

COUNTY OF CASS

FISCAL 2026 BUDGET



Presented By:

Patrick Jordan, County Administrator &

Jennifer Rentfrow, Finance Director

September 2025

TO: Board of Commissioners
FROM: Patrick Jordan, County Administrator
DATE: August 21, 2025
RE: FY 26 Recommended Budget

PLANNING PROCESS

The planning process for the FY 26 Budget was a return to a more similar planning process that was used in prior years. The planning activities of FY 26 largely mirrored the planning processes from FY 22 and 23. However, the goal was to approach the draft budget in a different manner. The route that was chosen to approach FY 26 was to proceed through the beginning planning stages in much the same manner as prior years. This allowed for elected offices and departments to make all budget requests as normal. Then, the FY 26 Requested Budget containing those numbers was presented at the July Committee of the Whole Meeting. The Budget Workshop was comprised of presentations from each Elected Office/Department directly to the BOC with the intention of obtaining feedback from the Commissioners. Staff is working on making minor reductions where they can be found. Michigan creates a perfect storm when it comes to governmental funding. Headlee and Prop A do not control the rate at which property values can fall, but cap growth, or regrowth, at inflation or 5%, whichever is the lesser. In recent years, hyperinflation has caused increases in everything that it takes to do business, but our main source of revenue is capped at 5%. So we find ourselves in a situation where the cost of doing business has greatly exceeded the growth in our revenues. There is very little to cut without cutting where it hurts.

I am presenting the Recommended FY 26 Draft Budget based, in large part, on the discussion, requests, and feedback that was given during the Budget Workshop. Please note, this document is the result of many hours of work and meetings by Jen Rentfrow with every Office/Department.

The FY 26 budget planning process followed a similar path to prior years. Discussions were held with Rose Street Advisors to ascertain options and costs for health/dental/vision insurance. Projected staffing needs were entered by each elected office or department. Budget meetings were held with each elected office and department head to discuss projected changes year-over-year and anticipated short-term and long-term projects and initiatives. Revenue and Non-Wage Expense projections were due by June 6th. At the July 10 Regular Meeting, the BOC decided on PA 152 and selected the 80/20 option, so budget estimates were calculated based on the selection. On July 17th, the preliminary budget, comprised of estimated revenues and requested expenditures input by each department/office, was presented and reviewed with the Board of Commissioners. And, finally, the requested budget for each elected office and department was analyzed, reviewed, and discussed at the Board of Commissioners Workshop. The feedback and requests received from the BOC at the Workshop were incorporated into revisions of the requested budget to finalize a recommended budget for FY 26.

As noted last year, we are in a position where planning for the effective use of fund balance into future fiscal years can be a transitional period over time. The Recommended budget is asking for \$2.5 million of fund balance be used to present a balanced budget. It's important to realize, and remember, that we never spend all of the budget. In most cases where fund balance is used to balance the budget, the budget finishes the year in the black, with a surplus. So even though it looks like we're spending fund balance, that is most often not the case, and we instead grow the fund balance. That is important to note this year, where an unusually large amount of fund balance is being used.

POLICY RECOMMENDATIONS

Considering the above-noted position of looking at achieving increased fiscal stability over time, I believe it is important that we consider several policy positions that, while not necessarily transformative alone or immediate, will have long-term impacts that will impact future budgets. As such, I propose the following items for consideration:

- **Vacancy Review** – Along with returning to the mid-point maximum for hiring, revisiting the vacancy review process will be critical. As positions become open, it is increasingly important to take a serious look at each role that becomes vacant to determine if a position is still required and whether any or all those duties could be moved, shared, or otherwise transferred to existing roles. Of course, we must keep CBAs in mind as this process would unfold, but a return to reviewing vacancies that arise will ensure that all avenues for given duties are being explored and any decisions to move forward with hiring have been made with future budget consideration in mind. This is essentially a “hiring freeze”. This was strongly object to by the Elected Officials. If this is ever implemented there would have to be an exception made for mandatory services and/or an appeal process created.
- **New Hire Retirement Vesting** –The employer contribution just changed from 15% down to 7%. It has yet to be seen whether this will have a detrimental impact on hiring and retaining employees. The implementation of the Compensation/Classification Study is imminent. This should make us competitive in the marketplace for attracting quality employees.

PROJECTS AND INITIATIVES

FY 26 is slated to see the culmination and completion of significant projects that have been in the planning stages for some time. These projects will have a significant impact on operations into the distant future and will result in critical improvements in both the ability to effectively serve the community as well as operational efficiency and synergy. The Major Projects contemplated in the budget include:

- **Historic Courthouse** – The Historic Courthouse is fully occupied and functioning well. The 2nd floor entrances serve the public well, as they can walk in step right up to the Treasurer and Clerk offices, which is the majority of the public's reasons for coming to the Courthouse. We estimated the utility budgets for this first year, especially electricity, so we've adjusted that for FY26. A project to keep in mind is finding an economical use for the Addition.

- **BS&A Cloud** – During FY 24, an agreement was approved to facilitate the transition of the County from our existing physical installation of BS&A to the Cloud. This will enable new capabilities with our ERP System and allow us more integrated management tools, expanded reporting, and a modernized system. We are still determining when the implementation may occur and, likely, it may not actually occur until 2027. However, over the course of FY 26, we will be working with offices and departments on hands-on demonstrations of the updated software as well as coordination on finalizing transition plans
- **GIS** - The last couple of years have seen tremendous strides in the County’s GIS capabilities and the system in place to support these important tools that offer invaluable information to Emergency Services, the Road Commission, Utilities, Public Planning, Economic Development and Local Municipalities. We have a contract with the City of Dowagiac for GIS services. We expect the GIS ‘enterprise’ to bring in annually excess of \$75,000.
- **Phone System** –The County has finished a complete overhaul of our county-wide phone system. This is a major change that will carry a ton of benefits. Rather than housing physical equipment and servers on-site, the system is housed in the Cloud. As such, this becomes more of a System as a Service (SAAS) than a physical piece of equipment that needs future replacement/updates. And, this also permits integration with our existing County communication tools. Phone calls are easily made right from employees’ computers utilizing software rather than the need of a desktop phone. Additionally, employees who choose to do so can utilize multiple devices to manage calls through utilization of applications on cell phones and/or tablets. A few years ago, we were forced to embrace a more remote work environment, but the phone system had created challenges itself. Now, with the implementation of the new system, it creates new opportunities to change the way we do business and affords a major increase in flexibility.
- **Law & Courts Security System** – Work has been underway recently to complete the upgrades to the Camera System. The completion of the system occurred right near the end of the year. So, we’re now experiencing the major benefits of increased visibility and security. This upgrade brings modern technology to an aging system and ensures the safety and security of both the public and our staff.

In addition to the Major Projects noted above there are other important initiatives that will not only have an impact on operations in FY 26 but are planned to play an even greater role in future years. These include:

- **Interlocal Agreements** – We finalized two initiatives for interlocal agreements with County partners. Those included both a Facilities Maintenance Agreement and an IT Agreement. During FY 24, we have made significant strides in both areas, and I wanted to provide an update on where we are now and the path forward. First, with respect to the Facilities Maintenance Agreement, we continue to receive positive feedback from our partners at the Road Commission, Medical Care Facility, and Council on Aging. During FY 24, we also brought a revised agreement to the Board of Commissioners that added Woodlands Behavioral Healthcare Network to our agreement as well. Our plan has been to keep exploring how we could expand this service to include more partners and,

as we learned through that process, make refinements that may be needed and continue to grow our capabilities. We've had a couple of years of working through this now and are really starting to hone our services. IT Services was another area of focus last year. We worked with both the Road Commission and the Medical Care Facility to finalize network/equipment upgrades. We also completed formal IT Services Agreement with both the Medical Care Facility and Road Commission for ongoing Help Desk Support and Service. This allows us to offer centralized service and support to our county partners and bring additional revenue to the County. Over the next fiscal year, we will continue to evaluate and determine if there are avenues to expand further into offering support to other county partners or even local units. Finally, we also completed a Marketing and Communications Agreement with the Medical Care Facility to support their website and assist with their marketing efforts for the facility. This, also, has the potential to grow to include other partners and local entities through the potential for website services and a host of other ways to assist with communication protocols to help those entities reach their constituents with information more effectively. Through coordinating our efforts and building a new structure we are planning to create a new model for what can be achieved through collaboration for these services.

FUND BALANCE

The FY 26 Recommended Budget shows an anticipated General Fund Balance Allocation of \$2.5 million to offset proposed expenditures of \$25.7 million. It's important to note a few important principles that play a significant factor here. The adopted County budgets for over 10 years have shown fund balance allocations each year. However, in many cases, the final actual budget has not resulted in fund balance usage or in the level of usage that was contemplated within the budget. The primary reason for that has been that budgets are not fixed in the way many of us tend to view them. Budgets are not a mandate to spend and can never be viewed as such. Again, we are conservative on the revenue side and liberal, or worse case, on the spending side.

Some of the factors that have an influence here include:

- **Marijuana Tax Revenues** – In FY 23, we received \$449,846 in shared revenues from State Marijuana Excise Taxes. However, in the FY 23 Budget, we had conservatively estimated revenues of \$300,000. This is because we are not able to procure any guidance on this until the funds are distributed annually in March. For FY 25, we have estimated revenues of \$450,000.00, however, with the anticipated industry growth we've seen revenues, through 6/30/25 of \$588,075. Because the industry is still maturing, we continue to budget conservatively but acknowledge that increased proceeds are certainly possible. At some point, the industry will reach saturation and shared revenue should level out to a predictable level each year. But, at this time, it is not possible to predict when that will occur. If at some point the federal government removes marijuana from Schedule 1 to a lesser category it will have a profound effect on the availability of marijuana and the tax revenue derived from it.
- **Public Improvement Fund** – Traditionally, the County has allocated \$500,000.00 to the Public Improvement Fund each year. For FY 24, it contained a smaller transfer to the fund of \$160,000.00. In FY25 we raised it to \$275,000. For FY 26, we planned to resume the \$500,000 annual allocation,

but that line item has been removed in order to reach a \$2,000,000 threshold for fund balance use. It's very important to remember here that if it is included in the General Fund Balance Allocation, it is not a true cash outflow until those funds are utilized. And, ensuring that we have money designated to maintain County Facilities and necessary projects is critical to our future operations. Deferred or delayed maintenance never saves money.

- **Leveraging Existing Assets** – Another key driver of future potential continues to be squarely centered on land use options at the County Medical Care Facility as well as the Annex building when vacated. Realizing housing development on the land adjacent to the Medical Care Facility has the potential for an incredible return on investment as well as offering badly needed options for the residents of Cass County. Additionally, upon the Annex building being vacated, that will, ultimately, become surplus property and options can continue to be explored for its continued future use, lease, or possible sale.
- **Grants** – Maximizing grant opportunities is a huge key to leveraging county resources in the most effective manner possible. Applying and taking advantage of grant opportunities continues to be a primary focus into the future. In all cases, when we can take advantage of leveraging grant programs with matching funds, we are able to reduce overall expenditures and effectuate positive changes. As we look to FY 26, an increased emphasis is planned to not only work to identify new opportunities for grant funding but offer increased assistance and resources to all departments to help with application processes.

In summary, I believe that the FY 26 budget planning process proved to be a helpful exercise, though I've never been in a situation where I came in mid-stream before. This year especially, it will be imperative to work to identify cost-saving measures and explore avenues to reduce expenditures where possible and explore options for increasing revenue. Transparency and openness should always accompany everything we do. Setting a schedule of Workshops, including a Budget Workshop, at the Organizational Meeting in January would be a good action item. It would not have to be rigid and could be amended as budget season grew nearer, if necessary.

Finally, I'd like to thank all our Finance Director, Jen Rentfrow, for being the strong centerpiece in this budget process. This is not the time of year one would choose to join an organization, in the middle of budget. But in speaking with the Finance Director it is clear the amount of effort her department puts into this, and the cooperation from the Offices and Departments for their efforts and time throughout the planning process. There were many discussions this year exploring creative solutions, and our Department Heads and Elected Officials take the use of the public's money very seriously and use it respectfully.

Patrick Jordan
County Administrator

2023-24

2024-25

2025-2026

ACTUAL

AMENDED
BUDGET

ACTIVITY
THRU 07/31/2025

PROPOSED
BUDGET

GENERAL FUND:

REVENUES:

Property Taxes	14,053,906	14,193,474	2,433,379	14,937,965
Fees / Services / Permits	1,667,113	1,732,500	1,478,564	1,722,221
Grant Funding	2,347,648	2,750,739	2,019,285	1,719,557
State Funding	3,173,501	3,172,474	2,391,142	3,130,249
Reimbursements / Other	379,295	582,562	248,819	588,106
Interest / Rents	421,061	341,760	360,151	386,760
Local Contributions	477,295	445,692	247,347	232,210
Transfers In	742,365	937,075	537,075	165,550
Total	23,262,184	24,156,276	9,715,762	22,882,618

Additional Information:

Property tax millage rate proposed to be levied July 1, 2026 General Fund 4.5127 mills

APPROPRIATIONS:

Department 101 - Board of Commissioners

Wages	148,000	148,000	125,231	148,000
Benefits	11,920	11,895	10,071	11,881
Other	113,886	282,155	235,640	240,004
	273,806	442,050	370,942	399,885

Department 172 - Administration

Wages	193,069	221,620	177,455	234,055
Benefits	88,729	108,785	67,529	111,871
Other	2,836	4,750	655	3,951
	284,634	335,155	245,639	349,877

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 191 - Accounting Department				
Wages	301,141	339,895	230,720	348,195
Benefits	167,682	201,609	147,496	194,767
Other	4,426	8,201	3,179	7,051
	473,249	549,705	381,395	550,013
Department 215 - Clerk				
Wages	381,002	403,875	332,286	422,910
Benefits	151,739	188,765	123,314	177,656
Other	75,589	114,282	28,068	78,000
	608,330	706,922	483,668	678,566
Department 228 - Information Technology				
Wages	318,698	352,330	297,472	371,400
Benefits	157,165	176,949	143,543	198,345
Other	541,478	632,409	549,505	751,911
	1,017,341	1,161,688	990,520	1,321,656
Department 233 - Purchasing				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	133,190	180,300	138,405	173,400
	133,190	180,300	138,405	173,400
Department 243 - Property Description Department				
Wages	250,527	275,440	199,455	264,976
Benefits	100,825	137,368	98,309	144,003
Other	78,372	79,432	9,128	85,252
	429,724	492,240	306,892	494,231
Department 245 - County Survey & Re monumentation				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	53,021	54,079	44,342	48,109
	53,021	54,079	44,342	48,109

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 253 - Treasurer				
Wages	297,051	325,515	259,946	307,273
Benefits	155,724	163,854	116,235	145,238
Other	16,455	25,301	20,409	25,951
	469,230	514,670	396,590	478,462
Department 257 - Assessor/Equalization Department				
Wages	147,881	153,135	129,673	158,915
Benefits	69,937	79,547	66,107	88,704
Other	80,292	90,226	71,635	91,076
	298,110	322,908	267,415	338,695
Department 262 - Elections				
Wages	13,790	4,700	11,273	4,700
Benefits	40	20	31	20
Other	197,795	162,400	127,704	144,250
	211,625	167,120	139,008	148,970
Department 265 - Buildings & Grounds				
Wages	272,180	278,405	240,190	328,618
Benefits	111,924	123,478	101,611	153,200
Other	822,189	923,254	643,489	875,821
	1,206,293	1,325,137	985,290	1,357,639
Department 266 - Attorney/Corp Counsel				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	69,723	70,000	35,910	70,000
	69,723	70,000	35,910	70,000
Department 271 - Insurance/Taxes				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	378,476	550,000	255,020	550,000
	378,476	550,000	255,020	550,000

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 276 - Court Grants				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	751,477	1,117,336	563,585	864,011
	751,477	1,117,336	563,585	864,011
Department 279 - Family/Juvenile Court				
Wages	338,208	434,180	348,638	450,022
Benefits	174,773	233,640	195,727	265,732
Other	288,012	322,232	180,834	369,503
	800,993	990,052	725,199	1,085,257
Department 283 - Circuit Court				
Wages	198,660	210,905	178,411	225,038
Benefits	90,974	112,992	86,475	130,808
Other	57,631	59,521	32,190	64,051
	347,265	383,418	297,076	419,897
Department 286 - District Court				
Wages	618,631	640,805	531,739	665,367
Benefits	271,372	296,614	236,563	336,718
Other	69,499	57,553	17,753	58,453
	959,502	994,972	786,055	1,060,538
Department 289 - Friend of the Court				
Wages	739,297	835,360	646,677	860,577
Benefits	364,813	441,355	330,900	494,575
Other	63,906	107,502	37,015	93,022
	1,168,016	1,384,217	1,014,592	1,448,174
Department 294 - Probate Court				
Wages	365,961	377,755	320,973	387,045
Benefits	120,851	138,428	114,805	153,232
Other	36,143	37,901	23,691	45,001
	522,955	554,084	459,469	585,278

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 296 - Prosecuting Attorney				
Wages	799,489	877,070	738,942	914,021
Benefits	280,199	329,521	266,910	387,017
Other	61,005	86,165	36,032	68,972
	1,140,693	1,292,756	1,041,884	1,370,010
Department 301 - Office of Sheriff				
Wages	1,577,210	1,931,321	1,574,350	2,055,757
Benefits	932,332	1,186,924	847,471	1,377,622
Other	469,617	555,500	404,165	410,000
	2,979,159	3,673,745	2,825,986	3,843,379
Department 304 - Law & Courts Security				
Wages	125,290	142,630	116,693	139,247
Benefits	12,059	51,077	14,903	41,299
Other	1,304	5,000	663	3,350
	138,653	198,707	132,259	183,896
Department 316 - Secondary Road Patrol				
Wages	70,178	71,020	79,254	67,109
Benefits	24,157	28,378	29,077	34,594
Other	12,803	69,001	21,169	31,950
	107,138	168,399	129,500	133,653
Department 331 - Marine Law Enforcement				
Wages	33,683	33,465	18,188	33,697
Benefits	3,200	3,398	1,693	3,391
Other	23,229	8,600	4,052	7,600
	60,112	45,463	23,933	44,688
Department 345 - Public Safety Department				
Wages	145,009	242,731	150,804	243,645
Benefits	66,196	133,879	67,550	132,729
Other	35,712	98,302	37,480	107,803
	246,917	474,912	255,834	484,177

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 351 - Jail Operation				
Wages	1,670,793	1,648,305	1,471,224	1,686,022
Benefits	849,800	965,406	783,509	999,338
Other	783,459	812,100	512,585	762,600
	3,304,052	3,425,811	2,767,318	3,447,960
Department 426 - Emergency Management / Homeland Security				
Wages	71,144	72,805	61,980	74,989
Benefits	27,386	30,347	23,873	32,543
Other	3,396	8,301	4,858	6,801
	101,926	111,453	90,711	114,333
Department 430 - Animal Control				
Wages	266,752	330,655	237,791	352,478
Benefits	122,456	140,938	99,691	170,752
Other	22,962	61,450	40,094	63,650
	412,170	533,043	377,576	586,880
Department 441 - Public Works				
Wages	680	600	272	600
Benefits	41	150	35	150
Other	291	250	111	250
	1,012	1,000	418	1,000
Department 442 - Drain Commissioner				
Wages	68,618	69,160	59,721	71,243
Benefits	42,035	42,097	31,754	43,258
Other	21,454	23,151	22,202	23,151
	132,107	134,408	113,677	137,652
Department 528 - Waste Collection/Disposal				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	45,682	51,750	29,084	56,750
	45,682	51,750	29,084	56,750

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 568 - Soil Conservation				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	86,000	86,000	83,500	95,000
	86,000	86,000	83,500	95,000
Department 601 - Health Department				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	293,544	293,544	146,772	308,221
	293,544	293,544	146,772	308,221
Department 631 - Substance Abuse				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	84,563	88,000	4,226	-
	84,563	88,000	4,226	-
Department 648 - Medical Examiner				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	152,829	212,000	155,401	172,000
	152,829	212,000	155,401	172,000
Department 649 - Mental Health				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	122,000	122,000	122,000	122,000
	122,000	122,000	122,000	122,000
Department 681 - Veterans Burials				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	5,475	10,000	4,022	6,000
	5,475	10,000	4,022	6,000

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Department 682 - Veterans Counselor				
Wages	38,094	39,475	34,486	43,060
Benefits	17,584	20,732	15,668	23,756
Other	59,276	62,057	29,296	52,999
	114,954	122,264	79,450	119,815
Department 701 - Planning Commission				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	38,395	83,933	18,241	63,933
	38,395	83,933	18,241	63,933
Department 710 - Cooperative Extension				
Wages	29,715	-	-	-
Benefits	4,627	-	-	-
Other	85,388	133,485	133,486	137,491
	119,730	133,485	133,486	137,491
Department 751 - Parks & Recreation				
Wages	140,148	158,730	128,738	160,107
Benefits	49,752	52,955	44,019	58,632
Other	36,596	61,301	23,569	43,950
	226,496	272,986	196,326	262,689
Department 966 - Transfers Out				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	1,832,697	2,437,240	1,842,568	1,307,851
	1,832,697	2,437,240	1,842,568	1,307,851

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Total Revenues	23,262,184	24,156,276	9,715,762	22,882,618
Total Appropriations	(22,203,264)	(26,268,952)	(19,461,184)	(25,422,036)
Net Revenue less Appropriations	1,058,920	(2,112,676)		(2,539,418) **
BEGINNING UNASSIGNED FUND BALANCE	8,028,010 <i>(actual)</i>	8,888,889 <i>(actual)</i>		6,776,213 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	8,888,889 <i>(actual)</i>	6,776,213 <i>(projected)</i>		4,236,795 <i>(projected)</i>
RESERVE LAWLESS PARK BEQUEST	221,195			
RESERVE MARINE LAKE ASSOCIATION	3,137			
RESERVE PARADISE LAKE CAPITAL REPLACEMENT	-			
RESERVE PREPAID EXPENSES	-			
ASSIGNED CASH FLOW	5,455,810			

** Appropriations greater than revenue to be supported by allocation of Fund Balance

SPECIAL REVENUE FUNDS:

Fund 102 - Budget Stabilization Fund

Revenue:

All sources	28,465	-	4,357	
Transfer from General Fund	-	-	-	-

Less - Appropriations:

Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	-	-	-
Transfer to General Fund	400,000	225,000	225,000	-

Net Revenue less Appropriations	(371,535)	(225,000)	(220,643)	-
--	------------------	------------------	------------------	---

BEGINNING UNASSIGNED FUND BALANCE	599,034 <i>(actual)</i>	227,498 <i>(actual)</i>		6,855 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	227,498 <i>(actual)</i>	6,855 <i>(projected)</i>		6,855 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 201 - County Road Commission				
Revenue:				
All sources	154,468	75,000	95,924	100,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	75,000	-	-
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	154,468	-	95,924	100,000
BEGINNING UNASSIGNED FUND BALANCE	143,010 <i>(actual)</i>	297,479 <i>(actual)</i>		393,403 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	297,479 <i>(actual)</i>	393,403 <i>(projected)</i>		493,403 <i>(projected)</i>
Fund 213 - Animal Control Donation Fund				
Revenue:				
All sources	42,554	43,000	33,432	39,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	48,750	43,000	36,168	39,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	(6,196)	-	(2,736)	-
BEGINNING UNASSIGNED FUND BALANCE	238,757 <i>(actual)</i>	232,561 <i>(actual)</i>		229,825 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	232,561 <i>(actual)</i>	229,825 <i>(projected)</i>		229,825 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 215 - Friend of the Court				
Revenue:				
All sources	29,615	31,825	20,841	31,825
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	-	-	-
Transfer to General Fund	10,000	10,000	10,000	10,000
Net Revenue less Appropriations	19,615	21,825	10,841	21,825
BEGINNING UNASSIGNED FUND BALANCE	161,814 <i>(actual)</i>	181,430 <i>(actual)</i>		192,271 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	181,430 <i>(actual)</i>	192,271 <i>(projected)</i>		214,096 <i>(projected)</i>
Fund 216 - Family Drug Court Grants				
Revenue:				
All sources	184,813	80,100	56,704	82,020
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	182,594	80,000	61,859	82,020
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	2,219	100	(5,155)	-
BEGINNING UNASSIGNED FUND BALANCE	71,076 <i>(actual)</i>	73,295 <i>(actual)</i>		68,140 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	73,295 <i>(actual)</i>	68,140 <i>(projected)</i>		68,140 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 244 - Economic Development Corp				
Revenue:				
All sources	711	5	567	500
Transfer from General Fund	115,145	118,445	117,445	100,000
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	115,135	118,450	78,230	119,850
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	721	-	39,782	(19,350)
BEGINNING UNASSIGNED FUND BALANCE	21,922 <i>(actual)</i>	22,643 <i>(actual)</i>		62,425 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	22,643 <i>(actual)</i>	62,425 <i>(projected)</i>		43,075 <i>(projected)</i>
Fund 251 - Community Development Block Grant				
Revenue:				
All sources	36,076	50,000	29,194	50,000
Transfer from General Fund				
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	13,483	50,000	67,194	50,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	22,593	-	(38,000)	-
BEGINNING UNASSIGNED FUND BALANCE	73,154 <i>(actual)</i>	95,746 <i>(actual)</i>		57,746 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	95,747 <i>(actual)</i>	57,746 <i>(projected)</i>		57,746 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 256 - Register of Deeds Automation				
Revenue:				
All sources	50,166	50,010	40,691	50,010
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	52,395	80,000	43,643	80,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	(2,229)	(29,990)	(2,952)	(29,990)
BEGINNING UNASSIGNED FUND BALANCE	101,410 <i>(actual)</i>	99,181 <i>(actual)</i>		96,229 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	99,181 <i>(actual)</i>	96,229 <i>(projected)</i>		66,239 <i>(projected)</i>
Fund 258 - Disaster Contingency Fund				
Revenue:				
All sources	-	-	3,692	-
Transfer from General Fund	25,000	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	564	20,000	5,513	10,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	24,436	(20,000)	(1,821)	(10,000)
BEGINNING UNASSIGNED FUND BALANCE	- <i>(actual)</i>	24,436 <i>(actual)</i>		22,615 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	24,436 <i>(actual)</i>	22,615 <i>(projected)</i>		12,615 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 260 - Michigan Indigent Defense Comm.				
Revenue:				
All sources	859,414	755,300	483,106	859,847
Transfer from General Fund	256,333	256,333	256,333	255,587
Less - Appropriations:				
Wages	101,163	157,769	90,825	160,784
Benefits	36,073	89,169	43,709	95,557
Other	755,016	764,695	647,631	859,093
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	223,495	-	(42,726)	-
BEGINNING UNASSIGNED FUND BALANCE	48,698 <i>(actual)</i>	272,193 <i>(actual)</i>		229,467 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	272,193 <i>(actual)</i>	229,467 <i>(projected)</i>		229,467 <i>(projected)</i>
Fund 261 - 911 Service Fund				
Revenue:				
All sources	1,719,340	1,671,719	1,316,900	1,698,450
Transfer from General Fund				
Less - Appropriations:				
Wages	684,494	732,555	644,431	740,796
Benefits	325,111	379,880	310,126	430,517
Other	691,866	773,845	721,186	742,630
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	17,869	(214,561)	(358,843)	(215,493)
BEGINNING UNASSIGNED FUND BALANCE	1,376,445 <i>(actual)</i>	1,394,313 <i>(actual)</i>		1,035,470 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	1,394,314 <i>(actual)</i>	1,035,470 <i>(projected)</i>		819,977 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 263 - Concealed Pistol Licensing Fund				
Revenue:				
All sources	34,156	30,050	33,218	30,800
Transfer from General Fund	-		-	-
Less - Appropriations:				
Wages	26,645	30,305	23,787	31,893
Benefits	4,440	8,501	4,089	8,477
Other	1,562	7,000	3,683	7,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	1,509	(15,756)	1,659	(16,570)
BEGINNING UNASSIGNED FUND BALANCE	64,118 <i>(actual)</i>	65,629 <i>(actual)</i>		67,288 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	65,629 <i>(actual)</i>	67,288 <i>(projected)</i>		50,718 <i>(projected)</i>
Fund 264 - Local Corrections Officers Training Fund				
Revenue:				
All sources	7,616	8,000	5,833	8,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	248	-	1,178	-
Benefits	146	-	629	-
Other	6,601	8,000	6,021	8,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	621	-	(1,995)	-
BEGINNING UNASSIGNED FUND BALANCE	11,791 <i>(actual)</i>	12,411 <i>(actual)</i>		10,416 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	12,412 <i>(actual)</i>	10,416 <i>(projected)</i>		10,416 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 265 - Homeland Security Grant Program				
Revenue:				
All sources	616,919	1,457,884	1,591,363	1,536,384
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	105,515	407,980	158,919	405,005
Benefits	68,769	298,389	89,610	281,181
Other	912,992	1,228,556	750,006	837,117
Transfer to General Fund	-	300,000	150,000	-
Net Revenue less Appropriations	(470,357)	(777,041)	442,828	13,081
BEGINNING UNASSIGNED FUND BALANCE	3,289,317 <i>(actual)</i>	2,818,960 <i>(actual)</i>		3,261,788 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	2,818,960 <i>(actual)</i>	3,261,788 <i>(projected)</i>		3,274,869 <i>(projected)</i>
Fund 266 - Law Enforcement Fund				
Revenue:				
All sources	63,138	42,100	41,763	42,100
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	8,232	3,000	4,958	3,000
Benefits	3,698	-	2,401	-
Other	39,707	84,020	29,591	84,020
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	11,501	(44,920)	4,813	(44,920)
BEGINNING UNASSIGNED FUND BALANCE	354,876 <i>(actual)</i>	366,378 <i>(actual)</i>		371,191 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	366,377 <i>(actual)</i>	371,191 <i>(projected)</i>		326,271 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 269 - Law Library Fund				
Revenue:				
All sources	6,500	6,500	6,500	6,500
Transfer from General Fund	12,600	10,850	10,850	10,000
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	16,415	17,350	13,490	18,950
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	2,685	-	3,860	(2,450)
BEGINNING UNASSIGNED FUND BALANCE	10,793 <i>(actual)</i>	13,478 <i>(actual)</i>		17,338 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	13,478 <i>(actual)</i>	17,338 <i>(projected)</i>		14,888 <i>(projected)</i>
Fund 270 - Historical Commission Fund				
Revenue:				
All sources	235	500	45	500
Transfer from General Fund	6,000	6,000	6,000	7,000
Less - Appropriations:				
Wages	-		-	-
Benefits	-			-
Other	5,341	9,000	5,029	7,500
Transfer to General Fund				
Net Revenue less Appropriations	894	(2,500)	1,016	-
BEGINNING UNASSIGNED FUND BALANCE	4,239 <i>(actual)</i>	5,133 <i>(actual)</i>		6,149 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	5,133 <i>(actual)</i>	6,149 <i>(projected)</i>		6,149 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 272 - Correction Officers Training				
Revenue:				
All sources	143,585	150,000	131,396	150,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	58,176	61,905	52,164	65,724
Benefits	34,970	38,447	31,991	41,716
Other	21,864	38,611	20,848	38,611
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	28,575	11,037	26,393	3,949
BEGINNING UNASSIGNED FUND BALANCE	(9,501) <i>(actual)</i>	19,074 <i>(actual)</i>		45,467 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	19,074 <i>(actual)</i>	45,467 <i>(projected)</i>		49,416 <i>(projected)</i>
Fund 275 - Sheriff Justice Training Fund				
Revenue:				
All sources	23,384	19,000	36,058	19,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	4,243	23,000	12,960	23,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	19,141	(4,000)	23,098	(4,000)
BEGINNING UNASSIGNED FUND BALANCE	15,899 <i>(actual)</i>	35,041 <i>(actual)</i>		58,139 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	35,041 <i>(actual)</i>	58,139 <i>(projected)</i>		54,139 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 276 - 911 Dispatch Training Fund				
Revenue:				
All sources	14,033	12,000	12,847	12,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	7,258	12,000	12,052	12,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	6,775	-	795	-
BEGINNING UNASSIGNED FUND BALANCE	17,651 <i>(actual)</i>	24,427 <i>(actual)</i>		25,222 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	24,426 <i>(actual)</i>	25,222 <i>(projected)</i>		25,222 <i>(projected)</i>
Fund 282 - Cares Act Fund				
Revenue:				
All sources	6,662,154	2,025,000	1,434,040	-
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	6,374,325	2,250,000	1,218,318	-
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	287,829	(225,000)	215,722	-
BEGINNING UNASSIGNED FUND BALANCE	303,832 <i>(actual)</i>	591,660 <i>(actual)</i>		807,382 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	591,660 <i>(actual)</i>	807,382 <i>(projected)</i>		807,382 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 284 - Opioid Settlement Fund				
Revenue:				
All sources	444,472	300,000	30,596	130,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	2,771	300,000	164,219	200,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	441,701	-	(133,623)	(70,000)
BEGINNING UNASSIGNED FUND BALANCE	276,769 <i>(actual)</i>	718,471 <i>(actual)</i>		584,848 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	718,471 <i>(actual)</i>	584,848 <i>(projected)</i>		514,848 <i>(projected)</i>
Fund 290 - Social Welfare Fund				
Revenue:				
All sources		-	-	-
Transfer from General Fund	14,759	14,800	14,800	12,000
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	10,866	14,800	9,075	14,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	3,893	-	5,725	(2,000)
BEGINNING UNASSIGNED FUND BALANCE	1,651 <i>(actual)</i>	5,544 <i>(actual)</i>		11,269 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	5,544 <i>(actual)</i>	11,269 <i>(projected)</i>		9,269 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 291 - MCF Fund				
Revenue:				
All sources	53,729	40,000	10,273	15,000
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	23,121	40,000	-	15,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	30,608	-	10,273	-
BEGINNING UNASSIGNED FUND BALANCE	77,407 <i>(actual)</i>	108,015 <i>(actual)</i>		118,288 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	108,015 <i>(actual)</i>	118,288 <i>(projected)</i>		118,288 <i>(projected)</i>
Fund 292 - Child Care Fund				
Revenue:				
All sources	324,927	325,000	242,906	325,000
Transfer from General Fund	180,000	303,693	200,000	223,264
Less - Appropriations:				
Wages	188,428	188,965	155,673	194,497
Benefits	61,434	53,426	43,080	55,965
Other	239,696	386,302	147,007	352,802
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	15,369	-	97,146	(55,000)
BEGINNING UNASSIGNED FUND BALANCE	23,643 <i>(actual)</i>	39,012 <i>(actual)</i>		136,158 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	39,011 <i>(actual)</i>	136,158 <i>(projected)</i>		81,158 <i>(projected)</i>

	2023-24	2024-25		2025-2026
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/2025	PROPOSED BUDGET
Fund 293 - Veterans Relief Fund				
Revenue:				
All sources	-	-	-	-
Transfer from General Fund	-	-	-	-
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	150	2,000	150	2,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	(150)	(2,000)	(150)	(2,000)
BEGINNING UNASSIGNED FUND BALANCE	5,906 <i>(actual)</i>	5,757 <i>(actual)</i>		5,607 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	5,756 <i>(actual)</i>	5,607 <i>(projected)</i>		3,607 <i>(projected)</i>
Fund 297 - DHS Child Care Fund				
Revenue:				
All sources	20,461	102,000	15,186	55,000
Transfer from General Fund	200,000	239,500	100,000	200,000
Less - Appropriations:				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	129,703	341,500	180,637	255,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	90,758	-	(65,451)	-
BEGINNING UNASSIGNED FUND BALANCE	(7,171) <i>(actual)</i>	83,587 <i>(actual)</i>		18,136 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	83,587 <i>(actual)</i>	18,136 <i>(projected)</i>		18,136 <i>(projected)</i>
ESTIMATED REVENUES - ALL FUNDS	35,592,952	36,254,334	16,098,622	31,943,596
APPROPRIATIONS - ALL FUNDS	33,977,224	36,021,372	25,738,264	31,804,741