Barry-Eaton District
Health Department

Barry-Eaton District Board of Health
August 21, 2026
330 W. Woodlawn Avenue, Hastings, MI 49058
1:00 p.m.

AGENDA

1. Roll Call
2. **Motion to Approve the Agenda (ACTION)**
3. **Approve July 17, 2026, Board Meeting Minutes (ACTION)**
4. Limited Public Comment (3 minutes per person)
5. MERS Actuarial Report
6. **MERS Conference Delegate (ACTION)**
7. Finance Report
    a. Review of the Monthly Financial Statement
8. Standing Reports (as needed)
    a. Environmental Health Division
        i. HAB and E Coli Update
    b. Personal and Community Health Division
        i. Growing a Village Event
9. Health Officer Report
    a. 2027 Environmental Health Fee Schedule (ACTION)
    b. Board Resolutions
        i. **Annual CPI-Based Adjustment of Environmental Health Local Fees (ACTION)**
        ii. **Environmental Health Fees and 501(c) Designation (ACTION)**
    c. FY27 Budget (ACTION)
10. Other Business (as needed)
11. Commissioner Comments
12. Adjournment

NEXT MEETING: September 18, 2026 in CHARLOTTE, MI

Should any person attending this meeting require accommodation, please notify the office three business days prior to the meeting at 517-604-1921

Barry County: 330 W. Woodlawn Ave., Hastings MI 49058
Phone: 269-945-9516 Fax: 517-543-7737

Eaton County: 1033 Health Care Dr., Charlotte, MI 48813
Phone: 517-543-2430 Fax: 517-543-7737

Minutes of the Barry-Eaton District Board of Health
July 17, 2026
1033 Health Care Dr., Charlotte, MI, 48813
1:00 p.m.

1. Call to Order	The meeting was called to order by Chair Catherine Getty at 1:00 pm
2. Attendance Roll Call	Board Members Present: Commissioner Catherine Getty, Commissioner Jim Mott, Commissioner Bob Teunessen, Commissioner Jane Whitacre, Commissioner Bruce Campbell and Commissioner Keith Barber. Staff Present: Rebekah Condon (Health Officer), Kali Nichols (Personal and Community Health Director), Milea Burgstahler (Planning and Promotion Director, Interim Environmental Health Director), and Sarah Jennings (Maner Costerisan)
3. Motion to Approve the Agenda (ACTION)	Commissioner Teunessen requested a social media discussion item be placed on the agenda (discussed under other business). Motion by Commissioner Barber, Supported by Commissioner Whitacre to approve the agenda. All ayes, motion carries.
4. Approve the May 28, 2026 Board Meeting Minutes (ACTION)	Motion by Commissioner Mott, Supported by Commissioner Teunessen to approve May 28, 2026, meeting minutes as provided. All ayes, motion carried.
5. Limited Public Comment	None
6. Finance Report	a. <u>Review of the Monthly Financial Statement</u> Sarah Jennings (Maner Costerisan) reviewed the monthly financial statement and provided an overview of the current budget. b. <u>Motion to approve the Payables in the amount of $481,986.88</u> Motion by Commissioner Barber, Supported by Commissioner Teunessen to approve the payables for $481,986.88. Roll Call Vote: Teunessen – Yes Barber – Yes Getty – Yes Whitacre – Yes Mott – Yes

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	Campbell- Yes All ayes, motion carried.
7. Standing Reports	a. Environmental Health Division i. <u>Environmental Health Time Study Presentation</u> Chris Chesla-Hughes (Data Specialist) presented the framework used for an Environmental Health (EH) budget analysis to develop a fee structure model. This project helped identify the full cost of EH services by staff position, activity type, and cost center. The model also identifies the true allocation of staff time by activity type and highlights any revenue gaps by program type. The analysis was developed by conducting 7 time studies, analyzing the fully loaded cost of each position, reviewing projected versus actual payroll for accuracy, and aligning the FY26 fee structure with program cost centers and coded staff hours. b. Personal and Community Health Division i. <u>"Rare is Real" Conference Report</u> Paige Strang (Public Health Nurse) presented on the National Special Pathogen System (NSPS) and Special Pathogens Preparedness. She explained that, effective July 1, 2024, The Joint Commission requires hospitals to demonstrate readiness for high-consequence infectious diseases. This standard underscores the need for our regional system, including local health departments, to have a coordinated preparedness plan in place. Paige also discussed why this initiative is important and provided an overview of the NSPS, including its mission, vision, and goals; the tiered system of care; minimum capabilities by level; the role of local health departments; travel health screening; and key takeaways.

	Paige Strange and Laura Brown (Personal & Community Health Supervisor) then provided updates on the recent cyclosporiasis outbreak in Michigan. They shared current statewide and county disease data, along with recent updates from MDARD and the FDA. The discussion also covered how people become infected, how the disease spreads, and the testing and treatment options available. <u>Helmer Refrigerator Quote</u> Kali Nichols (Personal & Community Health Director) requested approval from the Board of Health to purchase a new medical-grade vaccine refrigerator to replace a recently failed unit and ensure the continued safe storage of vaccines. Motion by Commissioner Teunessen, Supported by Commissioner Mott to approve the purchase of the Helmer Vaccine Refrigerator for an amount not to exceed $15,000. Roll Call Vote: Barber – Yes Teunessen – Yes Getty – Yes Whitacre – Yes Mott – Yes Campbell- Yes All ayes, motion carried.
8. Health Officer Report	a. <u>Updated Organizational Chart</u> Rebekah provided an overview of the proposed FY26/27 staffing table, noting the elimination of a few positions and minor adjustments to other positions, including the conversion of some staff from part-time to full-time status. Motion by Commissioner Whitacre, Support by Commissioner Barber, to approve the FY26/27 Staffing Table. Roll Call Vote: Barber – Yes

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	Teunessen – Yes Getty – Yes Whitacre – Yes Mott – Yes Campbell- Yes All ayes, motion carried.
9. Other Business	Commissioners discussed the content being posted on the agency's social media platforms.
10. Adjournment	Motion by Commissioner Whitacre, Support by Commissioner Barber to adjourn the meeting. All ayes, motion carried. Chair Catherine Getty adjourned the meeting at 2:22 pm

Catherine Getty, Chair____________________________ Rebekah Condon, Health Officer____________________________

Should any person attending this meeting require accommodations, please notify the office three business days prior to the meeting at 517-541-2694

Barry Eaton District Health Department
Detail Revenue and Expenditure Statement
Fiscal YTD as of July 31, 2026

	Actual YTD	YTD Budget	Fiscal Yr. Budget	% Used	Balance	Prior Year To Date 07/31/2025
		25-26 2Q Budget	25-26 2Q Budget			Actual
Revenue						
Comprehensive Supplemental	6,402	30,789	35,341	18 %	28,939	18,900
Comprehensive Agreement Contracts	955,870	1,188,907	1,455,542	67 %	499,672	1,906,988
ELPHS Contracts	806,168	851,646	1,021,975	79 %	215,807	605,668
ELPHS-Local Community Stabilization Authority (LCSA)	190,784	190,784	190,784	100 %	0	140,531
MDEQ ELPHS Sewage/Water Contract	386,940	336,940	404,328	96 %	17,388	386,940
Contracts Non-Comprehensive Agreement	704,622	1,060,058	1,263,626	56 %	559,004	671,303
Federal Funded Vaccine Revenue	0	0	380,823	0 %	380,823	0
MCDC Dental Clinic Outreach/Rent	58,600	58,600	70,320	83 %	11,720	58,600
Barry County Solid Waste Oversite	1,260	1,200	2,400	52 %	1,140	1,349
Barry Appropriations	147,533	212,717	256,024	58 %	108,491	426,153
Eaton Appropriations	295,137	344,581	444,522	66 %	149,385	740,872
Medicaid Cost Reimbursement	181,466	217,160	217,160	84 %	35,694	269,031
Fees for Service - EH	759,040	747,252	791,757	96 %	32,717	527,735
Permit Fees	226,984	200,783	241,579	94 %	14,595	152,376
Certification/Registration Training	2,767	2,412	2,412	115 %	(355)	8,418
Fees for Service - Personal Health	8,353	1,731	2,078	402 %	(6,275)	17,322
Services Fees - Commerical Insurance PH	102,066	90,352	108,422	94 %	6,356	69,713
Service Fees-Medicaid PH	59,786	98,505	118,207	51 %	58,421	92,149
Service Fees-Medicare	3,208	6,062	7,273	44 %	4,065	4,432
Prior Year Revenue	0	0	0	0 %	0	197,890
Miscellaneous Revenue	3,260	0	0	0 %	(3,260)	907
Cty Central Services Local Support	499,844	496,547	601,178	83 %	101,334	433,777
Total Revenue	5,400,090	6,137,026	7,615,751	71 %	2,215,661	6,731,054
Expenses						
Salary and Fringe Expenses						
Salary Expenses	2,476,552	2,530,692	3,005,188	82 %	528,637	3,078,469
Fringe Expenses	1,051,092	1,136,466	1,359,419	77 %	308,326	1,539,243
Total Salary and Fringe Expenses	3,527,644	3,667,158	4,364,607	81 %	836,963	4,617,712
Operating Expenses						
Travel-Mileage	129	510	610	21 %	481	644
Travel-Other	10,751	17,308	20,019	54 %	9,269	19,403
Travel-Clients	0	100	120	0 %	120	0
Travel-Meals	1,402	5,985	7,014	20 %	5,611	2,106
Contractual	781,397	984,972	1,108,952	70 %	327,555	727,360
Equipment	13,112	29,444	30,243	43 %	17,131	0
Computers/Computer Supplies	843	23,560	24,061	4 %	23,218	7,290
Computer Software/Subscriptions	157,611	135,951	185,758	85 %	28,147	132,442
Supplies	26,203	100,474	119,184	22 %	92,981	95,549
Supplies-Medical	5,146	33,507	40,356	13 %	35,209	5,532
Supplies-Pharmaceutical	98,357	80,020	95,846	103 %	(2,510)	48,577
Medical Services	3,080	2,945	3,424	90 %	344	2,354
Lab Fees	2,238	4,563	5,307	42 %	3,069	2,346
Pamphlets & Brochures	0	4,584	5,254	0 %	5,254	1,887
Outreach Materials	4,638	62,114	70,659	7 %	66,021	24,788
Recruitment Advertising	600	2,950	3,540	17 %	2,940	1,315
Membership Fees	8,785	10,715	11,715	75 %	2,930	18,217
Books/Subscriptions/Film	240	450	540	44 %	300	240
Insurance ADM	59,016	62,510	63,290	93 %	4,274	60,107
License Fees to St of MI	8,055	18,436	18,924	43 %	10,869	18,009
Food Safety Cert. Class	780	1,000	1,000	78 %	220	4,440
Repair/Maintenance	6,365	8,110	9,822	65 %	3,457	3,712
Training/Conferences	3,815	14,409	16,794	23 %	12,979	26,584
Postage	6,566	9,366	10,786	61 %	4,220	8,383
Telephone & Internet	33,701	35,298	40,520	83 %	6,820	47,787
Cell Phone	12,989	11,019	13,690	95 %	700	20,462
Rentals	0	750	750	0 %	750	490
Leases	74,174	88,292	108,452	68 %	34,278	77,082
Misc Exp	12,165	120,181	154,262	8 %	142,097	12,986
Vehicle Related Expense	10,007	13,112	16,203	62 %	6,196	10,335
Credit Card Fees	11,993	9,787	11,707	102 %	(286)	8,440
Cty Central Services Allocation Costs	433,776	501,000	601,199	72 %	167,422	433,777
Federal Funded Vaccine Exp	0	0	380,823	0 %	380,823	0
MCDC Dental DAPP/Rental Expense	58,600	58,600	70,320	83 %	11,721	58,600
Total Operating Expenses	1,846,534	2,452,022	3,251,144	57 %	1,404,610	1,881,244
Total Expenses	5,374,178	6,119,180	7,615,751	71 %	2,241,573	6,498,956
Excess (Deficiency) of Revenue Sources Over (Under) Expenditures	25,912	17,846	0		(58,350)	232,099

No CPA provides any assurance on these financial statements, which lack substantially all disclosures required by accounting principles generally accepted in the United States of America.

Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2025 - Barry Eaton Dist Hlth Dept (2303)

GRS

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2026

Barry Eaton Dist Hlth Dept

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

This report presents the results of the Annual Actuarial Valuation, prepared for Barry Eaton Dist Hlth Dept (2303) as of December 31, 2025. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Barry Eaton Dist Hlth Dept is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2025,
- Establish contribution requirements for the fiscal year beginning January 1, 2027,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

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

The findings in this report are based on data and other information through December 31, 2025. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

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

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

For a full list of the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2025AnnualActuarialValuation-Appendix.pdf

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic). The asset valuation method is more likely to produce an actuarial value of assets that is greater than the market value of assets until application of the dedicated gains policy achieves an assumed rate of investment return of 6.50% (currently 6.79%).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. The revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDROM). The LDROM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled "Summary Report of the 80th Annual Actuarial Valuations," and will be available on the MERS website during the fall of 2026.

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

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

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

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

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

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

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M. Neeson, ASA, FCA, MAAA

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Executive Summary

Funded Ratio

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

	12/31/2025	12/31/2024
Funded Ratio*	69%	71%

* Reflects assets from Surplus divisions, if any.

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

Required Employer Contributions

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

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. The 2025 valuation reflects an assumed rate of investment return of 6.79%. Effective with the 2024 valuation, the MERS Retirement Board adopted updated demographic and economic assumptions.

	Percentage of Payroll		Monthly $ Based on Projected Payroll	
Valuation Date:	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Fiscal Year Beginning:	January 1, 2027	January 1, 2026	January 1, 2027	January 1, 2026
Division				
01 - PERA Unit	-	-	$ 40,531	$ 39,372
10 - Non Un Mgmt	82.99%	43.30%	26,427	21,940
Total Municipality - Estimated Monthly Contribution			**$ 66,958**	**$ 61,312**
Total Municipality - Estimated Annual Contribution			**$ 803,496**	**$ 735,744**

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	12/31/2025	12/31/2024
Division		
01 - PERA Unit	0.00%	0.00%
10 - Non Un Mgmt	2.00%	2.00%

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

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

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2027 for the entire employer would be $82,690, instead of $66,958.

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

- The use of reasonable actuarial assumptions and cost methods;
- The use of reasonable amortization and asset valuation methods; and
- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

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

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

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

Comments on Investment Rate of Return Assumption

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

The MERS Investment Return Assumption is **6.79%** per year. This, along with all other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “What If” projection scenarios later in this report.

Assumption and Method Changes in 2025

Effective February 17, 2022 and first implemented in the December 31, 2021 annual actuarial valuation, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and

- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

Investment performance measured for the one-year period ending December 31, 2025 resulted in current year excess gains for use in lowering the assumed rate of investment return. As a result, the assumed rate of investment return was lowered from 6.93% to 6.79%. The December 31, 2025 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 2.7% higher than if there were no dedicated gains policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

There were no other assumption or method changes in 2025.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, any remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2025 was 8.18%, while the actual market rate of return was 15.25%.** To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "How Smoothing Works" video on the Defined Benefit resource page of the MERS website.

As of December 31, 2025, the actuarial value of assets is just over 100% of market value due to asset smoothing and dedicated gains. This means that there are deferred investment losses, which will put slight upward pressure on contributions in the short term. The level of market value of assets and actuarial value of assets are very similar, resulting in a funded percentage that is not materially different.

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

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

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

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

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2025 valuation and are for the municipality in total, not by division.

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

12/31/2025 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	**4.79%**	**5.79%**	**6.79%**
Accrued Liability	$ 31,559,346	$ 28,424,313	$ 25,832,037
Valuation Assets[1]	$ 17,922,447	$ 17,922,447	$ 17,922,447
Unfunded Accrued Liability	$ 13,636,899	$ 10,501,866	$ 7,909,590
Funded Ratio	57%	63%	69%
Monthly Normal Cost	$ 7,608	$ 5,843	$ 4,506
Monthly Amortization Payment	$ 96,235	$ 78,673	$ 62,452
Total Employer Contribution[2]	$ 103,843	$ 84,516	$ 66,958

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

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

Projection Scenarios

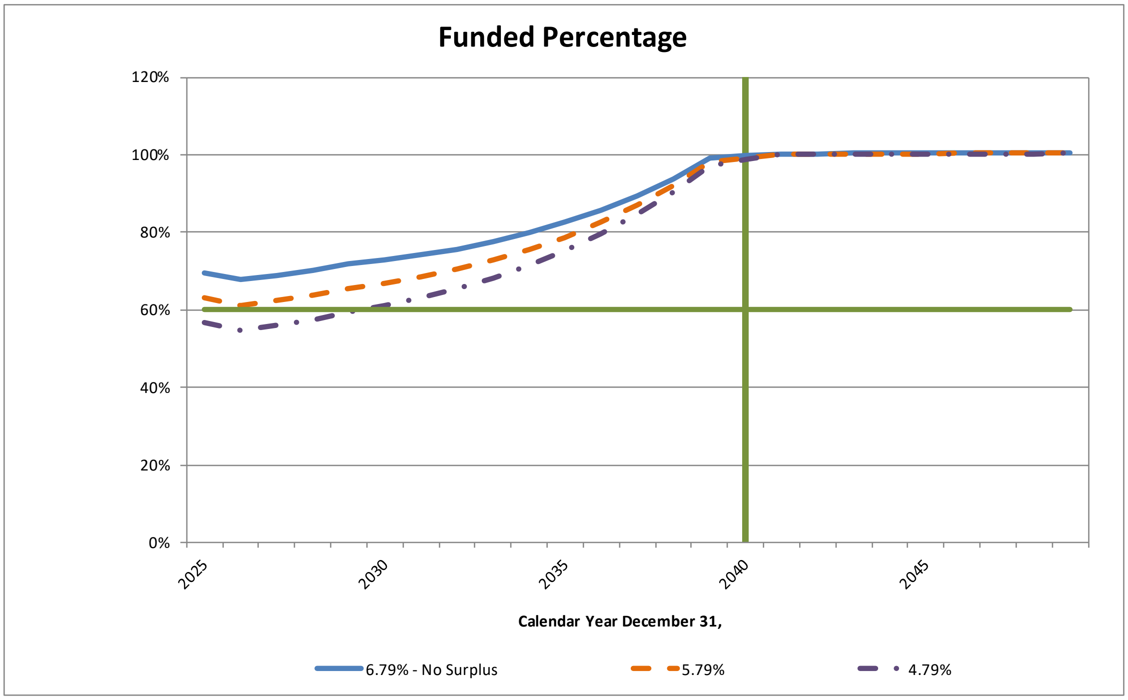
The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial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

The 6.79% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.79% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.79% and 4.79% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.79%[1]					
2025	2027	$ 25,832,037	$ 17,922,447	69%	$ 803,496
2026	2028	$ 25,300,000	$ 17,200,000	68%	$ 865,000
2027	2029	$ 24,900,000	$ 17,200,000	69%	$ 874,000
2028	2030	$ 24,500,000	$ 17,200,000	70%	$ 886,000
2029	2031	$ 24,100,000	$ 17,300,000	72%	$ 896,000
2030	2032	$ 23,700,000	$ 17,200,000	73%	$ 923,000
5.79%[1]					
2025	2027	$ 28,424,313	$ 17,922,447	63%	$ 1,014,192
2026	2028	$ 27,800,000	$ 17,000,000	61%	$ 1,080,000
2027	2029	$ 27,400,000	$ 17,100,000	62%	$ 1,100,000
2028	2030	$ 26,900,000	$ 17,100,000	64%	$ 1,120,000
2029	2031	$ 26,400,000	$ 17,300,000	65%	$ 1,140,000
2030	2032	$ 25,800,000	$ 17,300,000	67%	$ 1,170,000
4.79%[1]					
2025	2027	$ 31,559,346	$ 17,922,447	57%	$ 1,246,116
2026	2028	$ 30,900,000	$ 16,900,000	55%	$ 1,320,000
2027	2029	$ 30,300,000	$ 17,000,000	56%	$ 1,340,000
2028	2030	$ 29,700,000	$ 17,100,000	58%	$ 1,370,000
2029	2031	$ 29,100,000	$ 17,300,000	59%	$ 1,400,000
2030	2032	$ 28,500,000	$ 17,400,000	61%	$ 1,440,000

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

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



Notes:
The green indicator lines have been added at 60% funded and 15 years following the valuation date for PA 202 purposes.

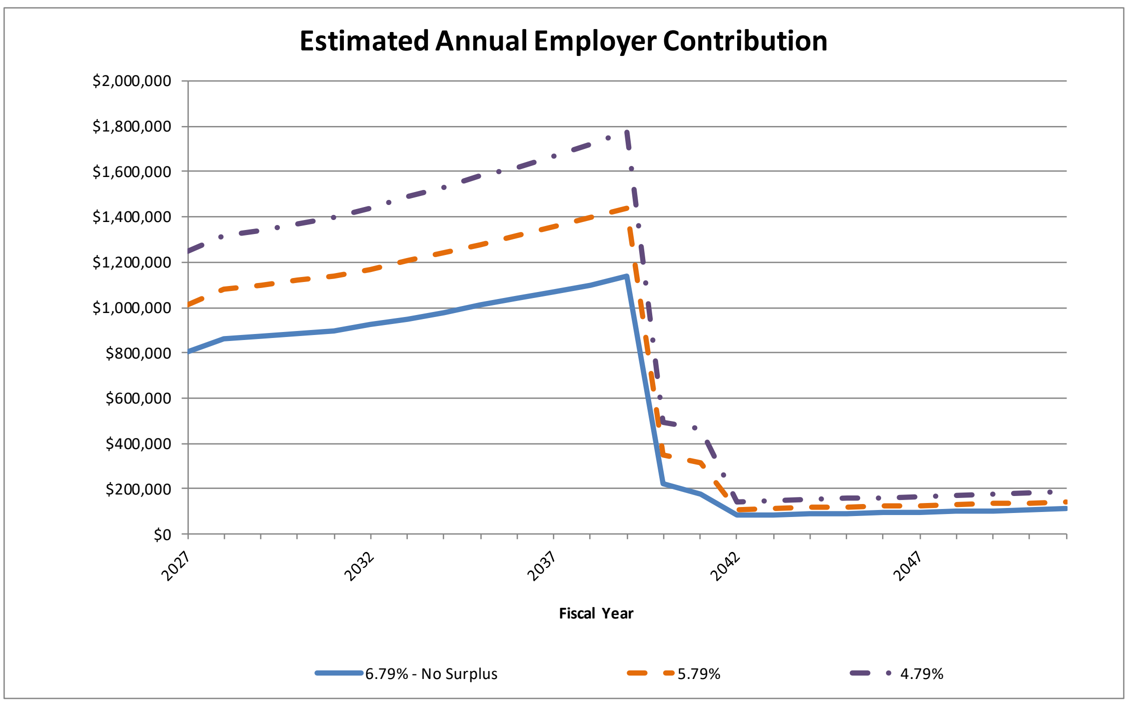


Table 1: Employer Contribution Details for the Fiscal Year Beginning January 1, 2027

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1]: Employer Normal Cost[6]	Employer Contributions[1]: Payment of the Unfunded Accrued Liability[4]	Employer Contributions[1]: Computed Employer Contribution	Blended Employer Rate[5]	Employee Contribution Conversion Factor[2]
Percentage of Payroll							
01 - PERA Unit	0.00%	0.00%	-	-	-		
10 - Non Un Mgmt	16.15%	2.00%	14.15%	68.84%	82.99%		0.94%
Estimated Monthly Contribution[3]							
01 - PERA Unit			$ 0	$ 40,531	$ 40,531		
10 - Non Un Mgmt			4,506	21,921	26,427		
Total Municipality			**$ 4,506**	**$ 62,452**	**$ 66,958**		
Estimated Annual Contribution[3]			**$ 54,072**	**$ 749,424**	**$ 803,496**		

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

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

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

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

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

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

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

Table 2: Benefit Provisions

01 - PERA Unit: Closed to new hires

	2025 Valuation	2024 Valuation
Benefit Multiplier:	Frozen Benefit as of 7/1/2021	Frozen Benefit as of 7/1/2021
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/15	55/15
Early Retirement (Reduced):	50/25	50/25
Final Average Compensation:	5 years	5 years
Employee Contributions:	0.00%	0.00%
DC Plan for New Hires:	7/1/2021	7/1/2021
Act 88:	Yes (Adopted 12/17/1970)	Yes (Adopted 12/17/1970)

10 - Non Un Mgmt: Open Division

	2025 Valuation	2024 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/15	55/15
Early Retirement (Reduced):	50/25	50/25
Final Average Compensation:	3 years	3 years
Employee Contributions:	2.00%	2.00%
Act 88:	Yes (Adopted 12/17/1970)	Yes (Adopted 12/17/1970)

Table 3: Participant Summary

Division	2025 Valuation Number	2025 Valuation Annual Payroll[1]	2024 Valuation Number	2024 Valuation Annual Payroll[1]	2025 Valuation Average Age	2025 Valuation Average Benefit Service[2]	2025 Valuation Average Eligibility Service[2]
01 - PERA Unit							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	39	374,315	45	401,581	47.3	3.0	12.7
Retirees and Beneficiaries	103	1,349,839	99	1,327,473	71.1		
Pending Refunds	29		32				
10 - Non Un Mgmt							
Active Employees	4	$ 360,198	6	$ 573,181	42.7	3.5	5.3
Vested Former Employees	3	62,440	3	62,440	52.4	10.9	17.0
Retirees and Beneficiaries	20	682,954	18	493,834	72.0		
Pending Refunds	5		5				
Total Municipality							
Active Employees	**4**	**$ 360,198**	**6**	**$ 573,181**	**42.7**	**3.5**	**5.3**
Vested Former Employees	**42**	**436,755**	**48**	**464,021**	**47.7**	**3.6**	**13.0**
Retirees and Beneficiaries	**123**	**2,032,793**	**117**	**1,821,307**	**71.2**		
Pending Refunds	**34**		**37**				
Total Participants	**203**		**208**				

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

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

Table 4: Reported Assets (Market Value)

Division	2025 Valuation		2024 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - PERA Unit	$ 10,924,906	$ 1,330,786	$ 10,209,609	$ 1,346,070
10 - Non Un Mgmt	5,524,081	133,146	4,837,277	281,539
Municipality Total[3]	**$ 16,448,987**	**$ 1,463,932**	**$ 15,046,886**	**$ 1,627,608**
Combined Assets[3]	**$17,912,918**		**$16,674,494**	

1 Reserve for Employer Contributions and Benefit Payments.

2 Reserve for Employee Contributions.

3 Totals may not add due to rounding.

The December 31, 2025 valuation assets (actuarial value of assets) are equal to 1.000532 times the reported market value of assets (compared to 1.065367 as of December 31, 2024). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2015	$ 430,253	$ 130,982	$ 187,030	$ 719,028	$ (1,146,188)	$ (23,128)	$ 0	$ 14,967,638
2016	415,008	369,013	190,901	780,909	(1,210,778)	(22,197)	0	15,490,494
2017	460,546	49,923	288,603	923,827	(1,286,005)	(15,196)	0	15,912,192
2018	441,898	11,491	282,890	566,309	(1,347,160)	(112,899)	0	15,754,721
2019	411,793	6,713	260,386	724,352	(1,363,439)	(37,278)	0	15,757,248
2020	457,211	3,703	304,250	1,213,585	(1,383,652)	(94,769)	0	16,257,576
2021	565,831	200,000	261,489	2,736,993	(1,625,097)	(64,923)	0	18,331,869
2022	596,864	800,000	9,017	675,973	(1,741,428)	(52,525)	0	18,619,770
2023	610,758	69,157	11,619	819,702	(1,753,407)	(26,354)	0	18,351,245
2024	574,953	15,869	12,349	620,241	(1,772,317)	(37,885)	0	17,764,455
2025	654,931	0	15,273	1,381,902	(1,882,552)	(11,562)	0	17,922,447

Notes:

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

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

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

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

Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2025

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - PERA Unit	$ 0	$ 3,312,615	$ 13,895,332	$ 166,970	$ 17,374,917	$ 12,262,211	70.6%	$ 5,112,706
10 - Non Un Mgmt	297,401	561,821	7,578,130	19,768	8,457,120	5,660,236	66.9%	2,796,884
Total	**$ 297,401**	**$ 3,874,436**	**$ 21,473,462**	**$ 186,738**	**$ 25,832,037**	**$ 17,922,447**	**69.4%**	**$ 7,909,590**

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

The December 31, 2025 valuation assets (actuarial value of assets) are equal to 1.000532 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	$ 16,258,293	$ 12,410,592	76%	$ 3,847,701
2012	16,958,876	13,035,859	77%	3,923,017
2013	17,704,917	13,620,382	77%	4,084,535
2014	18,582,956	14,669,661	79%	3,913,295
2015	20,441,471	14,967,638	73%	5,473,833
2016	20,990,961	15,490,494	74%	5,500,467
2017	21,276,134	15,912,192	75%	5,363,942
2018	21,275,444	15,754,721	74%	5,520,723
2019	22,266,400	15,757,248	71%	6,509,152
2020	24,109,997	16,257,576	67%	7,852,421
2021	24,560,536	18,331,869	75%	6,228,667
2022	24,352,710	18,619,770	76%	5,732,940
2023	24,260,467	18,351,245	76%	5,909,222
2024	24,957,351	17,764,455	71%	7,192,896
2025	25,832,037	17,922,447	69%	7,909,590

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020, 2021, 2023, 2024 and 2025 actuarial valuations.

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

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

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

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - PERA Unit

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 6,474,368	$ 4,837,740	75%	$ 1,636,628
2016	15,386,582	11,842,472	77%	3,544,110
2017	15,429,180	12,048,363	78%	3,380,817
2018	15,520,333	12,042,665	78%	3,477,668
2019	15,933,001	11,930,628	75%	4,002,373
2020	17,245,565	12,335,194	72%	4,910,371
2021	17,342,136	13,760,516	79%	3,581,620
2022	17,231,321	13,279,153	77%	3,952,168
2023	17,007,186	12,881,806	76%	4,125,380
2024	17,402,752	12,311,038	71%	5,091,714
2025	17,374,917	12,262,211	71%	5,112,706

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, 2024 and 2025 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	17	$ 820,971	12.44%	15.90%
2016	52	2,109,794	12.44%	12.72%
2017	49	2,057,999	12.44%	12.41%
2018	48	2,051,212	12.44%	13.52%
2019	40	1,788,675	12.44%	20.83%
2020	44	2,302,089	12.44%	21.42%
2021	35	1,431,607	$ 23,213	0.00%
2022	29	1,260,527	$ 27,903	0.00%
2023	27	1,238,135	$ 30,037	0.00%
2024	0	0	$ 39,372	0.00%
2025	0	0	$ 40,531	0.00%

[1] For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
[2] For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.
Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

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

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

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 4,618,792	$ 2,809,753	61%	$ 1,809,039
2016	5,604,379	3,648,022	65%	1,956,357
2017	5,846,954	3,863,829	66%	1,983,125
2018	5,755,111	3,712,056	65%	2,043,055
2019	6,333,399	3,826,620	60%	2,506,779
2020	6,864,432	3,922,382	57%	2,942,050
2021	7,218,400	4,571,353	63%	2,647,047
2022	7,121,389	5,340,617	75%	1,780,772
2023	7,253,281	5,469,439	75%	1,783,842
2024	7,554,599	5,453,417	72%	2,101,182
2025	8,457,120	5,660,236	67%	2,796,884

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, 2024 and 2025 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	8	$ 537,050	31.53%	2.00%
2016	8	550,534	32.99%	2.00%
2017	8	545,481	34.19%	2.00%
2018	7	479,720	38.71%	2.00%
2019	6	441,655	51.73%	2.00%
2020	6	493,791	54.53%	2.00%
2021	5	421,357	57.81%	2.00%
2022	6	488,833	38.89%	2.00%
2023	6	530,241	39.35%	2.00%
2024	6	573,181	43.30%	2.00%
2025	4	360,198	82.99%	2.00%

[1] For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
[2] For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.
Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

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

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

Table 10: Division-Based Layered Amortization Schedule

Division 01 - PERA Unit

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,636,628	23	$ 3,433,648	13	$ 335,892
(Gain)/Loss	12/31/2016	(209,526)	22	(207,549)	13	(20,304)
Amendment	12/31/2016	50,607	22	50,114	13	4,908
(Gain)/Loss	12/31/2017	(188,008)	21	(184,983)	13	(18,096)
Amendment	12/31/2017	5,168	21	5,088	13	504
(Gain)/Loss	12/31/2018	104,027	20	101,891	13	9,972
Amendment	12/31/2018	(16,810)	20	(16,455)	13	(1,608)
(Gain)/Loss	12/31/2019	77,128	19	75,112	13	7,344
Assumption	12/31/2019	511,025	19	485,120	13	47,460
Amendment	12/31/2019	(85,268)	19	(83,047)	13	(8,124)
Experience	12/31/2020	877,109	18	859,673	13	84,096
Experience	12/31/2021	(1,382,878)	17	(1,363,746)	13	(133,404)
Experience	12/31/2022	529,152	16	529,191	13	51,768
Experience	12/31/2023	181,295	15	184,450	13	18,048
Experience	12/31/2024	1,025,760	14	1,067,200	13	104,400
Experience	12/31/2025	33,628	13	35,911	13	3,516
Total				**$ 4,971,618**		**$ 486,372**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2025 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2025 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,809,039	23	$ 1,728,531	13	$ 169,092
(Gain)/Loss	12/31/2016	92,259	22	91,401	13	8,940
(Gain)/Loss	12/31/2017	3,540	21	3,488	13	336
(Gain)/Loss	12/31/2018	46,436	20	45,472	13	4,452
(Gain)/Loss	12/31/2019	271,892	19	264,763	13	25,896
Assumption	12/31/2019	180,200	19	167,288	13	16,368
Experience	12/31/2020	405,669	18	397,609	13	38,892
Experience	12/31/2021	(317,830)	17	(313,446)	13	(30,660)
Experience	12/31/2022	(807,120)	16	(807,175)	13	(78,960)
Experience	12/31/2023	94,496	15	96,129	13	9,408
Experience	12/31/2024	341,650	15	357,232	14	32,988
Experience	12/31/2025	708,405	15	756,506	15	66,300
Total				**$ 2,787,798**		**$ 263,052**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2025 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2025 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

GASB Statement No. 68 Information

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

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

At 12/31/2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	123
Inactive employees entitled to but not yet receiving benefits (including refunds):	76
Active employees:	4
	203

Total Pension Liability as of 12/31/2024 measurement date:	$	24,397,916
Total Pension Liability as of 12/31/2025 measurement date:	$	25,253,631
Service Cost for the year ending on the 12/31/2025 measurement date:	$	46,213
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	704,765
- Changes in assumptions[2]:	$	313,421
Average expected remaining service lives of all employees (active and inactive)[3]:		0

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

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

[3] Average expected remaining service life is the actuarial expectation of the future period of service that members of an employee population are projected to complete from the valuation date, based on assumed decrement rates.

Covered employee payroll (Needed for Required Supplementary Information): $ 360,198

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

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

	1% Decrease (6.04%)	Current Discount Rate (7.04%)	1% Increase (8.04%)
Change in Net Pension Liability as of 12/31/2025:	$ 2,477,767	$ 0	$ (2,088,531)

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

GASB Statement No. 68 Information

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

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

Actuarial Valuation Date:	12/31/2025
Measurement Date of the Total Pension Liability (TPL):	12/31/2026

At 12/31/2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	123
Inactive employees entitled to but not yet receiving benefits (including refunds):	76
Active employees:	4
	203

Total Pension Liability as of 12/31/2025 measurement date:	$	24,071,948
Total Pension Liability as of 12/31/2026 measurement date:	$	24,749,491
Service Cost for the year ending on the 12/31/2026 measurement date:	$	54,871
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	930,603
- Changes in assumptions[2]:	$	303,920
Average expected remaining service lives of all employees (active and inactive)[3]:		0

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

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

[3] Average expected remaining service life is the actuarial expectation of the future period of service that members of an employee population are projected to complete from the valuation date, based on assumed decrement rates.

Covered employee payroll (Needed for Required Supplementary Information):	$	360,198

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

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

	1% Decrease (6.04%)	Current Discount Rate (7.04%)	1% Increase (8.04%)
Change in Net Pension Liability as of 12/31/2026:	$ 2,400,931	$ 0	$ (2,026,550)

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

Benefit Provision History

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

01 - PERA Unit	
7/1/2021	DC Adoption Date 07-01-2021
7/1/2021	Non-Accelerated Amortization
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Participant Contribution Rate 20.83%
1/1/2021	Seasonal Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Workers Compensation - Service Granted
1/1/2020	Participant Contribution Rate 13.52%
1/1/2019	Participant Contribution Rate 12.41%
1/1/2018	Participant Contribution Rate 12.72%
1/1/2017	Participant Contribution Rate 12.14%
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2016	Participant Contribution Rate 8%
1/1/2016	Participant Contribution Rate 11.63%
1/1/2015	Member Contribution Rate 8.97%
1/1/2014	Member Contribution Rate 7.98%
1/1/2013	Member Contribution Rate 7.37%
1/1/2012	Member Contribution Rate 4.71%
1/1/2011	Member Contribution Rate 4.11%
1/1/2010	Member Contribution Rate 3.67%
11/1/2009	Exclude Temporary Employees requiring less than 6 months
1/1/2009	Flexible E 2% COLA Adopted (01/01/2009)
1/1/2009	Member Contribution Rate 2.24%
1/1/2008	2.50% Multiplier (Capped at 80% of FAC)
1/1/2008	Member Contribution Rate 4.75%
8/1/2007	Member Contribution Rate 2.48%
1/1/2007	E 2% COLA Adopted (01/01/2007)
1/1/2006	E 2% COLA Adopted (01/01/2006)
1/1/2005	Flexible E 2% COLA Adopted (01/01/2005)
1/1/2004	Day of work defined as 80 Hours a Month for All employees.
1/1/2004	Flexible E 2% COLA Adopted (01/01/2004)
1/1/2003	Flexible E 2% COLA Adopted (01/01/2003)
1/1/2002	Flexible E 2% COLA Adopted (01/01/2002)
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
8/1/1998	2.25% Multiplier (Capped at 80% of FAC)
1/1/1998	E 2% COLA Adopted (01/01/1998)
1/1/1997	Flexible E 2% COLA Adopted (01/01/1997)
1/1/1996	Flexible E 2% COLA Adopted (01/01/1996)
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)

01 - PERA Unit

1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
1/1/1990	Member Contribution Rate 2.00%
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/1/1988	2.00% until SS age, then 1.20% on FAC < $4,200 and 1.70% on FAC > $4,200
1/1/1988	6 Year Vesting
1/1/1988	Benefit F55 (With 15 Years of Service)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1987	Member Contribution Rate 0.00%
1/1/1978	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
12/17/1970	Covered by Act 88
1/1/1969	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
1/1/1969	10 Year Vesting
1/1/1969	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1969	Fiscal Month - January
1/1/1969	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

10 - Non Un Mgmt

9/1/2025	Military Leave - Default Absorb to UAL
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Workers Compensation - Service Granted
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2009	Exclude Temporary Employees requiring less than 6 months
1/1/2009	Flexible E 2% COLA Adopted (01/01/2009)
1/1/2007	E 2% COLA Adopted (01/01/2007)
1/1/2006	E 2% COLA Adopted (01/01/2006)
1/1/2005	Flexible E 2% COLA Adopted (01/01/2005)
1/1/2004	Day of work defined as 80 Hours a Month for All employees.
1/1/2004	E 2% COLA Adopted (01/01/2004)
10/1/2000	2.50% Multiplier (Capped at 80% of FAC)
10/1/2000	6 Year Vesting
10/1/2000	Benefit F55 (With 15 Years of Service)
10/1/2000	Benefit FAC-3 (3 Year Final Average Compensation)
10/1/2000	Member Contribution Rate 2.00%
12/17/1970	Covered by Act 88
1/1/1969	Fiscal Month - January
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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

Increase in Final Average Compensation

Division	Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

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

Risk Commentary

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

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

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

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

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

Plan Maturity Measures

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

	Ratio of:				
December 31,	Market Value of Assets to Total Payroll	Actuarial Accrued Liability to Payroll	Actives to Retirees and Beneficiaries	Market Value of Assets to Benefit Payments	Net Cash Flow to Market Value of Assets (BOY)
2018	5.7	8.4	0.6	9.9	-4.6%
2019	7.0	10.0	0.5	11.1	-5.0%
2020	6.0	8.6	0.5	11.3	-4.6%
2021	9.9	13.3	0.4	10.9	-4.0%
2022	9.2	13.9	0.3	9.0	-2.1%
2023	9.4	13.7	0.3	9.4	-6.8%
2024	29.1	43.5	0.1	9.2	-7.2%
2025	49.7	71.7	0.0	9.5	-7.3%

Ratio of Market Value of Assets to Total Payroll

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

Ratio of Actuarial Accrued Liability to Payroll

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

Ratio of Actives to Retirees and Beneficiaries

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

Ratio of Market Value of Assets to Benefit Payments

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

Ratio of Net Cash Flow to Market Value of Assets

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

State Reporting

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

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2025**	
11	Indicate number of active members	4
12	Indicate number of inactive members (excluding pending refunds)	42
13	Indicate number of retirees and beneficiaries	123
14	**Investment Performance for Calendar Year Ending December 31, 2025**[1]	
15	Enter actual rate of return - prior 1-year period	15.45%
16	Enter actual rate of return - prior 5-year period	7.26%
17	Enter actual rate of return - prior 10-year period	8.28%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	6.79%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	No
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$17,207,919
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$25,832,037
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31, 2026	$988,944

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

[2] Net of administrative and investment expenses.

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

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

[5] Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which may differ from the valuation assumptions. In accordance with the April 14, 2026 memo on the selection of Uniform Assumptions, "[f]or retirement systems that utilize an investment rate of return that is less than 7.00% for funding purposes, the local government should use the lower investment rate of return for the uniform assumption as well." In particular, the assumed rate of return for PA 202 purposes is 6.79%.

MERS® Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan
1134 Municipal Way • Lansing, MI 48917
800.767.6377
mersofmich.com

2026 Officer and Employee Delegate Certification Form

MERS Annual Business Meeting | October 2026

Please print clearly • **Scan and attach this file when you register online** • Retain a copy for your records

IMPORTANT: If you are not electing/appointing delegates to vote during the MERS Annual Business Meeting, please ***DO NOT*** submit this form. A **delegate** is ***NOT*** confirmed to have voting rights until this form has been uploaded with their online registration.

The voting delegate representative must be a MERS member, defined as an **active employee on payroll** who is enrolled in either a MERS Defined Benefit Plan, Defined Contribution Plan or Hybrid Plan.

1. Officer (and alternate) delegate information

The officer delegate (or alternate) shall be a MERS member who holds a department head position or above, exercises management responsibilities, and is directly responsible to the legislative, executive, or judicial branch of government.

Officer Delegate name
Milea Menter

Officer Alternate name

Officer delegate and alternate listed above were appointed to serve during the 2026 MERS Annual Business Meeting by official action of the governing body (or chief judge for a participating court) on ____________________, 2026.

2. Employee (and alternate) delegate information

The employee delegate (or alternate) shall be an employee member who is not responsible for management decisions, receives direction from management and, in general, is not directly responsible to the legislative, executive, or judicial branch of government.

Employee Delegate name
Paige Strang

Employee Alternate name

Employee delegate and alternate listed above were elected to serve during the 2026 MERS Annual Business Meeting by secret ballot election conducted by an authorized officer on _____8/11/2026________________, 2026.

3. Certification

NOTE: Certification should be signed by a member of the governing body or chief administrative officer, or the chief judge for a participating court. **An electronic signature is permissible**.

I certify that the officer delegate and alternate selections are true and correct, and the secret ballot election results for the employee delegate and alternate are true and correct.

Employer/municipality name*	Municipality number*	Email address
Barry-Eaton District Health Department		

Employer address	Employer city	Employer state	Employer zip code
1033 Healthcare Dr	Charlotte	MI	48813

Printed name	Title of authorized authority*
Rebekah Condon	Health Officer

Authorized signature*	Date
(signature)	8/12/2026

* Required field

2 ways to submit

1. Fill out a printed version, then scan and save it to your computer. Upload it when requested during the conference registration process. – OR –
2. Visit the conference website and download the form. Fill it out (an electronic signature is permissible), then save and upload it when requested during the conference registration process.

August Family Event

Growing A Village

- Planning Team: BEDHD, B Healthy, Corewell Health, ERESA, CMH – SATF, United Way, and Baby Café

- Vendors: 16

- Highlights: Food Truck, Lemonade Stand, Mobile Dental Unit, Community Garden, Giveaways, Live Music, and Activities

Public Food & Drink		BEDHD FY26 FEE	BEDHD FY27 Fee (14 % Increase)	FY 27 State** or Other Fee	FY27 TOTAL FEE TO COLLECT
NOTE: As appropriate, a late fee of 30% will be added to any fee on this schedule.					
Public Food & Drink					
Fixed Food License Fees (Charitable reduce by $30 of State Fee)					
Charitable X=$765	X	671.00	765.00	30.00	**795.00**
Y=$1,172	Y	1,028.00	1,172.00	30.00	**1,202.00**
Z=$1,298	Z	1,139.00	1,298.00	30.00	**1,328.00**
Fixed Food License Fees for 501 © Organizations 50% of the normal license fee			50% of the normal license fee	30.00	**50% of license fee plus applicable state fee**
Other Fixed Food License Fees					
Commissary - Caterer, Vendor, Mobile (Y or Z)		773.00	881.00	30.00	**911.00**
Fixed Reduced Menu		617.00	703.00	30.00	**733.00**
Seasonal Fixed Food (9 months or less - 60% of x)		402.00	458.00	30.00	**488.00**
Seasonal Fixed Food (9 months or less - 60% of y)		617.00	703.00	30.00	**733.00**
Seasonal Fixed Food (9 months or less - 60% of z)		683.00	779.00	30.00	**809.00**
Limited Concession (No raw animal preparation)		250.00	285.00	30.00	**315.00**
School Satellite (School kitchen very limited food prep. Food delivered from Commissary)		504.00	575.00	30.00	**605.00**
Service Only		114.00	130.00	5.00	**135.00**
TFU					
TFU - License (state mandated agency fee)		171.00	195.00	44.00	**239.00**
TFU Inspection Fee (state mandated)		140.00	160.00	90.00	**250.00**
TFU Charitable License		171.00	195.00	5.00	**200.00**
TFU Veteran's License				5.00	**5.00**
Temporary, Mobile Inspection Fees					
Temporary Food License		222.00	253.00	9.00	**262.00**
than one pre-cooked potentially hazardous food)		110.00	125.00	9.00	**134.00**
Temporary Foods (State Non-Profit)		222.00	253.00	5.00	**258.00**
Mobile Food Service Est.		536.00	611.00	30.00	**641.00**
Temporary Food License for 501 © Organizations			0.00		**0**
Food Service Plan Review					-
Plan Review		1,129.00	1,287.00		**1,287.00**
Partial Plan/Change of Owner Review		617.00	703.00		**703.00**
Mobile/TFU/Service Only/Limited Concession/x-12 Plan Review		407.00	464.00		**464.00**
Food Service Stop Work Order		224.00	255.00		**255.00**
Post Approval Plan Review Fee (Used very rarely) per hour		176.00	201.00		**201.00**
					-
Misc. Food Service Fees					-
					-
Mid-Year Food License (Nov 1 - Jan 15)		617.00	703.00	30.00	**733.00**
Office Enforcement Conference Follow-Up Inspection Fee		401.00	457.00		**457.00**
Informal Enforcement Hearing Follow-Up Inspection Fee		401.00	457.00		**457.00**
Formal Enforcement Hearing		786.00	896.00		**896.00**
Food Management Certification		201.00	229.00		**229.00**
Sewage System Program		**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Single/2 Family Premises			-		-
Tank Only Permit		228.00	260.00		**260.00**
Site Evaluation (this is by itself)		459.00	523.00		**523.00**
Sewage Permit New Construction		411.00	469.00		**469.00**
Replacement System - Includes Site Eval, includes Pump and Haul		459.00	523.00		**523.00**
Low Pressure Dose Mound Permit/Plan Review		996.00	1,135.00		**1,135.00**
Alternative System Plan Review & Permit - New Construction		1,169.00	1,333.00		**1,333.00**
Alternative System Plan Review & Permit - Replacement		710.00	809.00		**809.00**
Add'l Proposal for Alt. System Review (Must have submitted a Plan Review)		354.00	404.00		**404.00**
Certified Installer Fee for Specialized System Installers		182.00	207.00		**207.00**

Certified Installer Fee for Mid Cycle Specialized Installers Training	377.00	430.00		**430.00**
Red Tag Follow-up Inspection	215.00	245.00		**245.00**
One-time renewal of a permit up to one year old when there are no changes to the approved site or design.		100.00		**100.00**
Installation without a Permit		Double		
Other than single/2 Family Premises				
Community System Plan Review	3,972.00	4,528.00		**4,528.00**
Site Evaluation-this is by itself with site above	720.00	821.00		**821.00**
Initial or Repair 0-1000 gpd	1,113.00	1,269.00		**1,269.00**
Initial or Repair > 1000 gpd	1,889.00	2,153.00		**2,153.00**
Tank only Permit	363.00	414.00		**414.00**
Sewage Permit Pump and Haul (Rare)	459.00	523.00		**523.00**
Septage Waste	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Receiving Facility Inspection	122.00	139.00		**139.00**
Septage Truck Inspection	122.00	139.00		**139.00**
Proposed Septage Site Evaluation-this is by itself	881.00	1,004.00		**1,004.00**
Annual Septage Site Monitoring-per site	374.00	426.00		**426.00**
Reinspection	364.00	415.00		**415.00**
Septage Pumper Class (6 CEUs, 7 hrs Training)	228.00	260.00		**260.00**
Septage Pumper CSE Class per hour	111.00	127.00		**127.00**
Subdivision of Land/Preliminary Plan Review	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Yield Plan Site Review - up to 3 hrs	806.00	919.00		**919.00**
Yield Plan Site Review - per hr after 3 hrs	176.00	201.00		**201.00**
On-site Water & Sewage (Fee is per lot)	273.00	311.00		**311.00**
On-site Sewage, Municipal Water (Fee is per lot)	187.00	213.00		**213.00**
On-site Water, Municipal Sewage (Fee is per lot)	126.00	144.00		**144.00**
Renew Expired Approval	332.00	378.00		**378.00**
File Letter of Credit	479.00	546.00		**546.00**
Post Approval Plan Review Fee	246.00	280.00		**280.00**
Water Supply Program	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Residential WP< 70 GPM (240)	342.00	390.00		**390.00**
Well Permit greater than 70 GPM or High Capacity	399.00	455.00		**455.00**
not operable, no access for scheduled appointment)	102.00	116.00		**116.00**
Well Permit - Type III (240)	371.00	423.00		**423.00**
Well Permit - Type II (245) Transient (+ lab fee)	585.00	667.00		**667.00**
Well Permit - Type II (245) Non-Transient (+ lab fee)	768.00	876.00		**876.00**
Drinking Water Treatment Permit - Type II	150.00	171.00		**171.00**
Sanitary Survey - Transient	410.00	467.00		**467.00**
Prorated Fee for Sanitary Survey - Transient				
When a sanitary survey is completed prior to the expiration of the five-year survey cycle, the fee will be prorated based on the number of months remaining in the five-year cycle. The prorated fee will be calculated using the current sanitary survey fee divided by 60 months, multiplied by the number of months remaining.				
Each additional Well for WSSN for each facility	99.00	113.00		**113.00**
Sanitary Survey - Non-Transient	497.00	567.00		**567.00**
Each additional Well for WSSN for each facility	99.00	113.00		**113.00**
T-2 sample collection (employee collects)	200.00	228.00		**228.00**
Level 2 Assesment	150.00	171.00		**171.00**
Annual Assesment	425.00	485.00		**485.00**
Each additional Well for WSSN for each facility-Annual Assessment	95.00	108.00		**108.00**
Type II Certification	152.00	173.00		**173.00**
Installation without a Permit		Double		
Contracted Water Sampling	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**

~~*By BEDHD Staff (+ lab fee)*~~	~~160.00~~	~~182.00~~	~~0.00~~	~~**182.00**~~
*EGLE *Coliform*	-	-	18.00	**18.00**
*EGLE *P.C.*	-	-	20.00	**20.00**
*Gun Lake Sewer Authority *Bacteria*	-	-	24.00	**24.00**
*Gun Lake Sewer Authority *Nitrate*	-	-	26.00	**26.00**
*Gun Lake Sewer Authority *Hardness & Iron Lab Fees*	-	-	22.00	**22.00**
Evaluation & Maintenance	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Change of Use review (office review by BEDHD)	47.00	54.00		**54.00**
Change of Use review (field review by BEDHD)	197.00	225.00		**225.00**
Hardship Review/Investigation (Fire or Natural Disaster)	51.00	58.00		**58.00**
		-		**-**
DHHS or LARA	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Septic & Water Review Form 1788 (+ lab fee)	392.00	447.00		**447.00**
Full EH Inspection Form 1788/1789 (+ lab fee)	783.00	893.00		**893.00**
Childrens's Camp - Full EH Inspection Form 1788/1789 (+ lab fee)	783.00	893.00		**893.00**
Gun Lake Lab Fee	-	-	50.00	**50.00**
Plan Review Fee	675.00	770.00		**770.00**
Revisit fee after B, C or D recommendation (+ lab if applicable)	260.00	296.00		**296.00**
Campgrounds	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Number of Sites		-		**-**
5-25	249.00	284.00		**284.00**
26-50	374.00	426.00		**426.00**
51-75	492.00	561.00		**561.00**
76-100	618.00	705.00		**705.00**
101-500	701.00	799.00		**799.00**
500+	815.00	929.00		**929.00**
Temporary Campgrounds		-		**-**
5-25	249.00	284.00	109.00	**393.00**
26-50	249.00	284.00	146.00	**430.00**
51-75	374.00	426.00	184.00	**610.00**
76-100	374.00	426.00	221.00	**647.00**
101-500	518.00	591.00	330.00	**921.00**
500+	701.00	799.00	734.00	**1,533.00**
		-		**-**
Swimming Pool Inspections	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
Routine Inspection	201.00	229.00		**229.00**
Reopening fee for pool closu re OR not ready for inspection	192.00	219.00		**219.00**
Re-inspection of pool needed due to violation not being corrected at the time of the previous inspection		219.00		**219.00**
Water Monitoring	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
E. Coli Testing - Private Water Supply		100.00	0.00	**100.00**
Miscellaneous Fees	**BEDHD FY26 FEE**	**BEDHD FY27 Fee (14% Increase)**	**FY 27 State** or Other Fee**	**FY27 TOTAL FEE TO COLLECT**
EH-NSF Charge	51.00	58.00		**58.00**
Copying (not for FOIA) per page	1.50	2.00		**2.00**
Copying 8 1/2 x 14 and smaller sheets (FOIA) per page	0.17	0.19		**0.19**
Copying larger than 8 1/2 x 14 sheets (FOIA) per page	Actual Cost			Actual Cost
Disinterment/Reinterment	108.00	108.00		**108.00**
Appeal Hearing	623.00	710.00		**710.00**

Radon Test Kit - Air Check (Short-Term Test)	12.00	14.00		**14.00**
Data Analysis & Report Generation (per hour)	197.00	225.00		**225.00**
~~***Indoor Air Quality Assessment (Mold/Meth)***~~	~~318.00~~	~~363.00~~		~~**363.00**~~
Plan Review Tattoo/Body Art/Piercing	444.00	506.00		**506.00**
Temporary Body Art Inspection		149.00		
Fixed Body Art Inspection		149.00		**149.00**
Site Visit/Revisit Fee (235/240/245/252/290)	200.00	228.00		**228.00**
No show for scheduled appointment	102.00	116.00		**116.00**
As appropriate, a late fee of 30% will be added to any fee on this schedule		-		**-**

Fee Category	Estimate of Services August 2024-July 2025 Total	Estimate of Services July 2025 - June 2026 Total	Total Difference	Estimate of Services Barry 24-25*	Estimate of Services Barry 25-26*	Barry Difference	Estimate of Services Eaton 24-25*	Estimate of Services Eaton 25-26*	Eaton Difference
Fixed Food License Fees (Charitable reduce by $30 of State Fee)									
X	21	18	-3	5	4	-1	16	14	-2
Y	227	213	-14	66	61	-5	161	152	-9
Z	144	142	-2	36	38	2	108	104	-4
Other Fixed Food License Fees			0			0			0
Commissary - Caterer, Vendor, Mobile (Y or Z)	2	2	0	2	2	0	0	0	0
Fixed Reduced Menu	17	35	18	10	15	5	7	20	13
Seasonal Fixed Food (9 months or less - 60% of x)	5	4	-1	1	1	0	4	3	-1
Seasonal Fixed Food (9 months or less - 60% of y)	14	8	-6	5	4	-1	9	4	-5
Seasonal Fixed Food (9 months or less - 60% of z)	3	3	0	2	2	0	1	1	0
Limited Concession (No raw animal preparation)	43	42	-1	12	12	0	31	30	-1
School Satellite (School kitchen very limited food prep. Food delivered from Commissary)	32	30	-2	14	13	-1	18	17	-1
Service Only	13	13	0	4	4	0	9	9	0
TFU			0			0			0
TFU - License (state mandated agency fee)	73	96	23	36	31	-5	37	65	28
TFU Inspection Fee (state mandated)	77	85	8	34	26	-8	43	59	16
TFU Charitable License	0	1	1	0	1	1	0	0	0
TFU Veteran's License	2	2	0	0	0	0	2	2	0
Temporary, Mobile Inspection Fees	0	0	0			0			0
Temporary Foods	55	48	-7	20	24	4	35	24	-11
Limited Temporary Food (Non-potentially hazardous &/or no more than one pre-cooked potentially hazardous food)	70	56	-14	32	32	0	38	24	-14
Temporary Foods (State Non-Profit)	23	12	-11	12	9	-3	11	9	-2
Mobile Food Service Est.	3	1	-2	2	1	-1	1	0	-1
Food Service Plan Review	0	0	0			0			0
Plan Review	12	9	-3	3	2	-1	9	7	-2
Partial Plan/Change of Owner Review	23	9	-14	9	3	-6	14	6	-8
Mobile/TFU/Service Only/Limited Concession/x-12 Plan Review	19	18	-1	10	16	6	9	15	6
Food Service Stop Work Order	0	0	0	0	0	0	0	0	0
Post Approval Plan Review Fee (Used very rarely) per hour	1	1	0	1	0	-1	0	1	1
Misc. Food Service Fees	0	0	0			0			0
Mid-Year Food License (Nov 1 - Jan 15)	2	2	0	2	1	-1	0	1	1
Office Enforcement Conference Follow-Up Inspection Fee	3	2	-1	1	0	-1	2	2	0
Informal Enforcement Hearing Follow-Up Inspection Fee	0	2	2	0	0	0	0	2	2
Formal Enforcement Hearing	0	0	0	0	0	0	0	0	0
Food Management Certification	23	21	-2	14	11	-3	9	10	1
Sewage System Program	Estimate of Services August 2024-July 2025 Total	Estimate of Services July 2025 - June 2026 Total	Total Difference	Estimate of Services Barry 24-25*	Estimate of Services Barry 25-26*	Barry Difference	Estimate of Services Eaton 24-25*	Estimate of Services Eaton 25-26*	Eaton Difference
Single/2 Family Premises	0	0	0			0			0
Tank Only Permit	51	56	5	25	24	-1	26	32	6
Site Evaluation (this is by itself)	223	260	37	143	179	36	80	81	1
Sewage Permit New Construction	133	137	4	92	97	5	41	40	-1
Replacement System - Includes Site Eval, includes Pump and Haul	115	103	-12	57	59	2	58	44	-14
Low Pressure Dose Mound Permit/Plan Review	19	20	1	10	17	7	9	3	-6
Alternative System Plan Review & Permit - New Construction	7	11	4	4	8	4	3	3	0
Alternative System Plan Review & Permit - Replacement	18	16	-2	11	13	2	7	3	-4
Add'l Proposal for Alt. System Review (Must have submitted a Plan Review)	0	0	0	0	0	0	0	0	0
Certified Installer Fee for Specialized System Installers	50	1	-49	40	0	-40	10	1	-9
Certified Installer Fee for Mid Cycle Specialized Installers Training	0	5	5	0	5	5	0	0	0
Red Tag Follow-up Inspection	0	0	0	0	0	0	0	0	0
Other than single/2 Family Premises	0	0	0			0			0
Community System Plan Review	0	0	0	0	0	0	0	0	0
Site Evaluation-this is by itself with site above	0	11	11	0	4	4	0	7	7
Initial or Repair 0-1000 gpd	9	8	-1	8	4	-4	1	4	3
Initial or Repair > 1000 gpd	1	1	0	1	1	0	0	0	0
Tank only Permit	0	3	3	0	3	3	0	0	0
Sewage Permit Pump and Haul (Rare)	0	0	0	0	0	0	0	0	0
Septage Waste	Estimate of Services August 2024-July 2025 Total	Estimate of Services July 2025 - June 2026 Total	Total Difference	Estimate of Services Barry 24-25*	Estimate of Services Barry 25-26*	Barry Difference	Estimate of Services Eaton 24-25*	Estimate of Services Eaton 25-26*	Eaton Difference
Receiving Facility Inspection	5	6	1	3	4	1	2	2	0
Septage Truck Inspection	19	6	-13	12	3	-9	7	3	-4
Proposed Septage Site Evaluation-this is by itself	0	0	0	0	0	0	0	0	0
Annual Septage Site Monitoring-per site	2	2	0	0	0	0	2	2	0
Reinspection	0	0	0	0	0	0	0	0	0
Septage Pumper Class (6 CEUs, 7 hrs Training)	0	0	0	0	0	0	0	0	0
Septage Pumper CSE Class per hour	0	0	0	0	0	0	0	0	0
Subdivision of Land/Preliminary Plan Review	Estimate of Services August 2024-July 2025 Total	Estimate of Services July 2025 - June 2026 Total	Total Difference	Estimate of Services Barry 24-25*	Estimate of Services Barry 25-26*	Barry Difference	Estimate of Services Eaton 24-25*	Estimate of Services Eaton 25-26*	Eaton Difference

Yield Plan Site Review - up to 3 hrs	1	0	**-1**	1	0	**-1**	0	0	**0**
Yield Plan Site Review - per hr after 3 hrs	0	0	**0**	0	0	**0**	0	0	**0**
On-site Water & Sewage (Fee is per lot)	1	0	**-1**	1	0	**-1**	0	0	**0**
On-site Sewage, Municipal Water (Fee is per lot)	0	0	**0**	0	0	**0**	0	0	**0**
On-site Water, Municipal Sewage (Fee is per lot)	0	0	**0**	0	0	**0**	0	0	**0**
Renew Expired Approval	0	0	**0**	0	0	**0**	0	0	**0**
File Letter of Credit	0	0	**0**	0	0	**0**	0	0	**0**
Post Approval Plan Review Fee	0	0	**0**	0	0	**0**	0	0	**0**
Water Supply Program	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Residential WP< 70 GPM (240)	342	370	**28**	245	275	**30**	97	95	**-2**
Well Permit greater than 70 GPM or High Capacity	3	0	**-3**	1	0	**-1**	2	0	**-2**
Unprepared for sampling (too much chlorine in the well, not operable, no access for scheduled appointment)	0	0	**0**	0	0	**0**	0	0	**0**
Well Permit - Type III (240)	4	0	**-4**	4	0	**-4**	0	0	**0**
Well Permit - Type II (245) Transient (+ lab fee)	5	5	**0**	3	4	**1**	2	1	**-1**
Well Permit - Type II (245) Non-Transient (+ lab fee)	1	1	**0**	0	1	**1**	1	0	**-1**
Drinking Water Treatment Permit - Type II	0	0	**0**	0	0	**0**	0	0	**0**
Sanitary Survey - Transient	9	20	**11**	7	16	**9**	2	4	**2**
Each additional Well for WSSN for each facility	0	0	**0**	0	0	**0**	0	0	**0**
Sanitary Survey - Non-Transient	0	4	**4**	0	2	**2**	0	2	**2**
Each additional Well for WSSN for each facility	0	0	**0**	0	0	**0**	0	0	**0**
T-2 sample collection (employee collects)	2	0	**-2**	1	0	**-1**	1	0	**-1**
Level 2 Assessment	1	0	**-1**	1	0	**-1**	0	0	**0**
Annual Assessment	0	0	**0**	0	0	**0**	0	0	**0**
Each additional Well for WSSN for each facility-Annual Assessment	0	0	**0**	0	0	**0**	0	0	**0**
Type II Certification	0	0	**0**	0	0	**0**	0	0	**0**
Contracted Water Sampling Fee's	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
By BEDHD Staff (+ lab fee)	0	0	**0**	0	0	**0**	0	0	**0**
EGLE *Coliform	2	2	**0**	1	1	**0**	1	1	**0**
EGLE *P.C.	3	3	**0**	2	2	**0**	1	1	**0**
Gun Lake Sewer Authority *Bacteria	11	11	**0**	8	8	**0**	3	3	**0**
Gun Lake Sewer Authority *Nitrate	2	2	**0**	1	1	**0**	1	1	**0**
Gun Lake Sewer Authority *Hardness & Iron Lab Fees	0	0	**0**	0	0	**0**	0	0	**0**
Evaluation & Maintenance	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Change of Use review (office review by BEDHD)	353	456	**103**	181	254	**73**	172	202	**30**
Change of Use review (field review by BEDHD)	50	49	**-1**	27	31	**4**	23	18	**-5**
Hardship Review/Investigation (Fire or Natural Disaster)	7	4	**-3**	4	3	**-1**	3	1	**-2**
DHHS or LARA	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Septic & Water Review Form 1788 (+ lab fee)	32	23	**-9**	13	10	**-3**	19	13	**-6**
Full EH Inspection Form 1788/1789 (+ lab fee)	27	22	**-5**	11	13	**2**	16	9	**-7**
Childrens's Camp - Full EH Inspection Form 1788/1789 (+ lab fee)	7	7	**0**	7	7	**0**	0	0	**0**
Gun Lake Lab Fee	0	0	**0**	0		**0**	0		**0**
Plan Review Fee	3	2	**-1**	1	2	**1**	2	0	**-2**
Revisit fee after B, C or D recommendation (+ lab if applicable)	0	3	**3**	0	2	**2**	0	1	**1**
Campgrounds	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Number of Sites	0	0	**0**			**0**			**0**
25 or less	4	4	**0**	3	3	**0**	1	1	**0**
26-50	8	8	**0**	6	6	**0**	2	2	**0**
51-75	8	8	**0**	5	5	**0**	3	3	**0**
76-100	7	7	**0**	6	6	**0**	1	1	**0**
101-500	5	5	**0**	5	5	**0**	0	0	**0**
500+	1	1	**0**	0	0	**0**	1	1	**0**
Temporary Campgrounds	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
25 or less	1	3	**2**	1	2	**1**	0	1	**1**
26-50	0	0	**0**	0	0	**0**	0	0	**0**
51-75	0	0	**0**	0	0	**0**	0	0	**0**
76-100	0	0	**0**	0	0	**0**	0	0	**0**
101-500	1	1	**0**	1	1	**0**	0	0	**0**
500+	1	0	**-1**	1	0	**-1**	0	0	**0**

Swimming Pool Inspections	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Routine Inspection	116	134	**18**	24	26	**2**	92	108	**16**
Reopening fee for pool closu re OR not ready for inspection	4	6	**2**	0	0	**0**	4	6	**2**
Miscellaneous Fees	**Estimate of Services August 2024-July 2025 Total**	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
EH-NSF Charge	0	0	**0**	0	0	**0**	0	0	**0**
Copying (not for FOIA) per page	0	0	**0**	0	0	**0**	0	0	**0**
Copying 8 1/2 x 14 and smaller sheets (FOIA) per page	0	0	**0**	0	0	**0**	0	0	**0**
Copying larger than 8 1/2 x 14 sheets (FOIA) per page	0	0	**0**		0	**0**		0	**0**
Disinterment/Reinternment	3	3	**0**	1	1	**0**	2	2	**0**
Appeal Hearing	0	0	**0**	0	0	**0**	0	0	**0**
Radon Test Kit - Air Check (Short-Term Test)	31	31	**0**	6	9	**3**	25	22	**-3**
Data Analysis & Report Generation (per hour)	0	0	**0**	0	0	**0**	0	0	**0**
Indoor Air Quality Assessment (Mold/Meth)	0	0	**0**	0	0	**0**	0	0	**0**
Plan Review Tattoo/Body Art/Piercing	0	0	**0**	0	0	**0**	0	0	**0**
Site Visit/Revisit Fee (235/240/245/252/290)	0	10	**10**	0	9	**9**	0	1	**1**
No show for scheduled appointment	0	0	**0**	0	0	**0**	0	0	**0**
As appropriate, a late fee of 30% will be added to any fee on this schedule	0	0	**0**			**0**			**0**
	Estimate of Services August 2024-July 2025 Total	**Estimate of Services July 2025 - June 2026 Total**	**Total Difference**	**Estimate of Services Barry 24-25***	**Estimate of Services Barry 25-26***	**Barry Difference**	**Estimate of Services Eaton 24-25***	**Estimate of Services Eaton 25-26***	**Eaton Difference**
Total	**2615**	**2726**	**111**	**1318**	**1439**	**121**	**1297**	**1306**	**9**
Percent Difference			**4.24%**			**9.18%**			**0.69%**
*The data is based on actual service from 8/1/2024 through 7/31/2025									

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☎ 517.323.7500

To: Rebekah Condon, Health Officer
Barry-Eaton District Health Department

August 12, 2026

Subject: Review of Environmental Health Fee Analysis

At the request of the Barry-Eaton District Health Department (BEDHD), Maner Costerisan conducted an independent review of the Environmental Health fee study prepared by Health Department staff. The Health Department gathered the underlying data, performed the analysis, and developed the proposed fee adjustments. Our role was to review the methodology and results and provide an outside assessment of whether the recommendations are reasonable based on the information available.

As a general principle, user fees should be periodically evaluated to determine the extent to which they recover the costs of providing services. Cost recovery helps ensure that the users who directly benefit from permits, inspections, reviews, and other Environmental Health services pay an appropriate share of the cost of those services. At the same time, the appropriate level of cost recovery is ultimately a policy decision that should consider regulatory requirements, public health objectives, community benefits, and broader policy considerations.

Based on our review, we generally agree that many Environmental Health service areas are not generating sufficient revenue to recover the cost of providing services. The analysis compares estimated program costs with revenues by service area (cost code) and identifies significant differences in cost recovery among programs. While some service areas generate revenues that are near or exceed their estimated costs, others recover substantially less than the cost of service.

Because the Health Department does not currently track the cost of providing each individual service, the analysis was conducted at the service-area (cost code) level. The time study and cost allocation methodology provide a reasonable estimate of costs by program area, allowing revenues to be compared with costs within each service area. Based on our review, we believe this provides a reasonable framework for evaluating fee adjustments.

In conducting our review, we noted that the analysis does not include all indirect costs associated with operating the Environmental Health program. Certain agency-wide support costs, such as finance, human resources, information technology, liability insurance, and other central administrative functions, were not fully allocated to individual service areas. As a result, the cost recovery percentages presented in the analysis should not be viewed as full-cost recovery calculations. Even service areas that appear to recover most or all of their program costs may not fully recover the Health Department's total cost of providing those services.

To partially address these unallocated costs, we recommend including a 10% administrative factor in the fee calculations. While federal programs commonly allow indirect cost recovery rates of up to 15%, a lower factor is appropriate in this case because a portion of general Environmental Health administrative costs has already been allocated across the service areas. The 10% adjustment recognizes additional support costs that are not otherwise reflected in the analysis while avoiding the potential for overstating cost recovery.

The appropriate cost recovery target may vary among Environmental Health service areas. Many Environmental Health activities include regulatory, compliance, enforcement, and public protection functions that benefit the community as a whole rather than solely the individual permit applicant or license holder. In these instances, recovering less than the full cost of service may be appropriate as a matter of public policy. Accordingly, staff should evaluate the extent to which each service area includes compliance, enforcement, and other public benefit activities and recommend a corresponding cost recovery target. This approach provides a framework for establishing fee levels based on the desired cost recovery level for each service area rather than assuming a 100% cost recovery target across all programs.

Conclusion

Environmental Health fees should be periodically reviewed to ensure that users who directly benefit from services pay an appropriate share of the cost of providing those services. Based on our review, many Environmental Health service areas are not currently generating sufficient revenue to recover the cost of service, and targeted fee adjustments should be considered. As a weighted average, fees may need to be increased by up to 29.5% overall to cover the cost of providing services.

Before updating fees, the Health Department should account for administrative and support costs that are not currently reflected in the analysis. We believe the inclusion of a 10% administrative factor is a reasonable approach to recognizing a portion of these costs and better reflecting the full cost of providing services.

We recommend that the Health Department establish a cost recovery target for each service area and use those targets to guide future fee adjustments. This approach recognizes that the appropriate level of cost recovery may vary among programs while providing a practical framework for improving the long-term financial sustainability of the Environmental Health program.

To ensure that those benefiting from the services provided by the Environmental Health program contribute appropriately toward the cost of those services, we recommend increasing fees. While fees may ultimately need to increase by approximately 29.5% or more, a smaller 14% increase this year is a prudent approach. This allows ratepayers more time to adjust to higher fees rather than implementing one large increase at once. Additionally, it provides the Health Department with more time to continue analyzing program costs, service levels, and fee revenues based on the recommendations above before determining the appropriate level of future fee increases. Additional increases will be necessary, but this phased approach provides better information for determining the amount and timing of those adjustments while moving the program toward an appropriate level of cost recovery.

Rod Taylor

Rod Taylor
Senior Governmental Consultant
Maner Costerisan

BARRY-EATON DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH RESOLUTION
Annual CPI-Based Adjustment of Environmental Health Local Fees

WHEREAS, the Barry-Eaton District Health Department ("BEDHD") Board of Health ("Board") is authorized under MCL 333.2444 to establish and amend fees for services provided by the Environmental Health ("EH") division, subject to the requirement that such fees not exceed the reasonable cost of providing the regulated service; and

WHEREAS, MCL 289.3119 and other applicable statutes independently govern certain state-mandated license and inspection fee amounts collected by BEDHD on behalf of the State of Michigan, and such state fees are not subject to, and are not affected by, this resolution; and

WHEREAS, a completed EH fee study [completed in 2026] has demonstrated that the cost of providing EH services increases over time due to inflationary pressure on wages, benefits, supplies, and other operating costs, and that fees which are not periodically adjusted will progressively fail to recover the reasonable cost of the services to which they apply; and

WHEREAS, the Board has determined that an annual, formula-based adjustment to the local-fee portion of the EH fee schedule, tied to a published and independently verifiable index, provides a transparent, administratively efficient, and legally defensible method of keeping local fees aligned with the cost of service between comprehensive fee studies; and

WHEREAS, the Board recognizes that changes in the Consumer Price Index do not necessarily track changes in the specific cost drivers of EH service delivery, including wage and benefit costs, and that this resolution is therefore intended to supplement, and not replace, periodic comprehensive review of the EH fee schedule; and

WHEREAS, this Board does not, and cannot, bind the discretion of future Boards of Health, and this resolution is adopted with the express reservation of the Board's continuing authority under MCL 333.2444 to amend, suspend, or rescind this policy or any fee at any time;

NOW, THEREFORE, BE IT RESOLVED:

1. Scope. This resolution applies only to the local fee component of the EH fee schedule (the fee schedule column identified as the local/BEDHD fee) (each a "Local Fee," and collectively the "Local Fees"). It does not apply to: (a) state fees or other amounts whose value is fixed by statute or by the State of Michigan; or (b) pass-through fees charged by third parties, including but not limited to EGLE and Gun Lake Band laboratory analysis fees, which BEDHD collects but does not set.

2. Index. Beginning with Fiscal Year 2028 (effective October 1, 2027), and each fiscal year thereafter, the Local Fees shall be adjusted by the annual percentage change in the Consumer

Price Index for All Urban Consumers (CPI-U), Midwest Region, not seasonally adjusted, as published by the U.S. Bureau of Labor Statistics ("BLS"). The applicable percentage change shall be the twelve-month percentage change reflected in the CPI-U figure for May, as released by BLS in its mid-June publication, measured against the May figure from the prior year. In any year in which the applicable percentage change is zero or negative, no adjustment shall be made for that year and the Local Fees shall remain at their then-current amounts; in no event shall the Local Fees decrease by operation of this resolution.

3. Application and Rounding. The CPI percentage determined under Section 2 shall be applied uniformly to each Local Fee line item in the then-current EH fee schedule. Resulting fees shall be rounded to the nearest whole dollar ($1.00). Notwithstanding the foregoing, no Local Fee shall be adjusted under this resolution to an amount exceeding the reasonable cost of providing the service to which it applies, as required by MCL 333.2444. If application of the CPI adjustment would cause a Local Fee to exceed that reasonable cost, that fee shall instead be set at the reasonable cost of providing the service.

4. Implementation; Self-Executing Adjustment. The annual CPI adjustment described in Sections 2 and 3 is self-executing and takes effect by operation of this resolution, without the need for a separate Board vote on the CPI calculation itself. The Health Officer, or their designee, is authorized and directed to calculate the adjustment described above and to prepare the resulting updated EH fee schedule for the upcoming fiscal year, provided that the calculation is limited to the mechanical application of the index described in Section 2 and does not alter fee categories, fee structure, or exemption policy. In connection with each annual adjustment, the Health Officer shall certify to the Board that the adjusted Local Fees do not exceed the reasonable cost of providing the corresponding services, consistent with Section 3 and MCL 333.2444. The updated fee schedule shall be presented to the Board for ratification as part of the Board's regular budget approval process, which occurs before October 1 of each year; such presentation is confirmatory and does not condition the effectiveness of the self-executing adjustment. The updated schedule shall be provided to EH staff no later than October 1 of each year.

5. Effective Date of Annual Adjustment. Each annual CPI adjustment shall take effect on October 1 of the fiscal year to which it applies, by operation of this resolution.

6. High-Adjustment Notice to the Board. If the CPI percentage change determined under Section 2 for a given year is 15% or greater, the Health Officer shall place the matter as an item on the Board's July meeting agenda for that year to alert the Board of the upcoming adjustment prior to its October 1 effective date.

7. Periodic Cost-of-Service Review. Because CPI movement is not a substitute for a direct measurement of the cost of providing EH services, the Board directs that a comprehensive EH fee/cost-of-service study be conducted at least once every 5 to 7 years, or sooner if determined necessary by the Health Officer based on changes in EH program costs, staffing levels, or service volumes. Findings of such a study, and any resulting fee schedule amendments adopted by the Board, shall supersede the CPI-adjusted figures then in effect.

8. Reservation of Authority. Nothing in this resolution limits the Board's authority under MCL 333.2444 to amend, suspend, or rescind this policy, or to set, waive, or reduce any fee, at any time by subsequent Board action. This resolution continues in effect until amended or rescinded and does not require annual re-adoption to remain operative.

9. Effective Date of Resolution. This resolution is effective upon adoption by the Board of Health.

Adopted this ____ day of ______________, 20____.

____
Catherine Getty, Chairperson

BARRY-EATON DISTRICT HEALTH DEPARTMENT

Board of Health Resolution

Fee Relief for Fraternal, Veterans', and Public Safety Organizations — Food Service Licenses

1. Purpose

This policy establishes the fee treatment for food service licenses issued by the Barry-Eaton District Health Department (BEDHD) to qualifying fraternal and veterans' organizations, and to governmental fire and law enforcement agencies and organizations that support their operations. It waives the local (BEDHD) portion of the fee for temporary food licenses issued to eligible organizations and applies a 50% reduction of the local portion of the fixed (annual) food service fee for those same organizations. It clarifies the treatment of the state fee, which the Board may not waive except as provided by statute.

2. Authority and Limits

a. Under MCL 333.2444, the Board of Health may set, amend, or waive the fees BEDHD charges for its services, provided a fee does not exceed the reasonable cost of providing the service. A fee may be set at or below that cost, so both a full waiver and a partial reduction are within this authority. This authority covers the local (BEDHD) portion of food service license fees.

b. Under MCL 289.3119(3) of the Michigan Food Law, an organization holding tax-exempt status under Section 501(c)(3) is exempt by statute from the additional state license fee. This exemption is mandatory, applies by operation of law, and is not a matter of Board discretion — it applies to any qualifying 501(c)(3) applicant regardless of whether that applicant is eligible for local fee relief under Section 3 of this policy. The same provision preserves the Board's separate authority over local fees under MCL 333.2444.

c. The statutory state fee exemption in MCL 289.3119(3) applies only to organizations qualifying under Section 501(c)(3). It does not extend to organizations qualifying under Sections 501(c)(8), (10), (19), or (23), nor to the governmental agencies or public-safety support organizations described in Section 3.2. For those applicants, BEDHD must collect and remit the state fee unless the applicant independently qualifies for a state exemption; the Board cannot waive the state fee by local policy.

d. Fee relief under this policy is a reduction of a regulatory fee, not a grant, payment, or tax. Consistent with the distinction drawn in Bolt v. City of Lansing, the underlying fee is set to recover the reasonable cost of service; this policy reduces what eligible applicants are charged and does not convert the fee into a tax.

3. Eligible Organizations

3.1 501(c) Organizations

This policy applies to an applicant for a BEDHD food service license that furnishes evidence of current tax-exempt status under one of the following subsections of Section 501(c) of the Internal Revenue Code:

- 501(c)(8): fraternal beneficiary societies operating under the lodge system and providing benefits to members

- 501(c)(10): domestic fraternal societies operating under the lodge system that devote net earnings to charitable or fraternal purposes
- 501(c)(19): organizations of past or present members of the U.S. Armed Forces
- 501(c)(23): veterans' organizations created before 1880

501(c)(3) organizations are not eligible for local fee relief under this subsection. A 501(c)(3) applicant remains exempt from the state fee under MCL 289.3119(3) as described in Section 2(b) and pays the standard local fee.

To qualify under this subsection, the applicant shall provide a copy of its IRS determination letter, or other documentation acceptable to BEDHD, identifying the specific 501(c) subsection under which the organization is recognized. This is consistent with the documentation requirement in MCL 289.3119(3).

3.2 Public Safety Agencies and Support Organizations

This policy also applies to: (a) a fire department, police department, sheriff's office, or other law enforcement or fire suppression agency that is a unit of federal, state, county, township, or municipal government; and (b) a nonprofit organization organized primarily to support the operations of such an agency - for example, a volunteer fire association, firefighters' auxiliary, or police or fire benevolent association. Eligibility under this subsection is based on the applicant's governmental status or its public-safety-support purpose, not on its 501(c) classification; a support organization qualifies under this subsection regardless of whether it holds 501(c)(3) status or another 501(c) subsection, or no tax-exempt determination at all.

To qualify under this subsection, a governmental fire or law enforcement agency shall provide written confirmation of its status from the applicable township, city, or county clerk, the department's chief officer, or from the Health Officer.

4. Fee Treatment

Treatment of the local fee depends on whether the license is temporary (occasional) or fixed (annual). The state fee is treated by statute in all cases and is not affected by this policy.

4.1 Local (BEDHD) fee

a. Temporary licenses, waived. The local portion of a temporary food service license fee is waived ($0) for eligible applicants listed in Section 3.

b. Fixed (annual) licenses, 50% reduction. An applicant listed in Section 3 that operates on an ongoing basis under a fixed (annual) food service license, including one that serves a regular community meal or operates a commercial or shared kitchen, receives a 50% reduction of the local portion of the applicable fixed food service license fee. This is a reduction, not a full waiver, because an ongoing operation places a recurring inspection and oversight cost on BEDHD.

4.2 State fee

a. For 501(c)(3) organizations, the state fee is $0 by operation of MCL 289.3119(3).

b. For 501(c)(8), (10), (19), and (23) organizations, the standard state fee applies; it is not waived by this policy.

c. For an agency or support organization under Section 3.2, the state fee is $0 only if that applicant independently qualifies as a 501(c)(3) organization under MCL 289.3119(3); otherwise the standard state fee applies. Governmental status alone does not create a state fee exemption under this policy.

4.3 Other charges

a. Pass-through charges not waivable. Any fee BEDHD collects on behalf of and remits to another entity, including the state fee where it applies, and any applicable laboratory fee, is not waived or reduced by this policy.

b. Late fees. Late fees are not waived.

The tables below use current FY26 rates (BEDHD FY26 fee, effective January 1, 2026). Dollar figures update with the fee schedule; the policy does not need re-adoption when fees change.

Table A. Temporary licenses — local fee waived (Section 3 organizations only)

License type	Current local	Local under policy	State under policy
Temporary food establishment	$222	$0	$9
Limited temporary food	$110	$0	$9

Table B. Fixed (annual) licenses — 50% local reduction (Section 3 organizations)

Fixed license category	Current local	Reduced local (50%)	State fee
Fixed food service, Category X	$671	$335.50	$30
Fixed food service, Category Y	$1,028	$514.00	$30
Fixed food service, Category Z	$1,139	$570.00	$30
Called Commissary - Caterer, Vendor, Mobile (Y or Z)	$773	$387.00	$30

5. What This Policy Does Not Change

a. A food service license is still required where the Michigan Food Law requires one. This policy addresses fees only; it does not exempt any organization or individual from licensure, inspection, or food safety requirements.

b. Certain nonprofit activities are exempt from licensure entirely under the Michigan Food Law, for example bake sales or potlucks serving only home-prepared foods in conjunction with a fundraiser. Those statutory licensure exemptions are separate from the fee relief established here.

c. Reinspection fees, plan review fees, and penalties for unlicensed operation are not waived by this policy.

6. Verification and Recordkeeping

a. For 501(c) organizations under Section 3.1, documentation of tax-exempt status shall be retained with the license application.

b. For agencies and support organizations under Section 3.2, the governmental confirmation or support-purpose documentation described there shall be retained with the license application.

c. For each license receiving relief under this policy, staff shall record the basis applied — Section 3.1 or Section 3.2, and full local waiver or 50% local reduction — and whether the state fee was collected or exempt.

7. Effective Date and Review

a. This policy takes effect October 1, 2026, and remains in effect until September 30, 2027 at which point it will be reviewed by the Board of Health for permanent (ongoing) approval.

Signed:

____ ___________________

Catherine Getty, Board Chair, Barry County Commissioner Date

Budget Summary

Administration

2027 Budget	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Total
Income													
55000 Comprehensive Agrmt	19,053	19,053	19,053	19,053	19,053	19,053	19,053	19,053	19,053	19,053	19,053	19,053	**228,632**
55015 Comprehensive Agrmt PHIG	473	473	473	473	473	473	473	473	473	473	473	473	**5,671**
56000 Non-Comprehensive Agrmt	13,984	7,405	3,405	19,373	8,794	15,294	19,373	8,794	8,794	19,373	8,532	8,532	**141,651**
57000 Rental Revenue	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	**70,320**
58000 Barry Appropriations	556	556	556	556	556	556	556	556	556	556	556	556	**6,675**
58100 Eaton Appropriations	3,872	3,872	3,872	3,872	3,872	3,872	3,872	3,872	3,872	3,872	3,872	3,872	**46,461**
66800 Cty Central Services Local Support	4,579	4,579	4,579	4,579	4,579	4,579	4,579	4,579	4,579	4,579	4,579	4,579	**54,950**
Total Income	**48,376**	**41,797**	**37,797**	**53,765**	**43,186**	**49,686**	**53,765**	**43,186**	**43,186**	**53,765**	**42,924**	**42,925**	**554,360**
Expense													
70200 Salaries	43,289	43,289	46,406	51,722	45,030	55,891	64,366	45,130	45,489	48,668	45,488	65,380	**600,150**
70500 BCBS Waiver Payment	211	211	211	211	211	211	211	211	211	211	211	211	**2,531**
71500 FICA	3,312	3,312	3,550	3,804	3,445	4,276	4,924	3,452	3,480	3,723	3,480	5,002	**45,758**
71501 Workers Compensation	257	257	268	262	285	285	416	285	295	306	295	431	**3,644**
71502 Insurance-Health	4,290	4,290	4,290	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	4,303	**51,598**
71503 Insurance-Dental	659	659	659	661	672	672	672	672	672	672	672	672	**8,015**
71504 Insurance-Life	41	41	41	41	41	41	41	41	41	41	41	41	**494**
71505 Pension	7,798	7,798	7,798	14,522	14,606	14,606	21,876	14,610	14,622	14,622	14,622	21,900	**169,381**
71506 MESC Benefits	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	**18,000**
71507 Short Term Disabilty	257	257	276	307	268	332	383	268	270	289	270	389	**3,568**
71510 Health Savings Account	-	-	-	1,880	-	-	-	-	-	-	-	-	**1,880**
71511 Insurance-Vision	131	131	131	131	133	133	133	133	133	133	133	133	**1,585**
71555 MERS UAL Expense	29,504	29,504	29,504	29,504	29,504	29,504	29,504	29,504	29,504	29,504	29,504	29,504	**354,042**
71600 Travel-Mileage	50	50	50	50	50	50	50	50	50	50	50	50	**600**
71601 Travel-Other	470	470	470	470	470	470	870	470	470	570	470	470	**6,140**
71603 Travel-Meals	89	89	89	89	89	89	89	89	89	139	89	89	**1,118**
71706 Contractual	48,996	48,996	48,996	51,216	48,996	71,152	54,734	48,996	48,996	48,996	48,996	51,896	**620,963**
72002 Computers/Computer Supplies	4,167	4,167	4,167	4,167	4,167	12,938	5,167	4,167	4,167	5,167	4,167	4,167	**60,771**
72003 Computer Software/Subscriptions	1,958	29,126	2,938	1,277	1,277	1,397	1,277	1,547	17,677	1,277	1,373	37,125	**98,251**
72601 Supplies	1,501	1,501	1,501	2,001	2,001	2,001	4,981	2,001	2,001	1,954	1,501	1,501	**24,443**
84100 Medical Services	70	70	70	70	70	70	70	70	70	70	70	70	**840**
89900 Pamphlets & Brochures	85	85	85	85	85	85	185	85	85	85	85	85	**1,120**
90000 Outreach Materials	-	-	-	-	-	17,888	100	-	-	-	-	-	**17,988**
90001 Recruitment Advertising	35	35	35	35	35	35	35	35	35	35	35	35	**420**
90100 Membership Fees	1,960	-	1,330	5,073	-	50	-	-	179	-	-	1,000	**9,592**
90200 Books/Subscriptions/Film	20	20	20	20	20	20	20	20	20	20	20	20	**240**
91000 Insurance ADM	30,220	763	-	15,000	-	763	15,000	-	763	2,121	-	780	**65,411**
93000 Repair/Maintenance	42	42	42	42	42	42	42	42	42	42	42	42	**504**
93100 Training/Conferences	558	558	558	698	558	558	958	958	558	1,158	558	558	**8,240**
93200 Postage	62	62	62	62	62	62	62	62	62	62	62	62	**744**
93301 Telephone & Internet	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	**42,039**
93302 Cell Phone	199	199	199	200	205	205	205	205	205	205	205	205	**2,439**
93710 MCDC Rent Expense	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	5,860	**70,320**
93900 Rentals	-	-	-	-	-	-	-	750	-	-	-	-	**750**
93901 Leases	980	980	980	985	985	985	985	985	985	985	980	980	**11,795**
93902 Vehicle Related Expense	306	306	306	307	307	307	307	307	307	307	306	306	**3,679**
94000 Misc Exp	-	-	-	2,750	-	-	-	1,000	-	-	2,750	-	**6,500**
95300 Cty Central Services Allocation Costs	50,100	50,100	50,100	50,100	50,100	50,100	50,100	50,100	50,100	50,100	50,100	50,100	**601,199**
95400 Agency Administration	11,090	10,973	9,660	11,593	11,120	10,499	13,759	11,178	12,309	10,924	10,801	15,086	**138,993**
Total Expense	**253,569**	**249,203**	**225,654**	**264,501**	**230,000**	**290,885**	**286,689**	**232,589**	**249,053**	**237,604**	**232,542**	**303,456**	**3,055,744**
Net Gain/Loss	**(205,193)**	**(207,406)**	**(187,857)**	**(210,735)**	**(186,814)**	**(241,198)**	**(232,924)**	**(189,403)**	**(205,867)**	**(183,838)**	**(189,618)**	**(260,531)**	**(2,501,384)**

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Budget Summary

Environmental Health

2027 Budget	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Total
Income													
54000 Comprehensive Agrmt Fixed Fees	-	-	-	-	2,624	-	-	-	-	-	-	-	**2,624**
55000 Comprehensive Agrmt	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	**18,000**
55015 Comprehensive Agrmt PHIG	960	960	960	960	960	960	960	960	960	960	960	960	**11,524**
55100 ELPHS Contract	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	**110,312**
55200 MDEQ ELPHS Sewage/Water Contract	38,694	38,694	38,694	38,694	38,694	38,694	38,694	38,694	38,694	38,694	38,694	38,694	**464,328**
56000 Non-Comprehensive Agrmt	19,996	18,396	18,396	38,496	18,396	21,446	19,996	21,516	21,516	23,116	21,516	21,516	**264,302**
57400 Barry County Solid Waste Oversite	-	-	-	-	-	-	-	1,200	-	-	-	1,200	**2,400**
58000 Barry Appropriations	18	18	18	18	18	18	18	18	18	18	18	18	**219**
58100 Eaton Appropriations	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	**62,993**
60000 Fee For Service	45,388	45,260	42,273	43,523	44,711	46,822	201,752	56,979	45,410	43,633	45,741	44,506	**706,001**
60002 Campground Inspection Fees	-	-	-	-	-	18,268	1,704	591	-	-	284	568	**21,415**
60003 Swimming Pool Inspection Fees	219	-	-	-	-	16,030	-	219	1,095	-	-	-	**17,563**
60004 Body Art Plan Review	-	-	506	-	-	-	2,235	506	-	298	-	506	**4,051**
60005 Water Sampling/Lab	313	313	213	313	313	363	413	213	163	163	363	363	**3,500**
60006 Change of Use/Zoning Fee for Service	3,424	2,169	1,737	2,187	1,791	2,673	3,271	2,889	3,123	3,090	3,105	5,256	**34,715**
60008 Site Evaluation Fees	11,332	11,332	11,332	12,153	11,332	11,332	17,900	12,153	11,332	11,332	12,153	11,331	**145,011**
60009 Food Service Plan Review Fees	2,444	2,189	2,189	2,189	2,189	2,189	2,444	2,189	2,390	2,390	2,189	2,189	**27,174**
61000 Permit Fees	33,658	21,990	24,643	13,505	30,585	36,474	22,130	40,902	41,354	30,053	25,879	21,766	**342,943**
61100 Certification/Registration Training	401	401	401	401	401	401	401	401	401	401	401	401	**4,809**
66800 Cty Central Services Local Support	16,577	16,318	16,318	16,318	16,318	16,318	16,318	16,318	16,318	16,318	16,318	16,318	**196,074**
Total Income	**189,366**	**173,982**	**173,622**	**184,699**	**184,274**	**227,930**	**344,178**	**211,690**	**198,716**	**186,408**	**183,563**	**181,534**	**2,439,958**
Expense													

70200 Salaries	63,275	63,275	70,534	72,794	64,937	85,601	90,300	67,356	67,356	74,966	67,691	93,255	**881,338**
70500 BCBS Waiver Payment	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	**15,120**
71500 FICA	4,841	4,841	5,396	5,569	4,968	6,549	6,908	5,153	5,153	5,735	5,178	7,134	**67,422**
71501 Workers Compensation	1,047	1,047	1,129	1,067	1,067	1,068	1,517	1,068	1,068	1,154	1,074	1,526	**13,831**
71502 Insurance-Health	10,629	10,629	10,629	10,629	10,629	10,629	10,629	10,629	10,629	10,629	10,629	10,629	**127,546**
71503 Insurance-Dental	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	**18,376**
71504 Insurance-Life	100	100	100	100	100	100	100	100	100	100	100	100	**1,195**
71505 Pension	2,141	2,141	2,395	2,190	2,190	2,198	2,944	2,198	2,198	2,465	2,210	2,961	**28,232**
71510 Health Savings Account	-	-	-	6,345	-	-	-	-	-	-	-	-	**6,345**
71511 Insurance-Vision	345	345	345	345	345	345	345	345	345	345	345	345	**4,142**
71600 Travel-Mileage	21	21	21	21	21	101	121	21	21	21	21	21	**430**
71601 Travel-Other	150	150	150	150	150	743	1,850	201	150	150	150	150	**4,145**
71603 Travel-Meals	25	25	25	25	25	225	325	85	25	25	25	25	**860**
71706 Contractual	375	375	375	375	375	375	11,735	2,195	375	375	375	375	**17,680**
72002 Computers/Computer Supplies	1,833	1,833	833	833	833	3,068	833	833	833	833	833	833	**14,235**
72003 Computer Software/Subscriptions	4,605	4,605	4,605	4,605	4,605	4,605	5,114	4,605	4,605	4,605	4,605	4,605	**55,766**
72601 Supplies	534	534	534	534	534	534	534	2,457	2,457	2,457	2,457	2,503	**16,070**
84100 Medical Services	25	25	25	325	25	25	25	25	25	25	25	25	**600**
89800 Lab Fees	329	329	229	329	329	379	429	229	179	179	379	379	**3,700**
89900 Pamphlets & Brochures	-	-	-	-	-	750	-	-	-	-	-	-	**750**
92000 License Fees to St of MI	1,048	925	969	925	930	1,043	8,271	2,013	1,424	925	1,034	1,143	**20,650**
92200 Food Safety Cert. Class	-	-	-	-	-	-	1,000	-	-	-	-	-	**1,000**
93100 Training/Conferences	100	100	100	100	100	600	1,200	100	200	100	100	100	**2,900**
93200 Postage	171	171	171	171	171	171	171	171	171	171	171	171	**2,052**
93302 Cell Phone	495	495	495	495	495	495	495	495	495	495	495	495	**5,940**
93901 Leases	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	**55,201**
93902 Vehicle Related Expense	561	561	561	561	561	561	561	561	561	561	561	561	**6,732**
95200 Credit Card Fees	965	965	965	965	965	1,005	1,005	1,005	1,173	965	965	965	**11,906**
95500 Division Indirect	86,199	85,383	83,198	92,509	82,218	85,990	96,554	82,732	87,790	86,260	82,136	104,825	**1,055,794**
Total Expense	**187,204**	**186,265**	**191,175**	**209,352**	**183,964**	**214,551**	**250,357**	**191,968**	**194,723**	**200,931**	**188,950**	**240,517**	**2,439,958**
Net Gain/Loss	**2,162**	**(12,284)**	**(17,553)**	**(24,654)**	**309**	**13,378**	**93,821**	**19,722**	**3,993**	**(14,524)**	**(5,387)**	**(58,983)**	**0**

Budget Summary

Personal and Community Health

2027 Budget	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Total
Income													
54000 Comprehensive Agrmt Fixed Fees	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	**27,313**
54400 Comprehensive Agrmt VFC Fixed Fees	-	-	-	-	525	800	100	900	1,075	-	-	-	**3,400**
54500 Comprehensive Agrmt Nurse Training Fi:	-	-	-	-	-	-	-	2,000	-	-	-	-	**2,000**
55000 Comprehensive Agrmt	74,189	74,167	73,928	74,733	74,936	76,047	76,651	74,941	75,099	74,826	74,886	76,920	**901,324**
55012 Comprehensive Agrmt CSHCS	2,348	2,314	2,004	3,616	2,237	4,211	4,711	2,266	2,417	2,116	2,182	4,217	**34,639**
55015 Comprehensive Agrmt PHIG	23,715	23,715	23,715	23,715	23,715	23,715	23,715	23,715	23,715	23,715	23,715	23,715	**284,583**
55100 ELPHS Contract	80,617	80,617	80,617	80,617	80,617	80,617	80,617	80,617	80,617	80,617	80,617	80,617	**967,402**
55101 ELPHS LCSA	-	-	190,784	-	-	-	-	-	-	-	-	-	**190,784**
56000 Non-Comprehensive Agrmt	69,856	69,856	69,856	69,856	69,856	69,856	69,856	69,856	69,856	69,856	69,856	69,856	**838,273**
56815 Federal Funded Vacccine Revenue	-	-	-	-	-	-	-	-	-	-	-	380,823	**380,823**
58000 Barry Appropriations	20,745	20,762	20,762	20,762	20,762	20,762	20,762	20,762	20,762	20,762	20,762	20,762	**249,130**
58100 Eaton Appropriations	26,812	26,790	26,551	27,356	27,559	28,670	29,275	27,564	27,722	27,449	27,509	29,543	**332,801**
59000 Medicaid Cost Reimbursement	54,290	-	-	54,290	-	-	54,290	-	-	54,290	-	-	**217,160**
62000 Clinic Fee for Service	173	173	173	173	173	173	173	173	173	173	173	173	**2,077**
63000 Commercial Insurance Revenue	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	**108,423**
64000 Medicare Revenue	606	606	606	606	606	606	606	606	606	606	606	606	**7,274**
65000 Medicaid Revenue	9,851	9,851	9,851	9,851	9,851	9,851	9,851	9,851	9,851	9,851	9,851	9,850	**118,206**
66800 Cty Central Services Local Support	28,171	28,138	27,827	29,439	28,060	30,035	30,535	28,090	28,240	27,940	28,005	30,040	**344,518**
Total Income	**402,683**	**348,301**	**537,985**	**406,325**	**350,208**	**356,654**	**412,453**	**352,652**	**351,443**	**403,513**	**349,474**	**738,435**	**5,010,129**
Expense													
70200 Salaries	110,501	110,634	112,027	127,512	112,547	152,316	167,630	112,780	113,116	114,307	113,116	168,974	**1,515,460**
70500 BCBS Waiver Payment	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	**25,189**
71500 FICA	8,453	8,463	8,570	9,755	8,610	11,652	12,824	8,628	8,653	8,744	8,653	12,927	**115,933**
71501 Workers Compensation	493	493	536	503	482	482	679	482	484	527	484	682	**6,326**
71502 Insurance-Health	21,398	21,398	21,398	21,386	21,386	21,386	21,386	21,386	21,386	21,386	21,386	21,386	**256,666**
71503 Insurance-Dental	2,490	2,490	2,490	2,488	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	**29,767**
71504 Insurance-Life	121	121	121	121	120	120	120	120	120	120	120	120	**1,441**
71505 Pension	3,827	3,831	3,880	4,237	4,245	4,245	6,096	4,253	4,265	4,306	4,265	6,126	**53,573**
71510 Health Savings Account	-	-	-	14,390	-	-	-	-	-	-	-	-	**14,390**
71511 Insurance-Vision	664	664	664	663	662	662	662	662	662	662	662	662	**7,949**
71601 Travel-Other	2,846	446	446	446	946	746	646	646	446	446	446	446	**8,947**
71602 Travel-Clients	10	10	10	10	10	10	10	10	10	10	10	10	**120**
71603 Travel-Meals	695	145	145	145	195	195	245	185	145	145	145	145	**2,530**
71706 Contractual	124,437	5,950	5,950	69,437	6,104	15,950	89,599	5,950	5,950	69,437	5,950	5,950	**410,661**
72001 Equipment	400	400	400	400	400	15,400	400	400	400	400	400	400	**19,800**
72002 Computers/Computer Supplies	425	425	425	425	425	425	2,615	425	425	425	425	425	**7,288**
72003 Computer Software/Subscriptions	1,225	175	775	175	175	175	23,368	858	175	175	175	1,425	**28,871**
72601 Supplies	7,649	7,649	7,649	7,649	7,649	7,649	7,649	7,649	7,649	7,649	7,649	7,649	**91,784**
72603 Supplies-Medical	3,225	3,225	3,225	3,225	3,425	3,225	3,425	3,225	3,225	3,225	3,225	3,225	**39,094**
72604 Supplies-Pharmaceutical	9,621	9,621	9,621	9,621	9,621	9,621	9,621	9,621	9,621	9,621	9,621	9,621	**115,450**
84100 Medical Services	25	25	25	25	25	25	25	25	25	25	25	25	**300**
89800 Lab Fees	60	60	860	60	60	60	60	60	60	60	60	60	**1,514**
89900 Pamphlets & Brochures	241	241	241	241	241	241	241	241	241	241	241	241	**2,896**
90000 Outreach Materials	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	**50,521**
90001 Recruitment Advertising	135	135	135	135	135	135	135	135	135	135	135	135	**1,620**
90100 Membership Fees	1,000	-	-	-	248	1,000	-	-	-	-	-	-	**2,248**
90200 Books/Subscriptions/Film	8	8	8	8	8	8	8	8	8	8	8	8	**100**
93000 Repair/Maintenance	420	420	420	420	420	420	420	420	420	3,120	420	420	**7,743**

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93100 Training/Conferences	692	417	517	417	417	1,117	417	517	667	417	417	767	**6,779**
93200 Postage	740	740	740	740	740	740	740	740	740	740	740	740	**8,874**
93302 Cell Phone	262	262	262	261	256	256	256	256	256	256	256	256	**3,100**
93901 Leases	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	2,467	**29,600**
93902 Vehicle Related Expense	247	247	247	247	247	247	247	247	247	247	247	247	**2,967**
95200 Credit Card Fees	50	50	50	50	50	50	50	50	50	50	50	50	**600**
95350 Federal Funded Vaccine Exp	-	-	-	-	-	-	-	-	-	-	-	380,823	**380,823**
95500 Division Indirect	145,917	144,442	130,691	156,616	137,036	143,568	166,802	137,554	146,340	132,910	134,944	182,386	**1,759,206**
Total Expense	**457,050**	**331,961**	**321,301**	**440,580**	**328,134**	**403,375**	**527,626**	**328,783**	**337,171**	**391,045**	**325,524**	**817,580**	5,010,129
Net Gain/Loss	**(54,367)**	**16,341**	**216,684**	**(34,255)**	**22,074**	**(46,720)**	**(115,173)**	**23,870**	**14,272**	**12,468**	**23,950**	**(79,144)**	**0**

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