BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
YOUR LOCAL HEALTH DEPARTMENT
www.bhsj.org

Finance Committee Members:
Commissioner Hoffmaster (Chair)
Commissioner Houtz
Commissioner Lanius

BOARD OF HEALTH – FINANCE COMMITTEE
Agenda for June 19, 2023 at 11:00 AM

1. Call to Order
   a. Opening ceremonies – Pledge Allegiance to the Flag of the United States of America
   b. Roll Call
   c. Approval of the Agenda*

2. Public Comment

3. New Business
   a. FY23 Budget Amendment #2*
   b. FY24 Original Budget*
   c. Sturgis Office Lease*
   d. MERS Actuarial Report – Information only, there will be a presentation in July

4. Public Comment

5. Adjournment - Next meeting: July 17, 2023

Public Comment:
For the purpose of public participation during public hearings or during the public comment portion of a meeting, every speaker prior to the beginning of the meeting is requested but not required to provide the Board with his or her name, address and subject to be discussed. Speakers are requested to provide comments that are civil and respectful. Each speaker will be allowed to speak for no more than three (3) minutes at each public comment opportunity.

BRANCH-HILLSDALE-ST.JOSEPH
COMMUNITY HEALTH AGENCY

FISCAL YEAR 2022-23

Budget Amendment #2

June 22, 2023

BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
OCTOBER 2022- SEPTEMBER 2023
Budget Amendment #2 - 6/22/2023

TOTAL REVENUES

		STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	Amended 2 BUDGET	DIFFERENCE	AMENDED 1 BUDGET
		$ 5,963,618	**$ 1,061,220**	**$ 790,027**	**$ 1,656,226**	**$ 9,471,091**	$ 473,669	$ 8,997,422
		63.0%	11.2%	8.3%	17.5%			
OTHER:								
Salary/Fringe Payoff	008				$ 95,000	$ 95,000	$ -	$ 95,000
Capital Improvements	023	$ -	$ -	$ 85,000	$ 142,630	$ 227,630	$34,630.00	$ 193,000
MERS Pension Underfunded	024			$ 22,590	$ 22,000	$ 44,590	$0.00	$ 44,590
Dental Clinic - St. Joseph Co.	021	$ -	$ -	$ -	$ 43,740	$ 43,740	$0.00	$ 43,740
Dental Clinic - Hillsdale Co.	029	$ -	$ -	$ -	$ 14,000	$ 14,000	$0.00	$ 14,000
CSHCS Dontations - SJ	096				$ 32,412	$ 32,412	$0.00	$ 32,412
CSHCS Dontations - BR/HD	097				$ 27,765	$ 27,765	$0.00	$ 27,765
TOTAL OTHER		**$ -**	**$ -**	**$ 107,590**	**$ 377,547**	**$ 485,137**	**$ 34,630**	**$ 450,507**
CORE SUPPORT SERVICES:								
General Administration	010	$ -	$ -	$ -	$ 112,002	$ 112,002	$35,060.00	$ 76,942
Area Agency on Aging	012	$ 1,458,269	$ -	$ -	$ 91,152	$ 1,549,421	$89,849.00	$ 1,459,572
VOCA	014	$ 205,743	$ -	$ -		$ 205,743	$0.00	$ 205,743
Emergency Preparedness	032	$ 130,932	$ -	$ 49,286		$ 180,218	$10,599.00	$ 169,619
TOTAL CORE SUPPORT		**$ 1,794,944**	**$ -**	**$ 49,286**	**$ 203,154**	**$ 2,047,384**	**$135,508.00**	**$ 1,911,876**
PREVENTION SERVICES:								
Medicaid Outreach	107	$ 5,594	$ -	$ 5,594		$ 11,188	($3,014.00)	$ 14,202
WIC Breastfeeding	108	$ 91,678	$ -	$ 41,955	$ -	$ 133,633	$5,654.00	$ 127,979
WIC - Women, Infants, & Chil	109	$ 931,626	$ -	$ 163,077	$ 5,500	$ 1,100,203	$28,032.00	$ 1,072,171
CSHCS Medicaid Outreach	112	$ 40,126	$ -	$ 72,477		$ 112,603	$349.00	$ 112,254
MCH Enabling Women	115	$ 46,800	$ -	$ 140	$ -	$ 46,940	($724.00)	$ 47,664
Immunization IAP	138	$ 758,805	$ -	$ -	$ 113,600	$ 872,405	$15,272.00	$ 857,133
Dental Outreach	185				$ 16,880	$ 16,880	$2,457.00	$ 14,423
Children's Special Health Car	325	$ 190,729	$ -		$ -	$ 190,729	$2,000.00	$ 188,729
School Vision	326	$ 28,000	$ 48,509	$ 9,216	$ 14,000	$ 99,725	($3,564.00)	$ 103,289
School Hearing	327	$ 26,000	$ 48,509	$ 10,259	$ 12,000	$ 96,768	($5,396.00)	$ 102,164
MCH Enabling Children	329	$ 47,609	$ -	$ 549	$ -	$ 48,158	($393.00)	$ 48,551
STD Prevention & Control	331	$ -	$ 98,026	$ 29,598	$ 800	$ 128,424	($11,653.00)	$ 140,077
HIV Prevention & Control	332	$ 20,000	$ -	$ 7,136	$ -	$ 27,136	($4,344.00)	$ 31,480
Immunization Vaccine Handlir	338	$ 74,814	$ 165,117	$ 1,414	$ 48,460	$ 289,805	($1,746.00)	$ 291,551
Infectious Disease	341	$ 8,844	$ 196,652	$ 6,115	$ 66,500	$ 278,111	($4,669.00)	$ 282,780
Lead Testing	345	$ 18,000	$ -	$ 8,718	$ -	$ 26,718	$2,866.00	$ 23,852
Epi Lab Contact Tracing, CI,	352	$ 606,095		$ 483		$ 606,578	($39.00)	$ 606,617
COVID PH Workforce Devel	355	$ 330,707		$ 1,035		$ 331,742	$158,838.00	$ 172,904
CDC COVID Immz	363	$ 214,332		$ 608		$ 214,940	$58,444.00	$ 156,496
CSHCS Vaccine	371	$ 14,007		$ 321		$ 14,328	$115.00	$ 14,213
AAA Expand Vaccine to Adu	374	$ 13,577		$ 388		$ 13,965	($115.00)	$ 14,080
AAA COVID Immz Support	375	$ 46,627		$ 59		$ 46,686	$15,427.00	$ 31,259
Monkeypox Response	378	$ 15,000		$ 333		$ 15,333	$ 238	$ 15,095
TOTAL PREVENTION		**$ 3,528,970**	**$ 556,813**	**$ 359,475**	**$ 277,740**	**$ 4,722,998**	**$254,035.00**	**$ 4,468,963**
HEALTH PROMOTION:								
Workforce Development	101	$ 48,535	$ -	$ 8,131	$ -	$ 56,666	($1,132.00)	$ 57,798
Car seat	201	$ -		$ 22,793	$ -	$ 22,793	($4,190.00)	$ 26,983
Community Stabilization (Ma	200	$ -		$ -	$ 85,730	$ 85,730	($12,468.00)	$ 98,198
MI Center Rural Health	207	$ 291,385		$ 505		$ 291,890	$113.00	$ 291,777
Community Health Services	255	$ -			$ 110,000	$ 110,000	($15,000.00)	$ 125,000
Medical Marihuana BR	212	$ 19,858		$ 599		$ 20,457	$20,457.00	$ -
Medical Marihuana HD	230	$ 10,815		$ 857		$ 11,672	$11,672.00	$ -
Medical Marihuana SJ	275	$ 7,236		$ 520		$ 7,756	$7,756.00	$ -
Grant Writing	405	$ -		$ 2,615		$ 2,615	($1,103.00)	$ 3,718
TOTAL HEALTH PROMOTION		**$ 377,829**	**$ -**	**$ 36,020**	**$ 195,730**	**$ 609,579**	**$6,105.00**	**$ 603,474**
ENVIRONMENTAL HEALTH PROTECTION								
Vector Borne Disease Surveill	035	$ 27,000	$ -	$ 6,421		$ 33,421	($597.00)	$ 34,018
General Environmental Healtl	605	$ -	$ -	$ 11,168	$ 1,000	$ 12,168	($26,842.00)	$ 39,010
Food Protection	704	$ -	$ 159,151	$ 78,909	$ 302,337	$ 540,397	$13,080.00	$ 527,317
Onsite Sewage	714	$ -	$ 182,499	$ 73,788	$ 122,000	$ 378,287	$7,691.00	$ 370,596
EGLE LT Monitoring	715	$ 3,480		$ 2		$ 3,482	$3,482.00	$ -
EGLE Campground	716	$ 4,600		$ 9	$ 13,750	$ 18,359	$18,359.00	$ -
EGLE Swimming	717	$ 4,620		$ 7	$ 10,000	$ 14,627	$14,627.00	$ -
EGLE Septage	718	$ 3,120		$ 8	$ 3,200	$ 6,328	$6,328.00	$ -
Body Art	719	$ 4,800		$ 2	$ 768	$ 5,570	$5,570.00	$ -
Drinking Water Supply	721	$ -	$ 162,757	$ 66,530	$ 149,000	$ 378,287	$7,691.00	$ 370,596
PFAS - Lear Siegler	722	$ 1,329	$ -	$ 86	$ -	$ 1,415	$44.00	$ 1,371
PFAS - White Pigeon	723	$ 8,042	$ -	$ 37	$ -	$ 8,079	$14.00	$ 8,065
PFAS - Westside Landfill	724	$ 2,644		$ 43		$ 2,687	($414.00)	$ 3,101
Type II Water	745	$ 202,240	$ -	$ 646	$ -	$ 202,886	($5,642.00)	$ 208,528
TOTAL ENVIRONMENTAL HEALTH		**$ 261,875**	**$ 504,407**	**$ 237,656**	**$ 602,055**	**$ 1,605,993**	**$ 43,391**	**$ 1,562,602**

Total Amended 2 Budget Revenues	**$ 9,471,091**
Total Amended 1 Budget Revenues	**$ 8,372,787**
Total Original Budget Revenues	**$ 8,372,787**
Difference	***$ 473,669***

TOTAL LOCAL DOLLARS TO AGENCY FY 2022-23
$ 790,027.00

BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
OCTOBER 2022- SEPTEMBER 2023
Budget Amendment #2

TOTAL EXPENSES

	Original Budget 2022-23	Amended 1 Budget 2022-23	Amended 2 Budget 2022-23	DIFFERENCE
	$ 8,372,787	**$ 8,997,422**	**$ 9,471,091**	**473,669**
OTHER:				
Salary/Fringe Payoff	$ 70,000	$ 95,000	$ 95,000	0
Capital Improvements	$ 73,000	$ 193,000	$ 227,630	34,630
MERS Pension Underfunded	$ 44,590	$ 44,590	$ 44,590	0
Dental Clinic - St. Joseph Co.	$ 53,310	$ 43,740	$ 43,740	0
Dental Clinic - Hillsdale Co.	$ 14,000	$ 14,000	$ 14,000	0
CSHCS Donations - SJ	$ -	$ 32,412	$ 32,412	0
CSHCS Donations - BR/HD	$ -	$ 27,765	$ 27,765	0
TOTAL OTHER	**$ 254,900**	**$ 450,507**	**$ 485,137**	**$ 34,630**
CORE SUPPORT SERVICES:				
General Administration	$ 28,490	$ 76,942	$ 112,002	35,060
Area Agency on Aging	$ 1,340,379	$ 1,459,572	$ 1,549,421	89,849
VOCA	$ 205,743	$ 205,743	$ 205,743	0
Emergency Preparedness	$ 164,450	$ 169,619	$ 180,218	10,599
TOTAL CORE SUPPORT	**$ 1,739,062**	**$ 1,911,876**	**$ 2,047,384**	**$ 135,508**
PREVENTION SERVICES:				
Medicaid Outreach	$ 21,292	$ 14,202	$ 11,188	(3,014)
WIC - Breastfeeding	$ 129,305	$ 127,979	$ 133,633	5,654
WIC - Women, Infants, & Children	$ 1,040,439	$ 1,072,171	$ 1,100,203	28,032
CSHCS Medicaid Outreach	$ 89,427	$ 112,254	$ 112,603	349
MCH Enabling Women	$ 55,796	$ 47,664	$ 46,940	(724)
Dental Outreach	$ 23,552	$ 14,423	$ 16,880	2,457
Immunization Clinics	$ 829,035	$ 857,133	$ 872,405	15,272
Immunization/Vaccine Handling	$ 304,787	$ 291,551	$ 289,805	(1,746)
Children's Special Health Care Services	$ 186,729	$ 188,729	$ 190,729	2,000
School Vision & Hearing Clinics	$ 208,765	$ 205,453	$ 196,493	(8,960)
MCH Enabling Children	$ 43,828	$ 48,551	$ 48,158	(393)
STD Prevention & Control	$ 146,080	$ 140,077	$ 128,424	(11,653)
HIV Prevention & Control	$ 37,460	$ 31,480	$ 27,136	(4,344)
Infectious Disease	$ 295,888	$ 282,780	$ 278,111	(4,669)
Lead Testing	$ 26,009	$ 23,852	$ 26,718	2,866
Epi Lab Contact Tracing, CI, TC, VM, WA S	$ 606,800	$ 606,617	$ 606,578	(39)
COVID PH Workforce Development	$ 172,753	$ 172,904	$ 331,742	158,838
CDC COVID-19 Immz	$ 292,697	$ 156,496	$ 214,940	58,444
CSHCS Vaccine	$ 14,074	$ 14,213	$ 14,328	115
AAA Expand Vaccine to Adults	$ -	$ 14,080	$ 13,965	(115)
AAA COVID Immz Support	$ 15,950	$ 31,259	$ 46,686	15,427
Monkeypox Virus Response	$ -	$ 15,095	$ 15,333	238
TOTAL PREVENTION	**$ 4,540,666**	**$ 4,468,963**	**$ 4,722,998**	**$ 254,035**
HEALTH PROMOTION:				
Workforce Development	$ 56,863	$ 57,798	$ 56,666	(1,132)
Car seat	$ 25,383	$ 26,983	$ 22,793	(4,190)
Community Stabilization (Marketing)	$ 88,888	$ 98,198	$ 85,730	(12,468)
Community Health Services	$ -	$ 125,000	$ 110,000	(15,000)
MI Center Rural Health	$ 205,368	$ 291,777	$ 291,890	113
Medical Marihuana BR	$ -		$ 20,457	20,457
Medical Marihuana HD	$ -		$ 11,672	11,672
Medical Marihuana SJ	$ -		$ 7,756	7,756
Grant Writing	$ 11,485	$ 3,718	$ 2,615	(1,103)
TOTAL HEALTH PROMOTION	**$ 421,347**	**$ 603,474**	**$ 609,579**	**$ 6,105**
ENVIRONMENTAL HEALTH PROTECTION				
Vector Borne	$ 32,837	$ 34,018	$ 33,421	(597)
General Environmental Health	$ 38,839	$ 39,010	$ 12,168	(26,842)
Food Protection	$ 508,151	$ 527,317	$ 540,397	13,080
Onsite Sewage	$ 368,969	$ 370,596	$ 378,287	7,691
Drinking Water Supply	$ 368,969	$ 370,596	$ 378,287	7,691
EGLE LT Monitoring	$ -	$ -	$ 3,482	3,482
EGLE Campground	$ -	$ -	$ 18,359	18,359
EGLE Swimming	$ -	$ -	$ 14,627	14,627
EGLE Septage	$ -	$ -	$ 6,328	6,328
Body Art	$ -	$ -	$ 5,570	5,570
PFAS - Lear Siegler	$ -	$ 1,371	$ 1,415	44
PFAS - White Pigeon	$ -	$ 8,065	$ 8,079	14
PFAS - Westside Landfill	$ -	$ 3,101	$ 2,687	(414)
Type II Water	$ 99,047	$ 208,528	$ 202,886	(5,642)
TOTAL ENVIRONMENTAL HEALTH	**$ 1,416,812**	**$ 1,562,602**	**$ 1,605,993**	**$ 43,391**

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023	Prepared By: Brenae Gruner 1/26/2023 Approved By: Board of Health							
	008	009	010	012	014	021	023	024
PROGRAM EXPENSES	SALARY/FRINGE PAYOFF	SPACE ALLOCATION	GENERAL ADMINISTRATION	AREA AGENCY ON AGING	VOCA	DENTAL CLINIC THREE RIVERS	CAPITAL IMPROVEMENTS	MERS PENSION UNDERFUNDED
1. SALARIES & WAGES	95,000		443,949	210,353	80,376			
2. FRINGE BENEFITS			584,600	81,415	43,020			44,590
3. CAP EXP FOR EQUIP & FAC							227,630	
4. CONTRACTUAL (SUBCONTRACTS)				1,084,257	1,500			
5. SUPPLIES & MATERIALS			62,600	15,600	7,500			
6. TRAVEL			12,000	12,000	10,000			
7. COMMUNICATION			28,000	5,000	2,000			
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS		305,176						
SPACE ALLOCATION		(305,176)	126,656	5,352	2,656	-	-	-
10. ALL OTHERS (ADP & MISC.)			211,375	36,917	17,023	43,740		
TOTAL PROGRAM EXPENSES	**95,000**	**-**	**1,469,180**	**1,450,894**	**164,074**	**43,740**	**227,630**	**44,590**
1. INDIRECT COST		-	(1,357,178)	98,527	41,669	-	-	-
33.76891%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES								
PREVENTION SERVICES								
IMMUNIZATION DISTRIBUTION								
CSHCS DISTRIBUTION								
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**-**	**-**	**(1,357,178)**	**98,527**	**41,669**	**-**	**-**	**-**
TOTAL EXPENDITURES	**95,000**	**-**	**112,002**	**1,549,421**	**205,743**	**43,740**	**227,630**	**44,590**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			40					
2. FEES & COLLECTIONS - 3RD PARTY								
3. FED/STATE FUNDING (NON-MDHHS)				1,458,269	205,743			
4. FEDERAL MEDICAID COST BASED REIMB.								
5. FEDERALLY PROVIDED VACCINES								
6. FEDERAL MEDICAID OUTREACH								
7. REQUIRED MATCH - LOCAL								
8. LOCAL - NON ELPHS				32,504				
9. LOCAL - NON ELPHS				26,092				
10. LOCAL - NON ELPHS						43,740		
11. OTHER - NON ELPHS	95,000		111,962	32,556				22,000
12. MDHHS NON COMPREHENSIVE								
13. MDHHS COMPREHENSIVE								
14. ELPHS MDHHS HEARING								
15. ELPHS MDHHS VISION								
16. ELPHS MDHHS OTHER								
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING								
21. LOCAL - COUNTY APPROPRATIONS					-		85,000	22,590
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE								
MDHHS LOCAL COMM STABLIZATION								
TOTAL SOURCE OF FUNDS	95,000	-	112,002	1,549,421	205,743	43,740	85,000	44,590
	-	-	-	(0)	0	-	-	-
USE OF DESIGNATED FUND BALANCE							142,630	
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023								
	029	032 - 9 Mth	32 - 3 Mth	35	96	97	101	107
PROGRAM EXPENSES	DENTAL CLINIC HILLSDALE	PUBLIC HEALTH EMERG. PREP.	PUBLIC HEALTH EMERG. PREP.	VECTOR BORNE DISEASE	CSHCS DONATIONS	CSHCS DONATIONS	WORKFORCE DEVELOPMENT	MEDICAID OUTREACH
1. SALARIES & WAGES		52,578	17,526	17,703			7,270	3,432
2. FRINGE BENEFITS		27,190	9,063	1,661			1,946	1,173
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS		2,800	1,235	210			100	675
6. TRAVEL		3,000	2,000	6,000			100	350
7. COMMUNICATION		14,000	4,000	25			50	100
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	-	1,019	340	283			138	107
10. ALL OTHERS (ADP & MISC.)	14,000	4,800	4,750	1,000	32,412	27,765	43,950	850
TOTAL PROGRAM EXPENSES	**14,000**	**105,387**	**38,914**	**26,882**	**32,412**	**27,765**	**53,554**	**6,687**
1. INDIRECT COST	-	26,937	8,979	6,539			3,112	1,555
33.76891%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES								2,601
PREVENTION SERVICES								346
IMMUNIZATION DISTRIBUTION								
CSHCS DISTRIBUTION								
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**-**	**26,937**	**8,979**	**6,539**			**3,112**	**4,502**
TOTAL EXPENDITURES	**14,000**	**132,324**	**47,893**	**33,421**	**32,412**	**27,765**	**56,666**	**11,189**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY								
2. FEES & COLLECTIONS - 3RD PARTY								
3. FED/STATE FUNDING (NON-MDHHS)								
4. FEDERAL MEDICAID COST BASED REIMB.								
5. FEDERALLY PROVIDED VACCINES								
6. FEDERAL MEDICAID OUTREACH								5,594
7. REQUIRED MATCH - LOCAL		9,820	3,273					5,594
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS	14,000							
11. OTHER - NON ELPHS					32,412	27,765		
12. MDHHS NON COMPREHENSIVE								
13. MDHHS COMPREHENSIVE		98,199	32,733	27,000			48,535	-
14. ELPHS MDHHS HEARING								
15. ELPHS MDHHS VISION								
16. ELPHS MDHHS OTHER								
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING								
21. LOCAL - COUNTY APPROPRATIONS		24,305	11,887	6,421			8,131	
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE								
MDHHS LOCAL COMM STABLIZATION								
TOTAL SOURCE OF FUNDS	14,000	132,324	47,893	33,421	32,412	27,765	56,666	11,189
	-	0	0	-	-	-	0	-
USE OF DESIGNATED FUND BALANCE								
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency
Branch-Hillsdale-St. Joseph CHA
Budget Amendment #2
10/1/2022 - 9/30/2023

PROGRAM EXPENSES	108 WIC BREASTFEEDING	109 WIC RESIDENTIAL	112 CSHCS MEDICAID OUTREACH	115 MCH ENABLING WOMEN	138 IMMUNIZATION/ IAP	185 DENTAL OUTREACH	199 PREVENTION SERV ADM.	200 COMMUNITY STABLIZATION
1. SALARIES & WAGES	52,902	464,568		15,048	231,763	8,959	61,701	40,594
2. FRINGE BENEFITS	6,810	202,171		4,815	83,666	3,288	13,305	18,964
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS	8,100	28,700		3,000	243,950	100	725	700
6. TRAVEL	3,200	10,000		500	3,500	25	2,000	1,200
7. COMMUNICATION	1,150	19,000		250	6,200	100	500	500
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	8,792	33,545	-	303	21,955	248	41,773	560
10. ALL OTHERS (ADP & MISC.)	25,432	64,420		12,225	348,575	25	1,800	3,100
TOTAL PROGRAM EXPENSES	**106,386**	**822,404**	**-**	**36,141**	**939,610**	**12,744**	**121,804**	**65,618**
1. INDIRECT COST	20,164	225,151	-	6,708	106,517	4,135	25,329	20,112
33.76891%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES	2,601	2,601		2,601	2,601			
PREVENTION SERVICES	4,482	50,047		1,491	23,677		(147,132)	
IMMUNIZATION DISTRIBUTION					(200,000)			
CSHCS DISTRIBUTION			112,602					
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**27,247**	**277,799**	**112,602**	**10,799**	**(67,205)**	**4,135**	**(121,804)**	**20,112**
TOTAL EXPENDITURES	**133,633**	**1,100,203**	**112,602**	**46,940**	**872,405**	**16,880**	**-**	**85,730**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY					6,000		-	
2. FEES & COLLECTIONS - 3RD PARTY		5,500			105,100		-	
3. FED/STATE FUNDING (NON-MDHHS)								
4. FEDERAL MEDICAID COST BASED REIMB.					387,016			
5. FEDERALLY PROVIDED VACCINES					300,000			
6. FEDERAL MEDICAID OUTREACH			40,126					
7. REQUIRED MATCH - LOCAL			40,126					
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS								
11. OTHER - NON ELPHS		-			2,500	16,880		
12. MDHHS NON COMPREHENSIVE	-							
13. MDHHS COMPREHENSIVE	91,678	931,626			71,789			
14. ELPHS MDHHS HEARING								
15. ELPHS MDHHS VISION								
16. ELPHS MDHHS OTHER								
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING				46,800				
21. LOCAL - COUNTY APPROPRATIONS	41,955	163,077	32,351	140				
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE								
MDHHS LOCAL COMM STABLIZATION								85,730
TOTAL SOURCE OF FUNDS	133,633	1,100,203	112,602	46,940	872,405	16,880	-	85,730
	(0)	-	-	-	-	-	-	-
USE OF DESIGNATED FUND BALANCE								
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023								
	201	207	212	230	255	275	325	326
PROGRAM EXPENSES	CARSEAT	MI CENTER RURAL HEALTH	MARIJUANA BRANCH	MARIJUANA HILLSDALE	COMMUNITY HEALTH SERVICES	MARIJUANA ST JOSEPH	CSHCS OR & ADVOCACY	VISION
1. SALARIES & WAGES	12,495	74,644	3,610	2,800	72,887	2,600	155,546	38,961
2. FRINGE BENEFITS	956	21,625	1,897	1,597	29,899	1,347	33,059	16,388
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS	100	7,000	100	100	2,550	100	5,200	3,275
6. TRAVEL	3,000	15,000	25	25	4,000	25	6,000	3,500
7. COMMUNICATION	300	4,000	25	25	500	25	2,150	250
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	-	1,111	40	40	1,493	40	3,404	1,831
10. ALL OTHERS (ADP & MISC.)	1,400	136,000	12,900	5,600	8,175	2,286	17,525	10,075
TOTAL PROGRAM EXPENSES	**18,251**	**259,380**	**18,597**	**10,187**	**119,504**	**6,423**	**222,884**	**74,279**
1. INDIRECT COST	4,542	32,509	1,860	1,485	34,710	1,333	63,690	18,691
33.76891%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES					(44,214)		2,601	2,601
PREVENTION SERVICES							14,157	4,155
IMMUNIZATION DISTRIBUTION								
CSHCS DISTRIBUTION							(112,602)	
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**4,542**	**32,509**	**1,860**	**1,485**	**(9,504)**	**1,333**	**(32,155)**	**25,446**
TOTAL EXPENDITURES	**22,793**	**291,889**	**20,457**	**11,672**	**110,000**	**7,756**	**190,729**	**99,725**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY								14,000
2. FEES & COLLECTIONS - 3RD PARTY								
3. FED/STATE FUNDING (NON-MDHHS)			19,858	10,815		7,236		
4. FEDERAL MEDICAID COST BASED REIMB.								28,000
5. FEDERALLY PROVIDED VACCINES								
6. FEDERAL MEDICAID OUTREACH								
7. REQUIRED MATCH - LOCAL								9,216
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS								
11. OTHER - NON ELPHS								
12. MDHHS NON COMPREHENSIVE		291,385						
13. MDHHS COMPREHENSIVE							116,729	
14. ELPHS MDHHS HEARING								
15. ELPHS MDHHS VISION								48,509
16. ELPHS MDHHS OTHER								
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING								
21. LOCAL - COUNTY APPROPRATIONS	22,793	505	599	857		520		
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE							74,000	
MDHHS LOCAL COMM STABLIZATION					110,000			
TOTAL SOURCE OF FUNDS	22,793	291,889	20,457	11,672	110,000	7,756	190,729	99,725
	-	-	-	-		(0)	-	-
USE OF DESIGNATED FUND BALANCE								
USE OF FUND BALANCE								

Annual Budget
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Comprehensive Local Health Services

Local Agency
Branch-Hillsdale-St. Joseph CHA
Budget Amendment #2
10/1/2022 - 9/30/2023

	327	329	331	332	338	341	345	352
PROGRAM EXPENSES	HEARING	MCH - ENABLING SERVICES CHILDREN	SEXUAL TRANS. DISEASES	HIV PREVENTION	IMMUNIZATION/ VACCINE HANDLING	INFECTIOUS DISEASE	LEAD TESTING	EPI LAB CAP CT, CI TC VM WA SERVICES
1. SALARIES & WAGES	37,989	12,094	52,726	11,346	34,437	95,181	13,932	148,004
2. FRINGE BENEFITS	16,133	3,621	18,083	3,709	15,594	28,938	2,753	57,233
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS	2,100	20,800	2,950	815	1,750	56,345	650	19,500
6. TRAVEL	3,200	150	1,000	350	400	1,600	1,000	6,000
7. COMMUNICATION	500	150	250	50	3,000	1,050	150	6,000
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	1,831	231	2,283	252	1,072	3,266	126	2,528
10. ALL OTHERS (ADP & MISC.)	10,075	2,025	19,305	1,800	10,300	37,900	1,220	280,000
TOTAL PROGRAM EXPENSES	**71,828**	**39,071**	**96,597**	**18,322**	**66,554**	**224,280**	**19,831**	**519,265**
1. INDIRECT COST	18,276	5,307	23,911	5,084	16,895	41,914	5,635	69,306
33.76891%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES	2,601	2,601	2,601	2,601	2,601	2,601		2,601
PREVENTION SERVICES	4,063	1,180	5,315	1,130	3,756	9,317	1,252	15,406
IMMUNIZATION DISTRIBUTION					200,000			
CSHCS DISTRIBUTION								
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**24,940**	**9,087**	**31,827**	**8,815**	**223,251**	**53,831**	**6,887**	**87,313**
TOTAL EXPENDITURES	**96,768**	**48,158**	**128,424**	**27,136**	**289,805**	**278,111**	**26,718**	**606,578**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	12,000		800		500	500		
2. FEES & COLLECTIONS - 3RD PARTY					47,710	66,000		
3. FED/STATE FUNDING (NON-MDHHS)								
4. FEDERAL MEDICAID COST BASED REIMB.	26,000				38,000	3,000	10,000	
5. FEDERALLY PROVIDED VACCINES								
6. FEDERAL MEDICAID OUTREACH								
7. REQUIRED MATCH - LOCAL	10,259							
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS								
11. OTHER - NON ELPHS					250			
12. MDHHS NON COMPREHENSIVE					-	5,398		606,095
13. MDHHS COMPREHENSIVE				20,000	29,814	446		
14. ELPHS MDHHS HEARING	48,509				-			
15. ELPHS MDHHS VISION					-			
16. ELPHS MDHHS OTHER			98,026		165,117	196,652		
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING		47,609						
21. LOCAL - COUNTY APPROPRATIONS		549	29,598	7,136	1,414	6,115	8,718	483
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE					7,000		8,000	
MDHHS LOCAL COMM STABLIZATION								
TOTAL SOURCE OF FUNDS	96,768	48,158	128,424	27,136	289,805	278,111	26,718	606,578
	-	-	(0)	-	-	-	-	-
USE OF DESIGNATED FUND BALANCE								
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023									
	355	363	371	374	375	378	405	605	704
	COVID PH	CDC	CSHCS	AAA	AAA COVID	MONKEYPOX	GRANT	GENERAL	FOOD
PROGRAM EXPENSES	WORKFORCE DEVEL	COVID IMMZ	VACCINE	COVID VAC TO OL	IMMZ SUPPORT	RESPONSE	WRITING	ENVIRO. HEALTH	PROTECTION
1. SALARIES & WAGES	97,980	68,927	1,050	1,546	3,024	4,472	1,137	392,682	259,816
2. FRINGE BENEFITS	23,981	29,118	246	558	1,109	722	251	122,914	76,718
3. CAP EXP FOR EQUIP & FAC									
4. CONTRACTUAL (SUBCONTRACTS)									
5. SUPPLIES & MATERIALS	5,000	3,300	500	1,100	4,625	1,050	55	7,600	5,250
6. TRAVEL	10,000	5,000	25	-	3,000	500	25	30,000	16,000
7. COMMUNICATION	2,500	1,050	25	1,000	100	250	25	2,000	1,500
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS									
SPACE ALLOCATION	96	1,476	45	51	102	85	28	22,736	14,969
10. ALL OTHERS (ADP & MISC.)	151,000	63,000	12,000	9,000	33,330	6,500	625	41,750	49,900
TOTAL PROGRAM EXPENSES	**290,557**	**171,871**	**13,891**	**13,254**	**45,290**	**13,579**	**2,146**	**619,682**	**424,152**
1. INDIRECT COST	41,185	33,109	438	710	1,396	1,754	469	174,111	113,644
33.76891%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES		2,601						2,601	2,601
PREVENTION SERVICES		7,360							
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH								(784,225)	
TOTAL INDIRECT COST	**41,185**	**43,069**	**438**	**710**	**1,396**	**1,754**	**469**	**(607,513)**	**116,244**
TOTAL EXPENDITURES	**331,742**	**214,940**	**14,328**	**13,965**	**46,686**	**15,333**	**2,615**	**12,168**	**540,397**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY								-	264,000
2. FEES & COLLECTIONS - 3RD PARTY									
3. FED/STATE FUNDING (NON-MDHHS)					46,627			-	
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH									
7. REQUIRED MATCH - LOCAL									
8. LOCAL - NON ELPHS									
9. LOCAL - NON ELPHS									
10. LOCAL - NON ELPHS									
11. OTHER - NON ELPHS								1,000	
12. MDHHS NON COMPREHENSIVE	330,707	214,332		13,577		15,000			
13. MDHHS COMPREHENSIVE			14,007						
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER									
17. ELPHS FOOD									159,151
18. ELPHS PRIVATE/TYPE III WATER									
19. ELPHS ON-SITE WASTEWATER TREATMENT									
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS	1,035	608	321	388	59	333	2,615	11,168	78,909
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE									
MDHHS LOCAL COMM STABLIZATION							-		17,931
TOTAL SOURCE OF FUNDS	331,742	214,940	14,328	13,965	46,686	15,333	2,615	12,168	519,991
	-	0	-	(0)	-	-	-	0	(0)
USE OF DESIGNATED FUND BALANCE									20,406
USE OF FUND BALANCE									

Annual Budget
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Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023									
	714	715	716	717	718	719	721	722	723
PROGRAM EXPENSES	ONSITE SEWAGE DISPOSAL	EGLE LT MONITOR	EGLE CAMPGROUND	EGLE SWIMMING	EGLE SEPTAGE	EGLE BODY ART	DRINKING WATER SUPPLY	PFAS Lear Siegler	PFAS White Pigeon
1. SALARIES & WAGES		564	3,323	2,449	2,935	810		200	943
2. FRINGE BENEFITS		191	900	750	875	297		73	293
3. CAP EXP FOR EQUIP & FAC									
4. CONTRACTUAL (SUBCONTRACTS)									
5. SUPPLIES & MATERIALS								-	-
6. TRAVEL		500	1,200	500	500	500		50	400
7. COMMUNICATION								-	25
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS									
SPACE ALLOCATION		-						-	-
10. ALL OTHERS (ADP & MISC.)		-						1,000	6,000
TOTAL PROGRAM EXPENSES	**-**	**1,255**	**5,423**	**3,699**	**4,310**	**1,606**	**-**	**1,323**	**7,661**
1. INDIRECT COST	-	255	1,426	1,080	1,286	374	-	92	417
33.76891%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES									
PREVENTION SERVICES									
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH	378,287	1,971	11,510	9,847	732	3,590	378,287		
TOTAL INDIRECT COST	**378,287**	**2,226**	**12,936**	**10,928**	**2,019**	**3,964**	**378,287**	**92**	**417**
TOTAL EXPENDITURES	**378,287**	**3,482**	**18,359**	**14,627**	**6,328**	**5,570**	**378,287**	**1,415**	**8,079**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	122,000		13,750	10,000	3,200	768	149,000		
2. FEES & COLLECTIONS - 3RD PARTY									
3. FED/STATE FUNDING (NON-MDHHS)	-	3,480	4,600	4,620	3,120	-	-		
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH									
7. REQUIRED MATCH - LOCAL									
8. LOCAL - NON ELPHS									
9. LOCAL - NON ELPHS									
10. LOCAL - NON ELPHS									
11. OTHER - NON ELPHS									
12. MDHHS NON COMPREHENSIVE								1,329	8,042
13. MDHHS COMPREHENSIVE									
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER									
17. ELPHS FOOD									
18. ELPHS PRIVATE/TYPE III WATER							162,757		
19. ELPHS ON-SITE WASTEWATER TREATMENT	182,499								
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS	73,788	2	9	7	8	2	66,530	86	37
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE						4,800			
MDHHS LOCAL COMM STABLIZATION									
TOTAL SOURCE OF FUNDS	378,287	3,482	18,359	14,627	6,328	5,570	378,287	1,415	8,079
	-	0	-	-	(0)	-	-	-	-
USE OF DESIGNATED FUND BALANCE									
USE OF FUND BALANCE									

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #2 10/1/2022 - 9/30/2023			
	724	745	
PROGRAM EXPENSES	PFAS Westside Landfill	TYPE II WATER	GRAND TOTAL
1. SALARIES & WAGES	721	84,002	3,499,555
2. FRINGE BENEFITS	211	47,884	1,687,598
3. CAP EXP FOR EQUIP & FAC			227,630
4. CONTRACTUAL (SUBCONTRACTS)			1,085,757
5. SUPPLIES & MATERIALS	50	4,350	532,210
6. TRAVEL	65	5,000	184,415
7. COMMUNICATION	25	1,300	109,100
8. COUNTY/CITY CENTRAL SERVICES			-
9. SPACE COSTS			305,176
SPACE ALLOCATION	-	2,313	(0)
10. ALL OTHERS (ADP & MISC.)	1,300	13,500	1,839,651
TOTAL PROGRAM EXPENSES	2,372	158,349	9,471,092
1. INDIRECT COST	315	44,537	0
33.76891%			-
2. COST ALLOCATION PLAN/OTHER			-
COMMUNITY HEALTH SERVICES			(0)
PREVENTION SERVICES			(0)
IMMUNIZATION DISTRIBUTION			-
CSHCS DISTRIBUTION			-
ENVIRONMENTAL HEALTH		-	-
TOTAL INDIRECT COST	315	44,537	(0)
TOTAL EXPENDITURES	2,687	202,886	9,471,092
SOURCE OF FUNDS			
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			596,558
2. FEES & COLLECTIONS - 3RD PARTY			224,310
			820,868
3. FED/STATE FUNDING (NON-MDHHS)		202,240	1,966,608
4. FEDERAL MEDICAID COST BASED REIMB.			492,016
5. FEDERALLY PROVIDED VACCINES			300,000
6. FEDERAL MEDICAID OUTREACH			45,720
			2,804,344
7. REQUIRED MATCH - LOCAL			78,289
8. LOCAL - NON ELPHS			32,504
9. LOCAL - NON ELPHS			26,092
10. LOCAL - NON ELPHS			57,740
11. OTHER - NON ELPHS			342,325
			458,661
12. MDHHS NON COMPREHENSIVE	2,644		1,488,508
13. MDHHS COMPREHENSIVE			1,482,556
			2,971,064
14. ELPHS MDHHS HEARING			48,509
15. ELPHS MDHHS VISION			48,509
16. ELPHS MDHHS OTHER			459,795
17. ELPHS FOOD			159,151
18. ELPHS PRIVATE/TYPE III WATER			162,757
19. ELPHS ON-SITE WASTEWATER TREATMENT			182,499
			1,061,220
20. MCH FUNDING			94,409
21. LOCAL - COUNTY APPROPRATIONS	43	646	711,739
22. INKIND MATCH			
23. MDHHS FIXED UNIT RATE			93,800
MDHHS LOCAL COMM STABLIZATION			213,661
TOTAL SOURCE OF FUNDS	2,687	202,886	9,308,056
	-	-	0
USE OF DESIGNATED FUND BALANCE			163,036
USE OF FUND BALANCE			

820,868	Fees
790,027	Local Approp
7,024,837	State/Federal
672,323	Other
163,036	Designated Fund Balance
9,471,091	**Total Revenues**
790,027.25	Agency FY County Approp.
0.00	Under (OVER) County FY Allocations

BRANCH-HILLSDALE-ST.JOSEPH
COMMUNITY HEALTH AGENCY

FISCAL YEAR 2023-24

Original Budget

June 22, 2023

BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
OCTOBER 2023- SEPTEMBER 2024
Original - 6/22/2023

TOTAL REVENUES

		STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	Original BUDGET	DIFFERENCE	AMENDED 2 BUDGET
		$ 5,111,340	**$ 1,061,220**	**$ 790,027**	**$ 1,648,540**	**$ 8,611,127**	$ (859,964)	$ 9,471,091
		59.4%	12.3%	9.2%	19.1%			
OTHER:								
Salary/Fringe Payoff	008				$ 80,000	$ 80,000	$ (15,000)	$ 95,000
Capital Improvements	023	$ -	$ -	$ 85,000	$ -	$ 85,000	($142,630.00)	$ 227,630
MERS Pension Underfunded	024			$ 22,590	$ 22,000	$ 44,590	$0.00	$ 44,590
Dental Clinic - St. Joseph Co.	021	$ -	$ -	$ -	$ 43,740	$ 43,740	$0.00	$ 43,740
Dental Clinic - Hillsdale Co.	029	$ -	$ -	$ -	$ 14,000	$ 14,000	$0.00	$ 14,000
CSHCS Dontations - SJ	096				$ 35,864	$ 35,864	$3,452.00	$ 32,412
CSHCS Dontations - BR/HD	097				$ 25,346	$ 25,346	($2,419.00)	$ 27,765
TOTAL OTHER		**$ -**	**$ -**	**$ 107,590**	**$ 220,950**	**$ 328,540**	**$ (156,597)**	**$ 485,137**
CORE SUPPORT SERVICES:								
General Administration	010	$ -	$ -	$ -	$ 112,002	$ 112,002	$0.00	$ 112,002
Area Agency on Aging	012	$ 1,278,891	$ -	$ -	$ 91,152	$ 1,370,043	($179,378.00)	$ 1,549,421
VOCA	014	$ 205,743	$ -	$ -		$ 205,743	$0.00	$ 205,743
Emergency Preparedness	032	$ 130,932	$ -	$ 32,183		$ 163,115	($17,103.00)	$ 180,218
TOTAL CORE SUPPORT		**$ 1,615,566**	**$ -**	**$ 32,183**	**$ 203,154**	**$ 1,850,903**	**($196,481.00)**	**$ 2,047,384**
PREVENTION SERVICES:								
Medicaid Outreach	107	$ 5,600	$ -	$ 5,600		$ 11,200	$12.00	$ 11,188
WIC Breastfeeding	108	$ 89,014	$ -	$ 49,683	$ -	$ 138,697	$5,064.00	$ 133,633
WIC - Women, Infants, & Chi	109	$ 908,156	$ -	$ 159,508	$ 48,000	$ 1,115,664	$15,461.00	$ 1,100,203
CSHCS Medicaid Outreach	112	$ 39,867	$ -	$ 72,009		$ 111,876	($727.00)	$ 112,603
MCH Enabling Women	115	$ 46,800	$ -	$ 43	$ -	$ 46,843	($97.00)	$ 46,940
Immunization IAP	138	$ 790,488	$ -	$ -	$ 113,600	$ 904,088	$31,683.00	$ 872,405
Dental Outreach	185				$ 18,195	$ 18,195	$1,315.00	$ 16,880
Children's Special Health Car	325	$ 190,729	$ -		$ -	$ 190,729	$0.00	$ 190,729
School Vision	326	$ 38,000	$ 48,509	$ 12,051	$ 14,000	$ 112,560	$12,835.00	$ 99,725
School Hearing	327	$ 38,000	$ 48,509	$ 10,826	$ 14,000	$ 111,335	$14,567.00	$ 96,768
MCH Enabling Children	329	$ 47,609	$ -	$ -	$ -	$ 47,609	($549.00)	$ 48,158
STD Prevention & Control	331	$ -	$ 98,026	$ 35,999	$ 800	$ 134,825	$6,401.00	$ 128,424
HIV Prevention & Control	332	$ 20,000	$ -	$ 9,088	$ -	$ 29,088	$1,952.00	$ 27,136
Immunization Vaccine Handli	338	$ 39,814	$ 165,117	$ 338	$ 88,460	$ 293,729	$3,924.00	$ 289,805
Infectious Disease	341	$ 446	$ 196,652	$ 6,136	$ 69,500	$ 272,734	($5,377.00)	$ 278,111
Lead Testing	345	$ 8,000	$ -	$ 13,509	$ 3,000	$ 24,509	($2,209.00)	$ 26,718
Epi Lab Contact Tracing, Cl,	352	$ 505,079		$ 1,013		$ 506,092	($100,486.00)	$ 606,578
COVID PH Workforce Devel	355	$ -		$ -		$ -	($331,742.00)	$ 331,742
CDC COVID Immz	363	$ 214,332		$ 565		$ 214,897	($43.00)	$ 214,940
CSHCS Vaccine	371	$ 7,520		$ 476		$ 7,996	($6,332.00)	$ 14,328
AAA Expand Vaccine to Adu	374	$ -		$ -		$ -	($13,965.00)	$ 13,965
AAA COVID Immz Support	375	$ -		$ -		$ -	($46,686.00)	$ 46,686
Monkeypox Response	378	$ -		$ -		$ -	$ (15,333)	$ 15,333
TOTAL PREVENTION		**$ 2,989,454**	**$ 556,813**	**$ 376,844**	**$ 369,555**	**$ 4,292,666**	**($430,332.00)**	**$ 4,722,998**
HEALTH PROMOTION:								
Workforce Development	101	$ 48,535	$ -	$ 8,103	$ -	$ 56,638	($28.00)	$ 56,666
Car seat	201	$ -		$ 27,273	$ -	$ 27,273	$4,480.00	$ 22,793
Community Stabilization (Ma	200	$ -		$ -	$ 97,163	$ 97,163	$11,433.00	$ 85,730
MI Center Rural Health	207	$ 186,554		$ 743		$ 187,297	($104,593.00)	$ 291,890
Community Health Services	255	$ -			$ 115,000	$ 115,000	$5,000.00	$ 110,000
Medical Marihuana BR	212	$ -		$ -		$ -	($20,457.00)	$ 20,457
Medical Marihuana HD	230	$ -		$ -		$ -	($11,672.00)	$ 11,672
Medical Marihuana SJ	275	$ -		$ -		$ -	($7,756.00)	$ 7,756
Grant Writing	405	$ -		$ 3,845		$ 3,845	$1,230.00	$ 2,615
TOTAL HEALTH PROMOTION		**$ 235,089**	**$ -**	**$ 39,964**	**$ 212,163**	**$ 487,216**	**($122,363.00)**	**$ 609,579**
ENVIRONMENTAL HEALTH PROTECTION								
Vector Borne Disease Survei	035	$ 27,000	$ -	$ 6,304		$ 33,304	($117.00)	$ 33,421
General Environmental Healt	605	$ -	$ -	$ 172,072	$ 1,000	$ 173,072	$160,904.00	$ 12,168
Food Protection	704	$ -	$ 159,151	$ 40,508	$ 344,000	$ 543,659	$3,262.00	$ 540,397
Onsite Sewage	714	$ 12,000	$ 172,628	$ 5,909	$ 124,000	$ 314,537	($63,750.00)	$ 378,287
EGLE LT Monitoring	715	$ 3,480		$ 374		$ 3,854	$372.00	$ 3,482
EGLE Campground	716	$ 4,600		$ 310	$ 13,750	$ 18,660	$301.00	$ 18,359
EGLE Swimming	717	$ 4,620		$ 1,596	$ 10,000	$ 16,216	$1,589.00	$ 14,627
EGLE Septage	718	$ 3,120		$ 3,163	$ 3,200	$ 9,483	$3,155.00	$ 6,328
Body Art	719	$ 4,800		$ 181	$ 768	$ 5,749	$179.00	$ 5,570
Drinking Water Supply	721	$ -	$ 172,628	$ 767	$ 146,000	$ 319,395	($58,892.00)	$ 378,287
PFAS - Lear Siegler	722	$ 1,329	$ -	$ 31	$ -	$ 1,360	($55.00)	$ 1,415
PFAS - White Pigeon	723	$ 8,042	$ -	$ 7	$ -	$ 8,049	($30.00)	$ 8,079
PFAS - Westside Landfill	724	$ -		$ 1,535		$ 1,535	($1,152.00)	$ 2,687
Type II Water	745	$ 202,240	$ -	$ 689	$ -	$ 202,929	$43.00	$ 202,886
TOTAL ENVIRONMENTAL HEALTH		**$ 271,231**	**$ 504,407**	**$ 233,446**	**$ 642,718**	**$ 1,651,802**	**$ 45,809**	**$ 1,605,993**

Total Original Budget Revenues	**$ 8,611,127**	(8,611,127.00)
Total Amended 2 Budget Revenues	**$ 9,471,091**	
Difference	***$ (859,964)***	

TOTAL LOCAL DOLLARS TO AGENCY FY 2023-24
$ 790,027.00

BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
OCTOBER 2023- SEPTEMBER 2024
Original Budget

TOTAL EXPENSES

	Amended 1 Budget 2022-23	Amended 2 Budget 2022-23	Original Budget 2023-24	DIFFERENCE
	$ 8,997,422	**$ 9,471,091**	**$ 8,611,127**	**(859,964)**
OTHER:				
Salary/Fringe Payoff	$ 95,000	$ 95,000	$ 80,000	(15,000)
Capital Improvements	$ 193,000	$ 227,630	$ 85,000	(142,630)
MERS Pension Underfunded	$ 44,590	$ 44,590	$ 44,590	0
Dental Clinic - St. Joseph Co.	$ 43,740	$ 43,740	$ 43,740	0
Dental Clinic - Hillsdale Co.	$ 14,000	$ 14,000	$ 14,000	0
CSHCS Donations - SJ	$ 32,412	$ 32,412	$ 35,864	3,452
CSHCS Donations - BR/HD	$ 27,765	$ 27,765	$ 25,346	(2,419)
TOTAL OTHER	**$ 450,507**	**$ 485,137**	**$ 328,540**	**$ (156,597)**
CORE SUPPORT SERVICES:				
General Administration	$ 76,942	$ 112,002	$ 112,002	0
Area Agency on Aging	$ 1,459,572	$ 1,549,421	$ 1,370,043	(179,378)
VOCA	$ 205,743	$ 205,743	$ 205,743	0
Emergency Preparedness	$ 169,619	$ 180,218	$ 163,115	(17,103)
TOTAL CORE SUPPORT	**$ 1,911,876**	**$ 2,047,384**	**$ 1,850,903**	**$ (196,481)**
PREVENTION SERVICES:				
Medicaid Outreach	$ 14,202	$ 11,188	$ 11,200	12
WIC - Breastfeeding	$ 127,979	$ 133,633	$ 138,697	5,064
WIC - Women, Infants, & Children	$ 1,072,171	$ 1,100,203	$ 1,115,664	15,461
CSHCS Medicaid Outreach	$ 112,254	$ 112,603	$ 111,876	(727)
MCH Enabling Women	$ 47,664	$ 46,940	$ 46,843	(97)
Dental Outreach	$ 14,423	$ 16,880	$ 18,195	1,315
Immunization Clinics	$ 857,133	$ 872,405	$ 904,088	31,683
Immunization/Vaccine Handling	$ 291,551	$ 289,805	$ 293,729	3,924
Children's Special Health Care Services	$ 188,729	$ 190,729	$ 190,729	0
School Vision & Hearing Clinics	$ 205,453	$ 196,493	$ 223,895	27,402
MCH Enabling Children	$ 48,551	$ 48,158	$ 47,609	(549)
STD Prevention & Control	$ 140,077	$ 128,424	$ 134,825	6,401
HIV Prevention & Control	$ 31,480	$ 27,136	$ 29,088	1,952
Infectious Disease	$ 282,780	$ 278,111	$ 272,734	(5,377)
Lead Testing	$ 23,852	$ 26,718	$ 24,509	(2,209)
Epi Lab Contact Tracing, CI, TC, VM, WA S	$ 606,617	$ 606,578	$ 506,092	(100,486)
COVID PH Workforce Development	$ 172,904	$ 331,742	$ -	(331,742)
CDC COVID-19 Immz	$ 156,496	$ 214,940	$ 214,897	(43)
CSHCS Vaccine	$ 14,213	$ 14,328	$ 7,996	(6,332)
AAA Expand Vaccine to Adults	$ 14,080	$ 13,965	$ -	(13,965)
AAA COVID Immz Support	$ 31,259	$ 46,686	$ -	(46,686)
Monkeypox Virus Response	$ 15,095	$ 15,333	$ -	(15,333)
TOTAL PREVENTION	**$ 4,468,963**	**$ 4,722,998**	**$ 4,292,666**	**$ (430,332)**
HEALTH PROMOTION:				
Workforce Development	$ 57,798	$ 56,666	$ 56,638	(28)
Car seat	$ 26,983	$ 22,793	$ 27,273	4,480
Community Stabilization (Marketing)	$ 98,198	$ 85,730	$ 97,163	11,433
Community Health Services	$ 125,000	$ 110,000	$ 115,000	5,000
MI Center Rural Health	$ 291,777	$ 291,890	$ 187,297	(104,593)
Medical Marihuana BR		$ 20,457	$ -	(20,457)
Medical Marihuana HD		$ 11,672	$ -	(11,672)
Medical Marihuana SJ		$ 7,756	$ -	(7,756)
Grant Writing	$ 3,718	$ 2,615	$ 3,845	1,230
TOTAL HEALTH PROMOTION	**$ 603,474**	**$ 609,579**	**$ 487,216**	**$ (122,363)**
ENVIRONMENTAL HEALTH PROTECTION				
Vector Borne	$ 34,018	$ 33,421	$ 33,304	(117)
General Environmental Health	$ 39,010	$ 12,168	$ 173,072	160,904
Food Protection	$ 527,317	$ 540,397	$ 543,659	3,262
Onsite Sewage	$ 370,596	$ 378,287	$ 314,537	(63,750)
Drinking Water Supply	$ 370,596	$ 378,287	$ 3,854	(374,433)
EGLE LT Monitoring	$ -	$ 3,482	$ 18,660	15,178
EGLE Campground	$ -	$ 18,359	$ 16,216	(2,143)
EGLE Swimming	$ -	$ 14,627	$ 9,483	(5,144)
EGLE Septage	$ -	$ 6,328	$ 5,749	(579)
Body Art	$ -	$ 5,570	$ 319,395	313,825
PFAS - Lear Siegler	$ 1,371	$ 1,415	$ 1,360	(55)
PFAS - White Pigeon	$ 8,065	$ 8,079	$ 8,049	(30)
PFAS - Westside Landfill	$ 3,101	$ 2,687	$ 1,535	(1,152)
Type II Water	$ 208,528	$ 202,886	$ 202,929	43
TOTAL ENVIRONMENTAL HEALTH	**$ 1,562,602**	**$ 1,605,993**	**$ 1,651,802**	**$ 45,809**

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Original Budget 10/1/2023 - 9/30/2024	Prepared By: Brenae Gruner 6/15/2023 Approved By: Board of Health								
	008	009	010	012	014	021	023	024	029
PROGRAM EXPENSES	SALARY/FRINGE PAYOFF	SPACE ALLOCATION	GENERAL ADMINISTRATION	AREA AGENCY ON AGING	VOCA	DENTAL CLINIC THREE RIVERS	CAPITAL IMPROVEMENTS	MERS PENSION UNDERFUNDED	DENTAL CLINIC HILLSDALE
1. SALARIES & WAGES	80,000		415,334	226,195	93,775				
2. FRINGE BENEFITS			589,602	88,408	42,733			44,590	
3. CAP EXP FOR EQUIP & FAC							85,000		
4. CONTRACTUAL (SUBCONTRACTS)				903,108	1,500				
5. SUPPLIES & MATERIALS			62,600	6,100	3,000				
6. TRAVEL			12,000	12,000	8,000				
7. COMMUNICATION			28,000	3,000	1,500				
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS		297,902							
SPACE ALLOCATION		(297,902)	120,624	5,355	2,646	-	-	-	-
10. ALL OTHERS (ADP & MISC.)			211,375	23,469	8,154	43,740			14,000
TOTAL PROGRAM EXPENSES	**80,000**	**-**	**1,439,535**	**1,267,635**	**161,308**	**43,740**	**85,000**	**44,590**	**14,000**
1. INDIRECT COST		-	(1,327,533)	102,408	44,435	-	-	-	-
32.55162%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES									
PREVENTION SERVICES									
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH									
TOTAL INDIRECT COST	**-**	**-**	**(1,327,533)**	**102,408**	**44,435**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**80,000**	**-**	**112,002**	**1,370,043**	**205,743**	**43,740**	**85,000**	**44,590**	**14,000**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			40						
2. FEES & COLLECTIONS - 3RD PARTY									
3. FED/STATE FUNDING (NON-MDHHS)				1,278,891	205,743				
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH									
7. REQUIRED MATCH - LOCAL									
8. LOCAL - NON ELPHS				32,504					
9. LOCAL - NON ELPHS				26,092					
10. LOCAL - NON ELPHS						43,740			14,000
11. OTHER - NON ELPHS	80,000		111,962	32,556				22,000	
12. MDHHS NON COMPREHENSIVE									
13. MDHHS COMPREHENSIVE									
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER									
17. ELPHS FOOD									
18. ELPHS PRIVATE/TYPE III WATER									
19. ELPHS ON-SITE WASTEWATER TREATMENT									
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS					-		85,000	22,590	
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE									
MDHHS LOCAL COMM STABLIZATION									
TOTAL SOURCE OF FUNDS	80,000	-	112,002	1,370,043	205,743	43,740	85,000	44,590	14,000
	-	-	-	0	0	-	-	-	-
USE OF DESIGNATED FUND BALANCE									
USE OF FUND BALANCE									

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Original Budget 10/1/2023 - 9/30/2024									
	032 - 9 Mth	32 - 3 Mth	35	96	97	101	107	108	109
PROGRAM EXPENSES	PUBLIC HEALTH EMERG. PREP.	PUBLIC HEALTH EMERG. PREP.	VECTOR BORNE DISEASE	CSHCS DONATIONS	CSHCS DONATIONS	WORKFORCE DEVELOPMENT	MEDICAID OUTREACH	WIC BREASTFEEDING	WIC RESIDENTIAL
1. SALARIES & WAGES	47,836	15,945	18,110			7,136	3,594	59,780	479,823
2. FRINGE BENEFITS	22,994	7,665	1,722			2,143	1,151	7,094	214,011
3. CAP EXP FOR EQUIP & FAC									
4. CONTRACTUAL (SUBCONTRACTS)									
5. SUPPLIES & MATERIALS	2,800	1,235	210			100	675	3,600	14,700
6. TRAVEL	3,000	2,000	6,000			100	350	3,200	10,000
7. COMMUNICATION	14,000	4,000	25			50	100	1,150	18,711
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS									
SPACE ALLOCATION	1,010	337	281			137	99	9,150	35,188
10. ALL OTHERS (ADP & MISC.)	4,800	4,750	500	35,864	25,346	43,950	850	25,600	64,420
TOTAL PROGRAM EXPENSES	**96,441**	**35,932**	**26,848**	**35,864**	**25,346**	**53,617**	**6,819**	**109,574**	**836,853**
1. INDIRECT COST	23,056	7,685	6,456			3,021	1,545	21,769	225,854
32.55162%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES							2,490	2,490	2,490
PREVENTION SERVICES							345	4,864	50,467
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH									
TOTAL INDIRECT COST	**23,056**	**7,685**	**6,456**			**3,021**	**4,380**	**29,123**	**278,811**
TOTAL EXPENDITURES	**119,497**	**43,617**	**33,304**	**35,864**	**25,346**	**56,638**	**11,199**	**138,697**	**1,115,664**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY									
2. FEES & COLLECTIONS - 3RD PARTY									8,000
3. FED/STATE FUNDING (NON-MDHHS)									
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH							5,600		
7. REQUIRED MATCH - LOCAL	9,820	3,273					5,600		
8. LOCAL - NON ELPHS									
9. LOCAL - NON ELPHS									
10. LOCAL - NON ELPHS									
11. OTHER - NON ELPHS				35,864	25,346				40,000
12. MDHHS NON COMPREHENSIVE								-	
13. MDHHS COMPREHENSIVE	98,199	32,733	27,000			48,535	-	89,014	908,156
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER									
17. ELPHS FOOD									
18. ELPHS PRIVATE/TYPE III WATER									
19. ELPHS ON-SITE WASTEWATER TREATMENT									
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS	11,478	7,611	6,304			8,103		49,683	159,508
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE									
MDHHS LOCAL COMM STABLIZATION									
TOTAL SOURCE OF FUNDS	119,497	43,618	33,304	35,864	25,346	56,638	11,199	138,697	1,115,664
	(0)	(0)	-	-	-	-	-	0	-
USE OF DESIGNATED FUND BALANCE									
USE OF FUND BALANCE									

Annual Budget
for
Comprehensive Local Health Services

Local Agency
Branch-Hillsdale-St. Joseph CHA
Original Budget
10/1/2023 - 9/30/2024

	112	115	138	185	199	200	201	207
PROGRAM EXPENSES	CSHCS MEDICAID OUTREACH	MCH ENABLING WOMEN	IMMUNIZATION/ IAP	DENTAL OUTREACH	PREVENTION SERV ADM.	COMMUNITY STABLIZATION	CARSEAT	MI CENTER RURAL HEALTH
1. SALARIES & WAGES		14,223	250,134	10,018	65,188	51,470	16,380	71,800
2. FRINGE BENEFITS		5,079	92,535	3,348	14,689	17,222	1,253	11,327
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS		3,000	243,950	100	725	700	100	7,000
6. TRAVEL		500	3,500	25	2,000	1,200	3,000	8,000
7. COMMUNICATION		250	6,200	100	500	500	300	2,000
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	-	289	22,736	228	40,618	611	-	1,111
10. ALL OTHERS (ADP & MISC.)		13,325	346,075	25	1,800	3,100	500	59,000
TOTAL PROGRAM EXPENSES	**-**	**36,666**	**965,130**	**13,844**	**125,521**	**74,803**	**21,533**	**160,238**
1. INDIRECT COST	-	6,283	111,544	4,351	26,001	22,360	5,740	27,059
32.55162%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES		2,490	2,490					
PREVENTION SERVICES		1,404	24,924		(151,522)			
IMMUNIZATION DISTRIBUTION			(200,000)					
CSHCS DISTRIBUTION	111,875							
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**111,875**	**10,177**	**(61,041)**	**4,351**	**(125,521)**	**22,360**	**5,740**	**27,059**
TOTAL EXPENDITURES	**111,875**	**46,843**	**904,089**	**18,195**	**-**	**97,163**	**27,273**	**187,297**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			6,000		-			
2. FEES & COLLECTIONS - 3RD PARTY			105,100		-			
3. FED/STATE FUNDING (NON-MDHHS)								
4. FEDERAL MEDICAID COST BASED REIMB.			415,111					
5. FEDERALLY PROVIDED VACCINES			300,000					
6. FEDERAL MEDICAID OUTREACH	39,867							
7. REQUIRED MATCH - LOCAL	39,867							
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS								
11. OTHER - NON ELPHS			2,500	18,195				
12. MDHHS NON COMPREHENSIVE								186,554
13. MDHHS COMPREHENSIVE			75,378					
14. ELPHS MDHHS HEARING								
15. ELPHS MDHHS VISION								
16. ELPHS MDHHS OTHER								
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING		46,800						
21. LOCAL - COUNTY APPROPRATIONS	32,142	43					27,273	743
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE								
MDHHS LOCAL COMM STABLIZATION						97,163		
TOTAL SOURCE OF FUNDS	111,875	46,843	904,089	18,195	-	97,163	27,273	187,297
	-	(0)	0	-	-	-	-	-
USE OF DESIGNATED FUND BALANCE								
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Original Budget 10/1/2023 - 9/30/2024								
	255	325	326	327	329	331	332	338
PROGRAM EXPENSES	COMMUNITY HEALTH SERVICES	CSHCS OR & ADVOCACY	VISION	HEARING	MCH - ENABLING SERVICES CHILDREN	SEXUAL TRANS. DISEASES	HIV PREVENTION	IMMUNIZATION/ VACCINE HANDLING
1. SALARIES & WAGES	78,540	158,303	38,319	38,319	9,362	57,136	12,533	38,039
2. FRINGE BENEFITS	28,185	34,805	26,937	26,937	3,688	19,189	4,165	16,883
3. CAP EXP FOR EQUIP & FAC								
4. CONTRACTUAL (SUBCONTRACTS)								
5. SUPPLIES & MATERIALS	2,550	4,700	3,275	2,100	20,800	2,950	815	750
6. TRAVEL	4,000	6,000	3,500	3,200	300	1,000	350	400
7. COMMUNICATION	500	1,650	250	500	250	250	50	3,000
8. COUNTY/CITY CENTRAL SERVICES								
9. SPACE COSTS								
SPACE ALLOCATION	1,644	3,226	1,724	1,724	222	2,109	236	994
10. ALL OTHERS (ADP & MISC.)	7,175	14,525	10,075	10,075	5,300	19,305	1,800	9,300
TOTAL PROGRAM EXPENSES	**122,594**	**223,209**	**84,081**	**82,856**	**39,922**	**101,938**	**19,948**	**69,366**
1. INDIRECT COST	34,741	62,860	21,242	21,242	4,248	24,845	5,435	17,878
32.55162%								
2. COST ALLOCATION PLAN/OTHER								
COMMUNITY HEALTH SERVICES	(42,334)	2,490	2,490	2,490	2,490	2,490	2,490	2,490
PREVENTION SERVICES		14,046	4,747	4,747	949	5,552	1,214	3,995
IMMUNIZATION DISTRIBUTION								200,000
CSHCS DISTRIBUTION		(111,875)						
ENVIRONMENTAL HEALTH								
TOTAL INDIRECT COST	**(7,594)**	**(32,480)**	**28,479**	**28,479**	**7,687**	**32,887**	**9,140**	**224,363**
TOTAL EXPENDITURES	**115,000**	**190,729**	**112,560**	**111,335**	**47,609**	**134,825**	**29,088**	**293,729**
SOURCE OF FUNDS								
1. FEES & COLLECTIONS - 1ST & 2ND PARTY			14,000	14,000		800		500
2. FEES & COLLECTIONS - 3RD PARTY								47,710
3. FED/STATE FUNDING (NON-MDHHS)								
4. FEDERAL MEDICAID COST BASED REIMB.			38,000	38,000				
5. FEDERALLY PROVIDED VACCINES								
6. FEDERAL MEDICAID OUTREACH								
7. REQUIRED MATCH - LOCAL			12,051	10,826				
8. LOCAL - NON ELPHS								
9. LOCAL - NON ELPHS								
10. LOCAL - NON ELPHS								
11. OTHER - NON ELPHS								250
12. MDHHS NON COMPREHENSIVE								-
13. MDHHS COMPREHENSIVE		116,729					20,000	29,814
14. ELPHS MDHHS HEARING				48,509				-
15. ELPHS MDHHS VISION			48,509					-
16. ELPHS MDHHS OTHER						98,026		165,117
17. ELPHS FOOD								
18. ELPHS PRIVATE/TYPE III WATER								
19. ELPHS ON-SITE WASTEWATER TREATMENT								
20. MCH FUNDING					47,609			
21. LOCAL - COUNTY APPROPRATIONS					0	35,999	9,088	338
22. INKIND MATCH								
23. MDHHS FIXED UNIT RATE		74,000						10,000
MDHHS LOCAL COMM STABLIZATION	115,000							
TOTAL SOURCE OF FUNDS	115,000	190,729	112,560	111,335	47,609	134,825	29,088	253,729
		-	-	-	0	-	0	(0)
USE OF DESIGNATED FUND BALANCE								40,000
USE OF FUND BALANCE								

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Original Budget 10/1/2023 - 9/30/2024									
	341	345	352	363	371	405	605	704	714
PROGRAM EXPENSES	INFECTIOUS DISEASE	LEAD TESTING	EPI LAB CAP CT, CI TC VM WA SERVICES	CDC COVID IMMZ	CSHCS VACCINE	GRANT WRITING	GENERAL ENVIRO. HEALTH	FOOD PROTECTION	ONSITE SEWAGE DISPOSAL
1. SALARIES & WAGES	103,257	12,830	150,663	73,173	2,033	1,882	179,862	253,051	113,321
2. FRINGE BENEFITS	30,564	2,449	57,517	40,687	536	447	60,672	90,654	35,706
3. CAP EXP FOR EQUIP & FAC									
4. CONTRACTUAL (SUBCONTRACTS)									
5. SUPPLIES & MATERIALS	39,345	650	13,500	3,300	500	55	5,600	2,450	
6. TRAVEL	1,600	1,000	7,000	5,000	25	25	8,000	16,000	8,000
7. COMMUNICATION	1,050	150	6,000	1,050	25	25	2,000	1,500	250
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS									
SPACE ALLOCATION	3,234	124	2,515	1,452	43	28	21,297	14,231	50
10. ALL OTHERS (ADP & MISC.)	37,900	1,220	183,500	42,400	4,000	625	47,850	51,400	750
TOTAL PROGRAM EXPENSES	**216,950**	**18,424**	**420,695**	**167,063**	**7,161**	**3,087**	**325,281**	**429,287**	**158,077**
1. INDIRECT COST	43,561	4,974	67,766	37,063	836	758	78,298	111,882	48,511
32.55162%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES	2,490		2,490	2,490			2,490	2,490	
PREVENTION SERVICES	9,734	1,111	15,142	8,282					
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH							(232,996)		107,950
TOTAL INDIRECT COST	**55,785**	**6,085**	**85,398**	**47,836**	**836**	**758**	**(152,208)**	**114,372**	**156,460**
TOTAL EXPENDITURES	**272,734**	**24,509**	**506,093**	**214,898**	**7,997**	**3,845**	**173,072**	**543,659**	**314,537**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY	500						-	274,000	124,000
2. FEES & COLLECTIONS - 3RD PARTY	66,000								
3. FED/STATE FUNDING (NON-MDHHS)							-		12,000
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH									
7. REQUIRED MATCH - LOCAL									
8. LOCAL - NON ELPHS									
9. LOCAL - NON ELPHS									
10. LOCAL - NON ELPHS									
11. OTHER - NON ELPHS							1,000		
12. MDHHS NON COMPREHENSIVE	-		505,079	214,332					
13. MDHHS COMPREHENSIVE	446				7,520				
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER	196,652								
17. ELPHS FOOD								159,151	
18. ELPHS PRIVATE/TYPE III WATER									
19. ELPHS ON-SITE WASTEWATER TREATMENT									172,628
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS	6,136	13,509	1,014	566	477	3,845	172,072	40,508	5,909
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE		8,000							
MDHHS LOCAL COMM STABLIZATION									
TOTAL SOURCE OF FUNDS	269,734	21,509	506,093	214,898	7,997	3,845	173,072	473,659	314,537
	-	-	0	0	0	-	(0)	(0)	0
USE OF DESIGNATED FUND BALANCE	3,000	3,000						70,000	
USE OF FUND BALANCE									

Annual Budget
for
Comprehensive Local Health Services

Local Agency
Branch-Hillsdale-St. Joseph CHA
Original Budget
10/1/2023 - 9/30/2024

PROGRAM EXPENSES	715 EGLE LT MONITOR	716 EGLE CAMPGROUND	717 EGLE SWIMMING	718 EGLE SEPTAGE	719 EGLE BODY ART	721 DRINKING WATER SUPPLY	722 PFAS Lear Siegler	723 PFAS White Pigeon	724 PFAS Westside Landfill
1. SALARIES & WAGES	1,044	6,481	5,909	3,338	2,075	115,016	400	400	400
2. FRINGE BENEFITS	400	1,601	1,714	993	455	35,760	147	147	147
3. CAP EXP FOR EQUIP & FAC									
4. CONTRACTUAL (SUBCONTRACTS)									
5. SUPPLIES & MATERIALS							-	-	-
6. TRAVEL	500	2,500	500	500	250	10,000	25	25	-
7. COMMUNICATION	25	25	25	25	25	250	-	-	-
8. COUNTY/CITY CENTRAL SERVICES									
9. SPACE COSTS									
SPACE ALLOCATION	50	50	50	50	50	50	10	10	10
10. ALL OTHERS (ADP & MISC.)	325	275	50	50	250	750	600	7,289	800
TOTAL PROGRAM EXPENSES	**2,344**	**10,933**	**8,249**	**4,956**	**3,105**	**161,826**	**1,182**	**7,871**	**1,357**
1. INDIRECT COST	470	2,631	2,482	1,410	824	49,080	178	178	178
32.55162%									
2. COST ALLOCATION PLAN/OTHER									
COMMUNITY HEALTH SERVICES									
PREVENTION SERVICES									
IMMUNIZATION DISTRIBUTION									
CSHCS DISTRIBUTION									
ENVIRONMENTAL HEALTH	1,039	5,096	5,485	3,116	1,820	108,489			
TOTAL INDIRECT COST	**1,509**	**7,727**	**7,967**	**4,526**	**2,644**	**157,569**	**178**	**178**	**178**
TOTAL EXPENDITURES	**3,854**	**18,660**	**16,216**	**9,483**	**5,749**	**319,395**	**1,360**	**8,049**	**1,535**
SOURCE OF FUNDS									
1. FEES & COLLECTIONS - 1ST & 2ND PARTY		13,750	10,000	3,200	768	146,000			
2. FEES & COLLECTIONS - 3RD PARTY									
3. FED/STATE FUNDING (NON-MDHHS)	3,480	4,600	4,620	3,120	-				
4. FEDERAL MEDICAID COST BASED REIMB.									
5. FEDERALLY PROVIDED VACCINES									
6. FEDERAL MEDICAID OUTREACH									
7. REQUIRED MATCH - LOCAL									
8. LOCAL - NON ELPHS									
9. LOCAL - NON ELPHS									
10. LOCAL - NON ELPHS									
11. OTHER - NON ELPHS									
12. MDHHS NON COMPREHENSIVE							1,329	8,042	-
13. MDHHS COMPREHENSIVE									
14. ELPHS MDHHS HEARING									
15. ELPHS MDHHS VISION									
16. ELPHS MDHHS OTHER									
17. ELPHS FOOD									
18. ELPHS PRIVATE/TYPE III WATER						172,628			
19. ELPHS ON-SITE WASTEWATER TREATMENT									
20. MCH FUNDING									
21. LOCAL - COUNTY APPROPRATIONS	374	310	1,596	3,163	181	767	31	7	1,535
22. INKIND MATCH									
23. MDHHS FIXED UNIT RATE					4,800				
MDHHS LOCAL COMM STABLIZATION									
TOTAL SOURCE OF FUNDS	3,854	18,660	16,216	9,483	5,749	319,395	1,360	8,049	1,535
	(0)	-	(0)	-	-	-	(0)	-	(0)
USE OF DESIGNATED FUND BALANCE									
USE OF FUND BALANCE									

Annual Budget
for
Comprehensive Local Health Services

Local Agency Branch-Hillsdale-St. Joseph CHA Original Budget 10/1/2023 - 9/30/2024		
	745	
PROGRAM EXPENSES	TYPE II WATER	GRAND TOTAL
1. SALARIES & WAGES	102,901	3,485,329
2. FRINGE BENEFITS	33,484	1,722,437
3. CAP EXP FOR EQUIP & FAC		85,000
4. CONTRACTUAL (SUBCONTRACTS)		904,608
5. SUPPLIES & MATERIALS	2,850	456,785
6. TRAVEL	6,000	160,575
7. COMMUNICATION	1,500	100,761
8. COUNTY/CITY CENTRAL SERVICES		-
9. SPACE COSTS		297,902
SPACE ALLOCATION	2,299	-
10. ALL OTHERS (ADP & MISC.)	9,500	1,397,732
TOTAL PROGRAM EXPENSES	**158,533**	**8,611,128**
1. INDIRECT COST	44,395	0
32.55162%		-
2. COST ALLOCATION PLAN/OTHER		-
COMMUNITY HEALTH SERVICES		(0)
PREVENTION SERVICES		(0)
IMMUNIZATION DISTRIBUTION		-
CSHCS DISTRIBUTION		-
ENVIRONMENTAL HEALTH	-	(0)
TOTAL INDIRECT COST	**44,395**	**(0)**
TOTAL EXPENDITURES	**202,929**	**8,611,127**
SOURCE OF FUNDS		
1. FEES & COLLECTIONS - 1ST & 2ND PARTY		607,558
2. FEES & COLLECTIONS - 3RD PARTY		226,810
		834,368
3. FED/STATE FUNDING (NON-MDHHS)	202,240	1,714,694
4. FEDERAL MEDICAID COST BASED REIMB.		491,111
5. FEDERALLY PROVIDED VACCINES		300,000
6. FEDERAL MEDICAID OUTREACH		45,466
		2,551,271
7. REQUIRED MATCH - LOCAL		81,436
8. LOCAL - NON ELPHS		32,504
9. LOCAL - NON ELPHS		26,092
10. LOCAL - NON ELPHS		57,740
11. OTHER - NON ELPHS		369,673
		486,009
12. MDHHS NON COMPREHENSIVE		915,336
13. MDHHS COMPREHENSIVE		1,453,524
		2,368,860
14. ELPHS MDHHS HEARING		48,509
15. ELPHS MDHHS VISION		48,509
16. ELPHS MDHHS OTHER		459,795
17. ELPHS FOOD		159,151
18. ELPHS PRIVATE/TYPE III WATER		172,628
19. ELPHS ON-SITE WASTEWATER TREATMENT		172,628
		1,061,220
20. MCH FUNDING		94,409
21. LOCAL - COUNTY APPROPRATIONS	689	708,591
22. INKIND MATCH		
23. MDHHS FIXED UNIT RATE		96,800
MDHHS LOCAL COMM STABLIZATION		212,163
TOTAL SOURCE OF FUNDS	202,929	**8,495,127**
	0	0
USE OF DESIGNATED FUND BALANCE		116,000
USE OF FUND BALANCE		

834,368	Fees
790,027	Local Approp
6,172,560	State/Federal
698,172	Other
116,000	Designated Fund Balance
8,611,127	**Total Revenues**
790,027.25	Agency FY County Approp.
(0.00)	Under (OVER) County FY Allocations

BRANCH-HILLSDALE-ST. JOSEPH
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Sturgis Satellite Clinic Lease

Introduction: In 2017 the Agency opened a satellite location in Sturgis, MI at Maplecrest Plaza at the location known as Medical Commons II. Sturgis has an estimated population of 11,067 according to the ACS 2021, in a county with a total population of 60,758 as per US Census for 2021. The Agency's location in Three Rivers left residents in Sturgis who lacked good access to transportation without necessary public health services such as WIC and immunizations, so providing services in Sturgis was a priority.

The location we rent in Sturgis is 969 sq ft and the Board approved expanding this by an additional 629 sq ft in March 2020, for a total of 1598 sq ft. The landlord is currently renovating the additional space, and the Board approved reimbursement for building expenses not to exceed $10,000 on March 23, 2023. The project is estimate to cost a total of $32,000, and the landlord has agreed to absorb the remaining $22,000 cost of the build out.

Request: The landlord has requested a modification to the current lease, to change from a Gross lease to a Triple-Net lease in section 4, remove the strike out in sections 5 for insurance and section 21 for utilities, and delete the other conditions detailed in section 14. This change is being requested, to move the burden of these costs from the landlord to BHSJ. When the Medical Commons II building was fully occupied, these costs were not a significant issue for the landlord, but as other leases have expired or changed, it has become more of an issue.

Recommendation by Administration: The health department's clients benefit an Agency presence in Sturgis and bringing services to the community of Sturgis continues to be a priority. The recommended change to the terms of the lease is a compromise solution that will, over the life of the lease, not cover the $22,000 capital expenditure the landlord is investing to renovate the Agency's space this year. The administrative recommendation is to approve the recommended changes to the lease for the remainder of the lease term.

Lease Agreement – Amended Terms

Amendment Date: June __, 2023

Effective Date: July 1st, 2023

Location: 1555 E Chicago Rd Suite C, Sturgis, Michigan 49091

Please consider this document an amendment to the lease dtd October 17th 2016 for the location listed above. By our signatures below we Maplecrest LLC and Branch-Hillsdale-St. Joseph Community Health Agency do hereby agree to include the following:

Change to Section 4 “Gross Lease” to read “Triple-Net Lease.

Remove strikeouts from Section 5 Insurance and Section 21 Utilities.

Delete Section 14.

Note: Section 34 provision for security deposit null and void as it was applied to first month’s rent.

We appreciate our business relationship with you and look forward to many mutually beneficial years.

Witness whereof, the parties hereto have executed this Addendum to Lease this ___ day of June, 2023.

Landlord: Maplecrest LLC

______________________________ ______________________________

Witness **Nancy Phillips, Member**

Tenant: Branch-Hillsdale-St. Joseph Community Health Agency

______________________________ ______________________________

Witness **Rebecca Burns, Health Officer**

Commencement Date______________________ Final Expiration Date______________________

COMMERCIAL TRIPLE-NET LEASE

1. This LEASE made this 17th day of October, 2016

By and between Lessor;

MAPLECREST, LLC
1509 East Chicago Road
Sturgis, Michigan 49091
PH: 269.651.4205 FX: 269.659.1080
EM: nancyphillips@yahoo.com hereinafter designated as the LANDLORD

and Lessee;

Branch-Hillsdale-St. Joseph Community Health Agency
570 North Marshall Road
Coldwater, MI 49036 hereinafter designated as the TENANT

2. DESCRIPTION *Witnesseth:* The LANDLORD, in consideration of the rents to be paid and the covenants and agreements to be performed by the TENANT, does hereby lease unto the TENANT the following described premises situated in the City of **STURGIS**, State of **MICHIGAN**, County of **ST. JOSEPH** to wit **1555 B East Chicago Road** consisting of **APPROXIMATELY 969** square feet more or less of Mall Space, in the Strip Center called **MAPLECERST PLAZA**

3. TERM For the term of **FIVE (5)** years, with **TWO (2), FIVE (5)** year option(s)* to renew, from and after the **First (1st)** day of **Commencement date*** as indicated above fully to be completed and ended, the TENANT yielding and paying during the continuance of this Lease unto the LANDLORD. *options to renew shall be exercised in writing 120 days prior to current term expiration. The option terms are to be negotiated.

4. RENT For rent of said premises for said term, the minimum sum of **THIRTY FIVE THOUSAND FOUR EVEN DOLLARS ($35,004.00)** dollars, in lawful money of the United States payable in monthly installments of **FIVE HUNDRED FIFTY EVEN DOLLARS ($550.00) for the first year, FIVE HUNDRED AND SIXTY SEVEN EVEN DOLLARS ($567.00) for the second year, FIVE HUNDRED NINETY EVEN DOLLARS ($590.00) for the third and fourth year, and SIX HUNDRED TWENTY EVEN DOLLARS ($620.00) for the fifth year to be paid in advance, upon the FIRST day of each month and every month. Rent for the option periods to be negotiated.** THIS LEASE is to be considered a **GROSS LEASE.** The Tenant hereby hires the said premises for the said term as above mentioned and covenants well and truly to pay, or cause to be paid unto the LANDLORD at the dates and times mentioned, the rent above reserved.

5. ~~INSURANCE In addition to the rentals hereinbefore specified, the TENANT agrees to pay as additional rental, their pro-rate costs, based upon the percentage of square feet being leased vs. the total square feet of the business center building(s) of insurance coverage's purchased by the LANDLORD for fire and general liability insurance. The TENANT also agrees to pay any increase of premiums for insurance against loss by fire that may be charged during the term of this Lease, on the amount of insurance now carried by the LANDLORD on the premises and the improvements situated on said premises, resulting from the business carried on the leased premises by the TENANT or the character of its occupancy, whether or not the LANDLORD has consented to the same. It is expressly agreed and understood that the insurance coverage's procured by the Landlord do not inure to the benefit of the TENANT. Upon request by the TENANT, the LANDLORD agrees to provide the TENANT with a certificate of insurance.~~

6. DEFAULT If the TENANT shell default in any payment or expenditure other than rent required to be paid or expended by the TENANT under the terms hereof, the LANDLORD may at his option make such payment or expenditure, in which event the amount thereof shall be payable as rental to the LANDLORD by the TENANT on the next ensuing rent day together will interest at **(11%) ELEVEN PERCENT** per annum from the date of such payments or expenditure by the LANDLORD and on default in such payment the LANDLORD shall have the same remedies as on default of rent.

7. PAYMENTS All payments of rent or other sums to be made to the LANDLORD shall be made at such place as the LANDLORD shall designate in writing from time to time.

8. ASSIGNMENT The TENANT covenants not to assign or transfer this Lease or hypothecate or mortgage the same or sublet said premises or any part thereof without the written consent of the LANDLORD. Any assignment transfer, hypothecation, mortgage or subletting without said written consent shall give the LANDLORD the right to terminate this lease and to re-enter and re-possess the leased premises.

9. BANKRUPTCY and INSOLVENCY The tenant agrees that if the estate created hereby shall be taken in execution, or by other processes of the law, or if the TENANT shall be declared bankrupt or insolvent according to the law, or any receiver be appointed for the business property of the TENANT, or if any assignment shall be made of TENANT'S property for the benefit of creditors, then and in such event this Lease may be cancelled at the option of the LANDLORD.

10. The LANDLORD reserves the right to subject and subordinate this Lease at all times to the lien of any mortgage or mortgages now or hereafter place upon the LANDLORD'S interest in the said premises and on the land and buildings of which the said premises are a part or upon any buildings hereinafter places upon the land of which the leased premises form a part. And the TENANT covenants and agrees to executed and deliver upon demand such further instrument or instruments

subordinating this Lease to the lien of any such mortgages as shall be desired by the LANDLORD and any mortgagees or proposed mortgagees and hereby irrevocably appoints the LANDLORD the attorney-in-fact of the TENANT to executed and deliver any such instruments for and in the name of the TENANT.

11. USE and OCCUPANCY It is understood and agreed between the parties that said premises during the continuance of this Lease shall be used and occupied for "W.I.C. CLINIC" and for no other purpose without written consent of the LANDLORD, and that the TENANT will not use the premises for any purpose in violation of any law, municipal ordinance or regulation, and that on any breach of this agreement the LANDLORD may at his option terminate this Lease for with and re-enter and re-possess the leased premises.

12. FIRE It is understood and agreed that if the premises hereby leased ha damaged or destroyed in whole or in part by fire or other casualty during the term hereof, the LANDLORD will repair and restore to the same good tenantable condition with reasonable dispatch, and that the rent herein provided for shall abate entirely in case the entire premises are un-tenantable and pro-rata for the portion rendered un-tenantable, in case a part only is un-tenantable condition provided, however, that if the TENANT shall fail to adjust his own insurance or to removed his damaged goods, wares, equipment or property within a reasonable time, and as a result thereof the repairing and restoration is delayed, there shall be no abatement of rental during the period of such resulting delay, and provided further that there shall be no abatement of rental if such fire or other cause damaging or destroying the Leased premises shall result from the negligence or willful act of the TENANT, his agents or employees, and provided further that if the TENANT shall use any part of the leased premises for storage during the period of repair a reasonable charge shall be made therefore against the TENANT, and provided further that in case the leased premises, or the building of which they are a part, shall be destroyed to the extent of more than one-half of the value thereof, the LANDLORD may at his option terminate this Lease forthwith by a written notice to the TENANT.

13. The TENANT further covenants and agrees that he will, at his own expense, during the continuation of this Lease, keep the said premises and every part thereof in as good repair and at the expiration of the term yield and deliver up the same in like condition as when taken, reasonable use and wear thereof and damage by the elements excepted. The TENANT shell not make alterations or improvements to said premises without the LANDLORD'S written consent, and all alterations, additions or improvements made by either of the parties hereto upon the premises, except movable office furniture and trade fixtures put in at the expense of the TENANT, shall be the property of the LANDLORD, and shall remain upon and be surrendered with the premises at the termination of this Lease, without molestation or injury. The TENANT covenants and agrees that if the demised premises consists of only a part of a structure owned or controlled by the LANDLORD, the LANDLORD may enter the demised premises at reasonable times and repair pipes, wires and other appliances or make any repairs deemed by the LANDLORD essential to the use and occupancy of other parts of the LANDLORD'S building.

14. OTHER CONDITIONS – **Utilities are included in the base rent. The security deposit will be applied to your first month rent. If the program and or funding is cut then the TENANT would notify the LANDLORD with a sixty day notice in writing that the lease would be terminated; in which case the**

LANDLORD will not hold the TENANT responsible for the remainder of the LEASE.

15. RESERVATION The LANDLORD reserves the right of free access at all times to the roof of said leased premises and reserves the right to rent said roof for advertising purposes. The TENANT shall not erect any structures for storage or any aerial, or use the roof for any purpose without the consent in writing of the LANDLORD.

16. The TENANT shall not perform any acts or carry on any practices which may injure the building or be a nuisance or menace to other TENANTS in the building and shall keep premises under his control (including adjoining drives, streets, alleys or yards) clean and free from rubbish, dirt, snow and ice at all times, and it is further agreed that in the event the TENANT shall not comply with these provisions, the LANDLORD may enter upon said premises and have rubbish, dirt, and ashes removed and the sidewalks cleaned, in which event the TENANT agrees to pay all charges that the LANDLORD shall pay for hauling rubbish, ashes and dirt, or cleaning walks. Said charges shall be paid to the LANDLORD by the TENANT as soon as the bill is presented to him and the LANDLORD shall have the same remedy as is provided in Paragraph 6 of this Lease in the event of TENANT'S failure to pay.

17. The TENANT further acknowledges that he has examined the leased premises prior to the making of this Lease, and knows the condition thereof, and that no representations as to the condition or state of repairs thereof have been made by the LANDLORD, or his agent; which are not herein expressed, and the TENANT hereby accepts the leased premises in their present condition at the execution of this Lease.

18. The LANDLORD shall not be responsible or liable to the TENANT for any loss or damage that may be occasioned by or through the acts or omissions of persons occupying adjoining premises adjacent to or connected with the premises hereby leased or any part of the building of which the leased premises are a part or for any loss or damage resulting to the TENANT or the property from bursting, stoppage or leaking of water, gas, sewer, or steam pipes.

19. RE-RENTING The TENANT hereby agrees that for a period commencing 90 days prior to the termination of this Lease, the LANDLORD may show the premises to prospective TENANTS, and 60 days prior to the termination of this Lease, may display in and about said premises and in the windows thereof, the usual and ordinary "TO RENT" signs.

20. It is hereby agreed that in the event of the TENANT herein holding over after the termination of this lease, thereafter the tenancy shall be from a month to month in the absence of a written agreement to the contrary.

21. GAS~~, WATER, HEAT, ELECTRICITY, SEWER, AND ANY OTHER COMMON UTILITIES The TENANT will pay all charges made against said premises for gas, water, heat, and electricity during the continuance of this Lease, as the same shall become due.~~

22. It is further agreed that all signs and advertising displayed in and about the premises shall be such only as advertise the business carried on upon said premises, and that the LANDLORD shall control the character and size thereof, and that no sign shall be displayed excepting such as shall be approved in writing by the LANDLORD, and that no awning shall be installed or used on the exterior of said building unless approved in writing by the LANDLORD.

23. The LANDLORD shall have the right to enter upon the leased premises at all reasonable hours for purpose of inspecting the same. If the LANDLORD deems any repairs necessary he may demand that the TENANT make the same and if the TENANT refuses or neglects forthwith to commence such repairs and complete the same with reasonable dispatch the LANDLORD may make or cause to be made such repairs and shall not be responsible to the TENANT for any loss or damage that may accrue to his stock or business by reason thereof, and if the LANDLORD makes or causes to be made such repairs the TENANT agrees that he will forthwith on demand pay to the LANDLORD the cost thereof with interest at 11% per annum, and if he shall make default in such payment the LANDLORD shall have the remedies provided in Paragraph 6 hereof.

24. RE-ENTRY In case any rent shall be due and unpaid or if default be made in any of the covenants herein contained, or if said leased premises shall be deserted or vacated, then if shall be lawful for the LANDLORD, his certain attorney, heirs, representatives and assigns, to re-enter into repossess the said premises and the TENANT and each and every occupant to remove and put out.

25. QUIET ENJOYMENT The LANDLORD covenants that the said TENANT, on payment of all the aforesaid installments and performing all the covenants aforesaid, shall and may peacefully and quietly have, hold, and enjoy the said demised premises for the term aforesaid.

26. EXPENSES - DAMAGES RE-ENTRY In the event that the LANDLORD shall, during the period covered by this lease, obtain possession of said premises by re-entry, summary proceedings, or otherwise, the TENANT hereby agrees to pay the LANDLORD the expense incurred in obtaining possession of said premises, and also all expenses and commissions which may be paid in and about the letting of the same, and all other damages.

27. REMEDIES NOT EXCLUSIVE It is agreed that each and every of the rights, remedies and benefits provided by this Lease shall be cumulative, and shell not be exclusive of any other of said rights, remedies and benefits, or of any other rights, remedies and benefits allowed by law.

28. WAIVER One or more waivers of any covenant or condition by the LANDLORD shall not be construed as a waiver of a further breach of the same covenant or condition.

29. DELAY OF POSSESSION It is understood that if the TENANT shall be unable to enter into and occupy the premises hereby leased at the time above provided, by reason of the holding over of any previous occupant of said premises, or as a result of any cause or reason beyond the direct control of the LANDLORD, the LANDLORD shall not be liable in damages to the TENANT therefore, but during the period the TENANT shall be unable to occupy said premises as hereinbefore provided, the rental therefore shall be abated and the LANDLORD is to be the sole judge as to when the premises are ready for occupancy.

30. NOTICES Whenever under this Lease a provision is made for notice of any kind it shall be deemed sufficient notice and service thereof if such notice to the TENANT is in writing addressed to the TENANT at his last known Post Office address or at the leased premises and deposited in the mail with postage and if such notice to the LANDLORD is in writing addressed to the last known Post Office address of the LANDLORD and deposited in the mail with postage prepaid. Notice need be sent to only one TENANT or LANDLORD where the TENANT or LANDLORD in more than one person.

31. It is agreed that in this Lease the word "he" shall be used synonymous with the words "she", "it" and "they" and the word "him" synonymous with the words 'her", "its" and "their".

32. The covenants, conditions and agreements made and entered into by the parties hereto are declared binding on their respective heirs, successors, representatives and assigns.

33. In the event security is given, Paragraph 34 on the last page shall be deemed a part of this Lease.

34. SECURITY PROVISION The LANDLORD herewith acknowledges the receipt of FIVE HUNDRED FIFTY EVEN DOLLARS ($550.00) dollars which shall be retained for the faithful performance of all the covenants, conditions, and agreements of this lease, but in no event shall the LANDLORD be obligated to apply the same upon rents or other charges in arrears or upon damages for the TENANT'S failure to perform the said covenants, conditions, and agreements; the LANDLORD may so apply the security at his option; and the TENANT'S right to the possession of the premises for non-payment of rent or for other reason shell not in any event be affected by reason of the fact that the LANDLORD holds his security. The said sum if not applied toward the payment of rent in arrears or toward the payment of damages suffered by the LANDLORD by reason of the TENANT'S breach of the covenants, conditions, and agreements of this lease is to be returned to the TENANT when this lease is terminated, according to these terms, and in no event is the said security to be returned until the TENANT has vacated the premises and delivered possession to the Lessor. In the event that the LANDLORD repossesses himself of the said premises because of the TENANT'S default or because of the TENANT'S failure to carry out the covenants, conditions, and agreements of this Lease, the LANDLORD may apply the said security upon all damages suffered to the date of said repossession and may retain the said security to apply upon such damages as may be suffered or shall accrue thereafter by reason of the TENANT'S default or breach. The LANDLORD shall not be obliged to keep the said security as a separate fund, but may mix the said security with his own funds.

35. SEVERABILITY If any provision of this Lease shall be declared invalid or unenforceable, the remainder of the Lease shall continue in full force and effect.

In Witness Whereof, The parties hereto have set their hands and seals, this 17 *day of* Oct., *2016.*

TENANT (Lessee)
Branch-Hillsdale-St. Joseph Community Health Agency

Rebecca Burns, Health Officer

LANDLORD (Lessor)
MAPLECREST, LLC

Nancy Phillips, MEMBER

Current Lease Agreement

Current Space			Yearly Cost per Sq Ft	Cost/Year	Cost/Month
969	Year 7	July 1, 23-24	$8.00	$7,752.00	$646.00
Sq Ft	Year 8	July 1, 24-25	$8.00	$7,752.00	$646.00
	Year 9	July 1, 25-26	$8.50	$8,236.50	$686.38
	Year 10	July 1, 26-27	$8.50	$8,236.50	$686.38

Added Space			Yearly Cost per Sq Ft	Cost/Year	Cost/Month
629	Year 7	July 1, 23-24	$8.00	$5,032.00	$419.33
Sq Ft	Year 8	July 1, 24-25	$8.00	$5,032.00	$419.33
	Year 9	July 1, 25-26	$8.50	$5,346.50	$445.54
	Year 10	July 1, 26-27	$8.50	$5,346.50	$445.54

Total Space Cost After Expansion			Yearly Cost per Sq Ft	Cost/Year	Cost/Month
1598	Year 7	July 1, 23-24	$8.00	$12,784.00	$1,065.33
Sq Ft	Year 8	July 1, 24-25	$8.00	$12,784.00	$1,065.33
	Year 9	July 1, 25-26	$8.50	$13,583.00	$1,131.92
	Year 10	July 1, 26-27	$8.50	$13,583.00	$1,131.92

Proposed Change

Yearly Cost per Sq Ft	Cost/Year	Cost/Month	Monthly Increase
$9.50	$9,205.50	$767.13	$121.13
$9.50	$9,205.50	$767.13	$121.13
$10.00	$9,690.00	$807.50	$121.13
$10.00	$9,690.00	$807.50	$121.13

Yearly Cost per Sq Ft	Cost/Year	Cost/Month	Monthly Increase
$9.50	$5,975.50	$497.96	$78.63
$9.50	$5,975.50	$497.96	$78.63
$10.00	$6,290.00	$524.17	$78.62
$10.00	$6,290.00	$524.17	$78.62

Yearly Cost per Sq Ft	Cost/Year	Cost/Month	Monthly Increase
$9.50	$15,181.00	$1,265.08	$199.75
$9.50	$15,181.00	$1,265.08	$199.75
$10.00	$15,980.00	$1,331.67	$199.75
$10.00	$15,980.00	$1,331.67	$199.75

Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2022 - Branch-Hillsdale-St Joseph Comm Hlth Agcy (1202)

GRS

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2023

Branch-Hillsdale-St Joseph Comm Hlth Agcy

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 Branch-Hillsdale-St Joseph Comm Hlth Agcy (1202) as of December 31, 2022. 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. Branch-Hillsdale-St Joseph Comm Hlth Agcy 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, 2022,
- Establish contribution requirements for the fiscal year beginning January 1, 2024,
- 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, 2022. 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.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

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 Fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 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 all 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-2022AnnualActuarialValuation-Appendix.pdf

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement.

This report reflects the impact of COVID-19 experience through December 31, 2022. At this time, no future assumptions have been adjusted as a result of COVID-19. Actual future experience will be reflected in each subsequent annual valuation, as experience emerges.

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 Branch-Hillsdale-St Joseph Comm Hlth Agcy as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with 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

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M Neeson

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.

	12/31/2022	12/31/2021
Funded Ratio*	94%	93%

* 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's 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. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. The combined impact of the prior 2020 and 2019 demographic and economic assumption changes may be phased in. This valuation reflects the last year of phase-in. The combined impact of the past economic and demographic changes will be fully reflected in the 2023 annual actuarial valuation.

By default, MERS will invoice you based on the amount in the “No Phase-in” columns. This amount will be considered the minimum required contribution unless you request to be billed the “Phase-in” rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the “Phase-in” columns.

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2022	12/31/2022	12/31/2021	12/31/2021	12/31/2022	12/31/2022	12/31/2021	12/31/2021
Fiscal Year Beginning:	January 1, 2024	January 1, 2024	January 1, 2023	January 1, 2023	January 1, 2024	January 1, 2024	January 1, 2023	January 1, 2023
Division								
01 - Gnrl	-	-	-	-	$ 42,484	$ 45,735	$ 36,810	$ 43,312
Total Municipality - Estimated Monthly Contribution					**$ 42,484**	**$ 45,735**	**$ 36,810**	**$ 43,312**
Total Municipality - Estimated Annual Contribution					**$ 509,808**	**$ 548,820**	**$ 441,720**	**$ 519,744**

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	12/31/2022	12/31/2021
Division		
01 - Gnrl	3.00%	3.00%

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. An election to set up 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 in future years, 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, since excess returns are used to lower the investment assumption, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any 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 2024 for the entire employer would be $48,727, instead of $45,735.

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 **7.00%** per year. This, along with all of our 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 Change in 2022

Effective February 17, 2022, 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).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2022 did not result in excess gains for use in lowering the assumed rate of investment return. As a result, this assumption remains at 7.00%.

Furthermore, there were no other assumption or method changes in 2022.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the state budget for the 2022-23 fiscal year. As a part of the budget, $750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the state. Known as the ***Protecting MI Pension Grant Program***, the legislation is designed to support municipal plans that are under 60% funded.

As of the valuation date the amount of funds and list of grant recipients is not yet known. Any funds received by municipalities will be considered in a future valuation.

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, 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 2022 was 3.51%, while the actual market rate of return was (10.61%).** 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, 2022, the actuarial value of assets is 116% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2022 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 81% (instead of 94%); and
- Your total employer contribution requirement for the fiscal year starting January 1, 2024 would be $801,444 (instead of $548,820).

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, 2022 valuation and are for the municipality in total, not by division. These results do not reflect a phase-in of the impact of the actuarial assumptions updated in the 2020 and 2019 valuations. There is no phase-in of dedicated gains.

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.

12/31/2022 Valuation Results	**Lower Future Annual Returns**	**Lower Future Annual Returns**	**Valuation Assumptions**
Investment Return Assumption	**5.00%**	**6.00%**	**7.00%**
Accrued Liability	$ 24,224,622	$ 21,605,312	$ 19,416,144
Valuation Assets[1]	$ 18,275,951	$ 18,275,951	$ 18,275,951
Unfunded Accrued Liability	$ 5,948,671	$ 3,329,361	$ 1,140,193
Funded Ratio	75%	85%	94%
Monthly Normal Cost	$ 15,715	$ 11,646	$ 8,610
Monthly Amortization Payment	$ 76,053	$ 55,825	$ 37,125
Total Employer Contribution[2]	$ 91,768	$ 67,471	$ 45,735

[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 7.00% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.00% 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 6.00% and 5.00% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

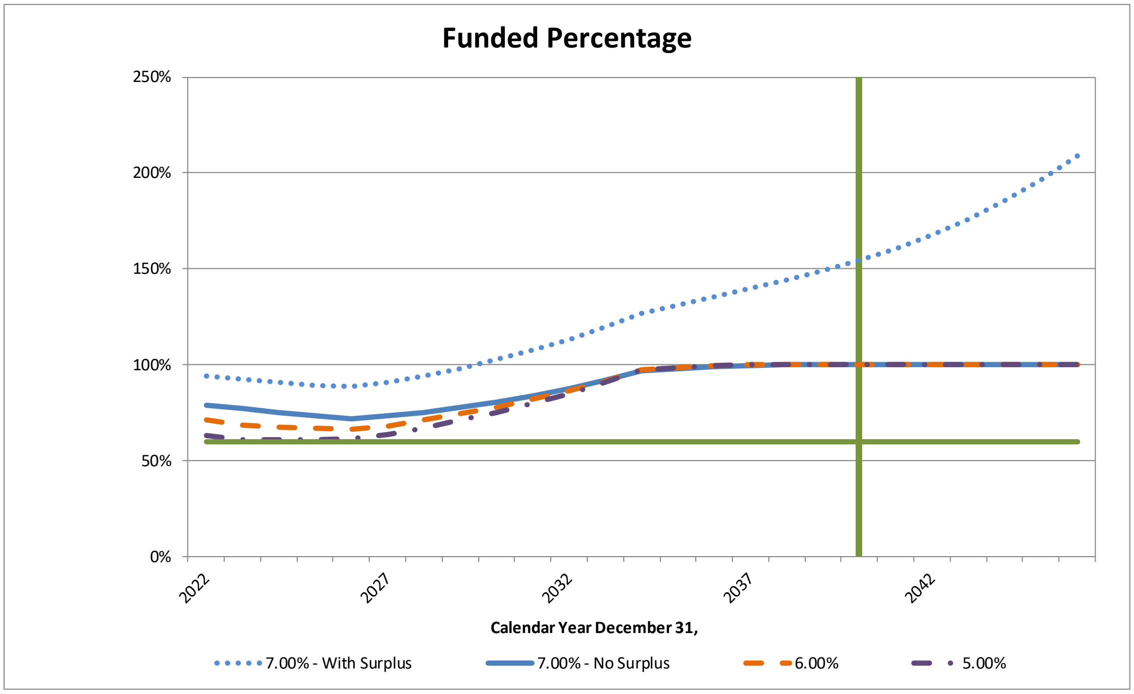
The Funded Percentage graph shows projections of funded status under the 7.00% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution[3]
7.00%[1] - NO PHASE-IN					
2022	2024	$ 19,416,144	$ 15,350,651	79%	$ 548,820
2023	2025	$ 19,700,000	$ 15,200,000	77%	$ 629,000
2024	2026	$ 19,900,000	$ 14,900,000	75%	$ 714,000
2025	2027	$ 20,100,000	$ 14,700,000	73%	$ 800,000
2026	2028	$ 20,100,000	$ 14,500,000	72%	$ 888,000
2027	2029	$ 20,200,000	$ 14,800,000	73%	$ 916,000
6.00%[1] - NO PHASE-IN					
2022	2024	$ 21,605,312	$ 15,350,651	71%	$ 809,652
2023	2025	$ 21,900,000	$ 15,000,000	69%	$ 894,000
2024	2026	$ 22,100,000	$ 14,900,000	68%	$ 975,000
2025	2027	$ 22,200,000	$ 14,800,000	67%	$ 1,060,000
2026	2028	$ 22,200,000	$ 14,800,000	66%	$ 1,150,000
2027	2029	$ 22,200,000	$ 15,100,000	68%	$ 1,190,000
5.00%[1] - NO PHASE-IN					
2022	2024	$ 24,224,622	$ 15,350,651	63%	$ 1,101,216
2023	2025	$ 24,500,000	$ 14,900,000	61%	$ 1,190,000
2024	2026	$ 24,600,000	$ 15,000,000	61%	$ 1,270,000
2025	2027	$ 24,700,000	$ 15,000,000	61%	$ 1,350,000
2026	2028	$ 24,700,000	$ 15,100,000	61%	$ 1,440,000
2027	2029	$ 24,600,000	$ 15,700,000	64%	$ 1,490,000

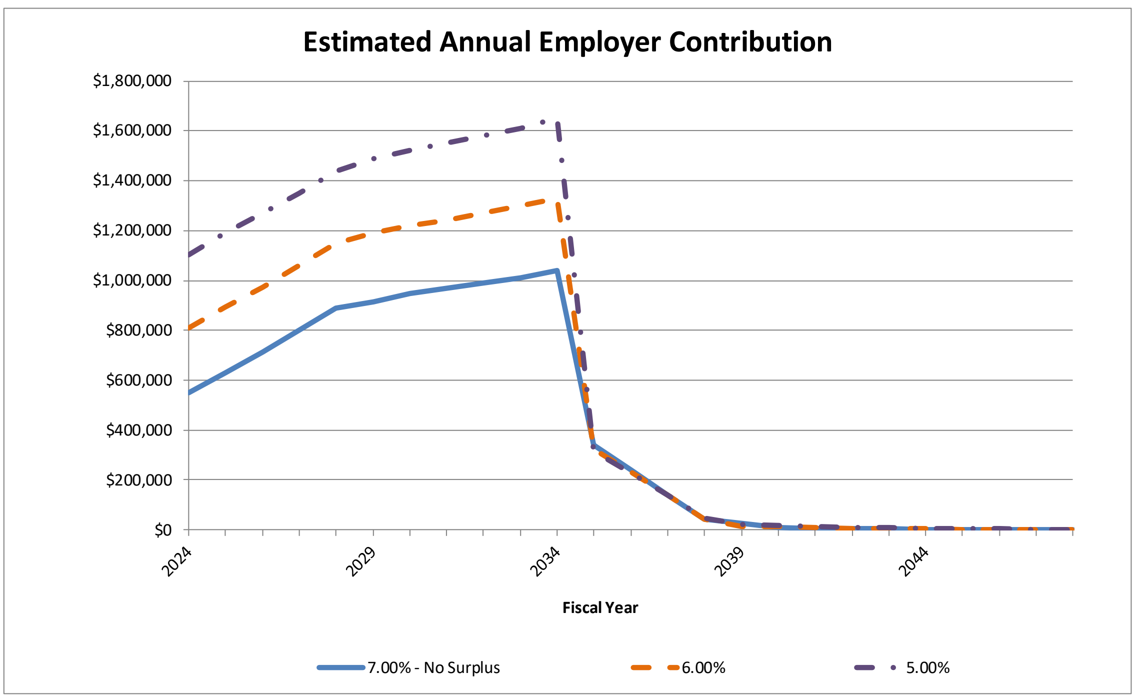
[1] Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

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

[3] All projected contributions are shown with no phase-in.



Notes:
All projected funded percentages are shown with no phase-in.
Assumes assets from the Surplus division(s) will not be used to lower employer contributions during the projection period.
The green indicator lines have been added at 60% funded and 18 years following the valuation date for PA 202 purposes.



Notes:
All projected contributions are shown with no phase-in.
Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning January 1, 2024

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1] Employer Normal Cost[6]	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribution No Phase-In	Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribution Conversion Factor[2]
Percentage of Payroll									
01 - Gnrl	13.41%	3.00%	-	-	-	-			
Estimated Monthly Contribution[3]									
01 - Gnrl			$ 8,610	$ 37,125	$ 45,735	$ 42,484			
Total Municipality			**$ 8,610**	**$ 37,125**	**$ 45,735**	**$ 42,484**			
Estimated Annual Contribution[3]			**$ 103,320**	**$ 445,500**	**$ 548,820**	**$ 509,808**			

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 No Phase-in 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 Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

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 - Gnrl: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	3.00%	3.00%
DC Plan for New Hires:	8/1/2015	8/1/2015
Act 88:	Yes (Adopted 8/16/1963)	Yes (Adopted 8/16/1963)

Table 3: Participant Summary

Division	2022 Valuation		2021 Valuation		2022 Valuation		
	Number	Annual Payroll[1]	Number	Annual Payroll[1]	Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
01 - Gnrl							
Active Employees	21	$ 1,127,922	25	$ 1,366,616	55.2	19.5	21.0
Vested Former Employees	21	225,142	21	219,829	51.6	12.2	13.1
Retirees and Beneficiaries	75	1,133,860	71	1,050,879	72.3		
Pending Refunds	16		18				
Total Municipality							
Active Employees	**21**	**$ 1,127,922**	**25**	**$ 1,366,616**	**55.2**	**19.5**	**21.0**
Vested Former Employees	**21**	**225,142**	**21**	**219,829**	**51.6**	**12.2**	**13.1**
Retirees and Beneficiaries	**75**	**1,133,860**	**71**	**1,050,879**	**72.3**		
Pending Refunds	**16**		**18**				
Total Participants	**133**		**135**				

[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	2022 Valuation		2021 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - Gnrl	$ 12,354,248	$ 905,763	$ 14,361,223	$ 958,633
S1 - Surplus Unassociated	2,526,897	0	2,570,706	0
Municipality Total[3]	**$ 14,881,145**	**$ 905,763**	**$ 16,931,929**	**$ 958,633**
Combined Assets[3]	**$15,786,908**		**$17,890,563**	

1 Reserve for Employer Contributions and Benefit Payments.

2 Reserve for Employee Contributions.

3 Totals may not add due to rounding.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets (compared to 0.998523 as of December 31, 2021). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning January 1, 2024.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions Required	Employer Contributions Additional	Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
2012	$ 156,324	$ 0	$ 69,438	$ 519,180	$ (464,665)	$ (18,180)	$ 0	$ 11,592,393
2013	141,200	0	73,865	688,536	(525,060)	(1,511)	0	11,969,423
2014	181,018	0	71,723	681,958	(587,518)	(3,183)	0	12,313,421
2015	219,053	0	85,602	609,083	(613,919)	(2,351)	0	12,610,889
2016	226,464	0	64,400	640,744	(703,219)	(12,094)	0	12,827,184
2017	266,448	0	55,364	763,561	(767,980)	(9,208)	0	13,135,369
2018	258,445	46,080	50,404	471,387	(854,096)	(6,575)	0	13,101,014
2019	276,576	360,686	47,927	622,746	(910,624)	(5,240)	0	13,493,085
2020	316,727	947,935	48,270	1,173,623	(961,641)	0	0	15,017,999
2021	419,196	856,576	44,476	2,569,385	(1,023,634)	(19,860)	0	17,864,138
2022	592,188	218,996	36,767	639,569	(1,066,392)	(9,315)	0	18,275,951

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, 2022

Division	Actuarial Accrued Liability: Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Gnrl	$ 5,240,432	$ 2,183,388	$ 11,968,946	$ 23,378	$ 19,416,144	$ 15,350,651	79.1%	$ 4,065,493
S1 - Surplus Unassociated	0	0	0	0	0	2,925,300		(2,925,300)
Total	**$ 5,240,432**	**$ 2,183,388**	**$ 11,968,946**	**$ 23,378**	**$ 19,416,144**	**$ 18,275,951**	**94.1%**	**$ 1,140,193**

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

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 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
2008	$ 9,927,472	$ 10,353,922	104%	$ (426,450)
2009	10,250,691	10,640,897	104%	(390,206)
2010	10,697,591	11,006,427	103%	(308,836)
2011	10,827,507	11,330,296	105%	(502,789)
2012	11,406,292	11,592,393	102%	(186,101)
2013	12,163,363	11,969,423	98%	193,940
2014	12,735,860	12,313,421	97%	422,439
2015	14,333,735	12,610,889	88%	1,722,846
2016	14,703,549	12,827,184	87%	1,876,365
2017	15,161,226	13,135,369	87%	2,025,857
2018	15,274,448	13,101,014	86%	2,173,434
2019	16,238,893	13,493,085	83%	2,745,808
2020	18,048,699	15,017,999	83%	3,030,700
2021	19,207,905	17,864,138	93%	1,343,767
2022	19,416,144	18,275,951	94%	1,140,193

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012, 2015, 2019, 2020 and 2021 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 - Gnrl

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	$ 11,406,292	$ 11,592,393	102%	$ (186,101)
2013	12,163,363	11,969,423	98%	193,940
2014	12,735,860	12,313,421	97%	422,439
2015	14,333,735	12,610,889	88%	1,722,846
2016	14,703,549	12,827,184	87%	1,876,365
2017	15,161,226	13,135,369	87%	2,025,857
2018	15,274,448	13,101,014	86%	2,173,434
2019	16,238,893	13,147,917	81%	3,090,976
2020	18,048,699	13,590,913	75%	4,457,786
2021	19,207,905	15,297,229	80%	3,910,676
2022	19,416,144	15,350,651	79%	4,065,493

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 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		
2012	64	$ 2,374,536	7.60%	3.00%
2013	61	2,317,690	9.00%	3.00%
2014	61	2,383,929	9.50%	3.00%
2015	58	2,408,692	$ 27,324	3.00%
2016	49	1,974,029	$ 25,380	3.00%
2017	42	1,727,981	$ 25,608	3.00%
2018	40	1,673,482	$ 27,694	3.00%
2019	32	1,439,800	$ 34,933	3.00%
2020	31	1,590,755	$ 49,349	3.00%
2021	25	1,366,616	$ 43,312	3.00%
2022	21	1,127,922	$ 45,735	3.00%

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 employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

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.

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	$ 0	$ 0		$ 0
2013	0	0		0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	345,168		(345,168)
2020	0	1,427,086		(1,427,086)
2021	0	2,566,909		(2,566,909)
2022	0	2,925,300		(2,925,300)

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

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

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Gnrl

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2024: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,722,846	21	$ 1,640,655	11	$ 185,280
(Gain)/Loss	12/31/2016	35,723	19	34,153	11	3,852
(Gain)/Loss	12/31/2017	138,446	17	132,452	11	14,964
(Gain)/Loss	12/31/2018	137,878	15	132,804	11	15,000
(Gain)/Loss	12/31/2019	391,419	14	381,287	11	43,056
Assumption	12/31/2019	530,789	14	508,106	11	57,384
Experience	12/31/2020	1,339,721	13	1,339,130	11	151,224
Experience	12/31/2021	(580,117)	12	(596,513)	11	(67,368)
Experience	12/31/2022	348,501	11	372,896	11	42,108
Total				**$ 3,944,970**		**$ 445,500**

[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, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 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:		12/31/2022
Measurement Date of the Total Pension Liability (TPL):		12/31/2022
At 12/31/2022, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits:		75
Inactive employees entitled to but not yet receiving benefits (including refunds):		37
Active employees:		21
		133
Total Pension Liability as of 12/31/2021 measurement date:	$	18,708,586
Total Pension Liability as of 12/31/2022 measurement date:	$	18,925,572
Service Cost for the year ending on the 12/31/2022 measurement date:	$	144,261
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	(174,176)
- Changes in assumptions[2]:	$	0
Average expected remaining service lives of all employees (active and inactive):		1

[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.

Covered employee payroll (Needed for Required Supplementary Information):	$	1,127,922

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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Change in Net Pension Liability as of 12/31/2022:	$ 2,095,866	$ 0	$ (1,770,326)

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:	12/31/2022
Measurement Date of the Total Pension Liability (TPL):	12/31/2023

At 12/31/2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	75
Inactive employees entitled to but not yet receiving benefits (including refunds):	37
Active employees:	21
	133

Total Pension Liability as of 12/31/2022 measurement date:	$	19,090,095
Total Pension Liability as of 12/31/2023 measurement date:	$	19,206,568
Service Cost for the year ending on the 12/31/2023 measurement date:	$	138,415
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	(176,451)
- Changes in assumptions[2]:	$	0
Average expected remaining service lives of all employees (active and inactive):		1

[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.

Covered employee payroll (Needed for Required Supplementary Information):	$	1,127,922

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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Change in Net Pension Liability as of 12/31/2023:	$ 2,081,488	$ 0	$ (1,761,691)

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. 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 - Gnrl

1/1/2021	Contract Employees - Included
1/1/2021	Seasonal Employees - Included
1/1/2021	Service Credit Qualification - 75 hours
1/1/2021	Custom Wages
12/1/2020	Non-Accelerated Amortization
1/1/2018	Non Standard Compensation Definition
1/1/2017	Service Credit Purchase Estimates - No
8/1/2015	Option B Yes
8/1/2015	Accelerated to 15-year Amortization
8/1/2015	DC Adoption Date 08-01-2015
10/1/2012	Exclude Temporary Employees requiring less than 12 months
1/1/2002	6 Year Vesting
1/1/2002	Benefit B-2 (No Max)
1/1/1992	E1 2.5% COLA for past retirees (01/01/1992)
1/1/1992	E2 2.5% COLA for future retirees (01/01/1992)
1/1/1990	Benefit F55 (With 25 Years of Service)
1/1/1989	Benefit B-1 (No Max)
1/1/1989	Member Contribution Rate 3.00%
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1967	Benefit C-1 (Old) (No Max)
8/16/1963	Covered by Act 88
7/1/1958	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1958	10 Year Vesting
7/1/1958	Benefit C (Old) (No Max)
7/1/1958	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Fiscal Month - January
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

S1 - Surplus Unassociated

	Fiscal Month - January

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	FAC 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. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

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:

	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
1. Ratio of the market value of assets to total payroll	14.0	13.1	9.7	9.2	7.1
2. Ratio of actuarial accrued liability to payroll	17.2	14.1	11.3	11.3	9.1
3. Ratio of actives to retirees and beneficiaries	0.3	0.4	0.4	0.5	0.7
4. Ratio of market value of assets to benefit payments	14.7	17.1	16.1	14.5	13.9
5. Ratio of net cash flow to market value of assets (boy)	-1.3%	1.8%	2.6%	-1.9%	-3.9%

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, 2022**	
11	Indicate number of active members	21
12	Indicate number of inactive members (excluding pending refunds)	21
13	Indicate number of retirees and beneficiaries	75
14	**Investment Performance for Calendar Year Ending December 31, 2022**[1]	
15	Enter actual rate of return - prior 1-year period	(10.37)%
16	Enter actual rate of return - prior 5-year period	4.95%
17	Enter actual rate of return - prior 10-year period	6.79%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	7.00%
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]	11
22	Is each division within the system closed to new employees?[4]	Yes
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$17,053,508
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$19,720,754
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31, 2023	$666,360

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 differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.85%.