPPLIES	223	17	1,000		1,000	1,000
240-100-746.000	UNIFORMS & ACCESSORIES	3,205	3,326	3,500	3,436	3,500	3,500
240-100-747.000	GAS, OIL, GREASE	35,552	29,713	48,000	45,829	40,000	40,000
240-100-750.000	ABATEMENT MATERIALS	157,101	199,811	185,000	178,616	233,000	233,000
240-100-803.000	LEGAL/PROF. SERVICES	7,344	2,598	10,000	1,239	38,000	38,000
240-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS	492	472	700	383	700	700
240-100-811.000	JANITORIAL SUPPLIES	1,664	1,379	2,000	712	1,500	1,500
240-100-835.000	HEALTH SERVICES	3,105	2,830	3,000	2,835		

240-100-851.000	TELEPHONE	1,302	1,515	2,000	760	2,000	2,000
240-100-861.000	TRAVEL	662	829	1,500	932	1,800	1,800
240-100-901.000	ADVERTISING	2,523	3,993	4,000	3,479	4,000	4,000
240-100-910.000	INSURANCE & BONDS	32,315	48,765	47,338	46,472	50,000	50,000
240-100-920.000	UTILITIES	9,901	12,841	13,000	9,153	13,500	13,500
240-100-932.000	EQUIPMENT REPAIR & MAINTANCE	36,553	33,212	46,830	35,776	40,000	40,000
240-100-957.000	TRAINING	3,991	2,310	3,500	2,224	3,500	3,500
240-100-964.000	REFUNDS & REBATES		953	470	470		
240-100-970.010	TRUCKS	35,542		118,170	47,852	80,000	80,000
240-100-970.020	TRUCK ACCESSORIES			3,000	695	3,000	3,000
240-100-970.030	ULV SPRAYERS	37,732		75,000	73,395	55,000	55,000
240-100-970.040	OFFICE FURNITURE	621	1,471	1,000	99	1,000	1,000
240-100-970.050	OFFICE EQUIPT (COM,FAX,COPIER	2,678	2,906	5,000	4,110	5,000	5,000
240-100-970.060	RADIOS	11,662	14,703	13,296	10,847	14,000	14,000
240-100-970.070	SPREADERS/SPRAYERS/FOGGERS	6,808	15,689	15,000	13,554	15,000	15,000
240-100-970.080	MECHANIC GARAGE TOOLS/EQUIPT					10,000	10,000
240-100-970.090	LIGHT TRAPS/BIOLOGY SUPPLIES	1,857	2,969	6,000	5,965	7,000	7,000
240-100-970.100	FIRE FIGHTING SUPPLIES	440	335	900	314	900	900
240-100-970.120	SAFETY EQUIPT	1,475	1,062	1,500	1,269	1,500	1,500
240-100-970.150	FORK LIFT			3,500		3,500	3,500
240-100-970.160	TIRE CLEAN UP			20,000		20,000	20,000
240-100-984.000	GIS		31,964	43,000	40,407	10,000	10,000
240-100-999.101	INDIRECT COSTS	34,571	36,222	34,823	34,823	34,823	34,823
Totals for dept 100 - CONTROL		1,209,200	1,238,491	1,913,302	1,478,207	696,723	1,712,426
TOTAL APPROPRIATIONS		1,209,200	1,238,491	1,913,302	1,478,207	696,723	1,712,426
NET OF REVENUES/APPROPRIATIONS - FUND 240		255,140	290,346	2	103,425	853,164	
BEGINNING FUND BALANCE		1,377,059	1,632,198	1,922,545	1,922,545	2,025,970	2,025,970
ENDING FUND BALANCE		1,632,199	1,922,544	1,922,547	2,025,970	2,879,134	2,025,970

Fund 244 - EQUIPMENT/TECHNOLOGY FUND

ESTIMATED REVENUES							
Dept 000 - CONTROL							
244-000-585.259	MMRMA/AUTO DOOR LOCK BADGE ID	19,480					
244-000-585.270	MMRMA/DEFIBRILLATOR	1,699					
244-000-672.390	USE OF FUND BALANCE			1,320			100,000
244-000-699.101	OPERATING TRANSFERS IN-GENERAL	600,000	130,000	88,500	88,500	214,695	114,695
244-000-699.802	TRANSFER IN DRAIN		10,000				
Totals for dept 000 - CONTROL		621,179	140,000	89,820	88,500	214,695	214,695
TOTAL ESTIMATED REVENUES		621,179	140,000	89,820	88,500	214,695	214,695
APPROPRIATIONS							
Dept 130 - UNIFIED COURT							
244-130-970.004	UNIFIED COURT CHAIRS			1,320	1,025		
244-130-981.001	UNIFIED COURT FAX/PRINTER/COPIER					1,695	1,695
Totals for dept 130 - UNIFIED COURT				1,320	1,025	1,695	1,695
Dept 259 - COMPUTER OPERATIONS							
244-259-000.000	EQUIPMENT CAPITOL REQUEST		829	48,500	43,694	213,000	213,000
244-259-700.003	PRINTERS		389				
244-259-971.000	WORKSTATIONS	18,532	12,429				
244-259-971.020	SERVER	6,968	28,014				
244-259-971.030	VOIP PHONE REFRESH	89,762	2,202				
244-259-971.031	PSB VIDEO WALL		104,427				
244-259-971.033	PURE STORAGE REFRESH	315,798					
244-259-974.021	PIVOT POINT SOFTWARE	6,358					
244-259-974.022	PROSECUTOR SOFTWARE MODULE		10,000				
244-259-977.000	AUTOMATIC DOOR LOCK BADGE ID ACCESS S	56,949					
244-259-980.003	REPLACE CABLE	756					
244-259-982.003	NETWORK SWITCHES	30,328	(9,609)				
244-259-983.000	SCANNER	5,478					
244-259-992.019	DISTRICT COURT ON-BASE	205,792					
Totals for dept 259 - COMPUTER OPERATIONS		736,721	148,681	48,500	43,694	213,000	213,000
Dept 265 - BUILDING AND GROUNDS							
244-265-984.000	POOL VEHICLE		35,560				
Totals for dept 265 - BUILDING AND GROUNDS			35,560				
Dept 275 - DRAIN COMMISSION							
244-275-000.000	2025 EQUIPMENT CAPITOL REQUEST			40,000			

Totals for dept 275 - DRAIN COMMISSION			40,000			
TOTAL APPROPRIATIONS	736,721	184,241	89,820	44,719	214,695	214,695
NET OF REVENUES/APPROPRIATIONS - FUND 244	(115,542)	(44,241)		43,781		
BEGINNING FUND BALANCE	308,344	192,802	148,561	148,561	192,342	192,342
ENDING FUND BALANCE	192,802	148,561	148,561	192,342	192,342	192,342

Fund 246 - COUNTY VETERAN SERVICE GRANT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
246-100-699.101	OPERATING TRANSFERS IN-GENERAL		107				
Totals for dept 100 - CONTROL			107				
Dept 446 - CONTROL							
246-446-539.000	OUTREACH GRANT	80,719	3,597	49,002	46,641	65,481	65,481
Totals for dept 446 - CONTROL		80,719	3,597	49,002	46,641	65,481	65,481
TOTAL ESTIMATED REVENUES		80,719	3,704	49,002	46,641	65,481	65,481
APPROPRIATIONS							
Dept 446 - CONTROL							
246-446-700.000	WAGE/FRINGE HD			49,002	46,641	65,481	65,481
246-446-727.000	SUPPLIES, PRINTING & POSTAGE	1,291					
246-446-727.101	SUPPLIES - OTHER	57,831	24,604				
246-446-901.000	ADVERTISING	9,096	7,070				
246-446-935.000	CAPITAL OUTLAY	7,500					
Totals for dept 446 - CONTROL		75,718	31,674	49,002	46,641	65,481	65,481
TOTAL APPROPRIATIONS		75,718	31,674	49,002	46,641	65,481	65,481
NET OF REVENUES/APPROPRIATIONS - FUND 246		5,001	(27,970)				
BEGINNING FUND BALANCE		22,969	27,970				
ENDING FUND BALANCE		27,970					

Fund 249 - BUILDING INSPECTION FUND

ESTIMATED REVENUES							
Dept 441 - BUILDING CODES							
249-441-452.000	BUILDING PERMITS	554,745	612,935	600,000	523,442		500,000
249-441-665.000	INTEREST EARNED	2,418	4,301	3,983	3,983	963	963
Totals for dept 441 - BUILDING CODES		557,163	617,236	603,983	527,425	963	500,963
TOTAL ESTIMATED REVENUES		557,163	617,236	603,983	527,425	963	500,963
APPROPRIATIONS							
Dept 441 - BUILDING CODES							
249-441-801.000	PROF. & CONTRACTUAL (ADM.)	526,427	585,637	600,000	471,120		500,000
Totals for dept 441 - BUILDING CODES		526,427	585,637	600,000	471,120		500,000
TOTAL APPROPRIATIONS		526,427	585,637	600,000	471,120		500,000
NET OF REVENUES/APPROPRIATIONS - FUND 249		30,736	31,599	3,983	56,305	963	963
BEGINNING FUND BALANCE		69,418	100,153	131,753	131,753	188,058	188,058
ENDING FUND BALANCE		100,154	131,752	135,736	188,058	189,021	189,021

Fund 250 - CDBG HOUSING GRANT FUND

ESTIMATED REVENUES							
Dept 000 - CONTROL							
250-000-539.000	CDBG CHILL STATE GRANT		123,030	398,772	367,672		398,772
Totals for dept 000 - CONTROL			123,030	398,772	367,672		398,772
Dept 100 - CONTROL							
250-100-540.000	GRANT FROM LEIN PAY OFFS	84,775	11,916	52,522	52,522		52,522
250-100-591.000	MISCELLANEOUS	1,220		21,318	21,318		21,318
Totals for dept 100 - CONTROL		85,995	11,916	73,840	73,840		73,840
TOTAL ESTIMATED REVENUES		85,995	134,946	472,612	441,512		472,612
APPROPRIATIONS							
Dept 000 - CONTROL							
250-000-801.000	PROF. & CONTRACTUAL (ADM.)		123,030	398,772	328,131		398,772
Totals for dept 000 - CONTROL			123,030	398,772	328,131		398,772
Dept 100 - CONTROL							
250-100-801.000	CONTRACTUAL SERVICES HDC	70,289	69,537	35,000			35,000
Totals for dept 100 - CONTROL		70,289	69,537	35,000			35,000
TOTAL APPROPRIATIONS		70,289	192,567	433,772	328,131		433,772
NET OF REVENUES/APPROPRIATIONS - FUND 250		15,706	(57,621)	38,840	113,381		38,840
BEGINNING FUND BALANCE		88,993	104,699	47,078	47,078	160,459	160,459
ENDING FUND BALANCE		104,699	47,078	85,918	160,459	160,459	199,299

Fund 251 - PRINCIPAL RESIDENCE EXEMPTION

ESTIMATED REVENUES							
Dept 000 - CONTROL							
251-000-665.000	INTEREST EARNED	66	1,086	3,620	3,620	186	186
Totals for dept 000 - CONTROL		66	1,086	3,620	3,620	186	186
Dept 100 - CONTROL							
251-100-401.000	SCHOOL OPERATING TAX	23,835	158,784	295,377	162,900		295,377
251-100-445.001	STATE INTEREST	3,808	32,501	45,529	24,455		45,529
251-100-445.002	COUNTY INTEREST	345	2,442	20,482	10,505		20,482
251-100-445.003	LOCAL INTEREST	734	3,460	25,849	13,433		25,849
251-100-448.000	ADM FEE/PENALTY	204	1,112	1,345	1,345		1,345
Totals for dept 100 - CONTROL		28,926	198,299	388,582	212,638		388,582
TOTAL ESTIMATED REVENUES		28,992	199,385	392,202	216,258	186	388,768
APPROPRIATIONS							
Dept 100 - CONTROL							
251-100-700.000	EXPENDITURE CONTROL	20,663	167,413	47,827	47,827		47,827
251-100-999.101	TRANSFER OUT GENERAL FUND	12,890	10,500	1,896	1,896	1,896	1,896
Totals for dept 100 - CONTROL		33,553	177,913	49,723	49,723	1,896	49,723
TOTAL APPROPRIATIONS		33,553	177,913	49,723	49,723	1,896	49,723
NET OF REVENUES/APPROPRIATIONS - FUND 251		(4,561)	21,472	342,479	166,535	(1,710)	339,045
BEGINNING FUND BALANCE		9,051	4,490	25,961	25,961	192,496	192,496
ENDING FUND BALANCE		4,490	25,962	368,440	192,496	190,786	531,541

Fund 252 - STATE SURVEY GRANT FUND (REMON

ESTIMATED REVENUES							
Dept 245 - GRANT FUND							
252-245-575.000	STATE GRANT ACT 345	60,719	69,509	69,529	25,017		69,529
Totals for dept 245 - GRANT FUND		60,719	69,509	69,529	25,017		69,529
TOTAL ESTIMATED REVENUES		60,719	69,509	69,529	25,017		69,529
APPROPRIATIONS							
Dept 245 - GRANT FUND							
252-245-707.000	PEER GROUP PER DIEMS		594	66	726		150
252-245-715.000	F.I.C.A.		45	5	56		15
252-245-727.000	SUPPLIES, PRINTING & POSTAGE		2,198	2,280			
252-245-801.000	CONTRACTUAL SURVEY	51,391	56,018	55,500	51,518		55,500
252-245-861.000	TRAVEL	220	224	1,320	203		1,320
252-245-955.000	MISC./ADMINISTRATION	9,108	10,429	10,358			12,544
Totals for dept 245 - GRANT FUND		60,719	69,508	69,529	52,503		69,529
TOTAL APPROPRIATIONS		60,719	69,508	69,529	52,503		69,529
NET OF REVENUES/APPROPRIATIONS - FUND 252			1		(27,486)		
BEGINNING FUND BALANCE						(27,486)	(27,486)
ENDING FUND BALANCE			1		(27,486)	(27,486)	(27,486)

Fund 255 - VICTIM OF CRIME ACT GRANT

ESTIMATED REVENUES					
Dept 100 - CONTROL					
255-100-530.000	FED. VICTIM OF CRIME ACT GRANT	48,912	65,821	76,661	43,870
Totals for dept 100 - CONTROL		48,912	65,821	76,661	43,870
Dept 306 - CRIME VICTIM SUSTAINABILITY GRANT					
255-306-539.000	CRIME VICTIM SUSTAINABILITY GRANT	33,218	26,376	34,334	34,334
Totals for dept 306 - CRIME VICTIM SUSTAINABILITY GRANT		33,218	26,376	34,334	34,334
TOTAL ESTIMATED REVENUES		82,130	92,197	110,995	78,204
APPROPRIATIONS					
Dept 100 - CONTROL					
255-100-704.000	SALARIES PERMANENT	30,101	51,867	46,582	25,795
255-100-710.000	WORKERS COMPENSATION	868	2,775	932	697
255-100-711.000	HEALTH & DENTAL INSURANCE	10,496	14,808	15,460	5,029
255-100-715.000	F.I.C.A.	2,279	4,050	3,563	2,695
255-100-717.000	LIFE INSURANCE	16	25	28	16
255-100-718.000	RETIREMENT	2,704	4,601	5,469	5,435
255-100-718.100	POB IN LIEU OF RETIREMENT	1,869	2,471	2,710	2,011
255-100-727.000	SUPPLIES, PRINTING & POSTAGE		1,362	426	
255-100-851.010	CELL PHONE SERVICE	745	676	480	399
255-100-861.000	TRAVEL	121		242	242
255-100-955.000	MISC (DIR. VICTIM ASSISTANT)		719	410	
255-100-957.000	TRAINING	744		359	359
Totals for dept 100 - CONTROL		49,943	83,354	76,661	42,678
Dept 306 - CRIME VICTIM SUSTAINABILITY GRANT					
255-306-704.000	SALARIES PERMANENT	21,038	6,799	24,715	24,715
255-306-710.000	WORKERS COMPENSATION	317	135	276	276
255-306-711.000	HEALTH & DENTAL INSURANCE	7,095	1,742	4,191	4,191
255-306-715.000	F.I.C.A.	1,591	393	1,132	1,132
255-306-717.000	LIFE INSURANCE	9	2	7	7
255-306-718.000	RETIREMENT	901	410	3,316	3,316
255-306-718.100	POB IN LIEU OF RETIREMENT	701	224	698	698
Totals for dept 306 - CRIME VICTIM SUSTAINABILITY GRANT		31,652	9,705	34,335	34,335
TOTAL APPROPRIATIONS		81,595	93,059	110,996	77,013
NET OF REVENUES/APPROPRIATIONS - FUND 255		535	(862)	(1)	1,191

BEGINNING FUND BALANCE	3,746	4,281	3,416	3,416	4,607	4,607
ENDING FUND BALANCE	4,281	3,419	3,415	4,607	4,607	4,607

Fund 256 - REG.OF DEEDS AUTOMATION FND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
256-100-613.236	TECHNOLOGY FUND REVENUE	44,840	47,830	52,000	45,405	50,000	50,000
256-100-665.253	INTEREST EARNED	1,403	2,072	3,324	3,324	976	976
Totals for dept 100 - CONTROL		46,243	49,902	55,324	48,729	50,976	50,976
TOTAL ESTIMATED REVENUES		46,243	49,902	55,324	48,729	50,976	50,976
APPROPRIATIONS							
Dept 100 - CONTROL							
256-100-727.000	SUPPLIES, PRINTING & POSTAGE		224	500	214	500	500
256-100-801.000	CONTRACTUAL	70,057	23,424	30,000	15,725	35,000	35,000
256-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS			350		500	500
256-100-861.000	MILEAGE			1,000	298	1,000	1,000
256-100-934.000	EQUIPMENT/MAINTENANCE					500	
256-100-957.000	EMPLOYEE TRAINING	230	230	1,000	260	1,000	1,000
256-100-971.000	MICROFLIM READER/SCANNER/PRINTER					500	
256-100-972.000	COMPUTER EQUIPMENT			203		1,000	1,000
256-100-973.000	RECEIPT PRINTERS			297	297	500	500
Totals for dept 100 - CONTROL		70,287	23,878	33,350	16,794	40,500	39,500
TOTAL APPROPRIATIONS		70,287	23,878	33,350	16,794	40,500	39,500
NET OF REVENUES/APPROPRIATIONS - FUND 256		(24,044)	26,024	21,974	31,935	10,476	11,476
BEGINNING FUND BALANCE		97,231	73,187	99,211	99,211	131,146	131,146
ENDING FUND BALANCE		73,187	99,211	121,185	131,146	141,622	142,622

Fund 258 - GIS

ESTIMATED REVENUES							
Dept 000 - CONTROL							
258-000-699.101	TRANS IN GENERAL FUND	60,000					
Totals for dept 000 - CONTROL		60,000					
Dept 100 - CONTROL							
258-100-642.000	MAP SALES	260	345	552	552	250	250
258-100-651.000	GIS SALES	25,617	23,482	21,297	21,297	18,625	18,625
258-100-652.000	FETCH ONLINE USER FEE	21,713	24,335				
258-100-665.000	INTEREST EARNINGS	4,340	6,107	8,738	8,738	2,025	2,025
258-100-672.390	USE OF FUND BALANCE						44,610
258-100-676.258	REIMB HURON CTY GIS CONTRACT	28,000	32,000	32,000	29,333	32,000	32,000
258-100-699.101	TRANSFERS IN-GENERAL		80,000	80,000	80,000	40,000	40,000
Totals for dept 100 - CONTROL		79,930	166,269	142,587	139,920	92,900	137,510
TOTAL ESTIMATED REVENUES		139,930	166,269	142,587	139,920	92,900	137,510
APPROPRIATIONS							
Dept 100 - CONTROL							
258-100-704.000	SALARIES PERMANENT	74,050	78,825	80,251	70,102		85,548
258-100-704.020	HEALTH INSURANCE INCENTIVE		37	1,163	1,025		2,000
258-100-704.030	DISABIITY PLAN	599	636	637	530		699
258-100-710.000	WORKERS COMPENSATION	421	1,569	1,606	1,367		1,498
258-100-711.000	HEALTH & DENTAL INSURANCE	28,866	19,154	18,954	1,064		22,138
258-100-715.000	F.I.C.A.	5,073	5,065	6,140	5,414		6,545
258-100-717.000	LIFE INSURANCE	27	27	28	23		27
258-100-718.000	RETIREMENT	3,657	3,922	4,013	3,626		4,278
258-100-718.100	POB IN LIEU OF RETIREMENT	2,804	2,695	2,914	2,709		2,987
258-100-727.000	SUPPLIES, PRINTING & POSTAGE	2,263	3,747	2,500	2,332	2,500	2,500
258-100-801.000	CONSULT/PARSEL/FETCH	8,000					
258-100-801.100	GIS TRAINING INSTRUCTOR/MATERIALS	92		150		100	100
258-100-861.000	TRAVEL	291	330	400	324	400	400
258-100-935.000	EQUIPMENT MAINTENANCE	5,931	5,979	6,786	2,901	7,615	7,615
258-100-957.000	TRAINING	112	62	200	138	1,175	1,175
258-100-999.101	TRANSFER TO GENERAL FUND						100,000
Totals for dept 100 - CONTROL		132,186	122,048	125,742	91,555	11,790	237,510
TOTAL APPROPRIATIONS		132,186	122,048	125,742	91,555	11,790	237,510
NET OF REVENUES/APPROPRIATIONS - FUND 258		7,744	44,221	16,845	48,365	81,110	(100,000)

BEGINNING FUND BALANCE	213,769	221,513	265,733	265,733	314,098	314,098
ENDING FUND BALANCE	221,513	265,734	282,578	314,098	395,208	214,098

Fund 259 - POLICE CPE TRAINING (MCOLES)

ESTIMATED REVENUES							
Dept 302 - SHERIFF							
259-302-549.000	CPE FUNDS	34,500	33,200	12,135	12,135		12,135
Totals for dept 302 - SHERIFF		34,500	33,200	12,135	12,135		12,135
TOTAL ESTIMATED REVENUES		34,500	33,200	12,135	12,135		12,135
APPROPRIATIONS							
Dept 302 - SHERIFF							
259-302-957.000	TRAINING	2,975					
Totals for dept 302 - SHERIFF		2,975					
TOTAL APPROPRIATIONS		2,975					
NET OF REVENUES/APPROPRIATIONS - FUND 259		31,525	33,200	12,135	12,135		12,135
BEGINNING FUND BALANCE			31,525	64,725	64,725	76,860	76,860
ENDING FUND BALANCE		31,525	64,725	76,860	76,860	76,860	88,995

Fund 260 - MANAGED ASSIGNED COUNSEL FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
260-100-539.000	MIDC STATE GRANT	1,867,175	1,899,026	1,873,823	858,943	1,663,083	1,663,083
260-100-665.000	INTEREST EARNED	5,393	14,763	16,607	16,607	538	538
260-100-676.000	REIMB COURT APPT ATTORNEY FEES			35	35		
260-100-699.101	TRANSFER IN GENERAL FUND	255,945	255,945	255,945	255,945	255,945	255,945
Totals for dept 100 - CONTROL		2,128,513	2,169,734	2,146,410	1,131,530	1,919,566	1,919,566
TOTAL ESTIMATED REVENUES		2,128,513	2,169,734	2,146,410	1,131,530	1,919,566	1,919,566
APPROPRIATIONS							
Dept 100 - CONTROL							
260-100-703.000	SALARIES SUPERVISION	106,110	107,689	106,880	93,541	112,536	109,552
260-100-704.000	SALARIES PERMANENT	113,754	74,471	111,439	70,756	131,255	117,439
260-100-704.020	HEALTH INSURANCE INCENTIVE			554	415		
260-100-704.030	DISABILITY PLAN	1,771	1,450	1,461	1,162	1,300	1,810
260-100-706.000	SALARIES OVERTIME			4,982	5,594		
260-100-710.000	WORKERS COMPENSATION	4,533	3,668	4,367	3,200	4,685	3,973
260-100-711.000	HEALTH & DENTAL INSURANCE	86,598	50,265	60,350	23,999	46,560	66,414
260-100-715.000	F.I.C.A.	16,563	14,112	16,702	13,412	18,658	17,365
260-100-717.000	LIFE INSURANCE	81	68	55	54	54	81
260-100-718.000	RETIREMENT	10,953	9,500	10,916	(4,167)	11,100	11,350
260-100-718.100	POB IN LIEU OF RETIREMENT	8,411	8,137	8,741	8,126	9,627	8,961
260-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,735	7,289	6,500	6,346	5,475	5,475
260-100-801.010	APPT COUNSEL FELONY	793,412	792,662	876,525	718,226	819,000	819,000
260-100-801.013	CAPITAL CASES	128,114	107,016	179,025	121,457	149,000	149,000
260-100-801.020	APPT COUNSEL MISDEMEANOR	439,634	445,164	520,000	390,472	445,000	445,000
260-100-801.030	APPT COUNSEL CAFA	860	9,553	6,017	873	3,400	3,400
260-100-801.043	APPEALS & CONTINGENCY PLAN			12,350	4,647	7,500	7,500
260-100-802.000	INVESTIGATORS	74,326	48,376	50,000	24,724	50,000	50,000
260-100-802.200	INTERPRETERS	57	259	2,000	69	1,300	1,300
260-100-805.010	STENO TRANSCRIPTS	4,712	8,352	11,000	9,017	12,650	12,650
260-100-807.000	EXPERT SERVICES	28,499	14,063	50,000	34,685	50,000	50,000
260-100-809.000	MEMBERSHIP & SUBSCRIPTIONS	1,105	1,517	2,325	852	1,800	1,800
260-100-851.000	TELEPHONE	1,190	837	700	660	1,172	1,172
260-100-940.000	SPACE RENT	18,000	18,000	18,000	16,500	18,000	18,000
260-100-957.000	TRAINING	7,060	7,873	18,662	2,725	10,000	10,000
Totals for dept 100 - CONTROL		1,849,478	1,730,321	2,079,551	1,547,345	1,910,072	1,911,242
TOTAL APPROPRIATIONS		1,849,478	1,730,321	2,079,551	1,547,345	1,910,072	1,911,242

NET OF REVENUES/APPROPRIATIONS - FUND 260	279,035	439,413	66,859	(415,815)	9,494	8,324
BEGINNING FUND BALANCE	37,974	317,009	756,423	756,423	340,608	340,608
ENDING FUND BALANCE	317,009	756,422	823,282	340,608	350,102	348,932

Fund 261 - HOMELAND SECURITY

ESTIMATED REVENUES							
Dept 100 - CONTROL							
261-100-546.000	HOMELAND SECURITY GRANT	110,062	61,793	75,000	3,797		75,000
Totals for dept 100 - CONTROL		110,062	61,793	75,000	3,797		75,000
TOTAL ESTIMATED REVENUES		110,062	61,793	75,000	3,797		75,000
APPROPRIATIONS							
Dept 100 - CONTROL							
261-100-957.000	TRAINING	186		5,000			5,000
261-100-978.000	EQUIPMENT	98,304	69,951	70,000	659		70,000
Totals for dept 100 - CONTROL		98,490	69,951	75,000	659		75,000
TOTAL APPROPRIATIONS		98,490	69,951	75,000	659		75,000
NET OF REVENUES/APPROPRIATIONS - FUND 261		11,572	(8,158)		3,138		
BEGINNING FUND BALANCE			64,572	56,415	56,415	59,553	59,553
FUND BALANCE ADJUSTMENTS		53,000					
ENDING FUND BALANCE		64,572	56,414	56,415	59,553	59,553	59,553

Fund 263 - CONCEALED PISTOL LICENSING

ESTIMATED REVENUES							
Dept 100 - CONTROL							
263-100-477.000	APPLICATION FEE	37,728	49,658	42,000	36,970	42,000	42,000
263-100-478.000	PISTOL PERMIT REPLACEMENT	260	290	300	240	300	300
263-100-672.390	USE OF FUND BALANCE			1,630			5,961
Totals for dept 100 - CONTROL		37,988	49,948	43,930	37,210	42,300	48,261
TOTAL ESTIMATED REVENUES		37,988	49,948	43,930	37,210	42,300	48,261
APPROPRIATIONS							
Dept 100 - CONTROL							
263-100-704.000	SALARIES PERMANENT			13,500	11,751		13,658
263-100-704.030	DISABILITY			108	83		116
263-100-710.000	WORKERS COMPENSATION			270	219		240
263-100-711.000	HEALTH & DENTAL INSURANCE			2,809	1,315		
263-100-715.000	F.I.C.A.			1,033	815		1,045
263-100-717.000	LIFE INSURANCE			10	7		10
263-100-718.000	RETIREMENT			675	568		661
263-100-718.100	POB IN LIEU OF RETIREMENT			1,025	908		1,031
263-100-727.000	SUPPLIES, PRINTING & POSTAGE	3,776	7,604	10,000	5,027	10,000	10,000
263-100-861.000	MILEAGE	241	340	2,000	420	2,000	2,000
263-100-934.500	LIVESCAN FINGERPRINTING MACHINE	6,990				7,000	7,000
263-100-957.000	TRAINING	1,108	880	2,500	896	2,500	2,500
263-100-965.000	TECHNOLOGY	3,180	3,947	10,000	5,001	10,000	10,000
Totals for dept 100 - CONTROL		15,295	12,771	43,930	27,010	31,500	48,261
TOTAL APPROPRIATIONS		15,295	12,771	43,930	27,010	31,500	48,261
NET OF REVENUES/APPROPRIATIONS - FUND 263		22,693	37,177		10,200	10,800	
BEGINNING FUND BALANCE		179,656	202,349	239,526	239,526	249,726	249,726
ENDING FUND BALANCE		202,349	239,526	239,526	249,726	260,526	249,726

Fund 264 - LOCAL CORRECTIONS OFFICERS TRAINING FUND

ESTIMATED REVENUES						
Dept 100 - CONTROL						
264-100-601.000	SHERIFF BOOKING FEE	9,256	8,200	7,859		8,200
264-100-691.000	MISC REVENUE	3,046	1,700	1,700		1,700
Totals for dept 100 - CONTROL		12,302	9,900	9,559		9,900
TOTAL ESTIMATED REVENUES		12,302	9,900	9,559		9,900
APPROPRIATIONS						
Dept 100 - CONTROL						
264-100-727.010	SUPPLIES - MISC.		8	8		
264-100-932.000	EQUIPMENT REPAIR & MAINTANCE		1,384	1,384		1,384
264-100-957.000	TRAINING	20,093	8,200	6,892		6,892
Totals for dept 100 - CONTROL		20,093	9,592	8,284		8,276
TOTAL APPROPRIATIONS		20,093	9,592	8,284		8,276
NET OF REVENUES/APPROPRIATIONS - FUND 264		(7,791)	308	1,275		1,624
BEGINNING FUND BALANCE			4,135	4,135	5,410	5,410
FUND BALANCE ADJUSTMENTS		11,926				
ENDING FUND BALANCE		4,135	4,443	5,410	5,410	7,034

Fund 266 - DRUG FORFEITURE FUND

ESTIMATED REVENUES							
Dept 229 - PROSECUTOR							
266-229-650.000	DRUG FORF PROSCECUTOR 15%	2,243					
266-229-672.390	USE OF FUND BALANCE			3,000			
Totals for dept 229 - PROSECUTOR		2,243		3,000			
TOTAL ESTIMATED REVENUES		2,243		3,000			
APPROPRIATIONS							
Dept 229 - PROSECUTOR							
266-229-700.000	ENFORCEMENT PROSECUTOR		3,048	3,000			
266-229-705.000	SALARIES PT TEMP	991					
266-229-710.000	WORKERS COMPENSATION	11					
266-229-715.000	F.I.C.A.	76					
Totals for dept 229 - PROSECUTOR		1,078	3,048	3,000			
Dept 255 - CRIME VICTIM							
266-255-800.000	VICTIMS SERVICES/236	6					
Totals for dept 255 - CRIME VICTIM		6					
TOTAL APPROPRIATIONS		1,084	3,048	3,000			
NET OF REVENUES/APPROPRIATIONS - FUND 266		1,159	(3,048)				
BEGINNING FUND BALANCE		99,409	100,567	97,520	97,520	97,520	97,520
ENDING FUND BALANCE		100,568	97,519	97,520	97,520	97,520	97,520

Fund 269 - LAW LIBRARY

ESTIMATED REVENUES							
Dept 100 - CONTROL							
269-100-659.000	PENAL FINES	6,500	6,500	6,500	6,500	6,500	6,500
269-100-672.390	USE OF FUND BALANCE			928			
Totals for dept 100 - CONTROL		6,500	6,500	7,428	6,500	6,500	6,500
TOTAL ESTIMATED REVENUES		6,500	6,500	7,428	6,500	6,500	6,500
APPROPRIATIONS							
Dept 100 - CONTROL							
269-100-802.000	BOOKS & PUBLICATIONS	5,456	6,057	7,428	6,841	6,500	6,500
Totals for dept 100 - CONTROL		5,456	6,057	7,428	6,841	6,500	6,500
TOTAL APPROPRIATIONS		5,456	6,057	7,428	6,841	6,500	6,500
NET OF REVENUES/APPROPRIATIONS - FUND 269		1,044	443		(341)		
BEGINNING FUND BALANCE		42,463	43,507	43,950	43,950	43,609	43,609
ENDING FUND BALANCE		43,507	43,950	43,950	43,609	43,609	43,609

Fund 279 - VOTED MSU

ESTIMATED REVENUES							
Dept 100 - CONTROL							
279-100-402.000	CURRENT/DEL TAXES	184,227	195,826	259,402	233,778	242,894	242,894
279-100-402.891	CURRENT TAX WIND REVENUE	34,651	31,188				
279-100-573.000	PPT REIMBURSEMENT	1,536	2,164	3,232	3,232	2,500	2,500
279-100-665.000	INTEREST REVENUE	3,091	4,861	5,072	5,072	1,209	1,209
279-100-672.390	USE OF FUND BALANCE						24,518
Totals for dept 100 - CONTROL		223,505	234,039	267,706	242,082	246,603	271,121
TOTAL ESTIMATED REVENUES		223,505	234,039	267,706	242,082	246,603	271,121
APPROPRIATIONS							
Dept 100 - CONTROL							
279-100-802.000	ASSESSMENT FEE	60,162	61,966	63,825	63,825	65,740	65,740
279-100-802.100	LEGAL	75					
279-100-803.000	CLERICAL OFFICE SUPPORT STAFF	70,735	72,857	75,042	75,042	77,293	77,293
279-100-804.000	ADDITIONAL .5 FTE 4-H PROGRAM CORR	35,367	36,429	45,854	45,854	38,647	38,647
279-100-804.200	ADDITIONAL .5 FTE PROGRAM INSTRUCTOR	17,684		65,239	65,239	75,780	75,780
279-100-805.000	OFFICE OPERATIONS	4,000	4,000	8,000	8,000	8,000	8,000
279-100-965.000	REFUNDS & REBATES		151	151	74		151
279-100-999.101	INDIRECT COST	5,474	5,736	5,510	5,510	5,510	5,510
Totals for dept 100 - CONTROL		193,497	181,139	263,621	263,544	270,970	271,121
TOTAL APPROPRIATIONS		193,497	181,139	263,621	263,544	270,970	271,121
NET OF REVENUES/APPROPRIATIONS - FUND 279		30,008	52,900	4,085	(21,462)	(24,367)	
BEGINNING FUND BALANCE		113,412	143,420	196,320	196,320	174,858	174,858
ENDING FUND BALANCE		143,420	196,320	200,405	174,858	150,491	174,858

Fund 280 - LOCAL INTERVENOR COMPENSATION

ESTIMATED REVENUES					
Dept 100 - CONTROL					
280-100-400.000	LOCAL INTERVENOR COMPENSATION	75,000	75,000		75,000
280-100-665.000	INTEREST EARNED	697	697		
Totals for dept 100 - CONTROL		75,697	75,697		75,000
TOTAL ESTIMATED REVENUES		75,697	75,697		75,000
APPROPRIATIONS					
Dept 100 - CONTROL					
280-100-801.020	ATTORNEY FEES	75,000	3,473		75,000
Totals for dept 100 - CONTROL		75,000	3,473		75,000
TOTAL APPROPRIATIONS		75,000	3,473		75,000
NET OF REVENUES/APPROPRIATIONS - FUND 280		697	72,224		
BEGINNING FUND BALANCE				72,224	72,224
ENDING FUND BALANCE		697	72,224	72,224	72,224

Fund 284 - OPIOID SETTLEMENT FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
284-100-665.000	INTEREST EARNED	18,908	34,586	29,316	25,276		
284-100-685.000	OPIOID SETTLEMENT REVENUE	496,781	186,190	300,000	191,733		300,000
Totals for dept 100 - CONTROL		515,689	220,776	329,316	217,009		300,000
TOTAL ESTIMATED REVENUES		515,689	220,776	329,316	217,009		300,000
APPROPRIATIONS							
Dept 100 - CONTROL							
284-100-999.000	TRANSFER OUT		37,800				
Totals for dept 100 - CONTROL			37,800				
TOTAL APPROPRIATIONS			37,800				
NET OF REVENUES/APPROPRIATIONS - FUND 284		515,689	182,976	329,316	217,009		300,000
BEGINNING FUND BALANCE		372,229	887,918	1,070,894	1,070,894	1,287,903	1,287,903
ENDING FUND BALANCE		887,918	1,070,894	1,400,210	1,287,903	1,287,903	1,587,903

Fund 285 - MICHIGAN JUSTICE TRAINING

ESTIMATED REVENUES							
Dept 100 - CONTROL							
285-100-545.000	MICHIGAN JUSTICE TRNG (PA 302)	3,820					
Totals for dept 100 - CONTROL		3,820					
TOTAL ESTIMATED REVENUES		3,820					
NET OF REVENUES/APPROPRIATIONS - FUND 285		3,820					
BEGINNING FUND BALANCE		13,052	16,872	16,872	16,872	16,872	16,872
ENDING FUND BALANCE		16,872	16,872	16,872	16,872	16,872	16,872

Fund 288 - CHILD CARE - DHHS

ESTIMATED REVENUES							
Dept 100 - CONTROL							
288-100-611.000	DSS CLIENT PAYMENTS	378	17,280	9,016	1,987	9,000	9,000
288-100-672.390	USE OF FUND BALANCE			80,458			
288-100-687.000	REFUNDS	2,129	1,134	1,037	1,037	1,090	1,090
288-100-699.101	OPERATING TRANSFER IN-GENERAL	50,000	150,000	150,000	150,000	100,000	100,000
Totals for dept 100 - CONTROL		52,507	168,414	240,511	153,024	110,090	110,090
TOTAL ESTIMATED REVENUES		52,507	168,414	240,511	153,024	110,090	110,090
APPROPRIATIONS							
Dept 100 - CONTROL							
288-100-840.100	ADMINSTRATIVE CHARGE	953	622	1,000	201	950	950
288-100-841.000	IN HOME PROGRAM	29,160	23,557	69,511	7,903	25,000	25,000
288-100-842.000	SUPER. FOSTER CARE PAY.	52,368	13,325	65,000	107	25,000	25,000
288-100-843.000	PURCHASED INSTITUTIONAL CARE	100,372	86,139	90,000	87,496	50,000	50,000
288-100-845.000	INDEPENDENT LIVING SUPERVISED	5,990	4,615	15,000	6,154	9,140	9,140
Totals for dept 100 - CONTROL		188,843	128,258	240,511	101,861	110,090	110,090
TOTAL APPROPRIATIONS		188,843	128,258	240,511	101,861	110,090	110,090
NET OF REVENUES/APPROPRIATIONS - FUND 288		(136,336)	40,156		51,163		
BEGINNING FUND BALANCE		214,097	77,760	117,918	117,918	169,081	169,081
ENDING FUND BALANCE		77,761	117,916	117,918	169,081	169,081	169,081

Fund 291 - MEDICAL CARE FACILITY

ESTIMATED REVENUES							
Dept 100 - CONTROL							
291-100-400.000	REVENUE CONTROL	26,840,847	28,450,784	27,166,283	24,326,206	27,166,283	27,166,283
291-100-665.000	INTEREST EARNINGS INVESTMENT	11,985	50,998	168,093	168,093	8,048	8,048
291-100-672.390	USE OF FUND BALANCE			674,417			
291-100-699.298	OPERATING TRANSFERS IN-VT. MCF	236,121	622,653	428,000	378,884	428,000	428,000
Totals for dept 100 - CONTROL		27,088,953	29,124,435	28,436,793	24,873,183	27,602,331	27,602,331
TOTAL ESTIMATED REVENUES		27,088,953	29,124,435	28,436,793	24,873,183	27,602,331	27,602,331
APPROPRIATIONS							
Dept 100 - CONTROL							
291-100-700.000	EXPENDITURE CONTROL	23,646,387	26,413,117	28,008,793	24,925,023	27,602,331	27,602,331
291-100-700.980	CAPITAL EXPENDITURES			428,000			
Totals for dept 100 - CONTROL		23,646,387	26,413,117	28,436,793	24,925,023	27,602,331	27,602,331
TOTAL APPROPRIATIONS		23,646,387	26,413,117	28,436,793	24,925,023	27,602,331	27,602,331
NET OF REVENUES/APPROPRIATIONS - FUND 291		3,442,566	2,711,318		(51,840)		
BEGINNING FUND BALANCE		5,237,146	8,679,712	11,391,031	11,391,031	11,339,191	11,339,191
ENDING FUND BALANCE		8,679,712	11,391,030	11,391,031	11,339,191	11,339,191	11,339,191

Fund 292 - CHILD CARE

ESTIMATED REVENUES							
Dept 662 - PROBATE							
292-662-542.000	JUVENILE OFFICER SALARY (CJO)	27,317	20,488	27,800	13,659	27,800	27,800
292-662-562.000	CHARGEBACK FOR STATE WARDS - STATE	466,869	428,627	500,000	291,206	500,000	500,000
292-662-563.000	BASIC GRANT - STATE	14,367	13,887	56,520	33,245	56,520	56,520
292-662-611.001	COURT SOCIAL SECURITY	347					
292-662-611.004	COUNTY WARD	2,576					
292-662-660.000	MMRMA MEMBERSHIP CREDIT		259				
292-662-672.390	USE OF FUND BALANCE						34,546
292-662-676.000	NON CCF FUNDED JUVENILE	345					
292-662-678.000	REIMB RURAL DETENTION SUPP SVCS			1,000		1,000	1,000
292-662-691.000	MISCELLANEOUS REVENUE	25					
292-662-699.101	TRANSFER IN - GENERAL FUND	350,000	250,000	250,000	250,000	250,000	250,000
Totals for dept 662 - PROBATE		861,846	713,261	835,320	588,110	835,320	869,866
TOTAL ESTIMATED REVENUES		861,846	713,261	835,320	588,110	835,320	869,866
APPROPRIATIONS							
Dept 662 - PROBATE							
292-662-704.000	SALARIES PERMANENT	252,411	244,053	203,652	195,866		239,099
292-662-704.030	DISABILITY	2,064	1,952	1,951	1,497		2,023
292-662-704.040	UNUSED SICK PAYOUT	1,582	1,598				
292-662-705.000	SALARIES TEMP	20,656	5,025	25,000			25,000
292-662-706.000	SALARIES OVERTIME	7,860	7,830	6,360	6,660		7,800
292-662-710.000	WORKERS COMPENSATION	1,642	5,138	4,974	3,931		4,488
292-662-711.000	HEALTH & DENTAL INSURANCE	122,680	79,882	78,838	44,772		88,552
292-662-715.000	F.I.C.A.	21,213	18,975	19,858	14,859		20,204
292-662-717.000	LIFE INSURANCE	115	108	101	81		101
292-662-718.000	RETIREMENT	26,049	37,473	43,021	39,111		50,354
292-662-718.100	POB IN LIEU OF RETIREMENT	11,915	10,692	11,285	9,726		14,084
292-662-727.000	SUPPLIES, PRINTING & POSTAGE	906	940	5,000	456	3,000	3,000
292-662-801.000	PROF & CONT SERVICES (BASIC GRANT)	10,174	7,543	56,520	2,519	56,520	56,520
292-662-809.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,235	245	1,400	714	1,400	1,400
292-662-841.000	COUNTY FOSTER CARE-PRIVATE AGENCIES			1,500			
292-662-843.000	PRIVATE INSTITUTION	131,051	89,474	150,000	37,125	150,000	150,000
292-662-844.000	OTHER COUNTY-DETENTION	16,660	34,170	70,000	2,030	70,000	70,000
292-662-846.000	IN HOME CARE - INTENSIVE PROBATION	35,914	39,548	60,000	42,043	60,000	60,000
292-662-848.000	NON REIMB FOSTER CARE			3,000		3,000	3,000
292-662-849.000	NON-REIMBURSEABLE BY CHILD CARE		22,500	9,000		9,000	9,000
292-662-851.010	CELLULAR PHONE	2,230	2,234	3,000	1,676	3,000	3,000

292-662-861.000	TRAVEL	12,219	8,588	15,000	7,352	15,000	15,000
292-662-910.000	INSURANCE & BONDS	308	744	758	676	800	800
292-662-955.000	MISCELLANEOUS (MEALS, MILEAGE, ETC)	202	135	1,500	289	1,500	1,500
292-662-957.000	EMPLOYEE TRAINING	2,710	3,450	9,000	3,935	9,000	9,000
Totals for dept 662 - PROBATE		681,796	622,297	780,718	415,318	382,220	833,925
Dept 668 - CHILD CARE BASIC GRANT							
292-668-704.000	SALARIES PERMANENT		7,623	29,903	25,307		29,876
292-668-704.030	DISABILITY		57	227	188		254
292-668-710.000	WORKERS COMPENSATION		161	616	487		523
292-668-711.000	HEALTH & DENTAL INSURANCE		1,524	6,658	5,978		
292-668-715.000	F.I.C.A.		643	2,152	1,818		2,286
292-668-717.000	LIFE INSURANCE		3	13	11		14
292-668-718.000	RETIREMENT		404	1,540	1,310		1,494
292-668-718.100	POB IN LIEU OF RETIREMENT		338	1,410	1,331		1,494
Totals for dept 668 - CHILD CARE BASIC GRANT			10,753	42,519	36,430		35,941
TOTAL APPROPRIATIONS		681,796	633,050	823,237	451,748	382,220	869,866
NET OF REVENUES/APPROPRIATIONS - FUND 292		180,050	80,211	12,083	136,362	453,100	
BEGINNING FUND BALANCE		42,739	222,787	302,997	302,997	439,359	439,359
ENDING FUND BALANCE		222,789	302,998	315,080	439,359	892,459	439,359

Fund 293 - SOLDIERS RELIEF

ESTIMATED REVENUES							
Dept 100 - CONTROL							
293-100-672.390	USE OF FUND BALANCE			9,000		9,000	9,000
Totals for dept 100 - CONTROL				9,000		9,000	9,000
TOTAL ESTIMATED REVENUES				9,000		9,000	9,000
APPROPRIATIONS							
Dept 100 - CONTROL							
293-100-801.000	PROF. & CONTRACTED SERVICES	3,500	1,709	9,000	4,389	9,000	9,000
Totals for dept 100 - CONTROL		3,500	1,709	9,000	4,389	9,000	9,000
TOTAL APPROPRIATIONS		3,500	1,709	9,000	4,389	9,000	9,000
NET OF REVENUES/APPROPRIATIONS - FUND 293		(3,500)	(1,709)		(4,389)		
BEGINNING FUND BALANCE		35,821	32,322	30,612	30,612	26,223	26,223
ENDING FUND BALANCE		32,321	30,613	30,612	26,223	26,223	26,223

Fund 295 - VOTED VETERANS

ESTIMATED REVENUES							
Dept 100 - CONTROL							
295-100-402.000	CURRENT/DELINQUENT TAXES	313,279	333,005	441,072	397,511	412,940	412,940
295-100-402.891	CURRENT TAX WIND REVENUE	58,906	53,018				
295-100-573.000	PPT REIMBURSEMENT	2,611	3,679	5,800	5,494	5,500	5,500
295-100-665.000	INTEREST REVENUE	3,655	4,716	7,934	7,934	2,130	2,130
295-100-674.000	PRIVATE CONTRIBUTIONS AND DONATIONS	19,546	2,750	10,000	1,895	3,000	3,000
Totals for dept 100 - CONTROL		397,997	397,168	464,806	412,834	423,570	423,570
TOTAL ESTIMATED REVENUES		397,997	397,168	464,806	412,834	423,570	423,570
APPROPRIATIONS							
Dept 100 - CONTROL							
295-100-700.000	WAGE/FRINGE HD	299,926	239,759	273,409	93,890	235,365	235,365
295-100-727.000	SUPPLIES, PRINTING & POSTAGE	464	410	1,671	109	1,494	1,494
295-100-801.000	COMPUTER/CONTRACTUAL	1,960	1,414	1,553	666	1,551	1,551
295-100-802.000	LEGAL	127					
295-100-809.000	MEMBERSHIP AND SUBSCRIPTIONS	320	200	320		320	320
295-100-833.000	VETERANS BURIAL	5,100	1,200	9,000	2,400	9,000	9,000
295-100-851.000	PHONE	992	754	400	298	846	846
295-100-861.000	MILEAGE	600	308	568	237	518	518
295-100-865.910	LIABILITY INSURANCE	793	998	1,673	886	1,473	1,473
295-100-901.000	ADVERTISING		180	300		2,496	2,496
295-100-934.000	EQUIPMENT MAINTENANCE	1,391	626	515	239	510	510
295-100-940.000	SPACE RENT	13,747	13,646	13,344	6,672	13,344	13,344
295-100-955.000	MISC EXPENSE		2,920				
295-100-957.000	TRAINING	484	1,057	3,474	1,049	1,542	1,542
295-100-964.000	REFUNDS & REBATES		256	127	127		
295-100-999.101	INDIRECT COST GF (NON SPACE)	3,601	2,817	3,131	3,131	3,131	3,131
295-100-999.221	INDIRECT COST HEALTH DEPT	73,860	67,977	72,291	34,264	79,681	79,681
Totals for dept 100 - CONTROL		403,365	334,522	381,776	143,968	351,271	351,271
TOTAL APPROPRIATIONS		403,365	334,522	381,776	143,968	351,271	351,271
NET OF REVENUES/APPROPRIATIONS - FUND 295		(5,368)	62,646	83,030	268,866	72,299	72,299
BEGINNING FUND BALANCE		46,911	41,542	104,189	104,189	373,055	373,055
ENDING FUND BALANCE		41,543	104,188	187,219	373,055	445,354	445,354

Fund 296 - VOTED BRIDGE

ESTIMATED REVENUES							
Dept 100 - CONTROL							
296-100-402.000	CURRENT/DELINQUENT TAXES	886,151	941,919	1,247,504	1,124,331	1,168,007	1,168,007
296-100-402.891	CURRENT TAX WIND REVENUE	166,567	149,919				
296-100-573.000	PPT REIMBURSEMENT	7,383	10,403	15,535	15,535	15,535	15,535
296-100-665.000	INTEREST REVENUE	68,614	25,958	24,187	21,467	20,336	20,336
296-100-672.390	USE OF FUND BALANCE			181,865			157,800
296-100-693.000	UNREALIZED GAIN/LOSS	7,806	7,332	2,716	2,716		
Totals for dept 100 - CONTROL		1,136,521	1,135,531	1,471,807	1,164,049	1,203,878	1,361,678
TOTAL ESTIMATED REVENUES		1,136,521	1,135,531	1,471,807	1,164,049	1,203,878	1,361,678
APPROPRIATIONS							
Dept 100 - CONTROL							
296-100-964.000	REFUNDS & REBATES		725	358	358		358
296-100-999.000	TRANSFER OUT - VILLAGES	144,864	155,978	163,088	163,088		163,088
296-100-999.201	OPERATING TRANSFERS OUT-CO. RD	2,041,262	1,308,057	1,308,361	1,308,361	1,198,232	1,198,232
Totals for dept 100 - CONTROL		2,186,126	1,464,760	1,471,807	1,471,807	1,198,232	1,361,678
TOTAL APPROPRIATIONS		2,186,126	1,464,760	1,471,807	1,471,807	1,198,232	1,361,678
NET OF REVENUES/APPROPRIATIONS - FUND 296		(1,049,605)	(329,229)		(307,758)	5,646	
BEGINNING FUND BALANCE		1,758,497	708,892	379,663	379,663	71,905	71,905
ENDING FUND BALANCE		708,892	379,663	379,663	71,905	77,551	71,905

Fund 297 - VOTED SENIOR CITIZENS

ESTIMATED REVENUES							
Dept 672 - HUMAN DEV COMM							
297-672-402.000	CURRENT/DELINQUENT TAXES	589,816	626,938	830,365	748,369	777,455	777,455
297-672-402.891	CURRENT TAX WIND REVENUE	110,882	99,800				
297-672-573.000	PPT REIMBURSEMENT	4,915	6,926	10,341	10,341	10,341	10,341
297-672-665.000	INTEREST REVENUE	5,093	3,531	4,448	4,448	2,574	2,574
297-672-699.000	OPERATING TRANSFERS IN	163,609	1,076				
Totals for dept 672 - HUMAN DEV COMM		874,315	738,271	845,154	763,158	790,370	790,370
TOTAL ESTIMATED REVENUES		874,315	738,271	845,154	763,158	790,370	790,370
APPROPRIATIONS							
Dept 672 - HUMAN DEV COMM							
297-672-700.010	HUMAN DEVELOPMENT COMMISSION	496,753	675,466	675,466	675,466	506,600	506,600
297-672-700.020	EXTRA HOME DELIVERED MEALS	328,205	160,000				
297-672-707.000	SALARIES - PER DIEM	450					
297-672-715.000	F.I.C.A.	34					
297-672-964.000	REFUNDS & REBATES		483	483	238	483	483
Totals for dept 672 - HUMAN DEV COMM		825,442	835,949	675,949	675,704	507,083	507,083
Dept 673 - HEALTH DEPT							
297-673-700.040	FLU SHOTS			300	105	300	300
297-673-700.080	GERIATRIC PROGRAM	27,112	31,299	28,293	19,950	37,041	37,041
Totals for dept 673 - HEALTH DEPT		27,112	31,299	28,593	20,055	37,341	37,341
Dept 674 - SENIOR CITIZENS OTHER							
297-674-700.030	REGION VII AGENCY DUES	3,540	3,535	3,535	3,535		3,535
297-674-707.000	SALARIES - PER DIEM	3,200	2,850	2,750	2,450		2,750
297-674-715.000	F.I.C.A.	245	218	210	187		210
297-674-802.000	LEGAL	238					
297-674-861.000	TRAVEL	1,240	1,252	927	927		760
297-674-956.000	SENIOR DINNER/DANCE-SR.ADVISORY CO.	2,500	2,500	2,500	2,500		2,500
297-674-999.101	INDIRECT COSTS	5,478	4,622	5,511	5,511	5,511	5,511
Totals for dept 674 - SENIOR CITIZENS OTHER		16,441	14,977	15,433	15,110	5,511	15,266
TOTAL APPROPRIATIONS		868,995	882,225	719,975	710,869	549,935	559,690
NET OF REVENUES/APPROPRIATIONS - FUND 297		5,320	(143,954)	125,179	52,289	240,435	230,680
BEGINNING FUND BALANCE		138,636	143,954			52,289	52,289
ENDING FUND BALANCE		143,956		125,179	52,289	292,724	282,969

Fund 298 - VOTED MEDICAL CARE FACILITY

ESTIMATED REVENUES							
Dept 100 - CONTROL							
298-100-402.000	CURRENT/DELINQUENT TAXES	460,795	489,799	668,953	584,668	607,364	607,364
298-100-402.891	CURRENT TAX WIND REVENUE	86,627	77,969				
298-100-665.000	INTEREST REVENUE	49,190	50,564	47,966	33,651	11,382	11,382
298-100-672.390	USE OF FUND BALANCE						98,173
Totals for dept 100 - CONTROL		596,612	618,332	716,919	618,319	618,746	716,919
TOTAL ESTIMATED REVENUES		596,612	618,332	716,919	618,319	618,746	716,919
APPROPRIATIONS							
Dept 100 - CONTROL							
298-100-835.000	HEALTH SERVICES	166,848	179,539	175,000	144,126		175,000
298-100-964.000	REFUNDS & REBATES		377	186	186		186
298-100-999.101	INDIRECT COSTS - MCF	4,642	1,287	1,649	1,649	1,649	1,649
298-100-999.291	OPERATING TRANSFERS OUT-MCF	236,121	622,653	540,084	378,884		540,084
Totals for dept 100 - CONTROL		407,611	803,856	716,919	524,845	1,649	716,919
TOTAL APPROPRIATIONS		407,611	803,856	716,919	524,845	1,649	716,919
NET OF REVENUES/APPROPRIATIONS - FUND 298		189,001	(185,524)		93,474	617,097	
BEGINNING FUND BALANCE		1,097,228	1,286,229	1,100,705	1,100,705	1,194,179	1,194,179
ENDING FUND BALANCE		1,286,229	1,100,705	1,100,705	1,194,179	1,811,276	1,194,179

Fund 299 - VOTED SENIOR CITIZEN HOME DELIVERED MEAL

ESTIMATED REVENUES					
Dept 672 - HUMAN DEV COMM					
299-672-402.000	CURRENT/DELINQUENT TAXES	519,558	468,285	485,940	485,940
299-672-573.000	PPT REIMBURSEMENT	440	440	440	440
299-672-665.000	INTEREST REVENUE	1,316	1,316	1,316	1,316
Totals for dept 672 - HUMAN DEV COMM		521,314	470,041	487,696	487,696
TOTAL ESTIMATED REVENUES		521,314	470,041	487,696	487,696
APPROPRIATIONS					
Dept 672 - HUMAN DEV COMM					
299-672-700.020	EXTRA HOME DELIVERED MEALS	469,885	469,885	487,696	487,696
Totals for dept 672 - HUMAN DEV COMM		469,885	469,885	487,696	487,696
TOTAL APPROPRIATIONS		469,885	469,885	487,696	487,696
NET OF REVENUES/APPROPRIATIONS - FUND 299		51,429	156		
BEGINNING FUND BALANCE				156	156
ENDING FUND BALANCE		51,429	156	156	156

Fund 352 - PENSION OBLIGATION BOND DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
352-100-665.000	INTEREST EARNED	1,297	1,348	2,167	2,167	542	542
352-100-671.000	REVENUE FROM DEPTS FOR BONDS	491,132	492,962	513,280	469,549	522,690	522,690
Totals for dept 100 - CONTROL		492,429	494,310	515,447	471,716	523,232	523,232
TOTAL ESTIMATED REVENUES		492,429	494,310	515,447	471,716	523,232	523,232
APPROPRIATIONS							
Dept 100 - CONTROL							
352-100-991.000	DEBT SERVICE - PRINCIPAL	400,000	405,000	430,000	430,000	445,000	445,000
352-100-995.000	INTEREST EXPENDITURES	90,155	87,235	82,780	82,780	77,190	77,190
352-100-998.000	PAYING AGENT FEES	500	500	500	252	500	500
Totals for dept 100 - CONTROL		490,655	492,735	513,280	513,032	522,690	522,690
TOTAL APPROPRIATIONS		490,655	492,735	513,280	513,032	522,690	522,690
NET OF REVENUES/APPROPRIATIONS - FUND 352		1,774	1,575	2,167	(41,316)	542	542
BEGINNING FUND BALANCE		4,229	6,004	7,579	7,579	(33,737)	(33,737)
ENDING FUND BALANCE		6,003	7,579	9,746	(33,737)	(33,195)	(33,195)

Fund 353 - HD PENSION OB BOND DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
353-100-665.000	INTEREST EARNED	952	1,890	1,499	1,499	503	503
353-100-671.000	REVENUE FROM HEALTH DEPT FOR BONDS	185,356	196,245	198,175	198,175	198,825	198,825
Totals for dept 100 - CONTROL		186,308	198,135	199,674	199,674	199,328	199,328
TOTAL ESTIMATED REVENUES		186,308	198,135	199,674	199,674	199,328	199,328
APPROPRIATIONS							
Dept 100 - CONTROL							
353-100-991.000	DEBT SERVICE - PRINCIPAL	125,000	140,000	145,000	145,000	150,000	150,000
353-100-995.000	INTEREST EXPENDITURES	60,625	56,875	52,675	52,675	48,325	48,325
353-100-998.000	PAYING AGENT FEES	500	500	500	336	500	500
Totals for dept 100 - CONTROL		186,125	197,375	198,175	198,011	198,825	198,825
TOTAL APPROPRIATIONS		186,125	197,375	198,175	198,011	198,825	198,825
NET OF REVENUES/APPROPRIATIONS - FUND 353		183	760	1,499	1,663	503	503
BEGINNING FUND BALANCE		233	416	1,177	1,177	2,840	2,840
ENDING FUND BALANCE		416	1,176	2,676	2,840	3,343	3,343

Fund 374 - PURDY BLDG DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
374-100-665.000	INTEREST EARNED	64	176	145	85	13	13
374-100-699.101	TRANSFER IN GENERAL FUND	77,502	75,178	77,645	77,645	74,885	74,885
Totals for dept 100 - CONTROL		77,566	75,354	77,790	77,730	74,898	74,898
TOTAL ESTIMATED REVENUES		77,566	75,354	77,790	77,730	74,898	74,898
APPROPRIATIONS							
Dept 100 - CONTROL							
374-100-991.000	DEBT SERVICE - PRINCIPAL	55,000	55,000	60,000	60,000	60,000	60,000
374-100-995.000	INTEREST EXPENDITURES	22,501	20,178	17,645	17,645	14,885	14,885
Totals for dept 100 - CONTROL		77,501	75,178	77,645	77,645	74,885	74,885
TOTAL APPROPRIATIONS		77,501	75,178	77,645	77,645	74,885	74,885
NET OF REVENUES/APPROPRIATIONS - FUND 374		65	176	145	85	13	13
BEGINNING FUND BALANCE		1	65	241	241	326	326
ENDING FUND BALANCE		66	241	386	326	339	339

Fund 375 - CARO SEWER SERIES 2007

ESTIMATED REVENUES							
Dept 100 - CONTROL							
375-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	425,219	428,719	427,097	427,097	430,353	430,353
Totals for dept 100 - CONTROL		425,219	428,719	427,097	427,097	430,353	430,353
TOTAL ESTIMATED REVENUES		425,219	428,719	427,097	427,097	430,353	430,353
APPROPRIATIONS							
Dept 100 - CONTROL							
375-100-991.000	DEBT SERVICE - PRINCIPAL	395,000	405,000	410,000	410,000	420,000	420,000
375-100-995.000	INTEREST EXPENDITURES	30,219	23,719	17,097	17,097	10,353	10,353
Totals for dept 100 - CONTROL		425,219	428,719	427,097	427,097	430,353	430,353
TOTAL APPROPRIATIONS		425,219	428,719	427,097	427,097	430,353	430,353
NET OF REVENUES/APPROPRIATIONS - FUND 375							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

Fund 379 - MAYVILLE STORM SEWER DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
379-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	78,950	78,850	78,650	78,650	78,350	78,350
Totals for dept 100 - CONTROL		78,950	78,850	78,650	78,650	78,350	78,350
TOTAL ESTIMATED REVENUES		78,950	78,850	78,650	78,650	78,350	78,350
APPROPRIATIONS							
Dept 100 - CONTROL							
379-100-991.000	DEBT SERVICE - PRINCIPAL	42,000	44,000	46,000	46,000	48,000	48,000
379-100-995.000	INTEREST EXPENSE	36,950	34,850	32,650	32,650	30,350	30,350
Totals for dept 100 - CONTROL		78,950	78,850	78,650	78,650	78,350	78,350
TOTAL APPROPRIATIONS		78,950	78,850	78,650	78,650	78,350	78,350
NET OF REVENUES/APPROPRIATIONS - FUND 379							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

Fund 385 - DENMARK TWP SEWER DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
385-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	102,749	102,934	103,037	103,036	103,056	103,056
Totals for dept 100 - CONTROL		102,749	102,934	103,037	103,036	103,056	103,056
TOTAL ESTIMATED REVENUES		102,749	102,934	103,037	103,036	103,056	103,056
APPROPRIATIONS							
Dept 100 - CONTROL							
385-100-991.000	DEBT SERVICE - PRINCIPAL	44,000	46,000	48,000	48,000	50,000	50,000
385-100-995.000	INTEREST EXPENSE	58,749	56,934	55,037	55,036	53,056	53,056
Totals for dept 100 - CONTROL		102,749	102,934	103,037	103,036	103,056	103,056
TOTAL APPROPRIATIONS		102,749	102,934	103,037	103,036	103,056	103,056
NET OF REVENUES/APPROPRIATIONS - FUND 385							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

Fund 387 - WISNER TWP WATER DIST SYS DEBT

ESTIMATED REVENUES							
Dept 100 - CONTROL							
387-100-583.000	CONTRIBUTIONS FROM LOCAL UNITS	149,969	147,631	145,294	145,294	142,956	142,956
Totals for dept 100 - CONTROL		149,969	147,631	145,294	145,294	142,956	142,956
TOTAL ESTIMATED REVENUES		149,969	147,631	145,294	145,294	142,956	142,956
APPROPRIATIONS							
Dept 100 - CONTROL							
387-100-991.000	DEBT SERVICE - PRINCIPAL	85,000	85,000	85,000	85,000	85,000	85,000
387-100-995.000	INTEREST EXPENSE	64,969	62,631	60,294	60,294	57,956	57,956
Totals for dept 100 - CONTROL		149,969	147,631	145,294	145,294	142,956	142,956
TOTAL APPROPRIATIONS		149,969	147,631	145,294	145,294	142,956	142,956
NET OF REVENUES/APPROPRIATIONS - FUND 387							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

Fund 470 - STATE POLICE BUILDING

ESTIMATED REVENUES							
Dept 100 - CONTROL							
470-100-665.000	INTEREST EARNED	5,282	7,206	9,825	9,825	3,425	3,425
470-100-667.000	RENT	51,547	52,822	51,000	48,420		52,000
470-100-672.390	USE OF FUND BALANCE			17,776			
Totals for dept 100 - CONTROL		56,829	60,028	78,601	58,245	3,425	55,425
TOTAL ESTIMATED REVENUES		56,829	60,028	78,601	58,245	3,425	55,425
APPROPRIATIONS							
Dept 100 - CONTROL							
470-100-931.000	BUILDING REPAIR & MAINT.	183	5,257	3,085	3,085		3,085
470-100-932.000	EQUIPMENT REPAIR & MAINTANCE	17,347	19,536	15,000	3,733		15,000
470-100-936.000	GROUNDS CARE & MAINT	378	63	515	515		500
470-100-992.000	PARKING LOT RESURFACING		22,770				
470-100-993.000	REMODEL		5,500	60,000			36,840
Totals for dept 100 - CONTROL		17,908	53,126	78,600	7,333		55,425
TOTAL APPROPRIATIONS		17,908	53,126	78,600	7,333		55,425
NET OF REVENUES/APPROPRIATIONS - FUND 470		38,921	6,902	1	50,912	3,425	
BEGINNING FUND BALANCE		247,772	286,693	293,595	293,595	344,507	344,507
ENDING FUND BALANCE		286,693	293,595	293,596	344,507	347,932	344,507

Fund 483 - CAPITAL IMPROVEMENTS FUND

ESTIMATED REVENUES							
Dept 000 - CONTROL							
483-000-665.000	INTEREST EARNINGS	125,948	59,247	57,644	57,644	35,296	35,296
Totals for dept 000 - CONTROL		125,948	59,247	57,644	57,644	35,296	35,296
Dept 359 - MISCELLANEOUS							
483-359-672.390	USE OF FUND BALANCE			100,097			268,404
483-359-674.010	INSURANCE CLAIMS		14,031				
483-359-693.000	UNREALIZED GAIN/LOSS	10,506	4,116	1,849	(1,993)		
483-359-699.101	OPERATING TRANSFERS IN-GENERAL	363,983	113,000			50,000	
Totals for dept 359 - MISCELLANEOUS		374,489	131,147	101,946	(1,993)	50,000	268,404
TOTAL ESTIMATED REVENUES		500,437	190,394	159,590	55,651	85,296	303,700
APPROPRIATIONS							
Dept 359 - MISCELLANEOUS							
483-359-000.000	2025 EQUIPMENT CAPITOL REQUEST			9,500	4,000		
483-359-955.000	MISC EXPENSE			150,089	10,832		
483-359-981.000	POLE BLDG PARKING LOT RESURFACING		36,968				
483-359-983.023	FIRE SUPRESSION STORAGE BUILDING		14,176				
Totals for dept 359 - MISCELLANEOUS			51,144	159,589	14,832		
Dept 901 - PEOPLE'S (PSB) BUILDING							
483-901-805.000	PEOPLE'S (PSB) BLDG ARCH/ENGINEERING	9,504	17,496				
483-901-975.002	PEOPLE'S (PSB) BLDG REMODEL	1,886,952	211,357				
483-901-975.004	PEOPLE'S (PSB) BLDG FURNITURE	42,461	9,775				
Totals for dept 901 - PEOPLE'S (PSB) BUILDING		1,938,917	238,628				
Dept 928 - BUILDING IMPROVEMENT							
483-928-980.007	MISCELLANOUS					2,200	2,200
483-928-981.002	ANIMAL SHELTER FURNACE AND A/C REPLCMNT					30,000	
483-928-981.006	MISCELLANOUS					3,000	3,000
483-928-982.006	MISCELLANOUS					45,000	30,000
483-928-982.009	PROSECUTOR FURNITURE					110,000	110,000
483-928-986.006	FOC BUILDING MISC					115,000	115,000
Totals for dept 928 - BUILDING IMPROVEMENT						305,200	260,200
Dept 931 - COURTHOUSE							
483-931-000.000	2024 EQUIPMENT CAPITOL REQUEST		15,798				
483-931-013.002	COURTHOUSE PANIC BUTTON ALARM SYS					20,000	20,000

483-931-019.001	COURTHOUSE SIDEWALKS		26,161			12,000	12,000
Totals for dept 931 - COURTHOUSE			41,959			32,000	32,000
Dept 933 - PURDY BUILDING							
483-933-013.001	WINDOWS PURDY BUILDING	14,600					
483-933-980.015	PURDY BLDG WINDOW LENTILS	149,000					
Totals for dept 933 - PURDY BUILDING		163,600					
Dept 936 - HEALTH DEPT/DHHS/DISPATCH BUILDINGS							
483-936-016.001	ROOF REPLACEMENT	95,500					
483-936-017.004	HEALTH DEPT SEAL COAT PARKING LOT	9,100					
483-936-018.002	DHHS SEAL COAT PARKING LOT	7,900					
Totals for dept 936 - HEALTH DEPT/DHHS/DISPATCH BUILDINGS		112,500					
Dept 937 - ANIMAL SHELTER							
483-937-019.005	DOOR REPLACEMENT						11,500
Totals for dept 937 - ANIMAL SHELTER							11,500
Dept 938 - ADULT PROBATION BUILDING							
483-938-971.023	SIDING	56,455					
483-938-971.025	HVAC		26,396				
Totals for dept 938 - ADULT PROBATION BUILDING		56,455	26,396				
TOTAL APPROPRIATIONS		2,271,472	358,127	159,589	14,832	337,200	303,700
NET OF REVENUES/APPROPRIATIONS - FUND 483		(1,771,035)	(167,733)	1	40,819	(251,904)	
BEGINNING FUND BALANCE		3,719,171	1,948,136	1,780,404	1,780,404	1,821,223	1,821,223
ENDING FUND BALANCE		1,948,136	1,780,403	1,780,405	1,821,223	1,569,319	1,821,223

Fund 488 - JAIL CAPITAL IMPROVEMENTS FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
488-100-665.000	INTEREST EARNINGS	33,282	32,088	29,905	29,905		
488-100-672.390	USE OF FUND BALANCE			220,095			
488-100-693.000	UNREALIZED GAIN/LOSS	7,459	1,267		(531)		
Totals for dept 100 - CONTROL		40,741	33,355	250,000	29,374		
TOTAL ESTIMATED REVENUES		40,741	33,355	250,000	29,374		
APPROPRIATIONS							
Dept 100 - CONTROL							
488-100-999.000	TRANSFER OUT			250,000			
Totals for dept 100 - CONTROL				250,000			
TOTAL APPROPRIATIONS				250,000			
NET OF REVENUES/APPROPRIATIONS - FUND 488		40,741	33,355		29,374		
BEGINNING FUND BALANCE		929,453	970,194	1,003,549	1,003,549	1,032,923	1,032,923
ENDING FUND BALANCE		970,194	1,003,549	1,003,549	1,032,923	1,032,923	1,032,923

Fund 532 - TAX FORECLOSURE FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
532-100-620.004	PUBLICATION FEE REIMBURSEMENT	1,808	9,263	30,000	11,649	13,000	13,000
532-100-621.005	PRE FORFEITURE MAILING FEE $15	29,935	31,563	25,448	25,688	32,000	32,000
532-100-622.000	FILING FEE	41,054	14,248	20,000	4,358	500	500
532-100-624.000	NOTICE FEE	626	2,042	35,000	8,083	6,000	6,000
532-100-639.005	TITLE SEARCH FEE $175	119,680	131,068	120,000	112,685	130,000	130,000
532-100-645.005	PERSONAL VISIT FEE	10,668	11,271	30,000	13,413	11,000	11,000
532-100-646.021	DELINQUENT TAX PRPTY SALES PROCEEDS 2(	919,376					
532-100-646.022	DELINQUENT TAX PRPTY SALES PROCEEDS 2022		492,491				
532-100-646.023	DELINQUENT TAX PRPTY SALES PROCEEDS 2023			412,849	412,849		
532-100-646.024	DELINQUENT TAX PRPTY SALES PROCEEDS 2024					400,000	400,000
532-100-665.000	INTEREST EARNED	100,714	103,854	94,647	79,495	100,000	100,000
532-100-672.390	USE OF FUND BALANCE			421,638			63,823
532-100-693.000	UNREALIZED GAIN/LOSS	16,789	3,871		(1,877)		
Totals for dept 100 - CONTROL		1,240,650	799,671	1,189,582	666,343	692,500	756,323
TOTAL ESTIMATED REVENUES		1,240,650	799,671	1,189,582	666,343	692,500	756,323
APPROPRIATIONS							
Dept 100 - CONTROL							
532-100-704.000	SALARIES PERMANENT	144,201	151,536	158,980	141,250		164,301
532-100-704.020	HEALTH INSURANCE INCENTIVE	3,372	3,701	4,000	1,371		500
532-100-704.030	DISABILITY	1,207	1,176	1,283	1,069		1,388
532-100-710.000	WORKERS COMPENSATION	828	3,055	3,180	2,743		2,876
532-100-711.000	HEALTH & DENTAL INSURANCE	40,611	25,086	24,039	21,030		43,000
532-100-715.000	F.I.C.A.	10,564	11,415	12,162	10,559		12,569
532-100-717.000	LIFE INSURANCE	93	89	98	81		98
532-100-718.000	RETIREMENT	6,953	7,124	7,587	6,882		7,838
532-100-718.100	POB IN LIEU OF RETIREMENT	10,041	9,387	10,489	9,738		10,753
532-100-727.000	SUPPLIES, PRINTING & POSTAGE	7,602	3,597	20,000	380	10,000	10,000
532-100-801.000	CONTRACTED SERVICES	44,083	86,688	120,000	85,935	120,000	120,000
532-100-801.010	TITLE CHECK FEES	94,608	104,397	100,000	88,727		100,000
532-100-801.020	ATTORNEY FEES	12,333	42,710	45,000	23,738	65,000	65,000
532-100-801.030	MAINTENANCE FEES	1,206	3,300	20,000	6,565		10,000
532-100-801.042	FORECLOSURE ADMIN SYSTEMS	2,406	8,000	10,000	8,000	8,000	8,000
532-100-964.000	REFUNDS & REBATES	39,707	112,259	87,764	87,764	100,000	100,000
532-100-964.004	PAYBACK AUCTION PROCEEDS TAX YR 2017&	59,290	96,673	367,000	165,955		
532-100-964.018	PAYBACK AUCTION PROCEEDS TAX YR 2018		88,635	18,000	10,560		
532-100-964.019	PAYBACK AUCTION PROCEEDS TAX YR 2019		60,881	25,000	13,467		

532-100-964.020	PAYBACK AUCTION PROCEEDS TAX YR 2020	316,067	40,865	45,000			
532-100-964.021	PAYBACK AUCTION PROCEEDS TAX YR 2021	87,257	104,403				
532-100-964.022	PAYBACK AUCTION PROCEEDS TAX YR 2022			110,000	102,203		
532-100-964.023	PAYBACK AUCTION PROCEEDS TAX YR 2023					100,000	100,000
Totals for dept 100 - CONTROL		882,429	964,977	1,189,582	788,017	403,000	756,323
TOTAL APPROPRIATIONS		882,429	964,977	1,189,582	788,017	403,000	756,323
NET OF REVENUES/APPROPRIATIONS - FUND 532		358,221	(165,306)		(121,674)	289,500	
BEGINNING FUND BALANCE		2,484,890	2,843,113	2,677,809	2,677,809	2,556,135	2,556,135
ENDING FUND BALANCE		2,843,111	2,677,807	2,677,809	2,556,135	2,845,635	2,556,135

Fund 595 - COMMISSARY/CONCESSION FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
595-100-635.301	INMATE TV REVENUES		2,445	5,000	2,345		5,000
595-100-647.301	CANTEEN SNACK BAG	28,656	37,737	40,000	37,460		40,000
595-100-648.301	CANTEEN COMMISSARY		15,737	18,094	18,094		16,317
Totals for dept 100 - CONTROL		28,656	55,919	63,094	57,899		61,317
TOTAL ESTIMATED REVENUES		28,656	55,919	63,094	57,899		61,317
APPROPRIATIONS							
Dept 100 - CONTROL							
595-100-741.010	SNACKS/MEALS INMATES	28,656	29,324	35,000	28,921		35,000
Totals for dept 100 - CONTROL		28,656	29,324	35,000	28,921		35,000
TOTAL APPROPRIATIONS		28,656	29,324	35,000	28,921		35,000
NET OF REVENUES/APPROPRIATIONS - FUND 595			26,595	28,094	28,978		26,317
BEGINNING FUND BALANCE				26,595	26,595	55,573	55,573
ENDING FUND BALANCE			26,595	54,689	55,573	55,573	81,890

Fund 626 - COMBINED REVOLVING TAX FUND

ESTIMATED REVENUES							
Dept 100 - CONTROL							
626-100-445.000	PENALITIES & INTEREST ON TAXES	492,985	611,294	589,189	596,559	950,000	590,000
626-100-448.000	COLLECTION FEES	322,799	259,493	233,397	234,179	200,000	250,000
626-100-665.000	INTEREST EARNED	115,563	128,351	103,276	76,382	46,083	100,000
626-100-676.200	REIMB-LOCAL UNIT TAXES		1,695	5,041	5,041	5,000	10,000
626-100-693.000	UNREALIZED GAIN/LOSS	3,752	2,780		(1,811)		
Totals for dept 100 - CONTROL		935,099	1,003,613	930,903	910,350	1,201,083	950,000
TOTAL ESTIMATED REVENUES		935,099	1,003,613	930,903	910,350	1,201,083	950,000
APPROPRIATIONS							
Dept 100 - CONTROL							
626-100-955.000	MISCELLANEOUS EXPENSE		69	500	36	500	500
626-100-999.253	OPERATING TRANSFER OUT-ADM. FD	715,000	682,000	682,000		682,000	682,000
Totals for dept 100 - CONTROL		715,000	682,069	682,500	36	682,500	682,500
TOTAL APPROPRIATIONS		715,000	682,069	682,500	36	682,500	682,500
NET OF REVENUES/APPROPRIATIONS - FUND 626		220,099	321,544	248,403	910,314	518,583	267,500
BEGINNING FUND BALANCE		6,109,639	6,329,739	6,651,283	6,651,283	7,561,597	7,561,597
ENDING FUND BALANCE		6,329,738	6,651,283	6,899,686	7,561,597	8,080,180	7,829,097

Fund 676 - MOTOR POOL FUND

ESTIMATED REVENUES							
Dept 292 - CHILD CARE							
676-292-676.000	MILEAGE REIMBURSEMENT	6,183	5,816	5,256	5,256		5,816
Totals for dept 292 - CHILD CARE		6,183	5,816	5,256	5,256		5,816
TOTAL ESTIMATED REVENUES		6,183	5,816	5,256	5,256		5,816
APPROPRIATIONS							
Dept 292 - CHILD CARE							
676-292-932.000	EQUIPMENT REPAIR & MAINTANCE	1,060	2,040	980	980		1,200
676-292-968.300	DEPRECIATION - PS	1,947	5,842				4,616
Totals for dept 292 - CHILD CARE		3,007	7,882	980	980		5,816
TOTAL APPROPRIATIONS		3,007	7,882	980	980		5,816
NET OF REVENUES/APPROPRIATIONS - FUND 676		3,176	(2,066)	4,276	4,276		
BEGINNING FUND BALANCE		30,747	33,922	31,857	31,857	36,133	36,133
ENDING FUND BALANCE		33,923	31,856	36,133	36,133	36,133	36,133

Fund 677 - WORKERS' COMPENSATION

ESTIMATED REVENUES							
Dept 100 - CONTROL							
677-100-676.000	REIMBURSEMENTS/REFUNDS	80,811	104,875		82,955		
677-100-691.000	TRANS IN WORK COMP OTHER FUNDS	222,854	214,405		182,494		
Totals for dept 100 - CONTROL		303,665	319,280		265,449		
TOTAL ESTIMATED REVENUES		303,665	319,280		265,449		
APPROPRIATIONS							
Dept 100 - CONTROL							
677-100-801.000	PROF. & CONTRACTUAL (ADM.)	324,852	145,558		172,940		
677-100-914.000	SETTLEMENT & CLAIMS		79		86		
Totals for dept 100 - CONTROL		324,852	145,637		173,026		
TOTAL APPROPRIATIONS		324,852	145,637		173,026		
NET OF REVENUES/APPROPRIATIONS - FUND 677		(21,187)	173,643		92,423		
BEGINNING FUND BALANCE		50,684	29,497	203,139	203,139	295,562	295,562
ENDING FUND BALANCE		29,497	203,140	203,139	295,562	295,562	295,562

11/20/2026
General Fund Trans Out

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY	2026 ACTIVITY	2027 SECOND REVIEW BUDGET
APPROPRIATIONS							
Dept 965 - TRANSFERS OUT							
101-965-999.208	COUNTY PARKS FUND	25,500					
101-965-999.215	FRIEND OF THE COURT TRANSFERS	269,711	434,480	432,970	432,970	432,970	432,970
101-965-999.218	TRANSFER OUT DISPATCH	266,669					
101-965-999.221	HEALTH DEPT APPROPRIATION	399,749	476,378	412,495	412,495	430,000	215,000
101-965-999.222	BEHAVIORAL HEALTH	288,243	288,243	288,243	288,243	288,243	288,243
101-965-999.233	TRANSFER OUT MENTAL HEALTH			104	3,771		
101-965-999.236	VICTIM SERVICES TRANSFER			3,051	18,427	19,506	
101-965-999.239	TRANS OUT ANIMAL CONTROL	145,400	180,000	274,786	264,000	224,000	224,000
101-965-999.244	EQUIPMENT CAPITAL IMPROVEMENT	614,806	562,300	600,000	140,000	88,500	114,695
101-965-999.246	VETERANS SVC GRANT TRANSFERS				107		
101-965-999.258	GIS FUND	60,000	60,000	60,000	80,000	80,000	0
101-965-999.260	TRANSFER OUT MIDC	255,945	255,945	255,945	255,945	255,945	255,945
101-965-999.288	CHILD CARE HUMAN SERVICES	150,000	50,000	50,000	150,000	150,000	100,000
101-965-999.292	CHILD CARE (PROB CT & SOC SER)	300,000	200,000	350,000	250,000	250,000	250,000
101-965-999.297	TRANSFER OUT - SENIOR CITIZENS		177,701	163,609	1,076		
101-965-999.374	PURDY BUILDING DEBT	76,590	74,643	77,502	75,178	77,645	74,885
101-965-999.483	CAPITAL IMPROVEMENTS FUND		2,744,491	363,983	113,000		0
101-965-999.870	TRANSFER OUT SMITH DRAIN		170,272				
Totals for dept 965 - TRANSFERS OUT		2,852,613	5,674,453	3,332,688	2,485,212	2,296,809	1,955,738
TOTAL APPROPRIATIONS		2,852,613	5,674,453	3,332,688	2,485,212	2,296,809	1,955,738

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 244 - EQUIPMENT/TECHNOLOGY FUND							
Revenues							
Dept 000 - CONTROL							
Account Type: Revenue							
244-000-672.390	USE OF FUND BALANCE	0.00	1,320.00	0.00	0.00	1,320.00	0.00
Total Revenue:		0.00	1,320.00	0.00	0.00	1,320.00	0.00
Account Type: Transfers-In							
244-000-699.101	OPERATING TRANSFERS IN-GENERAL	88,500.00	88,500.00	88,500.00	0.00	0.00	100.00
Total Transfers-In:		88,500.00	88,500.00	88,500.00	0.00	0.00	100.00
Total Dept 000 - CONTROL		88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
TOTAL REVENUES		88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
Expenditures							
Dept 130 - UNIFIED COURT							
Account Type: Expenditure							
244-130-970.004	UNIFIED COURT CHAIRS	1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Total Expenditure:		1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Total Dept 130 - UNIFIED COURT		1,320.00	1,320.00	1,024.77	0.00	295.23	77.63
Dept 259 - COMPUTER OPERATIONS							
Account Type: Expenditure							
244-259-000.000	EQUIPMENT CAPITOL REQUEST	48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
Total Expenditure:		48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
Total Dept 259 - COMPUTER OPERATIONS		48,500.00	48,500.00	43,694.13	0.00	4,805.87	90.09
Dept 275 - DRAIN COMMISSION							
Account Type: Expenditure							
244-275-000.000	2025 EQUIPMENT CAPITOL REQUEST	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Expenditure:		40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 275 - DRAIN COMMISSION		40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
TOTAL EXPENDITURES		89,820.00	89,820.00	44,718.90	0.00	45,101.10	49.79
Fund 244 - EQUIPMENT/TECHNOLOGY FUND:							
TOTAL REVENUES		88,500.00	89,820.00	88,500.00	0.00	1,320.00	98.53
TOTAL EXPENDITURES		89,820.00	89,820.00	44,718.90	0.00	45,101.10	49.79
NET OF REVENUES & EXPENDITURES		(1,320.00)	0.00	43,781.10	0.00	(43,781.10)	100.00

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 483 - CAPITAL IMPROVEMENTS FUND							
Revenues							
Dept 000 - CONTROL							
Account Type: Revenue							
483-000-665.000	INTEREST EARNINGS	53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Total Revenue:		53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Total Dept 000 - CONTROL		53,713.00	57,643.60	57,643.60	0.00	0.00	100.00
Dept 359 - MISCELLANEOUS							
Account Type: Revenue							
483-359-672.390	USE OF FUND BALANCE	0.00	100,096.73	0.00	0.00	100,096.73	0.00
483-359-693.000	UNREALIZED GAIN/LOSS	0.00	1,848.58	(1,993.33)	0.00	3,841.91	(107.83)
Total Revenue:		0.00	101,945.31	(1,993.33)	0.00	103,938.64	(1.96)
Total Dept 359 - MISCELLANEOUS		0.00	101,945.31	(1,993.33)	0.00	103,938.64	(1.96)
TOTAL REVENUES		53,713.00	159,588.91	55,650.27	0.00	103,938.64	34.87
Expenditures							
Dept 359 - MISCELLANEOUS							
Account Type: Expenditure							
483-359-000.000	2025 EQUIPMENT CAPITOL REQUEST	9,500.00	9,500.00	4,000.00	0.00	5,500.00	42.11
483-359-955.000	MISC EXPENSE	0.00	150,088.91	10,831.51	0.00	139,257.40	7.22
Total Expenditure:		9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
Total Dept 359 - MISCELLANEOUS		9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
TOTAL EXPENDITURES		9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
Fund 483 - CAPITAL IMPROVEMENTS FUND:							
TOTAL REVENUES		53,713.00	159,588.91	55,650.27	0.00	103,938.64	34.87
TOTAL EXPENDITURES		9,500.00	159,588.91	14,831.51	0.00	144,757.40	9.29
NET OF REVENUES & EXPENDITURES		44,213.00	0.00	40,818.76	0.00	(40,818.76)	100.00

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 AMENDED BUDGET	YTD BALANCE 12/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 488 - JAIL CAPITAL IMPROVEMENTS FUND							
Revenues							
Dept 100 - CONTROL							
Account Type: Revenue							
488-100-665.000	INTEREST EARNINGS	28,258.00	29,904.90	29,904.90	0.00	0.00	100.00
488-100-672.390	USE OF FUND BALANCE	0.00	220,095.10	0.00	0.00	220,095.10	0.00
488-100-693.000	UNREALIZED GAIN/LOSS	0.00	0.00	(531.00)	0.00	531.00	100.00
Total Revenue:		28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
Total Dept 100 - CONTROL		28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
TOTAL REVENUES		28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
Expenditures							
Dept 100 - CONTROL							
Account Type: Transfers-Out							
488-100-999.000	TRANSFER OUT	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Total Transfers-Out:		250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Total Dept 100 - CONTROL		250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
TOTAL EXPENDITURES		250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund 488 - JAIL CAPITAL IMPROVEMENTS FUND:							
TOTAL REVENUES		28,258.00	250,000.00	29,373.90	0.00	220,626.10	11.75
TOTAL EXPENDITURES		250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
NET OF REVENUES & EXPENDITURES		(221,742.00)	0.00	29,373.90	0.00	(29,373.90)	100.00
TOTAL REVENUES - ALL FUNDS		170,471.00	499,408.91	173,524.17	0.00	325,884.74	34.75
TOTAL EXPENDITURES - ALL FUNDS		349,320.00	499,408.91	59,550.41	0.00	439,858.50	11.92
NET OF REVENUES & EXPENDITURES		(178,849.00)	0.00	113,973.76	0.00	(113,973.76)	100.00

2027 Equipment/Capital Improvement Budget Request						
Requests			**Potential Recommended for Funding**			
Department Request		**Capital Improvement Requests**	**Recommended for Funding from Capital Improvement Fund - 483**	**Recommended for Funding from Equipment/ Technology Fund - 244**	**Jail Capital Improvements Fund 488**	**Comments**
Computer Operations				$1,695		Unified court Fax/Printer/Copier
Webpage Refresh				$34,000		Refresh webpage design and comply with new ADA rules.
Server Refresh				$140,000		Refresh aging servers
Admin Printer				$7,000		New printer for admin office
Workstations				$17,000		Continued replacement of employee workstations
Storage Drives				$15,000		Increase data storage capabilities.
Buildings & Grounds			$2,200			2 new vacuums
		$30,000				Replace parking lot at Animal Shelter
			$3,000			new flagpole at Veterans memorial
		$45,000	$30,000			3 new rooftops at Health Dept
			$110,000			replace parking lot at Annex

			$115,000			install new metal roof at Adult Probation
			$11,500			Replace Health Dept main entrance doors
			$20,000			replace 2 heat pumps at Courthouse
			$12,000			Repair Courthouse sidewalk
Grand Total		$75,000	$303,700	$214,695	$0	
Total Funded (Carryover)						
Total Not Funded 2027 Projects						