



Wexford County

FINANCE & APPROPRIATIONS COMMITTEE

Brian Potter, Chair

NOTICE OF MEETING

The Finance and Appropriations Committee of the Wexford County Board of Commissioners will hold a regular meeting on **Wednesday, January 28, 2026, beginning at 12:00 p.m.** in the Commissioners' Room, third floor of the Historic Courthouse, 437 E. Division St., Cadillac, Michigan.

TENTATIVE AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. ADDITIONS / DELETIONS TO THE AGENDA
- D. APPROVAL OF THE AGENDA
- E. APPROVAL OF JANUARY 08, 2026, REGULAR MEETING MINUTES 1
- F. PUBLIC COMMENTS
Designated for topics on the agenda only.
- G. AGENDA ITEMS
 - 1. Approval of the Claims *(Clerk's Office)*
 - 2. Revenue & Expense Reports 2
- H. CORRESPONDENCE
- I. ADMINISTRATOR'S COMMENTS
- J. PUBLIC COMMENTS
- K. COMMITTEE COMMENTS
- L. CHAIR COMMENTS
- M. ADJOURN

WEXFORD COUNTY
FINANCE & APPROPRIATIONS COMMITTEE MEETING
REGULAR MEETING MINUTES
January 08, 2026

The regular meeting was called to order by Chairman Brian Potter at 4:00 p.m., in the Commissioners' Room, Third Floor, Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present: Brian Potter, Sandy Bengelink, Mark Nyman, Gary Taylor
Members Absent: None.
Also Present: Jami Bigger, Deputy Administrator & HR Director; Ashley Hackert, Accts Payable/Deputy Clerk; Kristi Nottingham, Treasurer; Joe Porterfield, County Administrator & Equalization Director; Megan Swanberg, Executive Assistant

ADDITIONS OR DELETIONS TO THE AGENDA

None.

APPROVAL OF THE AGENDA

A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve the agenda. A vote was called, all in favor. Motion passed 4-0.

APPROVAL OF THE MINUTES

A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve the December 23, 2025, regular meeting minutes. A vote was called, all in favor. Motion passed 4-0.

PUBLIC COMMENTS

None.

AGENDA ITEMS

G.1. Approval of Claims

A motion was made by Comm. Nyman and supported by Comm. Bengelink to approve paying the claims in the amount of \$364,665.80. A vote was called, all in favor. Motion passed 4-0.

CORRESPONDENCE

None.

ADMINISTRATOR'S COMMENTS

County Administrator, Mr. Porterfield, informed the committee the phone system is nearing end-of-life and needs to be replaced. Since the county is in the middle of a multi-year contract with Telnet for phone services, a quote was obtained from them to switch over to a UCaaS (Unified Communications as a Service) system and either replace the phones or lease new phones. The quote for the lease ended up coming in much lower than buying the phones and would also include maintenance or repair.

PUBLIC COMMENTS

None.

COMMITTEE COMMENTS

None.

CHAIR COMMENTS

None.

ADJOURN

A motion was made by Comm. Taylor and supported by Comm. Bengelink to adjourn the meeting at 4:06 p.m. A vote was called, all in favor. Motion passed 4-0.

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	12/31/2025	MONTH 12/31/2025	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 101 - GENERAL FUND								
Revenues								
UNCLASSIFIED	Unclassified	676,607.00	0.00	0.00		676,607.00		0.00
TOTAL REVENUES		<u>676,607.00</u>	<u>0.00</u>	<u>0.00</u>		<u>676,607.00</u>		<u>0.00</u>
Expenditures								
101	COMMISSIONERS	130,896.00	128,654.17	10,967.01		2,241.83		98.29
TOTAL EXPENDITURES		<u>130,896.00</u>	<u>128,654.17</u>	<u>10,967.01</u>		<u>2,241.83</u>		<u>98.29</u>
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		676,607.00	0.00	0.00		676,607.00		0.00
TOTAL EXPENDITURES		<u>130,896.00</u>	<u>128,654.17</u>	<u>10,967.01</u>		<u>2,241.83</u>		<u>98.29</u>
NET OF REVENUES & EXPENDITURES		545,711.00	(128,654.17)	(10,967.01)		674,365.17		23.58

PERIOD ENDING 12/31/2025

% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	12/31/2025	MONTH 12/31/2025	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
UNCLASSIFIED	Unclassified	18,828,120.00	17,809,388.81	931,882.37	1,018,731.19	94.59
TOTAL REVENUES		18,828,120.00	17,809,388.81	931,882.37	1,018,731.19	94.59
Expenditures						
101	COMMISSIONERS	130,896.00	128,654.17	10,967.01	2,241.83	98.29
172	COUNTY ADMINISTRATION	141,229.00	129,952.52	12,891.83	11,276.48	92.02
174	GEN SERVICES ADMINISTRATION	1,479,663.00	1,421,179.40	42,020.63	58,483.60	96.05
193	ARPA Direct Payment	0.00	34,000.00	0.00	(34,000.00)	100.00
194	DEPT OF AGRICULTURE	120,000.00	45,948.07	0.00	74,051.93	38.29
215	COUNTY CLERK	434,731.00	416,958.75	41,125.66	17,772.25	95.91
245	STATE SURVEY & REMONUMENTATION	48,570.00	48,570.00	27,125.00	0.00	100.00
253	COUNTY TREASURER	445,233.00	428,684.53	43,798.73	16,548.47	96.28
257	EQUALIZATION	612,297.00	576,688.08	44,019.97	35,608.92	94.18
262	ELECTIONS	56,250.00	24,237.82	9.62	32,012.18	43.09
265	BUILDING AND GROUNDS	489,201.00	464,137.36	58,938.65	25,063.64	94.88
268	DISTRICT HEALTH DEPARTMENT	97,200.00	98,543.35	17,581.93	(1,343.35)	101.38
270	HUMAN RESOURCES	98,570.00	69,630.79	7,047.25	28,939.21	70.64
272	MAINT/STORAGE - BLDG/GRDS	7,850.00	7,558.75	1,474.14	291.25	96.29
276	HUMAN SERVICES BLDG	162,518.00	168,807.92	22,735.93	(6,289.92)	103.87
278	JAIL - BLDG/GRDS	265,000.00	269,943.03	29,300.22	(4,943.03)	101.87
279	PUBLIC DEFENDER	332,250.00	332,875.48	22,172.74	(625.48)	100.19
283	CIRCUIT COURT	333,069.00	316,190.47	29,016.25	16,878.53	94.93
286	DISTRICT COURT	802,393.00	762,281.36	67,605.44	40,111.64	95.00
289	FRIEND OF THE COURT	1,026,819.00	925,643.80	91,054.55	101,175.20	90.15
294	PROBATE COURT	716,575.00	582,740.33	57,813.43	133,834.67	81.32
295	PROBATION AND PAROLE	2,700.00	2,521.20	445.04	178.80	93.38
296	PROSECUTING ATTORNEY	876,167.00	708,164.20	75,697.20	168,002.80	80.83
297	JURY COMMISSION	5,250.00	4,243.53	0.00	1,006.47	80.83
298	CIRCUIT COURT FAMILY COUNS.	75,217.00	47,736.44	3,471.58	27,480.56	63.46
299	PROS ATTNY CO-OP REIMB	75,527.00	77,859.31	7,938.31	(2,332.31)	103.09
301	SHERIFF	3,556,020.00	3,327,447.40	375,998.57	228,572.60	93.57
316	SECONDARY ROAD PATROL	104,979.00	53,047.25	5,824.67	51,931.75	50.53
331	MARINE	37,367.00	17,264.29	0.00	20,102.71	46.20
332	SNOWMOBILE	34,899.00	21,490.40	707.25	13,408.60	61.58
333	ORV GRANT	41,000.00	25,217.01	707.25	15,782.99	61.50
334	FEDERAL FOREST	4,000.00	2,957.62	0.00	1,042.38	73.94
351	JAIL	3,517,666.00	3,286,428.77	341,714.09	231,237.23	93.43
362	STATE GRANT PA 511	128,543.00	148,645.27	19,097.82	(20,102.27)	115.64
363	ENHANCEMENT	171,262.00	127,626.16	10,009.93	43,635.84	74.52
426	EMERGENCY MANAGEMENT	136,166.00	130,910.85	8,837.62	5,255.15	96.14
442	DRAIN COMMISSION	88,689.00	69,634.68	5,499.92	19,054.32	78.52
526	SANITARY LANDFILL	65,000.00	39,586.46	2,955.00	25,413.54	60.90
605	CONTAGIOUS DISEASES	0.00	235.52	0.00	(235.52)	100.00
648	MEDICAL EXAMINER	110,400.00	113,631.32	19,923.80	(3,231.32)	102.93
681	VETERANS BURIAL	10,000.00	5,100.00	300.00	4,900.00	51.00
711	REGISTER OF DEEDS	350,905.00	338,950.81	31,753.06	11,954.19	96.59
959	APPROPRIATIONS	482,663.00	540,876.39	68,758.34	(58,213.39)	112.06
966	APPROPRIATIONS	6,583.00	0.00	0.00	6,583.00	0.00
995	TRANSFERS	1,306,813.00	1,250,786.76	35,950.58	56,026.24	95.71
TOTAL EXPENDITURES		18,988,130.00	17,593,587.62	1,642,289.01	1,394,542.38	92.66

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	12/31/2025 NORMAL (ABNORMAL)	MONTH 12/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		18,828,120.00	17,809,388.81	931,882.37	1,018,731.19	94.59
TOTAL EXPENDITURES		18,988,130.00	17,593,587.62	1,642,289.01	1,394,542.38	92.66
NET OF REVENUES & EXPENDITURES		(160,010.00)	215,801.19	(710,406.64)	(375,811.19)	134.87

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
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GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	12/31/2025 NORMAL (ABNORMAL)	MONTH 12/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 225 - ANIMAL CONTROL								
Revenues								
UNCLASSIFIED	Unclassified	298,303.00	296,332.75	19,116.87		1,970.25		99.34
TOTAL REVENUES		<u>298,303.00</u>	<u>296,332.75</u>	<u>19,116.87</u>		<u>1,970.25</u>		<u>99.34</u>
Expenditures								
000		298,303.00	254,210.07	33,211.10		44,092.93		85.22
TOTAL EXPENDITURES		<u>298,303.00</u>	<u>254,210.07</u>	<u>33,211.10</u>		<u>44,092.93</u>		<u>85.22</u>
Fund 225 - ANIMAL CONTROL:								
TOTAL REVENUES		298,303.00	296,332.75	19,116.87		1,970.25		99.34
TOTAL EXPENDITURES		<u>298,303.00</u>	<u>254,210.07</u>	<u>33,211.10</u>		<u>44,092.93</u>		<u>85.22</u>
NET OF REVENUES & EXPENDITURES		0.00	42,122.68	(14,094.23)		(42,122.68)		100.00

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
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GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	12/31/2025 (ABNORMAL)	MONTH 12/31/2025 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 239 - COURT SECURITY FUND								
Revenues								
UNCLASSIFIED	Unclassified	196,211.00	229,376.14	17,975.98		(33,165.14)		116.90
TOTAL REVENUES		<u>196,211.00</u>	<u>229,376.14</u>	<u>17,975.98</u>		<u>(33,165.14)</u>		<u>116.90</u>
Expenditures								
000		196,211.00	101,403.94	8,919.51		94,807.06		51.68
TOTAL EXPENDITURES		<u>196,211.00</u>	<u>101,403.94</u>	<u>8,919.51</u>		<u>94,807.06</u>		<u>51.68</u>
Fund 239 - COURT SECURITY FUND:								
TOTAL REVENUES		196,211.00	229,376.14	17,975.98		(33,165.14)		116.90
TOTAL EXPENDITURES		<u>196,211.00</u>	<u>101,403.94</u>	<u>8,919.51</u>		<u>94,807.06</u>		<u>51.68</u>
NET OF REVENUES & EXPENDITURES		0.00	127,972.20	9,056.47		(127,972.20)		100.00

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
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GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	12/31/2025	MONTH 12/31/2025	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 249 - BUILDING INSPECTIONS DEPT.								
Revenues								
UNCLASSIFIED	Unclassified	320,000.00	368,416.06	15,539.88		(48,416.06)		115.13
TOTAL REVENUES		<u>320,000.00</u>	<u>368,416.06</u>	<u>15,539.88</u>		<u>(48,416.06)</u>		<u>115.13</u>
Expenditures								
000		239,801.00	289,417.49	25,134.29		(49,616.49)		120.69
TOTAL EXPENDITURES		<u>239,801.00</u>	<u>289,417.49</u>	<u>25,134.29</u>		<u>(49,616.49)</u>		<u>120.69</u>
<hr/>								
Fund 249 - BUILDING INSPECTIONS DEPT.:								
TOTAL REVENUES		320,000.00	368,416.06	15,539.88		(48,416.06)		115.13
TOTAL EXPENDITURES		<u>239,801.00</u>	<u>289,417.49</u>	<u>25,134.29</u>		<u>(49,616.49)</u>		<u>120.69</u>
NET OF REVENUES & EXPENDITURES		80,199.00	78,998.57	(9,594.41)		1,200.43		98.50

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	12/31/2025 NORMAL (ABNORMAL)	MONTH 12/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 260 - PUBLIC DEFENDER						
Revenues						
UNCLASSIFIED	Unclassified	1,974,202.00	1,680,721.64	14,810.07	293,480.36	85.13
TOTAL REVENUES		<u>1,974,202.00</u>	<u>1,680,721.64</u>	<u>14,810.07</u>	<u>293,480.36</u>	<u>85.13</u>
Expenditures						
000		1,974,202.00	1,748,439.65	161,293.36	225,762.35	88.56
TOTAL EXPENDITURES		<u>1,974,202.00</u>	<u>1,748,439.65</u>	<u>161,293.36</u>	<u>225,762.35</u>	<u>88.56</u>
Fund 260 - PUBLIC DEFENDER:						
TOTAL REVENUES		1,974,202.00	1,680,721.64	14,810.07	293,480.36	85.13
TOTAL EXPENDITURES		<u>1,974,202.00</u>	<u>1,748,439.65</u>	<u>161,293.36</u>	<u>225,762.35</u>	<u>88.56</u>
NET OF REVENUES & EXPENDITURES		0.00	(67,718.01)	(146,483.29)	67,718.01	100.00

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	12/31/2025 NORMAL (ABNORMAL)	MONTH 12/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 261 - 911-WIRELESS						
Revenues						
UNCLASSIFIED	Unclassified	1,400,000.00	943,728.66	16,752.15	456,271.34	67.41
TOTAL REVENUES		<u>1,400,000.00</u>	<u>943,728.66</u>	<u>16,752.15</u>	<u>456,271.34</u>	<u>67.41</u>
Expenditures						
000		155,000.00	132,200.93	5,088.53	22,799.07	85.29
325	COMMUNICATIONS/DISPATCH	1,103,334.00	1,076,284.20	107,335.77	27,049.80	97.55
TOTAL EXPENDITURES		<u>1,258,334.00</u>	<u>1,208,485.13</u>	<u>112,424.30</u>	<u>49,848.87</u>	<u>96.04</u>
Fund 261 - 911-WIRELESS:						
TOTAL REVENUES		1,400,000.00	943,728.66	16,752.15	456,271.34	67.41
TOTAL EXPENDITURES		<u>1,258,334.00</u>	<u>1,208,485.13</u>	<u>112,424.30</u>	<u>49,848.87</u>	<u>96.04</u>
NET OF REVENUES & EXPENDITURES		141,666.00	(264,756.47)	(95,672.15)	406,422.47	186.89

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 12/31/2025
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	12/31/2025 NORMAL (ABNORMAL)	MONTH 12/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 292 - CHILD CARE FUND						
Revenues						
UNCLASSIFIED	Unclassified	1,014,243.00	462,954.57	6,013.25	551,288.43	45.65
TOTAL REVENUES		<u>1,014,243.00</u>	<u>462,954.57</u>	<u>6,013.25</u>	<u>551,288.43</u>	<u>45.65</u>
Expenditures						
000		1,014,243.00	685,166.19	69,010.67	329,076.81	67.55
TOTAL EXPENDITURES		<u>1,014,243.00</u>	<u>685,166.19</u>	<u>69,010.67</u>	<u>329,076.81</u>	<u>67.55</u>
Fund 292 - CHILD CARE FUND:						
TOTAL REVENUES		1,014,243.00	462,954.57	6,013.25	551,288.43	45.65
TOTAL EXPENDITURES		<u>1,014,243.00</u>	<u>685,166.19</u>	<u>69,010.67</u>	<u>329,076.81</u>	<u>67.55</u>
NET OF REVENUES & EXPENDITURES		0.00	(222,211.62)	(62,997.42)	222,211.62	100.00
TOTAL REVENUES - ALL FUNDS		24,031,079.00	21,790,918.63	1,022,090.57	2,240,160.37	90.68
TOTAL EXPENDITURES - ALL FUNDS		<u>23,969,224.00</u>	<u>21,880,710.09</u>	<u>2,052,282.24</u>	<u>2,088,513.91</u>	<u>91.29</u>
NET OF REVENUES & EXPENDITURES		61,855.00	(89,791.46)	(1,030,191.67)	151,646.46	145.16