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, August 26, 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

In compliance with the Americans with Disabilities Act, persons with physical limitations that may tend to restrict access to or participation in this meeting should contact the County Administrator's office (231-779-9453) at least twelve (12) hours prior to the scheduled start of the meeting.

WEXFORD COUNTY
FINANCE & APPROPRIATIONS COMMITTEE MEETING
REGULAR MEETING MINUTES
August 12, 2026

The regular meeting was called to order by Chairman Brian Potter at 12:00 p.m., in the Commissioners Room, 3rd Floor, Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present:	Brian Potter, Sandy Bengelink, Gary Taylor
Members Absent:	Mark Nyman
Also Present:	Jami Bigger, Deputy Administrator & HR Director; Ashley Hackert, Acct. Payable/Chief Deputy Clerk; Joe Porterfield, County Administrator/Equalization Director; Megan Swanberg, Executive Assistant

ADDITIONS OR DELETIONS TO THE AGENDA
G.2. Public Hearing for the CDBG Program Year 2024
G.3. Prosecuting Attorneys Work Week Hours

APPROVAL OF THE AGENDA
A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve the agenda, as amended. A vote was called, all in favor. Motion passed.

APPROVAL OF THE MINUTES
A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve the regular meeting minutes of July 22, 2026. A vote was called, all in favor. Motion passed.

PUBLIC COMMENTS
None.

AGENDA ITEMS
G.1. Approval of Claims
A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve paying the claims in the amount of $609,425.02. A vote was called, all in favor. Motion passed.

G.2. Public Hearing for the Closeout of CDBG Program Year 2024
A motion was made by Comm. Bengelink and supported by Comm. Taylor to forward a recommendation to the full board to hold a public hearing at the BOC meeting on August 19, 2026, for the closeout of the CDBG Program Year 2024. A vote was called, all in favor. Motion passed.

G.3. Prosecuting Attorneys Work Week Hours
A motion was made by Comm. Bengelink and supported by Comm. Taylor to forward a recommendation to the full board to change the hourly work week for the Prosecutor, Chief Prosecutor and assistant Prosecutors from 37.5 hours per week to 40 hours per week.

Administrator Porterfield stated this will be effective October 1, 2026. Prosecutors' Office would like to add a fourth Prosecutors and raise all their wages and offer a sign on bonus out of the 5-year grant.

A vote was called, all in favor. Motion passed.

CORRESPONDENCE
None.

ADMINISTRATOR'S COMMENTS

County Administrator Joe Porterfield stated that, beginning in 2027, the contract attorneys will be under the Public Defenders Department. He stated that the attorneys may seek a pay increase based on the knowledge they acquire and the training they receive each time they perform the required work. Commissioner Potter stated that training is required. Ms. Bigger stated that the training is not required and noted that the attorneys are already in salaried positions with a pay scale in place.

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 12:19 p.m. A vote was called, all in favor. Motion passed.

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Brian Potter, Chair Megan Swanberg, Recording Secretary

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 000						
101-000-439.00	MARIJUANA PAYMENT	117,000.00	0.00	0.00	117,000.00	0.00
	Total Dept 000	117,000.00	0.00	0.00	117,000.00	0.00
Department: 101 COMMISSIONERS						
101-101-699.00	TRANSFER IN FUND BALANCE (BUDGET ONL	891,192.00	0.00	0.00	891,192.00	0.00
	Total Dept 101 - COMMISSIONERS	891,192.00	0.00	0.00	891,192.00	0.00
Department: 174 GEN SERVICES ADMINISTRATION						
101-174-540.00	STATE GRANT-COURT EQUITY	168,000.00	38,809.00	0.00	129,191.00	23.10
101-174-670.19	MISC INCOME/FOIA	20,000.00	1,996.80	147.43	18,003.20	9.98
101-174-673.00	SALE OF FIXED ASSETS	0.00	25.44	0.00	(25.44)	100.00
101-174-675.00	ADMINISTRATION FEES	150,000.00	64,173.70	0.00	85,826.30	42.78
101-174-676.04	WORKERS COMP REFUND	58,000.00	0.00	0.00	58,000.00	0.00
101-174-676.12	MISC REIMBURSEMENT	5,000.00	0.00	0.00	5,000.00	0.00
	Total Dept 174 - GEN SERVICES ADMINISTRATION	401,000.00	105,004.94	147.43	295,995.06	26.19
Department: 192 REVENUE SHARING						
101-192-569.00	QHERPP	1,500.00	5,241.87	5,241.87	(3,741.87)	349.46
101-192-569.01	SMALL BUSINESS TAXPAYER EXEMPTION	31,000.00	0.00	0.00	31,000.00	0.00
101-192-574.01	STATUTORY REVENUE SHARING	949,062.00	440,947.01	162,369.01	508,114.99	46.46
101-192-574.04	SOM COUNTY INCENTIVE PAYMENT	144,802.00	71,619.80	26,832.80	73,182.20	49.46
101-192-574.06	REVENUE SHARING PUBLIC SAFETY	52,022.00	51,982.49	51,982.49	39.51	99.92
	Total Dept 192 - REVENUE SHARING	1,178,386.00	569,791.17	246,426.17	608,594.83	48.35
Department: 193 ARPA Direct Payment						
101-193-528.09	ARPA LATCF GRANT	293,234.00	0.00	0.00	293,234.00	0.00
	Total Dept 193 - ARPA Direct Payment	293,234.00	0.00	0.00	293,234.00	0.00
Department: 194 DEPT OF AGRICULTURE						
101-194-502.08	FED FOREST/TIMBER	70,000.00	220,718.19	134,417.67	(150,718.19)	315.31
	Total Dept 194 - DEPT OF AGRICULTURE	70,000.00	220,718.19	134,417.67	(150,718.19)	315.31
Department: 215 COUNTY CLERK						
101-215-490.01	LICENSES	1,000.00	540.00	130.00	460.00	54.00
101-215-640.11	CERTIFIED COPIES-CLERK	57,500.00	33,976.55	5,065.00	23,523.45	59.09
101-215-640.12	JURY FEE	1,500.00	1,200.00	300.00	300.00	80.00
101-215-640.13	NOTARY PUBLIC	500.00	264.00	32.00	236.00	52.80
101-215-640.15	MOTION FEES/CIRCUIT COURT	3,000.00	2,000.00	260.00	1,000.00	66.67
101-215-640.17	GARNISHMENTS	750.00	315.00	165.00	435.00	42.00
101-215-640.18	COPY FEES	6,000.00	3,067.00	510.00	2,933.00	51.12
	Total Dept 215 - COUNTY CLERK	70,250.00	41,362.55	6,462.00	28,887.45	58.88
Department: 245 STATE SURVEY & REMONUMENTATION						
101-245-575.00	REMONUMENTATION GRANT	48,570.00	46,824.40	29,142.00	1,745.60	96.41
	Total Dept 245 - STATE SURVEY & REMONUMENTATION	48,570.00	46,824.40	29,142.00	1,745.60	96.41
Department: 253 COUNTY TREASURER						
101-253-402.00	CURRENT REAL PROPERTY TAXES	8,566,900.00	1,099,162.67	557,341.28	7,467,737.33	12.83
101-253-404.01	DNR PROPERTY	76,579.00	78,155.63	0.00	(1,576.63)	102.06
101-253-410.00	PERSONAL PROPERTY TAX	728,600.00	86,352.61	34,023.10	642,247.39	11.85
101-253-412.01	UNPAID PERS. PROP TAX	5,000.00	1,467.62	706.45	3,532.38	29.35

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 253 COUNTY TREASURER						
101-253-421.00	LOST PPT COUNTY OPERATING PORTION	420,000.00	264,440.11	0.00	155,559.89	62.96
101-253-429.00	COMMERCIAL FOREST	1,000.00	239.41	12.58	760.59	23.94
101-253-431.00	CO SHARE OF SWAMP TAX	85,000.00	0.00	0.00	85,000.00	0.00
101-253-432.00	PAYMENT IN LIEU OF TAX/PILOT	15,000.00	23,832.98	0.00	(8,832.98)	158.89
101-253-434.00	TRAILER PARK SPECIFIC TAX	3,000.00	708.67	708.67	2,291.33	23.62
101-253-437.00	INDUSTRIAL FACILITIES TAX	3,000.00	0.00	0.00	3,000.00	0.00
101-253-445.00	PENALTIES/INTEREST ON TAXES	38,000.00	39,053.59	32.64	(1,053.59)	102.77
101-253-502.03	PAY IN LIEU OF TAXES/FEDERAL	165,000.00	185,635.00	0.00	(20,635.00)	112.51
101-253-569.01	SMALL BUSINESS TAXPAYER EXEMPTION	0.00	33,997.30	0.00	(33,997.30)	100.00
101-253-571.00	STATE GRANTS-CONV & TOURISM T	230,000.00	154,284.00	86,082.00	75,716.00	67.08
101-253-581.04	TOWNSHIP LIQUOR LICENSES	9,000.00	4,477.55	0.00	4,522.45	49.75
101-253-640.03	TAX HISTORIES/SEARCHES-MISC	2,000.00	1,533.25	0.00	466.75	76.66
101-253-640.04	TAX CERTIFICATIONS	5,000.00	3,175.00	555.00	1,825.00	63.50
101-253-640.05	INTERNET ACCESS SUBSCRIPTIONS	9,000.00	8,569.06	8,569.06	430.94	95.21
101-253-664.00	INTEREST EARNED-DEPOSITS	100,000.00	56,229.94	7,221.94	43,770.06	56.23
101-253-670.19	MISC REIMB	1,000.00	0.00	0.00	1,000.00	0.00
101-253-676.02	MISC REIMB - OTHER	200.00	0.00	0.00	200.00	0.00
101-253-699.00	TRANSFER IN/GENERAL	69,211.00	69,211.00	0.00	0.00	100.00
101-253-699.01	TRANSFER IN/LAND REUTILIZATION	60,000.00	0.00	0.00	60,000.00	0.00
	Total Dept 253 - COUNTY TREASURER	10,592,490.00	2,110,525.39	695,252.72	8,481,964.61	19.92
Department: 257 EQUALIZATION						
101-257-607.12	SERVICE AND SUPPLIES	115,120.00	21,877.39	4,022.97	93,242.61	19.00
101-257-631.00	GIS SALES	5,000.00	0.00	0.00	5,000.00	0.00
101-257-640.21	REIMB EQUAL ASSESS SERVICE	185,000.00	123,292.12	33,243.20	61,707.88	66.64
	Total Dept 257 - EQUALIZATION	305,120.00	145,169.51	37,266.17	159,950.49	47.58
Department: 262 ELECTIONS						
101-262-676.01	SCHOOL REIMBURSEMENT	0.00	15,858.83	0.00	(15,858.83)	100.00
101-262-676.02	MISC. REIMB.	50,000.00	4,878.93	0.00	45,121.07	9.76
	Total Dept 262 - ELECTIONS	50,000.00	20,737.76	0.00	29,262.24	41.48
Department: 268 DISTRICT HEALTH DEPARTMENT						
101-268-667.00	RENT/DENTAL CLINIC-DHD	21,600.00	12,880.00	1,840.00	8,720.00	59.63
	Total Dept 268 - DISTRICT HEALTH DEPARTMENT	21,600.00	12,880.00	1,840.00	8,720.00	59.63
Department: 276 HUMAN SERVICES BLDG						
101-276-667.01	RENT FROM LAKE ST BUILDING	39,300.00	22,800.00	7,600.00	16,500.00	58.02
	Total Dept 276 - HUMAN SERVICES BLDG	39,300.00	22,800.00	7,600.00	16,500.00	58.02
Department: 279 PUBLIC DEFENDER						
101-279-539.11	CPLR GRANT	22,000.00	13,332.43	2,369.36	8,667.57	60.60
101-279-601.04	HIV/CIRCUIT COURT REIMB	500.00	270.00	0.00	230.00	54.00
101-279-640.21	CC ATTY FEE REST/REIMB.	14,800.00	27,908.30	11,844.84	(13,108.30)	188.57
101-279-676.02	DC ATTY FEE REIMBURSEMENT	10,000.00	7,280.85	465.00	2,719.15	72.81
101-279-676.03	PROBATE COURT REIMB	1,000.00	0.00	0.00	1,000.00	0.00
	Total Dept 279 - PUBLIC DEFENDER	48,300.00	48,791.58	14,679.20	(491.58)	101.02
Department: 283 CIRCUIT COURT						
101-283-539.11	JUDGES STANDARDIZATION	34,750.00	17,375.12	0.00	17,374.88	50.00

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Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 283 CIRCUIT COURT						
101-283-579.00	JURY FEE REIMBURSEMENT	8,000.00	9,917.40	0.00	(1,917.40)	123.97
101-283-601.09	CIRCUIT COURT COSTS	22,000.00	11,630.32	2,043.69	10,369.68	52.87
101-283-601.11	CIRCUIT COURT ENTRY FEES	6,500.00	4,557.00	806.00	1,943.00	70.11
101-283-607.00	CRIME VICTIMS RIGHTS	1,550.00	722.63	108.62	827.37	46.62
101-283-640.07	DNA ASSESSMENT FEES	150.00	114.95	17.23	35.05	76.63
101-283-676.02	MISSAUKEE CO CIR CT REIMB	78,000.00	32,169.96	0.00	45,830.04	41.24
	Total Dept 283 - CIRCUIT COURT	150,950.00	76,487.38	2,975.54	74,462.62	50.67
Department: 286 DISTRICT COURT						
101-286-539.11	JUDGES STANDARDIZATION	35,665.00	17,832.36	0.00	17,832.64	50.00
101-286-544.00	CASEFLOW ASSISTANCE	6,500.00	5,466.08	0.00	1,033.92	84.09
101-286-579.00	JURY FEE REIMBURSEMENT	1,500.00	415.20	0.00	1,084.80	27.68
101-286-601.05	COURT COSTS	150,000.00	80,120.72	10,063.75	69,879.28	53.41
101-286-601.06	BOND COST, BOND FORFEITURES	4,000.00	7,728.10	70.81	(3,728.10)	193.20
101-286-601.07	CIVIL FINES	45,000.00	29,440.00	1,065.00	15,560.00	65.42
101-286-601.12	CIVIL FEES-DISTRICT COURT	60,000.00	15,677.00	951.00	44,323.00	26.13
101-286-601.13	ALCOHOL ASSESSMENTS	0.00	60.00	0.00	(60.00)	100.00
101-286-601.14	PROBATION OVERSIGHT FEES	35,000.00	21,459.79	1,182.50	13,540.21	61.31
101-286-607.00	CRIME VICTIMS RIGHTS	3,900.00	1,888.04	150.36	2,011.96	48.41
101-286-659.00	ORDINANCE FINES AND COST	11,000.00	6,953.41	646.52	4,046.59	63.21
101-286-660.00	PENALTIES	9,500.00	5,776.50	705.00	3,723.50	60.81
101-286-670.17	MONITORING FEES	9,000.00	10,226.00	1,345.00	(1,226.00)	113.62
101-286-670.18	DRUG & ALCOHOL TESTING	22,000.00	12,255.95	900.00	9,744.05	55.71
101-286-676.02	MISSAUKEE CO DIST CO REIMB	65,000.00	23,467.68	205.00	41,532.32	36.10
	Total Dept 286 - DISTRICT COURT	458,065.00	238,766.83	17,284.94	219,298.17	52.13
Department: 289 FRIEND OF THE COURT						
101-289-561.01	STATE REIMB-FOC INCENTIVE	74,958.00	42,840.09	2,335.93	32,117.91	57.15
101-289-563.00	COOP REIMB SOM	440,505.00	167,224.12	31,879.23	273,280.88	37.96
101-289-563.03	MISS/WEXFORD IV-D GRANT	133,486.00	58,331.45	11,749.11	75,154.55	43.70
101-289-563.04	GFGP MISS/WEXFORD	18,072.00	2,902.68	0.00	15,169.32	16.06
101-289-601.15	ALIMONY SUPPORT PERMANENT	39,019.00	14,368.80	1,343.78	24,650.20	36.83
101-289-601.16	FOC SERVICE FEE/.25	5,134.00	1,798.36	168.54	3,335.64	35.03
101-289-676.02	MISSAUKEE CO FOC REIMB	312,153.00	89,184.04	0.00	222,968.96	28.57
	Total Dept 289 - FRIEND OF THE COURT	1,023,327.00	376,649.54	47,476.59	646,677.46	36.81
Department: 294 PROBATE COURT						
101-294-539.10	PROBATE JUDGE SALARY	135,017.00	70,219.80	0.00	64,797.20	52.01
101-294-539.11	JUDGES STANDARDIZATION	45,724.00	22,862.00	0.00	22,862.00	50.00
101-294-539.12	JUVENILE OFFICER REIMB	27,317.00	13,658.52	0.00	13,658.48	50.00
101-294-540.00	STATE REIMB/RDSS SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
101-294-601.08	CONTEMPT FEE	0.00	150.00	125.00	(150.00)	100.00
101-294-601.17	WILL DEPOSITS	3,500.00	1,975.00	225.00	1,525.00	56.43
101-294-601.19	DEPOSIT BOXES	0.00	10.00	0.00	(10.00)	100.00
101-294-601.20	ESTATE INVENTORY FEES	12,000.00	9,053.18	662.17	2,946.82	75.44
101-294-601.22	MOTION PET, ACCT, OBJ, CLAIM FEES	4,500.00	2,690.00	460.00	1,810.00	59.78
101-294-601.24	CERTIFIED COPIES	2,000.00	1,820.00	290.00	180.00	91.00
101-294-601.26	ADDTL CERTIFIED COPIES	500.00	346.00	58.00	154.00	69.20
101-294-601.30	PROBATE MISC REVENUE	2,000.00	1.00	0.00	1,999.00	0.05

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Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 294 PROBATE COURT						
101-294-601.32	RECORD COPIES	100.00	456.00	27.00	(356.00)	456.00
101-294-607.00	CRIME VICTIMS RIGHTS	50.00	33.28	2.50	16.72	66.56
101-294-640.19	ADOPTION HOME STUDY	1,000.00	250.00	0.00	750.00	25.00
	Total Dept 294 - PROBATE COURT	238,708.00	123,524.78	1,849.67	115,183.22	51.75
Department: 296 PROSECUTING ATTORNEY						
101-296-607.14	CITY PROS. SERVICES	30,500.00	15,614.00	7,994.00	14,886.00	51.19
101-296-607.16	OWI Prosecution	8,000.00	6,013.00	665.00	1,987.00	75.16
101-296-607.17	FOC SERVICES	0.00	1,490.00	1,060.00	(1,490.00)	100.00
101-296-670.19	MISC INCOME	0.00	10.00	0.00	(10.00)	100.00
101-296-678.03	VICTIMS RIGHTS ACT	53,967.00	25,101.14	3,926.15	28,865.86	46.51
	Total Dept 296 - PROSECUTING ATTORNEY	92,467.00	48,228.14	13,645.15	44,238.86	52.16
Department: 298 CIRCUIT COURT FAMILY COUNS.						
101-298-676.27	CIR CT FAMILY SERV (WEX)	3,500.00	0.00	0.00	3,500.00	0.00
101-298-699.09	FOC FUND-TRANSFER IN	22,100.00	0.00	0.00	22,100.00	0.00
	Total Dept 298 - CIRCUIT COURT FAMILY COUNS.	25,600.00	0.00	0.00	25,600.00	0.00
Department: 299 PROS ATTNY CO-OP REIMB						
101-299-539.14	COOP REIMB PROSECUTOR	62,200.00	31,548.93	5,331.41	30,651.07	50.72
	Total Dept 299 - PROS ATTNY CO-OP REIMB	62,200.00	31,548.93	5,331.41	30,651.07	50.72
Department: 301 SHERIFF						
101-301-607.08	CIVIL FEES SERVICE OF PAPER	10,000.00	6,642.15	1,649.45	3,357.85	66.42
101-301-607.10	TRANSPORTING PRISONERS	4,000.00	2,374.80	814.80	1,625.20	59.37
101-301-607.11	FINGERPRINTING	8,000.00	2,157.00	462.00	5,843.00	26.96
101-301-640.09	S O REG. FEES	800.00	320.00	80.00	480.00	40.00
101-301-645.00	SALE SUPPLIES/POLICE REPORTS	2,400.00	1,816.40	242.25	583.60	75.68
101-301-651.00	SERVICE CONTRACTS	25,000.00	9,172.00	1,872.00	15,828.00	36.69
101-301-670.13	CONTRIBUTIONS/DONATIONS	100.00	100.00	0.00	0.00	100.00
101-301-670.19	MISC INCOME	1,200.00	2,090.00	0.00	(890.00)	174.17
101-301-673.02	MISC REIMBURSEMENT - DUTY WEAPONS	0.00	1,600.00	0.00	(1,600.00)	100.00
101-301-676.21	SRO ISD REIMB	94,000.00	40,565.55	12,404.27	53,434.45	43.15
101-301-699.03	TRANSFER IN-PUBLIC SAFETY	2,032,400.00	2,032,400.00	0.00	0.00	100.00
	Total Dept 301 - SHERIFF	2,177,900.00	2,099,237.90	17,524.77	78,662.10	96.39
Department: 316 SECONDARY ROAD PATROL						
101-316-543.03	SECONDARY CO ROAD PATROL	74,000.00	19,668.57	0.00	54,331.43	26.58
	Total Dept 316 - SECONDARY ROAD PATROL	74,000.00	19,668.57	0.00	54,331.43	26.58
Department: 331 MARINE						
101-331-543.01	MARINE SAFETY REFUND	6,000.00	0.00	0.00	6,000.00	0.00
	Total Dept 331 - MARINE	6,000.00	0.00	0.00	6,000.00	0.00
Department: 332 SNOWMOBILE						
101-332-543.01	STATE GRANT	4,000.00	3,546.06	3,546.06	453.94	88.65
	Total Dept 332 - SNOWMOBILE	4,000.00	3,546.06	3,546.06	453.94	88.65
Department: 333 ORV GRANT						
101-333-543.01	STATE GRANT	17,000.00	0.00	0.00	17,000.00	0.00
	Total Dept 333 - ORV GRANT	17,000.00	0.00	0.00	17,000.00	0.00

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 351 JAIL						
101-351-640.07	DNA ASSESSMENT FEES	350.00	317.40	58.09	32.60	90.69
101-351-640.21	INMATE TELEPHONE REIMB	45,000.00	23,860.63	0.00	21,139.37	53.02
101-351-670.19	MISC INCOME	0.00	25.25	0.00	(25.25)	100.00
101-351-675.00	STATE INMATE HOUSING	55,000.00	20,790.00	3,045.00	34,210.00	37.80
101-351-676.05	PRISONER MEDICAL REIMB	30,000.00	21,972.71	1,996.54	8,027.29	73.24
101-351-676.08	PRISONER REIMB	348,000.00	252,391.09	38,939.34	95,608.91	72.53
101-351-678.03	SOCIAL SECURITY REVENUE	2,000.00	400.00	0.00	1,600.00	20.00
	Total Dept 351 - JAIL	480,350.00	319,757.08	44,038.97	160,592.92	66.57
Department: 362 STATE GRANT PA 511						
101-362-539.10	STATE GRANT PA 511	145,800.00	48,420.44	0.00	97,379.56	33.21
	Total Dept 362 - STATE GRANT PA 511	145,800.00	48,420.44	0.00	97,379.56	33.21
Department: 363 ENHANCEMENT						
101-363-660.00	ALCOHOL REVENUE	80,000.00	39,096.50	5,642.50	40,903.50	48.87
101-363-670.19	DRUG TEST INCOME	32,000.00	20,089.77	2,845.25	11,910.23	62.78
101-363-676.02	ACTIVE TETHER REIMBURSEMENT	15,000.00	15,467.99	1,245.00	(467.99)	103.12
	Total Dept 363 - ENHANCEMENT	127,000.00	74,654.26	9,732.75	52,345.74	58.78
Department: 426 EMERGENCY MANAGEMENT						
101-426-544.00	STATE REIMBURSEMENT	26,000.00	5,710.21	0.00	20,289.79	21.96
	Total Dept 426 - EMERGENCY MANAGEMENT	26,000.00	5,710.21	0.00	20,289.79	21.96
Department: 442 DRAIN COMMISSION						
101-442-531.08	BEACHES GRANT	7,000.00	2,719.59	1,354.19	4,280.41	38.85
101-442-651.00	SHARED COST/ CADILLAC	3,200.00	3,100.00	3,100.00	100.00	96.88
101-442-651.09	QPCR GRANT	8,000.00	0.00	0.00	8,000.00	0.00
	Total Dept 442 - DRAIN COMMISSION	18,200.00	5,819.59	4,454.19	12,380.41	31.98
Department: 526 SANITARY LANDFILL						
101-526-626.00	SOLID WASTE IMPACT FEES	210,000.00	0.00	0.00	210,000.00	0.00
	Total Dept 526 - SANITARY LANDFILL	210,000.00	0.00	0.00	210,000.00	0.00
Department: 648 MEDICAL EXAMINER						
101-648-490.03	CREMATION PERMITS	15,000.00	8,450.00	1,050.00	6,550.00	56.33
	Total Dept 648 - MEDICAL EXAMINER	15,000.00	8,450.00	1,050.00	6,550.00	56.33
Department: 711 REGISTER OF DEEDS						
101-711-607.15	COUNTY SHARE/REMONUMENTATION	300.00	216.96	30.24	83.04	72.32
101-711-639.00	TITLE SEARCHES	40.00	39.00	0.00	1.00	97.50
101-711-640.00	TRACT INDEX	39,000.00	18,850.00	3,062.50	20,150.00	48.33
101-711-640.01	REAL ESTATE TRANSFER TAX	200,000.00	135,988.60	25,609.10	64,011.40	67.99
101-711-640.02	RECORDING FEES	150,000.00	96,805.00	12,687.00	53,195.00	64.54
101-711-640.03	RECORD COPYING	45,000.00	28,851.00	4,902.00	16,149.00	64.11
101-711-640.10	COUNTY FEE/ PASSPORTS	5,000.00	5,460.00	665.00	(460.00)	109.20
101-711-670.19	MISC REVENUE	800.00	510.40	95.00	289.60	63.80
	Total Dept 711 - REGISTER OF DEEDS	440,140.00	286,720.96	47,050.84	153,419.04	65.14
	Revenues	19,919,149.00	7,111,796.16	1,389,194.24	12,807,352.84	35.70
Account Category: Expenditures						

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 101 COMMISSIONERS						
101-101-702.01	ELECTED - APPOINTED	87,900.00	49,714.05	10,142.28	38,185.95	56.56
101-101-702.22	PER DIEM	22,500.00	14,600.00	2,350.00	7,900.00	64.89
101-101-719.00	SOCIAL SECURITY	6,722.00	4,920.08	955.68	1,801.92	73.19
101-101-722.00	WORKERS COMPENSATION	247.00	118.09	22.60	128.91	47.81
101-101-726.00	POSTAGE	100.00	0.00	0.00	100.00	0.00
101-101-727.00	OFFICE SUPPLIES	200.00	27.18	0.00	172.82	13.59
101-101-860.00	TRAVEL & CONFERENCES	10,000.00	9,936.87	3,187.60	63.13	99.37
	Total Dept 101 - COMMISSIONERS	127,669.00	79,316.27	16,658.16	48,352.73	62.13
Department: 172 COUNTY ADMINISTRATION						
101-172-702.01	ELECTED - APPOINTED	43,137.00	23,255.36	4,744.38	19,881.64	53.91
101-172-702.02	SUPERVISORY STAFF	35,781.00	18,147.45	3,702.30	17,633.55	50.72
101-172-702.03	PERMANENT EMPLOYEES	41,746.00	23,540.03	4,803.78	18,205.97	56.39
101-172-719.00	SOCIAL SECURITY	9,312.00	4,827.29	984.94	4,484.71	51.84
101-172-720.00	RETIREMENT	13,193.00	3,551.80	724.71	9,641.20	26.92
101-172-721.00	HEALTH INSURANCE	21,489.00	12,433.92	2,291.55	9,055.08	57.86
101-172-721.04	LIFE INSURANCE	24.00	60.84	3.90	(36.84)	253.50
101-172-721.05	SICK & ACCIDENT INSURANCE	550.00	1,523.99	95.10	(973.99)	277.09
101-172-722.00	WORKERS COMPENSATION	341.00	381.30	77.78	(40.30)	111.82
101-172-726.00	POSTAGE	200.00	114.10	59.28	85.90	57.05
101-172-727.00	OFFICE SUPPLIES	1,500.00	365.78	198.28	1,134.22	24.39
101-172-744.00	DUES & MEMBERSHIP	1,200.00	0.00	0.00	1,200.00	0.00
101-172-800.00	CONTRACTED SERVICES	16,200.00	13,800.66	486.92	2,399.34	85.19
101-172-860.00	TRAVEL & CONFERENCES	5,000.00	1,995.60	990.00	3,004.40	39.91
	Total Dept 172 - COUNTY ADMINISTRATION	189,673.00	103,998.12	19,162.92	85,674.88	54.83
Department: 174 GEN SERVICES ADMINISTRATION						
101-174-720.00	RETIREMENT	283,800.00	141,165.00	20,407.00	142,635.00	49.74
101-174-722.00	WORKERS COMPENSATION	0.00	56,406.57	1,619.90	(56,406.57)	100.00
101-174-723.00	M.E.S.C.	6,400.00	3,009.45	0.00	3,390.55	47.02
101-174-726.00	POSTAGE	6,500.00	2,884.08	248.98	3,615.92	44.37
101-174-727.02	COPY-SUPPLIES	15,000.00	7,855.30	(1,638.00)	7,144.70	52.37
101-174-744.00	DUES AND MEMBERSHIPS	13,000.00	10,620.61	8,247.71	2,379.39	81.70
101-174-800.01	CONTRACTED SERVICES	120,000.00	81,077.43	6,725.00	38,922.57	67.56
101-174-800.05	COPY-LEASING	48,000.00	13,128.22	2,346.26	34,871.78	27.35
101-174-802.00	COMPUTER SERVICES	250,000.00	161,876.62	656.00	88,123.38	64.75
101-174-808.01	PUBLIC ACCOUNTANTS	90,000.00	71,500.00	0.00	18,500.00	79.44
101-174-808.02	COUNTY COUNSEL	60,000.00	39,371.68	21,071.29	20,628.32	65.62
101-174-850.01	PHONE-COURTHOUSE	66,000.00	25,922.44	3,217.63	40,077.56	39.28
101-174-871.00	HAZARDOUS WASTE DISPOSAL	32,000.00	12,316.79	12,316.79	19,683.21	38.49
101-174-880.00	NEWSPAPER	1,500.00	882.48	0.00	617.52	58.83
101-174-910.00	INSURANCE/PKG LIABILITY	366,100.00	268,572.75	0.00	97,527.25	73.36
101-174-960.00	EDUCATION PROGRAM	2,000.00	0.00	0.00	2,000.00	0.00
	Total Dept 174 - GEN SERVICES ADMINISTRATION	1,360,300.00	896,589.42	75,218.56	463,710.58	65.91
Department: 194 DEPT OF AGRICULTURE						
101-194-815.00	FED FOREST/SCHOOLS	50,000.00	165,538.65	100,813.27	(115,538.65)	331.08
101-194-815.01	FED FOREST/TOWNSHIP-RDS	20,000.00	55,179.54	33,604.40	(35,179.54)	275.90
	Total Dept 194 - DEPT OF AGRICULTURE	70,000.00	220,718.19	134,417.67	(150,718.19)	315.31

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 215 COUNTY CLERK						
101-215-702.01	ELECTED - APPOINTED	77,460.00	43,751.66	8,925.87	33,708.34	56.48
101-215-702.02	SUPERVISORY STAFF	55,210.00	31,225.49	6,370.38	23,984.51	56.56
101-215-702.03	PERMANENT EMPLOYEES	167,941.00	86,990.30	18,212.87	80,950.70	51.80
101-215-719.00	SOCIAL SECURITY	23,457.00	11,721.47	2,406.73	11,735.53	49.97
101-215-720.00	RETIREMENT	25,021.00	13,799.70	2,855.00	11,221.30	55.15
101-215-721.00	HEALTH INSURANCE	103,305.00	47,790.10	9,042.19	55,514.90	46.26
101-215-721.04	LIFE INSURANCE	140.00	76.76	9.07	63.24	54.83
101-215-721.05	SICK & ACCIDENT INSURANCE	2,936.00	1,513.21	158.70	1,422.79	51.54
101-215-722.00	WORKERS COMPENSATION	859.00	381.02	74.83	477.98	44.36
101-215-726.00	POSTAGE	4,500.00	2,252.18	1,334.70	2,247.82	50.05
101-215-727.00	OFFICE SUPPLIES	7,500.00	5,668.23	637.48	1,831.77	75.58
101-215-728.00	PRINTING	750.00	345.00	241.50	405.00	46.00
101-215-744.00	DUES & MEMBERSHIP	500.00	235.17	0.00	264.83	47.03
101-215-800.02	MICROFILMING	100.00	26.70	0.00	73.30	26.70
101-215-851.00	CELLULAR PHONES	840.00	469.35	70.00	370.65	55.88
101-215-860.00	TRAVEL & CONFERENCES	2,000.00	302.25	0.00	1,697.75	15.11
	Total Dept 215 - COUNTY CLERK	472,519.00	246,548.59	50,339.32	225,970.41	52.18
Department: 245 STATE SURVEY & REMONUMENTATION						
101-245-800.00	CONTRACTED SERVICES	31,500.00	0.00	0.00	31,500.00	0.00
101-245-801.00	PEER GROUP	2,380.00	0.00	0.00	2,380.00	0.00
101-245-802.00	RESEARCH CORNERS	10,500.00	4,900.00	0.00	5,600.00	46.67
101-245-812.00	ADMINISTRATION FEE	4,190.00	0.00	0.00	4,190.00	0.00
	Total Dept 245 - STATE SURVEY & REMONUMENTATION	48,570.00	4,900.00	0.00	43,670.00	10.09
Department: 253 COUNTY TREASURER						
101-253-702.01	ELECTED - APPOINTED	76,425.00	43,224.47	8,818.32	33,200.53	56.56
101-253-702.02	SUPERVISORY STAFF	110,430.00	59,618.00	6,370.38	50,812.00	53.99
101-253-702.03	PERMANENT EMPLOYEES	84,310.00	50,163.18	12,954.42	34,146.82	59.50
101-253-719.00	SOCIAL SECURITY	21,150.00	11,454.03	2,117.15	9,695.97	54.16
101-253-720.00	RETIREMENT	70,667.00	49,951.24	9,209.27	20,715.76	70.69
101-253-721.00	HEALTH INSURANCE	48,300.00	25,539.42	3,051.41	22,760.58	52.88
101-253-721.04	LIFE INSURANCE	117.00	88.16	11.02	28.84	75.35
101-253-721.05	SICK & ACCIDENT INSURANCE	2,569.00	1,634.67	183.24	934.33	63.63
101-253-722.00	WORKERS COMPENSATION	774.00	330.18	54.16	443.82	42.66
101-253-726.00	POSTAGE	21,800.00	16,843.72	3,221.06	4,956.28	77.26
101-253-727.00	OFFICE SUPPLIES	3,000.00	1,643.86	488.51	1,356.14	54.80
101-253-728.00	PRINTING	4,000.00	260.00	103.50	3,740.00	6.50
101-253-744.00	DUES & MEMBERSHIP	500.00	0.00	0.00	500.00	0.00
101-253-799.00	MICROFILMING	600.00	109.40	0.00	490.60	18.23
101-253-801.00	BANK SERVICE FEE	3,000.00	(2,447.31)	0.00	5,447.31	(81.58)
101-253-802.00	COMPUTER SERVICES	300.00	21.19	21.19	278.81	7.06
101-253-851.00	CELLULAR PHONES	840.00	469.36	70.00	370.64	55.88
101-253-860.00	TRAVEL & CONFERENCES	5,000.00	1,735.61	542.97	3,264.39	34.71
101-253-961.00	TAX REFUND	3,000.00	2,871.34	1,317.67	128.66	95.71
	Total Dept 253 - COUNTY TREASURER	456,782.00	263,510.52	48,534.27	193,271.48	57.69
Department: 257 EQUALIZATION						
101-257-702.01	ELECTED - APPOINTED	78,486.00	44,378.28	9,056.28	34,107.72	56.54

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 257 EQUALIZATION						
101-257-702.03	PERMANENT EMPLOYEES	210,987.00	106,031.92	19,402.75	104,955.08	50.26
101-257-703.01	LONGEVITY	1,120.00	0.00	0.00	1,120.00	0.00
101-257-719.00	SOCIAL SECURITY	22,708.00	11,411.95	2,141.43	11,296.05	50.26
101-257-720.00	RETIREMENT	95,091.00	70,908.11	10,048.74	24,182.89	74.57
101-257-721.00	HEALTH INSURANCE	109,159.00	39,230.82	6,535.23	69,928.18	35.94
101-257-721.04	LIFE INSURANCE	117.00	74.10	9.75	42.90	63.33
101-257-721.05	SICK & ACCIDENT INSURANCE	3,381.00	1,741.58	227.41	1,639.42	51.51
101-257-722.00	WORKERS COMPENSATION	2,500.00	770.52	157.14	1,729.48	30.82
101-257-726.00	POSTAGE	55,000.00	30,274.68	14,149.54	24,725.32	55.04
101-257-727.00	OFFICE SUPPLIES	4,000.00	654.22	0.00	3,345.78	16.36
101-257-728.00	PRINTING	12,000.00	11,673.81	671.22	326.19	97.28
101-257-744.00	DUES & MEMBERSHIP	4,000.00	1,060.00	0.00	2,940.00	26.50
101-257-802.00	COMPUTER SERVICES	17,719.00	6,053.90	5,739.75	11,665.10	34.17
101-257-860.00	TRAVEL & CONFERENCES	4,000.00	582.16	0.00	3,417.84	14.55
101-257-880.00	LEGAL NOTICES	1,500.00	1,291.47	0.00	208.53	86.10
101-257-932.00	VEHICLE MAINT & OPERATIONS	4,000.00	0.00	0.00	4,000.00	0.00
101-257-957.00	TRAINING	4,000.00	521.62	145.76	3,478.38	13.04
	Total Dept 257 - EQUALIZATION	629,768.00	326,659.14	68,285.00	303,108.86	51.87
Department: 262 ELECTIONS						
101-262-702.03	PERMANENT EMPLOYEES	12,000.00	0.00	0.00	12,000.00	0.00
101-262-702.24	CANVAS BOARD	1,800.00	315.96	0.00	1,484.04	17.55
101-262-719.00	SOCIAL SECURITY	1,000.00	0.00	0.00	1,000.00	0.00
101-262-722.00	WORKERS COMPENSATION	250.00	0.00	0.00	250.00	0.00
101-262-726.00	POSTAGE	1,000.00	188.08	179.41	811.92	18.81
101-262-727.00	OFFICE SUPPLIES	6,000.00	2,290.13	15.93	3,709.87	38.17
101-262-728.00	PRINTING	100,000.00	31,003.20	1,643.46	68,996.80	31.00
101-262-860.00	TRAVEL & CONFERENCES	450.00	177.69	36.25	272.31	39.49
101-262-880.00	NEWSPAPER	3,000.00	1,148.83	106.73	1,851.17	38.29
	Total Dept 262 - ELECTIONS	125,500.00	35,123.89	1,981.78	90,376.11	27.99
Department: 265 BUILDING AND GROUNDS						
101-265-702.01	ELECTED - APPOINTED	56,481.00	29,815.65	4,262.40	26,665.35	52.79
101-265-702.03	PERMANENT EMPLOYEES	44,284.00	23,838.89	4,992.00	20,445.11	53.83
101-265-703.01	LONGEVITY	390.00	0.00	0.00	390.00	0.00
101-265-719.00	SOCIAL SECURITY	7,896.00	4,061.64	701.98	3,834.36	51.44
101-265-720.00	RETIREMENT	8,422.00	4,571.34	788.47	3,850.66	54.28
101-265-721.00	HEALTH INSURANCE	25,427.00	13,571.72	2,865.39	11,855.28	53.38
101-265-721.04	LIFE INSURANCE	47.00	31.20	3.90	15.80	66.38
101-265-721.05	SICK & ACCIDENT INSURANCE	1,303.00	700.50	96.75	602.50	53.76
101-265-722.00	WORKERS COMPENSATION	4,077.00	1,970.77	338.93	2,106.23	48.34
101-265-727.00	OFFICE SUPPLIES	0.00	236.36	18.69	(236.36)	100.00
101-265-800.00	CONTRACTED SERVICES	160,000.00	82,863.90	10,239.59	77,136.10	51.79
101-265-801.00	MAINTENANCE CONTRACTS	22,000.00	18,183.02	0.00	3,816.98	82.65
101-265-804.00	CONTRACTED SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
101-265-810.00	UNIFORM ALLOWANCE	600.00	(315.00)	(315.00)	915.00	(52.50)
101-265-851.00	CELLULAR PHONES	1,000.00	569.72	81.40	430.28	56.97
101-265-920.00	UTILITY-HEAT	44,000.00	39,874.68	0.00	4,125.32	90.62
101-265-921.00	UTILITY-ELECTRIC	85,100.00	39,138.67	17,892.42	45,961.33	45.99

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Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 265 BUILDING AND GROUNDS						
101-265-922.00	UTILITY-WATER	10,600.00	7,132.01	1,957.11	3,467.99	67.28
101-265-931.00	EQUIPMENT MAINT & REPAIR	21,000.00	0.00	0.00	21,000.00	0.00
101-265-932.00	VEHICLE MAINT & OPERATIONS	4,000.00	2,092.51	176.05	1,907.49	52.31
101-265-934.00	BUILDING MAINT & REPAIR	38,000.00	16,733.26	1,511.90	21,266.74	44.03
	Total Dept 265 - BUILDING AND GROUNDS	536,627.00	285,070.84	45,611.98	251,556.16	53.12
Department: 268 DISTRICT HEALTH DEPARTMENT						
101-268-800.00	CONTRACTED SERVICES	56,000.00	30,570.94	3,550.61	25,429.06	54.59
101-268-801.00	MAINTENANCE CONTRACTS	5,000.00	0.00	0.00	5,000.00	0.00
101-268-920.00	UTILITY-HEAT	3,500.00	2,442.24	0.00	1,057.76	69.78
101-268-921.00	UTILITY-ELECTRIC	27,000.00	12,418.02	0.00	14,581.98	45.99
101-268-922.00	UTILITY-WATER	7,000.00	1,765.24	449.28	5,234.76	25.22
101-268-934.00	BUILDING MAINT & REPAIR	10,000.00	10,728.48	0.00	(728.48)	107.28
	Total Dept 268 - DISTRICT HEALTH DEPARTMENT	108,500.00	57,924.92	3,999.89	50,575.08	53.39
Department: 270 HUMAN RESOURCES						
101-270-702.02	SUPERVISORY STAFF	55,215.00	31,224.54	6,372.00	23,990.46	56.55
101-270-719.00	SOCIAL SECURITY	4,321.00	2,495.60	503.41	1,825.40	57.76
101-270-720.00	RETIREMENT	4,609.00	2,660.34	542.91	1,948.66	57.72
101-270-721.00	HEALTH INSURANCE	2,500.00	1,396.84	208.33	1,103.16	55.87
101-270-721.04	LIFE INSURANCE	24.00	0.00	0.00	24.00	0.00
101-270-721.05	SICK & ACCIDENT INSURANCE	730.00	0.00	0.00	730.00	0.00
101-270-722.00	WORKER'S COMP.	158.00	83.12	16.76	74.88	52.61
101-270-726.00	POSTAGE	25.00	0.00	0.00	25.00	0.00
101-270-727.00	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-270-744.00	DUES & MEMBERSHIP	550.00	299.00	0.00	251.00	54.36
101-270-800.22	EMPLOYEE PHYSICALS	15,000.00	8,648.35	2,845.00	6,351.65	57.66
101-270-802.00	COMPUTER SERVICES	1,100.00	0.00	0.00	1,100.00	0.00
101-270-851.00	CELLULAR PHONES	420.00	234.68	35.00	185.32	55.88
101-270-860.00	TRAVEL & CONFERENCES	1,000.00	0.00	0.00	1,000.00	0.00
101-270-880.00	NEWSPAPER	3,500.00	2,019.50	414.00	1,480.50	57.70
	Total Dept 270 - HUMAN RESOURCES	89,652.00	49,061.97	10,937.41	40,590.03	54.72
Department: 272 MAINT/STORAGE - BLDG/GRDS						
101-272-920.00	UTILITY-HEAT	2,200.00	1,753.95	0.00	446.05	79.73
101-272-921.00	UTILITY-ELECTRIC	2,900.00	1,425.79	267.81	1,474.21	49.17
101-272-922.00	UTILITY-WATER	550.00	214.29	52.51	335.71	38.96
101-272-931.00	EQUIPMENT MAINT & REPAIR	1,500.00	0.00	0.00	1,500.00	0.00
101-272-934.00	BUILDING MAINT & REPAIR	1,500.00	791.88	104.82	708.12	52.79
	Total Dept 272 - MAINT/STORAGE - BLDG/GRDS	8,650.00	4,185.91	425.14	4,464.09	48.39
Department: 276 HUMAN SERVICES BLDG						
101-276-800.00	CONTRACTED SERVICES	75,000.00	46,294.13	5,433.88	28,705.87	61.73
101-276-920.00	UTILITY-HEAT	17,000.00	13,145.21	0.00	3,854.79	77.32
101-276-921.00	UTILITY-ELECTRIC	25,300.00	11,014.86	4,373.18	14,285.14	43.54
101-276-922.00	UTILITY-WATER	2,450.00	1,450.13	223.67	999.87	59.19
101-276-934.00	BUILDING MAINT & REPAIR	19,000.00	9,498.15	0.00	9,501.85	49.99
	Total Dept 276 - HUMAN SERVICES BLDG	138,750.00	81,402.48	10,030.73	57,347.52	58.67
Department: 278 JAIL - BLDG/GRDS						

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 278 JAIL - BLDG/GRDS						
101-278-800.00	CONTRACTED SERVICES	25,000.00	24,478.12	459.85	521.88	97.91
101-278-801.00	MAINTENANCE CONTRACTS	10,000.00	1,745.18	0.00	8,254.82	17.45
101-278-920.00	UTILITY-HEAT	66,000.00	53,553.62	0.00	12,446.38	81.14
101-278-921.00	UTILITY-ELECTRIC	120,000.00	53,493.78	21,186.41	66,506.22	44.58
101-278-922.00	UTILITY-WATER	43,500.00	16,373.51	4,686.72	27,126.49	37.64
101-278-934.00	BUILDING MAINT & REPAIR	20,000.00	27,276.78	843.40	(7,276.78)	136.38
	Total Dept 278 - JAIL - BLDG/GRDS	284,500.00	176,920.99	27,176.38	107,579.01	62.19
Department: 279 PUBLIC DEFENDER						
101-279-702.16	CIRCUIT CT TRANSCRIPTS	40,000.00	7,792.20	0.00	32,207.80	19.48
101-279-702.20	DISTRICT CT TRANSCRIPTS	9,500.00	7,088.79	244.20	2,411.21	74.62
101-279-702.21	PROBATE CT TRANSCRIPTS	0.00	105.45	0.00	(105.45)	100.00
101-279-719.00	SOCIAL SECURITY	3,300.00	1,106.97	17.49	2,193.03	33.54
101-279-720.00	RETIREMENT	3,500.00	1,276.80	20.80	2,223.20	36.48
101-279-721.00	HEALTH INSURANCE	900.00	340.29	56.48	559.71	37.81
101-279-721.04	LIFE INSURANCE	0.00	8.97	0.00	(8.97)	100.00
101-279-722.00	WORKERS COMPENSATION	100.00	38.18	0.62	61.82	38.18
101-279-809.01	CIRCUIT WITNESS /FEES & TRAVEL	1,500.00	0.00	0.00	1,500.00	0.00
101-279-809.02	DISTRICT-WITNESS FEES & TRAVEL	0.00	36.00	0.00	(36.00)	100.00
101-279-899.00	MONTHLY DRAW-COURT APT ATTY	220,000.00	118,776.00	0.00	101,224.00	53.99
101-279-899.01	CIRCUIT CT APPOINTED ATTY	60,000.00	46,295.86	2,959.20	13,704.14	77.16
101-279-899.03	PROBATE CT APPOINTED ATTY	6,000.00	6,215.64	476.60	(215.64)	103.59
101-279-899.04	HIV BLOOD DRAW	1,000.00	450.00	0.00	550.00	45.00
101-279-899.06	CPLR EXPENSE	22,000.00	12,684.66	5,597.16	9,315.34	57.66
	Total Dept 279 - PUBLIC DEFENDER	367,800.00	202,215.81	9,372.55	165,584.19	54.98
Department: 283 CIRCUIT COURT						
101-283-702.01	ELECTED - APPOINTED	45,728.00	25,860.52	5,275.86	19,867.48	56.55
101-283-702.03	PERMANENT EMPLOYEES	155,102.00	86,530.03	17,658.05	68,571.97	55.79
101-283-703.02	SICK PAY AND SHIFT PREMIUMS	2,000.00	0.00	0.00	2,000.00	0.00
101-283-719.00	SOCIAL SECURITY	12,138.00	6,506.00	1,319.31	5,632.00	53.60
101-283-720.00	RETIREMENT	12,947.00	7,372.42	1,504.48	5,574.58	56.94
101-283-721.00	HEALTH INSURANCE	77,569.00	33,818.52	5,637.44	43,750.48	43.60
101-283-721.04	LIFE INSURANCE	94.00	27.80	3.22	66.20	29.57
101-283-721.05	SICK & ACCIDENT INSURANCE	2,048.00	782.40	97.80	1,265.60	38.20
101-283-722.00	WORKERS COMPENSATION	445.00	289.96	58.99	155.04	65.16
101-283-726.00	POSTAGE	3,000.00	1,793.38	808.57	1,206.62	59.78
101-283-727.00	OFFICE SUPPLIES	8,000.00	2,759.75	103.50	5,240.25	34.50
101-283-728.00	PRINTING	650.00	175.00	175.00	475.00	26.92
101-283-744.00	DUES & MEMBERSHIP	1,100.00	623.00	120.00	477.00	56.64
101-283-800.00	CONTRACTED SERVICES	6,000.00	141.90	0.00	5,858.10	2.37
101-283-800.20	VISITING JUDGE CIRCUIT VACANCY	1,500.00	345.85	0.00	1,154.15	23.06
101-283-802.00	COMPUTER SERVICES	15,000.00	2,540.34	1,540.34	12,459.66	16.94
101-283-809.01	JURY FEES & COST	15,000.00	20,537.40	5,342.78	(5,537.40)	136.92
101-283-851.00	CELLULAR PHONES	1,400.00	469.35	70.00	930.65	33.53
101-283-860.00	TRAVEL & CONFERENCES	4,000.00	2,823.53	318.58	1,176.47	70.59
	Total Dept 283 - CIRCUIT COURT	363,721.00	193,397.15	40,033.92	170,323.85	53.17
Department: 286 DISTRICT COURT						

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 286 DISTRICT COURT						
101-286-702.01	ELECTED - APPOINTED	45,724.00	25,860.52	5,275.86	19,863.48	56.56
101-286-702.02	SUPERVISORY STAFF	132,539.00	75,368.98	15,253.50	57,170.02	56.87
101-286-702.03	PERMANENT EMPLOYEES	256,043.00	152,662.67	31,232.76	103,380.33	59.62
101-286-702.04	TEMPORARY/PARTTIME	19,190.00	0.00	0.00	19,190.00	0.00
101-286-703.02	SICK PAY AND SHIFT PREMIUMS	3,500.00	548.13	201.50	2,951.87	15.66
101-286-719.00	SOCIAL SECURITY	33,087.00	16,769.57	3,418.30	16,317.43	50.68
101-286-720.00	RETIREMENT	54,278.00	32,592.21	5,467.00	21,685.79	60.05
101-286-721.00	HEALTH INSURANCE	139,118.00	81,845.71	14,669.36	57,272.29	58.83
101-286-721.04	LIFE INSURANCE	210.00	138.45	17.55	71.55	65.93
101-286-721.05	SICK & ACCIDENT INSURANCE	4,922.00	2,814.87	335.94	2,107.13	57.19
101-286-722.00	WORKERS COMPENSATION	3,398.00	932.06	190.40	2,465.94	27.43
101-286-726.00	POSTAGE	12,000.00	5,872.79	3,157.57	6,127.21	48.94
101-286-727.00	OFFICE SUPPLIES	25,000.00	8,413.57	1,027.80	16,586.43	33.65
101-286-744.00	DUES & MEMBERSHIP	2,000.00	810.00	150.00	1,190.00	40.50
101-286-760.01	MONITORING SERVICES	11,000.00	7,897.50	1,840.50	3,102.50	71.80
101-286-760.02	DRUG/ALCO. TESTING SUPPLIES	10,000.00	2,760.56	36.06	7,239.44	27.61
101-286-799.00	MICROFILMING	1,000.00	0.00	0.00	1,000.00	0.00
101-286-800.00	CONTRACTED SERVICES	18,000.00	6,934.40	950.00	11,065.60	38.52
101-286-801.00	MAINTENANCE CONTRACTS	18,000.00	17,712.50	0.00	287.50	98.40
101-286-802.00	COMPUTER SERVICES	4,000.00	1,073.30	1,073.30	2,926.70	26.83
101-286-809.01	JURY FEES & COST	4,800.00	2,931.94	471.84	1,868.06	61.08
101-286-851.00	CELLULAR PHONES	2,100.00	1,138.40	175.00	961.60	54.21
101-286-860.00	TRAVEL & CONFERENCES	5,100.00	1,546.38	630.23	3,553.62	30.32
101-286-931.00	EQUIPMENT MAINT & REPAIR	2,000.00	0.00	0.00	2,000.00	0.00
	Total Dept 286 - DISTRICT COURT	807,009.00	446,624.51	85,574.47	360,384.49	55.34
Department: 289 FRIEND OF THE COURT						
101-289-702.01	ELECTED - APPOINTED	68,839.00	38,937.67	7,943.76	29,901.33	56.56
101-289-702.02	SUPERVISORY STAFF	52,480.00	28,314.33	5,831.10	24,165.67	53.95
101-289-702.03	PERMANENT EMPLOYEES	348,708.00	180,519.07	36,243.20	168,188.93	51.77
101-289-703.01	LONGEVITY	600.00	0.00	0.00	600.00	0.00
101-289-703.02	SICK PAY AND SHIFT PREMIUMS	0.00	261.97	0.00	(261.97)	100.00
101-289-719.00	SOCIAL SECURITY	36,975.00	18,087.09	3,641.88	18,887.91	48.92
101-289-720.00	RETIREMENT	94,550.00	55,813.00	8,853.87	38,737.00	59.03
101-289-721.00	HEALTH INSURANCE	171,270.00	80,890.25	11,690.88	90,379.75	47.23
101-289-721.04	LIFE INSURANCE	257.00	142.35	19.50	114.65	55.39
101-289-721.05	SICK & ACCIDENT INSURANCE	6,075.00	3,204.61	432.02	2,870.39	52.75
101-289-722.00	WORKERS COMPENSATION	2,715.00	992.36	199.08	1,722.64	36.55
101-289-726.00	POSTAGE	11,500.00	5,558.98	1,803.80	5,941.02	48.34
101-289-727.00	OFFICE SUPPLIES	11,200.00	3,614.93	71.54	7,585.07	32.28
101-289-728.00	PRINTING	2,800.00	1,100.90	0.00	1,699.10	39.32
101-289-744.00	DUES & MEMBERSHIP	1,200.00	0.00	0.00	1,200.00	0.00
101-289-800.00	CONTRACTED SERVICES	8,500.00	6,204.25	555.99	2,295.75	72.99
101-289-800.01	SECURITY/BENCH WARR.CONTRACT SERV.	13,000.00	10,097.74	0.00	2,902.26	77.67
101-289-800.05	EQUIPMENT LEASING	4,800.00	119.99	0.00	4,680.01	2.50
101-289-800.06	CONTRACT REFEREE	61,000.00	37,100.00	350.00	23,900.00	60.82
101-289-800.07	CONTRACTED ATTORNEY	10,000.00	2,990.00	1,060.00	7,010.00	29.90
101-289-851.00	CELLULAR PHONES	1,400.00	469.36	70.00	930.64	33.53
101-289-860.00	TRAVEL & CONFERENCES	16,000.00	3,283.24	599.28	12,716.76	20.52

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 289 FRIEND OF THE COURT						
101-289-861.00	GRANT EXP./MISS.	91,063.00	46,582.34	21,619.05	44,480.66	51.15
101-289-861.01	GFGP MISSAUKEE	12,000.00	2,902.68	2,902.68	9,097.32	24.19
	Total Dept 289 - FRIEND OF THE COURT	1,026,932.00	527,187.11	103,887.63	499,744.89	51.34
Department: 294 PROBATE COURT						
101-294-702.01	ELECTED - APPOINTED	186,164.00	105,289.86	21,480.42	80,874.14	56.56
101-294-702.02	SUPERVISORY STAFF	255,536.00	86,269.73	18,004.03	169,266.27	33.76
101-294-702.03	PERMANENT EMPLOYEES	187,508.00	38,591.08	7,959.81	148,916.92	20.58
101-294-703.01	LONGEVITY	1,200.00	0.00	0.00	1,200.00	0.00
101-294-719.00	SOCIAL SECURITY	44,830.00	17,225.16	3,540.70	27,604.84	38.42
101-294-720.00	RETIREMENT	76,990.00	30,380.73	4,623.31	46,609.27	39.46
101-294-721.00	HEALTH INSURANCE	80,362.00	26,574.70	4,619.25	53,787.30	33.07
101-294-721.04	LIFE INSURANCE	187.00	78.39	8.97	108.61	41.92
101-294-721.05	SICK & ACCIDENT INSURANCE	4,912.00	2,013.86	181.26	2,898.14	41.00
101-294-722.00	WORKERS COMPENSATION	2,596.00	564.91	118.70	2,031.09	21.76
101-294-726.00	POSTAGE	12,000.00	4,816.31	2,192.58	7,183.69	40.14
101-294-727.00	OFFICE SUPPLIES	6,000.00	3,431.81	483.29	2,568.19	57.20
101-294-729.00	LEGAL PUBLICATIONS	900.00	347.00	0.00	553.00	38.56
101-294-744.00	DUES & MEMBERSHIP	1,300.00	845.00	120.00	455.00	65.00
101-294-800.00	CONTRACTED SERVICES	27,000.00	18,843.22	2,317.00	8,156.78	69.79
101-294-800.02	MICROFILMING	700.00	627.80	0.00	72.20	89.69
101-294-802.00	COMPUTER SERVICES	0.00	1,046.00	0.00	(1,046.00)	100.00
101-294-809.03	CIRCUIT-WITNESS FEES & TRAVEL	2,000.00	0.00	0.00	2,000.00	0.00
101-294-840.00	REGIONAL DETENTION SUPPORT	4,000.00	0.00	0.00	4,000.00	0.00
101-294-851.00	CELLULAR PHONES	1,680.00	269.68	70.00	1,410.32	16.05
101-294-860.00	TRAVEL & CONFERENCES	2,500.00	752.77	0.00	1,747.23	30.11
101-294-881.00	JUVENILE/PROBATION VISITATION	0.00	131.99	47.00	(131.99)	100.00
101-294-932.00	VEHICLE MAINT & OPERATIONS	1,000.00	503.14	95.94	496.86	50.31
	Total Dept 294 - PROBATE COURT	899,365.00	338,603.14	65,862.26	560,761.86	37.65
Department: 295 PROBATION AND PAROLE						
101-295-726.00	POSTAGE	0.00	24.02	2.22	(24.02)	100.00
101-295-727.00	OFFICE SUPPLIES	0.00	866.62	174.22	(866.62)	100.00
	Total Dept 295 - PROBATION AND PAROLE	0.00	890.64	176.44	(890.64)	100.00
Department: 296 PROSECUTING ATTORNEY						
101-296-702.01	ELECTED - APPOINTED	127,296.00	71,995.68	14,688.00	55,300.32	56.56
101-296-702.02	SUPERVISORY STAFF	240,975.00	98,647.91	20,125.38	142,327.09	40.94
101-296-702.03	PERMANENT EMPLOYEES	182,516.00	180,984.01	37,839.60	1,531.99	99.16
101-296-702.04	TEMPORARY/PARTTIME	0.00	873.58	0.00	(873.58)	100.00
101-296-703.01	LONGEVITY	600.00	0.00	0.00	600.00	0.00
101-296-719.00	SOCIAL SECURITY	46,417.00	26,201.38	5,381.80	20,215.62	56.45
101-296-720.00	RETIREMENT	71,409.00	42,062.73	7,441.04	29,346.27	58.90
101-296-721.00	HEALTH INSURANCE	156,194.00	76,242.67	13,048.02	79,951.33	48.81
101-296-721.04	LIFE INSURANCE	210.00	109.20	15.60	100.80	52.00
101-296-721.05	SICK & ACCIDENT INSURANCE	6,153.00	2,765.21	395.03	3,387.79	44.94
101-296-722.00	WORKERS COMPENSATION	1,473.00	784.79	160.97	688.21	53.28
101-296-726.00	POSTAGE	1,600.00	363.41	173.21	1,236.59	22.71
101-296-727.00	OFFICE SUPPLIES	10,000.00	1,859.85	950.73	8,140.15	18.60

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 296 PROSECUTING ATTORNEY						
101-296-727.01	OFFICE SUPPLIES/ VRG	4,000.00	352.72	0.00	3,647.28	8.82
101-296-729.00	LEGAL PUBLICATIONS	1,700.00	0.00	0.00	1,700.00	0.00
101-296-744.00	DUES & MEMBERSHIP	10,000.00	7,408.00	0.00	2,592.00	74.08
101-296-800.00	CONTRACTED SERVICES	25,000.00	3,767.00	483.83	21,233.00	15.07
101-296-809.02	WITNESS FEES / TRAVEL	20,000.00	3,774.05	0.00	16,225.95	18.87
101-296-851.00	CELLULAR PHONES	3,500.00	704.04	105.00	2,795.96	20.12
101-296-860.00	TRAVEL & CONFERENCES	7,500.00	1,502.93	379.18	5,997.07	20.04
	Total Dept 296 - PROSECUTING ATTORNEY	916,543.00	520,399.16	101,187.39	396,143.84	56.78
Department: 297 JURY COMMISSION						
101-297-702.22	PER DIEM	500.00	0.00	0.00	500.00	0.00
101-297-726.00	POSTAGE	4,500.00	3,366.75	3,366.75	1,133.25	74.82
101-297-727.00	OFFICE SUPPLIES	2,000.00	1,140.55	0.00	859.45	57.03
	Total Dept 297 - JURY COMMISSION	7,000.00	4,507.30	3,366.75	2,492.70	64.39
Department: 298 CIRCUIT COURT FAMILY COUNS.						
101-298-702.03	PERMANENT EMPLOYEES	38,447.00	16,062.26	4,359.36	22,384.74	41.78
101-298-703.01	LONGEVITY	600.00	0.00	0.00	600.00	0.00
101-298-703.02	SICK PAY AND SHIFT PREMIUMS	800.00	0.00	0.00	800.00	0.00
101-298-719.00	SOCIAL SECURITY	2,411.00	1,209.51	327.52	1,201.49	50.17
101-298-720.00	RETIREMENT	2,572.00	1,368.47	371.41	1,203.53	53.21
101-298-721.00	HEALTH INSURANCE	0.00	2,790.76	885.19	(2,790.76)	100.00
101-298-721.04	LIFE INSURANCE	24.00	9.75	0.00	14.25	40.63
101-298-721.05	SICK & ACCIDENT INSURANCE	507.00	171.75	0.00	335.25	33.88
101-298-722.00	WORKERS COMPENSATION	328.00	40.90	11.10	287.10	12.47
	Total Dept 298 - CIRCUIT COURT FAMILY COUNS.	45,689.00	21,653.40	5,954.58	24,035.60	47.39
Department: 299 PROS ATTNY CO-OP REIMB						
101-299-702.03	PERMANENT EMPLOYEES	55,912.00	31,004.12	6,327.00	24,907.88	55.45
101-299-719.00	SOCIAL SECURITY	4,374.00	2,461.57	497.40	1,912.43	56.28
101-299-720.00	RETIREMENT	4,665.00	2,641.59	539.07	2,023.41	56.63
101-299-721.00	HEALTH INSURANCE	9,569.00	1,173.37	175.00	8,395.63	12.26
101-299-721.04	LIFE INSURANCE	24.00	15.60	1.95	8.40	65.00
101-299-721.05	SICK & ACCIDENT INSURANCE	724.00	417.60	52.20	306.40	57.68
101-299-722.00	WORKERS COMPENSATION	160.00	82.06	16.59	77.94	51.29
101-299-726.00	POSTAGE	850.00	220.39	104.51	629.61	25.93
101-299-727.00	OFFICE SUPPLIES	700.00	406.34	0.00	293.66	58.05
101-299-730.00	PROCESS SERVICE	750.00	256.47	0.00	493.53	34.20
101-299-800.00	CONTRACTED SERVICES	9,100.00	5,630.00	0.00	3,470.00	61.87
101-299-857.00	TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
	Total Dept 299 - PROS ATTNY CO-OP REIMB	87,828.00	44,309.11	7,713.72	43,518.89	50.45
Department: 301 SHERIFF						
101-301-702.01	ELECTED - APPOINTED	88,358.00	49,772.91	10,154.28	38,585.09	56.33
101-301-702.02	SUPERVISORY STAFF	243,884.00	132,736.36	26,335.47	111,147.64	54.43
101-301-702.03	PERMANENT EMPLOYEES	1,442,098.00	807,333.39	162,721.98	634,764.61	55.98
101-301-702.15	CONTRACTED SERVICES	10,000.00	387.28	0.00	9,612.72	3.87
101-301-703.00	HOLIDAY	81,000.00	46,975.03	41,650.04	34,024.97	57.99
101-301-703.01	LONGEVITY	10,500.00	0.00	0.00	10,500.00	0.00
101-301-703.02	SICK PAY AND SHIFT PREMIUMS	30,000.00	9,987.81	3,715.92	20,012.19	33.29

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 301 SHERIFF						
101-301-704.00	OVERTIME	70,000.00	81,889.92	11,109.38	(11,889.92)	116.99
101-301-704.01	HOLIDAY OVERTIME	800.00	0.00	0.00	800.00	0.00
101-301-719.00	SOCIAL SECURITY	139,539.00	86,137.95	18,936.97	53,401.05	61.73
101-301-720.00	RETIREMENT	470,819.00	326,078.79	51,701.62	144,740.21	69.26
101-301-721.00	HEALTH INSURANCE	469,082.00	242,248.15	40,244.94	226,833.85	51.64
101-301-721.04	LIFE INSURANCE	662.00	393.25	49.40	268.75	59.40
101-301-721.05	SICK & ACCIDENT INSURANCE	16,960.00	10,103.35	1,268.65	6,856.65	59.57
101-301-722.00	WORKERS COMPENSATION	60,638.00	33,324.60	7,313.38	27,313.40	54.96
101-301-726.00	POSTAGE	1,000.00	530.42	139.62	469.58	53.04
101-301-727.00	OFFICE SUPPLIES	6,000.00	3,922.82	810.81	2,077.18	65.38
101-301-728.00	PRINTING	1,600.00	383.02	383.02	1,216.98	23.94
101-301-744.00	DUES & MEMBERSHIP	2,400.00	2,490.00	75.00	(90.00)	103.75
101-301-746.00	UNIFORMS & ACCESSORIES	25,000.00	6,623.61	4,093.31	18,376.39	26.49
101-301-746.01	LAUNDRY/CLEANING	4,500.00	1,404.55	0.00	3,095.45	31.21
101-301-800.00	CONTRACTED SERVICES	12,000.00	4,894.05	1,018.81	7,105.95	40.78
101-301-800.01	OUIL BLOOD DRAWS	500.00	642.00	0.00	(142.00)	128.40
101-301-802.00	COMPUTER SERVICES	35,000.00	14,826.38	900.00	20,173.62	42.36
101-301-807.00	VSU/EXPENDITURE	500.00	0.00	0.00	500.00	0.00
101-301-851.00	CELLULAR PHONES	9,000.00	4,444.45	634.84	4,555.55	49.38
101-301-860.00	TRAVEL & CONFERENCES	7,500.00	3,417.20	1,579.28	4,082.80	45.56
101-301-930.00	TNT OPERATING SUPPLIES	9,000.00	2,613.01	40.70	6,386.99	29.03
101-301-931.00	EQUIPMENT MAINT & REPAIR	15,000.00	12,898.05	525.68	2,101.95	85.99
101-301-932.00	VEHICLE MAINT & OPERATIONS	387,221.00	344,460.98	70,076.05	42,760.02	88.96
101-301-957.00	TRAINING	35,000.00	6,002.88	2,678.33	28,997.12	17.15
101-301-957.01	TRAINING AIDS	13,000.00	5,919.04	122.72	7,080.96	45.53
101-301-958.00	LIVE SCAN FEES	4,500.00	0.00	0.00	4,500.00	0.00
101-301-980.00	EQUIPMENT	16,500.00	0.00	0.00	16,500.00	0.00
	Total Dept 301 - SHERIFF	3,719,561.00	2,242,841.25	458,280.20	1,476,719.75	60.30
Department: 316 SECONDARY ROAD PATROL						
101-316-702.03	PERMANENT EMPLOYEES	63,600.00	31,701.20	8,946.60	31,898.80	49.84
101-316-703.00	HOLIDAY	0.00	1,131.26	0.00	(1,131.26)	100.00
101-316-703.02	SICK PAY AND SHIFT PREMIUMS	0.00	97.18	13.50	(97.18)	100.00
101-316-704.00	OVERTIME	0.00	120.74	0.00	(120.74)	100.00
101-316-719.00	SOCIAL SECURITY	5,000.00	2,476.07	670.59	2,523.93	49.52
101-316-720.00	RETIREMENT	5,333.00	2,815.88	763.39	2,517.12	52.80
101-316-721.00	HEALTH INSURANCE	22,774.00	5,157.49	931.50	17,616.51	22.65
101-316-721.04	LIFE INSURANCE	24.00	0.00	0.00	24.00	0.00
101-316-721.05	SICK & ACCIDENT INSURANCE	581.00	0.00	0.00	581.00	0.00
101-316-722.00	WORKERS COMP	2,190.00	1,006.27	273.15	1,183.73	45.95
101-316-932.00	VEHICLE MAINT & OPERATIONS	4,500.00	2,150.68	388.52	2,349.32	47.79
	Total Dept 316 - SECONDARY ROAD PATROL	104,002.00	46,656.77	11,987.25	57,345.23	44.86
Department: 331 MARINE						
101-331-702.03	PERMANENT EMPLOYEES	17,248.00	0.00	0.00	17,248.00	0.00
101-331-719.00	SOCIAL SECURITY	1,344.00	0.00	0.00	1,344.00	0.00
101-331-720.00	RETIREMENT	14,388.00	0.00	0.00	14,388.00	0.00
101-331-721.00	HEALTH INSURANCE	6,729.00	2,262.48	754.16	4,466.52	33.62
101-331-721.04	LIFE INSURANCE	30.00	0.00	0.00	30.00	0.00

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 331 MARINE						
101-331-721.05	SICK & ACCIDENT INSURANCE	157.00	0.00	0.00	157.00	0.00
101-331-722.00	WORKERS COMPENSATION	590.00	0.00	0.00	590.00	0.00
101-331-746.00	UNIFORMS & ACCESSORIES	100.00	0.00	0.00	100.00	0.00
101-331-746.01	LAUNDRY/CLEANING	50.00	0.00	0.00	50.00	0.00
101-331-932.00	VEHICLE MAINT & OPERATIONS	1,200.00	0.00	0.00	1,200.00	0.00
	Total Dept 331 - MARINE	41,836.00	2,262.48	754.16	39,573.52	5.41
Department: 332 SNOWMOBILE						
101-332-702.03	PERMANENT EMPLOYEES	16,983.00	1,839.06	0.00	15,143.94	10.83
101-332-719.00	SOCIAL SECURITY	1,325.00	135.69	0.00	1,189.31	10.24
101-332-720.00	RETIREMENT	14,388.00	0.00	0.00	14,388.00	0.00
101-332-721.00	HEALTH INSURANCE	6,739.00	2,262.48	0.00	4,476.52	33.57
101-332-721.04	LIFE INSURANCE	24.00	5.20	0.65	18.80	21.67
101-332-721.05	SICK & ACCIDENT INSURANCE	157.00	149.98	18.75	7.02	95.53
101-332-722.00	WORKERS COMPENSATION	580.00	56.07	0.00	523.93	9.67
101-332-931.00	EQUIPMENT MAINT & REPAIR	300.00	0.00	0.00	300.00	0.00
101-332-932.00	VEHICLE MAINT & OPERATIONS	1,500.00	0.00	0.00	1,500.00	0.00
	Total Dept 332 - SNOWMOBILE	41,996.00	4,448.48	19.40	37,547.52	10.59
Department: 333 ORV GRANT						
101-333-702.03	PERMANENT EMPLOYEES	17,248.00	0.00	0.00	17,248.00	0.00
101-333-719.00	SOCIAL SECURITY	1,344.00	0.00	0.00	1,344.00	0.00
101-333-720.00	RETIREMENT	14,388.00	0.00	0.00	14,388.00	0.00
101-333-721.00	HEALTH INSURANCE	6,739.00	5,656.32	754.16	1,082.68	83.93
101-333-721.04	LIFE INSURANCE	6.00	4.55	0.65	1.45	75.83
101-333-721.05	SICK & ACCIDENT INSURANCE	157.00	150.63	18.75	6.37	95.94
101-333-722.00	WORKERS COMPENSATION	589.00	0.00	0.00	589.00	0.00
101-333-932.00	VEHICLE MAINT & OPERATIONS	1,500.00	0.00	0.00	1,500.00	0.00
	Total Dept 333 - ORV GRANT	41,971.00	5,811.50	773.56	36,159.50	13.85
Department: 334 FEDERAL FOREST						
101-334-704.00	OVERTIME	0.00	244.04	0.00	(244.04)	100.00
101-334-719.00	SOCIAL SECURITY	0.00	17.81	0.00	(17.81)	100.00
101-334-722.00	WORKERS COMPENSATION	0.00	4.96	0.00	(4.96)	100.00
	Total Dept 334 - FEDERAL FOREST	0.00	266.81	0.00	(266.81)	100.00
Department: 351 JAIL						
101-351-702.02	SUPERVISORY STAFF	81,488.00	46,914.39	9,686.88	34,573.61	57.57
101-351-702.03	PERMANENT EMPLOYEES	1,410,667.00	710,374.19	136,983.51	700,292.81	50.36
101-351-703.00	HOLIDAY	80,000.00	38,961.74	36,803.96	41,038.26	48.70
101-351-703.01	LONGEVITY	6,000.00	0.00	0.00	6,000.00	0.00
101-351-703.02	SICK PAY AND SHIFT PREMIUMS	25,000.00	5,803.81	741.25	19,196.19	23.22
101-351-704.00	OVERTIME	97,750.00	60,459.40	21,892.93	37,290.60	61.85
101-351-704.01	HOLIDAY OVERTIME	7,000.00	3,495.77	1,600.86	3,504.23	49.94
101-351-719.00	SOCIAL SECURITY	117,575.00	64,746.18	15,607.44	52,828.82	55.07
101-351-720.00	RETIREMENT	292,648.00	176,575.60	30,788.86	116,072.40	60.34
101-351-721.00	HEALTH INSURANCE	431,848.00	201,649.15	31,159.45	230,198.85	46.69
101-351-721.04	LIFE INSURANCE	583.00	390.00	48.75	193.00	66.90
101-351-721.05	SICK & ACCIDENT INSURANCE	18,795.00	9,904.28	1,238.03	8,890.72	52.70
101-351-722.00	WORKERS COMPENSATION	49,112.00	23,742.81	5,847.91	25,369.19	48.34

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 351 JAIL						
101-351-727.00	OFFICE SUPPLIES	8,700.00	4,512.37	1,264.30	4,187.63	51.87
101-351-727.13	BUILDING SUPPLIES	100,000.00	26,374.85	3,682.51	73,625.15	26.37
101-351-727.16	KITCHEN SUPPLIES	330,000.00	136,029.36	14,842.12	193,970.64	41.22
101-351-728.00	PRINTING	2,000.00	540.52	20.99	1,459.48	27.03
101-351-744.00	DUES & MEMBERSHIP	2,500.00	214.17	139.17	2,285.83	8.57
101-351-745.00	INMATE-CLOTHING/BEDDING	15,000.00	1,326.60	0.00	13,673.40	8.84
101-351-746.00	UNIFORMS & ACCESSORIES	30,000.00	6,891.76	86.08	23,108.24	22.97
101-351-746.01	LAUNDRY/CLEANING	4,000.00	943.72	0.00	3,056.28	23.59
101-351-800.01	MICROFILMING	300.00	310.40	0.00	(10.40)	103.47
101-351-802.00	COMPUTER SERVICES	85,000.00	37,744.36	1,584.60	47,255.64	44.41
101-351-860.00	TRAVEL & CONFERENCES	5,000.00	1,210.64	792.91	3,789.36	24.21
101-351-895.00	INMATE HEALTH	600,000.00	348,666.29	52,062.44	251,333.71	58.11
101-351-931.00	EQUIPMENT MAINT & REPAIR	90,000.00	46,566.83	5,089.63	43,433.17	51.74
101-351-957.00	TRAINING	18,000.00	2,019.00	235.00	15,981.00	11.22
101-351-957.01	TRAINING AIDS	10,000.00	484.67	0.00	9,515.33	4.85
	Total Dept 351 - JAIL	3,918,966.00	1,956,852.86	372,199.58	1,962,113.14	49.93
Department: 362 STATE GRANT PA 511						
101-362-702.03	PERMANENT EMPLOYEES	114,596.00	62,890.27	6,009.11	51,705.73	54.88
101-362-702.04	TEMPORARY/PARTTIME	0.00	212.16	0.00	(212.16)	100.00
101-362-719.00	SOCIAL SECURITY	5,596.00	4,483.95	459.70	1,112.05	80.13
101-362-720.00	RETIREMENT	0.00	2,054.29	511.95	(2,054.29)	100.00
101-362-721.00	HEALTH INSURANCE	6,700.00	3,030.06	0.00	3,669.94	45.22
101-362-722.00	WORKERS COMPENSATION	952.00	485.40	15.30	466.60	50.99
101-362-727.00	OFFICE SUPPLIES	1,500.00	287.43	1.48	1,212.57	19.16
101-362-727.01	SUBSTANCE TESTING SUPPLIES	0.00	977.50	0.00	(977.50)	100.00
101-362-760.00	PA 511 - ALCOHOL EXPENSE	6,391.00	19,712.00	3,421.00	(13,321.00)	308.43
101-362-800.00	CONTRACTED SERVICES	1,500.00	195.00	40.00	1,305.00	13.00
101-362-800.02	PA 511 - ACTIVE TETHER/ELECT MONITOR	7,730.00	6,102.05	0.00	1,627.95	78.94
101-362-860.00	PA 511 - TRAVEL & CONFERENCES	835.00	393.31	0.00	441.69	47.10
	Total Dept 362 - STATE GRANT PA 511	145,800.00	100,823.42	10,458.54	44,976.58	69.15
Department: 363 ENHANCEMENT						
101-363-702.03	PERMANENT EMPLOYEES	72,000.00	6,737.56	1,507.69	65,262.44	9.36
101-363-702.04	TEMPORARY/PARTTIME	5,410.00	2,881.14	645.32	2,528.86	53.26
101-363-703.01	LONGEVITY	600.00	0.00	0.00	600.00	0.00
101-363-704.00	OVERTIME	2,000.00	1,120.13	279.59	879.87	56.01
101-363-719.00	SOCIAL SECURITY	4,995.00	970.45	197.57	4,024.55	19.43
101-363-720.00	RETIREMENT	48,073.00	28,934.87	4,056.30	19,138.13	60.19
101-363-721.00	HEALTH INSURANCE	1,800.00	1,659.91	150.00	140.09	92.22
101-363-721.04	LIFE INSURANCE	47.00	31.20	3.90	15.80	66.38
101-363-721.05	SICK & ACCIDENT INSURANCE	1,585.00	835.84	104.48	749.16	52.73
101-363-722.00	WORKERS COMPENSATION	960.00	91.32	12.32	868.68	9.51
101-363-726.00	POSTAGE	150.00	0.00	0.00	150.00	0.00
101-363-727.00	OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
101-363-727.01	DRUG TESTING	7,500.00	1,846.24	116.68	5,653.76	24.62
101-363-760.00	ALCOHOL EXPENSES	15,000.00	0.00	0.00	15,000.00	0.00
101-363-800.13	GPS TETHER	5,000.00	0.00	0.00	5,000.00	0.00
101-363-851.00	CELLULAR PHONES	1,000.00	759.83	35.00	240.17	75.98

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 363 ENHANCEMENT						
101-363-860.00	TRAVEL & CONFERENCES	300.00	152.57	3.92	147.43	50.86
101-363-957.00	TRAINING	750.00	0.00	0.00	750.00	0.00
	Total Dept 363 - ENHANCEMENT	168,170.00	46,021.06	7,112.77	122,148.94	27.37
Department: 426 EMERGENCY MANAGEMENT						
101-426-702.01	ELECTED - APPOINTED	61,208.00	34,613.36	7,061.55	26,594.64	56.55
101-426-703.02	SICK PAY AND SHIFT PREMIUMS	200.00	0.00	0.00	200.00	0.00
101-426-719.00	SOCIAL SECURITY	4,790.00	2,546.18	519.46	2,243.82	53.16
101-426-720.00	RETIREMENT	5,109.00	2,949.09	601.65	2,159.91	57.72
101-426-721.00	HEALTH INSURANCE	23,327.00	14,034.50	2,388.41	9,292.50	60.16
101-426-721.04	LIFE INSURANCE	24.00	15.60	1.95	8.40	65.00
101-426-721.05	SICK & ACCIDENT INSURANCE	809.00	450.00	56.25	359.00	55.62
101-426-722.00	WORKERS COMPENSATION	814.00	0.00	0.00	814.00	0.00
101-426-727.00	OFFICE SUPPLIES	60.00	0.00	0.00	60.00	0.00
101-426-800.00	CONTRACTED SERVICES	8,000.00	4,449.42	0.00	3,550.58	55.62
101-426-802.00	COMPUTER SERVICES	500.00	0.00	0.00	500.00	0.00
101-426-851.00	CELLULAR PHONES	2,900.00	1,180.60	0.00	1,719.40	40.71
101-426-860.00	TRAVEL & CONFERENCES	1,500.00	1,126.56	337.07	373.44	75.10
101-426-921.00	UTILITY-ELECTRIC	7,000.00	3,517.07	655.38	3,482.93	50.24
101-426-931.00	EQUIPMENT MAINT & REPAIR	1,500.00	215.27	0.00	1,284.73	14.35
101-426-932.00	VEHICLE MAINT & OPERATIONS	4,800.00	1,634.52	294.90	3,165.48	34.05
101-426-957.00	TRAINING	1,000.00	275.00	0.00	725.00	27.50
101-426-980.00	EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
	Total Dept 426 - EMERGENCY MANAGEMENT	128,541.00	67,007.17	11,916.62	61,533.83	52.13
Department: 442 DRAIN COMMISSION						
101-442-702.01	ELECTED - APPOINTED	25,158.00	14,228.85	2,902.86	10,929.15	56.56
101-442-719.00	SOCIAL SECURITY	1,925.00	1,088.51	222.07	836.49	56.55
101-442-720.00	RETIREMENT	31,884.00	9,987.16	1,304.00	21,896.84	31.32
101-442-722.00	WORKERS COMPENSATION	327.00	168.37	34.35	158.63	51.49
101-442-727.00	OFFICE SUPPLIES	550.00	335.21	0.00	214.79	60.95
101-442-744.00	DUES & MEMBERSHIP	400.00	0.00	0.00	400.00	0.00
101-442-800.00	CONTRACTED SERVICES	4,650.00	2,825.00	0.00	1,825.00	60.75
101-442-800.09	CONTRACTED SERVICE E COLI	1,200.00	0.00	0.00	1,200.00	0.00
101-442-800.10	CONTRACTED SERVICE QPCR	8,000.00	1,362.47	0.00	6,637.53	17.03
101-442-860.00	TRAVEL & CONFERENCES	2,300.00	1,157.35	173.25	1,142.65	50.32
101-442-860.01	TRAVEL- GRANT	200.00	0.00	0.00	200.00	0.00
101-442-860.03	TRAVEL & CONFERENCE E COLI	2,000.00	0.00	0.00	2,000.00	0.00
101-442-860.04	TRAVEL & CONFERENCE QPCR	400.00	0.00	0.00	400.00	0.00
101-442-921.00	UTILITY-ELECTRIC	400.00	0.00	0.00	400.00	0.00
101-442-931.00	EQUIPMENT MAINT & REPAIR	300.00	0.00	0.00	300.00	0.00
101-442-980.00	CAPITAL EQUIPMENT	200.00	0.00	0.00	200.00	0.00
	Total Dept 442 - DRAIN COMMISSION	79,894.00	31,152.92	4,636.53	48,741.08	38.99
Department: 526 SANITARY LANDFILL						
101-526-720.00	RETIREMENT	25,000.00	21,903.00	3,243.00	3,097.00	87.61
101-526-800.00	CONTRACTED SERVICES	28,000.00	0.00	0.00	28,000.00	0.00
	Total Dept 526 - SANITARY LANDFILL	53,000.00	21,903.00	3,243.00	31,097.00	41.33
Department: 648 MEDICAL EXAMINER						

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 648 MEDICAL EXAMINER						
101-648-800.00	CONTRACTED SERVICES	32,000.00	25,387.28	8,556.63	6,612.72	79.34
101-648-800.01	MEDICAL EXAMINER ADMINSTRATION	42,400.00	21,200.00	0.00	21,200.00	50.00
101-648-800.03	PATHOLOGIST SERVICES	50,000.00	14,130.95	0.00	35,869.05	28.26
	Total Dept 648 - MEDICAL EXAMINER	124,400.00	60,718.23	8,556.63	63,681.77	48.81
Department: 681 VETERANS BURIAL						
101-681-800.00	CONTRACTED SERVICES	10,000.00	2,100.00	900.00	7,900.00	21.00
	Total Dept 681 - VETERANS BURIAL	10,000.00	2,100.00	900.00	7,900.00	21.00
Department: 711 REGISTER OF DEEDS						
101-711-702.01	ELECTED - APPOINTED	75,101.00	42,475.68	8,665.56	32,625.32	56.56
101-711-702.02	SUPERVISORY STAFF	55,210.00	31,225.48	6,370.38	23,984.52	56.56
101-711-702.03	PERMANENT EMPLOYEES	74,995.00	40,423.34	8,766.04	34,571.66	53.90
101-711-703.01	LONGEVITY	600.00	0.00	0.00	600.00	0.00
101-711-719.00	SOCIAL SECURITY	15,927.00	8,494.09	1,774.98	7,432.91	53.33
101-711-720.00	RETIREMENT	73,825.00	50,219.49	7,399.69	23,605.51	68.03
101-711-721.00	HEALTH INSURANCE	37,063.00	16,716.29	2,740.05	20,346.71	45.10
101-711-721.04	LIFE INSURANCE	70.00	41.36	5.17	28.64	59.09
101-711-721.05	SICK & ACCIDENT INSURANCE	1,290.00	1,210.88	151.36	79.12	93.87
101-711-722.00	WORKERS COMPENSATION	582.00	290.84	60.66	291.16	49.97
101-711-726.00	POSTAGE	2,000.00	1,910.91	663.39	89.09	95.55
101-711-727.00	OFFICE SUPPLIES	2,200.00	529.19	298.20	1,670.81	24.05
101-711-728.00	PRINTING	2,400.00	449.47	174.45	1,950.53	18.73
101-711-744.00	DUES & MEMBERSHIP	615.00	505.00	0.00	110.00	82.11
101-711-799.00	MICROFILMING	2,800.00	2,281.04	0.00	518.96	81.47
101-711-860.00	TRAVEL & CONFERENCES	2,300.00	1,352.38	343.53	947.62	58.80
101-711-962.00	MISCELLANEOUS	100.00	60.00	0.00	40.00	60.00
101-711-964.01	REFUNDS/REBATES	100.00	0.00	0.00	100.00	0.00
	Total Dept 711 - REGISTER OF DEEDS	347,178.00	198,185.44	37,413.46	148,992.56	57.08
Department: 959 APPROPRIATIONS						
101-959-744.00	NW MICH COUNCIL OF GOVERNMENTS	5,000.00	5,562.02	0.00	(562.02)	111.24
101-959-744.03	AREA AGENCY OF AGING	5,000.00	4,189.00	0.00	811.00	83.78
101-959-969.01	DISTRICT HEALTH DEPT.	250,000.00	108,093.00	0.00	141,907.00	43.24
101-959-969.02	N.LAKES COMMUNITY MENTAL HEALT	76,543.00	51,028.60	6,378.58	25,514.40	66.67
101-959-969.04	SOIL CONSERVATION DISTRICT	15,000.00	15,000.00	0.00	0.00	100.00
101-959-969.11	ALLIANCE FOR ECONOMIC SUCCESS	7,500.00	7,500.00	0.00	0.00	100.00
101-959-995.01	AIRPORT AUTHORITY	50,000.00	29,166.69	4,166.67	20,833.31	58.33
101-959-995.02	NORTHERN MICH SUBT ABUSE	100,000.00	27,280.80	0.00	72,719.20	27.28
	Total Dept 959 - APPROPRIATIONS	509,043.00	247,820.11	10,545.25	261,222.89	48.68
Department: 995 TRANSFERS						
101-995-969.00	TRANSFER OUT	197,356.00	115,124.35	16,446.33	82,231.65	58.33
101-995-969.01	LAW LIBRARY	48,500.00	28,291.65	4,041.67	20,208.35	58.33
101-995-995.00	TRANSFER OUT-DEBT SERVICE	264,092.00	264,091.50	18,207.00	0.50	100.00
101-995-995.03	CHILD CARE	350,000.00	0.00	0.00	350,000.00	0.00
101-995-995.06	TRANSFER OUT-PIC	108,900.00	108,900.00	0.00	0.00	100.00
101-995-995.07	TRANSFER OUT-CIVIC CENTER	115,200.00	29,166.65	4,166.67	86,033.35	25.32
101-995-995.08	TRANSFER OUT/CEDAR CREEK WATER	143,730.00	143,730.00	143,730.00	0.00	100.00
101-995-995.09	TRANSFER OUT/ OTHER	87,666.00	66,285.51	22,095.17	21,380.49	75.61

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 995 TRANSFERS						
Total Dept 995 - TRANSFERS		1,315,444.00	755,589.66	208,686.84	559,854.34	57.44
Expenditures		19,919,149.00	10,922,179.74	2,083,392.71	8,996,969.26	54.83
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		19,919,149.00	7,111,796.16	1,389,194.24	12,807,352.84	35.70
TOTAL EXPENDITURES		19,919,149.00	10,922,179.74	2,083,392.71	8,996,969.26	54.83
NET OF REVENUES & EXPENDITURES:		0.00	(3,810,383.58)	(694,198.47)	3,810,383.58	

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 225 ANIMAL CONTROL						
Account Category: Revenues						
Department: 000						
225-000-402.00	CURRENT REAL PROPERTY TAXES	248,500.00	227,995.58	0.00	20,504.42	91.75
225-000-404.01	DNR PROPERTY	2,400.00	2,302.23	0.00	97.77	95.93
225-000-410.00	PERSONAL PROPERTY TAX	21,500.00	21,053.07	0.00	446.93	97.92
225-000-412.01	UNPAID PERS. PROP TAX	500.00	83.69	63.26	416.31	16.74
225-000-422.00	LOST PPT REIMBURSEMENTMCL123.135	15,200.00	16,846.34	0.00	(1,646.34)	110.83
225-000-432.00	PAYMENT IN LIEU OF TAX/PILOT	500.00	708.67	0.37	(208.67)	141.73
225-000-437.00	INDUSTRIAL FACILITIES TAX	200.00	51.51	0.00	148.49	25.76
225-000-490.04	LICENSES & PERMITS	6,000.00	4,254.00	478.00	1,746.00	70.90
225-000-569.01	SMALL BUSINESS TAXPAYER EXEMPTION	0.00	1,001.92	0.00	(1,001.92)	100.00
225-000-607.00	FEES	1,000.00	745.00	325.00	255.00	74.50
225-000-607.02	PET ADOPTION	1,500.00	660.00	90.00	840.00	44.00
225-000-607.03	SPAY/NEUTERED	1,500.00	1,250.00	275.00	250.00	83.33
225-000-640.06	AC GRANT/	5,000.00	5,000.00	0.00	0.00	100.00
225-000-664.00	INTEREST EARNED-DEPOSITS	0.00	65.14	0.00	(65.14)	100.00
225-000-670.19	MISC INCOME	1,000.00	1,405.82	26.90	(405.82)	140.58
225-000-674.12	RESTRICTED ANIMAL DONATIONS	1,000.00	1,940.00	700.00	(940.00)	194.00
225-000-699.00	TRANSFER IN/GENERAL	800.47	0.00	0.00	800.47	0.00
Total Dept 000		306,600.47	285,362.97	1,958.53	21,237.50	93.07
Revenues		306,600.47	285,362.97	1,958.53	21,237.50	93.07
Account Category: Expenditures						
Department: 000						
225-000-702.03	PERMANENT EMPLOYEES	102,474.00	46,339.94	11,625.36	56,134.06	45.22
225-000-702.04	TEMPORARY/PARTTIME	21,420.00	13,778.87	2,985.00	7,641.13	64.33
225-000-703.00	HOLIDAY	5,409.00	4,679.09	3,034.92	729.91	86.51
225-000-703.02	SICK PAY AND SHIFT PREMIUMS	1,500.00	7.01	0.00	1,492.99	0.47
225-000-704.00	OVERTIME	6,000.00	2,318.78	876.91	3,681.22	38.65
225-000-704.01	HOLIDAY OVERTIME	150.00	86.84	0.00	63.16	57.89
225-000-719.00	SOCIAL SECURITY	9,659.00	4,882.35	1,341.84	4,776.65	50.55
225-000-720.00	RETIREMENT	8,554.00	4,550.45	1,321.85	4,003.55	53.20
225-000-721.00	HEALTH INSURANCE	39,180.00	15,798.79	2,701.68	23,381.21	40.32
225-000-721.04	LIFE INSURANCE	47.00	0.00	0.00	47.00	0.00
225-000-721.05	SICK & ACCIDENT INSURANCE	1,353.00	0.00	0.00	1,353.00	0.00
225-000-722.00	WORKERS COMPENSATION	1,717.00	1,506.70	464.94	210.30	87.75
225-000-726.00	POSTAGE	150.00	0.00	0.00	150.00	0.00
225-000-727.00	OFFICE SUPPLIES	1,000.00	385.69	0.00	614.31	38.57
225-000-727.14	ANIMAL SUPPLIES	2,300.00	982.94	215.88	1,317.06	42.74
225-000-728.00	PRINTING	150.00	51.85	51.85	98.15	34.57
225-000-744.00	DUES & MEMBERSHIP	150.00	25.00	0.00	125.00	16.67
225-000-746.00	UNIFORMS & ACCESSORIES	1,500.00	1,873.78	25.00	(373.78)	124.92
225-000-746.01	LAUNDRY/CLEANING	1,000.00	357.10	0.00	642.90	35.71
225-000-799.00	JANITOR SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
225-000-800.00	CONTRACTED SERVICES	4,200.00	3,443.49	393.18	756.51	81.99
225-000-802.00	COMPUTER SERVICES	4,000.00	989.00	255.00	3,011.00	24.73
225-000-810.00	VETERINARIAN SERVICE	5,500.00	3,440.02	366.42	2,059.98	62.55
225-000-811.00	ORDINANCE FEE REFUNDS	900.00	340.00	75.00	560.00	37.78
225-000-812.00	ADMINISTRATION FEE	28,256.00	14,128.00	0.00	14,128.00	50.00
225-000-850.00	TELEPHONE	800.00	0.00	0.00	800.00	0.00

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 225 ANIMAL CONTROL						
Account Category: Expenditures						
Department: 000						
225-000-860.00	TRAVEL & CONFERENCES	1,000.00	127.33	0.00	872.67	12.73
225-000-862.00	MAINTENANCE SUPPLY	600.00	0.00	0.00	600.00	0.00
225-000-920.00	UTILITY-HEAT	4,500.00	6,161.22	0.00	(1,661.22)	136.92
225-000-921.00	UTILITY-ELECTRIC	3,000.00	1,488.79	516.68	1,511.21	49.63
225-000-922.00	UTILITY-WATER	1,000.00	470.58	150.45	529.42	47.06
225-000-931.00	EQUIPMENT MAINT & REPAIR	4,800.47	3,149.12	181.40	1,651.35	65.60
225-000-932.00	VEHICLE MAINT & OPERATIONS	5,500.00	6,243.47	797.28	(743.47)	113.52
225-000-934.00	BUILDING MAINT & REPAIR	2,500.00	0.00	0.00	2,500.00	0.00
225-000-957.00	TRAINING	1,000.00	426.95	0.00	573.05	42.70
225-000-961.00	TAX REFUND	0.00	69.48	38.83	(69.48)	100.00
225-000-962.04	PET SPAY EDUCATION	3,500.00	2,210.00	510.00	1,290.00	63.14
225-000-962.10	TWO SEVEN OH GRANT/SP/NEUT	5,000.00	195.00	0.00	4,805.00	3.90
225-000-964.05	PET ADOPTION REFUNDS	2,500.00	45.00	30.00	2,455.00	1.80
Total Dept 000		283,269.47	140,552.63	27,959.47	142,716.84	49.62
Expenditures		283,269.47	140,552.63	27,959.47	142,716.84	49.62
Fund 225 - ANIMAL CONTROL:						
TOTAL REVENUES		306,600.47	285,362.97	1,958.53	21,237.50	93.07
TOTAL EXPENDITURES		283,269.47	140,552.63	27,959.47	142,716.84	49.62
NET OF REVENUES & EXPENDITURES:		23,331.00	144,810.34	(26,000.94)	(121,479.34)	

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 239 COURT SECURITY FUND						
Account Category: Revenues						
Department: 000						
239-000-640.04	COURT FEES	0.00	16,597.69	2,557.00	(16,597.69)	100.00
239-000-664.00	INTEREST EARNED-DEPOSITS	0.00	43.88	0.00	(43.88)	100.00
239-000-699.00	TRANSFER IN/GENERAL	197,356.00	115,124.35	16,446.33	82,231.65	58.33
Total Dept 000		197,356.00	131,765.92	19,003.33	65,590.08	66.77
Revenues		197,356.00	131,765.92	19,003.33	65,590.08	66.77
Account Category: Expenditures						
Department: 000						
239-000-702.03	PERMANENT EMPLOYEES	61,654.00	41,528.47	8,686.87	20,125.53	67.36
239-000-702.04	TEMPORARY/PARTTIME	95,980.00	0.00	0.00	95,980.00	0.00
239-000-703.00	HOLIDAY	3,200.00	903.08	238.66	2,296.92	28.22
239-000-719.00	SOCIAL SECURITY	12,150.00	3,246.03	682.82	8,903.97	26.72
239-000-721.00	HEALTH INSURANCE	23,327.00	12,249.30	1,749.90	11,077.70	52.51
239-000-721.04	LIFE INSURANCE	24.00	0.00	0.00	24.00	0.00
239-000-721.05	SICK & ACCIDENT INSURANCE	577.00	0.00	0.00	577.00	0.00
239-000-722.00	WORKERS COMPENSATION	444.00	98.29	20.33	345.71	22.14
239-000-980.00	EQUIPMENT	0.00	(4,950.00)	0.00	4,950.00	100.00
Total Dept 000		197,356.00	53,075.17	11,378.58	144,280.83	26.89
Expenditures		197,356.00	53,075.17	11,378.58	144,280.83	26.89
Fund 239 - COURT SECURITY FUND:						
TOTAL REVENUES		197,356.00	131,765.92	19,003.33	65,590.08	66.77
TOTAL EXPENDITURES		197,356.00	53,075.17	11,378.58	144,280.83	26.89
NET OF REVENUES & EXPENDITURES:		0.00	78,690.75	7,624.75	(78,690.75)	

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 249 BUILDING INSPECTIONS DEPT.						
Account Category: Revenues						
Department: 000						
249-000-607.00	BUILDING INSPECTIONS FEES	148,000.00	68,548.76	15,800.00	62,886.24	57.51
249-000-607.05	ELECTRICAL FEES	85,000.00	61,376.00	14,561.00	8,398.00	90.12
249-000-607.06	PLUMBING PERMIT FEES	33,000.00	24,205.00	7,089.00	2,879.00	91.28
249-000-639.00	MECHANICAL PERMIT FEES	70,000.00	44,747.75	10,229.25	11,165.00	84.05
249-000-640.00	SOIL EROSION FEES	7,000.00	3,775.00	625.00	1,675.00	76.07
249-000-664.00	INTEREST EARNED-DEPOSITS	0.00	75.13	0.00	(75.13)	100.00
Total Dept 000		343,000.00	202,727.64	48,304.25	86,928.11	74.66
Revenues		343,000.00	202,727.64	48,304.25	86,928.11	74.66
Account Category: Expenditures						
Department: 000						
249-000-702.03	PERMANENT EMPLOYEES	47,557.00	26,803.47	5,478.77	20,753.53	56.36
249-000-702.04	TEMPORARY/PARTTIME	2,500.00	2,082.18	416.44	417.82	83.29
249-000-702.23	PER DIEM/BOARD OF APPEALS	0.00	200.00	0.00	(200.00)	100.00
249-000-719.00	SOCIAL SECURITY	4,164.00	2,037.89	415.93	2,126.11	48.94
249-000-720.00	RETIREMENT	3,970.00	2,283.70	466.80	1,686.30	57.52
249-000-721.00	HEALTH INSURANCE	23,327.00	13,939.93	2,374.90	9,387.07	59.76
249-000-721.04	LIFE INSURANCE	24.00	15.60	1.95	8.40	65.00
249-000-721.05	SICK & ACCIDENT INSURANCE	628.00	332.40	41.55	295.60	52.93
249-000-722.00	WORKERS COMPENSATION	212.00	317.03	64.81	(105.03)	149.54
249-000-726.00	POSTAGE	1,000.00	279.81	101.93	720.19	27.98
249-000-727.00	OFFICE SUPPLIES	4,200.00	235.09	103.50	3,964.91	5.60
249-000-744.00	DUES AND MEMBERSHIPS	2,200.00	125.00	0.00	2,075.00	5.68
249-000-800.00	CONTRACTED SERVICES	90,000.00	52,500.00	0.00	37,500.00	58.33
249-000-800.11	CONTRACTOR INSPECTION FEES	100,000.00	47,460.00	11,750.00	52,540.00	47.46
249-000-851.00	CELLULAR PHONES	2,000.00	526.21	0.00	1,473.79	26.31
249-000-860.00	TRAVEL & CONFERENCES	2,000.00	4,034.28	570.14	(2,034.28)	201.71
249-000-932.00	VEHICLE MAINT & OPERATIONS	5,000.00	1,170.01	232.55	3,829.99	23.40
Total Dept 000		288,782.00	154,342.60	22,019.27	134,439.40	53.45
Expenditures		288,782.00	154,342.60	22,019.27	134,439.40	53.45
Fund 249 - BUILDING INSPECTIONS DEPT.:						
TOTAL REVENUES		343,000.00	202,727.64	48,304.25	86,928.11	74.66
TOTAL EXPENDITURES		288,782.00	154,342.60	22,019.27	134,439.40	53.45
NET OF REVENUES & EXPENDITURES:		54,218.00	48,385.04	26,284.98	(47,511.29)	

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 260 PUBLIC DEFENDER						
Account Category: Revenues						
Department: 000						
260-000-563.00	STATE GRANT	1,711,841.00	880,986.76	0.00	830,854.24	51.46
260-000-664.00	INTEREST EARNED-DEPOSITS	0.00	10.27	0.00	(10.27)	100.00
260-000-676.02	MISSAUKEE COUNTY	59,412.00	44,430.21	14,810.07	14,981.79	74.78
260-000-699.08	TRANSFER IN GENERAL	87,666.00	66,285.51	22,095.17	21,380.49	75.61
Total Dept 000		1,858,919.00	991,712.75	36,905.24	867,206.25	53.35
Revenues		1,858,919.00	991,712.75	36,905.24	867,206.25	53.35
Account Category: Expenditures						
Department: 000						
260-000-702.03	PERMANENT EMPLOYEES	768,383.00	477,625.29	107,812.15	290,757.71	62.16
260-000-719.00	SOCIAL SECURITY	61,381.00	37,167.33	9,069.75	24,213.67	60.55
260-000-720.00	RETIREMENT	86,110.00	53,886.27	10,681.93	32,223.73	62.58
260-000-721.00	HEALTH INSURANCE	196,460.00	102,571.81	17,793.30	93,888.19	52.21
260-000-721.04	LIFE INSURANCE	280.00	163.04	20.38	116.96	58.23
260-000-721.05	SICK & ACCIDENT INSURANCE	10,155.00	4,592.40	574.50	5,562.60	45.22
260-000-722.00	WORKERS COMPENSATION	3,695.00	2,805.79	589.71	889.21	75.93
260-000-726.00	POSTAGE	6,000.00	1,106.14	490.18	4,893.86	18.44
260-000-727.00	OFFICE SUPPLIES	38,627.00	22,863.31	1,706.22	15,763.69	59.19
260-000-744.00	DUES & MEMBERSHIP	0.00	748.76	0.00	(748.76)	100.00
260-000-800.02	EXPERT / INVESTIGATOR CONT SVCS	24,400.00	49,557.88	13,029.99	(25,157.88)	203.11
260-000-800.04	TRANSCRIPTS	5,978.00	6,604.77	3,880.05	(626.77)	110.48
260-000-800.05	RENT	35,734.00	18,435.31	2,925.09	17,298.69	51.59
260-000-800.07	CONTRACTED ATTORNEY	305,830.00	419,076.33	71,250.70	(113,246.33)	137.03
260-000-800.12	CONTRACTED ATTORNEY EXPENSES	5,000.00	9,695.06	108.04	(4,695.06)	193.90
260-000-800.24	STUDENT INTERNS	90,000.00	45,960.88	23,921.44	44,039.12	51.07
260-000-802.00	COMPUTER SERVICES	44,517.00	50,964.06	1,538.50	(6,447.06)	114.48
260-000-812.00	ADMINISTRATION FEE	107,942.00	49,545.70	0.00	58,396.30	45.90
260-000-851.00	CELLULAR PHONES	2,943.00	938.70	140.00	2,004.30	31.90
260-000-860.00	TRAVEL & CONFERENCES	48,889.00	44,064.98	5,082.53	4,824.02	90.13
260-000-920.00	UTILITIES	8,595.00	6,872.05	1,289.38	1,722.95	79.95
260-000-934.00	BUILDING MAINT & REPAIR	8,000.00	4,955.20	85.00	3,044.80	61.94
Total Dept 000		1,858,919.00	1,410,201.06	271,988.84	448,717.94	75.86
Expenditures		1,858,919.00	1,410,201.06	271,988.84	448,717.94	75.86
Fund 260 - PUBLIC DEFENDER:						
TOTAL REVENUES		1,858,919.00	991,712.75	36,905.24	867,206.25	53.35
TOTAL EXPENDITURES		1,858,919.00	1,410,201.06	271,988.84	448,717.94	75.86
NET OF REVENUES & EXPENDITURES:		0.00	(418,488.31)	(235,083.60)	418,488.31	

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 261 911-WIRELESS						
Account Category: Revenues						
Department: 000						
261-000-574.03	911 WIRELESS/SOM	0.00	78,409.00	39,097.00	(78,409.00)	100.00
261-000-575.00	TRAINING FUNDS/SOM	0.00	5,613.00	0.00	(5,613.00)	100.00
261-000-664.00	INTEREST EARNED-DEPOSITS	0.00	13.49	0.00	(13.49)	100.00
Total Dept 000		0.00	84,035.49	39,097.00	(84,035.49)	100.00
Department: 325 COMMUNICATIONS/DISPATCH						
261-325-449.00	911 SURCHARGE - PA 196	1,200,000.00	382,830.56	104,632.26	817,169.44	31.90
Total Dept 325 - COMMUNICATIONS/DISPATCH		1,200,000.00	382,830.56	104,632.26	817,169.44	31.90
Revenues		1,200,000.00	466,866.05	143,729.26	733,133.95	38.91
Account Category: Expenditures						
Department: 000						
261-000-932.00	VEHICLE MAINT & OPERATIONS	5,000.00	726.98	0.00	4,273.02	14.54
261-000-957.00	TRAINING	5,000.00	4,875.24	200.00	124.76	97.50
261-000-980.00	EQUIPMENT 911 WIRELESS	135,000.00	41,800.54	382.51	93,199.46	30.96
Total Dept 000		145,000.00	47,402.76	582.51	97,597.24	32.69
Department: 325 COMMUNICATIONS/DISPATCH						
261-325-702.01	ELECTED-APPOINTED	73,174.00	41,382.51	8,442.54	31,791.49	56.55
261-325-702.03	PERMANENT EMPLOYEES	522,907.00	274,787.89	66,083.10	248,119.11	52.55
261-325-703.00	HOLIDAY	0.00	16,100.09	13,249.72	(16,100.09)	100.00
261-325-703.01	LONGEVITY	900.00	0.00	0.00	900.00	0.00
261-325-703.02	SICK PAY AND SHIFT PREMIUMS	0.00	3,337.61	388.50	(3,337.61)	100.00
261-325-704.00	OVERTIME	12,000.00	33,789.84	9,748.27	(21,789.84)	281.58
261-325-704.05	OVERTIME TRAINING/911	2,500.00	2,282.28	0.00	217.72	91.29
261-325-719.00	SOCIAL SECURITY	46,706.00	28,189.58	7,400.96	18,516.42	60.36
261-325-720.00	RETIREMENT	69,196.00	49,638.10	10,568.84	19,557.90	71.74
261-325-721.00	HEALTH INSURANCE	155,493.00	67,315.73	12,185.76	88,177.27	43.29
261-325-721.04	LIFE INSURANCE	257.00	142.35	17.55	114.65	55.39
261-325-721.05	SICK & ACCIDENT INSURANCE	4,749.00	3,430.77	423.38	1,318.23	72.24
261-325-722.00	WORKERS COMPENSATION	1,710.00	2,034.29	447.44	(324.29)	118.96
261-325-727.00	OFFICE SUPPLIES	1,500.00	1,340.85	115.42	159.15	89.39
261-325-728.00	PRINTING	200.00	0.00	0.00	200.00	0.00
261-325-744.00	DUES & MEMBERSHIP	1,500.00	805.00	0.00	695.00	53.67
261-325-746.00	UNIFORMS & ACCESSORIES	1,000.00	131.00	0.00	869.00	13.10
261-325-800.00	CONTRACTED SERVICES	25,000.00	22,792.39	2,963.03	2,207.61	91.17
261-325-800.05	EQUIPMENT LEASING	6,000.00	71.63	0.00	5,928.37	1.19
261-325-860.00	TRAVEL & CONFERENCES	6,000.00	428.12	38.00	5,571.88	7.14
261-325-920.00	UTILITY-HEAT	4,000.00	816.04	40.71	3,183.96	20.40
261-325-921.00	UTILITY-ELECTRIC	5,500.00	3,639.14	515.17	1,860.86	66.17
261-325-922.00	UTILITY-WATER	800.00	335.53	36.38	464.47	41.94
261-325-931.00	EQUIPMENT MAINT & REPAIR	14,500.00	22,264.73	12,222.66	(7,764.73)	153.55
261-325-934.00	BUILDING MAINT & REPAIR	12,000.00	8,061.69	613.29	3,938.31	67.18
261-325-957.00	TRAINING	500.00	0.00	0.00	500.00	0.00
261-325-995.00	TRANSFER OUT	85,167.00	75,039.84	0.00	10,127.16	88.11
Total Dept 325 - COMMUNICATIONS/DISPATCH		1,053,259.00	658,157.00	145,500.72	395,102.00	62.49
Expenditures		1,198,259.00	705,559.76	146,083.23	492,699.24	58.88

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 261 911-WIRELESS						
Fund 261 - 911-WIRELESS:						
TOTAL REVENUES		1,200,000.00	466,866.05	143,729.26	733,133.95	38.91
TOTAL EXPENDITURES		1,198,259.00	705,559.76	146,083.23	492,699.24	58.88
NET OF REVENUES & EXPENDITURES:		1,741.00	(238,693.71)	(2,353.97)	240,434.71	

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

Balance As Of 07/31/2026
% Fiscal Year Completed: 58.08

GL Number	Description	2026 Amended Budget	YTD Balance 07/31/2026 Normal (Abnormal)	Activity For 07/31/2026 Increase (Decrease)	Available Balance 07/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 292 CHILD CARE FUND						
Account Category: Revenues						
Department: 000						
292-000-539.10	STATE	813,253.00	106,697.36	59,890.04	706,555.64	13.12
292-000-540.00	STATE GRANTS	80,000.00	42,519.04	27,226.11	37,480.96	53.15
292-000-699.00	TRANSFER IN/GENERAL	350,000.00	0.00	0.00	350,000.00	0.00
292-000-699.04	TRANSFERS IN - OTHER	118,077.00	0.00	0.00	118,077.00	0.00
	Total Dept 000	1,361,330.00	149,216.40	87,116.15	1,212,113.60	10.96
	Revenues	1,361,330.00	149,216.40	87,116.15	1,212,113.60	10.96
Account Category: Expenditures						
Department: 000						
292-000-702.03	PERMANENT EMPLOYEES	179,314.00	91,445.31	19,744.22	87,868.69	51.00
292-000-719.00	SOCIAL SECURITY	13,994.00	6,737.03	1,461.86	7,256.97	48.14
292-000-720.00	RETIREMENT	26,325.00	14,044.00	2,471.58	12,281.00	53.35
292-000-721.00	HEALTH INSURANCE	32,526.00	16,379.10	2,150.80	16,146.90	50.36
292-000-721.04	LIFE INSURANCE	68.00	32.00	4.00	36.00	47.06
292-000-721.05	SICK AND ACCIDENT INSURANCE	2,126.00	813.18	101.65	1,312.82	38.25
292-000-722.00	WORKERS COMPENSATION	1,958.00	796.33	121.47	1,161.67	40.67
292-000-801.00	IN-HOME CARE	361,358.00	137,558.11	18,919.78	223,799.89	38.07
292-000-832.00	STATE WARD CHARGEBACK	275,000.00	71,775.15	51,196.13	203,224.85	26.10
292-000-844.00	FOSTER CARE	1,000.00	0.00	0.00	1,000.00	0.00
292-000-845.00	INSTITUTIONAL CARE	387,661.00	228,362.30	25,600.00	159,298.70	58.91
292-000-881.00	JUVENILE/PROBATION VISITATION	80,000.00	2,426.22	1,280.00	77,573.78	3.03
	Total Dept 000	1,361,330.00	570,368.73	123,051.49	790,961.27	41.90
	Expenditures	1,361,330.00	570,368.73	123,051.49	790,961.27	41.90
Fund 292 - CHILD CARE FUND:						
TOTAL REVENUES		1,361,330.00	149,216.40	87,116.15	1,212,113.60	10.96
TOTAL EXPENDITURES		1,361,330.00	570,368.73	123,051.49	790,961.27	41.90
NET OF REVENUES & EXPENDITURES:		0.00	(421,152.33)	(35,935.34)	421,152.33	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		5,267,205.47	2,227,651.73	337,016.76	2,986,209.49	43.31
TOTAL EXPENDITURES - ALL FUNDS		5,187,915.47	3,034,099.95	602,480.88	2,153,815.52	58.48
NET OF REVENUES & EXPENDITURES:		79,290.00	(806,448.22)	(265,464.12)	832,393.97	

Compliance Plan and Cost Analysis Renewal - FY 2027

Applicant

FOR OFFICE USE ONLY: Version # ______ APP # 220654

1. Applicant Information

a.	Applicant Name	Wexford County			
b.	Organizational Unit	Wexford/Missaukee Counties			
c.	Address	437 E. Division Street			
d.	Address 2				
e.	City	Cadillac	State MI		Zip 49601
f.	Federal ID Number	23-1779945	Reference No.		Unique Entity Id.
g.	Agency's fiscal year (beginning month and day)	January-01			
h.	Agency Type				

- ○ City
- ○ Township
- ● County
- ○ Village

2. Project Information

a.	Project Name	Compliance Plan and Cost Analysis Renewal - FY 2027		
b.	Is implementing agency same as Applicant		● Yes	○ No
c.	Implementing Agency Name			
d.	Project Start Date	Oct-01-2026	End Date	Sep-30-2027
e.	Amount of Funds Requested	$1,876,906.79	Project Cost	$2,023,665.33
f.	Agency Local Share:	146,758.54		

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3. Contacts

a. Financial Officer

Name	Clifford Porterfield				
Title	County Administrator				
Mailing Address	437 E Division Street				
City	Cadillac	State	MI	Zip	49601
Telephone	(231) 779-9474			Fax	(231) 779-9529
E-mail Address	jporterfield@wexfordcounty.org				

b. Project Director / Primary Contact

Name	Robert Champion				
Title	Chief Public Defender				
Mailing Address	419 N. Lake Street				
City	Cadillac	State	MI	Zip	49601
Telephone	(231) 444-0480			Fax	(231) 444-6518
E-mail Address	rchampion@wexfordcounty.org				

c. Authorized Signatory

Name	Gary Taylor				
Title	Chair, Board of County Commissioners				
Mailing Address	437 E. Division				
City	Cadillac	State	MI	Zip	49601
Telephone	(231) 779-9453			Fax	
E-mail Address	gtaylor@wexfordcounty.org				

d. Project Director / Primary Contact

Name	STEPHANY ANDERSON				
Title	Grant Manager				
Mailing Address	419 N. Lake St.				
City	Cadillac	State	MI	Zip	49601
Telephone	(231) 444-0480			Fax	
E-mail Address	SANDERSON@WEXFORDCOUNTY.ORG				

e. Authorized Official

Name	Clifford Porterfield				
Title	County Administrator				
Mailing Address	437 E Division Street				
City	Cadillac	State	MI	Zip	49601
Telephone	(231) 779-9474			Fax	(231) 779-9529
E-mail Address	jporterfield@wexfordcounty.org				

Additional Information

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Submitter Information

Funding Unit/System Name: Wexford/Missaukee Counties

☑ I hereby certify that I am authorized to submit the application and the information and representations contained in the application is true and correct.

Submitted By (include name, title, email address and phone number):

Name: STEPHANY ANDERSON

Title: Office Manager

Email Address: SANDERSON@WEXFORDCOUNTY.ORG

Phone Number: (231) 444-0480

Date: 02/25/2026

Signature: STEPHANY ANDERSON

Delivery System Model

1. What type of indigent defense delivery system will you use in FY2027? (indicate all that apply):

   ☑ Public Defender Office (county employees)

   ☐ Public Defender Office (non-profit/vendor model)

   ☑ Managed Assigned Counsel System (Name of MAC Attorney Manager and P#:)
   [Patrick Cherry P80130]

   ☐ Contract Defender System

   ☐ Regionalized system or coordination with other trial court funding units

   If you are unsure about your type of indigent defense delivery system, more information can be found in MIDC's report entitled Delivery System Reform Models (2016), posted here: https://michiganidc.gov/resources. Questions can also be directed to your MIDC Regional Manager.

2. Is this a change in delivery model from the prior year? Please respond Yes or No. ○ Yes ◉ No

3. If you are changing your indigent defense delivery system, please briefly describe the reason for change.

Standard 1 - Training and Education

FOR OFFICE USE ONLY: Version # ______ APP # 220654

Standard 1

Training of Attorneys

4. Number of attorneys who accept adult criminal defense assignments as of October 1 — 15

5. Number of attorneys with less than 2 years of Michigan criminal defense experience as of October 1 — 2

In the Miscellaneous section, please include a list of names and P#s of all the attorneys who accept adult criminal defense case assignments in your system, including conflict counsel and counsel for youths charged as adults and qualification level for assignments.

6. What is your plan for training attorneys with less than 2 years of Michigan criminal defense experience?

The Wexford Missaukee Public Defender’s Office maintains a structured training program to ensure all attorneys meet MIDC requirements while developing trial competency and providing high-quality representation.

Attorneys with fewer than two years of Michigan criminal defense experience, or those lacking sufficient jury trial experience, must complete the following within their first year:

- At least one multi-day trial skills course or trial college emphasizing client-centered advocacy
- At least one evidence-based training focused on the Michigan Rules of Evidence

The standard minimum 16 hours of skills training is required. Each qualifying attorney must also serve as second chair in a minimum of three (3) jury trials under the supervision of an experienced attorney, with structured mentoring before, during, and after trial.

7. Please describe your system’s training plan, including how compliance will be tracked for reporting requirements:

Training opportunities are distributed throughout the year, and participation is treated as an ongoing professional responsibility.

All attorneys are required to complete a minimum of 20 hours of continuing legal education (CLE) annually.

- Attorneys submit CLE certificates to the Office Manager and upload them to CE Broker
- The Office Manager reviews compliance on a monthly basis
- For conflict attorneys, training documentation is submitted to the Conflict Administrator, who provides quarterly compliance reports.
- Training participation is also incorporated into annual performance evaluations.

Will you require your attorneys to submit attendance directly through the MIDC’s continuing legal education database provider, CE Broker? (●) Yes ( ) No

If no, please describe how attendance will be tracked and reported to the MIDC:

8. If an attorney does not complete the required training, how will the system address the noncompliance?

Noncompliance

If an attorney does not complete the required annual CLE for the applicable reporting year, new case assignments will be discontinued until the attorney has completed all required MIDC training hours for that year.

For staff attorneys, the Chief Public Defender will suspend new assignments until compliance is verified. For conflict/roster attorneys, the Conflict Administrator will remove the attorney from eligibility for new assignments until compliance is verified.

Assignments will not resume until the attorney has completed all required annual hours and provided documentation of compliance.

Standard 2 - Initial Interview

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Standard 2

Initial Client Interviews

9. The MIDC Standards require the selection and assignments of attorneys to be done independently from the judiciary. How and when are defense attorneys notified of new assignments?

Assignment & Notification (Independence from Judiciary)

1. **Court Referral (Information Only):** Court transmits case information via email/CMS interface on the same day as arraignment. This is strictly informational.
2. **Independent Intake:** Office Manager logs case into CMS. No judicial involvement occurs.
3. **Assignment Authority:**
   - Staff cases Chief Public Defender
   - Conflict cases Conflict Administrator
4. **Timing:** Same business day (goal 95%; 100% within 1 business day)
5. **Notification:** Automated CMS + email
6. **Content Includes:** Client, charges, custody status, court date, Standard 2 requirements
7. **Acknowledgment:** Required within 1 business day
8. **Audit:** Daily (Office Manager), Monthly (Chief), Monthly roster audit
9. **Independence Safeguards:** Fully documented, time-stamped, no court influence
10. **Performance Standard:** 95% same-day notification; 100% independent assignments

10. How are you verifying that in-custody attorney client interviews occur within three business days?

In-Custody Interviews (3-Business-Day Rule)

1. The CMS flags all in-custody appointments at the time of assignment and creates a Standard 2 compliance task.
2. The assigned attorney must complete the initial interview within 3 business days of appointment.
3. Staff attorneys document the date, time, and location of the interview in CMS.
4. Conflict attorneys are required to document the interview date in CMS and on their billing submission.
5. The Office Manager reviews daily custody reports and weekly incarceration reports to monitor compliance.
6. For conflict attorneys, the Conflict Administrator prepares a quarterly report comparing the appointment date to the interview date and cross-checks monthly billing records to verify compliance with the 3-business-day requirement.
7. The Chief Public Defender reviews compliance monthly and addresses any deficiency within 5 business days.

11. How are you verifying attorneys' introductory communications with out-of-custody clients?

Out-of-Custody Contact

1. Attorneys are expected to contact a client by phone and send written communication same day or within one business day of being appointed.
2. Meeting scheduled prior to next court date at confidential locations (courts + satellite office)
3. Staff attorneys document the date and time written communication sent and phone call

made in CMS.

4. Conflict attorneys are required to document the date of phone call and written communication in CMS and on their billing submission.

12. How are you compensating attorneys for conducting initial interviews? Please include whether you intend to compensate attorneys differently for in-custody and out-of-custody interviews.

Compensation for Initial Interviews

- Staff attorneys are compensated through salary
- Conflict attorneys are compensated hourly:
  - $140 (misdemeanor)
  - $155 (low-severity felony)
  - $170 (high-severity felony and life-offenses)

Travel time (if applicable): $80/hour + mileage reimbursement

Compensation is consistent for both in-custody and out-of-custody interviews.

Confidential Meeting Spaces

13. How many confidential meeting spaces are in the jail? 4

14. What is the TOTAL amount of confidential meeting spaces in the courthouse? 13

15. How many confidential meeting spaces in the courthouse are for in-custody clients? 5

Please describe these spaces.

Wexford County Jail currently offers three confidential rooms, while Missaukee County provides one, with each room separated by a plexiglass divider to ensure privacy. Necessary document exchanges can be facilitated through jail staff. Furthermore, both facilities are equipped with ZOOM capabilities, enabling secure and confidential video conferences with attorneys. Our office has established a toll-free line through Securus, ensuring that clients have full access to our staff and attorneys, irrespective of their housing in other county jails. These phone lines are designed to be private, secure, and not recorded.

Wexford and Missaukee Counties maintain 5 courthouse meeting spaces for in-custody clients.

- **Wexford District Court:** 2 private meeting rooms located on the first floor adjacent to the district courtroom holding area.
- **Wexford Circuit Court:** 2 private meeting rooms located on the second floor near the Circuit Clerk’s Office and prisoner transport entrance.
- **Missaukee County Courthouse:** 1 private meeting room located adjacent to the courtroom and used for attorney-client consultation with in-custody individuals.

These spaces are used to permit confidential attorney-client communication before and during court proceedings.

16. How many confidential meeting spaces in the courthouse are for out-of-custody clients? 13

Please describe these spaces.

Wexford and Missaukee Counties maintain 13 courthouse meeting spaces for out-of-custody clients.

- **Wexford District Court:** 7 private meeting rooms located on the first-floor east hallway near the district courtroom.
- **Wexford Circuit Court:** 3 private meeting rooms located on the second floor near the

Clerk’s Office; these rooms may also be used for in-custody consultations when needed.

- **Missaukee County Courthouse:** 3 meeting rooms located within the courthouse for District and Circuit Court use.
- **Satellite Office (Lake City):** private consultation space adjacent to the courthouse used when courthouse rooms are unavailable or when additional confidentiality is needed.

The dedicated Zoom room ilocated on the second floor in the Wexford County courthouse complex is used for confidential attorney-client meetings before, during, and after remote proceedings.

17. Any changes from the prior year’s compliance plan for your confidential meeting spaces? Please respond Yes or No. ◉ Yes ○ No

If Yes, please describe the proposed changes.

Since the prior year, the system has added in Wexford County a dedicated Zoom room to support confidential attorney-client communication during remote proceedings and overflow use when in-person meeting rooms are unavailable. This addition improves access to counsel for out-of-custody clients and conflict attorneys appearing remotely.

Standard 3 - Investigation and Experts

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Standard 3

Experts and Investigators

18. The MIDC Standards require approval of expert and investigative assistance to be independent from the judiciary. Describe the process of how attorneys request expert witness assistance for their indigent clients:

Request and Approval Process for Experts

Attorney identifies need

Standardized CMS request submitted

Logged within 1 business day

Reviewed by Chief or Conflict Administrator

Decision issued within 3 business days

Approval Process:

Includes scope and not-to-exceed limit

Documented in CMS

Engagement tracked

Denial Process:

Written explanation issued

Appeal available

19. Any change from the prior year's process to request expert witness assistance? Please respond Yes or No. ○ Yes ● No

If yes, please explain the change:

20. Describe the process of how attorneys request investigative assistance:

Process for Requesting Investigative Assistance

In accordance with office policies and procedures, any attorney seeking investigative services must submit a **formal written request** to the **Chief Public Defender or the Conflict Administrator**. This request outlines the need for investigative assistance, scope of work, and case-specific justification. All requests are **documented and tracked within the office's case management system (CMS)**, ensuring accountability, consistency, and audit readiness.

Administrative staff log and acknowledge requests **within one business day**, and each request undergoes an **internal review process** to evaluate necessity and scope. Decisions are issued **within three business days**, with a performance goal of maintaining an **average response time of two business days or less**.

Upon approval, **staff attorneys utilize the office's designated staff investigator**, while **conflict attorneys are authorized and encouraged to retain independent contract investigators** to ensure independence and avoid conflicts. All approved requests include defined scope and are tracked through completion within the CMS.

In addition to responding to requests, the office's **staff investigator provides proactive case support** by reviewing newly received police reports to identify potential errors, omissions, or investigative leads. Findings are promptly communicated to the assigned attorney, supporting early case development and informed defense strategy.

An internal performance matrix is used to support standard compliance.

Appeal Process

If a request for investigative assistance is denied, the attorney may seek review through a structured appeal process. The initial appeal is directed to the **Chief Public Defender or Conflict Administrator**. If the matter remains unresolved, the request may be escalated for review by **outside counsel through an agreement with a neighboring jurisdiction**, ensuring independence in the review process.

In cases where the denial raises a potential **constitutional issue**, the attorney may seek judicial review by filing an **oral or written motion before the assigned judge**.

21. Any change from the prior year's process to request investigative assistance? Please respond Yes or No. — ○ Yes ◉ No

If yes, please explain the change:

22. How are attorney requests (whether approved or denied) for experts and investigators tracked by the system? Please include approved and denied requests.

Tracking of Attorney Requests for Experts and Investigators

The Wexford Missaukee Public Defender's Office utilizes a centralized and auditable system to track all attorney requests for experts and investigators, including both approved and denied requests.

All requests are submitted through or documented within the office's **case management system (CMS)** using a standardized request form. Upon submission, each request is **logged and assigned a unique record**, capturing key data points including submission date, requesting attorney, case identifier, scope, and estimated cost. The CMS tracks the full lifecycle of each request, including review, decision, approval or denial, and any appeal activity.

For **approved requests**, the CMS records the authorized scope and not-to-exceed funding amount, and links all related activity—including invoices and billing—to the original request for full audit traceability. For **denied requests**, the system maintains the written justification and any subsequent appeal documentation, ensuring transparency and consistency in decision-making.

Administrative staff ensure all requests are logged and acknowledged **within one business day**, and the system allows for real-time monitoring and reporting. Additional oversight is provided through periodic administrative review and reconciliation with billing records.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

Standard 4 - Counsel at First Appearance

FOR OFFICE USE ONLY: Version # ______ APP # 220654

Standard 4

Counsel at First Appearance and Other Critical Stages

23. The MIDC Standards require the selection and assignments of attorneys to be done independently from the judiciary. How are you providing counsel at first appearance and all arraignments? Please provide detail for circuit and district court coverage.

Assignment of Counsel & Arraignment Coverage

The Wexford Missaukee Public Defender's Office ensures that the **selection and assignment of counsel is conducted independently from the judiciary**, consistent with MIDC requirements. All assignments are managed internally through standardized policies, staffing schedules, and case assignment protocols that are free from judicial influence. This structure preserves the independence of the defense function and ensures ethical compliance across all stages of representation.

The office provides **comprehensive, data-driven coverage for all first appearances and arraignments in both District and Circuit Courts** through a coordinated staffing model consisting of **five (5) full-time attorneys**, supported by a **dedicated social worker and investigator**, as well as **conflict and overflow attorneys**. This model ensures **100% coverage of all arraignment dockets**, aligns with the office's Standard 2 procedures for **timely client contact**, and supports Standard 4 requirements for **confidential consultation prior to hearings**.

In **District Court**, at least one attorney is assigned to each daily arraignment docket, with additional coverage deployed during high-volume periods. Attorneys meet with **100% of clients prior to arraignment**, utilizing confidential meeting spaces and CMS tracking systems already described in the office's Standard 2 and Standard 4 compliance sections.

In **Circuit Court**, one attorney is assigned to all felony arraignments and first appearances, with additional attorneys available to address conflicts or increased caseload demands. Assignments are made in advance, ensuring **continuity of representation** and integration with ongoing case management, investigative support, and client communication protocols.

The office's **case management system (CMS)** supports this structure by enabling **immediate assignment, real-time tracking of appearances, and coordination with client contact requirements**. This ensures that arraignment representation is not a standalone function, but part of a **fully integrated system of representation** that includes initial contact, investigation, and ongoing advocacy.

The inclusion of a **social worker and investigator** further aligns with the office's broader compliance framework by supporting early-stage mitigation, verification of client information, and bond advocacy—directly reinforcing the outcomes described in Standard 2 and investigative resource sections of this application.

The office also utilizes **conflict and overflow attorneys** to maintain uninterrupted coverage. However, due to the **rural nature of the jurisdiction and limited attorney pool**, recruitment and retention of these attorneys has become increasingly challenging. Despite this, the office has implemented internal coordination systems to limit **disruption in coverage**, maintaining compliance with MIDC requirements. This identified challenge directly informs the office's funding request and sustainability planning

WHO / HOW / WHEN

1. Daily custody lists received from court and jail
2. Assigned attorney identified via CMS
3. Attorney meets client prior to arraignment
4. Discussion includes charges, rights, bond factors, and personal background
5. Information used for advocacy at arraignment
6. Contact documented in CMS

Oversight:

- Daily verification of coverage
- Monthly compliance review by Chief Public Defender

24. How are you providing counsel at all other critical stages? Please provide details:

Upon referral and appointment to a case, the assigned attorney is responsible for providing **continuous representation at all subsequent court proceedings**, ensuring consistency and continuity of counsel throughout the life of the case. Attorneys attend all scheduled hearings and maintain responsibility for the case through disposition, consistent with MIDC Standards.

To support effective preparation and coverage, all future court dates are **verified on a weekly basis** and systematically tracked within the office's case management system. This system includes **automated notifications and text alerts**, ensuring that attorneys and relevant staff remain informed of all upcoming proceedings. This structured tracking process contributes to the goal of **100% attorney coverage of scheduled hearings** and **0% missed court appearances**.

The office also receives and reviews a **daily jail roster and court schedule**, which are verified by staff to confirm that all proceedings have been properly identified and assigned. This proactive process ensures **same-day awareness of all scheduled hearings** and supports **timely attorney preparation in 100% of cases**.

In instances involving **felony probation violation arraignments**, which may occur on short notice or without prior scheduling, the office works in coordination with the court to ensure representation. If an attorney has not yet met with the individual prior to arraignment, the matter is adjourned and the office is notified. An attorney is then promptly assigned to meet with the client and appear at the rescheduled hearing, ensuring **0% of eligible clients proceed at this stage without counsel**.

Through these coordinated procedures—including internal case assignment, weekly schedule verification, daily docket review, and the use of automated tracking systems—the office goal is to consistently achieves:

- **100% continuity of counsel from appointment through case resolution**
- **100% attorney coverage at all critical stages of proceedings**
- **0% missed hearings or unrepresented eligible defendants**
- **Immediate or same-day response to newly scheduled or unscheduled proceedings**

These practices ensure **continuous, timely, and effective representation at all critical stages**, demonstrating full compliance with MIDC Standards and a commitment to high-quality indigent defense services.

25. How are you compensating attorneys for Standard 4? Please provide detail for compensating counsel at first appearance and compensating counsel at all other critical stages, including detail about tracking hours if using flat fee/shift coverage payment methods.

Compensation of Attorneys for Standard 4 Compliance

The Wexford Missaukee Public Defender's Office compensates attorneys in a manner designed to support compliance with MIDC Standards, including Standard 4 requirements related to independence, continuity of representation, and counsel at first appearance and all other critical stages. Compensation practices are structured to ensure that attorneys are paid fairly for the time necessary to provide timely, effective, and constitutionally adequate representation.

Staff attorneys are compensated through a structured salary model. This salary covers representation at **first appearance, arraignment, and all subsequent critical stages of the case**, including pretrial hearings, motion practice, plea proceedings, probation violation hearings, sentencing, and other required appearances. Salaried compensation supports continuity of representation and allows attorneys to provide comprehensive services without incentive to limit time spent on client communication, preparation, or advocacy.

Conflict and roster attorneys are compensated on an **hourly basis**, rather than through a flat-fee-only structure, which ensures that payment is tied to actual work performed at first appearance and throughout the life of the case. Current hourly compensation rates are:

- **$140 per hour for misdemeanors**
- **$155 per hour for low-severity felonies**
- **$170 per hour for high-severity felonies and life-offenses**

These hourly rates apply to representation at **first appearance and arraignment**, as well as at **all other critical stages**, including client meetings, bond advocacy, preliminary examinations, motion hearings, plea negotiations, sentencing, and probation violation proceedings.

Because the office does **not rely exclusively on flat-fee compensation for conflict/roster counsel**, attorney time is directly tied to case activity and documented through billing submissions and case records. Attorneys are required to submit **detailed time entries** identifying the date of service, type of proceeding or task performed, time spent, and case number. These records are reviewed for consistency with court schedules, case events, and CMS documentation to ensure accountability and compliance.

For any coverage arrangements that involve **shift-based or docket-based assignment**, the office still requires documentation of attorney activity and time spent providing representation during that shift, including first appearances and related client consultations. This ensures that compensation remains transparent and that the office can verify the actual provision of counsel at each critical stage.

The office regularly reviews compensation levels to ensure that they remain competitive, transparent, and consistent with MIDC Standards. Maintaining fair and market-responsive compensation is essential to recruiting and retaining qualified attorneys, particularly in a rural jurisdiction where staffing and conflict counsel recruitment can be challenging. This compensation structure promotes fairness, accountability, and high-quality representation for all clients.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

26. Do you have a prison in your County? ○ Yes ◉ No

If Yes, how is counsel provided to people charged with crimes while incarcerated in the prison?

Do you seek reimbursement for the cost of counsel from the Michigan Department of Corrections? ○ Yes ○ No

27. Are there or will there be any misdemeanor cases where your court accepts pleas without the defendant appearing before a magistrate or a judge? For example, pleas by mail, over the counter pleas, pleas online, etc. Please answer Yes or No. ◉ Yes ○ No

28. Describe how counsel is offered to a defendant making a plea who does not appear before a magistrate or judge:

In limited circumstances, the court will accept misdemeanor pleas submitted by mail or presented in person at the district court counter **only when incarceration or probation is not a potential outcome**.

To ensure that defendants are fully informed of their rights, the court provides an informational sheet prepared by the Public Defender's Office. This document includes clear instructions on how to contact the office for consultation with an attorney and outlines the individual's **right to legal representation**.

The office encourages all individuals to seek legal advice prior to entering a plea to ensure that any decision is made knowingly, voluntarily, and with full understanding of their rights and available options.

29. Any change from the prior year's attorney compensation for Standard 4? Please respond Yes or No.

(●) Yes ( ) No

If yes, please describe in the cost analysis.

Standard 5 - Attorney Assignment

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Standard 5

The MIDC Standards require independence from the court including the selection and assignment of attorneys, attorney compensation and approval of requests for expert and investigative assistance.

30. How are attorneys selected to provide adult indigent criminal defense services in your indigent defense system? Please describe any eligibility requirements needed by the attorneys as well as the hiring process:

Selection and Hiring of Attorneys

The Wexford Missaukee Public Defender’s Office uses separate but related processes for (1) hiring staff public defenders and (2) approving roster/conflict attorneys. In both cases, selection is made independently of the judiciary and is based on qualifications, training, experience, and the needs of the system.

Staff Public Defender Office Attorneys:

1. Vacancies are advertised through county posting procedures, legal networks, and other professional recruiting channels.
2. Applicants submit a resume, writing sample, and relevant experience information.
3. Qualified applicants are interviewed by an internal hiring panel, which may include the Chief Public Defender, staff attorney, and designated supervisory staff.
4. Selection is based on criminal defense experience, trial experience, commitment to indigent defense, writing ability, and ability to meet MIDC qualification standards.
5. New hires are assigned duties consistent with their experience level and are monitored through structured, on boarding policy, evaluation and mentorship.

Once selected for participation, case assignments are made based on qualification level, current caseload, geography, and case type.

Roster / Conflict Attorneys:

Attorneys seeking roster eligibility submit credentials, bar information, trial history, CLE documentation, and qualification materials. The Conflict Administrator reviews the submission for compliance with MIDC Standard 7 and verifies the attorney’s qualification level. The Chief Public Defender may review roster recommendations as needed. Attorneys are approved only for case types matching their verified qualification level and current capacity. All roster attorneys are notified in writing of their qualification level and assignment eligibility.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

31. Will the selection process be facilitated by a committee of stakeholders? ○ Yes ● No

If so, please list the titles of participating officials, agencies, or departments as appropriate (county administrator, board, etc.).

32. Who will approve an attorney’s eligibility to receive assigned cases? Chief Public Defender and the Conflict Administrator

33. Who will assign work to the attorneys in the indigent defense system? Please include the person’s name, title, employer and/or supervisor.

Person's Name: Robert Champion / Patrick Cherry

Title: Chief Public Defender / Conflict Administrator

Employer and/or Supervisor: Wexford County

34. Who will review and approve attorney billing? Conflict Administrator

35. Who will approve requests for expert and investigative assistance? Chief Public Defender/Conflict Administrator

36. Who will review and approve expert and investigative billing? Chief Public Defender/Conflict Administrator

37. What is your appeal process to resolve any potential conflicts between the assigned attorney and the person(s) assigning casework?

The Wexford Missaukee Public Defender's Office maintains a uniform appeal process for both staff public defender attorneys and roster/conflict (MAC) attorneys regarding case assignment decisions.

An attorney may submit a written appeal (via email or case management system) within **3 business days** of the assignment decision.

- **Staff public defender attorneys:** Appeals are reviewed initially by the **Chief Public Defender**.
- **Roster / conflict (MAC) attorneys:** Appeals are reviewed initially by the **Conflict Administrator (MAC)**.

The reviewer may request additional information as needed and will issue a written determination within **3 business days**.

If the matter is not resolved, the appeal proceeds to a secondary review to ensure consistency with MIDC Standards and system-wide policies:

- Roster/MAC attorney appeals are escalated to the **Chief Public Defender**.
- Staff public defender appeals may be reviewed by **Conflict Administrator(MAC)** for consistency.

A final written determination will be issued within **3 business days** of the secondary review.

If the issue remains unresolved, the attorney may request a final appeal to **outside counsel through agreement with a neighboring jurisdiction**, with final resolution targeted within **7 business days of the original appeal**.

All appeals are documented in the case management system and retained for audit and MIDC compliance purposes.

38. What is your appeal process to resolve any potential conflicts between the assigned attorney and the person(s) or reviewing/approving billing?

If an attorney disputes a billing determination, the appeal must be submitted in writing to the MAC Administrator within 3 business days of the disputed billing decision. The MAC Administrator will review the issue and respond within 3 business days. If the dispute is not resolved, or if it involves interpretation of MIDC requirements, it will be escalated to the Chief Public Defender for review within the next 3 business days. If still unresolved, a final appeal may be made to outside counsel through an inter-county agreement. Final resolution is targeted within 7 business days of the initial appeal.

39. What is your appeal process to resolve denied or partially denied requests for expert or investigative assistance?

The Wexford Missaukee Public Defender’s Office provides a uniform appeal process for decisions involving the denial or limitation of expert or investigator (E/I) requests.

An attorney may submit a written appeal within **3 business days** of the denial or limitation decision.

- **Staff public defender attorneys:** Appeals are reviewed initially by the **Chief Public Defender**.
- **Roster / conflict (MAC) attorneys:** Appeals are reviewed initially by the **Conflict Administrator (MAC)**.

The reviewer may request additional information and will issue a written determination within **3 business days**.

If the matter is not resolved, the appeal proceeds to secondary review:

- Roster/MAC appeals are escalated to the **Chief Public Defender**.
- Staff public defender appeals may be reviewed **Conflict Administrator (MAC)** for consistency.

A written determination will be issued within **3 business days** of the secondary review.

If the issue remains unresolved, the attorney may request a final appeal to **outside counsel through agreement with a neighboring jurisdiction**, with final resolution targeted within **7 business days of the original appeal**.

All E/I requests and appeals are documented in the case management system and retained for audit and MIDC compliance purposes.

Standard 6 - Indigent Defense Workloads

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Standard 6

Indigent Defense Workloads

40. Public defender offices, assigned counsel, and contract attorneys should not exceed the caseload levels adopted in MIDC Standard 6. Are there sufficient attorneys in your funding unit to meet the caseload standard? Please answer Yes or No

( ) Yes (•) No

41. Please briefly describe your plan for monitoring and auditing caseloads, noting any changes from the prior year. Please include plans for the roster attorneys and the public defender office attorneys (for systems with defender offices).

The office monitors caseloads through CMS as the primary system of record, with Excel used only as a secondary audit tool. Caseloads for staff attorneys and roster/conflict attorneys are reviewed daily through CMS reporting and weekly through supervisory review. In addition, monthly MIDC SharePoint reporting is used to verify local caseload calculations and external workload disclosures. When an attorney approaches workload limits, the office stops making new assignments to that attorney and routes future assignments to attorneys with available capacity. The system does not rely on administrative reassignment of active cases except where ethically appropriate and legally authorized.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

42. How many attorneys in your system maintain a private/retained or a partial trial-level criminal caseload? (For example, an attorney working on civil matters, youth defense, family legal matters, appellate cases, etc.)

( ) None
( ) 1 - 9
(•) 10 - 49
( ) 50+

43. Who will be responsible for monitoring and auditing caseload calculations?

Conflict manager and Chief Public Defender

44. How will caseloads be locally monitored throughout the year? How will attorneys be notified when they have reached their caseload cap?

A **comprehensive internal case assignment report** is generated daily from the office's case management system (CMS), capturing all new appointments, active cases, and attorney workloads. This report is supplemented by a **standardized caseload tracking spreadsheet**, which is updated daily and serves as a secondary verification and audit tool. Together, these systems provide real-time visibility into attorney caseloads across both staff and roster/conflict attorneys.

Supervisory staff, including the **Chief Public Defender and Conflict Administrator**, conduct **weekly reviews of case assignments and caseloads**, which is particularly critical due to the office's **cluster scheduling model**. Because court proceedings are grouped by jurisdiction and day, these weekly reviews ensure that attorney assignments are aligned with upcoming court schedules, workloads remain balanced, and sufficient coverage is maintained for each docket. Assignments are adjusted proactively to account for fluctuations in scheduling, case volume, and attorney availability.

To prevent excessive caseloads, the office has implemented a **notification system** for attorneys approaching their assigned caseload cap. When an attorney nears their limit, they receive **timely written and email notification**, allowing for immediate coordination with supervisory staff. Once an attorney reaches their caseload cap, that attorney will not receive any new case assignments until their workload falls below the applicable cap.

All assignments, adjustments, and notifications are **documented within the CMS and tracking spreadsheet**, ensuring full transparency, accountability, and audit readiness.

45. What is your process to gather information about an attorney's caseload or assignments from other funding units?

All roster and conflict attorneys are required to self-report caseloads from other funding units before accepting new assignments and to update that information whenever it changes. The Conflict Administrator reviews those disclosures in conjunction with internal CMS data and monthly MIDC SharePoint reporting to verify total workload. These external workload figures are incorporated into weekly assignment review before any new conflict assignment is made. Failure to provide accurate outside caseload information may result in suspension from eligibility for new assignments until the information is provided and verified.

An internal performance matrix is used to support standard compliance.

46. What action will be taken when the caseload cap is reached?

When an attorney reaches the applicable caseload cap, that attorney will immediately stop receiving new assignments. No additional cases will be assigned until the attorney's workload falls below the cap. The office monitors this daily through CMS and weekly through supervisory review. As attorneys approach the cap, advance written and email notice is provided so that future assignments can be directed elsewhere before the cap is reached.

Standard 7 - Qualification of Counsel

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Standard 7

Qualification of Counsel

47. Eligibility for particular case assignments must be based on counsel's ability, training and experience. Are there sufficient attorneys in your funding unit to meet the qualification standard? Please answer Yes or No

( ) Yes (•) No

48. Briefly describe your process for identifying counsel's qualifications, including who will be responsible for assessing counsel's qualifications and noting any changes from last year.

Process for Identifying and Assessing Counsel Qualifications

The Wexford Missaukee Public Defender's Office utilizes a **structured and documented process** to identify, assess, and monitor attorney qualifications in accordance with **MIDC Standard 7**.

All **contract and roster attorneys** are required to submit **verifiable documentation** demonstrating that they meet the applicable qualification requirements for the types of cases they are assigned. This documentation is reviewed and maintained within the office's system to ensure ongoing compliance.

As part of an enhanced process implemented in **March 2025**, the **Conflict Administrator** is responsible for the **assignment, review, and ongoing monitoring of contract attorney qualifications and caseloads**. This includes verifying eligibility for case types, tracking experience and training, and ensuring alignment with MIDC Standards. The Conflict Administrator provides **quarterly reports to the Chief Public Defender**, summarizing attorney qualifications, assignments, and compliance status.

Staff attorneys are held to the same qualification and caseload standards. However, their **assignment, evaluation, and weekly monitoring** are conducted directly by the **Chief Public Defender**, ensuring consistent oversight and accountability within the office.

Caseloads for all attorneys—both staff and contract—are managed in accordance with **MIDC Standards 6 and 7**, with qualification assessments integrated into the broader system of case assignment and workload monitoring.

Changes from the prior year include the formal designation of the **Conflict Administrator as the primary reviewer of contract attorney qualifications**, the implementation of **quarterly reporting to the Chief Public Defender**, and enhanced tracking of qualifications alongside caseload data. These improvements have strengthened oversight, increased consistency in assignments, and ensured that all attorneys are appropriately qualified for the cases they handle.

Summary of Process:

1. Submission by attorney of credentials
2. Review by Chief/Conflict Administrator
3. Evaluation using MIDC Standard 7 guidelines
4. Written determination
5. Qualification stored in CMS

All qualification and review records are retained in CMS and personnel files. All metrics tracked via CMS, CE Broker, and quarterly reporting systems.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

49. How will attorneys be notified of their qualification level? In writing with explanation

50. What will be your appeal process if a private/roster attorney disagrees with their qualification level?

If an attorney disputes their qualification level, the appeal is first submitted for review by a **supervising authority**, either the **Conflict Administrator or the Chief Public Defender**, depending on the nature of the assignment. This initial review includes an evaluation of the attorney's documented experience, training, prior case performance, and compliance with MIDC qualification requirements. Additional documentation or clarification may be requested from the attorney to support reconsideration.

If the issue is not resolved at this stage, the attorney may pursue a final appeal to **independent outside counsel**, pursuant to agreements with neighboring jurisdictions. This step ensures an **objective and external review process**, safeguarding against bias and reinforcing the integrity of the qualification system.

All appeals and outcomes are **documented within the office's tracking systems**, ensuring accountability and audit readiness. This multi-level process ensures that qualification determinations are made fairly, consistently, and in a manner that supports effective representation and compliance with MIDC Standards.

Any appeal of a qualification determination must be submitted in writing within 3 business days of notice, reviewed initially within 3 business days, and resolved through all levels of appeal within a target of 7 business days.

Review of Counsel

51. Please briefly describe your current process for reviewing counsel, including participants in the review process, noting any changes from the prior year.

For newly hired attorneys, formal evaluations are conducted at 3, 6, and 12-month intervals. These evaluations assess legal competency, case management, courtroom performance, and adherence to professional standards. The review process incorporates multi-source feedback, including input from judges, prosecutors, and clients, providing a comprehensive assessment of attorney performance.

After the first year, attorneys are subject to annual formal evaluations, supplemented by ongoing informal reviews throughout the year. These informal evaluations allow supervisory staff to address performance issues in real time and support continuous improvement.

The Chief Public Defender is primarily responsible for reviewing and evaluating staff attorneys, including oversight of assignments, performance, and professional development. The Conflict Administrator plays a complementary role by monitoring roster and contract attorneys, including reviewing qualifications, assignments, and overall performance trends.

To further support attorney development, the office utilizes a team-based mentorship model, pairing less experienced attorneys with seasoned practitioners on cases. This approach promotes skill development, enhances trial readiness, and ensures that newer attorneys receive guidance while handling increasingly complex matters.

Changes from the prior year include more structured integration of the Conflict Administrator into the review process, increased use of ongoing informal evaluations, and enhanced alignment between performance review, caseload monitoring, and qualification tracking systems. These improvements have strengthened oversight, increased consistency, and supported higherquality representation.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

52.	Who will be responsible for reviewing counsel?	Chief Public Defender and Contract Administrator
53.	How often will the reviews occur?	at least annually

Determining Indigency, Contribution, Reimbursement

FOR OFFICE USE ONLY: Version # ______ APP # 220654

Determining Indigency, Contribution, Reimbursement

54. Will judges and/or court staff conduct all indigency screening in every proceeding? Please answer Yes or No — ( ) Yes (•) No

If no, who will screen for indigency? a member of Public Defender's Office

Is this screener the Appointing Authority? ( ) Yes (•) No

If the screener is not the Appointing Authority, does the Appointing Authority oversee the screening process? (•) Yes ( ) No

Briefly describe your process for screening for indigency.

Process for Screening for Indigency

The Wexford Missaukee Public Defender’s Office utilizes a **structured and timely process** to screen individuals for indigency, ensuring compliance with MIDC requirements and promoting access to counsel at the earliest stage of proceedings.

Jail and walk-in arraignments are staffed by an **attorney**, supported by a **client navigator or investigator**. This team is responsible for conducting **arraignment interviews and indigency screenings** prior to court proceedings. During this process, attorneys gather financial and personal information necessary to determine eligibility for appointed counsel.

All **appointment and screening documents** are completed and submitted to the court, ensuring that indigency determinations and requests for counsel are properly documented and included in the official court file alongside the rights form.

For **remote or advance arraignments**, assigned attorneys review available information prior to the hearing and make **informed indigency determinations**, ensuring that all required documentation is promptly provided to the court.

Authority to review and determine eligibility for appointed counsel is delegated to **staff attorneys and the Office Administrator**, allowing for timely decision-making. The office follows a guiding principle that indigency determinations are to be **liberally construed in favor of appointing counsel**, consistent with MIDC guidance.

If an unrepresented individual requests counsel on the day of their court appearance, they are provided with the appropriate form. The matter may be **adjourned if necessary** to allow for proper review. When possible, an available staff attorney will complete the screening immediately; otherwise, the request is forwarded to office staff for prompt processing and assignment.

The office applies the following indigency standards:

- An individual is considered **indigent** if they are unable to obtain competent legal representation without **substantial financial hardship** to themselves or their dependents.
- An individual is considered **partially indigent** if they are unable to afford full representation but can contribute a portion of the cost.

Through this process—combining **on-site screening, delegated authority, prompt documentation, and a liberal appointment standard**—the office ensures that eligible individuals receive timely access to counsel and that no person is denied representation due to financial barriers.

The office maintains an internal performance matrix to monitor compliance with this standard, including timeliness, documentation, and oversight benchmarks.

What is the process for appealing a determination that a person does not qualify for appointed counsel?

If a request for appointed counsel is denied, the individual is informed of the appeal process and applicable timelines at the time of the determination. Notification is provided in writing (via court form, written notice, or other documented method) and includes instructions on how to submit an appeal and the applicable deadline.

An appeal should be submitted within **3 business days** of the determination to ensure timely review and continuity of representation. Appeals may be submitted in writing to the Public Defender’s Office or designated reviewing authority.

Upon receipt, the appeal is reviewed by the **Chief Public Defender or designee**, who may request additional information as needed. A determination will be issued within **3 business days** of receipt of the appeal.

If an appeal is submitted after the 3-business-day window, it may still be considered at the discretion of the reviewing authority, particularly where good cause is shown or where necessary to ensure compliance with constitutional requirements and access to counsel.

If the matter is not resolved at the initial review level, a final appeal may be made to **outside counsel through agreement with a neighboring jurisdiction**, with final resolution targeted within **7 business days of the original appeal**.

The timeframe is intended to promote prompt resolution and avoid delays in representation; however, the process is administered in a manner that prioritizes fairness and access to counsel. In all cases, **any ambiguity or close determination will be resolved in favor of representation** to ensure that individuals are not improperly denied access to appointed counsel.

55 Are you designating an Appointing Authority to conduct indigency screening for purposes of MCR 6.005(B)? (●) Yes ( ) No

Will you seek contribution from partially indigent defendants? ( ) Yes (●) No

56. In cases where contribution is appropriate, who is going to make request with the court for contribution?

57. In cases where contribution is appropriate, what is your process for determining the amount that a person should contribute during the pendency of the case to their defense?

58. What is your process for obtaining contribution?

59. What is the process for challenging a request for contribution?

60. Do your courts/judges order reimbursement for attorney fees at the conclusion of a case? (●) Yes ( ) No

Standard 8 - Attorney Compensation

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Attorney Compensation

61. The MIDC Standards set minimum hourly rates for roster attorneys accepting assignments in adult criminal cases. Are ALL roster attorneys (not full time employees of a public defender office) paid on an hourly basis? (•) Yes ( ) No

If yes [hourly rates are paid], is there any cap or maximum on the hours that can be billed? ( ) Yes (•) No

If yes, please explain.

If no [hourly rates are not paid], please describe how attorneys are compensated (flat rate contract, event based, shift coverage, etc). **Please address the following:**

Are attorneys compensated based on caseloads and does the compensation account for increases or decreases in caseload size?

What other factors were considered in arriving at the payment?

Are attorneys able to seek extraordinary compensation?

How do attorneys seek reimbursement for case-related expenses?

How will your system demonstrate that the compensation is equivalent to the MIDC minimum hourly rates? (type of invoicing, etc).

62. All roster attorneys should be provided regular, periodic payments.

How often are attorney invoices processed and paid? Monthly

In lengthy cases, is periodic billing and payment during the course of representation allowed? (•) Yes ( ) No

Miscellaneous

FOR OFFICE USE ONLY:	Version # ______	APP # 220654

Personnel

In the cost analysis, please provide detail about all personnel employed by the funding unit. This should include DIRECT SERVICE PROVIDERS (Public Defender Chief, Deputy Chief, Assistant Defenders, and staff of the defender office employed by the system) as well as ANCILLARY STAFF (court clerks, sheriff employees, etc.)

Ancillary Staff

63. In limited circumstances, the MIDC can fund some other system staffing needs if required to implement one of the MIDC standards. These requests are evaluated each year.

64. Do you have any ancillary staff? Please answer Yes or No. (•) Yes ( ) No

If yes, what standard(s) or reporting needs do they meet?

The Wexford Missaukee Public Defender's Office utilizes ancillary staff, including the funding of one dedicated corrections officer position in coordination with the Wexford County Sheriff's Department, to support compliance with MIDC Standards 2 and 4.

This dedicated corrections officer plays a critical logistical role in ensuring timely access to in-custody clients and facilitating effective representation. While not part of the defense team, this position is specifically funded to support indigent defense operations by:

Verifying daily jail rosters and new arrests, ensuring prompt identification of individuals requiring representation
Coordinating the transportation and movement of in-custody clients for attorney meetings, court appearances, and meetings with defense experts
Assisting with scheduling and access to confidential meeting spaces within the jail
Monitoring in-custody status, including weekend holds and potential speedy trial concerns, and communicating time-sensitive issues to defense counsel

This position directly supports:

Standard 2 (Initial Client Contact) by ensuring attorneys have timely access to newly arrested individuals
Standard 4 (Confidential Attorney-Client Communication) by facilitating private and consistent access to clients and necessary defense resources
Performance Metrics
100% daily verification of jail roster and new arrests
Same-day or next-business-day access to in-custody clients (target =98%)
100% coordination of client movement for attorney and expert meetings
0% missed court appearances or delayed access due to transportation issues

	Funding this dedicated position enhances coordination between the jail and defense counsel, reduces delays in client access, and ensures that in-custody individuals receive timely, meaningful, and constitutionally effective representation.
If yes, how are you tracking time for ancillary staff?	Timesheets, jail visit and transportation logs and billings records.

65. For existing ancillary staff, are there any personnel positions/hours eliminated, reduced or increased from the prior year? Please answer Yes or No. ○ Yes ◉ No

If yes, please explain in the cost analysis and attach documentation to support the request for any increase.

66. Are any new ancillary staff positions or hours requested from the prior year? Please answer Yes or No. ○ Yes ◉ No

If yes, please explain in the cost analysis and attach documentation to support the new request.

Reimbursement Costs for Creating Plan

An indigent criminal defense system may submit to the MIDC an estimate of the cost of developing a plan and cost analysis for implementing the plan under MCL 780.993(2). Please attach documentation of planning time for FY24, if seeking reimbursement under this provision.

Are you requesting reimbursement of planning costs? ○ Yes ◉ No

If yes, do you have receipts showing that non-funding unit employees have been paid? ○ Yes ○ No

What is the amount you are seeking in reimbursement?

Costs Associated with Data Collection

The MIDC shall fund reasonable costs associated with data required to be collected under the MIDC Act that is over and above the local unit of government's data costs for other purposes pursuant to MCL 780.993 (10).

Are you requesting funding for costs associated with data collection? ◉ Yes ○ No

If yes, please describe (cost for case management system, hiring personnel, etc.)

Clio case management software is used by both staff attorneys and conflict attorneys at a current annual cost of approximately $32,700, based on a rate of $109 per user per month. Clio provides essential tools for case tracking, calendaring, document management, and secure communication.

What is the amount you are seeking for this funding? $ 37,200.00

Reminders

- You must also complete a cost analysis.
- In order to complete your application, you must update or confirm the list of the attorneys providing services with P numbers.
- If applicable, you must submit documentation supporting your request under MCL 780.993(2) for reimbursement for the cost of compliance planning.

List of the attorneys providing services

Attorneys Accepting Assignments

Name of Attorney	Bar Number	Title	Type of Office	Years Practicing Criminal Defense in Michigan
Burdette, William	49174		Private Attorneys	33.0
Champion, Robert	52726	Chief Public Defender	Public Defender	32.0
Cherry, Patrick	80130		Private Attorneys	11.0
Fiorvento, Taylor	83907	Asst Public Defender	Public Defender	7.0
Haertel, Robert	79611	Asst Public Defender	Public Defender	11.0
Harrison, Geoffrey	48903	Asst Chief Public Defender	Public Defender	33.0
Thomas, Isaac	88129		Private Attorneys	2.0
Green, Brent	83013		Private Attorneys	6.0
Mihas, Haralambos	66417		Private Attorneys	20.0
Neagos, Horia	73550		Private Attorneys	15.0
Pieknik, Michael	65710		Private Attorneys	11.0
Smith, Nicole	62475		Private Attorneys	24.0
Standard, Denise	82040		Private Attorneys	8.0
Stempky, Leah	69615		Private Attorneys	29.0
Shantz, Connor	89194	Asst Public Defender	Public Defender	0.6

Cost Analysis

Instructions for Completion of the Cost Analysis

Please complete all sections of the spreadsheet and narrative relevant to your request for grant funds. The cost analysis request is for the total adult criminal indigent defense system cost funded by the state grant, local share, and other funding sources. As noted in the narrative for each budget category, please highlight or make note of a new or changed budget request. Justification of expenses should include a clear statement as to how the position, contract, or item is a direct expense of the local indigent defense system. The request must include calculations for rates, hours and pricing of requested items. Please refer to the MIDC's GRANT MANUAL for guidance as to allowable costs. Click on 'Show Documents' to view the Grant Manual.

Does or will your system use a vendor/nonprofit model public defender office to provide indigent defense services? ○ Yes ◉ No

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	Line Item	Qty	Rate	Units	UOM	Total	State Grant
DIRECT EXPENSES							
Program Expenses							
1	**Personnel**						
	Chief Public Defender Notes : Pay scale is equivalent to Michigan Attorney General Attorney Administrator with level 18. The Chief Public Defender is responsible for, counseling and discipline for the office. The position ensures that Wexford and Missaukee Counties meets all constitutional and legislative requirements as they pertain to the representation of indigent adult offenders and provides a high level of indigent defense services. Directs, develops and implements policies and procedures for the Public Defender Office. Ensures that the Public Defender Office conforms to the Michigan Rules of Professional Conduct. Directs and performs the department’s administrative functions. Prepares the department's; implements the financial regulatory requirements of the Michigan Indigent Defense Commission (MIDC).	1.0000	68.100	2080.000	FTE	141,648.00	141,648.00
	Senior Public Defender Notes : State Grade Level 15C Chief Assistant Public Defender to assume some responsibility when Public Defender is not available. Handles	1.0000	50.510	2080.000	FTE	105,060.80	105,060.80

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	all level of criminal cases. The Chief Assistant PD must meet the satisfaction of all Basic Requirements for an Assistant Public Defender; and has practiced criminal law for five full years (either as a prosecutor, public defender, or in private criminal defense practice); and has prior experience as lead counsel in no fewer than seven felony jury trials that have been submitted to a jury; or has a significant record of consistently high quality criminal trial court representation and the ability to handle a life offense case.						
	Asst. Public Defender Notes : State Grade Level 15B This is an Assistant Public defender II, this position handles all levels of criminal cases. This Attorney meets the satisfaction of all Basic Requirements of an Assistant Public Defender and has practiced criminal law for two full years (either as a prosecutor, public defender, or in private criminal defense practice); and has been trial counsel alone or with other trial counsel and handled a significant portion of the trial in four criminal cases that have been submitted to a jury; or has a significant record of consistently high quality criminal trial court representation and the ability to handle a high-severity felony case.	3.0000	45.540	2080.000	FTE	284,169.60	284,169.60
	Office Manager Notes : Office Manager- manages support staff and general office functions and procedures, obtains office supply orders, maintains attorney and court scheduling, billing review,	1.0000	31.510	1950.000	HRS	61,444.50	61,444.50

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	handles all financial records and quarterly reporting, manages non-attorney functions, and serves as a liaison between agencies and other essential departments. Engages in community groups to stay informed of current programs and resources available to clients and staff members.						
	Investigator Notes : • Investigates financial eligibility of applicants for Public Defender assistance • Locates and interviews witnesses. • Assembles physical and documentary evidence. • Inspects the scene of the alleged crime in order to locate, identify, assemble, preserve, evaluate, and record evidence. • Interviews clients who represented by the Office of the Public Defender for detailed information relative to requested investigation. • Acts as liaison with and secures cooperation of Federal, State, and local agencies and other sources of corroborative evidence and testimony. • Subpoenas witnesses and physical evidence. • Develops sources of information. • Assists the Public Defender's office in the preparation of cases for defense. • Appears in court to testify as witness	1.0000	33.420	1950.000	HRS	65,169.00	65,169.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Admin Assistant Notes : The Admin Assistant handles all incoming discovery for proper processing and filing, provides client's the necessary documents for review, and assists with preparation and filing of motions upon attorney request. Answering phones calls, opening case files, reviewing court schedules and client notification and appointment reminders.	1.0000	23.170	1950.000	HRS	45,181.50	45,181.50
	Clerk Notes : The Clerk serves as the front desk receptionist, new file setup, data entry and client appointment scheduling and contact. Picking up, delivering and sorting mail to court,	1.0000	20.610	1950.000	HRS	40,189.50	40,189.50
	Corrections Staff Notes : Correction Officer in Wexford County Jail who assists with arraignments, escorting in-custody clients to and from appointments and court proceedings. The CO assists with compliance of Standard 2 and 4. This position is 40 hours per week. Assuring attorneys have 24-hour access to client's that are in custody. The increase in wages for the corrections officer is necessary to attract qualified candidates for corrections and law enforcement positions. The Sheriff’s Office has experienced the same recruitment challenges. WCSD had to reduce staff vacancies and increase compensation because of the number of vacancies in both corrections and road patrol, which helped improve recruitment.	1.0000	28.600	2080.000	HRS	59,488.00	59,488.00
	Finance and Grant Compliance Manager	1.0000	32.200	1950.000	HRS	62,790.00	62,790.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Social Worker Notes : please see attached file for SW job description and Justification report Attachment : SC_13_MIDC SW.pdf	2.0000	33.230	1950.000	HRS	129,597.00	129,597.00
Total for Personnel						994,737.90	994,737.90
2	**Fringe Benefits**						
	Employer FICA Attachment : FICA_2_B-14.1 Fringe Benefits - Gene.PDF	0.0000	7.650	1000871.300		76,566.65	76,566.65
	Retirement Attachment : RET_3_B-14.4 Retirement Plan.pdf	0.0000	9.600	1000871.300		96,083.64	96,083.64
	Health Insurance Attachment : HINS_4_B-14.3 Health Insurance.pdf	0.0000	40.391	1000871.300		404,261.93	404,261.93
	Workmens Compensation Attachment : WC_5_B-14.10 Workers Compensation.pdf	0.0000	0.950	1000871.300		9,508.28	9,508.28
	Life Insurance Attachment : LI_6_B-14.5 Life Insurance.pdf	0.0000	0.082	1000871.300		820.71	820.71
	Short Term / Long Term Disability	0.0000	1.252	1000871.300		12,530.91	12,530.91
	Longevity-paid per county policy Notes : per county policy for FT employees hired prior to 2013-applies to ONE employee in our department Attachment : ZZZ_8_B-14.02 Longevity.pdf	0.0000	0.250	1000871.300		2,502.18	2,502.18
	Cell phone stipend Notes : Due to the Wexford Missaukee Public Defender's Office covering two counties, attorneys, social workers, and the investigator regularly work remotely, including in Missaukee County, and must remain accessible during the workday. Wexford County policy requires employees working remotely to be available at all times. The Board of Commissioners has determined these positions require cellular phones. If a county phone is not provided, employees receive a $35 monthly stipend and must	0.0000	0.336	1000871.300		3,362.93	3,362.93

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	maintain a service plan and carry a phone capable of supporting work-related communication. Positions requiring the stipend include 5 attorneys, 2 social workers, and 1 investigator (8 total employees). Cost: $35 × 8 = $280/month; $280 × 12 = $3,360 annually. Attachment : ZZZ_9_D-10.0 Cellular Telephone Usag.PDF						
Total for Fringe Benefits						605,637.23	605,637.23
Total Program Expenses						1,600,375.13	1,600,375.13
Contractual							
1	**Contracts for Attorneys**						
	Managed Assigned Counsel Administration Notes : Reductions made by MIDC 6-10-26 but can be adjusted through LITs during the grant year. Managed Assigned Counsel compensation is based on 8 hours per week dedicated to conflict case management, reflecting a reduction from the 10 hours per week estimated in FY25 due to increased internal staffing and improved efficiency. Despite this reduction, ongoing challenges in recruiting and retaining qualified defense attorneys in a rural jurisdiction continue to impact system operations. A limited local attorney pool often requires reliance on out-of-county counsel, which increases the need for coordination, scheduling, and case management oversight.	1.0000	140.000	100.000	HRS	14,000.00	14,000.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	As a result, sufficient administrative time remains necessary to ensure timely appointment of counsel, effective communication with contract attorneys, and compliance with MIDC standards. This allocation balances improved internal capacity with the practical challenges of maintaining a functional and responsive assigned counsel system.						
	Conflict Case Defense Notes : Misdemeanor conflict cases are projected at 300 total hours for FY 2027, representing approximately 60 cases annually. This estimate is based on an average of approximately 5 hours per case, consistent with FY25 reported attorney time and prior cost analysis assumptions. The reduced case volume reflects full staffing levels within the office, which is expected to decrease reliance on contract attorneys for lower-level cases. The allocated hours ensure sufficient time for client communication, case review, plea negotiations, and trial preparation when necessary, consistent with MIDC standards for effective representation. This projection reflects a stable and predictable portion of contract attorney usage while aligning resources with increased internal capacity and maintaining compliance with MIDC workload requirements.	1.0000	140.000	10.000	HRS	1,400.00	1,400.00
	Conflict Case Defense Notes : Low-severity felony conflict cases are projected at	1.0000	155.000	10.000	HRS	1,550.00	1,550.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	600 total hours for FY 2027, representing approximately 28–33 cases annually. This reflects an adjusted average of 18–22 hours per case due to the use of out-of-county contract attorneys. Majority of contract attorneys are out-of-county, increasing time for: Travel Coordination and scheduling Results in higher per-case time and fewer cases per attorney, while maintaining total hours The allocated hours support client communication, investigation, motion practice, plea negotiations, and trial preparation, consistent with MIDC standards. This approach reflects reduced reliance on contract attorneys due to full staffing, while maintaining capacity for conflict cases and ensuring a realistic, compliant allocation of resources.						
	Conflict Case Defense Notes : High severity felony and life-offense conflict cases are projected at 750 total hours for FY 2027 at a rate of $170 per hour, reflecting an increase from prior allocations due to two high-profile, complex homicide cases assigned to outside counsel as a result of conflicts within the office.	1.0000	170.000	10.000	HRS	1,700.00	1,700.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	These cases require significantly more attorney time due to extensive discovery, expert coordination, motion practice, and anticipated trial preparation. Use of out-of-county counsel also increases time for travel and coordination, further impacting capacity. Life-eligible offenses involve substantial time demands and variability, often requiring 75 or more hours per case. The reduced number of cases reflects both case complexity and logistical realities. This allocation is case-specific and necessary to ensure constitutionally effective representation consistent with MIDC standards.						
Total for Contracts for Attorneys						18,650.00	18,650.00
2	**Contracts for Experts and Investigators**						
	Experts Notes : Expert witness funding is allocated in accordance with MIDC-approved hourly rates ranging from $30 to $300 per hour, depending on the expertise required. These services are necessary to ensure effective assistance of counsel and compliance with MIDC standards. A review of prior fiscal years shows increasing demand. In FY24, expenditures were approximately $13,711 against a $48,900 budget. In FY25, spending increased to approximately $24,853 against a $58,200 budget. In FY26,	1.0000	1000.000	1.000	FS	1,000.00	1,000.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	although the budget was reduced to $24,400, expenditures have already reached approximately $19,490 early in the fiscal year, nearly 80% of the allocation. This reflects increased complex cases and reliance on out-of-county experts, requiring additional travel and coordination. Increased funding is necessary to maintain effective representation and MIDC compliance.						
	Investigators Notes : Investigator allocation for MAC conflict attorneys per MIDC rates not to exceed $125/hour	1.0000	1000.000	1.000	MIDC	1,000.00	1,000.00
Total for Contracts for Experts and Investigators						2,000.00	2,000.00
3	**Contracts for Construction**						
4	**Contracts Other**						
	Lease Notes : Per our Office space Building Lease dated April 1, 2021 -Lessee shall pay Lessor a base annual rent amount of $25,200.00 (Base Annual Rent), to be paid in monthly installments of $2,100.00. This Base Annual Rent shall be increased annually on the first day of April by the amount of CPI, at which time the monthly payments shall increase accordingly. As of April 1, 2025, our rent is $2517.90 per month and will increase again April 1, 2026. Please see attached lease for our building. Attachment : LEA_1_RENT INCREASE NOTICE April 202.PDF	1.0000	2800.000	12.000	MTH	33,600.00	33,600.00
	Lease	1.0000	250.000	12.000	MTH	3,000.00	3,000.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Notes : Ricoh mass quantity fax/copy/scan/printer for office wide use.						
	Interns Notes : Funding is requested for three summer interns/fellows for approximately 16 weeks at a rate of $25 per hour. This program is designed to attract students to Northern Michigan and establish a pipeline for future recruitment following graduation. Due to the limited availability of colleges and universities in the region, attracting students to rural Northern Michigan remains a significant challenge. Without exposure to the area and hands-on experience in indigent defense, students are less likely to pursue long-term employment locally. The internship/fellowship provides meaningful, practical experience while introducing participants to the community and professional opportunities available in the region. This investment supports long-term recruitment and retention efforts, helping to build a sustainable workforce and maintain compliance with MIDC standards.	3.0000	25.000	600.000	HRS	45,000.00	45,000.00
	Intern Stipend Notes : A stipend of up to $15,000 is requested to support housing and living expenses for legal and social worker fellows participating in a summer fellowship program, designed to build a recruitment pipeline for Northern Michigan.	3.0000	15000.000	1.000	VAR	45,000.00	45,000.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Due to limited affordable and temporary housing in this rural area, college students and fellows from outside the region face significant barriers to participation. Without this support, the office is unable to attract candidates who may later return for long-term employment. This stipend offsets short-term housing and basic living expenses, making the program accessible and competitive. The fellowship provides hands-on experience in indigent defense and encourages participants to pursue careers in Northern Michigan. This investment supports recruitment, retention, and long-term staffing stability, ensuring continued compliance with MIDC standards.						
	Legal Research Software Notes : Westlaw legal research services are provided for public defender attorneys at a current annual rate of $1,034, which is subject to yearly increases. Access to comprehensive legal research tools is essential to ensure effective representation, including case law analysis, motion practice, and trial preparation. Maintaining access to Westlaw ensures attorneys can stay current with evolving legal standards and provide constitutionally effective assistance of counsel. Ongoing	1.0000	1034.000	12.000	MTH	12,408.00	12,408.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	funding is necessary to account for annual cost increases and to maintain uninterrupted access to this critical resource in compliance with MIDC standards.						
	Case Management Software Notes : Clio case management software is used by both staff attorneys and conflict attorneys at a current annual cost of approximately $32,700, based on a rate of $109 per user per month. Clio provides essential tools for case tracking, calendaring, document management, and secure communication. Use of a centralized system improves coordination between staff and assigned counsel, promotes consistency in case handling, and supports timely oversight of indigent defense cases. It also allows the office to maintain paperless files and provides secure digital storage of case materials. Additionally, ChatGPT Teams access for 12 users, estimated at $3,600 annually, supports legal research, drafting, and administrative efficiency. These tools ensure effective representation and compliance with MIDC standards.	1.0000	3100.000	12.000	MTH	37,200.00	37,200.00
Total for Contracts Other						176,208.00	176,208.00
Total Contractual						196,858.00	196,858.00
Other Expenses							

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
1	**Equipment**						
2	**Training/Travel**						
	Bar Membership-Staff Attorneys SBM yearly fee	1.0000	415.000	5.000	VAR	2,075.00	2,075.00
	SADO Membership	1.0000	85.000	5.000	VAR	425.00	425.00
	NAPD Membership Notes : NAPD membership to include all full time staff and conflict attorneys (21-50 people)	1.0000	40.000	20.000	FS	800.00	800.00
	Training-CDAM training for staff attorneys	1.0000	600.000	6.000	FTE	3,600.00	3,600.00
	Training-Trial Skills Training-staff attorney Notes : Additional cost for trial skills for staff attorney with less than 2 years criminal defense experience	1.0000	2500.000	3.000	FTE	7,500.00	7,500.00
	Lodging-FTE hotel per county policy	10.0000	140.000	1.000	FTE	1,400.00	1,400.00
	Mileage-FTE travel for conferences Attachment : MIL_7_5 - C-4.0 Office Travel and Bu.PDF	1.0000	0.700	760.000	FTE	532.00	532.00
	Mileage-FTE staff travel to Missaukee Notes : Staff attorneys and support staff travel to Missaukee courts and jail. Round trip is 28-30 miles depending on the route taken.	1.0000	0.700	10816.000	MIL	7,571.20	7,571.20
	Lodging-SOM rates for conflict attys Notes : per SOM rates for conflict attorneys	1.0000	98.000	12.000	NGT	1,176.00	1,176.00
	Mileage-SOM rates for conflict attorneys to conf Notes : per SOM rates for conflict attorneys	1.0000	0.440	590.000	MIL	259.60	259.60
	Registration Fees-CDAM training for conflict attys Notes : $50 per CLE hour	1.0000	600.000	9.000	FS	5,400.00	5,400.00

Line Item	Qty	Rate	Units	UOM	Total	State Grant
$50 x 12= $600 per attorney 9 conflict attorneys x $600 = $5400						
Registration Fees-Trial Skills training-conflict atty Notes : Trial skills for conflict attorneys	1.0000	2250.000	1.000	FS	2,250.00	2,250.00
Humanitarian Support Notes : This includes costs associated with transportation, lodging, and meals necessary to facilitate a client's access to justice. Due to the rural nature of Wexford and Missaukee Counties, the absence of public transportation infrastructure, and the significant financial need experienced by many clients, such support is essential to ensuring meaningful participation in the legal process.	1.0000	2000.000	1.000	VAR	2,000.00	2,000.00
Mileage-Contract attys travel to Missaukee Notes : The projected 10,000 miles for FY2026 is based on actual usage data from FY2024, during which roster attorneys collectively logged a total of 18,392 miles traveling to and from Missaukee County. This averages 4,598 miles per quarter. Staff attorneys are able to handle more cases now that the office is fully staffed, so this budget is a reduction from FY2024 miles.	1.0000	0.440	10000.000	MIL	4,400.00	4,400.00
Travel Time - Client Visits Notes : Contract attorneys currently receive $80/hour for travel time outside their home (State Bar) county. This reimbursement is essential to maintaining access to qualified legal counsel in our semi-rural area. Due to the shortage of	1.0000	80.000	166.000	HRS	13,280.00	13,280.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	local attorneys in northern and rural Michigan, we often depend on out-of-county counsel to meet indigent defense needs. Without travel compensation, we risk losing them to other jurisdictions or better-paying contracts. Federal defense contracts, such as those under the Criminal Justice Act (CJA), routinely include travel pay, setting a competitive benchmark. To stay viable and attract experienced attorneys willing to serve rural clients, our pay structure must remain competitive. Travel reimbursement is not a perk—it is vital to ensuring fair access to justice in underserved areas						
	Training-Lunch and Learn-Full time staff Notes : This is a continuation of our efforts to provide ongoing professional development consistent with MIDC standards through a monthly “Lunch and Learn” training for all 12 FTEs. Each session will include a substantive training module delivered during the lunch hour to enhance legal skills, foster collaboration, and promote a holistic approach to defense. Trainings will incorporate topics such as client-centered advocacy, use of community-based resources, mitigation strategies, and interdisciplinary coordination to improve outcomes for indigent clients. In accordance with county policy, lunch will be provided at $15 per person. With 12 employees, the monthly cost is $180, totaling $2,160 annually. This cost-effective initiative promotes continuous training, strengthens staff performance, and supports retention, while enhancing the office’s ability to deliver high-quality, holistic indigent defense services. Attachment : TRN_17_TRN_17_TRN_17_Wexford_Missau.DOCX	12.0000	180.000	1.000	VAR	2,160.00	2,160.00
Total for Training/Travel						54,828.80	54,828.80
3	**Supplies/Services**						
	Office Supplies Notes : This line item supports necessary office operations, including office supplies, paper products, trial preparation	1.0000	419.480	0.000	VAR	419.48	419.48

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	materials (e.g., binders, printing, and photographs), and general cleaning supplies required to maintain a functional workspace. It also includes the purchase of digital storage devices (CDs, DVDs, and flash drives) used for discovery and video evidence. The office purchases flash drives for video from the Missaukee Prosecutor and supplies all CDs, DVDs, and flash drives to the Wexford Prosecutor to facilitate case-related evidence sharing. Projected costs are based on historical spending trends, prior MIDC grant allocations, and a projected caseload of approximately 1,250 cases. This request is consistent with prior-year funding levels and reflects the continued operational needs of the office. Reduced to facilitate MIDC award 6-10-26; can be adjusted through LITs during the grant year.						
	Zoom Notes : .This line item supports the use of Zoom and related virtual meeting technology to facilitate communication and court access for clients and counsel. Zoom is routinely used to conduct meetings with the Michigan Department of Corrections (MDOC) and with clients lodged in other counties, ensuring timely and confidential attorney-client communication without the need for travel. Additionally, this request supports the use of designated	1.0000	700.000	0.000	FS	700.00	700.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Zoom rooms at the courthouse for out-of-custody clients, allowing them to appear remotely for hearings when appropriate. This also enables contract attorneys to appear via Zoom, improving efficiency, reducing travel time and costs, and ensuring consistent representation across jurisdictions. The continued use of virtual platforms enhances access to counsel, supports timely case progression, and aligns with evolving court practices while maintaining high-quality indigent defense services.						
	Transcripts Notes : cost of transcripts based on historical data and projected new case assignments. requesting higher than the past due to the rates significantly increasing and two ongoing murder cases Reduced to facilitate MIDC award 6-10-26; can be adjusted through LITs during the grant year.	1.0000	100.000	0.000	VAR	100.00	100.00
	Postage for client mailings Notes : Cost of mailing contact letters and information to clients. Postage cost is increasing this year	1.0000	6000.000	0.000	VAR	6,000.00	6,000.00
	Spectrum Business Internet Fax Notes : this includes internet and fax service	12.0000	165.000	0.000	MTH	1,980.00	1,980.00
	Nextiva phones	12.0000	450.000	0.000	MTH	5,400.00	5,400.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Notes : VOIP use						
	Ms Green Recycle/Shred Service Notes : we have a monthly recycle pick up, quarterly shred service and a yearly shred of old case files.	1.0000	900.000	0.000	VAR	900.00	900.00
	Cadillac Janitorial-lawn and snow servic Notes : Cost for lawn service and snow removal for the public defender's office. Amount is based on available historical data.	1.0000	8000.000	0.000	VAR	8,000.00	8,000.00
	Computers Notes : This request supports replacement of aging equipment and purchase of new equipment for incoming employees, including four updated computer systems with necessary peripherals and replacement of four existing systems that are five years old or older. The office follows a hardware lifecycle policy consistent with ABA guidance and Wexford County policy, using a rolling 3–5 year replacement schedule to maintain security, reliability, and technological competence. Funding will also support upgrades to the office conference room to enhance meetings, collaboration, and virtual appearances. Maintaining current equipment is essential for case management, legal research, trial preparation, and handling digital evidence. Additional funding includes accessories and mobile hotspot capability for secure internet access at the Lake City satellite office and other remote locations. Upgrades will also support Zoom room access at the courts, improving remote appearances and client access.	4.0000	1600.000	0.000	NOS	6,400.00	6,400.00

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Court Rules / Guidelines	12.0000	33.920	0.000	MTH	407.04	407.04
	Interpreters	30.0000	100.000	0.000		3,000.00	3,000.00
	Copy paper -bulk reams order Notes : The county orders in bulk yearly. This accounts for our historical sized order	40.0000	35.000	0.000	FS	1,400.00	1,400.00
	AT&T Hotspot for Missaukee remote office Notes : hotspot required to have internet use at satellite office in Lake City	12.0000	41.240	0.000		494.88	494.88
	All Pro Technology Notes : Due to cyber-attack at county level, our own IT is needed. This includes as-needed hourly IT support and monthly ($375/mo) anti-virus monitoring on all FTE computers, firewall and network. This entails Wexford and Missaukee offices.	1.0000	20000.000	0.000	VAR	20,000.00	20,000.00
	DTE natural gas Notes : based on historical data provided by landlord for the last two years	12.0000	165.000	0.000	MTH	1,980.00	1,980.00
	Consumers Energy-electric Notes : based on historical data provided by landlord for the last two years	12.0000	495.000	0.000	MTH	5,940.00	5,940.00
	City of Cadillac-water/sewer Notes : based on historical data provided by landlord for the last two years	12.0000	45.000	0.000	MTH	540.00	540.00
Total for Supplies/Services						63,661.40	63,661.40
Total Other Expenses						118,490.20	118,490.20

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
TOTAL DIRECT EXPENSES						1,915,723.33	1,915,723.33
INDIRECT EXPENSES							
Indirect Costs							
1	**Indirect Costs**						
	De Minimis Rate – up to 10%-Cost allocation for direct/indirect cost Notes : The cost allocation for the plan using the guidelines for federal regulation 2 CFR Part 200 including the indirect cost of IT service cost, building maintenance expenses, HR and Payroll processing, account receivables/payable transactions, Administrative overheard and support programs, general and public official liability insurance, civil legal services, security, and department coordination.	0.0000	9.500	1136231.920		107,942.00	107,942.00
Total Indirect Costs						107,942.00	107,942.00
TOTAL INDIRECT EXPENSES						107,942.00	107,942.00
TOTAL EXPENDITURES						**2,023,665.33**	**2,023,665.33**

	Category	Total	State Grant	Narrative
DIRECT EXPENSES				
Program Expenses				
1	Personnel	994,737.90	994,737.90	Wexford Missaukee Public Defenders is a regional office for Missaukee and Wexford Counties. The office consists of 4 full-time attorneys, 3 support staff, a social worker, and an investigator. The office also funds one full-time corrections officer to assist in meeting with in-custody clients at all stages of criminal proceedings and allowing unlimited access to the jail. Conflict cases are referred to the local MAC office who then assigns the case to a contract attorney. In the calendar year of 2022, there were 1226 new criminal cases referred for an appointment of an attorney with a breakdown as follows. • Criminal case assignment a. 466 new felonies with 417 assigned to staff attorney. b. 760 misdemeanors and probation violations with 711 assigned to staff attorneys. c. 98 cases were assigned to contract attorneys. An attorney for the Public Defender’s office appeared at 1,319 total arraignments of those 228 were in circuit court and 1091 in district court. Since 2019, cas
2	Fringe Benefits	605,637.23	605,637.23	This is the fringe package offered to full time employees of Wexford County. Please find attached all of the county policies that accompany each category. The percentages are approximate and based on the current projected rates. We only have ONE employee hired prior to 2013 that qualifies for Longevity at the current time.

	Category	Total	State Grant	Narrative
Total Program Expenses		1,600,375.13	1,600,375.13	
Contractual				
1	Contracts for Attorneys	18,650.00	18,650.00	Overall request reduced by MIDC action 6-10-26; reductions can be modified through LITs during the grant year. Conflict cases are referred to the local MAC office who then assigns the case to a contract attorney. . In prior years, the office was short-staffed due to attorney turnover which resulted in a higher usage of contract attorneys. Currently, contract attorneys are either in short supply or have limited availability. We have been able to recruit out of county attorneys to fill some of the contract attorney void by increasing minimum hourly pay and including travel time/milage. The projected number of Misdemeanor cases has been reduced from the previous year. One-Time Request for Special Roster Attorney Support (FY26) The Wexford Missaukee Public Defender's Office is submitting a one-time request for funding to cover attorney hours for a unique and significant appeal now pending in the Michigan Court of Appeals. This case involves the prosecution's appeal of a District Court's denial of a complaint warrant. The Circuit Court also denied the prosecution's motion, and the matter is now accepted for rev
2	Contracts for Experts and Investigators	2,000.00	2,000.00	An increase in funding here is due to the increase of CSC and drug cases where we have utilized various experts on numerous cases. Due to our location being in Northern Michigan, these experts are not typically local and need to travel at least a couple hours or more. At the present time we are averaging two jury trials each month between the two counties. This is more jury trials being held than ever before in history of Wexford

	Category	Total	State Grant	Narrative
				and Missaukee counties. Overall category reduced by MIDC action 6-10-26; can be adjusted through LITs during the grant year.
3	Contracts for Construction	0.00	0.00	
4	Contracts Other	176,208.00	176,208.00	This category includes the building lease, case management software, research software, copier lease which these costs are set by contract. An legal intern is for summer months and is used an aid in recruiting for northern Michigan.
Total Contractual		196,858.00	196,858.00	
Other Expenses				
1	Equipment	0.00	0.00	
2	Training/Travel	54,828.80	54,828.80	All rates are set at the approved amounts and in compliance of Standard 1 and proposed standard 7.
3	Supplies/Services	63,661.40	63,661.40	These rates and amounts are increased due to increase cost of all goods, including paper products. Our yearly copy paper supply increased over 30% alone this year. With additional staff anticipated we will need new computers for that attorney. Other cost are based on available historical data.
Total Other Expenses		118,490.20	118,490.20	
TOTAL DIRECT EXPENSES		1,915,723.33	1,915,723.33	
INDIRECT EXPENSES				
Indirect Costs				
1	Indirect Costs	107,942.00	107,942.00	The cost allocation for the plan using the guidelines for federal regulation 2 CFR Part 200 including the indirect cost of IT service cost, building maintenance expenses, HR and Payroll processing, account receivables/payable transactions,

	Category	Total	State Grant	Narrative
				Administrative overheard and support programs, general and public official liability insurance, civil legal services, security, and department coordination. Due to the nature and structure of Public Defender's office, these indirect cost benefit more than one task, activity or program. This includes indirect costs that cannot be assigned or directed to a specific task, activity or program without making an effort disproportionate to the results achieved.
Total Indirect Costs		107,942.00	107,942.00	
TOTAL INDIRECT EXPENSES		107,942.00	107,942.00	
TOTAL EXPENDITURES		**2,023,665.33**	**2,023,665.33**	

Source of Funds

	Category	Total	State Grant	Local Share	Other Funding Sources	Narrative
1	**Source of Funds**					
	State Grant Contribution	1,876,906.79	1,876,906.79	0.00	0.00	
	Local Share Contribution	146,758.54	0.00	146,758.54	0.00	
	Program Revenue	0.00	0.00	0.00	0.00	
	Previous Year Unspent Funds	0.00	0.00	0.00	0.00	
	Total Source of Funds	2,023,665.33	1,876,906.79	146,758.54	0.00	
	Totals	2,023,665.33	1,876,906.79	146,758.54	0.00	

Attachments Index

FOR OFFICE USE ONLY: Version # ______ APP # 220654

#	Section	Title	File Name
1	Cost Analysis Detail	Social Worker	SC_13_MIDC SW.pdf
2	Cost Analysis Detail	Employer FICA	FICA_2_B-14.1 Fringe Benefits - Gene.PDF
3	Cost Analysis Detail	Retirement	RET_3_B-14.4 Retirement Plan.pdf
4	Cost Analysis Detail	Health Insurance	HINS_4_B-14.3 Health Insurance.pdf
5	Cost Analysis Detail	Workmens Compensation	WC_5_B-14.10 Workers Compensation.pdf
6	Cost Analysis Detail	Life Insurance	LI_6_B-14.5 Life Insurance.pdf
7	Cost Analysis Detail	Longevity-paid per county policy	ZZZ_8_B-14.02 Longevity.pdf
8	Cost Analysis Detail	Cell phone stipend	ZZZ_9_D-10.0 Cellular Telephone Usag.PDF
9	Cost Analysis Detail	Lease	LEA_1_RENT INCREASE NOTICE April 202.PDF
10	Cost Analysis Detail	Mileage-FTE travel for conferences	MIL_7_5 - C-4.0 Office Travel and Bu.PDF
11	Cost Analysis Detail	Training-Lunch and Learn-Full time staff	TRN_17_TRN_17_TRN_17_Wexford_Missau.DOCX

Justification Report: Request for an Additional Social Worker

Wexford Missaukee Public Defenders Office

Prepared by: Brian W. Heyniger

Date: July 1, 2025

Executive Summary

This report outlines the critical need for an additional social worker in the Wexford Missaukee Public Defenders Office. The increasing volume and complexity of cases, the expansion of holistic defense strategies, and the proven impact of social work on client outcomes necessitate this expansion. Adding another social worker will improve efficiency, reduce recidivism, promote client well-being, and enhance the overall quality of public defense services.

Current Social Work Infrastructure and Case Load

The office currently employs one full-time social worker responsible for a range of essential tasks:
- Conducting biopsychosocial assessments.
- Coordinating mental health and substance use treatment referrals.
- Assisting with housing, employment, education, and public benefits.
- Developing mitigation packages for sentencing.
- Supporting clients through court processes.

However, the demand has outstripped capacity. In FY 2024-2025, the office served over 900 clients, many with complex trauma histories, mental illness, or substance dependency. One social worker cannot adequately serve this volume without risking service degradation or burnout.

Reasons for Additional Staffing

1. Rising Caseload and Complexity

- Social work time is currently triaged to the most urgent cases, leaving others without support.
- The client population includes increasing numbers of individuals with acute mental health and substance use needs.
- An estimated 65–70% of clients could benefit from social work involvement, far exceeding what one individual can manage.

2. Improved Case Outcomes

- Studies show that public defender offices with embedded social workers achieve:
  - Lower incarceration rates.
  - Increased use of diversion programs.
  - Shorter sentences.
- Our own data reflects a 30% higher success rate in alternative sentencing when a social worker is involved.

3. Alignment with Holistic Defense Model

- The National Legal Aid & Defender Association recommends a multidisciplinary approach including social workers.
- Holistic defense is client-centered and addresses underlying causes of criminal behavior.
- An additional social worker would ensure broader implementation of this approach, especially in pre-trial planning and post-conviction support.

4. Workforce Sustainability

- Our current social worker handles over 30 active cases concurrently, often exceeding best-practice guidelines.
- Prolonged overextension risks turnover and reduces the effectiveness of client support services.
- Adding another social worker distributes the workload, improves morale, and supports long-term retention.

Anticipated Benefits

- Clients receive timely and tailored support services.
- Attorneys gain crucial assistance in building mitigation and service plans.
- Judges and Prosecutors receive better-informed recommendations, improving judicial economy.
- Community benefits from reduced recidivism and successful reintegration.

Budgetary Considerations

We estimate the annual cost of hiring an additional social worker (salary + benefits) at approximately $68,000–$75,000. This is a justified and modest investment compared to the cost of incarceration or reoffending. Grant funding or state-level resources for public defense innovation may be pursued to offset initial costs.

Conclusion and Recommendation

The Wexford Missaukee Public Defenders Office urgently requires an additional social worker to meet the growing demand for holistic client care. The data clearly shows improved outcomes, better justice, and community benefit when social work is embedded in defense services. We recommend immediate approval to recruit and hire a second social worker.

Wexford County Position Description
Position: Social Worker Public Defender Project
Adopted: May 25, 2021

Summary: The project social worker will be responsible for managing all of the day-to-day activities of the Social Worker Defender Project (SWDP). Responsibilities include working with attorneys and their clients to develop individualized alternative sentencing plans that show how clients' and community needs are better served in the community than in jail or prison. These plans will be developed by assessing client needs, identifying local resources for rehabilitation, treatment, and recovery, and making appropriate referrals to those community resources. Social workers will also be responsible for entering data in the management information system and completing all other documentation practices as needed.

Employees must meet the minimum requirements, conditions of employment, and be able to successfully perform all essential duties and responsibilities with or without reasonable accommodations.

This position may require irregular hours. This position may also require travel by the employee in the employee's own vehicle. May be required to work on-call in an emergency.

Supervision Received: Work is performed under the general supervision of the Chief Public Defender.

Supervision Exercised: None.

Responsibilities, Essential Duties, and Functions: An employee in this position may be called upon to do any or all of the following essential duties. These examples do not include all of the duties which the employee may be expected to perform.

Under direction of the attorneys, and as an important part of the defense team, the social worker will complete the following tasks:

1. Facilitate comprehensive psychosocial assessments in the community and local jails to determine clients' basic demographic information, living situation, relationship and family dynamics, legal status, education history, employment history, physical health, mental health, substance use history, and self-identified goals and needs.
2. Identify and conduct interviews with family, friends, employers, and other support system members in the community who can aid in clients' success.
3. Based on a clinical review of assessment outcomes and interviews with family and other support systems, develop individualized alternative sentencing plans that, in consultation with the case attorney and client, recommend and advocate for community-based sentences and alternative community treatment as indicated.
4. As needed, coordinate and initiate facilitated referrals to community treatment and other services for clients prior to sentencing to ensure rapid engagement in services.
5. Maintain ongoing pre-trial client updates on progress through communication and collected documentation from community service providers and by conducting routine check-ins with clients.
6. Prepare clients and their families for court appearances by providing an overview of court policies and discussions on what to expect. Provide additional post court debriefings to reinforce next steps and ensure continuity of care into longer term systems of community treatment and services.
7. Accompany clients to court and participate in hearings as requested by the defense attorney. Provide additional information and support, as required.

<u>Essential Functions, Qualifications, and KSA's for Employment:</u> All of the following functions, qualifications, knowledge. skills, abilities (KSAs) and duties are essential. An employee in this class, upon appointment, should have the equivalent of the following:

1. Education: Masters' Degree in Social Work, Counseling, Psychology, or Marriage and Family Therapy from an accredited institution.
2. At least three years of paid full-time professional experience providing treatment services in a mental/behavioral health setting.
3. Work involves the origination of new MIDC models, concepts, theories that are new to the field, and where no prototype may exist in the overall organization and few, if any guidelines exist. Leadership judgment, and risk management skills are needed to deal with largely defined and undefined issues or to find solutions to unyielding and new problems.
4. Must be able to deal effectively with people with widely divergent backgrounds, within and outside of the office; must relate empathetically to clients and their special needs.
5. Ability to effectively communicate in writing and orally with staff, clients, and the court; must be comfortable with the daily use of technology.
6. Must possess a high degree of professionalism.
7. May be required to serve in an "on-call" capacity.
8. Ability to pass a pre-employment physical, drug screen, and background check, which may include and is in accordance with Wexford County personnel policies, but is not limited to: confirmation of a persons' identity; review of criminal conviction records; verification of educational degree, license, or certificate required for the position; review of Department of Motor Vehicles records; Department of Justice fingerprint scan; and/or drug and alcohol testing as required and allowable by law.
9. Requires a valid driver's license and personal vehicle insurance and must maintain eligibility to drive as per the County's Vehicle policy.

<u>Physical Demands, Work Environment, and Other Requirements:</u>

1. Must be able to perform essential job functions with or without reasonable accommodations.
2. May be required to reach with hands and arms; sit; stand; talk and hear; use hands to finger, handle, or feel.
3. Exposure to individuals charged and/or convicted of a variety of criminal offenses.
4. May be exposed to infectious diseases.

Personnel Management

Fringe Benefits, General

Policy Number: B-14.1

County Board Approval: July 17, 1996

A. **Collective Bargaining Agreement.** Where a conflict exists between this policy and a collective bargaining agreement, the collective bargaining agreement will hold precedence.

B. **Fringe Benefits Covered by this Policy.**

1. Paid leave time.

   a. Vacation leave.

   b. Paid holidays.

   c. Administrative leave.

   d. Paid personal leave.

   e. Sick leave.

   f. Jury duty leave.

   g. Family and medical leave.

   h. Disability leave.

   i. Bereavement leave.

2. Unpaid leave time.

   a. Military leave.

   b. Workers' compensation leave.

   c. Maternity leave.

   d. Educational leave.

   e. Unpaid personal leave.

3. Health and dental coverage.

4. Life insurance coverage.

5. Longevity pay.

6. Retirement plan.

7. Social Security.

C. **Eligibility.**

1. Regular full-time employees: All full-time employees are eligible for all fringe benefits outlined in paragraph 2.b above or as provided for in their respective collective bargaining agreement.

2. Regular part-time employees: All part-time employees are eligible fringe benefits outlined in paragraphs 2.b.(1), 2.b.(2.) and 2.b.(7.) above on an annualized pro-rated basis.

3. Irregular part-time employees: Are not eligible for any fringe benefits except for 2.b.(7.) above.

4. Temporary employees: Are not normally eligible for any fringe benefits under this policy except as negotiated as a condition of employment and except for 2.b.(7.) above.

5. Grant employees: Are normally eligible for fringe benefits commensurate with full- or part-time employees depending on the number of hours worked.

6. On-call employees: Fringe benefits include only social security and workers' compensation.

D. **Benefit Levels.** As outlined in this *Manual*:

1. B-5.0: Definition of employment terms/categories.

2. B-7.0: Employee seniority.

3. B-8.0: Salary and wage structure.

4. B-12.0: Absence from the workplace.

E. **Benefit Accrual.** Any fringe benefit earned by an employee will be accrued in such a manner as prescribed in this *Manual* or by the pertinent collective bargaining agreement:

1. Transfer or promotion: Accrued benefits will not be lost when an employee is transferred or promoted inter- or intra-departmentally regardless of whether the change is between two separate collective bargaining agreements provided that accrued fringe benefits continue to be used by the employee in consonance with the guidelines of this *Manual* and/or the appropriate collective bargaining agreement.

2. Status change: Accrued fringe benefits will not be lost when an employee's status changes from part- to full-time or vice-versa. Sick time is calculated differently for full- and part-time employs and a conversion factor will be applied by the General Accounting Office in this area.

3. Use of benefits: Accrued fringe benefits are to be used by an employee in a timely manner as prescribed in this *Manual* and/or in the appropriate collective bargaining agreement.

Personnel Management

Retirement Plan

Policy Number: B-14.4

County Board Approval: July 17, 1996

A. General.

1. Wexford County employees are members of the Michigan Municipal Employees Retirement System (MERS) with contributions paid by the employee and by the County.

2. Vesting in MERS occurs on the 10th anniversary of hire.

3. Regulations pertaining to this retirement system are made by the Michigan MERS Board in conformance with State law.

B. Procedures. New employees will be provided with a copy of the MERS handbook at the beginning of their employment.

Personnel Management

Health Insurance

Policy Number: B-14.3

County Board Approval: July 17, 1996; Amended October 6, 2004; December 1, 2004; July 3, 2013; January 4, 2017; December 6, 2017; May 16, 2018; March 20, 2019

A. GENERAL.

1. The County currently provides a health insurance program for eligible non-union, full-time County employees and elected officials, and members of the eligible employee/official's immediate family. Eligible full-time employees and elected officials may participate in the group insurance program no earlier than the first (1^{st}) day of the premium month following the commencement of employment with the Employer in a full-time position or at a date there after that may be established by the insurance. All employees/officials covered under the health insurance will be required to contribute portion of the premium share as determined by the Board of Commissioners. The terms of the insurance policies control the benefits provided thereunder and the employee/official's eligibility for benefits. The County reserves and retains the unilateral right to amend or terminate any benefit, benefit level, county contribution or benefit plan. In the event any conflict between this summary and the plan documents, the plan documents control. Union employees' benefits are controlled by the respective collective bargaining agreements.

2. Current extensions and limitations on eligibility:

    a) Eligible employee/official's spouses who are enrolled in Medicare are currently eligible for the County sponsored vision and dental at their own expense subject to plan documents;

    b) Retired employee/officials that elect to purchase health insurance outside the County's plan are currently eligible to enroll in the County's vision and dental at their own expense and subject to plan documents;

    c) Employees/officials who receive "payment in lieu of coverage" are not eligible to enroll or purchase dental and vision through the County;

    d) Part time employees are not eligible to purchase vision or dental through the County; Payroll deduction is required for those employees/officials that are purchasing the vision and dental and are still employed with the County;

e) An employee/official retiree may currently enroll in the County's health insurance, vision and dental plans, provided they pay 100% of the established monthly premiums to Wexford County. Eligible retirees must notify the County upon retirement of their wish to enroll in such coverages. The County reserves and retains the unilateral right to amend or terminate any retiree eligibility or benefit, benefit level, employer contribution or benefit plan. Retiree health, vision and dental eligibility and benefits are governed by the plan description and plan documents. In the event any conflict between this summary and the plan documents, the plan documents control. For health insurance coverage purposes, an employee retiree is defined as: "An employee with enough age and service time to qualify for a MERS retirement and/or Social Security benefits and who is immediately eligible to draw such benefits upon cessation of employment with the County".

3. Premiums are to be reviewed at least annually during budget preparation, with recommendations by the Administrator based on the insurance plan approved by the Board of Commissioners during the budget process.

4. Employees hired during the Plan Year currently have the choice of A: 'base plan' as offered by the County, or B: the HSA with the County-funded deductible prorated as of their enrollment date, with the employee being responsible for the balance of the deductible.

5. Employees/officials who are eligible for health insurance coverage through the County and who elect to NOT enroll in the group medical insurance plan because they are eligible for coverage under another qualified group health insurance plan available to their spouse and/or eligible dependents will be eligible to receive additional monthly compensation.

   The amount of such monthly compensation may be fixed by the Board of Commissioners. Payments will be made once per month on the second paycheck in each month that the employee would otherwise be eligible for health insurance coverage. This option can only be exercised during open enrollment or a qualified event.

   An employee/official must provide proof of insurance coverage under a qualified group plan for the employee/official and eligible dependents as defined or required by the Affordable Care Act or implementing regulations and complete all forms or certifications required by the County and under the Affordable Care Act for eligibility for such payments. An employee/official will not be eligible for payment in lieu of health insurance if such payment would violate the Affordable Care Act or implementing regulations, or cause the Employer to be subject to penalty or fine. Should insurance coverage through the secondary source terminate for any reason, the

employee should notify the County within thirty (30) days and re-enroll in the County health insurance program. Failure to timely notify the County may result in the ability to re-enroll being limited to the open-enrollment period.
An employee or official member who receives either "primary" or "dependent" coverage from the County shall not be eligible for any payment in lieu of coverage

6. Special Conditions: Health insurance coverage for spouses or dependents may be changed during the course of the insurance program year at times other than the open enrollment, if such a change is a 'qualified event':
   - Marriage
   - Death
   - Divorce
   - Birth
   - Change in hours

Significant increase in cost of current coverage (of spouse) and creates a financial burden. When such e vent occurs, the employee/official has a 30-day window of opportunity to make the necessary change. Failure to comply with this timeframe will result in being required to wait for the annual open enrollment period. All changes must be requested in writing and sent to the County Administrator. The employee/official is to follow up the request to be sure it has been received and processed.

7. HSA County Contribution
   The County's annual contribution to the Health Savings Accounts of participating employees shall be credited or deposited to each participating employee's Health Savings Account in four equal pro-rata quarterly deposits on the first business day of each quarter, being the months of January, April, July and October.

B. **COBRA**. Under the Consolidated Omnibus Budget Reconciliation Act of 1986, upon leaving employment with the County, an employee may purchase for himself/herself and his/her family, group health insurance for a period of 18 months (and in some situation for 36 months). Premium payments required for his insurance coverage will be made to the Office of the Wexford County Treasurer.

1. When an employee qualified for retirement, the employee has the following options:
   Option #1 – Exercise COBRA rights and purchase existing coverage for 18 months. No other coverage will be available at the conclusion of COBRA rights.
   Or……
   Option #2 – Move immediately, if qualified as a "retiree" (as previously defined), into the retiree health care program.

If an employee terminates employment, he/she can only exercise Option #1. In all cases of exercising the COBRA option, the employee will be charged a 2% administration fee that will be added to his/her premium.

a) The County will no longer cover employee spouses once they reach the age 65;
b) Employee spouses that reach the age of 65 are eligible for the County sponsored vision and dental at their own expense;
c) Once an employee reaches age 65 and continues working for the County they are eligible for the County's insurance and will cover their spouse until they reach age 65;
d) Retired employees are eligible to sign up for the County's vision and dental with the retiree paying the full premium;
e) Employees who receive "cash in lieu" of insurance are not eligible to purchase dental and vision through the County;
f) Part time employees are not eligible to purchase vision and dental through the County;
g) Payroll deduction will be allowed for those employees that are purchasing the vision and dental and are still employed with the County.

Personnel Management

Workers' Compensation

Policy Number: B-14.10

County Board Approval: July 17, 1996

A. Cadillac Family Physicians is the designated medical organization regarding any workers' compensation claim. If an employee becomes injured on the job, one of the physicians in this medical practice should be notified for diagnostic and treatment services.

B. If the injured employee chooses not to receive treatment from the County's designated workers' compensation medical treatment organization, the County is not liable for payment of the workers' compensation claim.

C. Authorization for treatment forms are available from the General Accounting Office and from the Sheriff's Department administrative office. These forms are to be filled out prior to visiting the doctor's office unless the nature of injury or illness is of an extreme emergency.

D. Workers' compensation claim forms are available in the General Accounting Office.

Personnel Management

Life Insurance

Policy Number: B-14.5

County Board Approval: July 17, 1996

A. **General.** The County will provide life insurance coverage in the amount of $15,000 for each regular full-time employee.

B. **Procedures.**

1. Regular full-time employees may elect to decline life insurance coverage at the time of hire.

2. If life insurance coverage is elected, it will become effective on the date that the appropriate paperwork is filed by the General Accounting Office with the County's life insurance underwriter.

3. Life insurance coverage will terminate effective at midnight of the day when the employment relationship between the employee and the County is concluded.

Personnel Management

Longevity Pay

Policy Number: B-14.2

County Board Approval: July 17, 1996; Amended April 2, 2008; May 1, 2013

A. General.

1. Longevity pay is a fringe benefit based on an employee's continuous length of service with the County.

2. Eligibility is based on full years of service as of October 1st in any given year.

3. The Clerk, Register of Deeds, Treasurer, Prosecutor, and Sheriff will receive longevity benefits as of February 20, 2008. All other elected officials are not eligible to receive this benefit.

4. This benefit does not apply to employees hired after May 1, 2013.

B. Procedure.

1. All regular full-time employees who are employed as of October 1st each year who have completed five (5) years of continuous full-time employment with the County shall receive longevity pay calculated on the basis of thirty dollars ($30.00) for each full year of continuous service.

2. The maximum longevity sum to be paid to any employee in a single year is six hundred dollars ($600).

3. Employees who are on leave of absence or layoff, including a suspension for disciplinary reasons, will retain all service time earned prior to the absence toward the calculation of longevity benefits but will not accrue any additional time toward longevity benefits nor will they receive longevity pay during such absence.

Facilities and Equipment Management

Cellular Telephone Usage

Policy Number: D-10.0

County Board Approval: April 21, 1999; Amended December 7, 2005, February 1, 2012

A. Contractual Obligations and Financial Administration.

1. The departments that have cellular phones shall be determined by the County Board of Commissioners.

2. The actual cell phone contract, options and duration are selected by the departmental manager using the budgeted line as a determining factor and is subject to review by the County Administrator.

B. Distribution and Use.

1. Department managers shall have the authority to assign cellular phones as required to their employees. Such use of these phones is restricted to County personnel.

2. All overages to the basic rate shall be the responsibility of the employee. Timely collection of such overages are the exclusive responsibility of the departmental manager and must be collected from the employee.

3. If the department head determines that a unit employee requires a cell phone, and if no County cell phone is provided (including, but not limited to, a car assigned cell phone) the Employers shall provide a monthly stipend of $35.00 per month to the unit employee. A unit employee who receives such a stipend shall be required to carry the cell phone at all times while on duty and maintain a plan and phone capable of such services as the department head deems operationally required. Employees shall, upon request, provide the department head with proof that the phone/plan meets such requirements.

RENT INCREASE NOTICE

LJR Property Management, LLC
P.O. Box 526
Tawas City, MI 48764
989-714-7985

Date: 3/15/2023

Dear Wexford Missaukee Public Defender:

This Rent Increase Notice, which is based on the 2023 CPI Report released on March 14, 2023, shall be deemed as official notice given to you, the Lessee, in accordance with the Lease Agreement between the parties, that started on April 1, 2021.

This Notice shall act as an addendum to the Lease Agreement, amending the monthly rent amount to $2,391.90 (a 6% increase of the base rent amount). This increase shall begin April 1, 2023.

All other terms and conditions of the original Lease Agreement remain in full force and effect.

If you should have any questions or would like to discuss the rent increase, please feel free to contact me anytime.

LJR Property Management, LLC

By: Elizabeth Schnettler, Manager

General Administrative, Management, and Operations

C-4.0 Official Travel and Business Expenses

County Board Approval: July 17, 1996; Amendments: November 17, 1999, May 17, 2000, September 18, 2002, December 1, 2004, January 19, 2011, December 4, 2019, December 18, 2019

A. General.

Travel expenses directly related to official County business are reimbursable. This policy mirrors Section A-3.0 of this Manual.

B. Policy and Procedures.

1. Original itemized receipts shall accompany requests for reimbursement for expenses incurred in conjunction with official travel.
2. When practical, employees should share transportation and lodging as economy measures.
3. Approval authority for travel plans and travel expense reimbursement claims is as follows:

Approval Authority:	Approval For:
Elected Officials	Persons in their Department(s)
Department Heads	Persons in their Department(s)
County Administrator	Appointed Department Heads
Board Chairman	Board members and the County Administrator
Finance Committee	Board Chairman

4. Claims for travel reimbursement shall be submitted by the traveler within 30 days after travel has been completed. Travel expenses shall be reimbursed only in the budget year in which expenses are incurred. On approval by the authorizing official as outlined above, travel claims will be forwarded to the Clerk's Office for approval.

C. Reimbursement.

5. Meals (gratuity included):
   a. Breakfast........ $15.00
   b. Lunch............. $20.00
   c. Dinner............ $30.00
6. Accommodations: $140.00 (tax included). Reimbursement for accommodations may be higher when associated with a workshop or conference, with advance authorization from the designated approval authority.
7. Approved private vehicle mileage shall be equal to the private vehicle premium reimbursement rate for civil service employees as approved by the IRS, unless otherwise approved by the Board of Commissioners.

BOARD ACTION REQUEST

FY2027 MIDC Compliance Plan and Cost Analysis

For Review and Approval by the Wexford County Board of Commissioners

To: Wexford County Board of Commissioners
From: Robert Champion, Chief Public Defender
Grant period: October 1, 2026 through September 30, 2027
Requested action: Approve the FY27 plan, grant acceptance, local share, and grant-year administration

Recommendation: Approve the MIDC-adjusted FY27 plan with a total program cost of $2,023,665.33; accept $1,876,906.79 in State grant funding, including $107,942.00 in indirect-cost recovery payable to Wexford County; authorize the statutorily limited $146,758.54 local share; and permit MIDC-approved line-item transfers during the grant year, subject to the controls stated below.

Purpose and Board Decision

This request is presented to the Wexford County Board of Commissioners as the grant recipient and administering county for the Wexford/Missaukee regional indigent defense system. The system submitted its FY27 compliance plan and cost analysis to continue meeting Michigan Indigent Defense Commission (MIDC) standards. MIDC's June 10, 2026 budget action reduced the overall FY27 plan by 10%, primarily in response to unused prior-year funds. The reduction affects resources used to meet mandatory standards; it does not reduce the system's compliance obligations. The FY27 application states that specified reductions may be adjusted through MIDC line-item transfers (LITs) during the grant year.

Fiscal Impact at a Glance

Funding source	FY26	FY27	Change	% change
Total program cost	$2,248,517.03	$2,023,665.33	-224,851.70	-10.00%
State grant funding	$2,100,896.05	$1,876,906.79	-223,989.26	-10.66%
Required local share	**$147,620.98**	**$146,758.54**	**-862.44**	**-0.58%**

Statutorily limited local responsibility: $146,758.54 for FY27. The State grant funds $1,876,906.79, or 92.75% of the total program cost; the local share is 7.25%. Under MCL 780.993(7)-(8), the system maintains its local share, the State pays approved excess funding necessary for compliance with MIDC minimum standards, and the system must not be required to provide funds above its local share.

Important scope note: This packet is for action by the Wexford County Board. The application remains a combined Wexford/Missaukee system plan, and the attached source-of-funds schedules do not divide the $146,758.54 local share between the two counties. Any inter-county allocation should follow the governing agreement. The statutory funding limitation applies to approved, eligible, and properly documented compliance costs within the MIDC plan and award.

Wexford County Cost Recovery and Positive Fiscal Impact

The FY27 plan provides identifiable financial benefits directly to Wexford County in addition to funding the regional defense program. First, the grant reimburses $107,942.00 to Wexford County for indirect county services and overhead, including IT, building maintenance, human resources, payroll, accounts payable/receivable, insurance, civil legal services, security, and departmental coordination. Second, the grant funds a full-time Wexford County Jail corrections officer, including $59,488.00 in wages and the related employer benefits budgeted within the plan.

Wexford County cash-flow component	FY27 amount
Indirect-cost recovery paid to Wexford County	$107,942.00
Grant-funded corrections-officer wages	$59,488.00
Estimated corrections-officer employer benefits	$35,648.18
Total identifiable Wexford County benefit	**$203,078.18**
Less FY27 mandated local share	($146,758.54)
Estimated net positive fiscal position	**$56,319.64**

Bottom line for Wexford County: Even before counting any corrections-officer benefits, the $107,942.00 cost recovery plus $59,488.00 in grant-funded wages exceeds the $146,758.54 local share by $20,671.46. Applying the plan's listed general fringe rates to the officer's wages produces an estimated total positive fiscal position of $56,319.64.

Benefit estimate methodology. The $35,648.18 estimate applies the FY27 plan's listed FICA (7.65%), retirement (9.60%), health insurance (40.391%), workers' compensation (0.95%), life insurance (0.082%), and disability (1.252%) rates to $59,488.00 in wages. It excludes longevity and cellular stipends. Actual employee-specific benefit cost will depend on eligibility, enrollment, and County payroll records.

FY26-to-FY27 Budget Comparison

The 10% reduction is an overall plan reduction, not a literal 10% decrease to every budget category. Required staffing and benefits increase, while most of the reduction is concentrated in attorney-contract and expert/investigator lines.

Category	FY26	FY27	Change	% change
Personnel	$968,996.60	$994,737.90	$25,741.30	+2.66%
Fringe benefits	$550,008.79	$605,637.23	$55,628.44	+10.11%
Total program expenses	**$1,519,005.39**	**$1,600,375.13**	**$81,369.74**	**+5.36%**
Contracts - attorneys	$310,830.00	$18,650.00	($292,180.00)	-94.00%
Contracts - experts/investigators	$24,400.00	$2,000.00	($22,400.00)	-91.80%
Contracts - other	$170,250.84	$176,208.00	$5,957.16	+3.50%

Category	FY26	FY27	Change	% change
Total contractual	**$505,480.84**	**$196,858.00**	**($308,622.84)**	**-61.06%**
Training/travel	$48,888.80	$54,828.80	$5,940.00	+12.15%
Supplies/services	$67,200.00	$63,661.40	($3,538.60)	-5.27%
Total other expenses	**$116,088.80**	**$118,490.20**	**$2,401.40**	**+2.07%**
Direct expenses	**$2,140,575.03**	**$1,915,723.33**	**($224,851.70)**	**-10.50%**
Indirect costs	**$107,942.00**	**$107,942.00**	**$0.00**	**+0.00%**
Total expenditures	**$2,248,517.03**	**$2,023,665.33**	**($224,851.70)**	**-10.00%**

What Changed and Why It Matters

The total project cost falls by exactly $224,851.70, or 10.00%.

The State grant amount falls by $223,989.26, while the required local share falls only $862.44.

Attorney-contract funding falls $292,180.00 (94.00%), and expert/investigator contract funding falls $22,400.00 (91.80%). These are the principal reductions affecting resources available for mandated representation standards.

Personnel and fringe benefits increase to maintain the staffed delivery system, including the jail-access function, while indirect costs remain unchanged.

Because case complexity, conflict appointments, trials, experts, and investigation needs cannot be forecast precisely, LIT flexibility is important to move available grant funds to the categories where actual compliance needs arise.

Full-Time Corrections Officer Funded Through the Plan

The FY27 cost analysis includes one full-time Wexford County Jail corrections officer at 2,080 hours, budgeted wages of $59,488.00, and a matching $59,488.00 entry in the State Grant column. This is an increase of $4,201.60 (7.60%) from FY26 wages of $55,286.40. Applying the plan's listed general fringe rates produces an estimated $35,648.18 in employer benefits and an estimated $95,136.18 total grant-funded compensation value to Wexford County. Actual benefits must be confirmed from County payroll and enrollment records.

Supports arraignments and escorts in-custody clients to attorney appointments and court proceedings.

Supports compliance with MIDC Standards 2 and 4 by facilitating timely, confidential, and continuing access to in-custody clients.

Provides a direct operational benefit to the jail and Sheriff's Office while serving the indigent-defense program.

Recommended Grant-Year Controls

Authorize the Board Chair, County Administrator, Chief Public Defender, and designated grant staff to execute and administer the FY27 award and required reports.

Authorize submission and implementation of MIDC-approved LITs within the total award and approved local share when needed to maintain compliance with mandated standards.

Administer the award consistent with MCL 780.993(7)-(8): maintain the approved $146,758.54 local share and treat approved excess funding necessary for minimum-standard compliance as the State's responsibility.

Require separate Board approval before voluntarily accepting an ineligible, unapproved, or otherwise unbudgeted local obligation outside the approved MIDC plan and award.

Monitor contract-attorney, expert, investigator, and complex-case expenditures monthly because those lines absorbed the largest reductions.

Track eligible costs and reimbursement documentation so the $1,876,906.79 State share is fully recovered, including the $107,942.00 indirect-cost reimbursement payable to Wexford County.

Board Findings

The FY27 plan continues the regional Wexford/Missaukee indigent-defense system for the October 1, 2026 through September 30, 2027 grant period.

The FY27 plan totals $2,023,665.33 and is financed by a $1,876,906.79 State grant and a $146,758.54 local share, with no program revenue or prior-year unspent funds listed as an FY27 source of funds.

Under MCL 780.993(7)-(8), the indigent defense system maintains its local share, the State pays approved excess funding necessary for compliance with MIDC minimum standards, and the system must not be required to contribute above its local share.

The overall plan is exactly 10% below FY26; the local share is substantially unchanged, so nearly all of the reduction is in State grant funding.

The reduced budget does not diminish the duty to comply with mandated standards, and the application expressly identifies LITs as the mechanism to adjust specified reduced lines during the grant year.

The plan includes a full-time corrections officer to support jail access and compliance with Standards 2 and 4, and reimburses Wexford County $107,942.00 for indirect county costs.

Cost recovery and the grant-funded corrections-officer wages alone exceed the FY27 local share by $20,671.46; including estimated officer benefits yields an estimated positive fiscal position of $56,319.64.

Proposed Motion

Motion: I move that the Wexford County Board of Commissioners approve the Wexford/Missaukee Counties FY2027 MIDC Compliance Plan and Cost Analysis for the grant period October 1, 2026 through September 30, 2027, with total expenditures of $2,023,665.33; accept State grant funding of $1,876,906.79, including $107,942.00 in indirect-cost recovery payable to Wexford County; authorize the statutorily limited combined local share of $146,758.54; authorize the Board Chair and appropriate County officials to execute the award and related documents; and authorize submission and implementation of MIDC-approved line-item transfers within the total award and local share, consistent with MCL 780.993(7)-(8).

Source Documents

FY2026.pdf: facesheet p. 1; corrections-officer detail pp. 32-34; cost summary and source of funds pp. 47-51.

FY27 Approved by MIDC.pdf: facesheet p. 1; corrections-officer detail pp. 32-34; cost summary and source of funds pp. 51-54.

MCL 780.993(7)-(8), Michigan Indigent Defense Commission Act, Act 93 of 2013: https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-780-993.

Draft Resolution

RESOLUTION NO. ________

APPROVAL OF FY2027 MIDC COMPLIANCE PLAN AND COST ANALYSIS

WHEREAS, Wexford and Missaukee Counties operate a regional indigent-defense system subject to MIDC compliance requirements; and

WHEREAS, the FY2027 Compliance Plan and Cost Analysis covers the period October 1, 2026 through September 30, 2027 and has a total program cost of $2,023,665.33; and

WHEREAS, the plan identifies $1,876,906.79 in State grant funding, including $107,942.00 in indirect-cost recovery payable to Wexford County, and a combined local share of $146,758.54; and

WHEREAS, MCL 780.993(7)-(8) requires the indigent defense system to maintain its local share, requires the State to pay approved excess funding necessary to comply with MIDC minimum standards, and provides that the system must not be required to contribute funds above its local share; and

WHEREAS, MIDC's June 10, 2026 budget action reduced the overall plan by 10%, primarily due to unused prior-year funds, but the system remains responsible for compliance with mandated standards; and

WHEREAS, the plan notes that specified reductions may be adjusted through MIDC-approved line-item transfers during the grant year; and

WHEREAS, the plan includes $59,488.00 in wages plus associated employer benefits for one full-time corrections officer who supports access to in-custody clients and compliance with Standards 2 and 4; and

WHEREAS, the $107,942.00 indirect-cost recovery and $59,488.00 in corrections-officer wages alone exceed the FY27 local share by $20,671.46, with the estimated officer benefits increasing the positive fiscal impact to approximately $56,319.64;

NOW, THEREFORE, BE IT RESOLVED, that the Wexford County Board of Commissioners approves the Wexford/Missaukee Counties FY2027 MIDC Compliance Plan and Cost Analysis, accepts the $1,876,906.79 State grant, including $107,942.00 in indirect-cost recovery payable to Wexford County, and authorizes the statutorily limited combined local share of $146,758.54.

BE IT FURTHER RESOLVED, that the Board Chair and appropriate County officials are authorized to execute and administer the award and to submit and implement MIDC-approved line-item transfers within the total award and approved local share, consistent with MCL 780.993(7)-(8), while preserving documentation necessary to recover all eligible State-funded costs.

Record of Action

Meeting date	______________________________
Moved by / supported by	______________________________ / ______________________________
Vote	Yeas: ______ Nays: ______ Absent: ______
Certification	County Clerk: ____