



Lake County- FINANCE- Meeting
Wednesday, October 14 at 9:30 a.m.

1. Call to order: *Chairman Lodholtz*
2. Approval of Agenda
3. Approval of Finance Minutes from Wednesday September 23, 2026 meeting
4. Financials, Additions, and Presentations:
 - a. Motion Sheet: Semi Monthly Accounts Payables in the amount of \$158,372.12
 - b. Motion Sheet: LexisNexis eCrash and Law Enforcement Agreements
 - c. Motion Sheet: 2027 Michigan Indigent Defense Grant Agreement
 - d. Motion Sheet: 911 Addressing Sign Fee Schedule Change
 - e. Motion Sheet: Resolution #2026-12: 2026 Annual Apportionment Report
 - f. Motion Sheet: Budget Amendments 3rd Quarter 2026
 - g. Motion Sheet: Authorize Administrator to do year end Budget Amendments and Transfers
 - h. Motion Sheet: Authorization to Approve and Pay 2026 Year End Accounts Payables
 - i. Motion Sheet: Fy 26-27 Off-Road Vehicle Law Enforcement Program Grant
 - j. Motion Sheet: Fy 2027 Snowmobile Law Enforcement Grant
5. Old Business
6. Public Comment:

Members of the Public may address the Finance Committee on any item. Comments are limited to a maximum of two (2) minutes per person
7. Miscellaneous:
8. Adjournment

All Agendas are subject to change
Commissioners Room
800 Tenth
Baldwin MI 49304

LAKE COUNTY BOARD OF COMMISSIONERS

800 Tenth Street

Baldwin, MI 49304

Finance Meeting-**proposed**

Wednesday September 23, 2026 at 9:30 AM

Chairman Lodholtz called the meeting to order at 9:31 AM

Present: Commissioners: Dawn Fuller, Mike Seroczynski, Kristine Raymond, Clyde Welford, Jamie Russell, Bob Sanders, Howard Lodholtz

Commissioner Fuller made a motion to accept the agenda dated, September 23, 2026, Commissioner Raymond seconded. All in favor- Motion carried.

Commissioner Raymond made a motion to accept the Finance Minutes dated September 9, 2026; Commissioner Fuller seconded. *All in favor - Motion carried.*

Motions:

Commissioner Raymond made a motion to the Board of Commissioners the approval semi-monthly detail analysis dated September 23, 2026 totaling \$211,491.79. Commissioner Welford seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners to approve of the 2027 Cost of Living Adjustment (COLA) for Non-union Employees, Appointed and Elected Department Heads, and other Non-Scored positions, excluding Board of Commissioners, at 4 percent, effective January 1, 2027. Commissioner Welford seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners to opt out of P.A. 152 for the County's Health Insurance for plan year 2027; to renew with Priority Health's HMO; to authorize monthly employee contributions in the amount of \$105 single, \$219 double, and \$329 family (10.88%); and authorize the County Administrator to take any and all necessary steps to effectuate these changes. Commissioner Sanders seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners the approval of the L-4029 authorizing the County's 2026 winter tax rates and levies, as presented, and authorize the Board Chairman to sign the form. Commissioner Fuller seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners motion to recommend to the Board of Commissioners to affirm the use of an estimated amount of \$27,000 from the Fy2024 Title III funds for the law enforcement radio encryption and upgrades project, and authorize the County Administrator to complete all necessary steps to effectuate this motion. Commissioner Welford seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners to give \$6,000 annually to the Road Commission for Drain Commissioner duties and to authorize a \$2,000 annual wage

increase for each Road Commissioner for the additional duties, effective January 1, 2027. Commissioner Welford seconded.

Co-Chairman Sanders made a motion to table until the Nov 10 meeting, seconded by Commissioner Seroczynski. All in favor

Commissioner Raymond made a motion to the Board of Commissioners to authorize a salary increase of \$1,000 annually for each Road Commissioner, with an effective date of January 1, 2027. Commissioner Welford seconded. All in favor

Commissioner Raymond made a motion to the Board of Commissioners to authorize a Budget Amendment within the 260 Indigent Defense Fund of \$96,848 increasing the State Grant revenue line GL# 260-000.00-546.000, \$21,515 reducing the Use of Fund Balance revenue line GL #260-000.00-692.000, \$20,228 increasing the Atty Fees/ Life Offense Felony expenditure line GL # 260-299.00-708.002, \$27,386 increasing the Atty Fees/Misdemeanor expenditure line GL # 260-299.00-708.003, \$24,856 increasing the Atty Fees/Felony line GL #260-299.00-708.007, and \$2,863 increasing the Misc. Funds, Transfers Out line GL # 260-965.00-955.011 for indigent defense attorney's fees. Commissioner Seroczynski seconded. All in favor

Unfinished Business: None

Public Comment:

Miscellaneous:

Adjournment: Chairman Lodholtz - Adjourned @ 10:11 AM

Tiffany Landis, Chief Deputy for Lake County Clerk

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4a

Motion: 4a

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration		REQUEST DATE:	REQUESTER SIGNATURE:
SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL, IMPACT, POSSIBLE ALTERNATIVES):			
101	GENERAL FUND		\$93,263.81
207	SHERIFF ROAD PATROL FUND		\$4,377.92
208	PARKS AND RECREATION		\$27.54
211	JAIL T.R.V. PROJECT		\$789.02
215	FRIEND OF THE COURT		\$240.30
220	HOLLISTER SENIOR CENTER FUN		\$60.00
249	BUILDING INSPECTION DEPAR		\$8,614.00
251	EMERGENCY 911 PROGRAM		\$3,561.59
256	REG. OF DEEDS AUTOMATION		\$1,128.01
261	E911 SERVICE FUND-WIRELESS		\$160.00
292	CHILD CARE-PROBATE		\$7,741.65
505	AMBULANCE		\$37,626.42
569	D.H.S. BUILDING		\$631.86
636	INFORMATION SERVICES		\$150.00
		TOTAL	\$158,372.12
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES):			
Motion to recommend to the Board of Commissioners the approval of the semi-monthly detail analysis dated October 14, 2026 totaling \$158,372.12.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE:	FINANCE MEETINGS APPROVAL:		COMMISSION DATE
10/14/2026	☐ YES ☐ NO ☐ OTHER		10/14/2026

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INVOICE GL DISTRIBUTION REPORT FOR LAKE COUNTY
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Fund 101 GENERAL FUND						
Dept 101.00 COMMISSIONERS						
101-101.00-707.000	PER DIEMS	MARILYN BURNS	SEPTEMBER 2026 MONTHLY EXEC MEETIN	09/29/2026	10/15/26	100.00
101-101.00-802.000	CONTRACT SERVICES,	CRITICAL RESPONSE GRO	MAPPING - COURT HOUSE, POLICE DEPT	1887	10/15/26	12,566.00
101-101.00-860.000	TRAVEL	CLYDE A WELFORD	08/27/2026 TO 09/23/2026 TRAVEL	08/27/2026	10/15/26	37.70
101-101.00-860.000	TRAVEL	JAMIE RUSSELL	NORTHERN MI COUNTIES - ROSCOMMON -	09/23/2026	10/15/26	145.00
101-101.00-860.000	TRAVEL	KRISTINE RAYMOND	09/15/2026 TO 09/28/2026 MEETINGS	09/23/2026	10/15/26	205.90
101-101.00-860.000	TRAVEL	MARILYN BURNS	SEPTEMBER 2026 MONTHLY EXEC MEETIN	09/29/2026	10/15/26	130.50
101-101.00-901.000	PUBLISHING	MICHIGAN MEDIA GROUP	3 POSTS 08/16/2026 TO 09/27/2026	09/27/2026	10/15/26	152.28
Total For Dept 101.00 COMMISSIONERS						13,337.38
Dept 172.00 ADMINISTRATION						
101-172.00-849.005	CELLULAR PHONES	BRENNAN LOWRY	OCTOBER 2026 CELL REIMBURSEMENT	10/01/20026	10/15/26	50.00
101-172.00-849.005	CELLULAR PHONES	TOBI LAKE	OCTOBER 2026 CELL REIMBURSEMENT	10/02/2026	10/15/26	50.00
Total For Dept 172.00 ADMINISTRATION						100.00
Dept 215.00 CLERK						
101-215.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	KRAFT ENVELOPES	1R33-6JNJ-6MF7	10/15/26	28.12
101-215.00-943.000	LEIN MACHINE	STATE OF MICHIGAN(FED	07/01/2026 TO 09/30/2026 GATEWAY V	551-681771	10/15/26	19.35
Total For Dept 215.00 CLERK						47.47
Dept 253.00 TREASURER						
101-253.00-849.005	CELLULAR PHONES	KELLIE ALLEN	OCTOBER 2026 CELL REIMBURSEMENT	10/06/2026	10/15/26	50.00
Total For Dept 253.00 TREASURER						50.00
Dept 257.00 EQUALIZATION						
101-257.00-802.000	EQUALIZATION DIRECTOR CO	ASSESSING SOLUTIONS I	OCTOBER 2026 - EQUALIZATION SERVIC	LAKE 26-10	10/15/26	4,411.82
101-257.00-802.018	CONT.SERVICES/EQUALIZATI	LYNDSEY PHILLIPS	2026 DESIGNATED ASSESSOR RETAINER F	10/01/2026	10/15/26	3,000.00
Total For Dept 257.00 EQUALIZATION						7,411.82
Dept 262.00 ELECTIONS						
101-262.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	SHARPIE PENS	17M4-PTCK-CR9Q	10/15/26	28.58
101-262.00-802.000	CONTRACT SERVICES,	ELECTION SOURCE	THUMB DRIVE & SHIPPING	26-5480	10/15/26	26.12
101-262.00-900.000	PRINTING	MICHIGAN MEDIA GROUP	ELECTION NOTICE & NOTICE OF LAST D	10197844	10/15/26	600.75
Total For Dept 262.00 ELECTIONS						655.45
Dept 265.00 BUILDING & GROUNDS						
101-265.00-744.000	BUILDING MAINTENANCE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	192.00
101-265.00-744.000	MAINTENANCE	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	125.00
101-265.00-744.000	BUILDING MAINTENANCE - M	SUMMIT FIRE PROTECTIO	SEPTEMBER 2026 WORK ORDERS	VARIES	10/15/26	25.80
101-265.00-746.000	GROUNDS MAINTENANCE	AMAZON CAPITOL SERVIC	RESERVED PARKING SIGN	1FPC-F7C9-QTXG	10/15/26	116.46
101-265.00-746.001	TRASH PICK UP	WEST MI COMMUNITY MEN	08/10,08/14,08/17/2026 PAPPER SHRE	INV0674	10/15/26	1,209.39
101-265.00-746.001	TRASH PU BASE \$157.74 ID	WM CORPORATE SERVICES	OCTOBER 2026	VARIES	10/15/26	209.95
101-265.00-849.005	CELLULAR PHONES	JERRY PONTZ	OCTOBER 2026 CELL REIMBURSEMNET	OCTOBER 2026	10/15/26	50.00
101-265.00-849.005	CELLULAR PHONES	ROB CECCON	OCTOBER 2026 CELL REIMBURSEMENT	OCTOBER 2026	10/15/26	50.00
101-265.00-849.005	CELLULAR PHONES	SAM KANE	OCTOBER 2026 CELL REIMBURSEMENT	OCTOBER 2026	10/15/26	50.00
101-265.00-850.000	BASIC PHONE SERVICE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	78.00
101-265.00-850.000	BASIC PHONE SERVICE	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	50.75
101-265.00-850.000	BASIC PHONE SERVICE	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	191.52
101-265.00-920.000	ACCT #100000315141 COURT	CONSUMERS ENERGY	08/15/2026 TO 09/17/2026	VARIES	10/15/26	7,824.28
101-265.00-920.000	UTILITIES COURTHOUSE 910	DTE ENERGY	09/03/2026 TO 10/02/2026	VARIES	10/15/26	197.88
101-265.00-920.000	ACCT#4620.00 COURTHOUSE	VILLAGE OF BALDWIN	08/20/2026 TTO 09/21/2026 INVOICES	09/21/2026	10/15/26	1,646.06
Total For Dept 265.00 BUILDING & GROUNDS						12,017.09
Dept 265.01 BLDG&GRNDS - EEOC						
101-265.01-744.000	BUILDING MAINTENANCE	BALDWIN ACE HARDWARE	DECK SCREWS	K22596	10/15/26	33.29

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Fund 101 GENERAL FUND						
Dept 265.01 BLDG&GRNDS - EEOC						
101-265.01-744.000	EMERGENCY MGMT	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	65.00
101-265.01-744.000	BUILDING MAINTENANCE - E	SUMMIT FIRE PROTECTIO	SEPTEMBER 2026 WORK ORDERS	VARIES	10/15/26	102.80
Total For Dept 265.01 BLDG&GRNDS - EEOC						201.09
Dept 265.02 BLDG&GRNDS - ROAD PATROL BLG						
101-265.02-744.000	BUILDING MAINTENANCE	BALDWIN ACE HARDWARE	WATER HEATER PARTS	K22582	10/15/26	40.49
Total For Dept 265.02 BLDG&GRNDS - ROAD PATROL B						40.49
Dept 265.05 BUILDING & GROUNDS-DIST.HEALTH						
101-265.05-744.000	HEALTH DEPT	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	60.00
101-265.05-744.000	BUILDING MAINTENANCE - D	SUMMIT FIRE PROTECTIO	SEPTEMBER 2026 WORK ORDERS	VARIES	10/15/26	25.80
101-265.05-921.000	ACCT #100000065126 NEWAY	CONSUMERS ENERGY	08/15/2026 TO 09/17/2026	VARIES	10/15/26	26.51
101-265.05-921.000	UTILITIES /GAS/ELEC/WATE	DTE ENERGY	09/03/2026 TO 10/02/2026	VARIES	10/15/26	71.74
101-265.05-921.000	ACCT#2510.00 HEALTH DEPT	VILLAGE OF BALDWIN	08/20/2026 TTO 09/21/2026 INVOICES	09/21/2026	10/15/26	91.50
Total For Dept 265.05 BUILDING & GROUNDS-DIST.HE						275.55
Dept 266.00 LEGAL & CONTRACTUAL SERVICES						
101-266.00-802.021	CONSULTING FEES	MIDWEST STRATEGY GROU	OCTOBER 2026	10/01/2026	10/15/26	870.30
Total For Dept 266.00 LEGAL & CONTRACTUAL SERVIC						870.30
Dept 281.00 TRIAL COURT						
101-281.00-708.000	COURT APPOINTED ATTORNEY	JENNIFER J ROACH	OCTOBER 2026 CONTRACT	09/30/2026	10/15/26	1,264.00
101-281.00-708.000	COURT APPOINTED ATTORNEY	SMULDERS LAW OFFICE	OCTOBER 2026 CONTRACT	09/30/2026	10/15/26	1,264.00
101-281.00-708.000	COURT APPOINTED ATTORNEY	TREE OF LIFE GUARDIAN	OCTOBER 2026 CONTRACT	09/30/2026	10/15/26	953.14
101-281.00-708.000	COURT APPOINTED ATTORNEY	VICTORIA MCCAFFREY	OCTOBER 2026 CONTRACT	09/30/2026	10/15/26	1,264.00
101-281.00-708.001	COURT APPOINTED ATTY'S/A	CHARLES B COVELLO	TRAVIS JOHN VALLEY 22-5874 FC	09/30/2026	10/15/26	203.20
101-281.00-708.001	COURT APPOINTED ATTY'S/A	NOVA LAW PLC	JODY LEE BROOKER - 25-6095FC	09/28/2026	10/15/26	54.99
101-281.00-708.001	COURT APPOINTED ATTY'S/A	RACHEL K. WOLFE DBA W	DEAN JACOB DIMAMBRO 25-6098 FH	09/28/2026	10/15/26	2,120.20
101-281.00-708.001	COURT APPOINTED ATTY'S/A	TRACIE ROBIN GITTLEMA	TRAVIS JOHN VALLEY 22-5874 FC	09/28/2026	10/15/26	257.20
101-281.00-708.001	COURT APPOINTED ATTY'S/A	WALTMAN LAW PLLC	SEPTEMBER 2026	1903	10/15/26	660.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	KRISTAN A. NEWHOUSE,P	LARRY SMITH 26-14017-MI	10/01/2026	10/15/26	140.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	MKG LEGAL	SEPTEMBER 2026	4495	10/15/26	172.50
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	MKG LEGAL	SEPTEMBER 2026	4494	10/15/26	90.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	MKG LEGAL	SEPTEMBER 2026	4496	10/15/26	105.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	TRACIE DINEHART, ATTO	SEPTEMBER 2026	17624	10/15/26	45.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	TRACIE DINEHART, ATTO	SEPTEMBER 2026	17625	10/15/26	30.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	TRACIE DINEHART, ATTO	JULY 2026	17253	10/15/26	1,575.00
101-281.00-708.004	ATTY.FEES/NON CONTRACTUA	TRACIE DINEHART, ATTO	JULY 2026 ADD'L	17252	10/15/26	435.00
101-281.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	BANKER BOXES	1LYZ-YXWN-XLQH	10/15/26	75.11
101-281.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	FACIAL TISSUES	1NNG-HCCP-3446	10/15/26	22.48
101-281.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	TONER	1K6W-616W-N6LJ	10/15/26	43.59
101-281.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	MONITOR RISER	1CT7-KYQF-RP4T	10/15/26	24.99
101-281.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	CORRECTION TAPE, STICKY NOTES, ENV	1N64-H3PJ-RK9W	10/15/26	96.08
101-281.00-943.000	LEIN MACHINE	STATE OF MICHIGAN(FED	07/01/2026 TO 09/30/2026 GATEWAY V	551-681771	10/15/26	135.45
Total For Dept 281.00 TRIAL COURT						11,030.93
Dept 296.00 PROSECUTING ATTORNEY						
101-296.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	TONER	1TPP-69C1-6DD4	10/15/26	59.52
101-296.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	BLUE PENS, FILE ORGANIZERS	1WXF-6W1X-XXDK	10/15/26	18.53
101-296.00-727.000	OFFICE SUPPLIES - NAMEPL	STAPLES		7011617879 - SU	10/15/26	117.80
101-296.00-943.000	LEIN MACHINE	STATE OF MICHIGAN(FED	07/01/2026 TO 09/30/2026 GATEWAY V	551-681771	10/15/26	38.70
101-296.00-982.001	OTHER LAW BOOKS	THOMSON REUTERS-WEST	SEPTEMBER 2026 SUBSCRIPTION	854041007	10/15/26	699.00
Total For Dept 296.00 PROSECUTING ATTORNEY						933.55

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Fund 101 GENERAL FUND						
Dept 305.00 ADMINISTRATION/SHERIFF DEPT.						
101-305.00-747.000	INVESTIGATION SUPPLIES	AMAZON CAPITOL SERVIC	8 PROT GIGABIT POE SWITCH	1RP3-KMC9-C1KY	10/15/26	173.76
101-305.00-747.000	INVESTIGATION SUPPLIES	LYNN PEAVEY COMPANY	SK KNIVES 20PK	430078	10/15/26	42.80
101-305.00-850.000	BASIC PHONE SERVICE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	18.00
101-305.00-850.000	BASIC PHONE SERVICE	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	30.45
101-305.00-850.000	BASIC PHONE SERVICE	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	38.31
101-305.00-981.005	DONATIONS/SPEC.DEPUTIES/	DIVERS CENTRAL, INC.	6 MM WETSUIT	1926	10/15/26	822.00
Total For Dept 305.00 ADMINISTRATION/SHERIFF DEP						1,125.32
Dept 351.00 JAIL BUILDING & GROUNDS						
101-351.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	BLACK TONER	1ND1-DPTV-L9CC	10/15/26	66.40
101-351.00-727.000	OFFICE SUPPLIES -WHT SEC	STAPLES		7011518415	10/15/26	11.39
101-351.00-727.000	OFFICE SUPPLIES - BATTER	STAPLES		7011418294 SUMM	10/15/26	27.73
101-351.00-727.000	OFFICE SUPPLIES	XEROX CORPORATION	10/01/2026 TO 12/31/2026 BASE RATE	IN6705307	10/15/26	350.49
101-351.00-735.001	MEALS - AND SNACKS	CANTEEN SERVICES INC	WEEK OF 09/19/2026 TO 09/25/2026	162787	10/15/26	3,655.44
101-351.00-735.001	MEALS	CANTEEN SERVICES INC	09/13/2026 TO 09/18/2026 MEALS	162509	10/15/26	3,049.80
101-351.00-736.000	CLEANING SUPPLIES - TP,P	STAPLES		7011418294 SUMM	10/15/26	448.66
101-351.00-744.000	BUILDING MAINTENANCE	BARNEY'S SEWER & DRAI	SERVICE CALL - JAIL	1775	10/15/26	325.00
101-351.00-744.000	JAIL	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	110.00
101-351.00-744.000	BUILDING MAINTENANCE	SUMMIT FIRE PROTECTIO	09/22/2026 WO COMPLETED	4485174	10/15/26	832.95
101-351.00-849.005	CELLULAR PHONES	VERIZON WIRELESS	08/29/2026 TO 09/23/2026	6154137929	10/15/26	112.67
101-351.00-932.002	ANNUAL MAINT. FEE/SOFTWA	STATE OF MICHIGAN(FED	07/01/2026 TO 09/30/2026 GATEWAY V	551-681771	10/15/26	38.70
101-351.00-977.003	UNIFORMS - BOOTS	SHADOW LUZIER	BOOT ALLOWANCE	09/20/2026	10/15/26	95.39
Total For Dept 351.00 JAIL BUILDING & GROUNDS						9,124.62
Dept 430.00 ANIMAL CONTROL						
101-430.00-744.000	ANIMAL SHELTER	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	55.00
101-430.00-744.000	BUILDING MAINTENANCE - A	SUMMIT FIRE PROTECTIO	SEPTEMBER 2026 WORK ORDERS	VARIES	10/15/26	112.20
101-430.00-746.001	TRASH PU BASE \$94.11 ID	WM CORPORATE SERVICES	OCTOBER 2026	VARIES	10/15/26	128.69
101-430.00-808.000	VETERINARY SERVICES	BALDWIN ACE HARDWARE	FLEE & TICK DROPS	K22732	10/15/26	105.43
101-430.00-808.000	VETERINARY SERVICES	BALDWIN ACE HARDWARE	FLEA & TICK DROPS, KILLER	K22464	10/15/26	29.32
101-430.00-808.000	VETERINARY SERVICES	BLUEPEARL PET HOSPITA	ANIMAL CONTROL - ARA - 1X VENDOR	623614	10/15/26	6,542.45
101-430.00-808.000	VETERINARY SERVICES	COUNTRY VETERINARY SE	RX - MILBEGUARD 9 DOGS	425412	10/15/26	75.46
101-430.00-808.000	VETERINARY SERVICES	COUNTRY VETERINARY SE	BERRETA - ZENRELIA TABS	425212	10/15/26	488.84
101-430.00-808.000	VETERINARY SERVICES	COUNTRY VETERINARY SE	GIADA - OFFICE CALL, EXAM, CBC, SC	425153	10/15/26	338.68
101-430.00-849.000	TELEPHONE - LONG DISTANC	VERIZON WIRELESS	08/29/2026 TO 09/23/2026	6154137929	10/15/26	74.94
101-430.00-850.004	INTERNET ACCESS CHARGES	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	36.00
101-430.00-850.004	INTERNET ACCESS CHARGES	VERIZON WIRELESS	08/29/2026 TO 09/23/2026	6154137929	10/15/26	72.02
Total For Dept 430.00 ANIMAL CONTROL						8,059.03
Dept 601.00 DISTRICT HEALTH DEPARTMENT #10						
101-601.00-835.000	HEALTH DEPT APPROPRIATIO	DISTRICT HEALTH DEPT.	10/01/2026 QUARTERLY APPRPRRIATIONS	INV0005835	10/15/26	19,414.50
101-601.00-842.000	CONTAGIOUS DISEASES	DISTRICT HEALTH DEPT.	JULY TO SEPTEMBER 2026 COMMUNICABL	INV0005845	10/15/26	45.89
Total For Dept 601.00 DISTRICT HEALTH DEPARTMENT						19,460.39
Dept 648.00 MEDICAL EXAMINER						
101-648.00-707.000	PER DIEMS - MARSHALL	DAVID TURNER	SEPTEMBER 2026	10/01/2026	10/15/26	265.88
101-648.00-707.000	PER DIEMS - GALLOUP	LARRY KEITH REED	SEPTEMBER 2026	10/01/2026	10/15/26	381.36
101-648.00-802.006	ADM EXPENSE SERVICES	MID MICHIGAN ME GROUP	OCTOBER TO DECEMBER 2026 - QUARTER	10/02/2026	10/15/26	7,756.09
Total For Dept 648.00 MEDICAL EXAMINER						8,403.33
Dept 701.00 PLANNING COMMISSION						
101-701.00-707.000	PER DIEMS	JOYCE BEACH	09/21/2026 PLANNING COMMISSION MEE	09/21/2026	10/15/26	60.00
101-701.00-707.000	PER DIEMS	KATHY VAN DONKELAAR	09/21/2026 MEETING	09/21/2026	10/15/26	60.00

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Fund 101 GENERAL FUND						
Dept 701.00 PLANNING COMMISSION						
Total For Dept 701.00 PLANNING COMMISSION						120.00
Total For Fund 101 GENERAL FUND						93,263.81
Fund 207 SHERIFF ROAD PATROL FUND						
Dept 301.00 ROAD PATROL						
207-301.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	USB DRIVES	1LYX-YXWN-XL4Q`	10/15/26	28.87
207-301.00-727.000	OFFICE SUPPLIES	APPLIED INNOVATION	09/04/2026 TO 10/03/2026 BASE RATE	3267008	10/15/26	173.83
207-301.00-727.012	EXPENSES/PROPERTY RECOVER	BALDWIN ACE HARDWARE	THERMOSTAT EL 120/240	K22589	10/15/26	17.99
207-301.00-849.005	CELLULAR PHONES	VERIZON WIRELESS	08/29/2026 TO 09/23/2026	6154137929	10/15/26	751.59
207-301.00-850.000	BASIC PHONE SERVICE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	18.00
207-301.00-850.000	BASIC PHONE SERVICE	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	40.60
207-301.00-850.000	BASIC PHONE SERVICE	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	38.31
207-301.00-850.005	MOBILE DATA ACCESS	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	36.00
207-301.00-850.005	MOBILE DATA ACCESS	VERIZON WIRELESS	08/29/2026 TO 09/23/2026	6154137929	10/15/26	920.79
207-301.00-933.000	VEHICLE REPAIRS	BALDWIN PARTS PLUS	WIPE BLADE	7-272026	10/15/26	12.79
207-301.00-933.000	VEHICLE REPAIRS - OIL CH	DT'S COUNTY LINE SERV	2026 DODGE DURANGO 1C4SDJFTXTC2697	142684	10/15/26	67.64
207-301.00-933.000	VEHICLE REPAIRS - OIL CH	DT'S COUNTY LINE SERV	2022 FD POLICE INTERCEPTOR UTILITY	142608	10/15/26	65.52
207-301.00-933.000	VEHICLE REPAIRS	DT'S COUNTY LINE SERV	2020 FORD POLICE INTERCEPTOR 1FM5K	142572	10/15/26	106.95
207-301.00-933.000	VEHICLE REPAIRS - OIL CH	DT'S COUNTY LINE SERV	2025 FD F-150 1FTFW1P87SKD00152	142543	10/15/26	80.63
207-301.00-933.000	VEHICLE REPAIRS - OIL CH	DT'S COUNTY LINE SERV	2019 FD F-250 SUPER DUTY XLT 1FT7W	142747	10/15/26	245.08
207-301.00-937.000	RADIO REPAIRS	GRAND TRAVERS MOBILE	MOBILE REPAIR - RADIO	63492	10/15/26	366.38
207-301.00-943.000	LEIN MACHINE	STATE OF MICHIGAN(FED	07/01/2026 TO 09/30/2026 GATEWAY V	551-681771	10/15/26	154.80
207-301.00-977.001	POLICE EQUIPMENT	BALDWIN ACE HARDWARE	PIPE CLEANER, CLEANER SPRAY	K22530	10/15/26	25.90
207-301.00-977.003	UNIFORMS	ON DUTY GEAR, LLC	REVOLUTION CARRIER & LEVAL IIIA SH	41178	10/15/26	820.00
207-301.00-977.003	UNIFORMS	ON DUTY GEAR, LLC	FLEECE JACKET	41253	10/15/26	172.99
207-301.00-977.003	UNIFORMS	ON DUTY GEAR, LLC	COVERT TACTICAL PANT	41114	10/15/26	206.98
Total For Dept 301.00 ROAD PATROL						4,351.64
Dept 331.02 ORV						
207-331.02-931.000	EQUIPMENT MAINTENANCE	FOX POWERSPORTS PEACO	KLOTZ OCTANE BOOST - OIL	233554	10/15/26	26.28
Total For Dept 331.02 ORV						26.28
Total For Fund 207 SHERIFF ROAD PATROL FUND						4,377.92
Fund 208 PARKS AND RECREATION						
Dept 751.00 PARKS & RECREATION						
208-751.00-901.000	PUBLISHING	MICHIGAN MEDIA GROUP	10/09/2026 PLACEHOLDER	11173788 CAMPAI	10/15/26	27.54
Total For Dept 751.00 PARKS & RECREATION						27.54
Total For Fund 208 PARKS AND RECREATION						27.54
Fund 211 JAIL T.R.V. PROJECT						
Dept 362.00 T.R.V. FACILITY						
211-362.00-929.004	UTILITIES 91002161350	DTE ENERGY	09/03/2026 TO 10/02/2026	VARIES	10/15/26	51.55
211-362.00-929.004	ACCT#3040.00 TRV	VILLAGE OF BALDWIN	08/20/2026 TTO 09/21/2026 INVOICES	09/21/2026	10/15/26	737.47
Total For Dept 362.00 T.R.V. FACILITY						789.02
Total For Fund 211 JAIL T.R.V. PROJECT						789.02
Fund 215 FRIEND OF THE COURT						
Dept 289.00 FRIEND OF THE COURT						
215-289.00-811.000	PROCESS SERVICE	SMOKEY O FTHE SEA SER	SARAH MEDEMA	26-109	10/15/26	43.28
215-289.00-811.000	PROCESS SERVICE	SMOKEY O FTHE SEA SER	SERVED SUMMONS - MCMANN & MEDEMA;	26-104	10/15/26	134.08
215-289.00-849.000	TELEPHONE - LONG DISTANC	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	12.00

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Fund 215 FRIEND OF THE COURT						
Dept 289.00 FRIEND OF THE COURT						
215-289.00-849.000	TELEPHONE - LONG DISTANC	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	20.30
215-289.00-849.000	TELEPHONE - LONG DISTANC	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	30.64
Total For Dept 289.00 FRIEND OF THE COURT						240.30
Total For Fund 215 FRIEND OF THE COURT						240.30
Fund 220 HOLLISTER SENIOR CENTER FUND						
Dept 265.03 BLDG&GRNDS - HOLLISTER BLDG.						
220-265.03-744.000	HOLLISTER	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	60.00
Total For Dept 265.03 BLDG&GRNDS - HOLLISTER BLD						60.00
Total For Fund 220 HOLLISTER SENIOR CENTER FUND						60.00
Fund 249 BUILDING INSPECTION DEPARTMENT						
Dept 371.00 BUILDING DEPARTMENT						
249-371.00-727.000	OFFICE SUPPLIES	ADVANCED MARKETING PA	YELLOW LABELS & SHIPPING	00004796	10/15/26	298.36
249-371.00-727.009	911 HOUSE NUMBER SIGNS	DORNBOS SIGNS IN	3'' WHT 911 NUMBERS	INV88277	10/15/26	368.90
249-371.00-802.041	CONTR.SERVICES/ELEC.INSP	BRIAN KANOUSE	09/21/2026 TO 09/30/2026 ELECTRICA	10/09/2026	10/15/26	2,940.00
249-371.00-802.050	CONTR.SERVICES/PLUMBING	TOM STORY	09/22/2026 TO 10/08/2026 PLUMBING	10/09/2026	10/15/26	1,400.00
249-371.00-802.054	CONTR.SERVICES/MECHANICA	TOM STORY	09/22/2026 TO 10/08/2026 MECHANICA	10/09/2026	10/15/26	3,430.00
249-371.00-849.005	CELLULAR PHONES	DAVID WRIGHT	OCTOBER 2026 CELL RETMBURSEMENT	10/01/2026	10/15/26	50.00
249-371.00-850.000	BASIC PHONE SERVICE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	12.00
249-371.00-850.000	BASIC PHONE SERVICE	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	20.30
249-371.00-850.000	BASIC PHONE SERVICE	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	30.64
249-371.00-863.000	TRAINING EXPENSES	TOM STORY	CODE TRAINING 09/17/2026	09/24/2026	10/15/26	63.80
Total For Dept 371.00 BUILDING DEPARTMENT						8,614.00
Total For Fund 249 BUILDING INSPECTION DEPARTMEN						8,614.00
Fund 251 EMERGENCY 911 PROGRAM						
Dept 325.00 EMERGENCY 911 PROGRAM						
251-325.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	WATER FILTER	1FDY-MY4K-1NXT	10/15/26	36.95
251-325.00-727.000	OFFICE SUPPLIES	MENARDS BIG RAPIDS	ICE MAKER OUTLET BOX, PEX CRIMP TE	24315	10/15/26	72.58
251-325.00-744.003	MAINT TOWER	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	45.00
251-325.00-803.000	DUES & SUBSCRIPTION - HA	IDSI INTERNATIONAL	HAZCONNECT ENTERPRISE LICENSE	2026106	10/15/26	250.00
251-325.00-849.000	TELEPHONE - LONG DISTANC	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	96.00
251-325.00-849.000	TELEPHONE - LONG DISTANC	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	40.60
251-325.00-849.000	TELEPHONE - LONG DISTANC	TELNET WORLDWIDE	10/01/2026 TO 10/31/2026	IN229053	10/15/26	53.63
251-325.00-849.005	CELLULAR PHONES - OCTOBE	BRIAN VIRDEN	OCTOBER 2026 CELL REIMBURSEMENT	09/28/2026	10/15/26	50.00
251-325.00-850.004	INTERNET ACCESS CHARGES	PENINSULA FIBER NETWO	10/01/2026 TO 10/31/2026	50056962	10/15/26	850.00
251-325.00-931.000	EQUIPMENT MAINTENANCE -	APPLIED INNOVATION	10/01/2026 TO 10/31/2026 BASE RATE	3295836	10/15/26	171.83
251-325.00-983.002	OTHER EQUIPMENT	AMAZON CAPITOL SERVIC	FRENCH DOOR SMART REFRIGERATOR	1TD9-VK3G-6PXY	10/15/26	1,895.00
Total For Dept 325.00 EMERGENCY 911 PROGRAM						3,561.59
Total For Fund 251 EMERGENCY 911 PROGRAM						3,561.59
Fund 256 REG. OF DEEDS AUTOMATION FUND						
Dept 711.01 REG. OF DEEDS AUTOMATION FUND						
256-711.01-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	GODEX ADAPTER	1DWV-6NCJ-67DC	10/15/26	23.98
256-711.01-727.000	OFFICE SUPPLIES - CLERK/	VERIZON WIRELESS	08/24/2026 TO 09/23/2026 SERVICE	6154154671	10/15/26	108.03
256-711.01-802.000	CONTRACT SERVICES,	DEKETO LLC	SEPTEMBER 2026 LICENSE ENHACEMENTS	LAKE2026#09	10/15/26	996.00
Total For Dept 711.01 REG. OF DEEDS AUTOMATION F						1,128.01

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Fund 256 REG. OF DEEDS AUTOMATION FUND						
Total For Fund 256 REG. OF DEEDS AUTOMATION FUND						1,128.01
Fund 261 E911 SERVICE FUND-WIRELESS						
Dept 346.00 E911 SERVICE FUND - WIRELESS						
261-346.00-863.005	TRAINING/DISPATCHERS	MACNLOW ASSOCIATES	REGISTRATON FEE FOR 911 AUTISM AWA	3566	10/15/26	80.00
261-346.00-863.005	TRAINING/DISPATCHERS	MACNLOW ASSOCIATES	REGISTRATION FEE MAC DEMENTIA COMM	3557	10/15/26	80.00
Total For Dept 346.00 E911 SERVICE FUND - WIRELE						160.00
Total For Fund 261 E911 SERVICE FUND-WIRELESS						160.00
Fund 292 CHILD CARE - PROBATE						
Dept 664.00 IN HOME CARE-PROBATION						
292-664.00-727.000	OFFICE SUPPLIES	AMAZON CAPITOL SERVIC	DISINFECT WIPES, TISSUES, DISPOSAB	1CTX-69XY-C6LQ	10/15/26	53.02
292-664.00-727.000	OFFICE SUPPLIES	APPLIED INNOVATION	10/02/2026 TO 11/01/2026 BASE RATE	3297221	10/15/26	52.90
292-664.00-727.000	OFFICE SUPPLIES - POST I	STAPLES		7011518415	10/15/26	66.61
292-664.00-727.000	OFFICE SUPPLIES - WATER,	STAPLES		7011617879 - SU	10/15/26	31.99
292-664.00-802.031	PSYCHOLOGICAL EVALUATIONS	PINE REST CHRISTIAN M	PSY TESTING - Y NELSON	12630	10/15/26	960.00
292-664.00-802.031	PSYCHOLOGICAL EVALUATIONS	ROSENBERG & ASSOCIATE	PSYCHOLOGICAL TESTING - HEINTZELMAN	12612	10/15/26	1,500.00
292-664.00-812.003	IN HOME CARE SERVICES	BERNADINE MILLER	09/20/2026 TO 09/27/2026	10/08/2026	10/15/26	91.00
292-664.00-812.003	IN HOME CARE SERVICES	BERNADINE MILLER	10/04/2026 TO 10/05/2026	12621	10/15/26	70.00
292-664.00-812.003	IN HOME CARE SERVICES	DENISE NICHOLE DUKES	10/01/2026 TO 10/06/206	12623	10/15/26	112.50
292-664.00-812.003	IN HOME CARE SERVICES	DENISE NICHOLE DUKES	09/15/2026 TO 09/30/2026	12622	10/15/26	390.00
292-664.00-812.003	IN HOME CARE SERVICES	REDWOOD TOXICOLOGY LA	09/04/2026 TO 09/26/2026	12629	10/15/26	47.70
292-664.00-812.003	IN HOME CARE SERVICES	SATELLITE TRACKING OF	09/01/2026 TO 09/23/2026	12628	10/15/26	126.00
292-664.00-849.005	CELLULAR PHONES	BOBBI KEEFER	OCTOBER 2026 CELL REIMBURSEMENT	12627	10/15/26	50.00
292-664.00-849.005	CELLULAR PHONES	HAYLEY JONES	OCTOBER 2026 CELL REIMBURSEMENT	12625	10/15/26	50.00
292-664.00-849.005	CELLULAR PHONES	VERIZON WIRELESS	08/24/2026 TO 09/23/2026	6154137952	10/15/26	37.70
292-664.00-861.002	HOLDOVER TRAVEL EXPENSES	KATENA ABRAHAM	09/10/2026 TO 09/24/2026	12619	10/15/26	39.58
Total For Dept 664.00 IN HOME CARE-PROBATION						3,679.00
Dept 665.00 BASIC GRANT						
292-665.00-727.000	OFFICE SUPPLIES	APPLIED INNOVATION	10/02/2026 TO 11/01/2026 BASE RATE	3297221	10/15/26	88.98
292-665.00-727.000	OFFICE SUPPLIES - GREEN	STAPLES		7011617879 - SU	10/15/26	93.27
292-665.00-727.000	OFFICE SUPPLIES	VERIZON WIRELESS	08/24/2026 TO 09/23/2026	6154137952	10/15/26	75.40
292-665.00-802.000	CONTRACT SERVICES,	BRIDGES OF NORTHERN M	09/14/2026 TO 09/28/2026 A FEENEY	12624	10/15/26	3,805.00
Total For Dept 665.00 BASIC GRANT						4,062.65
Total For Fund 292 CHILD CARE - PROBATE						7,741.65
Fund 505 AMBULANCE						
Dept 651.00 AMBULANCE						
505-651.00-744.000	BUILDING MAINTENANCE	ABILITA	MONTHLY RETAINER 09/18/2026	260921	10/15/26	102.00
505-651.00-802.049	PARAMEDIC SERVICES AGREE	LIFE EMS OF LAKE COUN	OCTOBER 2026 SERVICE AGREEMENT	10/02/02026	10/15/26	37,524.42
Total For Dept 651.00 AMBULANCE						37,626.42
Total For Fund 505 AMBULANCE						37,626.42
Fund 569 D.H.S. BUILDING						
Dept 903.00 SOCIAL SERVICES BLDG.MAINT.						
569-903.00-744.000	DHS	CROSSROADS PEST CONTR	OCTOBER 2026	VARIES	10/15/26	75.00
569-903.00-744.000	BUILDING MAINTENANCE - D	SUMMIT FIRE PROTECTIO	SEPTEMBER 2026 WORK ORDERS	VARIES	10/15/26	377.00
569-903.00-746.001	TRASH PU BASE \$134.18 ID	WM CORPORATE SERVICES	OCTOBER 2026	VARIES	10/15/26	179.86
Total For Dept 903.00 SOCIAL SERVICES BLDG.MAINT						631.86
Total For Fund 569 D.H.S. BUILDING						631.86

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Fund 636 INFORMATION SERVICES						
Dept 228.00 DATA PROCESSING						
636-228.00-849.005	CELLULAR PHONES	MICHAEL FLEES	AUGUST TO OCTOBER 2026 CELL REIMBU	10/09/2026	10/15/26	150.00
Total For Dept 228.00 DATA PROCESSING						150.00
Total For Fund 636 INFORMATION SERVICES						150.00

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Fund Totals:						
			Fund 101 GENERAL FUND			93,263.81
			Fund 207 SHERIFF ROAD PATROL FUND			4,377.92
			Fund 208 PARKS AND RECREATION			27.54
			Fund 211 JAIL T.R.V. PROJECT			789.02
			Fund 215 FRIEND OF THE COURT			240.30
			Fund 220 HOLLISTER SENIOR CENTER FUN			60.00
			Fund 249 BUILDING INSPECTION DEPARTM			8,614.00
			Fund 251 EMERGENCY 911 PROGRAM			3,561.59
			Fund 256 REG. OF DEEDS AUTOMATION FU			1,128.01
			Fund 261 E911 SERVICE FUND-WIRELESS			160.00
			Fund 292 CHILD CARE - PROBATE			7,741.65
			Fund 505 AMBULANCE			37,626.42
			Fund 569 D.H.S. BUILDING			631.86
			Fund 636 INFORMATION SERVICES			150.00
Total For All Funds:						
						158,372.12
--- TOTALS BY GL DISTRIBUTION ---						
	101-101.00-707.000		PER DIEMS			100.00
	101-101.00-802.000		CONTRACT SERVICES,			12,566.00
	101-101.00-860.000		TRAVEL			519.10
	101-101.00-901.000		PUBLISHING			152.28
	101-172.00-849.005		CELLULAR PHONES			100.00
	101-215.00-727.000		OFFICE SUPPLIES			28.12
	101-215.00-943.000		LEIN MACHINE			19.35
	101-253.00-849.005		CELLULAR PHONES			50.00
	101-257.00-802.000		EQUALIZATION DIRECTOR CONTRACTED POS			4,411.82
	101-257.00-802.018		CONT.SERVICES/EQUALIZATION			3,000.00
	101-262.00-727.000		OFFICE SUPPLIES			28.58
	101-262.00-802.000		CONTRACT SERVICES,			26.12
	101-262.00-900.000		PRINTING			600.75
	101-265.00-744.000		BUILDING MAINTENANCE			342.80
	101-265.00-746.000		GROUPS MAINTENANCE			116.46
	101-265.00-746.001		TRASH PICK UP			1,419.34
	101-265.00-849.005		CELLULAR PHONES			150.00
	101-265.00-850.000		BASIC PHONE SERVICE			320.27
	101-265.00-920.000		ACCT #100000315141 COURTHOUSE			9,668.22
	101-265.01-744.000		BUILDING MAINTENANCE			201.09
	101-265.02-744.000		BUILDING MAINTENANCE			40.49
	101-265.05-744.000		HEALTH DEPT			85.80
	101-265.05-921.000		ACCT #100000065126 NEWAYGO DIST HEAL			189.75
	101-266.00-802.021		CONSULTING FEES			870.30
	101-281.00-708.000		COURT APPOINTED ATTORNEYS/CONTRACTUA			4,745.14
	101-281.00-708.001		COURT APPOINTED ATTY'S/APPEALS/CONFL			3,295.59
	101-281.00-708.004		ATTY.FEES/NON CONTRACTUAL			2,592.50
	101-281.00-727.000		OFFICE SUPPLIES			262.25
	101-281.00-943.000		LEIN MACHINE			135.45
	101-296.00-727.000		OFFICE SUPPLIES			195.85
	101-296.00-943.000		LEIN MACHINE			38.70
	101-296.00-982.001		OTHER LAW BOOKS			699.00
	101-305.00-747.000		INVESTIGATION SUPPLIES			216.56
	101-305.00-850.000		BASIC PHONE SERVICE			86.76
	101-305.00-981.005		DONATIONS/SPEC.DEPUTIES/EQUIP			822.00
	101-351.00-727.000		OFFICE SUPPLIES			456.01
	101-351.00-735.001		MEALS - AND SNACKS			6,705.24
	101-351.00-736.000		CLEANING SUPPLIES - TP,PAPERTOWEL, S			448.66
	101-351.00-744.000		BUILDING MAINTENANCE			1,267.95
	101-351.00-849.005		CELLULAR PHONES			112.67

10/09/2026 12:37 PM
User: ttenhave
DB: Lake County

INVOICE GL DISTRIBUTION REPORT FOR LAKE COUNTY
POST DATES 10/15/2026 - 10/15/2026
BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
BANK CODE: GEN

Page: 9/9

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount Check
		101-351.00-932.002	ANNUAL MAINT. FEE/SOFTWARE			38.70
		101-351.00-977.003	UNIFORMS - BOOTS			95.39
		101-430.00-744.000	ANIMAL SHELTER			167.20
		101-430.00-746.001	TRASH PU BASE \$94.11 ID #32-70555-93			128.69
		101-430.00-808.000	VETERINARY SERVICES			7,580.18
		101-430.00-849.000	TELEPHONE - LONG DISTANCE			74.94
		101-430.00-850.004	INTERNET ACCESS CHARGES			108.02
		101-601.00-835.000	HEALTH DEPT APPROPRIATIONS			19,414.50
		101-601.00-842.000	CONTAGIOUS DISEASES			45.89
		101-648.00-707.000	PER DIEMS - MARSHALL			647.24
		101-648.00-802.006	ADM EXPENSE SERVICES			7,756.09
		101-701.00-707.000	PER DIEMS			120.00
		207-301.00-727.000	OFFICE SUPPLIES			202.70
		207-301.00-727.012	EXPENSES/PROPERTY RECOVERY			17.99
		207-301.00-849.005	CELLULAR PHONES			751.59
		207-301.00-850.000	BASIC PHONE SERVICE			96.91
		207-301.00-850.005	MOBILE DATA ACCESS			956.79
		207-301.00-933.000	VEHICLE REPAIRS			578.61
		207-301.00-937.000	RADIO REPAIRS			366.38
		207-301.00-943.000	LEIN MACHINE			154.80
		207-301.00-977.001	POLICE EQUIPMENT			25.90
		207-301.00-977.003	UNIFORMS			1,199.97
		207-331.02-931.000	EQUIPMENT MAINTENANCE			26.28
		208-751.00-901.000	PUBLISHING			27.54
		211-362.00-929.004	UTILITIES 91002161350			789.02
		215-289.00-811.000	PROCESS SERVICE			177.36
		215-289.00-849.000	TELEPHONE - LONG DISTANCE			62.94
		220-265.03-744.000	HOLLISTER			60.00
		249-371.00-727.000	OFFICE SUPPLIES			298.36
		249-371.00-727.009	911 HOUSE NUMBER SIGNS			368.90
		249-371.00-802.041	CONTR.SERVICES/ELEC.INSPECTOR			2,940.00
		249-371.00-802.050	CONTR.SERVICES/PLUMBING INSPEC			1,400.00
		249-371.00-802.054	CONTR.SERVICES/MECHANICAL INSP			3,430.00
		249-371.00-849.005	CELLULAR PHONES			50.00
		249-371.00-850.000	BASIC PHONE SERVICE			62.94
		249-371.00-863.000	TRAINING EXPENSES			63.80
		251-325.00-727.000	OFFICE SUPPLIES			109.53
		251-325.00-744.003	MAINT TOWER			45.00
		251-325.00-803.000	DUES & SUBSCRIPTION - HAZCONNECT LIC			250.00
		251-325.00-849.000	TELEPHONE - LONG DISTANCE			190.23
		251-325.00-849.005	CELLULAR PHONES - OCTOBER 2026			50.00
		251-325.00-850.004	INTERNET ACCESS CHARGES			850.00
		251-325.00-931.000	EQUIPMENT MAINTENANCE - OCTOBER 2026			171.83
		251-325.00-983.002	OTHER EQUIPMENT			1,895.00
		256-711.01-727.000	OFFICE SUPPLIES			132.01
		256-711.01-802.000	CONTRACT SERVICES,			996.00
		261-346.00-863.005	TRAINING/DISPATCHERS			160.00
		292-664.00-727.000	OFFICE SUPPLIES			204.52
		292-664.00-802.031	PSYCHOLOGICAL EVALUATIONS			2,460.00
		292-664.00-812.003	IN HOME CARE SERVICES			837.20
		292-664.00-849.005	CELLULAR PHONES			137.70
		292-664.00-861.002	HOLDOVER TRAVEL EXPENSES			39.58
		292-665.00-727.000	OFFICE SUPPLIES			257.65
		292-665.00-802.000	CONTRACT SERVICES,			3,805.00
		505-651.00-744.000	BUILDING MAINTENANCE			102.00
		505-651.00-802.049	PARAMEDIC SERVICES AGREEMENT			37,524.42
		569-903.00-744.000	DHS			452.00
		569-903.00-746.001	TRASH PU BASE \$134.18 ID #32-70556-6			179.86
		636-228.00-849.005	CELLULAR PHONES			150.00

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4b

Motion: 4b

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration	REQUEST DATE:	REQUESTER SIGNATURE:	
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners to approve the LexisNexis eCrash and Law Enforcement Agreements and authorize the Undersheriff to sign any and all necessary documents on the county's behalf with the understanding that this will not replace the Central Square Extend reporting software.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER		COMMISSION DATE 10/14/2026



Order No. 1 LexisNexis® eCrash

This Order No. 1 ("Order") is entered into this 14th day of October, 2026 ("Order Effective Date") between Lake County Sheriff's Office ("Agency") and LexisNexis Coplogic Solutions Inc. ("Provider") and subject to the terms and conditions of the Law Enforcement Agreement effective _____, 20____ ("Agreement") between the Parties.

1. **TERMS AND CONDITIONS.** All of the terms and conditions contained in the Agreement shall remain in full force and effect and shall apply to the extent applicable to this Order except as expressly modified herein. To the extent that the terms and conditions of this Order are in conflict with the terms and conditions of the Agreement, or any other incorporated item, this Order shall control. Capitalized terms used herein but not defined shall have the same meaning as set forth in the Agreement.
2. **DESCRIPTION OF SERVICES.** Provider, as part of its business has developed and makes available to law enforcement entities a solution called LexisNexis® eCrash that enables for the collection and the online distribution of Reports via Provider's eCommerce portal(s), <https://policeports.lexisnexis.com/ui/home>, or its successor(s). In exchange for the Services provided to Agency, Agency agrees that Provider shall have the sole and exclusive right to sell the Agency's crash Reports online and to distribute data extracted from the Reports. Agency retains the rights to fulfill requests for a Report made pursuant to state freedom of information laws.
3. **SCOPE OF SERVICES.** Provider agrees to provide the following Services to Agency subject to the provisions of this Order. Any change to the Services as set forth in this Order that occur after the Order Effective Date must be made by amendment to this Order, signed by both Parties. Provider will provide the following Services subject to Agency's technology capabilities, processes, and work-flow functionality:
 - 3.1 Permit connection of Provider's application on Agency's application-compatible computing devices, with the following features:
 - a) Integrated crash scene diagramming;
 - b) Ability to interface with NCIC, NLETS, and state databases to auto-populate Reports with applicable data (in participating states);
 - c) Voice response (in participating states); and
 - d) Online agency administration portal to view Reports, generate analytics, and obtain information related to Agency's Reports.
 - 3.2 Establish a communication protocol to electronically or manually transfer Reports in a timely manner from Agency to Provider.
 - 3.3 Provide Report distribution services as set forth in in Section 5 of the Agreement.
 - 3.4 To the extent e-Commerce is contemplated under the Agreement and/or Order, Provider shall also establish a communication protocol to electronically or manually transfer Reports in a timely manner from Agency to Provider.
 - 3.5 Subject to Section 5.1 of the Agreement, Agency agrees to allow access to Agency's Reports by Participating Agencies and, in return, shall receive access to Participating Agencies' Reports. Agency agrees that it shall use Participating Agency Reports strictly for investigative and/or law enforcement purposes only.
 - 3.6 As provided by Section 7.1 of the Agreement, Agency acknowledges that certain Services provided under this Order may include the provision of certain personal information data obtained from the state Department of Motor Vehicles ("DMV Data") and that such DMV Data may be governed by the Federal Driver's Privacy Protection Act, (18 U.S.C. § 2721 et seq.) and related state laws (collectively, the "DPPA"), and that Agency is required to comply with the DPPA, as applicable. Agency certifies it has a permissible use under the DPPA to use and/or obtain such information and Agency further certifies it will use such information obtained from Services only for one (1) of the purposes selected below or for the purpose indicated by



Agency electronically while using the Services, which purpose will apply to searches performed during such electronic session:

eCrash Order Q4.25.V1

Please check one below (required):

	1.	No permissible use.
✓	2.	Use by a government agency, but only in carrying out its functions.

4. TRAINING.

- 4.1 Train-the-Trainer Training Sessions. At no additional cost to Agency, Provider will provide Agency users instructorled, online 'train-the-trainer' training sessions. Courses can cover new user training, refresher training for existing users, system administration, or other Agency-requested topics. The 'train the trainer' approach aims to educate Agency users with skills that are needed to train other users. Provider aims to train Agency users within 60 days of go-live. Provider will offer Agency up to two (2) training sessions annually. Additional requests will be evaluated based on available resources and may be subject to additional fees.
- 4.2 User Guides. Provider will provide Agency with user guides or training documentation appropriate for the Services.
- 4.3 On Site Training. In response to written Agency requests for Provider to provide on-site training, Provider shall produce a written estimate of the time required to provide the requested training and state any requirements, such as the presence of Agency staff, other resources, or materials. The Agency shall reimburse Provider at the rate of two thousand five hundred (\$2,500.00) dollars per day for each Provider employee who provides any on-site training (this daily fee includes all Provider travel time and travel expenses).

5. **TERM AND TERMINATION.** This Order shall commence upon the completion of the project ("Project Completion") and shall continue for an initial term of thirty six (36) months ("Initial Term"), whereupon this Order shall automatically renew for additional twelve (12) month periods ("Renewal Term") unless either Party provides written notice to the other Party, at least ninety (90) days prior to the expiration of the Renewal Term.

6. **FEES.** Pursuant to Section 4 of the Agreement, the Agency Fee is Ten Dollars (\$10.00) There shall be no fee to Agency for the Services.

6.1 For the avoidance of doubt, no Agency Fee will be paid with respect to the following:

- a) When an Affiliate of Provider has paid an Agency Fee to acquire a Report for an Authorized Requestor and such Affiliate later resells that Report from its inventory of previously purchased Reports to another Authorized Requestor; or
- b) When one or more components of a Report (e.g., VIN number) is provided to an Authorized Requestor or an Affiliate of Provider by Provider rather than the entirety of the Report being provided; or
- c) When a fee is not charged to an Authorized Requestor for the Report.

Nothing in this Order shall require Provider or its Affiliate to pay an Agency Fee to the Agency when an Authorized Requestor provides a Report and/or specific data extracted from the Report to a third party after the Authorized Requestor has purchased such Report from the Affiliate's inventory of previously purchased reports. Agency acknowledges that all reports requested by Agency Requestors shall be provided free of charge.



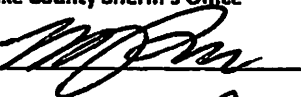
{SIGNATURES ON FOLLOWING PAGE}

eCrash Order Q4.25.V1

IN WITNESS WHEREOF, the Parties have caused this Order to be executed by their respective authorized representatives as of the Effective Date.

Agency: Lake County Sheriff's Office

Provider: LexisNexis Coplogic Solutions Inc.

Signature: 

Signature: _____

Printed Name: MARK PETRAS

Printed Name: _____

Title: Under Sheriff

Title: _____

Date: 9/23/26

Date: _____



eCrash Order Q4.25.V1



LAW ENFORCEMENT AGREEMENT

This Law Enforcement Agreement ("Agreement") is dated October 14th, 2026 ("Effective Date") by and between LexisNexis Coplogic Solutions Inc., with its principal place of business at 1000 Alderman Drive, Alpharetta, Georgia 30005 ("Provider"), Lake County Sheriff's Office, with its principal place of operations at 1153 Michigan Ave, Baldwin, Michigan 49304 ("Agency"). Provider and Agency may be referred to herein individually as a "Party" and collectively referred to as "Parties".

1. SCOPE.

Provider as part of its business has developed several comprehensive products and services for law enforcement. Subject to the terms and conditions of this Agreement, Agency desires to order and Provider agrees to provide the various products and services contained herein (collectively referred to as the "Services") as described in an applicable order to this Agreement ("Order"). The Parties acknowledge Agency is a law enforcement entity with responsibility for the documentation, retention, and management of information and reporting related to vehicle accidents, citations, and incidents occurring within its jurisdiction (as used within this Agreement, each documented event is a "Report"). "Report" shall also include any associated or supplemental information provided with the Report including Agency name, images and upload date, as applicable. The Parties further acknowledge that Provider acts on behalf of Agency to the extent it assists in carrying out Agency's obligations to provide the public access to vehicle accident reports and Provider shall provide such access in accordance with the Federal Driver's Privacy Protection Act, (18 U.S.C. § 2721 et seq.).

2. LICENSE AND RESTRICTIONS.

2.1. License Grant and License Restrictions. Upon execution of an applicable Order, Provider hereby grants to Agency a restricted, limited, revocable license to use the Services only as set forth in this Agreement and any applicable Order, and for no other purposes, subject to the restrictions and limitations set forth below:

- (a) Agency shall not use the Services for marketing or commercial solicitation purposes, resell, or broker the Services to any third-party or otherwise use the Services for any personal (non-law enforcement) purposes; and
- (b) Agency shall not access or use Services from outside the United States without Provider's prior written approval; and
- (c) Agency shall not use the Services to create a competing product, provide data processing services to third parties, resell, or broker the Services to any third-party, or otherwise use the Services for any personal (non-law enforcement) purposes; and
- (d) Agency's use of the Services hereunder will not knowingly violate any agreements to which Agency is bound; and
- (e) Agency shall not harvest, post, transmit, copy, modify, create derivative works from, tamper, distribute the Services, or in any way circumvent the navigational structure of the Services, including to upload or transmit any computer viruses, Trojan Horses, worms or anything else designed to interfere with, interrupt or disrupt the normal operating procedures of Services; and
- (f) Agency may not use the Services to store or transmit infringing, libellous, or otherwise unlawful or tortious material, or to store or transmit material in violation of third-party privacy rights or otherwise infringe on the rights of others; and
- (g) Agency shall not reveal any user accounts or passwords for the Services to any third parties (third parties shall not include Agency's employees who have a need to know such information); and
- (h) Except as specifically set forth in an Order, Agency shall not permit any third party (third parties shall not include Agency's employees who have a need to know such information) to view or use the Services, even if such third party is under contract to provide services to Agency; and



(l) Agency shall comply with all laws, regulations, and rules which govern the use of the Services.

- 2.2. **Other Restrictions.** In addition Provider may, at any time, impose restrictions and/or prohibitions on the Agency's use of the Services, or certain data or no longer offer certain functionalities or features that may be the result of a modification in Provider policy, a modification of third-party agreements, a modification in industry standards, a Security Event (defined below), a change in law or regulation, or the interpretation thereof, and/or an order from a Court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider. Upon written notification by Provider of such restrictions, Agency agrees to comply with such restrictions or, in the event that Agency is unable to comply, it shall notify Provider in writing of its inability to comply within ten (10) days after receipt of Provider's written notification. In that event, either Party may immediately terminate this Agreement by providing written notice thereof to the other Party without such termination constituting a breach of this Agreement.
- 2.3. **Violation of License Terms and / or Restrictions.** Agency agrees that, if Provider determines or reasonably suspects that: (i) Agency is violating any license terms, restrictions, or other material provision of the Agreement; or (ii) Agency has experienced a Security Event (as herein defined), Provider may, at its sole option, take immediate action up to and including, without further obligation or liability of any kind, terminating Agency's account and the license to use the Services.

3. SUPPORT AND MAINTENANCE.

- 3.1. **Ongoing Maintenance.** Provider will, from time-to-time issue and/or provide maintenance including bug fixes, enhancements, new features, or new functionality that are generally made available to customers along with any corresponding changes to documentation ("Maintenance"). Maintenance does not include work to custom code, customized configurations, or to unauthorized modifications of the Services. Any Provider assistance beyond standard Maintenance will be billed at Provider's then current pricing schedule, as agreed upon in advance by the Parties. Additionally, upon Agency's written notice of new or revised legislation, statutes, or ordinances requiring any Services to be updated, Provider shall update or modify the Services or particular form consistent with such new regulation within a reasonable time.
- 3.2. **Support Services.** Provider will provide ongoing support services for problems, queries or requests for assistance ("Support") provided that all requests for Support must be made to Provider Monday through Friday from 8:00 AM ET to 8:00 PM ET at 1-888-949-3835. Provider will also provide after-hours Support including the ability to leave a message and receive a call back the following business day or sooner, if critical. In order to provide Support, Agency will provide all information reasonably required by Provider to identify the issue, including: an Agency point of contact (familiar with the Services and issue), description of issue, screenshots, the impact, and assist in Provider's efforts to reproduce the problem (as applicable). Provider will work to resolve problem with reasonable promptness for issues that are application or Services related (Provider is not responsible for resolving issues caused by Agency hardware). The Agency agrees to provide Provider with data transfers, as requested, remote access to the Services system, and with sufficient test time on the Agency's computer system to duplicate the problem, to certify that the problem is with the Services, and to certify that the problem has been corrected. If the problem cannot readily be resolved, Provider will attempt to identify a work around. Upon resolution of any issue, Provider shall notify the Agency of such resolution via email. The Parties agree that Provider is not obligated to ensure that its Services are compatible with outdated (exceeding 4 years from date of initial release) hardware, computer operating services or database engines.
- 3.3. **On Site Support.** In response to written Agency requests for Provider to provide on-site routine non-emergency support, Provider shall produce a written estimate of the time required to provide the requested support and state any requirements, such as the presence of Agency staff or other resources or materials. Any on-site support provided by Provider shall only be invoiced by Provider or paid by Agency if the problem arose due to something other than a defect in the Services. The Agency shall reimburse Provider at the rate of two thousand five hundred (\$2,500.00) dollars per day for each Provider employee who provides any on-site support. This daily fee includes all Provider travel time and expenses.

4. FEES.



4.1. Fees due to Provider. Any fees due to Provider for Services hereunder shall be specified in an Order ("Fees"). For any Order where Fees are specified, Provider will issue an invoice to Agency pursuant to the terms in the Order. Invoices shall be paid in full by Agency within thirty (30) days from invoice date. Provider may increase or decrease the Fee following the Initial Term (as defined in an applicable Order) by providing Agency no less than sixty (60) days written notice prior to the effective date of such pricing change. To the extent an interface or other technological development is required (outside of the Service Features defined in the Order(s)) to enable an Agency designated third party (i.e., RMS Vendor) to receive Reports from Provider at Agency's request or to enable Provider to intake Agency Data, such cost shall not be borne by Provider.

4.1.1. Disputes. If Agency in good faith disputes an invoice, it must notify Provider in writing within 30 days of receiving the invoice, detailing the cause of the dispute, amount in dispute, and supporting documentation. Invoices not disputed within 90 days will be deemed valid and may not later be disputed. The Parties agree to use best efforts to resolve all Disputes promptly and in good faith. In the event the Parties are not able to resolve a Dispute within sixty (60) days from Provider's receipt of a Dispute Notice, Provider can terminate the Agreement or discontinue the Service immediately without liability. Unpaid fees will accrue 18% annual interest. All Fees are calculated for payment made via ACH, Wire, or Agency check. Agency agrees that fees exclude taxes (if applicable) or other cost incurred by Agency's RMS Vendor or other third parties and agrees such costs shall be passed on to Agency. Provider shall not be required to enter into a third-party relationship to obtain payment for the Service provided to Agency; however, should Provider elect to do so, Provider reserves the right to charge Agency additional fees for such accommodation and third-party costs, which Agency must cover.

4.2. Fees due to Agency. Using the process as herein defined, on behalf of Agency, Provider will collect and remit to Agency a fee for all Reports ("Agency Fee") purchased from the eCommerce portal set forth on the applicable Order, including but not limited to fees for purchases of Reports from that eCommerce portal by an Affiliate. On a monthly basis, Provider will electronically transfer to Agency's designated account, the total amount of applicable Agency Fee collected by Provider during the previous month. Provider will make available a monthly report to Agency identifying the number of Reports provided on its behalf via the LexisNexis® Command Center ("Command Center") administration portal and/or its successor.

4.2.1. No Agency Fee will be paid with respect to the following:

- (a) When an Affiliate of Provider has paid an Agency Fee to acquire a Report for an Authorized Requestor (as defined in Section 5.2 of this Agreement), including Reports purchased before the applicable Order Effective Date, and such Affiliate later resells that Report from its inventory of previously purchased Reports to another Authorized Requestor; or
- (b) When one or more components of a Report (e.g., VIN number), rather than the Report in its entirety, is provided by Provider to an Authorized Requestor or an Affiliate of Provider; or
- (c) When a Report is acquired by an Affiliate of Provider from a source other than the eCommerce portal set forth on the applicable Order; or
- (d) When a fee is not charged to an Authorized Requestor for the Report.

Nothing in this Agreement shall require Provider or its Affiliate to pay an Agency Fee to the Agency when an Authorized Requestor provides a Report and/or specific data extracted from the Report to a third party after the Authorized Requestor has purchased such Report from the Affiliate's inventory of previously purchased Reports. Agency acknowledges that all reports requested by Agency Requestors shall be provided free of charge.

4.3. Fees retained by Provider. Where permitted by law, Provider will charge a convenience fee for each Report provided to an Authorized Requestor ("Convenience Fee") which shall be retained by Provider. The Convenience Fee shall be established by Provider at its discretion, but in no event shall it exceed the amount Provider may legally charge an Authorized Requestor.

4.4. Enhancements. If Agency requests Enhancement(s) outside the standard features listed in the Order(s), Provider will provide the Agency a scope document detailing the Enhancement(s), cost, and schedule for approval. Where Agency executes such scope document, the scope document shall comply with the terms and conditions set forth in this Agreement.



5. CONTRIBUTION/DISTRIBUTION.

- 5.1. Agency acknowledges and agrees that Provider has compiled certain databases of person data, vehicle data, and/or incident data contributed from other law enforcement agencies ("Participating Agencies"). Agency further acknowledges and agrees that such contribution data (a) is available only to Participating Agencies that have authorized the contribution and distribution of their data via such databases and (b) may be used solely for investigative and/or law enforcement purposes and for no other purpose whatsoever.
- 5.2. For Services that contemplate the sale of Reports, as more specifically described in an Order, Provider shall distribute Reports and/or specific data extracted from the Report to individuals or legal entities ("Authorized Requestors") and other authorized law enforcement entities ("Agency Requestors") in accordance with applicable laws, regulations, and/or an order from a court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider. Nothing in this Agreement shall prohibit Provider's Affiliates (defined in Section 15.1, "Affiliates" below) from purchasing Reports from the ecommerce portal set forth in the Order, or from distributing previously purchased Reports and/or specific data extracted from the Report to Authorized Requestors or Agency Requestors in accordance with the terms of the Order and applicable laws, regulations, and/or an order from a court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider. Nothing in this Agreement shall prohibit Affiliates from acquiring Reports from a source other than the ecommerce portal set forth in the Order.

6. TERMS AND TERMINATION.

- 6.1. Term. This Agreement shall commence upon the Effective Date and shall continue until terminated in accordance with this Agreement. Each Order shall set forth the specified term for the particular Service.
- 6.2. Termination.
 - 6.2.1. Either Party may terminate this Agreement or any Order for cause if the other Party breaches a material obligation under the terms of this Agreement and fails to cure such breach within thirty (30) days of receiving written notice thereof from the non-breaching Party, provided, however, that if such material breach is of a nature that it cannot be cured, immediate termination shall be allowed. Failure to pay by either Party shall be considered a material default.
 - 6.2.2. Either Party may elect to terminate this Agreement or any Order by providing written notice to the other of such intent, at least ninety (90) days prior to the end of the applicable Order term.
 - 6.2.3. Provider may, upon six (6) months written notice to Agency, terminate any Service that will no longer be supported or offered by Provider. Provider will make reasonable efforts to transition Agency to a similar Service, if available. Further, Provider may at any time cease to provide Agency access to any portions of features of the Services thereof which Provider is no longer legally or contractually permitted to provide.
- 6.3. Effect of Termination. Upon termination of this Agreement, each Party shall be liable for payment to the other Party of all amounts due and payable for Services provided through the effective date of such termination. Upon receipt of Agency's written request after termination, Provider shall provide Agency with access to Reports provided by Agency under this Agreement and/or data provided through provision of the Services by Agency under an applicable Order so Agency may download and/or copy such information. Provider shall not be obligated to delete from its databases (or from other storage media) and/or return to Agency, Reports already provided to Provider by Agency, and shall be permitted to continue to maintain and distribute the Reports already in its possession to Authorized Requestors in compliance with applicable laws, regulations, and/or an order from a court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider.

7. RELEVANT LAWS.

Each Party shall comply with all applicable federal, state, and local laws and regulations related to its performance hereunder, including:



- 7.1. **Driver's Privacy Protection Act.** Agency acknowledges that certain Services provided under this Agreement may include the provision of certain personal information data obtained from state Departments of Motor Vehicles ("DMV Data") and that such DMV Data may be governed by the Federal Driver's Privacy Protection Act, (18 U.S.C. § 2721 et seq.) and related state laws ("DPPA"), and that Agency is required to comply with the DPPA, as applicable. Agency acknowledges and agrees that it may be required to certify its permissible use of DPPA or DMV Data at the time it requests information in connection with certain Services and will recertify upon request by Provider.
- 7.2. **Fair Credit Reporting Act.** The Services provided pursuant to this Agreement are not provided by "consumer reporting agencies" as that term is defined in the Fair Credit Reporting Act (15 U.S.C. § 1681, et seq.) ("FCRA") and do not constitute "consumer reports" as that term is defined in the FCRA. Agency certifies that it will not use any of the information it receives through the Services in whole or in part as a factor in determining eligibility for credit, insurance, or employment or for any other eligibility purpose that would qualify the information in as a consumer report.
- 7.3. **Protected Health Information.** Unless otherwise contemplated by an applicable Business Associate Agreement executed by the Parties, Agency will not provide Provider with any Protected Health Information (as that term is defined in 45 C.F.R. Sec. 160.103) or with Electronic Health Records or Patient Health Records (as those terms are defined in 42 U.S.C. Sec. 17921(5), and 42 U.S.C. Sec. 17921(11), respectively) or with information from such records without the execution of a separate agreement between the Parties.
- 7.4. **Social Security Numbers.** Social Security Numbers may be available hereunder as part of Reports and/or related data provided from certain states. However, Agency shall not provide Social Security Numbers to Provider under any circumstances under this Agreement. Should Agency require more information on Social Security Numbers or its obligations in relation thereto, Agency should contact Provider Agency Service at 1-866-215-2771 for assistance.
- 7.5. **Privacy Principles.** Agency shall comply with the "Provider Data Privacy Principles" available at <http://www.lexisnexis.com/privacy/data-privacy-principles.aspx>, as updated from time to time. Provider shall notify Agency in writing in the event that material changes are made to the Provider Data Privacy Principles.
- 7.6. **Security.** Agency agrees to protect against the misuse and/or unauthorized access of the Services provided to Agency in accordance with this Agreement and as set forth in Exhibit A, attached hereto.

8. CONFIDENTIAL INFORMATION AND INTELLECTUAL PROPERTY OWNERSHIP.

- 8.1. **Definition.** "Confidential Information" means all non-public information provided by the disclosing Party to the receiving Party hereunder, including, without limitation, all information related to technical, financial, strategies and related information, business information, computer programs, algorithms, know-how, processes, databases, systems, ideas, inventions (whether patentable or not), schematics, Trade Secrets (as defined by applicable law) and other information (whether written or oral). Confidential Information does not include Reports and information related thereto. Confidential Information does not include information that was, at the time of the disclosure: (a) or becomes (through no improper action or inaction by the recipient) generally known to the public; (b) lawfully disclosed to recipient by a third-party and received in good faith and without any duty of confidentiality by the recipient or the third-party; (c) in recipient's possession or known to it prior to receipt from discloser; or (d) independently developed by recipient; provided in each case that such foregoing information was not delivered to or obtained by recipient as a result of any breach of this Agreement.
- 8.2. **Treatment of Confidential Information.** Each Party agrees to protect the Confidential Information with the same degree of care it uses to protect its own confidential information of a similar nature, but not less than a reasonable standard of care and not to use the other Party's Confidential Information other than as necessary to perform its obligations or as permitted under this Agreement. A Party shall not remove or destroy any proprietary or confidential legends or markings placed upon or contained within any Confidential Information.
- 8.3. **Intellectual Property Ownership.** Each Party retains all right, title, and interest under applicable contractual, copyright and related laws to their respective Confidential Information, including the right to use such information for all purposes permissible by applicable laws, rules, and regulations. Provider retains all rights (other than the limited license granted herein), title, interest, ownership and all intellectual property rights in the Services including any improvements or



modifications thereto, and Agency shall use such information consistent with such right, title and interest and notify Provider of any threatened or actual infringement thereof. Agency shall not remove or obscure any copyright or other notices from the Services or materials provided hereunder.

- 8.4. **Exception for Subpoenas and Court Orders.** A Party may disclose Confidential Information solely to the extent required by subpoena, court order, the freedom of information act for the state which is applicable to the Agency ("FOIA"), or other governmental authority, provided that the receiving Party provides the disclosing Party prompt written notice of such subpoena, court order, FOIA request or other governmental authority so as to allow the disclosing Party an opportunity to obtain a protective order to prohibit or limit such disclosure at its sole cost and expense. Confidential Information disclosed pursuant to subpoena, court order, FOIA request or other governmental authority shall otherwise remain subject to the terms applicable to Confidential Information.
- 8.5. **Duration.** Each Party's obligations with respect to Confidential Information shall continue for the term of this Agreement and for a period of five (5) years after termination of this Agreement, provided however, that with respect to Trade Secrets, each Party's obligations shall continue for so long as such Confidential Information continues to constitute a Trade Secret.
- 8.6. **Return of Confidential Information.** Upon the written request of a Party (and except as otherwise specifically set forth in an applicable Order), each Party shall return or destroy (and certify such destruction in a signed writing) any of the other Party's Confidential Information unless retention of such information is required by law, regulations, and/or an order from a court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider.
- 8.7. **Injunctive Relief.** In the event of a breach or a threatened breach of the confidentiality or privacy provisions of this Agreement, the non-breaching Party may have no adequate remedy in monetary damages and, accordingly, may seek an Injunction against the breaching Party.
- 8.8. **Other.** During the term of this Agreement and subject to approval by Agency, Agency agrees to serve as a reference for the Services, which may include (i) reference calls with mutually acceptable prospects; (ii) a published "success story" describing the partnership with Provider; (iii) the use of Agency's name in Provider marketing activities; or (iv) a favorable reference of Provider to an industry analyst or at an industry conference.

9. PROVIDER AUDIT RIGHTS.

Agency understands and agrees that, in order to ensure Agency's compliance with the Agreement, as well as with applicable laws, regulations and rules, Provider's obligations under its contracts with its data providers, and Provider's Internal policies, Provider may conduct periodic reviews of Agency's use of the Services and may, upon reasonable notice, audit Agency's records, processes and procedures related to Agency's use, storage and disposal of the Services and Information received therefrom. Agency agrees to cooperate fully with all audits and to respond to any such audit inquiry within ten (10) business days, unless an expedited response is required. Violations discovered in any review and/or audit by Provider will be subject to immediate action including, but not limited to, invoicing for any applicable fees (if Services are based on number of users and Agency's use exceeds licenses granted), suspension or termination of the license to use the Services, legal action, and/or referral to federal or state regulatory agencies.

10. REPRESENTATIONS AND WARRANTIES.

Agency represents and warrants to Provider that Agency is fully authorized to disclose Reports, Information, and related data or images to Provider in accordance with this Agreement and to grant Provider the rights to provide the Services as described herein. Where redaction of Reports is required prior to provision to Provider, Agency represents and warrants it will redact applicable Reports consistent with all laws and regulations. In performing their respective obligations under this Agreement, each Party agrees to use any data and provide any Services, in strict conformance with applicable laws, regulations, and/or an order from a court, regulator, tribunal or other authority that has jurisdiction over Agency or Provider and consistent with the terms of this Agreement.

11. LIMITATION OF WARRANTY.



FOR PURPOSES OF THIS SECTION, "PROVIDER" INCLUDES PROVIDER AND ITS AFFILIATES, SUBSIDIARIES, PARENT COMPANIES, AND DATA PROVIDERS. THE SERVICES PROVIDED BY PROVIDER ARE PROVIDED "AS IS" AND WITHOUT ANY WARRANTY, EXPRESS, IMPLIED, OR OTHERWISE, REGARDING ITS ACCURACY OR PERFORMANCE INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, ORIGINALITY, OR OTHERWISE, OF ANY SERVICES, SYSTEMS, EQUIPMENT OR MATERIALS PROVIDED HEREUNDER.

12. LIMITATION OF LIABILITY.

To the extent permitted by applicable law, Provider's entire liability for any claims due to its actions or omissions, including but not limited to negligence claims under this Agreement, shall not exceed the total amount of Fees actually received by Provider from Agency for the specific Services causing the liability during the 12 months before the event causing the claim. If the Agreement is less than 12 months old, the liability is limited to the Fees actually received by Provider from Agency up to that event. If the Services were provided for free, Provider's liability will not exceed one hundred dollars (\$100.00) in the aggregate. This limitation does not apply to claims arising from Provider's gross negligence or willful misconduct. Provider will not be liable for any indirect, special, incidental, or consequential damages related to this Agreement, even if advised of the possibility of such damages.

13. FORCE MAJEURE.

Neither Party will be liable for any delay or failure to perform its obligations hereunder due to causes beyond its reasonable control, including but not limited to natural disaster, pandemic, casualty, act of God or public enemy, riot, terrorism, or governmental act; provided, however, that such Party will not have contributed in any way to such event. If the delay or failure continues beyond thirty (30) calendar days, either Party may terminate this Agreement or any impacted Order with no further liability, except that Agency will be obligated to pay Provider for the Services provided under this Agreement prior to the effective date of such termination.

14. NOTICES.

All notices, requests, demands or other communications under this Agreement shall be in writing to the address set forth in the opening paragraph and shall be deemed to have been duly given: (i) on the date of service if served personally on the Party to whom notice is to be given; (ii) on the day after delivery to a commercial or postal overnight carrier service; or (iii) on the fifth day after mailing, if mailed to the Party to whom such notice is to be given, by first class mail, registered or certified, postage prepaid and properly addressed. Any Party hereto may change its address for the purpose of this section by giving the other Party timely, written notice of its new address in the manner set forth above.

15. MISCELLANEOUS.

15.1. Affiliates. For purposes of this Agreement, "Affiliate" means any corporation, firm, partnership or other entity that directly or indirectly controls, or is controlled by, or is under common control with Provider. Affiliates shall not be bound by the terms and conditions of this Agreement with respect to the provision of their applicable Services hereunder and nothing in this Agreement shall prevent or limit Affiliates from offering previously purchased Reports or data extracted from Reports for sale.

15.2. Independent Contractor/No Agency. Each Party acknowledges that it has no authority to bind or otherwise obligate the other Party.

15.3. Assignment. Neither Party shall assign this Agreement in whole or in part without the prior written consent of the other Party, and any such attempted assignment contrary to the foregoing shall be void. Notwithstanding the foregoing, an assignment by operation of law, as a result of a merger or consolidation of a Party, does not require the consent of the other Party. This Agreement will be binding upon the Parties' respective successors and assigns.

15.4. Headings, Interpretation, and Severability. The headings in this Agreement are inserted for reference only and are not intended to affect the meaning or interpretation of this Agreement. The language of this Agreement shall not be construed



against either Party. If any provision of this Agreement shall be held to be invalid, illegal, or unenforceable, the validity, legality, or enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

- 15.5. Waiver: Remedies Non-Exclusive. No failure or delay on the part of any Party in exercising any right or remedy provided in this Agreement will operate as a waiver thereof. Unless otherwise provided herein, any remedy will be cumulative to any other right or remedy available at law or in equity.
- 15.6. Survival. Sections 2-4, 7-12, and 14 shall survive the termination or rescission of this Agreement.
- 15.7. Provider Shared Facilities. Provider may utilize facilities located outside the United States to provide support or the Services under this Agreement, and if such centers are utilized, they shall be under the control of Provider and subject to all Provider policies that govern data access, protection and transport in the United States.
- 15.8. Entire Agreement. This Agreement represents the entire Agreement of the Parties and supersedes all previous and contemporaneous communications or agreements regarding the subject matter hereto. Agency by its signature below hereby certifies that Agency agrees to be bound by the terms and conditions of this Agreement including those terms and conditions posted on web pages specifically set forth herein or contained with any software provided under this Agreement, as may be updated from time to time. Any additional terms or conditions contained in purchase orders or other forms are expressly rejected by Provider and shall not be binding. Acceptance or non-rejection of purchase orders or other forms containing such terms; Provider's continuation of providing Products or Services; or any other inaction by Provider shall not constitute Provider's consent to or acceptance of any additional or different terms from that stated in this Agreement. This Agreement may only be modified by a written document signed by both Parties.
- 15.9. Governing Law. This Agreement shall be governed by and construed in accordance with the state or federal law(s) applicable to such Agency, irrespective of conflicts of law principles.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their respective authorized representatives as of the Effective Date.

Agency: Lake County Sheriff's Office

Provider: LexisNexis Coplogic Solutions Inc.

Signature: [Signature]

Signature: _____

Print Name: MARK PIETRAS

Print Name: _____

Title: UNDER SHERIFF

Title: _____

Date: 9/23/2026

Date: _____

EXHIBIT A - SECURITY AND NOTIFICATION REQUIREMENTS

1. Data Protection. Agency shall take appropriate measures to protect against the misuse and unauthorized access through or to Agency's (i) credentials ("Account IDs") used to access the Services; or (ii) corresponding passwords, whether by Agency or any third party; or (iii) the Services and/or information derived therefrom. Agency shall manage identification, use, and access control to all Account IDs in an appropriately secure manner and shall promptly deactivate any Account IDs when no longer needed or where access presents a security risk. Agency shall implement its own appropriate program for Account ID management and shall use commercially reasonable efforts to follow the policies and procedures for account maintenance as may be communicated to Agency by Provider from time to time in writing.
2. Agency's Information Security Program. Agency shall implement and document appropriate policies and procedures covering the administrative, physical and technical safeguards in place and relevant to the access, use, storage, destruction, and control of information which are measured against objective standards and controls ("Agency's Information Security Program"). Agency's Information Security Program shall: (1) account for known and reasonably anticipated threats and Agency shall monitor for new



threats on an ongoing basis; and (2) meet or exceed industry best practices. Agency will promptly remediate any deficiencies identified in Agency's Information Security Program. Agency shall not allow the transfer of any personally identifiable information received from Provider across any national borders outside the United States without the prior written consent of Provider.

3. **Agency Security Event.** In the event Agency learns or has reason to believe that Account IDs, the Services, or any information related thereto have been misused, disclosed, or accessed in an unauthorized manner or by an unauthorized person (an "Agency Security Event") Agency shall:

(a) provide immediate written notice to:

- (i) the Information Security and Compliance Organization at 1000 Alderman Drive, Alpharetta, Georgia 30005; or
- (ii) via email to (security.investigations@lexisnexis.com); or
- (iii) by phone at (1-888-872-5375) with a written notification to follow within twenty-four (24) hours; and

(b) promptly investigate the situation; and

(c) obtain written consent from Provider, not to be unreasonably withheld, prior to disclosing Provider or the Services to any third party in connection with the Agency Security Event; and (d) if required by law, or in Provider' discretion, Agency shall:

- (i) notify the individuals whose information was disclosed that an Agency Security Event has occurred; and
- (ii) be responsible for all legal and regulatory obligations including any associated costs which may arise in connection with the Agency Security Event; and

(e) remain solely liable for all costs and claims that may arise from the Agency Security Event, including, but not limited to: litigation (including attorney's fees); reimbursement sought by individuals (including costs for credit monitoring and other losses alleged to be in connection with such Agency Security Event); and

(f) provide all proposed third party notification materials to Provider for review and approval prior to distribution.

In the event of an Agency Security Event, Provider may, in its sole discretion, take immediate action, including suspension or termination of Agency's account, without further obligation or liability of any kind.

LexisNexis Crash Set Up Form

(1) Agency Information

Agency Name	Lake County Sheriff's Office				
Agency Physical Address (No PO Box)	1153 Michigan Ave				
City	Baldwin	State	MI	Zip	49304
Main Agency Phone Number (non-ER)	231-745-2712	ORI -- must be 9 digit format	MI4314300		

(2) Implementation and Main Point of Contact Information

Main Contact/Admin Name	Victor Vandertol	Title/Rank	Lieutenant
Main Contact/Admin Phone Number	231-745-2712	Email	vvandertol@co.lake.mi.us

(3) Payment Contact and Information

Checks Payable to (ex Town of....)				
Payment Point of Contact (Name, Title) (if different than above)				
Phone Number		Email		
Payment Address (if different than above)				
City		State	Zip	
ACH/EFT Enrollment? (Electronic Payment instead of paper check)		(yes or no)		

(4) Account Set up Information

RMS Vendor		2025 Total Crash reports written	124
Number of days for reports to get approved (average)			
Agency requesting DOB/DL restriction for eCommerce	☐ YES ☐ NO		
Report Number Format for PAPER Reports (ex YY-####, YYYY-#####)		Agency Contact for shipping of Citizen Tear Pad Cards – Name, Address and Phone Number (if different than above)	

(5) Billing Details Fee Schedule

<i>Agency and Service Fee Schedule</i>	<i>Base/Agency Fee</i> \$	
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****Please provide a copy of your agencies W9 if you have an agency fee for reports****

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4c

Motion: 4c

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration	REQUEST DATE:	REQUESTER SIGNATURE:	
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners to approve of the Fy2027 Indigent Defense Grant from the State of Michigan in a minimum amount of \$385,311.25 and authorize the County Administrator to execute the contract on behalf of the County and to contest by means of resubmitting, pursuing mediation, and/or other legal remedies as established under law, as he deems appropriate, the additional costs needed for the Fy2026 grant, anticipated additional costs for Fy2027, and the cost allocation funding portion of the cost analysis.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER	COMMISSION DATE 10/14/2026	

Compliance Plan and Cost Analysis Renewal - FY 2027

Applicant

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Version # _____

APP # 220662

1. Applicant Information

- a. Applicant Name Lake County
- b. Organizational Unit Lake County
- c. Address 800 Tenth Street
- d. Address 2 Suite 100
- e. City Baldwin State MI Zip 49304
- f. Federal ID Number 38-6004864 Reference No. Unique Entity Id.
- g. Agency's fiscal year (beginning month and day) January-01
- h. Agency Type
- ☐ City ☒ Township ☒ County
- ☐ Village

2. Project Information

- a. Project Name Compliance Plan and Cost Analysis Renewal - FY 2027
- b. Is implementing agency same as Applicant ☒ Yes ☐ No
- c. Implementing Agency Name
- d. Project Start Date Oct-01-2026 End Date Sep-30-2027
- e. Amount of Funds Requested \$385,311.25 Project Cost \$463,129.42
- f. Agency Local Share: 77,818.17

Agency: Lake County

Application: Compliance Plan and Cost Analysis Renewal - FY 2027

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3. Contacts**a. Authorized Official**

Name	Tobi Lake				
Title	County Administrator				
Mailing Address	800 Tenth Street				
City	Baldwin	State	MI	Zip	49304
Telephone	(231) 745-6231			Fax	
E-mail Address	tlake@co.lake.mi.us				

b. Project Director / Primary Contact

Name	Karen Moore				
Title	MAC Administrator				
Mailing Address	P.O. Box 88				
City	Harrison	State	MI	Zip	48625
Telephone	(989) 424-0304			Fax	
E-mail Address	idconsultantsmoore@gmail.com				

c. Financial Officer

Name	Angela Aldridge				
Title	Financial Officer				
Mailing Address	800 Tenth Street				
City	Baldwin	State	MI	Zip	49304
Telephone	(231) 745-6231			Fax	
E-mail Address	AAldriddge@co.lake.mi.us				

Additional Information

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Submitter Information

Funding Unit/System Name: Lake County

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

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

Name: Karen Moore

Title: MAC Administrator

Email Address: idconsultantsmoore@gmail.com

Phone Number: (989) 424-0304

Date: 03/22/2026

Signature: Karen Moore

Delivery System Model

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

- ☐ Public Defender Office (county employees)
☐ Public Defender Office (non-profit/vendor model)
☒ Managed Assigned Counsel System (Name of MAC Attorney Manager and P#:
[Karen L. Moore P58831]
☐ Contract Defender System
☒ Regionalized system or coordination with other trial court funding units

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

Questions can also be directed to your MIDC Regional Manager.

2. Is this a change in delivery model from the prior year? Please respond Yes or No. ☐ Yes ☒ No
3. If you are changing your indigent defense delivery system, please briefly describe the reason for change.

Standard 1 - Training and Education

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APP # 220662

Standard 1**Training of Attorneys**

4. Number of attorneys who accept adult criminal defense assignments as of October 1 11

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

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

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

Attorneys with fewer than two years of experience practicing criminal defense in Michigan will participate in a minimum of 16 hours of skills acquisition classes.

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

We propose Wayne County Defender Trainings, CDAM trainings or conferences or some other acceptable trainings that the MAC can approve for the 12 required hours per attorney. We will also pay travel, meals and hotel charges per the county's travel/training policy. We plan for SADO and NAPD memberships for all attorneys. These will be tracked by providing training certificates to the county's MAC, and the attorneys will be required to use CE Broker.

Will you require your attorneys to submit attendance directly through the MIDC's continuing legal education database provider, CE Broker? ☒ Yes ☐ No

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

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

Any attorney who has not met the annual CLE requirement of Standard 1 as of December 31 of each calendar year will not be eligible to receive assignments. The system will restore an attorney to eligibility to receive assignments as soon as the attorney completes the annual requirement (meaning, 12 annual CLE hours and/or the requisite skills training after January 1, the annual requirement beginning anew) and who otherwise satisfies the local system's eligibility requirements

Standard 2 - Initial Interview

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APP # 220662

Standard 2**Initial Client Interviews**

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

Following arraignment, the MAC office is provided an arraignment log sheet from the arraignment attorney and information from the court staff. The MAC office emails the assigned attorney (client, case number, contact info., and charges). The court also scans and emails the court documents to the MAC and appointed attorney almost immediately following arraignment.

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

The attorneys certify this by signing the affidavit of service when submitting their invoices. The MAC also does random checks by asking litigants and judges and making personal observations (when in court, making sure attorneys are not calling the hall for their clients, by example).

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

The attorneys certify this by signing the affidavit of service when submitting their invoices. The MAC also does random checks by asking litigants and judges and making personal observations (when in court, making sure attorneys are not calling the hall for their clients, by example).

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

Per our plan, the attorneys will be compensated for all work using our normal rates (\$135/150/165).

Confidential Meeting Spaces

13. How many confidential meeting spaces are in the jail? 2
14. What is the TOTAL amount of confidential meeting spaces in the courthouse? 3
15. How many confidential meeting spaces in the courthouse are for in-custody clients? 3

Please describe these spaces.

In the jail there is a large rec. room and a smaller room with the polycom (moved there in FY21). Prior to that there was only the rec. room which we applied sound proofing/absorbing materials on the walls to improve the room. In the courthouse there are two conference room and the "MIDC room" - all located on the third floor where the courts are.

16. How many confidential meeting spaces in the courthouse are for out-of-custody clients? 3

Please describe these spaces.

In the courthouse there are two conference room and the "MIDC room" - all located on the third floor where the courts are.

17. Any changes from the prior year's compliance plan for your confidential meeting spaces? Please respond Yes or No. ☐ Yes ☒ No

If Yes, please describe the proposed changes.

Standard 3 - Investigation and Experts

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APP # 220662

Standard 3

Experts and Investigators

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

The MAC has created a form for the attorneys to request experts and investigators. This form is completed and provided to the MAC for review and approval. Response is due within 3 business days

Form states:

This form is to request the appointment and retention of expert witnesses and investigators to assist in the defense of indigent defendant(s) stated. Please complete and submit this form to Indigent Defense Consultants, PC. to P.O. Box 88, Harrison, MI 48625; OR to idconsultantsmoore@gmail.com.

County of Case: _____

Client Name: _____ Case No. _____

Requesting Attorney: _____ P# _____

Phone Number: _____ Date Requested: _____

Were you appointed on this file? Yes ____ No ____

If you were not appointed, has the client submitted an affidavit of indigency? Yes ____ No ____

Charge(s):

Stage of case and next court date:

Short Case Summary:

Need for Investigation or Expert Assistance: (What are you hoping to learn?)

What legal claims do you believe investigation/assistance may help substantiate?

Describe any specific tasks anticipated and estimate the total amount of investigator time/cost involved:

What steps have you already taken?

For Administrative Use

Only _____

Review Date: _____ Amount Authorized: _____

Fund Code: _____ Administrator Signature: _____

NOTE: An itemized invoice is needed for payment to be made. Amounts above what's approved will not be paid unless prior authorization is provided.

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

If yes, please explain the change:

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

The MAC has created a form for the attorneys to request experts and investigators. This form is completed and provided to the MAC for review and approval. Response is due within 3 business days

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

If yes, please explain the change:

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

The MAC has created a form for the attorneys to request experts and investigators. The MAC tracks approved/denied requests using our google sheet system. We created google sheets with starting amounts of total grant approved. As requests come in, if approved they are entered on one sheet and if denied (or sent back for additional information) they are entered on another. This way we know the amount of funds available at any given time and can track usage and pending requests.

Standard 4 - Counsel at First Appearance

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Standard 4

Counsel at First Appearance and Other Critical Stages

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

We have an attorney assigned to the court each day and the assigned attorney is responsible for the arraignments (scheduled or jail) scheduled for that day. This is a trial court system so all arraignments are handled in the same court.

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

Following arraignment an attorney is assigned (if requested and the litigant qualifies). The assigned attorneys handle all future hearings.

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

Attorneys are compensated at the normal hourly rate. Rates are \$135/150/165 for Misd/Fel/Life.

26. Do you have a prison in your County? ☐ Yes ☒ No

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

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

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

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

This happens only rarely, but when it does DC223 is used. This plea by mail form explains the right to counsel.

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

If yes, please describe in the cost analysis.

Standard 5 - Attorney Assignment

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Standard 5

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

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

Attorneys wishing to join the roster sent their request to the MAC who then reviews their qualifications. The MAC has sole discretion over the roster of attorneys. All Roster Attorneys are required to be a licensed attorney be in good standing with the State Bar. Attorneys are provided a copy of the MIDC Standards via email and must agree to comply with them. Along with the standard 7 review process, attorneys will be required to certify their qualifications and understanding of MIDC requirements.

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

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

32. Who will approve an attorney's eligibility to receive assigned cases? MAC Karen Moore

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

Person's Name: Karen L. Moore

Title: Managed Assigned Counsel Administrator

Employer and/or Supervisor: Supervisor: County Board of Commissioners

34. Who will review and approve attorney billing? Karen L. Moore

35. Who will approve requests for expert and investigative assistance? Karen L. Moore

36. Who will review and approve expert and investigative billing? Karen L. Moore

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

If there is an appeal in this process, Assigned Counsel Administrator Paul Jarboe has agreed to review and make an independent evaluation. Under normal circumstances, this review will occur and decision rendered within two weeks. If the matter requires immediate attention, the review will occur and decision rendered in the timeframe required based on the circumstance.

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

If there is an appeal in this process, Assigned Counsel Administrator Paul Jarboe has agreed to review and make an independent evaluation. Under normal circumstances, this review will occur and decision rendered within two weeks. If the matter requires immediate attention, the review will occur and decision rendered in the timeframe required based on the circumstance.

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

If there is an appeal in this process, Assigned Counsel Administrator Paul Jarboe has agreed to review and make an independent evaluation. Under normal circumstances, this review will occur and decision rendered within within five business days. If the matter requires immediate attention, the review will occur and decision rendered in the timeframe required based on the circumstance.

Standard 6 - Indigent Defense Workloads

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Standard 6

Indigent Defense Workloads

40. Public defender offices, assigned counsel, and contract attorneys should not exceed the caseload levels adopted in MIDC Standard 6. Are there sufficient attorneys in your funding unit to meet the caseload standard? Please answer Yes or No ☐ Yes ☒ No
41. Please briefly describe your plan for monitoring and auditing caseloads, noting any changes from the prior year. Please include plans for the roster attorneys and the public defender office attorneys (for systems with defender offices).
- We currently use Defender Data and google sheets to track this internally in the MAC office. We will report this information to MIDC monthly as is required using the pilot project. We will receive the information back from MIDC frequently and adjust as needed.
42. How many attorneys in your system maintain a private/retained or a partial trial-level criminal caseload? (For example, an attorney working on civil matters, youth defense, family legal matters, appellate cases, etc.)
- ☐ None
- ☒ 1 - 9
- ☐ 10 - 49
- ☐ 50+
43. Who will be responsible for monitoring and auditing caseload calculations? MAC
44. How will caseloads be locally monitored throughout the year? How will attorneys be notified when they have reached their caseload cap?
- We currently use Defender Data and google sheets to track this internally in the MAC office. We will submit our data monthly to MIDC following the pilot program and review the data when the information is returned to us from them. Attorneys will be notified by email.
45. What is your process to gather information about an attorney's caseload or assignments from other funding units?
- We currently use Defender Data and google sheets to track this internally in the MAC office. We will report this information to MIDC monthly as is required using the pilot project. We will receive the information back from MIDC frequently and adjust as needed.
46. What action will be taken when the caseload cap is reached?
- We will adjust where and how is necessary and continuously monitor. We will use the attorney shortage program as appropriate and will continue to develop new attorneys to assist. Assignments will not continue to an attorney who is over the cap.

Standard 7 - Qualification of Counsel

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Standard 7

Qualification of Counsel

47. Eligibility for particular case assignments must be based on counsel's ability, training and experience. Are there sufficient attorneys in your funding unit to meet the qualification standard? Please answer Yes or No ☐ Yes ☒ No
48. Briefly describe your process for identifying counsel's qualifications, including who will be responsible for assessing counsel's qualifications and noting any changes from last year.
- The MAC has this information for all current attorneys. As less experienced attorneys gain more experience, the MAC will update their qualifications. All future applicants for staff attorney positions will be screened to ensure their qualification meet at least the minimum requirements provided in Standards 1 and 7, including adherence to the requisite Continuing Legal Education courses, that their ability, training, and experience match the nature and complexity any case to which they will be appointed, and a determination and subsequent monitoring of caseloads including from other jurisdictions.
49. How will attorneys be notified of their qualification level? Email
50. What will be your appeal process if a private/roster attorney disagrees with their qualification level?
- If there is an appeal in this process, Assigned Counsel Administrator Paul Jarboe (Grand Traverse) has agreed to review and make an independent evaluation. Response will be within 14 days.

Review of Counsel

51. Please briefly describe your current process for reviewing counsel, including participants in the review process, noting any changes from the prior year.
- We observe the attorneys and they report directly to us on their successes and issues. We have a process where we engage other stakeholders (courts, prosecutors, clients-as appropriate) to determine this.
- We will participate in a formal review process with all attorneys annually. The MAC will provide questionnaires to the staff attorneys regarding quality of their representation which shall be submitted to the MAC prior to their review meeting. This will be much like an employee evaluation whereby we will both provide to and receive from the attorney information to make this a valuable process.
52. Who will be responsible for reviewing counsel? MAC
53. How often will the reviews occur? annually

Determining Indigency, Contribution, Reimbursement

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Determining Indigency, Contribution, Reimbursement

54. Will judges and/or court staff conduct all indigency screening in every proceeding? ☒ Yes ☐ No
Please answer Yes or No

If no, who will screen for indigency?

Is this screener the Appointing Authority? ☐ Yes ☒ No

If the screener is not the Appointing Authority, does the Appointing Authority oversee the screening process? ☒ Yes ☐ No

Briefly describe your process for screening for indigency.

At arraignment, the court will determine indigency based on indigency standard. If an attorney is to be appointed, the MAC makes the appointment. The MAC will review the determination of indigency to confirm compliance.

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

The MAC will review and make a determination.

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

Will you seek contribution from partially indigent defendants? ☐ Yes ☒ No

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

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

58. What is your process for obtaining contribution?

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

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

Standard 8 - Attorney Compensation

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Attorney Compensation

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

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

If yes, please explain.

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

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

What other factors were considered in arriving at the payment?

Are attorneys able to seek extraordinary compensation?

How do attorneys seek reimbursement for case-related expenses?

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

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

How often are attorney invoices processed and paid? _____ monthly

In lengthy cases, is periodic billing and payment during the course of representation allowed? ☐ Yes ☒ No

Miscellaneous

FOR OFFICE USE ONLY:

Version # _____

APP # 220662

Personnel

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

Ancillary Staff

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

64. Do you have any ancillary staff? Please answer Yes or No. ☒ Yes ☐ No

If yes, what standard(s) or reporting needs do they meet? Court staff - MIDC data collection and reporting. They also assist with standard 4 by scanning and emailing court information almost immediately following arraignment to the MAC.

If yes, how are you tracking time for ancillary staff? Time is tracked daily and provided monthly to the county administrator and MAC.

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

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

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

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

Reimbursement Costs for Creating Plan

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

Are you requesting reimbursement of planning costs? ☐ Yes ☒ No

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

What is the amount you are seeking in reimbursement?

Costs Associated with Data Collection

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

Are you requesting funding for costs associated with data collection? ☒ Yes ☐ No

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

Court Clerk for Data Collection.

What is the amount you are seeking for this funding? \$ 6,927.15

Reminders

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

List of the attorneys providing services

Attorneys Accepting Assignments

Name of Attorney	Bar Number	Title	Type of Office	Years Practicing Criminal Defense in Michigan
Frisbie, Christine	46672			
Gurumurthy, Ravi	78368			
Herring, Michael	72665			
Koorndyk, Stephanie	80662			
Lederer, Becky Sue	70543			
Longoria, Dianne	64170			
McCarn-Dinehart, Tracie Lynn	72600			
Neagos, Horia	73550			
Smulders, Valerie	74768			
Ulicki, Jalae	43315			
Urban, Nancy	85140			

Cost Analysis

Instructions for Completion of the Cost Analysis

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

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

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2027
Agency: Lake County
Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

FOR OFFICE USE ONLY:		Version # _____		APP # 220662			
	Line Item	Qty	Rate	Units	UOM	Total	State Grant
DIRECT EXPENSES							
Program Expenses							
1	Personnel						
	Clerk Notes : Per Q3 we are at just under 100% spending in this line so we increased hours to reflect this. Also set rate at current rate (separating out fringe).	1.0000	22.500	120.000	HRS	2,700.00	2,700.00
2	Fringe Benefits						
	Health Insurance	0.0000	30.200	4636.800		1,400.31	1,400.31
	Life Insurance	0.0000	0.320	4636.800		14.84	14.84
	Short Term / Long Term Disability	0.0000	1.200	4636.800		55.64	55.64
	Dental Insurance	0.0000	0.370	4636.800		17.16	17.16
	Vision Insurance	0.0000	0.145	4636.800		6.72	6.72
	Retirement	0.0000	20.000	4636.800		927.36	927.36
	Unemployment Insurance	0.0000	4.000	4636.800		185.47	185.47
	Workmens Compensation	0.0000	0.480	4636.800		22.26	22.26
	Employer FICA	0.0000	7.650	4636.800		354.72	354.72
	Retiree Health OPEB	0.0000	10.030	4636.800		465.07	465.07
Total for Fringe Benefits						3,449.55	3,449.55
Total Program Expenses						6,149.55	6,149.55

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2027
Agency: Lake County
Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

Line Item	Qty	Rate	Units	UOM	Total	State Grant
Contractual						
1 Contracts for Attorneys						
Assigned Counsel Notes : See attached schedule Attachment : AC_1_Atty Fee Justification Lake.xlsx	1.0000	364491.270	1.000	NOS	364,491.27	364,491.27
Managed Assigned Counsel Administration Notes : This reflects slight increase in MAC's fees per contract with the county plus additional costs for standard 6, 7 and 8 compliance (no adjustment was made to MAC contract when standard 8 was imposed in FY24). Attachment : MACA_4_25 to 27 Lake County MACA Co.DOCX	1.0000	63493.000	1.000	NOS	63,493.00	63,493.00
Assigned Counsel Notes : adjusted by MIDC 9-9-26 for validation total	1.0000	855.600	1.000		855.60	855.60
Total for Contracts for Attorneys					428,839.87	428,839.87
2 Contracts for Experts and Investigators						
Experts	30.0000	250.000	1.000	HRS	7,500.00	7,500.00
Investigators	40.0000	125.000	1.000	HRS	5,000.00	5,000.00
Total for Contracts for Experts and Investigators					12,500.00	12,500.00
3 Contracts for Construction						
4 Contracts Other						
Total Contractual					441,339.87	441,339.87
Other Expenses						
1 Equipment						
2 Training/Travel						
NAPD Membership	2.0000	40.000	1.000		80.00	80.00

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2027
Agency: Lake County
Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

Line Item	Qty	Rate	Units	UOM	Total	State Grant
SADO Membership	2.0000	85.000	1.000		170.00	170.00
Registration Fees-CDAM or other approved trainings.	2.0000	50.000	12.000		1,200.00	1,200.00
Lodging-Conferences Notes : 2 attorneys x 2 nights x \$300. Attachment : LOD_4_Travel Policy.pdf	2.0000	150.000	2.000		600.00	600.00
Lodging-Special Assignment Attorneys	5.0000	150.000	2.000		1,500.00	1,500.00
Mileage-Special assignment attorneys Attachment : MIL_8_2026 Mileage Payments.pdf	5.0000	0.725	600.000	MIL	2,175.00	2,175.00
Travel Time - Client Visits Attachment : TCV_9_Conflict Attorney Process Exp.DOCX	5.0000	100.000	12.800	HRS	6,400.00	6,400.00
Travel Time - Client Visits Notes : This for attorneys traveling to the courthouse from outside the county for arraignments. In FY25 we project to need appx 20 hours for this. 20 hours x 135/hr = \$2,700	1.0000	135.000	20.000	HRS	2,700.00	2,700.00
Total for Training/Travel					14,825.00	14,825.00
3 Supplies/Services						
General Supplies Notes : Historic use for supplies/transcripts has been nonexistent, however we did just receive our first ever transcript reimbursement request for \$14.40.	1.0000	101.000	0.000		101.00	101.00
Transcripts Notes : Consistent funding request.NO increase through increase in costs per state.	1.0000	100.000	0.000		100.00	100.00

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2027
 Agency: Lake County
 Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

Line Item	Qty	Rate	Units	UOM	Total	State Grant
Total for Supplies/Services					201.00	201.00
Total Other Expenses					15,028.00	15,028.00
TOTAL DIRECT EXPENSES					462,515.42	462,515.42
INDIRECT EXPENSES						
Indirect Costs						
1	Indirect Costs					
	De Minimis Rate – up to 10%-Indirect Costs Notes : as approved by MIDC 10-21-2025	0.0000	10.000	6140.000		614.00
Total Indirect Costs					614.00	614.00
TOTAL INDIRECT EXPENSES					614.00	614.00
TOTAL EXPENDITURES					463,129.42	463,129.42

Cost Analysis Summary for Compliance Plan and Cost Analysis Renewal - FY 2027
 Agency: Lake County
 Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

	Category	Total	State Grant	Narrative
DIRECT EXPENSES				
Program Expenses				
1	Personnel	2,700.00	2,700.00	Consistent with last year, 5% COLA increase.
2	Fringe Benefits	3,449.55	3,449.55	Fringes adjusted 5% to match COLA increase in wages. Otherwise consistent with last year.
Total Program Expenses		6,149.55	6,149.55	
Contractual				
1	Contracts for Attorneys	428,839.87	428,839.87	The attorney fee request is based on actual data from prior quarters.
2	Contracts for Experts and Investigators	12,500.00	12,500.00	Consistent with last year.
3	Contracts for Construction	0.00	0.00	
4	Contracts Other	0.00	0.00	
Total Contractual		441,339.87	441,339.87	
Other Expenses				
1	Equipment	0.00	0.00	
2	Training/Travel	14,825.00	14,825.00	This is normal/standard training and memberships for stated attorneys. We increased lodging/meals/travel from \$250 to \$300 per attorney and reduced attorneys from 7 to 6. Over the prior year we attempted to use the special assignment team for conflict/over flow cases. We found this to be cost-prohibitive and counter-productive to getting special requests from local counsel. By way of example, in Mason Co. we used the special assignment team for four cases. In Q1 (ONE QUARTER ONLY) she billed 48 hours for travel (at either \$140 or \$155 per hour,

Cost Analysis Summary for Compliance Plan and Cost Analysis Renewal - FY 2027
Agency: Lake County
Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

	Category	Total	State Grant	Narrative
				depending on the case type – so a range of \$6,720 to \$7,440 to simply drive over and back), \$1,281.10 for mileage and \$104.36 for hotel. This was for a maximum of four cases. These amounts do NOT include her normal hourly billings – only the amounts OVER those that we were required to pay. We believe we can be much more efficient running an in-house special assignment program. We have access to attorneys across 8 jurisdictions and being able to offer smaller stipend
3	Supplies/Services	201.00	201.00	Added Cost Allocation - Actual Assessment. Deleted by MIDC action 9-9-26
Total Other Expenses		15,026.00	15,026.00	
TOTAL DIRECT EXPENSES		462,515.42	462,515.42	
INDIRECT EXPENSES				
Indirect Costs				
1	Indirect Costs	614.00	614.00	10% of salary/fringe
Total Indirect Costs		614.00	614.00	
TOTAL INDIRECT EXPENSES		614.00	614.00	
TOTAL EXPENDITURES		463,129.42	463,129.42	

Source of Funds

	Category	Total	State Grant	Local Share	Other Funding Sources	Narrative
1	Source of Funds					
	State Grant Contribution	385,311.25	385,311.25	0.00	0.00	

Cost Analysis Summary for Compliance Plan and Cost Analysis Renewal - FY 2027
 Agency: Lake County
 Application: Compliance Plan and Cost Analysis Renewal - FY 2027

9/25/2026

	Local Share Contribution	77,818.17	0.00	77,818.17	0.00	
	Program Revenue	0.00	0.00	0.00	0.00	
	Previous Year Unspent Funds	0.00	0.00	0.00	0.00	
	Total Source of Funds	463,129.42	385,311.25	77,818.17	0.00	
	Totals	463,129.42	385,311.25	77,818.17	0.00	

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4d

Motion: 4d

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration		REQUEST DATE:	REQUESTER SIGNATURE:
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners to approve of the following changes to the Lake County 911 Addressing Signs Fee Schedule, effective October 14, 2026: 1. 3 numbers both sides increase from \$19.00 to \$25.00 2. 4 numbers both sides increase from \$20.00 to \$26.00 3. 5 numbers both sides increase from \$21.00 to \$27.00			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER		COMMISSION DATE 10/14/2026



LAKE COUNTY
MICHIGAN

Lake County Building Department
800 10th Street, Suite 110 • Baldwin, MI 49304
(231) 745-2722 • Fax (231) 745-7214

Mr. Lake,

9-21-2026

I didn't know whether this was the correct time to address a request for rate increase to you or if you want to look at this closer to budget, but we have had a rather sharp increase in materials for the 911 address signs.

1. The old price for the blank metal sign was \$7.90 each and has gone to \$13.20 each now
2. The old price for the numbers was \$8.50 and has increased to \$10.50 now

Our price for 3 numeral sign was \$19.00 I would ask that the price go to \$25.00

Our price for 4 numeral sign was \$20.00 I would ask that the price go to \$26.00

Our price for 5 numeral sign was \$21.00 I would ask that the price go to \$27.00

This is both sides of the sign numbered.

Thank-you for your time. Dave Wright

Request for consideration - Board of Commissioners - County of Lake



Agenda Item No: 4e

Motion: 4e

ORIGINATOR: Tobi Lake, Administrator		___BUDGETED ___ NON-BUDGETED ___ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration		REQUEST DATE:	REQUESTER SIGNATURE:
SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL, IMPACT, POSSIBLE ALTERNATIVES): 			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners the approval of Resolution #2026-12 approving the Lake County 2026 Apportionment Report as presented and authorizing the Board Chair's signature.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ___YES ___NO ___OTHER		COMMISSION DATE 10/14/2026

LAKE COUNTY APPORTIONMENT REPORT 2026

Patti Pacola
Lake County Clerk



LAKE COUNTY
M I C H I G A N

APPORTIONMENT REPORT

2026



**LAKE COUNTY
EQUALIZATION DEPARTMENT**
800 Tenth Street
Baldwin Michigan 49304
Phone (231) 745-2723

To: Lake County Board of Commissioners
From: Anthony Meynard, Equalization Director
Date: 10/4/2026
RE: 2026 Apportionment Report

REQUEST:

The request is for the Board to approve by resolution the Apportionment Report at the October 2026 Regular Board Meeting.

BACKGROUND:

The Report displays the millage rates and Tax Levies for all governmental units in Lake County. The aforementioned amounts will be collected from July and December 2026 tax bills.

Why do we have an apportionment report? The County Equalization Department is responsible to see that millage rates are rolled back based upon Headlee Amendment and Truth and Taxation regulations. After the Equalization Department has reviewed and confirmed the millage rates, a report is assembled which tabulates the results for each taxing jurisdiction. The amounts in this report reflect collection of dollars based on the 2026 Equalization Report which was passed in April by the County Board. The adjustments made by the July and December Board of Reviews and Veteran Exemptions are not included in this report.

The report conveys the following information:

1. Breakdown of the millage rates and tax levies by County, Township, Cities, Village, School Districts, Colleges, Library and Renaissance Zones.
2. It will also display the estimated amount to be collected in dollars.

Without passage of the Apportionment Report, governmental agencies in Lake County will not be able to levy property taxes. The aforementioned report must be approved in October.

Respectfully submitted,

Anthony E. Meynard M.M.A.O.
Lake County Equalization Director

Lake County 2026 Apportionment Report

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Lake County Millage Rates

Government Unit School District & Taxable Status	Total Gov't Unit	Total Village	Total County	Total School	I.S.D. Name	Total I.S.D.	SET	Comm. College Name	Total Comm. College	Total Annual Levy	Total Summer Levy	Total Winter Levy
Chase Township												
Reed City School District [Non-PRE]	0.8194	0.0000	12.2220	20.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	44.4441	11.7101	32.7340
Reed City School District [PRE]	0.8194	0.0000	12.2220	2.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	26.4441	11.7101	14.7340
Reed City School District [Com. Personal]	0.8194	0.0000	12.2220	8.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	32.4441	11.7101	20.7340
Reed City School District [Ind. Personal]	0.8194	0.0000	12.2220	2.5000	Mecosta-Osceola ISD	4.9027	0.0000		0.0000	20.4441	5.7101	14.7340
Cherry Valley Township												
Baldwin Community School District [Non-PRE]	2.0245	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	45.6363	11.7101	33.9262
Baldwin Community School District [PRE]	2.0245	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	27.6363	11.7101	15.9262
Baldwin Community School District [Com. Personal]	2.0245	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	33.6363	11.7101	21.9262
Baldwin Community School District [Ind. Personal]	2.0245	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	21.6363	5.7101	15.9262
Dover Township												
Pine River Area School District [Non-PRE]	2.6887	0.0000	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	47.9253	11.7101	36.2152
Pine River Area School District [PRE]	2.6887	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	29.9253	11.7101	18.2152
Pine River Area School District [Com. Personal]	2.6887	0.0000	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	35.9253	11.7101	24.2152
Pine River Area School District [Ind. Personal]	2.6887	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	23.9253	5.7101	18.2152
Eden Township												
Baldwin Community School District [Non-PRE]	4.9446	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	48.5564	11.7101	36.8463
Baldwin Community School District [PRE]	4.9446	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	30.5564	11.7101	18.8463
Baldwin Community School District [Com. Personal]	4.9446	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	36.5564	11.7101	24.8463
Baldwin Community School District [Ind. Personal]	4.9446	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	24.5564	5.7101	18.8463
Elk Township												
Baldwin Community School District [Non-PRE]	4.2261	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	47.8379	11.7101	36.1278
Baldwin Community School District [PRE]	4.2261	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	29.8379	11.7101	18.1278
Baldwin Community School District [Com. Personal]	4.2261	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	35.8379	11.7101	24.1278
Baldwin Community School District [Ind. Personal]	4.2261	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	23.8379	5.7101	18.1278
Kaleva Norman Dickson School District [Non-PRE]	4.2261	0.0000	12.2220	21.4000	Manistee ISD	2.2170	6.0000	WSCC	3.0351	49.1002	11.7101	37.3901
Kaleva Norman Dickson School District [PRE]	4.2261	0.0000	12.2220	3.4000	Manistee ISD	2.2170	6.0000	WSCC	3.0351	31.1002	11.7101	19.3901
Kaleva Norman Dickson School District [Com. Personal]	4.2261	0.0000	12.2220	9.4000	Manistee ISD	2.2170	6.0000	WSCC	3.0351	37.1002	11.7101	25.3901
Kaleva Norman Dickson School District [Ind. Personal]	4.2261	0.0000	12.2220	3.4000	Manistee ISD	2.2170	0.0000	WSCC	3.0351	25.1002	5.7101	19.3901
Ellsworth Township												
Pine River Area School District [Non-PRE]	5.2237	0.0000	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	50.4603	11.7101	38.7502
Pine River Area School District [PRE]	5.2237	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	32.4603	11.7101	20.7502
Pine River Area School District [Com. Personal]	5.2237	0.0000	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	38.4603	11.7101	26.7502
Pine River Area School District [Ind. Personal]	5.2237	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	26.4603	5.7101	20.7502

Lake County Millage Rates

Government Unit School District & Taxable Status	Total Gov't Unit	Total Village	Total County	Total School	I.S.D. Name	Total I.S.D.	SET	Comm. College Name	Total Comm. College	Total Annual Levy	Total Summer Levy	Total Winter Levy
Lake Township												
Baldwin Community School District [Non-PRE]	2.5225	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	46.1343	11.7101	34.4242
Baldwin Community School District [PRE]	2.5225	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	28.1343	11.7101	16.4242
Baldwin Community School District [Com. Personal]	2.5225	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	34.1343	11.7101	22.4242
Baldwin Community School District [Ind. Personal]	2.5225	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	22.1343	5.7101	16.4242
Mason County Central School District [Non-PRE]	2.5225	0.0000	12.2220	20.1500	West Shore ESD	3.4898	6.0000	WSCC	3.0351	47.4194	11.7101	35.7093
Mason County Central School District [PRE]	2.5225	0.0000	12.2220	2.1500	West Shore ESD	3.4898	6.0000	WSCC	3.0351	29.4194	11.7101	17.7093
Mason County Central School District [Com. Personal]	2.5225	0.0000	12.2220	8.1500	West Shore ESD	3.4898	6.0000	WSCC	3.0351	35.4194	11.7101	23.7093
Mason County Central School District [Ind. Personal]	2.5225	0.0000	12.2220	2.1500	West Shore ESD	3.4898	0.0000	WSCC	3.0351	23.4194	5.7101	17.7093
Newkirk Township												
Baldwin Community School District [Non-PRE]	4.6677	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	48.2795	11.7101	36.5694
Baldwin Community School District [PRE]	4.6677	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	30.2795	11.7101	18.5694
Baldwin Community School District [Com. Personal]	4.6677	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	36.2795	11.7101	24.5694
Baldwin Community School District [Ind. Personal]	4.6677	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	24.2795	5.7101	18.5694
Pine River Area School District [Non-PRE]	4.6677	0.0000	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	49.9043	11.7101	38.1942
Pine River Area School District [PRE]	4.6677	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	31.9043	11.7101	20.1942
Pine River Area School District [Com. Personal]	4.6677	0.0000	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	37.9043	11.7101	26.1942
Pine River Area School District [Ind. Personal]	4.6677	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	25.9043	5.7101	20.1942
Cadillac Area School District [Non-PRE]	4.6677	0.0000	12.2220	22.6000	Wexford Missaukee ISD	5.9746	6.0000		0.0000	51.4643	11.7101	39.7542
Cadillac Area School District [PRE]	4.6677	0.0000	12.2220	4.6000	Wexford Missaukee ISD	5.9746	6.0000		0.0000	33.4643	11.7101	21.7542
Cadillac Area School District [Com. Personal]	4.6677	0.0000	12.2220	10.6000	Wexford Missaukee ISD	5.9746	6.0000		0.0000	39.4643	11.7101	27.7542
Cadillac Area School District [Ind. Personal]	4.6677	0.0000	12.2220	4.6000	Wexford Missaukee ISD	5.9746	0.0000		0.0000	27.4643	5.7101	21.7542
Peacock Township												
Baldwin Community School District [Non-PRE]	2.1602	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	45.7720	11.7101	34.0619
Baldwin Community School District [PRE]	2.1602	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	27.7720	11.7101	16.0619
Baldwin Community School District [Com. Personal]	2.1602	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	33.7720	11.7101	22.0619
Baldwin Community School District [Ind. Personal]	2.1602	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	21.7720	5.7101	16.0619
Pinora Township												
Pine River Area School District [Non-PRE]	0.7939	0.0000	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	46.0305	11.7101	34.3204
Pine River Area School District [PRE]	0.7939	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	28.0305	11.7101	16.3204
Pine River Area School District [Com. Personal]	0.7939	0.0000	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	34.0305	11.7101	22.3204
Pine River Area School District [Ind. Personal]	0.7939	0.0000	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	22.0305	5.7101	16.3204
Reed City School District [Non-PRE]	0.7939	0.0000	12.2220	20.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	44.4186	11.7101	32.7085
Reed City School District [PRE]	0.7939	0.0000	12.2220	2.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	26.4186	11.7101	14.7085
Reed City School District [Com. Personal]	0.7939	0.0000	12.2220	8.5000	Mecosta-Osceola ISD	4.9027	6.0000		0.0000	32.4186	11.7101	20.7085
Reed City School District [Ind. Personal]	0.7939	0.0000	12.2220	2.5000	Mecosta-Osceola ISD	4.9027	0.0000		0.0000	20.4186	5.7101	14.7085

Lake County Millage Rates

Government Unit	Total Gov't Unit	Total Village	Total County	Total School	L.S.D. Name	Total L.S.D.	SET	Comm. College Name	Total Comm. College	Total Annual Levy	Total Summer Levy	Total Winter Levy
Pleasant Plains Township												
Baldwin Community School District (Non-PRE)	5.8621	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	49.4739	11.7101	37.7638
Baldwin Community School District (PRE)	5.8621	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	31.4739	11.7101	19.7638
Baldwin Community School District (Com. Personal)	5.8621	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	37.4739	11.7101	25.7638
Baldwin Community School District (Ind. Personal)	5.8621	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	25.4739	5.7101	19.7638
Saddle Township												
Baldwin Community School District (Non-PRE)	5.5583	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	49.1701	11.7101	37.4600
Baldwin Community School District (PRE)	5.5583	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	31.1701	11.7101	19.4600
Baldwin Community School District (Com. Personal)	5.5583	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	37.1701	11.7101	25.4600
Baldwin Community School District (Ind. Personal)	5.5583	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	25.1701	5.7101	19.4600
Mason County Eastern School District (Non-PRE)												
Mason County Eastern School District (PRE)	5.5583	0.0000	12.2220	19.8015	West Shore ESD	3.4898	6.0000	WSCC	3.0351	50.1067	11.7101	38.3966
Mason County Eastern School District (Com. Personal)	5.5583	0.0000	12.2220	1.9489	West Shore ESD	3.4898	6.0000	WSCC	3.0351	32.2541	11.7101	20.5440
Mason County Eastern School District (Ind. Personal)	5.5583	0.0000	12.2220	1.9489	West Shore ESD	3.4898	0.0000	WSCC	3.0351	38.1067	11.7101	26.3966
					West Shore ESD	3.4898				26.2541	5.7101	20.5440
Sweetwater Township												
Baldwin Community School District (Non-PRE)	1.9501	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	45.5619	11.7101	33.8518
Baldwin Community School District (PRE)	1.9501	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	27.5619	11.7101	15.8518
Baldwin Community School District (Com. Personal)	1.9501	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	33.5619	11.7101	21.8518
Baldwin Community School District (Ind. Personal)	1.9501	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	21.5619	5.7101	15.8518
Mason County Central School District (Non-PRE)												
Mason County Central School District (PRE)	1.9501	0.0000	12.2220	20.1500	West Shore ESD	3.4898	6.0000	WSCC	3.0351	46.8470	11.7101	35.1369
Mason County Central School District (Com. Personal)	1.9501	0.0000	12.2220	2.1500	West Shore ESD	3.4898	6.0000	WSCC	3.0351	28.8470	11.7101	17.1369
Mason County Central School District (Ind. Personal)	1.9501	0.0000	12.2220	2.1500	West Shore ESD	3.4898	0.0000	WSCC	3.0351	34.8470	11.7101	21.1369
					West Shore ESD	3.4898				22.8470	5.7101	17.1369
Mason County Eastern School District (Non-PRE)												
Mason County Eastern School District (PRE)	1.9501	0.0000	12.2220	19.8015	West Shore ESD	3.4898	6.0000	WSCC	3.0351	46.4985	11.7101	34.7884
Mason County Eastern School District (Com. Personal)	1.9501	0.0000	12.2220	7.8015	West Shore ESD	3.4898	6.0000	WSCC	3.0351	28.6459	11.7101	16.9358
Mason County Eastern School District (Ind. Personal)	1.9501	0.0000	12.2220	1.9489	West Shore ESD	3.4898	0.0000	WSCC	3.0351	34.4985	11.7101	21.7884
					West Shore ESD	3.4898				22.6459	5.7101	16.9358
Webster Township												
Baldwin Community School District (Non-PRE)	5.8204	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	49.4322	11.7101	37.7221
Baldwin Community School District (PRE)	5.8204	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	31.4322	11.7101	19.7221
Baldwin Community School District (Com. Personal)	5.8204	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	37.4322	11.7101	25.7221
Baldwin Community School District (Ind. Personal)	5.8204	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	25.4322	5.7101	19.7221
Veale Township												
Baldwin Community School District (Non-PRE)	8.0010	0.0000	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	51.6128	11.7101	39.9027
Baldwin Community School District (PRE)	8.0010	0.0000	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	33.6128	11.7101	21.9027
Baldwin Community School District (Com. Personal)	8.0010	0.0000	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	39.6128	11.7101	27.9027
Baldwin Community School District (Ind. Personal)	8.0010	0.0000	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	27.6128	5.7101	21.9027

Lake County Millage Rates

Government Unit School District & Taxable Status	Total Gov't Unit	Total Village	Total County	Total School	I.S.D. Name	Total I.S.D.	SET	Comm. College Name	Total Comm. College	Total Annual Levy	Total Summer Levy	Total Winter Levy
Baldwin Village (Pleasant Plains)												
Baldwin Community School District [Non-PRE]	5.3943	13.4188	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	62.4249	25.1289	37.7638
Baldwin Community School District [PRE]	5.3943	13.4188	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	44.4249	25.1289	19.7638
Baldwin Community School District [Com. Personal]	5.3943	13.4188	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	50.4249	25.1289	25.7638
Baldwin Community School District [Ind. Personal]	5.3943	13.4188	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	38.4249	19.1289	19.7638
Baldwin Village (Webber)												
Baldwin Community School District [Non-PRE]	5.8204	13.4188	12.2220	21.9000	West Shore ESD	3.4898	6.0000		0.0000	62.8510	25.1289	37.7221
Baldwin Community School District [PRE]	5.8204	13.4188	12.2220	3.9000	West Shore ESD	3.4898	6.0000		0.0000	44.8510	25.1289	19.7221
Baldwin Community School District [Com. Personal]	5.8204	13.4188	12.2220	9.9000	West Shore ESD	3.4898	6.0000		0.0000	50.8510	25.1289	25.7221
Baldwin Community School District [Ind. Personal]	5.8204	13.4188	12.2220	3.9000	West Shore ESD	3.4898	0.0000		0.0000	38.8510	19.1289	19.7221
Luther Village (Newkirk)												
Pine River Area School District [Non-PRE]	4.6677	9.8273	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	59.7316	21.5374	38.1942
Pine River Area School District [PRE]	4.6677	9.8273	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	41.7316	21.5374	20.1942
Pine River Area School District [Com. Personal]	4.6677	9.8273	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	47.7316	21.5374	26.1942
Pine River Area School District [Ind. Personal]	4.6677	9.8273	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	35.7316	15.5374	20.1942
Luther Village (Ellsworth)												
Pine River Area School District [Non-PRE]	5.2237	9.8273	12.2220	21.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	60.2876	21.5374	38.7502
Pine River Area School District [PRE]	5.2237	9.8273	12.2220	3.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	42.2876	21.5374	20.7502
Pine River Area School District [Com. Personal]	5.2237	9.8273	12.2220	9.0400	Wexford Missaukee ISD	5.9746	6.0000		0.0000	48.2876	21.5374	26.7502
Pine River Area School District [Ind. Personal]	5.2237	9.8273	12.2220	3.0400	Wexford Missaukee ISD	5.9746	0.0000		0.0000	36.2876	15.5374	20.7502

Lake County Taxable Values

Government Unit School District & Taxable Status	School	ISD	Total Gov't Unit	Authority
Chase Township				
Reed City School District [Non-PRE]	\$23,387,491	Mecosta-Osceola ISD \$58,968,462	All Property \$58,968,462	
Reed City School District [PRE]	\$34,833,071		Real Property Only \$49,755,402	
Reed City School District [Com. Personal]	\$392,400			
Reed City School District [Ind. Personal]	\$355,500			
Total	\$58,968,462			
Cherry Valley Township				
Baldwin Community School District [Non-PRE]	\$14,481,071	West Shore ESD \$25,573,301	All Property \$25,573,301	
Baldwin Community School District [PRE]	\$10,781,980		Real Property Only \$24,312,056	
Baldwin Community School District [Com. Personal]	\$310,250			
Baldwin Community School District [Ind. Personal]	\$0			
Total	\$25,573,301			
Dover Township				
Pine River Area School District [Non-PRE]	\$11,188,394	Wexford-Missaukee ISD \$23,240,850	All Property \$23,240,850	
Pine River Area School District [PRE]	\$12,052,456		Real Property Only \$22,271,374	
Pine River Area School District [Com. Personal]	\$0			
Pine River Area School District [Ind. Personal]	\$0			
Total	\$23,240,850			
Eden Township				
Baldwin Community School District [Non-PRE]	\$24,504,359	West Shore ESD \$40,064,771	All Property \$40,064,771	
Baldwin Community School District [PRE]	\$14,557,362		Real Property Only \$37,473,182	
Baldwin Community School District [Com. Personal]	\$1,003,050			
Baldwin Community School District [Ind. Personal]	\$0			
Total	\$40,064,771			
Elk Township				
Baldwin Community School District [Non-PRE]	\$29,219,763	West Shore ESD \$45,266,122	All Property \$110,803,687	
Baldwin Community School District [PRE]	\$16,040,859		Real Property Only \$109,848,915	
Baldwin Community School District [Com. Personal]	\$5,500			
Baldwin Community School District [Ind. Personal]	\$0			
Total	\$45,266,122			
Kaleva Norman Dickson School District [Non-PRE]	\$40,335,458	Manistee ISD \$65,537,565		
Kaleva Norman Dickson School District [PRE]	\$25,201,707			
Kaleva Norman Dickson School District [Com. Personal]	\$400			
Kaleva Norman Dickson School District [Ind. Personal]	\$0			
Total	\$65,537,565			
Ellsworth Township				
Pine River Area School District [Non-PRE]	\$21,402,515	Wexford-Missaukee ISD \$42,334,401	All Property \$42,334,401	
Pine River Area School District [PRE]	\$20,864,386		Real Property Only \$41,173,586	
Pine River Area School District [Com. Personal]	\$700			
Pine River Area School District [Ind. Personal]	\$66,800			
Total	\$42,334,401			
Lake Township				
Baldwin Community School District [Non-PRE]	\$128,544,156	West Shore ESD \$154,954,957	All Property \$166,090,717	
Baldwin Community School District [PRE]	\$26,238,701		Real Property Only \$163,039,709	
Baldwin Community School District [Com. Personal]	\$172,100			
Baldwin Community School District [Ind. Personal]	\$0			
Total	\$154,954,957			
Mason County Central School District [Non-PRE]	\$6,015,663	West Shore ESD \$11,135,760		
Mason County Central School District [PRE]	\$5,120,097			
Mason County Central School District [Com. Personal]	\$0			
Mason County Central School District [Ind. Personal]	\$0			
Total	\$11,135,760			
Newkirk Township				
Baldwin Community School District [Non-PRE]	\$4,632,559	West Shore ESD \$6,872,154	All Property \$40,516,713	
Baldwin Community School District [PRE]	\$2,239,595		Real Property Only \$37,076,823	
Baldwin Community School District [Com. Personal]	\$0			
Baldwin Community School District [Ind. Personal]	\$0			
Total	\$6,872,154			
Pine River Area School District [Non-PRE]	\$17,666,146	Wexford-Missaukee ISD \$32,575,854		
Pine River Area School District [PRE]	\$14,599,708			
Pine River Area School District [Com. Personal]	\$310,000			
Pine River Area School District [Ind. Personal]	\$0			
Total	\$32,575,854			
Cadillac Area School District [Non-PRE]	\$793,959	Wexford-Missaukee ISD \$1,068,705		
Cadillac Area School District [PRE]	\$274,746			
Cadillac Area School District [Com. Personal]	\$0			
Cadillac Area School District [Ind. Personal]	\$0			
Total	\$1,068,705			

Lake County Taxable Values

Peacock Township				All Property	\$50,374,769	
Baldwin Community School District [Non-PRE]	\$36,680,983	West Shore ESD	\$50,374,769	Real Property Only	\$48,492,709	
Baldwin Community School District [PRE]	\$13,693,786					
Baldwin Community School District [Com. Personal]	\$0					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$50,374,769					
Pine Township				All Property	\$30,873,885	
Pine River Area School District [Non-PRE]	\$5,794,161	Wexford-Missaukee ISD	\$10,965,983	Real Property Only	\$28,760,787	
Pine River Area School District [PRE]	\$5,171,822					
Pine River Area School District [Com. Personal]	\$0					
Pine River Area School District [Ind. Personal]	\$0					
Total	\$10,965,983					
Reed City School District [Non-PRE]	\$7,730,265	Mecosta-Oshtemo ISD	\$19,907,902			
Reed City School District [PRE]	\$12,177,637					
Reed City School District [Com. Personal]	\$0					
Reed City School District [Ind. Personal]	\$0					
Total	\$19,907,902					
Pleasant Plains Township				All Property	\$88,052,176	
Baldwin Community School District [Non-PRE]	\$57,688,527	West Shore ESD	\$87,146,566	Real Property Only	\$905,610	
Baldwin Community School District [PRE]	\$28,773,439				\$81,899,776	
Baldwin Community School District [Com. Personal]	\$684,500					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$87,146,566					
Sauble Township				All Property	\$43,905,868	
Baldwin Community School District [Non-PRE]	\$26,317,466	West Shore ESD	\$43,801,163	Real Property Only	\$43,248,659	
Baldwin Community School District [PRE]	\$17,474,797					
Baldwin Community School District [Com. Personal]	\$8,900					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$43,801,163					
Mason County Eastern School District [Non-PRE]	\$50,616	West Shore ESD	\$104,705			
Mason County Eastern School District [PRE]	\$53,339					
Mason County Eastern School District [Com. Personal]	\$750					
Mason County Eastern School District [Ind. Personal]	\$0					
Total	\$104,705					
Sweetwater Township				All Property	\$22,642,688	
Baldwin Community School District [Non-PRE]	\$13,054,981	West Shore ESD	\$17,070,341	Real Property Only	\$19,016,799	
Baldwin Community School District [PRE]	\$4,015,360					
Baldwin Community School District [Com. Personal]	\$0					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$17,070,341					
Mason County Central School District [Non-PRE]	\$491,459	West Shore ESD	\$1,252,152			
Mason County Central School District [PRE]	\$760,693					
Mason County Central School District [Com. Personal]	\$0					
Mason County Central School District [Ind. Personal]	\$0					
Total	\$1,252,152					
Mason County Eastern School District [Non-PRE]	\$3,218,847	West Shore ESD	\$4,320,195			
Mason County Eastern School District [PRE]	\$1,101,348					
Mason County Eastern School District [Com. Personal]	\$0					
Mason County Eastern School District [Ind. Personal]	\$0					
Total	\$4,320,195					
Webber Township				All Property	\$86,434,388	
Baldwin Community School District [Non-PRE]	\$64,944,236	West Shore ESD	\$86,434,388	Real Property Only	\$81,258,954	
Baldwin Community School District [PRE]	\$19,055,102					
Baldwin Community School District [Com. Personal]	\$2,435,050					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$86,434,388					
Yates Township				All Property	\$47,493,738	
Baldwin Community School District [Non-PRE]	\$36,057,791	West Shore ESD	\$47,493,738	Real Property Only	\$43,968,507	
Baldwin Community School District [PRE]	\$10,952,447					
Baldwin Community School District [Com. Personal]	\$483,500					
Baldwin Community School District [Ind. Personal]	\$0					
Total	\$47,493,738					
All Property						
Baldwin Village (Pleasant Plains)	12,450,373					
Baldwin Village (Webber)	6,347,404					
Luther Village (Nowikirk)	4,820,419					
Luther Village (Ellsworth)	3,174,697					

Chase Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$58,968,462	\$336,716	12.2220	\$720,713
		911	1.6542		\$97,546		
		Transportation	0.3617		\$21,329		
		Library	0.2362		\$13,928		
		Veterans	0.0946		\$5,578		
		Emergency Services	0.7140		\$42,103		
		Road Patrol	2.8362		\$167,246		
		Seniors	0.6150		\$36,266		

Township	Chase Township	Operating	0.8194	\$58,968,462	\$48,319	0.8194	\$48,319
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School District	Reed City	Total Non-PRE	20.5000	\$23,387,491	\$479,444		\$570,750
		Total PRE	2.5000	\$34,833,071	\$87,083		
		Total Com Personal	8.5000	\$392,400	\$3,335		
		Total Ind Personal	2.5000	\$355,500	\$889		
		TOTAL COMBINED		\$58,968,462			

Interm. School	Mecosta-Osceola ISD	Operating	0.2445	\$58,968,462	\$14,418	4.9027	\$289,105
		Extra Voted	4.6582		\$274,687		

Comm. College	None	Operating		\$58,968,462			\$0
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State Education	Michigan	State Education Tax	6.0000	\$58,612,962			\$351,678
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Totals for Taxable Status by School District			Summer	Winter	Total
Reed City School District [Non-PRE]			11.7101	32.7340	44.4441
Reed City School District [PRE]			11.7101	14.7340	26.4441
Reed City School District [Com. Personal]			11.7101	20.7340	32.4441
Reed City School District [Ind. Personal]			5.7101	14.7340	20.4441

Cherry Valley

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$25,573,301	\$146,026	12.2220	\$312,557
		911	1.6542		\$42,303		
		Transportation	0.3617		\$9,250		
		Library	0.2362		\$6,040		
		Veterans	0.0946		\$2,419		
		Emergency Services	0.7140		\$18,259		
		Road Patrol	2.8362		\$72,531		
		Seniors	0.6150		\$15,728		
Township	Cherry Valley	Operating	0.7877	\$25,573,301	\$20,144	2.0245	\$51,773
		Fire Op.	1.2368		\$31,629		
School District	Baldwin Community	Total Non-PRE	21.9000	\$14,481,071	\$317,135		\$362,257
		Total PRE	3.9000	\$10,781,980	\$42,050		
		Total Com Personal	9.9000	\$310,250	\$3,071		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$25,573,301			
Interm. School	West Shore ESD	Operating	0.2691	\$25,573,301	\$6,882	3.4898	\$89,246
		Extra Voted	3.2207		\$82,364		
Comm. College	None	Operating		\$25,573,301			\$0
State Education	Michigan	State Education Tax	6.0000	\$25,573,301			\$153,440
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	33.9262	45.6363		
Baldwin Community School District [PRE]			11.7101	15.9262	27.6363		
Baldwin Community School District [Com. Personal]			11.7101	21.9262	33.6363		
Baldwin Community School District [Ind. Personal]			5.7101	15.9262	21.6363		

Dover Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$23,240,850	\$132,708	12.2220	\$284,050
		911	1.6542		\$38,445		
		Transportation	0.3617		\$8,406		
		Library	0.2362		\$5,489		
		Veterans	0.0946		\$2,199		
		Emergency Services	0.7140		\$16,594		
		Road Patrol	2.8362		\$65,916		
		Seniors	0.6150		\$14,293		

Township	Dover	Operating	0.7928	\$23,240,850	\$18,425	2.6887	\$62,488
		Fire	1.8959		\$44,062		

School District	Pine River Area	Total Non-PRE	21.0400	\$11,188,394	\$235,404		\$272,043
		Total PRE	3.0400	\$12,052,456	\$36,639		
		Total Com Personal	9.0400	\$0	\$0		
		Total Ind Personal	3.0400	\$0	\$0		
		TOTAL COMBINED		\$23,240,850			

Interm. School	Wexford Missaukee ISD	Operating	0.2630	\$23,240,850	\$6,112	5.9746	\$138,855
		Extra Voted	5.7116		\$132,742		

Comm. College	None	Operating & Ex Voted		\$23,240,850			\$0
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State Education	Michigan	State Education Tax	6.0000	\$23,240,850			\$139,445
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Totals for Taxable Status by School District			Summer	Winter	Total
Baldwin Community School District [Non-PRE]			11.7101	36.2152	47.9253
Baldwin Community School District [PRE]			11.7101	18.2152	29.9253
Baldwin Community School District [Com. Personal]			11.7101	24.2152	35.9253
Baldwin Community School District [Ind. Personal]			5.7101	18.2152	23.9253

Eden Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$40,064,771	\$228,774	12.2220	\$489,672
		911	1.6542		\$66,275		
		Transportation	0.3617		\$14,491		
		Library	0.2362		\$9,463		
		Veterans	0.0946		\$3,790		
		Emergency Services	0.7140		\$28,606		
		Road Patrol	2.8362		\$113,632		
		Seniors	0.6150		\$24,640		
Township	Eden	Operating	0.7373	\$40,064,771	\$29,540	4.9446	\$198,104
		Twp Operating	1.5490		\$62,060		
		Fire Op.	0.9646		\$38,646		
		Fire Equip	0.9646		\$38,646		
		Fire Station	0.7291		\$29,211		
School District	Baldwin Community	Total Non-PRE	21.9000	\$24,504,359	\$536,645		\$603,349
		Total PRE	3.9000		\$56,774		
		Total Com Personal	9.9000		\$9,930		
		Total Ind Personal	3.9000		\$0		
		TOTAL COMBINED			\$0		
Interm. School	West Shore ESD	Operating	0.2691	\$40,064,771	\$10,781	3.4898	\$139,818
		Extra Voted	3.2207		\$129,037		
Comm. College	None	Operating & Ex Voted		\$40,064,771			\$0
State Education	Michigan	State Education Tax	6.0000	\$40,064,771			\$240,389
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	36.8463	48.5564		
Baldwin Community School District [PRE]			11.7101	18.8463	30.5564		
Baldwin Community School District [Com. Personal]			11.7101	24.8463	36.5564		
Baldwin Community School District [Ind. Personal]			5.7101	18.8463	24.5564		

Elk Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$110,803,687	\$632,700	12.2220	\$1,354,243
		911	1.6542		\$183,291		
		Transportation	0.3617		\$40,078		
		Library	0.2362		\$26,172		
		Veterans	0.0946		\$10,482		
		Emergency Services	0.7140		\$79,114		
		Road Patrol	2.8362		\$314,261		
		Seniors	0.6150		\$68,144		
Township	Elk	Operating	0.6228	\$110,803,687	\$69,009	4.2261	\$468,267
		Fire Equip	0.9511		\$105,385		
		Fire Op.	0.9511		\$105,385		
		Roads	0.9511		\$105,385		
		Fire Station	0.7500		\$83,103		
School District	Baldwin Community	Total Non-PRE	21.9000	\$29,219,763	\$639,913		\$702,527
		Total PRE	3.9000	\$16,040,859	\$62,559		
		Total Com Personal	9.9000	\$5,500	\$54		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$45,266,122			
School District	Kaleva Norman Dickson	Total Non-PRE	21.4000	\$40,335,458	\$863,179		\$948,868
		Total PRE	3.4000	\$25,201,707	\$85,686		
		Total Com Personal	9.4000	\$400	\$4		
		Total Ind Personal	3.4000	\$0	\$0		
		TOTAL COMBINED		\$65,537,565			
Interm. School	West Shore ESD	Operating	0.2691	\$45,266,122	\$12,181	3.4898	\$157,970
		Extra Voted	3.2207		\$145,789		
Interm. School	Manistee ISD	Operating	0.2948	\$65,537,565	\$13,344	2.2170	\$100,355
		Extra Voted	1.9222		\$87,011		
Comm. College	WSCC	Operating & Ex Voted	3.0351	\$65,537,565			\$198,913
State Education	Michigan	State Education Tax	6.0000	\$110,803,687			\$664,822
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	36.1278	47.8379		
Baldwin Community School District [PRE]			11.7101	18.1278	29.8379		
Baldwin Community School District [Com. Personal]			11.7101	24.1278	35.8379		
Baldwin Community School District [Ind. Personal]			5.7101	18.1278	23.8379		
Kaleva Norman Dickson School District [Non-PRE]			11.7101	37.3901	49.1002		
Kaleva Norman Dickson School District [PRE]			11.7101	19.3901	31.1002		
Kaleva Norman Dickson School District [Com. Personal]			11.7101	25.3901	37.1002		
Kaleva Norman Dickson School District [Ind. Personal]			5.7101	19.3901	25.1002		

Ellsworth Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$42,334,401	\$241,734	12.2220	\$517,411
		911	1.6542		\$70,030		
		Transportation	0.3617		\$15,312		
		Library	0.2362		\$9,999		
		Veterans	0.0946		\$4,005		
		Emergency Services	0.7140		\$30,227		
		Road Patrol	2.8362		\$120,069		
		Seniors	0.6150		\$26,036		
Township	Ellsworth	Operating	0.7276	\$42,334,401	\$30,803	5.2237	\$221,142
		Roads	0.6835		\$28,936		
		Fire Op.	2.2608		\$95,710		
		Fire Equip	0.9218		\$39,024		
		Fire Debt	0.6300		\$26,671		
Village	Luther	Operating	9.8273	\$3,174,697	\$31,199	9.8273	\$31,199
School District	Pine River Area	Total Non-PRE	21.0400	\$21,402,515	\$450,309		\$513,946
		Total PRE	3.0400	\$20,864,386	\$63,428		
		Total Com Personal	9.0400	\$700	\$6		
		Total Ind Personal	3.0400	\$66,800	\$203		
		TOTAL COMBINED		\$42,334,401			
Interm. School	Wexford-Missaukee ISD	Operating	0.2630	\$42,334,401	\$11,134	5.9746	\$252,931
		Extra Voted	5.7116		\$241,797		
Comm. College	None	Operating & Ex Voted		\$42,334,401			\$0
State Education	Michigan	State Education Tax	6.0000	\$42,267,601			\$253,606
Totals for Taxable Status by School District			Summer	Winter	Total		
Pine River Area School District [Non-PRE]			11.7101	38.7502	50.4603		
Pine River Area School District [PRE]			11.7101	20.7502	32.4603		
Pine River Area School District [Com. Personal]			11.7101	26.7502	38.4603		
Pine River Area School District [Ind. Personal]			5.7101	20.7502	26.4603		
Luther Village Properties Only							
Totals for Taxable Status by School District			Summer	Winter	Total		
Pine River Area School District [Non-PRE]			21.5374	38.7502	60.2876		
Pine River Area School District [PRE]			21.5374	20.7502	42.2876		
Pine River Area School District [Com. Personal]			21.5374	26.7502	48.2876		
Pine River Area School District [Ind. Personal]			15.5374	20.7502	36.2876		

Luther Village Properties Only				
Totals for Taxable Status by School District		Summer	Winter	Total
Pine River Area School District [Non-PRE]		21.5374	38.1942	59.7316
Pine River Area School District [PRE]		21.5374	20.1942	41.7316
Pine River Area School District [Com. Personal]		21.5374	26.1942	47.7316
Pine River Area School District [Ind. Personal]		15.5374	20.1942	35.7316

Peacock Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$50,374,769	\$287,645	12.2220	\$615,680
		911	1.6542		\$83,330		
		Transportation	0.3617		\$18,221		
		Library	0.2362		\$11,899		
		Veterans	0.0946		\$4,765		
		Emergency Services	0.7140		\$35,968		
		Road Patrol	2.8362		\$142,873		
		Seniors	0.6150		\$30,980		

Township	Peacock	Operating	0.6602	\$50,374,769	\$33,257	2.1602	\$108,820
		Twp Operating	0.5000		\$25,187		
		Fire Op.	1.0000		\$50,375		

School District	Baldwin Community	Total Non-PRE	21.9000	\$36,680,983	\$803,314		\$856,719
		Total PRE	3.9000		\$53,406		
		Total Com Personal	9.9000		\$0		
		Total Ind Personal	3.9000		\$0		
		TOTAL COMBINED			\$50,374,769		

Interm. School	West Shore ESD	Operating	0.2691	\$50,374,769	\$13,556	3.4898	\$175,798
		Extra Voted	3.2207		\$162,242		

Comm. College	None	Operating & Ex Voted		\$50,374,769			\$0
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State Education	Michigan	State Education Tax	6.0000	\$50,374,769			\$302,249
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Totals for Taxable Status by School District		Summer	Winter	Total
Mason County Eastern School District [Non-PRE]		11.7101	34.0619	45.7720
Mason County Eastern School District [PRE]		11.7101	16.0619	27.7720
Mason County Eastern School District [Com. Personal]		11.7101	22.0619	33.7720
Mason County Eastern School District [Ind. Personal]		5.7101	16.0619	21.7720

Pinora Township

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	2026 Ad Valorem Taxes	
						Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$30,873,885	\$176,293	12.2220	\$377,341
		911	1.6542		\$51,072		
		Transportation	0.3617		\$11,167		
		Library	0.2362		\$7,292		
		Veterans	0.0946		\$2,921		
		Emergency Services	0.7140		\$22,044		
		Road Patrol	2.8362		\$87,565		
		Seniors	0.6150		\$18,987		
Township	Pinora	Operating	0.7939	\$30,873,885	\$24,511	0.7939	\$24,511
School District	Pine River Area	Total Non-PRE	21.0400	\$5,794,161	\$121,909		\$137,631
		Total PRE	3.0400		\$15,722		
		Total Com Personal	9.0400		\$0		
		Total Ind Personal	3.0400		\$0		
		TOTAL COMBINED			\$10,965,983		
School District	Reed City	Total Non-PRE	22.6000	\$7,730,265	\$174,704		\$230,721
		Total PRE	4.6000		\$56,017		
		Total Com Personal	10.6000		\$0		
		Total Ind Personal	4.6000		\$0		
		TOTAL COMBINED			\$19,907,902		
Interm. School	Wexford Missaukee ISD	Operating	0.2630	\$10,965,983	\$2,884	5.9746	\$65,517
		Extra Voted	5.7116		\$62,633		
Interm. School	Mecosta-Osceola ISD	Operating	0.2445	\$19,907,902	\$2,681	4.9027	\$53,763
		Extra Voted	4.6582		\$51,082		
Comm. College	None	Operating & Ex Voted		\$30,873,885			\$0
State Education	Michigan	State Education Tax	6.0000	\$30,873,885			\$185,243
Totals for Taxable Status by School District			Summer	Winter	Total		
Pine River Area School District [Non-PRE]			11.7101	34.3204	46.0305		
Pine River Area School District [PRE]			11.7101	16.3204	28.0305		
Pine River Area School District [Com. Personal]			11.7101	22.3204	34.0305		
Pine River Area School District [Ind. Personal]			5.7101	16.3204	22.0305		
Reed City School District [Non-PRE]			11.7101	32.7085	44.4186		
Reed City School District [PRE]			11.7101	14.7085	26.4186		
Reed City School District [Com. Personal]			11.7101	20.7085	32.4186		
Reed City School District [Ind. Personal]			5.7101	14.7085	20.4186		

Pleasant Plains Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$88,052,176	\$502,787	12.2220	\$1,076,174
		911	1.6542		\$145,656		
		Transportation	0.3617		\$31,848		
		Library	0.2362		\$20,798		
		Veterans	0.0946		\$8,330		
		Emergency Services	0.7140		\$62,869		
		Road Patrol	2.8362		\$249,734		
		Seniors	0.6150		\$54,152		
Township	Pleasant Plains	Operating	0.8663	\$88,052,176	\$76,280	5.8621	\$516,171
		Fire Op.	1.7334		\$152,630		
		Library	0.8663		\$76,280		
		Roads (uninc)	0.4678		\$41,191		
		Fire	1.9283		\$169,791		
Village	Baldwin	Operating	13.4188	\$12,450,373	\$167,069	13.4188	\$167,069
School District	Baldwin Community	Total Non-PRE	21.9000	\$57,688,527	\$1,263,379		\$1,382,373
		Total PRE	3.9000	\$28,773,439	\$112,216		
		Total Com Personal	9.9000	\$684,600	\$6,778		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$87,146,566			
Interm. School	West Shore ESD	Operating	0.2691	\$87,146,566	\$23,451	3.4898	\$304,124
		Extra Voted	3.2207		\$280,673		
Comm. College	None	Operating & Ex Voted			\$0		\$0
State Education	Michigan	State Education Tax	6.0000	\$88,052,176			\$528,313
Totals for Taxable Status by School District							
			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	37.7638	49.4739		
Baldwin Community School District [PRE]			11.7101	19.7638	31.4739		
Baldwin Community School District [Com. Personal]			11.7101	25.7638	37.4739		
Baldwin Community School District [Ind. Personal]			5.7101	19.7638	25.4739		
Baldwin Village Properties Only							
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			25.1289	37.7638	62.4249		
Baldwin Community School District [PRE]			25.1289	19.7638	44.4249		
Baldwin Community School District [Com. Personal]			25.1289	25.7638	50.4249		
Baldwin Community School District [Ind. Personal]			19.1289	19.7638	38.4249		

Sauble Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$43,905,868	\$250,707	12.2220	\$536,618
		911	1.6542		\$72,629		
		Transportation	0.3617		\$15,881		
		Library	0.2362		\$10,371		
		Veterans	0.0946		\$4,153		
		Emergency Services	0.7140		\$31,349		
		Road Patrol	2.8362		\$124,526		
		Seniors	0.6150		\$27,002		
Township	Sauble	Operating	0.6299	\$43,905,868	\$27,656	5.5583	\$244,042
		Twp Operating	0.9226		\$40,508		
		IMP	0.4613		\$20,254		
		Fire Op.	0.9226		\$40,508		
		Fire Equip	0.9226		\$40,508		
		Roads	0.9470		\$41,579		
		Fire Station	0.7523		\$33,030		
School District	Baldwin Community	Total Non-PRE	21.9000	\$26,317,466	\$576,353		\$644,592
		Total PRE	3.9000	\$17,474,797	\$68,152		
		Total Com Personal	9.9000	\$8,900	\$88		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$43,801,163			
School District	Mason County Eastern	Total Non-PRE	19.8015	\$50,616	\$1,002		\$1,112
		Total PRE	1.9489	\$53,339	\$104		
		Total Com Personal	7.8015	\$750	\$6		
		Total Ind Personal	1.9489	\$0	\$0		
		TOTAL COMBINED		\$104,705			
Interm. School	West Shore ESD	Operating	0.2691	\$43,905,868	\$11,815	3.4898	\$153,223
		Extra Voted	3.2207		\$141,408		
Comm. College	WSCC	Operating & Ex Voted	3.0351	\$104,705			\$318
State Education	Michigan	State Education Tax	6.0000	\$43,905,868			\$263,435
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	37.4600	49.1701		
Baldwin Community School District [PRE]			11.7101	19.4600	31.1701		
Baldwin Community School District [Com. Personal]			11.7101	25.4600	37.1701		
Baldwin Community School District [Ind. Personal]			5.7101	19.4600	25.1701		
Mason County Eastern School District [Non-PRE]			11.7101	38.3966	50.1067		
Mason County Eastern School District [PRE]			11.7101	20.5440	32.2541		
Mason County Eastern School District [Com. Personal]			11.7101	26.3966	38.1067		
Mason County Eastern School District [Ind. Personal]			5.7101	20.5440	26.2541		

Sweetwater Twp

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$22,642,688	\$129,292	12.2220	\$276,739
		911	1.6542		\$37,456		
		Transportation	0.3617		\$8,190		
		Library	0.2362		\$5,348		
		Veterans	0.0946		\$2,142		
		Emergency Services	0.7140		\$16,167		
		Road Patrol	2.8362		\$64,219		
		Seniors	0.6150		\$13,925		
Township	Sweetwater	Operating	0.8318	\$22,642,688	\$18,834	1.9501	\$44,156
		Twp Operating	0.1409		\$3,190		
		Fire Protection	0.9774		\$22,131		
School District	Baldwin Community	Total Non-PRE	21.9000	\$13,054,981	\$285,904		\$301,564
		Total PRE	3.9000	\$4,015,360	\$15,660		
		Total Com Personal	9.9000	\$0	\$0		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$17,070,341			
School District	Mason County Central	Total Non-PRE	20.1500	\$491,459	\$9,903		\$11,538
		Total PRE	2.1500	\$760,693	\$1,635		
		Total Com Personal	8.1500	\$0	\$0		
		Total Ind Personal	2.1500	\$0	\$0		
		TOTAL COMBINED		\$1,252,152			
School District	Mason County Eastern	Total Non-PRE	19.8015	\$3,218,847	\$63,738		\$65,884
		Total PRE	1.9489	\$1,101,348	\$2,146		
		Total Com Personal	7.8015	\$0	\$0		
		Total Ind Personal	1.9489	\$0	\$0		
		TOTAL COMBINED		\$4,320,195			
Interm. School	West Shore ESD	Operating	0.2691	\$22,642,688	\$6,093	3.4898	\$79,018
		Extra Voted	3.2207		\$72,925		
Comm. College	WSCC	Operating & Ex Voted	3.0351	\$5,572,347			\$16,913
State Education	Michigan	State Education Tax	6.0000	\$22,642,688			\$135,856
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	33.8518	45.5619		
Baldwin Community School District [PRE]			11.7101	15.8518	27.5619		
Baldwin Community School District [Com. Personal]			11.7101	21.8518	33.5619		
Baldwin Community School District [Ind. Personal]			5.7101	15.8518	21.5619		
Mason County Central School District [Non-PRE]			11.7101	35.1369	46.8470		
Mason County Central School District [PRE]			11.7101	17.1369	28.8470		
Mason County Central School District [Com. Personal]			11.7101	23.1369	34.8470		
Mason County Central School District [Ind. Personal]			5.7101	17.1369	22.8470		
Mason County Eastern School District [Non-PRE]			11.7101	34.7884	46.4985		
Mason County Eastern School District [PRE]			11.7101	16.9358	28.6459		
Mason County Eastern School District [Com. Personal]			11.7101	22.7884	34.4985		
Mason County Eastern School District [Ind. Personal]			5.7101	16.9358	22.6459		

Webber Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$86,434,388	\$493,549	12.2220	\$1,056,401
		911	1.6542		\$142,980		
		Transportation	0.3617		\$31,263		
		Library	0.2362		\$20,416		
		Veterans	0.0946		\$8,177		
		Emergency Services	0.7140		\$61,714		
		Road Patrol	2.8362		\$245,145		
		Seniors	0.6150		\$53,157		

Township	Webber	Operating	0.9580	\$86,434,388	\$82,804	5.8204	\$503,083
		Twp Operating	2.8750		\$248,499		
		Fire Equip	1.9874		\$171,780		

Village	Baldwin	Operating	13.4188	\$6,347,404	\$85,175	13.4188	\$85,175
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School District	Baldwin	Total Non-PRE	21.9000	\$36,057,791	\$789,666		\$837,167
		Total PRE	3.9000	\$10,952,447	\$42,715		
		Total Com Personal	9.9000	\$483,500	\$4,787		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$47,493,738			

Interm. School	West Shore ESD	Operating	0.2691	\$86,434,388	\$23,259	3.4898	\$301,639
		Extra Voted	3.2207		\$278,379		

Comm. College	None	Operating & Ex Voted					\$0
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State Education	Michigan	State Education Tax	6.0000	\$86,434,388			\$518,606
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Totals for Taxable Status by School District	Summer	Winter	Total
Baldwin Community School District [Non-PRE]	11.7101	37.7221	49.4322
Baldwin Community School District [PRE]	11.7101	19.7221	31.4322
Baldwin Community School District [Com. Personal]	11.7101	25.7221	37.4322
Baldwin Community School District [Ind. Personal]	5.7101	19.7221	25.4322

Baldwin Village Properties Only			
Totals for Taxable Status by School District	Summer	Winter	Total
Baldwin Community School District [Non-PRE]	25.1289	37.7221	62.8510
Baldwin Community School District [PRE]	25.1289	19.7221	44.8510
Baldwin Community School District [Com. Personal]	25.1289	25.7221	50.8510
Baldwin Community School District [Ind. Personal]	19.1289	19.7221	38.8510

Yates Township

2026 Ad Valorem Taxes

Taxing Entity	Name	Purpose of Tax	Amount of Tax Mills	2026 Taxable Valuation	Estimate of Tax Dollars	Total Tax Mills	Total Est. Tax Dollars
County	Lake	Operating	5.7101	\$47,493,738	\$271,194	12.2220	\$580,468
		911	1.6542		\$78,564		
		Transportation	0.3617		\$17,178		
		Library	0.2362		\$11,218		
		Veterans	0.0946		\$4,493		
		Emergency Services	0.7140		\$33,911		
		Road Patrol	2.8362		\$134,702		
		Seniors	0.6150		\$29,209		
Township	Yates	Operating	0.7515	\$47,493,738	\$35,692	8.0010	\$379,997
		Twp Operating	6.3434		\$301,272		
		Roads	0.9061		\$43,034		
School District	Baldwin Community	Total Non-PRE	21.9000	\$36,057,791	\$789,666		\$837,167
		Total PRE	3.9000	\$10,952,447	\$42,715		
		Total Com Personal	9.9000	\$483,500	\$4,787		
		Total Ind Personal	3.9000	\$0	\$0		
		TOTAL COMBINED		\$47,493,738			
Interm. School	West Shore ISD	Operating	0.2691	\$47,493,738	\$12,781	3.4898	\$165,744
		Extra Voted	3.2207		\$152,963		
Comm. College	None	Operating & Ex Voted		\$47,493,738			\$0
State Education	Michigan	State Education Tax	6.0000	\$47,493,738			\$284,962
Totals for Taxable Status by School District			Summer	Winter	Total		
Baldwin Community School District [Non-PRE]			11.7101	39.9027	51.6128		
Baldwin Community School District [PRE]			11.7101	21.9027	33.6128		
Baldwin Community School District [Com. Personal]			11.7101	27.9027	39.6128		
Baldwin Community School District [Ind. Personal]			5.7101	21.9027	27.6128		

Compilation of Overall Estimated Tax Revenue

Local Governmental Units	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Chase Township	0.8194	\$58,968,462	\$48,319
Cherry Valley Township	2.0245	\$25,573,301	\$51,773
Dover Township	2.6887	\$23,240,850	\$62,488
Eden Township	4.9446	\$40,064,771	\$198,104
Elk Township	4.2261	\$110,803,687	\$468,267
Ellsworth Township	5.2237	\$42,334,401	\$221,142
Lake Township	2.5225	\$166,090,717	\$418,964
Newkirk Township	4.6677	\$40,516,713	\$189,120
Peacock Township	2.1602	\$50,374,769	\$108,820
Pinora Township	0.7939	\$30,873,885	\$24,511
Pleasant Plains Township	5.8621	\$88,052,176	\$516,171
Sauble Township	5.5583	\$43,905,868	\$244,042
Sweetwater Township	1.9501	\$22,642,688	\$44,156
Webber Township	5.8204	\$86,434,388	\$503,083
Yates Township	8.0010	\$47,493,738	\$379,997
Baldwin Village	13.4188	\$12,450,373	\$252,244
Luther Village	9.8273	\$6,347,404	\$78,570

Compilation of Overall Estimated Tax Revenue

Lake County	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Operating	5.7101	\$876,464,804	\$5,004,702
911	1.6542	\$876,464,804	\$1,449,848
Transportation	0.3617	\$876,464,804	\$317,017
Library	0.2362	\$876,464,804	\$207,021
Veterans	0.0946	\$876,464,804	\$82,914
Emergency Services	0.7140	\$876,464,804	\$625,796
Road Patrol	2.8362	\$876,464,804	\$2,485,829
Seniors	0.6150	\$876,464,804	\$539,026
Total	12.2220	\$876,464,804	\$10,712,153

Intermediate School Districts and Colleges	Overall Millage Rate	Taxable Value	Estimated Tax Dollars
Manistee ISD	2.2170	\$65,537,565	\$145,297
Mecosta-Osceola ISD	4.9027	\$78,876,364	\$386,707
West Shore ESD	3.4898	\$621,865,082	\$2,170,185
Wexford Missaukee ISD	5.9746	\$110,185,793	\$658,316
WSCC	3.0351	\$82,350,377	\$249,942

Compilation of Overall Estimated Tax Revenue

School District	Taxable Value	Operating Millage	Operating Tax Dollars	Extra Voted Millage	Extra Voted Tax Dollars	Debt Millage	Debt Tax Dollars	Total Est. Tax Dollars
Baldwin Community School District [Non-PRE]	\$436,125,892	18	\$7,850,266	0	\$0	3.9	\$1,700,891	\$9,551,157
Baldwin Community School District [PRE]	\$163,823,428	0	\$0	0	\$0	3.9	\$638,911	\$638,911
Baldwin Community School District [Com. Personal]	\$5,102,950	6	\$30,618	0	\$0	3.9	\$19,902	\$50,519
Baldwin Community School District [Ind. Personal]	\$0	0	\$0	0	\$0	3.9	\$0	\$0
Totals	\$605,052,270		\$7,880,884		\$0		\$2,359,704	\$10,240,588
Kaleva Norman Dickson School District [Non-PRE]	\$40,335,458	18	\$726,038	0	\$0	3.4	\$137,141	\$863,179
Kaleva Norman Dickson School District [PRE]	\$25,201,707	0	\$0	0	\$0	3.4	\$85,686	\$85,686
Kaleva Norman Dickson School District [Com. Personal]	\$400	6	\$2	0	\$0	3.4	\$1	\$4
Kaleva Norman Dickson School District [Ind. Personal]	\$0	0	\$0	0	\$0	3.4	\$0	\$0
Totals	\$65,537,565		\$726,041		\$0		\$222,828	\$948,868
Mason County Central School District [PRE]	\$6,507,122	18	\$117,128	0	\$0	2.15	\$13,990	\$131,119
Mason County Central School District [Com. Personal]	\$5,880,790	0	\$0	0	\$0	2.15	\$12,644	\$12,644
Mason County Central School District [Ind. Personal]	\$0	6	\$0	0	\$0	2.15	\$0	\$0
Mason County Eastern School District [Non-PRE]	\$0	0	\$0	0	\$0	2.15	\$0	\$0
Totals	\$12,387,912		\$117,128		\$0		\$26,634	\$143,762
Mason County Eastern School District [Non-PRE]	\$3,269,463	17.8526	\$58,368	1.9489	\$6,372	0	\$0	\$64,740
Mason County Eastern School District [PRE]	\$1,154,687	0	\$0	1.9489	\$2,250	0	\$0	\$2,250
Mason County Eastern School District [Com. Personal]	\$750	5.8526	\$4	1.9489	\$1	0	\$0	\$6
Mason County Eastern School District [Ind. Personal]	\$0	0	\$0	1.9489	\$0	0	\$0	\$0
Totals	\$4,424,900		\$58,373		\$8,624		\$0	\$66,996
Pine River Area School District [Non-PRE]	\$56,051,216	18	\$1,008,922	0	\$0	3.04	\$170,396	\$1,179,318
Pine River Area School District [PRE]	\$52,688,372	0	\$0	0	\$0	3.04	\$160,173	\$160,173
Pine River Area School District [Com. Personal]	\$310,700	6	\$1,864	0	\$0	3.04	\$945	\$2,809
Pine River Area School District [Ind. Personal]	\$66,800	0	\$0	0	\$0	3.04	\$203	\$203
Totals	\$109,117,088		\$1,010,786		\$0		\$331,716	\$1,342,502
Reed City School District [Non-PRE]	\$31,117,756	18	\$560,120	0	\$0	2.5	\$77,794	\$637,914
Reed City School District [PRE]	\$47,010,708	0	\$0	0	\$0	2.5	\$117,527	\$117,527
Reed City School District [Com. Personal]	\$392,400	6	\$2,354	0	\$0	2.5	\$981	\$3,335
Reed City School District [Ind. Personal]	\$355,500	0	\$0	0	\$0	2.5	\$889	\$889
Totals	\$78,876,364		\$562,474		\$0		\$197,191	\$759,665
Cadillac Area School District [Non-PRE]	\$793,959	18	\$14,291	0	\$0	4.6	\$3,652	\$17,943
Cadillac Area School District [PRE]	\$274,746	0	\$0	0	\$0	4.6	\$1,264	\$1,264
Cadillac Area School District [Com. Personal]	\$0	6	\$0	0	\$0	4.6	\$0	\$0
Cadillac Area School District [Ind. Personal]	\$0	0	\$0	0	\$0	4.6	\$0	\$0
Totals	\$1,068,705		\$14,291		\$0		\$4,916	\$19,207

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4f

Motion: 4f

ORIGINATOR: Tobi Lake, Administrator		___BUDGETED ___ NON-BUDGETED ___ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration	REQUEST DATE:	REQUESTER SIGNATURE:	
SUMMARY OF REQUEST (New Business):			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES):			
Motion to recommend to the Board of Commissioners to approve the third quarter fiscal year 2026 budget amendments as presented in the Quarterly Budget Amendment Report.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE:			COMMISSION DATE
10/14/2026			10/14/2026

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-000.00-403.000	CURRENT TAXES COUNTY - REAL	4,861,963	0	17,750	0	0	4,879,713	3,539,980	72.54
101-000.00-426.000	PAYMENT IN LIEU STATE	132,000	0	0	0	0	132,000	0	0.00
101-000.00-432.000	PAYMENT IN LIEU, FEDERAL	159,278	0	0	0	0	159,278	248,720	156.15
101-000.00-434.000	SPECIFIC TAX	0	0	0	0	0	0	225	0.00
101-000.00-490.000	MARRIAGE LICENSES	300	0	0	0	0	300	360	120.00
101-000.00-491.000	DOG LICENSES, TREASURER	6,000	0	0	0	0	6,000	4,825	80.42
101-000.00-541.000	PROBATE JUDGE (SAL)	135,017	0	0	0	0	135,017	105,330	78.01
101-000.00-541.001	PROBATE JUDGE SSP	58,000	0	0	0	0	58,000	34,293	59.13
101-000.00-544.002	DRUNK DRIVING CASE FLOW ASSIST	0	0	0	0	0	0	1,891	0.00
101-000.00-544.003	COURT EQUITY FUND	80,000	0	0	0	0	80,000	53,166	66.46
101-000.00-544.010	ACO GRANT	0	0	0	0	0	0	5,469	0.00
101-000.00-544.011	ACO SPAY AND NEUTER EARMARK	0	5,565	0	0	0	5,565	1,440	25.88
101-000.00-547.000	JUVENILE OFFICER SAL/FRINGES	27,317	0	0	0	0	27,317	13,659	50.00
101-000.00-548.010	REIMB. DEDICATED PURPOSE	0	0	10,000	0	0	10,000	6,799	67.99
101-000.00-548.011	REGION 6 HSGP	0	0	10,698	0	0	10,698	0	0.00
101-000.00-566.001	TITLE IV-E GRANT	7,000	0	0	0	0	7,000	3,415	48.79
101-000.00-568.000	REMONUMENTATION GRANT	47,272	0	(5,378)	0	0	41,894	0	0.00
101-000.00-569.000	STATE GRANTS	4,000	0	12,566	0	0	16,566	17,334	104.63
101-000.00-569.001	CONVENTION & TOURISM TAX	71,023	0	0	0	0	71,023	44,517	62.68
101-000.00-571.002	RECREATIONAL MARIJUANA PAYMENT	156,000	0	0	0	0	156,000	0	0.00
101-000.00-571.003	MEDICAL MARIJUANA	21,707	0	0	0	0	21,707	17,873	82.34
101-000.00-571.004	MEDICAL MARIJUANA LAW ENFORCEM	3,617	0	0	0	0	3,617	2,979	82.36
101-000.00-573.000	PERSONAL PROP TAX PPT REIMB	20,500	0	0	0	0	20,500	7,765	37.88
101-000.00-574.000	STATE REVENUE SHARING	317,885	0	0	0	0	317,885	219,270	68.98
101-000.00-574.001	STATE REV SHARING PUBLIC SAFET	0	0	0	0	0	0	10,469	0.00
101-000.00-581.000	TAX ROLL MAINTENANCE	65,000	0	0	0	0	65,000	0	0.00
101-000.00-581.002	EQUALIZATION/SUBSCRIPTION FEES	0	0	0	0	0	0	91	0.00
101-000.00-602.001	CC COSTS/CONTEMPT/20%/DNA	21,000	0	0	0	0	21,000	18,227	86.80
101-000.00-602.002	CONTEMPT FEE/FINES	90,000	0	0	0	0	90,000	71,334	79.26
101-000.00-602.003	MISC. TRIAL COURT FEES	19,000	0	0	0	0	19,000	14,386	75.72
101-000.00-602.004	SUPPLEMENTAL TRIAL COURT COSTS	6,943	0	0	0	0	6,943	4,678	67.37
101-000.00-602.005	I.T. SUPPLEMENTAL COURT COSTS	13,000	0	0	0	0	13,000	9,758	75.06
101-000.00-603.002	BOND POSTED/TRANSFERRED	3,350	0	0	0	0	3,350	2,275	67.91
101-000.00-607.001	COUNTY CRIME VICTIM/OVERSIGHT	1,000	0	0	0	0	1,000	529	52.90
101-000.00-607.002	DISTRICT COURT CVRA FEES	2,000	0	0	0	0	2,000	1,400	70.01
101-000.00-607.003	DISTRICT COURT PROBATION FEES	500	0	0	0	0	500	0	0.00
101-000.00-608.001	COUNTY FILING/MOTION/20%/FAM	9,000	0	0	0	0	9,000	7,294	81.05
101-000.00-608.002	WRIT GARNISHMENT/EXECUTION	25,000	0	0	0	0	25,000	20,458	81.83
101-000.00-608.003	INSURANCE COSTS	2,000	0	0	0	0	2,000	1,425	71.25
101-000.00-608.004	ACO FEES	2,000	0	0	0	0	2,000	1,238	61.91
101-000.00-608.006	TREASURER'S FEES	5,750	0	0	0	0	5,750	4,395	76.43
101-000.00-609.000	FAMILY CIVIL FILING FEE - FUNI	3,500	0	0	0	0	3,500	2,788	79.65
101-000.00-609.001	JURY DEMAND - COUNTY	450	0	0	0	0	450	300	66.67
101-000.00-612.000	REGISTER OF DEEDS	263,000	0	0	0	0	263,000	234,817	89.28
101-000.00-612.001	REGISTER OF DEEDS/FORMS	1,000	0	0	0	0	1,000	0	0.00
101-000.00-612.002	CERTIFIED COPY/COPIES	4,500	0	0	0	0	4,500	2,003	44.51
101-000.00-612.003	ROD/INTERNET FEES	33,000	0	0	0	0	33,000	22,991	69.67
101-000.00-614.000	CLERK'S FEES	8,500	0	0	0	0	8,500	7,349	86.46
101-000.00-625.000	FCJ VIOLATIONS	1,000	0	0	0	0	1,000	463	46.30
101-000.00-643.000	SALES	100	0	0	0	0	100	5	5.00
101-000.00-644.000	SALE OF COUNTY PROPERTY	1,500	0	0	0	0	1,500	275	18.32
101-000.00-644.001	SALE OF AERIAL PHOTOS/MAPS/COF	250	0	0	0	0	250	54	21.60
101-000.00-644.002	SALE OF MAP DATA	3,500	0	0	0	0	3,500	3,176	90.74
101-000.00-648.001	ME/CREMATION PERMIT FEES	5,500	0	415	260	0	6,175	4,100	66.40
101-000.00-656.000	BOND FORFEITED	5,000	0	0	0	0	5,000	3,300	66.00
101-000.00-665.000	INTEREST	5,500	0	0	0	0	5,500	3,397	61.77

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Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-000.00-676.000	REIMB. ELECTION MONEY	2,000	0	0	0	0	2,000	512	25.60
101-000.00-680.000	ATTORNEY'S FEES DISTRICT COURT	0	0	0	0	0	0	4,080	0.00
101-000.00-681.000	REIMBURSEMENT CLERK	200	0	0	0	0	200	213	106.41
101-000.00-681.001	RESTITUTIONS	2,000	0	0	6,543	0	8,543	21,947	256.90
101-000.00-681.025	DONATIONS/GROUNDS	0	0	0	0	0	0	850	0.00
101-000.00-682.004	ADMIN.FEES/COUNCIL ON AGING	25,406	0	0	0	0	25,406	0	0.00
101-000.00-682.005	REMONUMENTATION ADMIN.EXPENSE	2,786	0	0	0	0	2,786	0	0.00
101-000.00-682.006	911 ADM EXPENSE	150,479	0	0	0	0	150,479	0	0.00
101-000.00-682.007	BUILDING DEPT./ADMIN. FEES	49,613	0	0	0	0	49,613	0	0.00
101-000.00-682.008	SOLDIERS FUND/ADMIN. FEES	17,073	0	0	0	0	17,073	0	0.00
101-000.00-682.009	AMBULANCE FUND/ADMIN. FEES	94,262	0	0	0	0	94,262	0	0.00
101-000.00-682.010	ROAD PATROL FUND/ADMIN. FEES	179,522	0	0	0	0	179,522	0	0.00
101-000.00-682.011	TRANSPORTATION FUND/ADMIN.FEES	14,823	0	0	0	0	14,823	15,363	103.65
101-000.00-683.000	REIMBURSEMENTS	8,000	(6,000)	0	0	0	2,000	2,903	145.13
101-000.00-683.004	EMPG GRANT REIMBURSEMENT	8,000	0	0	0	0	8,000	(3,191)	(39.88)
101-000.00-683.005	REIMBURSE FOIA	0	6,000	0	0	0	6,000	6,677	111.29
101-000.00-683.008	REIMB./MAINTENANCE EXPENSE	0	400	0	0	0	400	2,332	582.98
101-000.00-683.011	ID REIMBURSEMENTS	0	0	0	0	0	0	8	0.00
101-000.00-683.028	REIMB.JURY COMPENSATION FEES	0	0	0	0	0	0	678	0.00
101-000.00-683.032	REBATE/GPS	2,500	0	0	0	0	2,500	439	17.56
101-000.00-684.011	ELECTION REIMBURSEMENTS	2,000	0	0	0	0	2,000	0	0.00
101-000.00-684.033	RESTITUTION COLLECTED	17,000	0	0	4,000	5,000	26,000	23,804	91.55
101-000.00-684.036	REFUNDS GENERAL	1,000	0	0	0	0	1,000	11,112	1,111.21
101-000.00-684.039	INSURANCE DIVIDENDS	145,000	0	0	0	0	145,000	0	0.00
101-000.00-692.000	USE OF FUND BALANCE	50,000	0	55,779	250,000	0	355,779	0	0.00
101-000.00-699.001	TRANSFERS FROM OTHER FUNDS	24,818	0	0	500,000	0	524,818	500,523	95.37
101-000.00-699.006	EQUITY TRANSFERS IN	10,000	0	0	0	0	10,000	0	0.00
101-000.00-699.010	TRANSFERS IN LAND BANK	24,199	0	0	0	0	24,199	0	0.00
101-351.00-543.002	LIQUOR CONTROL	13,500	0	0	0	0	13,500	29,094	215.51
101-351.00-546.000	GRANTS/VARIOUS	0	4,452	0	0	0	4,452	4,452	100.00
101-351.00-607.000	SEX OFFENDER REGISTRATION FEE	1,160	0	0	0	0	1,160	760	65.52
101-351.00-629.001	ORV FEES	1,000	0	0	0	0	1,000	1,000	100.00
101-351.00-629.002	POST JUD MOT CUST/SUP/PAR TIME	300	0	0	0	0	300	255	85.00
101-351.00-631.000	SHERIFF'S FEES	4,250	0	0	0	0	4,250	2,531	59.56
101-351.00-631.001	CANOE INSPECTIONS	10	0	0	0	0	10	6	60.00
101-351.00-631.009	FINGERPRINT FEES	1,302	0	0	0	0	1,302	785	60.29
101-351.00-643.005	SALES/SHERIFFS AUCTION	0	0	890	0	0	890	891	100.10
101-351.00-644.005	SALE OF E-CIGS	45,000	0	0	5,000	0	50,000	48,540	97.08
101-351.00-668.002	TRANS.IN 595-COMMISSARY	4,500	0	0	0	0	4,500	0	0.00
101-351.00-670.002	PHONE COMMISSION	28,000	0	0	0	0	28,000	21,846	78.02
101-351.00-679.001	PRISONER TRANSPORT ICE	45,000	0	0	0	0	45,000	0	0.00
101-351.00-681.013	DONATIONS/ACO- FOOD/ANIMAL SUP	0	0	0	1,534	0	1,534	4,120	268.59
101-351.00-681.019	DONATIONS/DIVE EQUIPMENT	0	0	0	0	0	0	4,500	0.00
101-351.00-681.020	DONATIONS/ACO	0	0	0	0	0	0	500	0.00
101-351.00-681.022	DONATIONS/SPECIAL VICTIMS UNIT	0	0	929	0	0	929	0	0.00
101-351.00-683.001	MISC REIMBURSEMENTS/SHERIFF DE	0	0	0	0	0	0	6	0.00
101-351.00-683.003	MEDICAL REIMBURSEMENTS	2,000	0	0	0	0	2,000	6,702	335.10
101-351.00-683.031	REBATE/GPS-SHERIFF DEPT	900	0	0	0	0	900	675	75.00
101-351.00-684.006	ROOM & BOARD REIMBURSEMENTS	8,500	0	0	0	0	8,500	6,826	80.30
101-351.00-699.001	TRANSFERS FROM OTHER FUNDS	10,000	0	0	0	0	10,000	0	0.00
TOTAL Revenues		7,706,825	10,417	103,649	767,337	5,000	8,593,228	5,504,024	64.05
101-101.00-702.000	SALARIES & WAGES - FULL TIME	30,385	0	0	0	0	30,385	23,373	76.92
101-101.00-703.000	SALARIES & WAGES - PART TIME	56,535	26,105	0	0	0	82,640	49,699	60.14
101-101.00-704.000	SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	1,260	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-101.00-707.000	PER DIEMS	38,500	0	0	0	0	38,500	30,860	80.16
101-101.00-715.000	EMPLOYERS FICA/SOC.SEC	9,595	1,998	0	0	0	11,593	7,648	65.97
101-101.00-716.000	HOSPITALIZATION	128,000	(16,000)	0	0	0	112,000	85,091	75.97
101-101.00-717.000	LIFE INSURANCE	1,133	(142)	0	0	0	991	700	70.63
101-101.00-717.001	SICK & ACCIDENT INS	694	(694)	0	0	0	0	33	0.00
101-101.00-717.002	DENTAL INSURANCE	2,358	0	0	0	0	2,358	1,807	76.65
101-101.00-717.004	VISION INSURANCE	600	0	0	0	0	600	459	76.46
101-101.00-718.000	RETIREMENT	25,084	(11,307)	0	0	0	13,777	11,308	82.08
101-101.00-719.000	UNEMPLOYMENT	340	157	0	0	0	497	306	61.52
101-101.00-721.000	WORKMENS COMP	3,511	1,443	0	0	0	4,954	3,062	61.80
101-101.00-723.000	RET HEALTH OPEB	12,480	(1,560)	0	0	0	10,920	8,296	75.97
101-101.00-727.000	OFFICE SUPPLIES	500	(213)	0	0	0	287	111	38.55
101-101.00-731.000	MISCELLANEOUS SUPPLIES	100	213	0	0	0	313	312	99.71
101-101.00-802.000	CONTRACT SERVICES,	50,000	0	12,566	0	0	62,566	0	0.00
101-101.00-803.000	DUES & SUBSCRIPTION	9,000	0	0	0	0	9,000	8,197	91.08
101-101.00-860.000	TRAVEL	7,500	0	0	0	0	7,500	6,692	89.23
101-101.00-901.000	PUBLISHING	350	0	0	0	0	350	139	39.65
101-101.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	93	93.00
101-101.00-955.005	MISC COUNTY ALLIANCE EXP	2,500	0	0	0	0	2,500	0	0.00
101-172.00-702.026	ASSISTANT COUNTY ADMINISTRATOR	78,849	(4,998)	(16,000)	(15,165)	0	42,686	28,809	67.49
101-172.00-702.027	BUDGET AND GRANT COORDINATOR	54,810	0	0	0	0	54,810	40,442	73.79
101-172.00-702.045	ACCOUNTS PAYABLE AND PURCHASIN	54,810	0	0	0	0	54,810	48,073	87.71
101-172.00-702.077	COUNTY ADMINISTRATOR	101,200	0	0	0	0	101,200	76,956	76.04
101-172.00-703.000	SALARIES & WAGES - PART TIME	38,286	(12,229)	(26,057)	0	0	0	0	0.00
101-172.00-706.001	LONGEVITY	338	0	0	0	0	338	0	0.00
101-172.00-715.000	EMPLOYERS FICA/SOC.SEC	25,115	0	0	0	0	25,115	14,626	58.23
101-172.00-716.000	HOSPITALIZATION	56,000	0	0	0	0	56,000	42,333	75.60
101-172.00-717.000	LIFE INSURANCE	496	0	0	0	0	496	375	75.53
101-172.00-717.001	SICK & ACCIDENT INS	3,552	0	0	0	0	3,552	1,446	40.70
101-172.00-717.002	DENTAL INSURANCE	2,145	0	0	0	0	2,145	1,160	54.08
101-172.00-717.004	VISION INSURANCE	414	0	0	0	0	414	220	53.05
101-172.00-718.000	RETIREMENT	58,002	0	0	(217)	0	57,785	38,842	67.22
101-172.00-719.000	UNEMPLOYMENT	1,968	0	0	0	0	1,968	1,166	59.23
101-172.00-721.000	WORKMENS COMP	1,517	0	0	0	0	1,517	909	59.89
101-172.00-722.000	PHYSICALS	0	0	0	165	0	165	165	100.00
101-172.00-723.000	RET HEALTH OPEB	5,460	0	0	0	0	5,460	4,128	75.60
101-172.00-727.000	OFFICE SUPPLIES	2,500	0	0	377	0	2,877	2,876	99.97
101-172.00-803.000	DUES & SUBSCRIPTION	2,000	0	0	(45)	0	1,955	107	5.45
101-172.00-849.005	CELLULAR PHONES	1,200	0	0	0	0	1,200	850	70.83
101-172.00-860.000	TRAVEL	4,960	0	0	0	0	4,960	2,734	55.12
101-172.00-863.000	TRAINING EXPENSES	3,000	0	0	0	0	3,000	1,490	49.67
101-172.00-901.000	PUBLISHING	1,000	0	1,000	0	0	2,000	1,219	60.95
101-172.00-931.000	EQUIPMENT MAINTENANCE	250	0	0	(115)	0	135	0	0.00
101-172.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	40	40.00
101-202.00-727.000	OFFICE SUPPLIES	1,500	0	0	0	0	1,500	0	0.00
101-202.00-741.000	COMPUTER PAPER SUPPLIES	2,000	0	0	0	0	2,000	0	0.00
101-202.00-802.001	CPA AUDIT	37,900	0	0	0	0	37,900	35,400	93.40
101-202.00-802.004	CONTR SERV'S/SOFTWARE SUPPORT	22,500	0	0	0	0	22,500	20,487	91.05
101-202.00-802.052	SOFTWARE LICENSE FEES	500	0	0	0	0	500	0	0.00
101-202.00-803.000	DUES & SUBSCRIPTION	200	0	0	0	0	200	0	0.00
101-202.00-860.000	TRAVEL	0	0	0	0	0	0	17	0.00
101-202.00-900.001	LASER PRINTING EXP	1,500	0	0	0	0	1,500	254	16.93
101-215.00-702.004	COUNTY CLERK	80,749	0	0	0	0	80,749	62,174	77.00
101-215.00-702.019	CLERK/REGISTER OF DEEDS	45,242	0	0	0	0	45,242	33,131	73.23
101-215.00-706.001	LONGEVITY	400	0	0	0	0	400	400	100.00
101-215.00-715.000	EMPLOYERS FICA/SOC.SEC	9,669	0	0	0	0	9,669	7,085	73.27
101-215.00-716.000	HOSPITALIZATION	32,000	0	0	0	0	32,000	23,763	74.26
101-215.00-717.000	LIFE INSURANCE	284	0	0	0	0	284	210	74.05

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-215.00-717.001	SICK & ACCIDENT INS	555	0	0	0	0	555	410	73.85
101-215.00-717.002	DENTAL INSURANCE	580	0	0	0	0	580	431	74.36
101-215.00-717.004	VISION INSURANCE	134	0	0	0	0	134	99	74.25
101-215.00-718.000	RETIREMENT	25,198	0	0	0	0	25,198	19,069	75.68
101-215.00-719.000	UNEMPLOYMENT	272	0	0	0	0	272	199	73.08
101-215.00-721.000	WORKMENS COMP	583	0	0	0	0	583	445	76.37
101-215.00-723.000	RET HEALTH OPEB	3,120	0	0	0	0	3,120	2,317	74.26
101-215.00-727.000	OFFICE SUPPLIES	3,000	0	0	0	0	3,000	2,257	75.24
101-215.00-803.000	DUES & SUBSCRIPTION	600	0	0	0	0	600	510	85.00
101-215.00-849.005	CELLULAR PHONES	600	0	0	0	0	600	450	75.00
101-215.00-860.000	TRAVEL	1,000	0	0	0	0	1,000	851	85.12
101-215.00-863.000	TRAINING EXPENSES	1,000	0	0	0	0	1,000	517	51.65
101-215.00-932.000	EQUIPMENT MAINT AGREEMENT	3,000	0	0	0	0	3,000	3,000	100.00
101-215.00-943.000	LEIN MACHINE	100	0	0	0	0	100	39	38.70
101-245.00-707.000	PER DIEMS	1,800	0	0	0	0	1,800	0	0.00
101-245.00-802.000	CONTRACT SERVICES,	39,900	0	(4,750)	0	0	35,150	0	0.00
101-245.00-802.006	ADM EXPENSE SERVICES	5,572	0	(628)	0	0	4,944	0	0.00
101-248.00-729.000	COPY PAPER	6,000	0	0	0	0	6,000	3,290	54.83
101-248.00-731.000	MISCELLANEOUS SUPPLIES	300	0	0	0	0	300	0	0.00
101-248.00-931.000	EQUIPMENT MAINTENANCE	300	0	0	0	0	300	0	0.00
101-248.00-945.000	ANNUAL METER READING CHARGES	500	0	0	0	0	500	247	49.42
101-253.00-702.005	COUNTY TREASURER	78,544	0	0	0	0	78,544	61,181	77.89
101-253.00-702.021	DEPUTY TREASURER	59,013	0	0	0	0	59,013	43,270	73.32
101-253.00-702.027	CLERK TREASURER	22,259	0	0	0	0	22,259	20,862	93.72
101-253.00-702.029	OFFICE MANAGER	55,249	0	0	0	0	55,249	40,166	72.70
101-253.00-702.030	SECRETARY / TAX MAPPING COORDI	45,363	0	0	0	0	45,363	33,252	73.30
101-253.00-706.001	LONGEVITY	1,300	0	0	0	0	1,300	1,300	100.00
101-253.00-715.000	EMPLOYERS FICA/SOC.SEC	20,023	0	0	0	0	20,023	14,716	73.49
101-253.00-716.000	HOSPITALIZATION	64,000	0	0	0	0	64,000	47,927	74.89
101-253.00-717.000	LIFE INSURANCE	567	0	0	0	0	567	424	74.81
101-253.00-717.001	SICK & ACCIDENT INS	2,231	0	0	0	0	2,231	1,230	55.11
101-253.00-717.002	DENTAL INSURANCE	3,096	0	0	0	0	3,096	2,529	81.68
101-253.00-717.004	VISION INSURANCE	647	0	0	0	0	647	484	74.87
101-253.00-718.000	RETIREMENT	68,145	0	(15,637)	0	0	52,508	35,784	68.15
101-253.00-719.000	UNEMPLOYMENT	1,092	0	0	0	0	1,092	830	76.04
101-253.00-721.000	WORKMENS COMP	1,210	0	0	0	0	1,210	934	77.16
101-253.00-723.000	RET HEALTH OPEB	6,240	0	0	0	0	6,240	4,673	74.89
101-253.00-727.000	OFFICE SUPPLIES	1,250	(900)	0	0	0	350	338	96.68
101-253.00-748.000	DOG LICENSE SUPPLIES	650	0	0	0	0	650	445	68.49
101-253.00-801.000	LEGAL FEES	0	750	0	0	0	750	750	100.00
101-253.00-803.000	DUES & SUBSCRIPTION	200	150	0	0	0	350	350	100.00
101-253.00-849.005	CELLULAR PHONES	600	0	0	0	0	600	450	75.00
101-253.00-860.000	TRAVEL	2,500	0	0	0	0	2,500	0	0.00
101-253.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-256.00-714.001	4 H PROGRAM COORDINATOR	18,761	0	0	0	0	18,761	14,071	75.00
101-256.00-800.000	OTHER SERVICES AND CHGS/MSU AS	46,094	0	0	0	0	46,094	34,571	75.00
101-257.00-702.029	OFFICE MANAGER	50,476	0	0	(4,000)	0	46,476	27,478	59.12
101-257.00-702.030	SECRETARY / TAX MAPPING COORDI	34,797	0	0	0	0	34,797	24,353	69.99
101-257.00-703.000	SALARIES & WAGES - PART TIME	32,354	0	0	0	0	32,354	9,246	28.58
101-257.00-715.000	EMPLOYERS FICA/SOC.SEC	8,999	0	0	0	0	8,999	4,541	50.47
101-257.00-716.000	HOSPITALIZATION	16,000	0	0	0	0	16,000	8,703	54.39
101-257.00-717.000	LIFE INSURANCE	142	0	0	0	0	142	77	54.23
101-257.00-717.001	SICK & ACCIDENT INS	619	0	0	0	0	619	297	47.93
101-257.00-717.002	DENTAL INSURANCE	1,109	0	0	0	0	1,109	515	46.41
101-257.00-717.004	VISION INSURANCE	240	0	0	0	0	240	113	46.92
101-257.00-718.000	RETIREMENT	10,096	0	0	0	0	10,096	5,837	57.81
101-257.00-719.000	UNEMPLOYMENT	706	0	0	0	0	706	367	51.91
101-257.00-721.000	WORKMENS COMP	544	0	0	0	0	544	288	52.97

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-257.00-722.000	PHYSICALS	0	0	0	310	0	310	143	46.13
101-257.00-723.000	RET HEALTH OPEB	1,560	0	0	0	0	1,560	849	54.39
101-257.00-727.000	OFFICE SUPPLIES	3,200	0	0	0	0	3,200	2,219	69.33
101-257.00-802.000	EQUALIZATION DIRECTOR CONTRACT	52,453	0	0	0	0	52,453	39,010	74.37
101-257.00-802.018	CONT.SERVICES/EQUALIZATION	43,000	0	0	0	0	43,000	0	0.00
101-257.00-802.052	SOFTWARE LICENSE FEES	3,850	0	0	0	0	3,850	3,334	86.60
101-257.00-803.000	DUES & SUBSCRIPTION	400	0	0	0	0	400	0	0.00
101-257.00-860.000	TRAVEL	1,000	0	0	0	0	1,000	0	0.00
101-257.00-863.000	TRAINING EXPENSES	2,500	0	0	(310)	0	2,190	0	0.00
101-257.00-863.004	TRAINING/MAPPING EXPENSE	0	400	0	0	0	400	400	100.00
101-257.00-901.000	PUBLISHING	300	0	0	0	0	300	280	93.32
101-257.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-262.00-703.000	SALARIES & WAGES - PART TIME	0	0	0	0	0	0	386	0.00
101-262.00-704.000	SALARIES & WAGES - OVERTIME	986	0	0	0	0	986	564	57.16
101-262.00-707.000	PER DIEMS	4,000	0	0	0	0	4,000	1,000	25.00
101-262.00-715.000	EMPLOYERS FICA/SOC.SEC	76	0	0	0	0	76	117	153.61
101-262.00-716.000	HOSPITALIZATION	0	0	0	0	0	0	555	0.00
101-262.00-717.000	LIFE INSURANCE	0	0	0	0	0	0	5	0.00
101-262.00-717.002	DENTAL INSURANCE	0	0	0	0	0	0	15	0.00
101-262.00-717.004	VISION INSURANCE	0	0	0	0	0	0	3	0.00
101-262.00-718.000	RETIREMENT	188	0	0	0	0	188	318	169.13
101-262.00-719.000	UNEMPLOYMENT	0	0	0	0	0	0	6	0.00
101-262.00-721.000	WORKMENS COMP	0	0	0	0	0	0	6	0.00
101-262.00-723.000	RET HEALTH OPEB	0	0	0	0	0	0	54	0.00
101-262.00-727.000	OFFICE SUPPLIES	1,700	0	0	0	0	1,700	1,345	79.13
101-262.00-739.000	ELECTION SUPPLIES	500	0	0	0	0	500	500	100.00
101-262.00-802.000	CONTRACT SERVICES,	13,500	0	0	0	0	13,500	7,506	55.60
101-262.00-860.000	TRAVEL	1,000	0	0	0	0	1,000	0	0.00
101-262.00-863.000	TRAINING EXPENSES	2,500	0	0	0	0	2,500	1,475	59.00
101-262.00-900.000	PRINTING	33,000	0	0	0	0	33,000	9,600	29.09
101-262.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	96	96.46
101-265.00-702.065	MAINT.SUPERVISOR	77,236	0	0	0	0	77,236	57,413	74.33
101-265.00-702.078	MAINTENANCE #2	43,957	0	0	0	0	43,957	33,147	75.41
101-265.00-704.000	SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	1,947	0.00
101-265.00-706.001	LONGEVITY	400	0	0	0	0	400	0	0.00
101-265.00-706.002	ON CALL PER DIEM	14,000	0	0	0	0	14,000	10,308	73.63
101-265.00-715.000	EMPLOYERS FICA/SOC.SEC	10,373	0	0	0	0	10,373	7,738	74.60
101-265.00-716.000	HOSPITALIZATION	32,000	0	0	0	0	32,000	25,426	79.46
101-265.00-717.000	LIFE INSURANCE	284	0	0	0	0	284	124	43.73
101-265.00-717.001	SICK & ACCIDENT INS	1,486	0	0	0	0	1,486	410	27.58
101-265.00-717.002	DENTAL INSURANCE	1,159	0	0	0	0	1,159	896	77.30
101-265.00-717.004	VISION INSURANCE	134	0	0	0	0	134	208	155.16
101-265.00-718.000	RETIREMENT	27,119	0	0	0	0	27,119	20,563	75.82
101-265.00-719.000	UNEMPLOYMENT	814	0	0	0	0	814	375	46.11
101-265.00-721.000	WORKMENS COMP	8,838	0	0	0	0	8,838	6,771	76.61
101-265.00-723.000	RET HEALTH OPEB	3,120	0	0	0	0	3,120	2,479	79.46
101-265.00-727.000	OFFICE SUPPLIES	100	0	0	0	0	100	32	31.71
101-265.00-736.000	CLEANING SUPPLIES	4,000	0	0	0	0	4,000	2,821	70.53
101-265.00-744.000	BUILDING MAINTENANCE	10,000	4,998	0	1,974	2,500	19,472	15,328	78.72
101-265.00-744.003	GENERATOR MAINTENANCE	1,500	0	0	0	0	1,500	0	0.00
101-265.00-744.004	ELEVATOR MAINT. AGREEMENT	7,000	0	0	0	0	7,000	6,440	92.00
101-265.00-745.000	HEATING MAINTENANCE CONTRACT	1,750	0	0	0	0	1,750	798	45.57
101-265.00-746.000	GROUPS MAINTENANCE	1,500	0	0	0	0	1,500	837	55.80
101-265.00-746.001	TRASH PICK UP	7,500	0	0	(2,000)	0	5,500	2,049	37.26
101-265.00-809.000	MUNICIPAL RISK - SELF INS	18,000	0	0	0	0	18,000	17,080	94.89
101-265.00-809.002	MMRMA - LOSS FUND	7,500	0	0	0	0	7,500	7,500	100.00
101-265.00-849.005	CELLULAR PHONES	1,800	0	0	0	0	1,800	1,350	75.00
101-265.00-850.000	BASIC PHONE SERVICE	3,750	0	0	0	0	3,750	2,762	73.65

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-265.00-863.000	TRAINING EXPENSES	100	0	0	0	0	100	0	0.00
101-265.00-865.000	GASOLINE	2,250	0	0	0	0	2,250	992	44.07
101-265.00-920.000	UTILITIES COURTHOUSE	142,500	0	0	0	0	142,500	102,361	71.83
101-265.00-931.000	EQUIPMENT MAINTENANCE	3,000	0	0	0	0	3,000	2,389	79.63
101-265.00-933.000	VEHICLE REPAIRS	4,500	0	0	0	(2,500)	2,000	1,104	55.20
101-265.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	49	49.44
101-265.00-975.001	BUILDING ALTERATION INTERIOR	3,000	0	3,900	0	0	6,900	4,470	64.78
101-265.00-975.006	EQUIPMENT/TOOLS	1,500	0	0	0	0	1,500	1,385	92.32
101-265.00-977.003	UNIFORMS	250	0	0	0	0	250	0	0.00
101-265.01-744.000	BUILDING MAINTENANCE	2,500	0	0	0	0	2,500	1,804	72.14
101-265.02-744.000	BUILDING MAINTENANCE	1,000	0	3,992	0	0	4,992	4,728	94.72
101-265.04-744.000	BUILDING MAINTENANCE	1,000	0	0	0	0	1,000	50	5.03
101-265.05-736.000	CLEANING SUPPLIES	750	0	0	(325)	(30)	395	357	90.44
101-265.05-744.000	BUILDING MAINTENANCE	1,000	7,229	0	295	102	8,626	8,587	99.55
101-265.05-746.000	GROUPS MAINTENANCE	1,000	0	0	(528)	(72)	400	0	0.00
101-265.05-921.000	UTILITIES /GAS/ELEC/WATER	7,500	0	0	584	0	8,084	7,992	98.86
101-266.00-801.000	LEGAL FEES	5,000	0	10,000	0	0	15,000	9,163	61.09
101-266.00-801.001	LEGAL FEES DEDICATED PURPOSE	0	0	20,000	0	0	20,000	12,330	61.65
101-266.00-802.000	CONTRACT SERVICES,	2,000	0	0	0	0	2,000	2,000	100.00
101-266.00-802.021	CONSULTING FEES	0	0	0	4,000	0	4,000	1,600	40.00
101-266.00-802.060	211 LAKE COUNTY	1,500	0	0	0	0	1,500	1,500	100.00
101-272.01-810.000	BONDS	3,300	0	0	0	0	3,300	1,175	35.61
101-272.02-861.000	CONFERENCE EXPENSES	7,500	0	0	0	0	7,500	4,181	55.75
101-272.05-732.000	POSTAGE	40,000	0	0	0	0	40,000	31,716	79.29
101-272.05-931.000	EQUIPMENT MAINTENANCE	1,000	0	0	0	0	1,000	53	5.30
101-272.05-932.000	EQUIPMENT MAINT AGREEMENT	1,700	0	0	0	0	1,700	967	56.90
101-280.00-883.001	MASON-LAKE APPROPRIATION	2,000	0	0	0	0	2,000	2,000	100.00
101-280.00-883.002	OSCEOLA/LAKE APPROPRIATION	2,000	0	0	0	0	2,000	2,000	100.00
101-281.00-702.008	TRIAL COURT JUDGE	186,164	0	0	0	0	186,164	143,203	76.92
101-281.00-702.009	MAGISTRATE/TRIAL COURT REFEREE	74,977	0	0	0	0	74,977	55,181	73.60
101-281.00-702.010	TRIAL COURT ADMINISTRATOR	67,376	0	0	0	0	67,376	56,021	83.15
101-281.00-702.046	COURT REPORTER	61,987	0	0	0	0	61,987	45,512	73.42
101-281.00-702.050	IN HOME CARE SUPER/PROBATE REG	7,088	0	0	0	0	7,088	4,825	68.07
101-281.00-702.059	CHIEF COURT COLLECTIONS CLERK	39,450	0	0	0	0	39,450	28,602	72.50
101-281.00-702.062	CRIMINAL COURT CLERK	48,449	0	0	0	0	48,449	35,413	73.09
101-281.00-702.064	CIVIL COURT CLERK	51,010	0	0	0	0	51,010	37,359	73.24
101-281.00-702.067	JUVENILE REG/INTAKE SUPERVISOR	30,482	0	0	0	0	30,482	17,062	55.98
101-281.00-704.000	SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	2,359	0.00
101-281.00-706.001	LONGEVITY	838	0	0	0	0	838	500	59.67
101-281.00-707.000	PER DIEMS	1,500	0	0	0	0	1,500	900	60.00
101-281.00-707.002	INTERPRETER	2,500	0	560	806	0	3,866	3,866	100.00
101-281.00-708.000	COURT APPOINTED ATTORNEYS/CONT	59,000	0	0	0	0	59,000	42,706	72.38
101-281.00-708.001	COURT APPOINTED ATTY'S/APPEALS	3,500	0	4,752	8,000	0	16,252	11,855	72.94
101-281.00-708.004	ATTY.FEES/NON CONTRACTUAL	12,000	0	5,840	7,140	0	24,980	23,330	93.39
101-281.00-709.000	VISITING JUDGES	2,000	0	(1,716)	0	0	284	284	100.09
101-281.00-715.000	EMPLOYERS FICA/SOC.SEC	43,821	0	0	0	0	43,821	33,204	75.77
101-281.00-716.000	HOSPITALIZATION	107,152	0	0	0	0	107,152	80,079	74.73
101-281.00-717.000	LIFE INSURANCE	949	0	0	0	0	949	709	74.68
101-281.00-717.001	SICK & ACCIDENT INS	4,670	0	0	0	0	4,670	2,323	49.73
101-281.00-717.002	DENTAL INSURANCE	3,713	0	0	0	0	3,713	3,142	84.62
101-281.00-717.004	VISION INSURANCE	843	0	0	0	0	843	714	84.67
101-281.00-718.000	RETIREMENT	77,382	0	0	0	0	77,382	60,296	77.92
101-281.00-719.000	UNEMPLOYMENT	2,315	0	0	0	0	2,315	1,810	78.20
101-281.00-721.000	WORKMENS COMP	2,023	0	0	0	0	2,023	1,948	96.28
101-281.00-723.000	RET HEALTH OPEB	10,448	0	0	0	0	10,448	7,802	74.67
101-281.00-727.000	OFFICE SUPPLIES	10,000	0	(1,569)	(946)	0	7,485	5,496	73.42
101-281.00-803.000	DUES & SUBSCRIPTION	1,500	0	0	0	0	1,500	676	45.07
101-281.00-804.000	COURT REPORTER EXPENSES	400	0	0	0	0	400	0	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-281.00-805.000	CONTRACTUAL SERVICES	1,500	0	0	0	0	1,500	1,331	88.74
101-281.00-806.000	TRANSCRIPTS	8,000	0	0	0	0	8,000	13,615	170.18
101-281.00-816.000	JURY EXPENSES	500	0	0	0	0	500	0	0.00
101-281.00-816.001	JURY FEES	5,500	0	0	0	0	5,500	4,273	77.68
101-281.00-860.000	TRAVEL	2,500	(1,000)	(560)	0	0	940	1,045	111.17
101-281.00-861.000	CONFERENCE EXPENSES	5,000	(1,310)	(2,560)	0	0	1,130	1,172	103.72
101-281.00-901.000	PUBLISHING	300	0	100	0	0	400	374	93.49
101-281.00-931.000	EQUIPMENT MAINTENANCE	500	0	0	0	0	500	0	0.00
101-281.00-932.000	EQUIPMENT MAINT AGREEMENT	3,500	2,310	0	0	0	5,810	5,645	97.16
101-281.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	27,827	0	153	0	0	27,980	27,980	100.00
101-281.00-943.000	LEIN MACHINE	550	0	0	0	0	550	271	49.25
101-281.00-944.002	MICRO FILM STORAGE FEES	500	0	0	0	0	500	397	79.36
101-281.00-960.271	RESTITUTION REMITTED	17,000	0	0	4,000	5,000	26,000	25,252	97.12
101-281.00-995.006	TRANSFER OUT FRIEND OF COURT	100,000	0	0	0	0	100,000	0	0.00
101-284.00-727.000	OFFICE SUPPLIES	250	0	0	0	0	250	0	0.00
101-296.00-702.002	PROSECUTOR	122,770	0	0	0	0	122,770	94,438	76.92
101-296.00-702.055	OFFICE MANAGER	52,892	0	0	0	0	52,892	39,708	75.07
101-296.00-702.080	ASSISTANT PROSECUTOR	83,416	(15,000)	0	0	0	68,416	17,317	25.31
101-296.00-715.000	EMPLOYERS FICA/SOC.SEC	19,851	0	0	0	0	19,851	11,508	57.97
101-296.00-716.000	HOSPITALIZATION	48,000	0	0	0	0	48,000	24,000	50.00
101-296.00-717.000	LIFE INSURANCE	425	0	0	0	0	425	212	49.98
101-296.00-717.001	SICK & ACCIDENT INS	1,672	0	0	0	0	1,672	410	24.51
101-296.00-717.002	DENTAL INSURANCE	1,408	0	0	0	0	1,408	225	15.95
101-296.00-717.004	VISION INSURANCE	323	0	0	0	0	323	62	19.28
101-296.00-718.000	RETIREMENT	51,896	0	0	0	0	51,896	26,754	51.55
101-296.00-719.000	UNEMPLOYMENT	818	0	0	0	0	818	342	41.83
101-296.00-721.000	WORKMENS COMP	995	0	0	0	0	995	593	59.56
101-296.00-722.000	PHYSICALS	0	0	165	0	0	165	165	100.00
101-296.00-723.000	RET HEALTH OPEB	4,680	0	0	0	0	4,680	2,340	50.00
101-296.00-727.000	OFFICE SUPPLIES	2,250	0	(400)	0	0	1,850	475	25.68
101-296.00-802.000	CONTRACT SERVICES,	0	15,000	0	0	0	15,000	14,314	95.42
101-296.00-803.000	DUES & SUBSCRIPTION	6,000	0	0	0	0	6,000	5,465	91.08
101-296.00-811.000	PROCESS SERVICE	1,000	0	0	0	0	1,000	63	6.31
101-296.00-820.000	SPECIAL P.A. EXPENSES	5,000	(1,000)	0	0	0	4,000	0	0.00
101-296.00-821.000	WITNESS EXPENSES	1,000	(388)	400	0	0	1,012	959	94.72
101-296.00-825.001	LABORATORY SERVICES	1,000	(1,000)	0	0	0	0	0	0.00
101-296.00-849.005	CELLULAR PHONES	1,200	0	(165)	0	0	1,035	450	43.48
101-296.00-860.000	TRAVEL	2,000	0	0	0	0	2,000	1,844	92.20
101-296.00-863.000	TRAINING EXPENSES	1,500	0	0	0	0	1,500	984	65.60
101-296.00-932.000	EQUIPMENT MAINT AGREEMENT	3,250	0	0	0	0	3,250	1,589	48.88
101-296.00-943.000	LEIN MACHINE	200	0	0	0	0	200	77	38.70
101-296.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-296.00-982.001	OTHER LAW BOOKS	6,000	2,388	0	0	0	8,388	4,893	58.33
101-305.00-702.003	SHERIFF	90,734	0	0	0	0	90,734	69,795	76.92
101-305.00-702.012	UNDER SHERIFF	86,443	0	0	0	0	86,443	63,050	72.94
101-305.00-702.028	ADMINISTRATIVE ASSISTANT-SHERI	55,249	0	0	0	0	55,249	40,643	73.56
101-305.00-702.030	SECRETARY / TAX MAPPING COORDI	50,091	0	0	0	0	50,091	36,618	73.10
101-305.00-702.033	SECRETARY FOIA	0	0	0	15,702	0	15,702	11,086	70.61
101-305.00-703.005	PART TIME/SECRETARY	33,003	0	5,595	(15,702)	0	22,896	15,702	68.58
101-305.00-706.001	LONGEVITY	1,700	0	0	0	0	1,700	900	52.94
101-305.00-715.000	EMPLOYERS FICA/SOC.SEC	24,268	0	428	0	0	24,696	17,746	71.86
101-305.00-716.000	HOSPITALIZATION	64,000	0	8,000	0	0	72,000	52,000	72.22
101-305.00-717.000	LIFE INSURANCE	567	0	71	0	0	638	460	72.13
101-305.00-717.001	SICK & ACCIDENT INS	2,352	0	474	0	0	2,826	1,366	48.34
101-305.00-717.002	DENTAL INSURANCE	2,287	0	555	0	0	2,842	1,992	70.09
101-305.00-717.004	VISION INSURANCE	540	0	120	0	0	660	464	70.34
101-305.00-718.000	RETIREMENT	56,684	0	7,720	0	0	64,404	44,273	68.74
101-305.00-719.000	UNEMPLOYMENT	1,349	0	33	0	0	1,382	850	61.51

User: aaldridge

Year Ended 12/31/2026

DB: Lake County

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-305.00-721.000	WORKMENS COMP	10,441	0	26	0	0	10,467	8,031	76.73
101-305.00-723.000	RET HEALTH OPEB	6,240	0	780	0	0	7,020	5,070	72.22
101-305.00-727.000	OFFICE SUPPLIES	4,000	0	106	0	0	4,106	4,106	99.99
101-305.00-727.010	VSU/SUPPLIES, EQUIP, MATERIALS	0	0	929	0	0	929	929	99.95
101-305.00-747.000	INVESTIGATION SUPPLIES	7,000	0	0	0	0	7,000	1,910	27.29
101-305.00-801.000	LEGAL FEES	4,000	0	0	122	0	4,122	4,122	100.00
101-305.00-802.000	CONTRACT SERVICES,	3,700	0	0	0	0	3,700	2,275	61.49
101-305.00-803.000	DUES & SUBSCRIPTION	900	190	0	0	0	1,090	1,150	105.50
101-305.00-809.000	MUNICIPAL RISK - SELF INS	18,000	0	0	0	0	18,000	18,000	100.00
101-305.00-809.002	MMRMA - LOSS FUND	7,500	0	0	0	0	7,500	7,500	100.00
101-305.00-817.000	MED MARIJUANA EXPENSES	3,617	0	0	0	0	3,617	1,250	34.55
101-305.00-850.000	BASIC PHONE SERVICE	1,200	0	0	0	0	1,200	754	62.86
101-305.00-860.000	TRAVEL	2,000	0	(106)	(122)	0	1,772	388	21.92
101-305.00-863.000	TRAINING EXPENSES	4,000	(190)	0	0	0	3,810	1,482	38.90
101-305.00-901.000	PUBLISHING	250	0	0	0	0	250	0	0.00
101-305.00-931.000	EQUIPMENT MAINTENANCE	100	0	0	0	0	100	0	0.00
101-305.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-305.00-977.003	UNIFORMS	1,500	0	0	0	0	1,500	347	23.13
101-305.00-980.008	GRANTS/VARIOUS	0	4,452	0	0	0	4,452	4,452	100.00
101-305.00-981.005	DONATIONS/SPEC.DEPUTIES/EQUIP	0	0	890	0	0	890	0	0.00
101-331.00-977.005	DIVING EQUIPMENT	500	0	0	0	0	500	0	0.00
101-331.02-863.000	TRAINING EXPENSES	500	0	0	0	0	500	150	30.08
101-351.00-702.035	CORRECTIONS	45,869	0	0	0	0	45,869	32,040	69.85
101-351.00-702.036	CORRECTIONS OFFICER	52,639	0	0	0	0	52,639	38,319	72.80
101-351.00-702.037	JAIL SGT	58,945	0	0	0	0	58,945	40,679	69.01
101-351.00-702.038	CORRECTIONS OFFICER	52,639	0	0	0	0	52,639	38,319	72.80
101-351.00-702.039	CORRECTIONS OFFICER	52,639	0	0	0	0	52,639	36,807	69.92
101-351.00-702.040	CORRECTIONS OFFICER	55,729	0	0	0	0	55,729	39,074	70.11
101-351.00-702.041	CORRECTIONS OFFICER	55,729	0	0	0	0	55,729	40,889	73.37
101-351.00-702.042	CORRECTIONS OFFICER	46,784	0	0	0	0	46,784	33,687	72.00
101-351.00-702.070	CORRECTIONS OFFICER	55,729	0	0	0	(24,000)	31,729	16,441	51.82
101-351.00-702.071	CORRECTIONS OFFICER	50,766	0	0	0	0	50,766	36,723	72.34
101-351.00-702.072	CORRECTIONS OFFICER	52,639	0	0	0	0	52,639	38,521	73.18
101-351.00-702.073	CORRECTIONS OFFICER	55,729	0	0	0	0	55,729	40,569	72.80
101-351.00-702.074	CORRECTIONS OFFICER	44,735	0	0	0	0	44,735	30,922	69.12
101-351.00-702.076	CORRECTIONS OFFICER	52,639	0	0	0	0	52,639	37,412	71.07
101-351.00-702.084	CORRECTIONS OFFICER	49,917	0	0	0	0	49,917	35,361	70.84
101-351.00-703.000	SALARIES & WAGES - PART TIME	0	0	0	0	0	0	3,393	0.00
101-351.00-704.000	SALARIES & WAGES - OVERTIME	130,000	0	0	0	0	130,000	101,869	78.36
101-351.00-705.000	SALARIES & WAGES - HOLIDAY PAY	39,082	0	0	0	0	39,082	20,290	51.92
101-351.00-706.005	SHIFT DIFFERENTIAL	3,500	0	0	0	0	3,500	2,377	67.91
101-351.00-715.000	EMPLOYERS FICA/SOC.SEC	72,844	0	0	0	0	72,844	49,417	67.84
101-351.00-716.000	HOSPITALIZATION	240,000	0	0	0	(7,000)	233,000	172,241	73.92
101-351.00-717.000	LIFE INSURANCE	2,124	0	0	0	0	2,124	1,524	71.77
101-351.00-717.001	SICK & ACCIDENT INS	10,081	0	0	0	(2,000)	8,081	5,876	72.71
101-351.00-717.002	DENTAL INSURANCE	7,759	0	0	0	0	7,759	5,655	72.88
101-351.00-717.004	VISION INSURANCE	1,768	0	0	0	0	1,768	1,282	72.49
101-351.00-718.000	RETIREMENT	190,442	0	0	0	(5,000)	185,442	131,853	71.10
101-351.00-719.000	UNEMPLOYMENT	4,934	0	0	0	0	4,934	3,966	80.39
101-351.00-721.000	WORKMENS COMP	52,634	0	0	0	(2,000)	50,634	35,453	70.02
101-351.00-723.000	RET HEALTH OPEB	23,400	0	0	0	0	23,400	16,794	71.77
101-351.00-727.000	OFFICE SUPPLIES	2,500	0	0	0	0	2,500	490	19.58
101-351.00-735.001	MEALS	128,115	0	0	0	40,000	168,115	125,250	74.50
101-351.00-736.000	CLEANING SUPPLIES	5,500	0	0	0	0	5,500	4,334	78.80
101-351.00-738.001	E-CIGS SUPPLIES	15,000	0	0	5,000	0	20,000	19,240	96.20
101-351.00-744.000	BUILDING MAINTENANCE	8,000	0	0	0	0	8,000	3,719	46.49
101-351.00-752.000	MEDICAL SUPPLIES	1,000	0	0	0	0	1,000	406	40.64
101-351.00-752.001	INDIGENT INMATES SUPPLIES	2,000	0	0	0	0	2,000	1,608	80.40

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-351.00-802.013	MEDICAL SERVICES	79,428	0	0	0	0	79,428	59,385	74.77
101-351.00-814.000	HAIR CUTS	200	0	0	0	0	200	0	0.00
101-351.00-823.000	UNIFORM CLEANING	100	0	0	0	0	100	0	0.00
101-351.00-823.002	LAUNDRY EXPENSES	100	0	0	0	0	100	41	40.81
101-351.00-825.000	DOCTORS & MEDICINE	50,000	0	0	1,243	0	51,243	51,243	100.00
101-351.00-826.002	OTHER INMATE NEEDS	100	0	0	0	0	100	18	18.46
101-351.00-849.005	CELLULAR PHONES	1,000	0	0	0	0	1,000	901	90.11
101-351.00-863.000	TRAINING EXPENSES	1,000	0	0	0	0	1,000	714	71.40
101-351.00-865.000	GASOLINE	7,000	0	0	(1,243)	0	5,757	2,680	46.55
101-351.00-931.000	EQUIPMENT MAINTENANCE	1,500	0	0	0	0	1,500	309	20.60
101-351.00-931.002	VEHICLE MAINTENANCE	2,000	0	0	0	0	2,000	1,755	87.77
101-351.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	12,000	0	0	0	0	12,000	7,578	63.15
101-351.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-351.00-975.001	BUILDING ALTERATION INTERIOR	10,000	0	0	0	0	10,000	0	0.00
101-351.00-977.003	UNIFORMS	4,500	0	0	0	0	4,500	1,134	25.19
101-351.00-980.000	EQUIPMENT	1,000	0	0	0	0	1,000	3,819	381.88
101-426.00-828.002	REGION 6 HOMELAND SECURITY GRA	0	0	10,698	0	0	10,698	8,569	80.09
101-430.00-702.052	ANIMAL CONTROL OFFICER	52,639	0	0	0	0	52,639	37,437	71.12
101-430.00-702.082	ACO #2	51,715	0	0	0	0	51,715	37,376	72.27
101-430.00-704.000	SALARIES & WAGES - OVERTIME	20,000	0	0	0	0	20,000	7,011	35.05
101-430.00-705.000	SALARIES & WAGES - HOLIDAY PAY	5,202	0	0	0	0	5,202	2,782	53.47
101-430.00-715.000	EMPLOYERS FICA/SOC.SEC	9,912	0	0	0	0	9,912	6,356	64.12
101-430.00-716.000	HOSPITALIZATION	32,000	0	0	0	0	32,000	24,000	75.00
101-430.00-717.000	LIFE INSURANCE	284	0	0	0	0	284	212	74.79
101-430.00-717.001	SICK & ACCIDENT INS	1,344	0	0	0	0	1,344	820	60.99
101-430.00-717.002	DENTAL INSURANCE	879	0	0	0	0	879	659	75.00
101-430.00-717.004	VISION INSURANCE	217	0	0	0	0	217	163	74.90
101-430.00-718.000	RETIREMENT	25,912	0	0	0	0	25,912	16,765	64.70
101-430.00-719.000	UNEMPLOYMENT	658	0	0	0	0	658	508	77.15
101-430.00-721.000	WORKMENS COMP	2,908	0	0	0	0	2,908	1,877	64.54
101-430.00-723.000	RET HEALTH OPEB	3,120	0	0	0	0	3,120	2,340	75.00
101-430.00-727.000	OFFICE SUPPLIES	250	0	0	135	0	385	373	96.92
101-430.00-736.000	CLEANING SUPPLIES	150	0	0	0	0	150	146	97.01
101-430.00-744.000	BUILDING MAINTENANCE	1,250	0	0	0	0	1,250	987	78.94
101-430.00-744.002	ACO DONATIONS	0	0	0	1,534	0	1,534	1,530	99.71
101-430.00-745.000	HEATING MAINTENANCE CONTRACT	300	0	0	0	0	300	0	0.00
101-430.00-746.000	GROUPS MAINTENANCE	150	0	0	0	0	150	0	0.00
101-430.00-746.001	TRASH PICK UP	2,000	0	0	(135)	0	1,865	1,132	60.71
101-430.00-753.000	ANIMAL SUPPLIES	3,000	0	0	0	0	3,000	2,218	73.94
101-430.00-802.070	SPAY/NEUTER EXPENSE	0	5,565	0	0	0	5,565	2,165	38.90
101-430.00-808.000	VETERINARY SERVICES	5,000	0	0	6,543	0	11,543	3,827	33.15
101-430.00-808.001	EUTHANASIA SUPPLIES	300	0	0	0	0	300	135	45.00
101-430.00-849.000	TELEPHONE - LONG DISTANCE	1,000	0	0	0	0	1,000	600	59.96
101-430.00-850.004	INTERNET ACCESS CHARGES	1,400	0	0	0	0	1,400	1,116	79.73
101-430.00-863.000	TRAINING EXPENSES	500	0	0	0	0	500	200	40.00
101-430.00-865.000	GASOLINE	6,000	0	0	0	0	6,000	4,144	69.07
101-430.00-901.000	PUBLISHING	100	0	0	0	0	100	0	0.00
101-430.00-926.000	UTILITIES ANIMAL CONTROL OFFIC	6,500	0	0	0	0	6,500	3,343	51.43
101-430.00-931.000	EQUIPMENT MAINTENANCE	200	0	0	0	0	200	73	36.25
101-430.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	250	0	0	0	0	250	0	0.00
101-430.00-933.000	VEHICLE REPAIRS	2,000	0	0	0	0	2,000	1,476	73.82
101-430.00-937.000	RADIO REPAIRS	100	0	0	0	0	100	0	0.00
101-430.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	12	11.86
101-430.00-977.001	POLICE EQUIPMENT	500	0	0	0	0	500	80	16.04
101-430.00-977.003	UNIFORMS	300	0	0	0	0	300	0	0.00
101-601.00-835.000	HEALTH DEPT APPROPRIATIONS	77,658	0	0	0	0	77,658	58,244	75.00
101-601.00-842.000	CONTAGIOUS DISEASES	600	0	0	0	0	600	0	0.00
101-631.00-848.000	LAKESHORE REGIONAL PARTN SUBST	28,410	0	0	0	0	28,410	17,807	62.68

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QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

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Year Ended 12/31/2026

Fund 101 GENERAL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
101-648.00-707.000	PER DIEMS	12,000	0	0	0	0	12,000	6,047	50.39
101-648.00-802.000	CONTRACT SERVICES,	0	0	415	260	0	675	675	100.00
101-648.00-802.006	ADM EXPENSE SERVICES	31,025	0	0	0	0	31,025	23,268	75.00
101-648.00-815.000	AUTOPSIES	15,000	0	0	0	0	15,000	11,465	76.43
101-649.00-835.003	MENTAL HEALTH APPROPRIATION	57,975	0	0	0	0	57,975	57,975	100.00
101-670.00-707.000	PER DIEMS	2,100	0	0	0	0	2,100	1,340	63.81
101-670.00-802.000	CONTRACT SERVICES,	2,000	0	0	0	0	2,000	0	0.00
101-670.00-803.000	DUES & SUBSCRIPTION	1,050	0	0	0	0	1,050	0	0.00
101-670.00-860.000	TRAVEL	750	0	0	0	0	750	545	72.70
101-670.00-861.000	CONFERENCE EXPENSES	750	0	0	0	0	750	575	76.67
101-701.00-707.000	PER DIEMS	3,600	0	0	0	0	3,600	660	18.33
101-701.00-802.000	CONTRACT SERVICES,	18,500	0	0	0	0	18,500	11,000	59.46
101-701.00-863.000	TRAINING EXPENSES	250	0	0	0	0	250	0	0.00
101-701.00-901.000	PUBLISHING	500	0	0	0	0	500	0	0.00
101-703.00-707.000	PER DIEMS	300	0	0	0	0	300	0	0.00
101-704.00-880.000	REGION #14 PLANNING	3,266	0	0	0	0	3,266	3,266	100.00
101-704.00-881.000	AREA AGENCY ON AGING	725	0	0	0	0	725	699	96.41
101-711.00-702.020	CHIEF DEPUTY CLERK/REGISTER	63,965	0	0	0	0	63,965	48,092	75.19
101-711.00-702.025	DEPUTY CLERK/REGISTER OF DEEDS	43,709	0	0	0	0	43,709	31,722	72.57
101-711.00-706.001	LONGEVITY	450	0	0	0	0	450	450	100.00
101-711.00-715.000	EMPLOYERS FICA/SOC.SEC	8,272	0	0	0	0	8,272	6,063	73.30
101-711.00-716.000	HOSPITALIZATION	32,000	0	0	0	0	32,000	23,634	73.86
101-711.00-717.000	LIFE INSURANCE	284	0	0	0	0	284	209	73.65
101-711.00-717.001	SICK & ACCIDENT INS	1,321	0	0	0	0	1,321	819	62.00
101-711.00-717.002	DENTAL INSURANCE	1,159	0	0	0	0	1,159	856	73.86
101-711.00-717.004	VISION INSURANCE	268	0	0	0	0	268	197	73.68
101-711.00-718.000	RETIREMENT	21,625	0	0	0	0	21,625	15,961	73.81
101-711.00-719.000	UNEMPLOYMENT	647	0	0	0	0	647	482	74.44
101-711.00-721.000	WORKMENS COMP	500	0	0	0	0	500	378	75.54
101-711.00-723.000	RET HEALTH OPEB	3,120	0	0	0	0	3,120	2,316	74.23
101-711.00-727.000	OFFICE SUPPLIES	2,200	0	0	0	0	2,200	1,455	66.16
101-711.00-730.000	DIGITAL MEDIA	1,000	0	0	0	0	1,000	584	58.35
101-711.00-803.000	DUES & SUBSCRIPTION	350	0	0	0	0	350	287	82.00
101-711.00-860.000	TRAVEL	1,000	0	0	0	0	1,000	0	0.00
101-711.00-931.000	EQUIPMENT MAINTENANCE	100	0	0	0	0	100	0	0.00
101-711.00-944.002	MICRO FILM STORAGE FEES	500	0	0	0	0	500	0	0.00
101-711.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
101-728.00-700.000	EXPENDITURE CONTROL	50,000	0	0	0	0	50,000	0	0.00
101-901.00-980.002	OFFICE FURNITURE	2,500	0	0	0	0	2,500	1,550	62.00
101-901.00-980.003	OFFICE EQUIPMENT	8,500	0	0	0	0	8,500	0	0.

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 207 SHERIFF ROAD PATROL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
207-000.00-403.000	CURRENT TAXES RD - REAL	2,324,557	0	0	0	0	2,324,557	2,345,005	100.88
207-000.00-505.000	FEDERAL FOREST GRANT	5,750	0	0	0	0	5,750	3,998	69.52
207-000.00-544.000	MARINE SAFETY GRANT	7,500	0	9,300	0	0	16,800	0	0.00
207-000.00-544.001	ORV GRANT	45,000	0	30,854	0	0	75,854	24,139	31.82
207-000.00-544.004	SNOWMOBILE GRANT	7,500	0	0	0	0	7,500	7,500	100.00
207-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	1,623	0.00
207-000.00-573.000	PERSONAL PROP TAX PPT REIMB	6,928	0	0	0	0	6,928	6,929	100.01
207-000.00-629.001	ORV FEES	13,500	0	0	0	0	13,500	10,865	80.48
207-000.00-643.006	VEHICLE/EQUIPMENT SALES	0	0	5,075	0	0	5,075	5,075	100.00
207-000.00-681.002	REIMBURSEMENTS/STATE	8,000	0	0	0	0	8,000	5,016	62.70
207-000.00-681.011	DONATIONS-MARINE/ORV/SNOWMOBII	0	0	0	1,600	0	1,600	1,750	109.38
207-000.00-681.023	DONATIONS EXPLORER PROGRAM	0	500	0	0	0	500	1,200	240.00
207-000.00-683.000	REIMBURSEMENTS	0	2,500	0	0	0	2,500	0	0.00
207-000.00-684.040	INSURANCE CLAIM REIMB	0	0	0	0	0	0	15,225	0.00
207-000.00-692.000	USE OF FUND BALANCE	155,675	15,000	12,160	22,394	0	205,229	0	0.00
207-000.00-699.001	TRANSFERS FROM OTHER FUNDS	1,324	5,000	47,816	0	0	54,140	52,815	97.55
TOTAL Revenues		2,575,734	23,000	105,205	23,994	0	2,727,933	2,481,140	90.95
207-301.00-702.019	DEPUTY 50%/277	31,942	0	0	0	0	31,942	23,229	72.72
207-301.00-702.032	DEPUTY	55,127	0	0	0	0	55,127	38,610	70.04
207-301.00-702.034	ADMIN LT	72,517	0	0	0	0	72,517	51,400	70.88
207-301.00-702.047	DEPUTY	55,479	0	0	0	0	55,479	37,572	67.72
207-301.00-702.053	DEPUTY	65,355	0	0	0	0	65,355	47,197	72.22
207-301.00-702.058	LT	72,517	0	0	0	0	72,517	51,678	71.26
207-301.00-702.066	SGT	71,410	0	0	0	0	71,410	49,493	69.31
207-301.00-702.069	DEPUTY	57,224	0	0	0	0	57,224	41,178	71.96
207-301.00-702.083	EVIDENCE CONTROL/REC DIV SGT	71,410	0	0	0	0	71,410	13,560	18.99
207-301.00-702.085	EVIDENCE CLERK	47,700	0	0	0	0	47,700	34,910	73.19
207-301.00-702.096	DEPUTY	55,479	0	0	0	0	55,479	0	0.00
207-301.00-702.097	DEPUTY	55,118	0	0	0	0	55,118	39,051	70.85
207-301.00-702.098	CHIEF DEPUTY	73,623	0	0	0	0	73,623	52,467	71.26
207-301.00-702.099	DEPUTY	55,479	0	0	0	0	55,479	0	0.00
207-301.00-703.000	SALARIES & WAGES - PART TIME	34,820	0	(8,000)	0	0	26,820	63,034	235.03
207-301.00-704.000	SALARIES & WAGES - OVERTIME	170,000	0	(5,000)	0	0	165,000	126,936	76.93
207-301.00-705.000	SALARIES & WAGES - HOLIDAY PAY	39,487	0	0	0	0	39,487	20,638	52.26
207-301.00-706.000	INSURANCE WAIVER SUPPLEMENT	0	0	0	0	0	0	43	0.00
207-301.00-706.005	SHIFT DIFFERENTIAL	1,700	0	0	0	0	1,700	1,466	86.22
207-301.00-715.000	EMPLOYERS FICA/SOC.SEC	83,297	0	(1,000)	0	0	82,297	52,418	63.69
207-301.00-716.000	HOSPITALIZATION	216,000	0	0	0	0	216,000	130,341	60.34
207-301.00-717.000	LIFE INSURANCE	1,912	0	0	0	0	1,912	1,153	60.33
207-301.00-717.001	SICK & ACCIDENT INS	10,788	0	0	0	0	10,788	4,467	41.41
207-301.00-717.002	DENTAL INSURANCE	11,633	0	0	0	0	11,633	6,177	53.10
207-301.00-717.004	VISION INSURANCE	2,475	0	0	0	0	2,475	1,390	56.16
207-301.00-718.000	RETIREMENT	210,804	0	0	0	0	210,804	118,690	56.30
207-301.00-719.000	UNEMPLOYMENT	5,489	0	0	0	0	5,489	4,173	76.02
207-301.00-721.000	WORKMENS COMP	60,186	0	(720)	0	0	59,466	34,993	58.85
207-301.00-722.000	PHYSICALS	0	0	0	1,410	0	1,410	1,409	99.93
207-301.00-723.000	RET HEALTH OPEB	30,810	0	0	(3,130)	0	27,680	18,501	66.84
207-301.00-724.000	BLOOD DRAWS	1,000	0	0	0	0	1,000	575	57.50
207-301.00-727.000	OFFICE SUPPLIES	3,500	0	0	0	0	3,500	2,038	58.23
207-301.00-727.003	TRAINING MATERIALS	10,000	0	0	0	0	10,000	3,563	35.63
207-301.00-727.012	EXPENSES/PROPERTY RECOVERY	500	0	0	0	0	500	0	0.00
207-301.00-734.000	AMMUNITION	8,000	0	0	0	0	8,000	3,312	41.40
207-301.00-740.000	COMPUTER SOFT WARE	4,200	0	0	0	0	4,200	3,440	81.90

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Fund 207 SHERIFF ROAD PATROL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
207-301.00-801.000	LEGAL FEES	2,000	0	0	0	0	2,000	0	0.00
207-301.00-801.004	ADMIN. FEES	179,522	0	0	0	0	179,522	0	0.00
207-301.00-809.000	MUNICIPAL RISK - SELF INS	60,424	0	0	0	0	60,424	60,424	100.00
207-301.00-809.002	MMRMA - LOSS FUND	10,000	0	0	0	0	10,000	10,000	100.00
207-301.00-823.000	UNIFORM CLEANING	1,000	0	0	0	0	1,000	640	64.04
207-301.00-849.005	CELLULAR PHONES	10,500	0	0	0	0	10,500	6,061	57.72
207-301.00-850.000	BASIC PHONE SERVICE	1,500	0	0	0	0	1,500	846	56.38
207-301.00-850.005	MOBILE DATA ACCESS	11,000	0	0	0	0	11,000	7,343	66.75
207-301.00-860.000	TRAVEL	2,000	0	0	0	0	2,000	1,191	59.53
207-301.00-863.000	TRAINING EXPENSES	8,000	2,500	0	(1,410)	0	9,090	8,672	95.41
207-301.00-865.000	GASOLINE	62,500	0	0	7,394	0	69,894	69,752	99.80
207-301.00-931.000	EQUIPMENT MAINTENANCE	250	0	0	0	0	250	64	25.75
207-301.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	41,000	0	0	0	0	41,000	34,522	84.20
207-301.00-933.000	VEHICLE REPAIRS	40,000	0	0	15,000	0	55,000	53,125	96.59
207-301.00-937.000	RADIO REPAIRS	1,000	0	0	0	0	1,000	0	0.00
207-301.00-943.000	LEIN MACHINE	6,000	0	0	0	0	6,000	5,904	98.40
207-301.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	50	50.00
207-301.00-977.001	POLICE EQUIPMENT	20,000	0	0	0	0	20,000	4,906	24.53
207-301.00-977.003	UNIFORMS	4,000	0	0	0	0	4,000	1,673	41.84
207-301.00-980.001	RADIO EQUIPMENT	0	15,000	0	0	0	15,000	55	0.37
207-307.00-703.000	SALARIES & WAGES - PART TIME	0	0	8,000	0	0	8,000	5,001	62.51
207-307.00-704.000	SALARIES & WAGES - OVERTIME	0	0	5,000	0	0	5,000	968	19.37
207-307.00-715.000	EMPLOYERS FICA/SOC.SEC	0	0	1,000	0	0	1,000	456	45.65
207-307.00-716.000	HOSPITALIZATION	0	0	0	0	0	0	198	0.00
207-307.00-717.000	LIFE INSURANCE	0	0	0	0	0	0	2	0.00
207-307.00-717.002	DENTAL INSURANCE	0	0	0	0	0	0	11	0.00
207-307.00-717.004	VISION INSURANCE	0	0	0	0	0	0	2	0.00
207-307.00-718.000	RETIREMENT	0	0	0	0	0	0	100	0.00
207-307.00-719.000	UNEMPLOYMENT	0	0	0	0	0	0	18	0.00
207-307.00-721.000	WORKMENS COMP	0	0	720	0	0	720	234	32.49
207-307.00-723.000	RET HEALTH OPEB	0	0	0	0	0	0	29	0.00
207-310.00-703.000	SALARIES & WAGES - PART TIME	23,242	0	0	0	0	23,242	15,111	65.01
207-310.00-715.000	EMPLOYERS FICA/SOC.SEC	1,779	0	0	0	0	1,779	1,156	64.98
207-310.00-719.000	UNEMPLOYMENT	140	0	0	0	0	140	0	0.00
207-310.00-721.000	WORKMENS COMP	1,285	0	0	0	0	1,285	831	64.67
207-331.00-703.000	SALARIES & WAGES - PART TIME	7,500	0	6,600	0	0	14,100	13,288	94.24
207-331.00-704.000	SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	167	0.00
207-331.00-715.000	EMPLOYERS FICA/SOC.SEC	0	0	705	0	0	705	1,009	143.18
207-331.00-716.000	HOSPITALIZATION	0	0	0	0	0	0	133	0.00
207-331.00-717.000	LIFE INSURANCE	0	0	0	0	0	0	1	0.00
207-331.00-717.001	SICK & ACCIDENT INS	0	0	0	0	0	0	5	0.00
207-331.00-717.002	DENTAL INSURANCE	0	0	0	0	0	0	5	0.00
207-331.00-717.004	VISION INSURANCE	0	0	0	0	0	0	1	0.00
207-331.00-718.000	RETIREMENT	0	0	0	0	0	0	328	0.00
207-331.00-719.000	UNEMPLOYMENT	0	0	56	0	0	56	79	141.45
207-331.00-721.000	WORKMENS COMP	0	0	516	0	0	516	727	140.84
207-331.00-723.000	RET HEALTH OPEB	0	0	0	0	0	0	20	0.00
207-331.00-931.000	EQUIPMENT MAINTENANCE	0	0	1,423	1,600	0	3,023	1,329	43.95
207-331.02-703.000	SALARIES & WAGES - PART TIME	31,239	0	15,819	0	0	47,058	41,659	88.53
207-331.02-704.000	SALARIES & WAGES - OVERTIME	0	0	0	0	0	0	6,489	0.00
207-331.02-715.000	EMPLOYERS FICA/SOC.SEC	2,390	0	1,211	0	0	3,601	3,636	100.98
207-331.02-716.000	HOSPITALIZATION	0	0	0	0	0	0	4,747	0.00
207-331.02-717.000	LIFE INSURANCE	0	0	0	0	0	0	42	0.00
207-331.02-717.001	SICK & ACCIDENT INS	0	0	0	0	0	0	184	0.00
207-331.02-717.002	DENTAL INSURANCE	0	0	0	0	0	0	172	0.00
207-331.02-717.004	VISION INSURANCE	0	0	0	0	0	0	40	0.00
207-331.02-718.000	RETIREMENT	6,248	0	0	0	0	6,248	7,427	118.86
207-331.02-719.000	UNEMPLOYMENT	187	0	95	0	0	282	289	102.44

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Fund 207 SHERIFF ROAD PATROL FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
207-331.02-721.000	WORKMENS COMP	2,093	0	875	0	0	2,968	2,542	85.65
207-331.02-723.000	RET HEALTH OPEB	0	0	0	0	0	0	694	0.00
207-331.02-865.001	GASOLINE & OIL	250	0	0	0	0	250	0	0.00
207-331.02-931.000	EQUIPMENT MAINTENANCE	1,793	0	2,000	0	0	3,793	3,168	83.52
207-331.02-977.003	UNIFORMS	800	0	0	0	0	800	0	0.00
207-331.02-981.004	ORV EQUIPMENT	0	0	10,854	0	0	10,854	10,854	100.00
207-331.03-703.000	SALARIES & WAGES - PART TIME	0	0	0	0	0	0	407	0.00
207-331.03-704.000	SALARIES & WAGES - OVERTIME	5,750	0	0	0	0	5,750	1,924	33.46
207-331.03-715.000	EMPLOYERS FICA/SOC.SEC	0	0	0	0	0	0	175	0.00
207-331.03-716.000	HOSPITALIZATION	0	0	0	0	0	0	229	0.00
207-331.03-717.000	LIFE INSURANCE	0	0	0	0	0	0	2	0.00
207-331.03-717.002	DENTAL INSURANCE	0	0	0	0	0	0	8	0.00
207-331.03-717.004	VISION INSURANCE	0	0	0	0	0	0	2	0.00
207-331.03-718.000	RETIREMENT	0	0	0	0	0	0	385	0.00
207-331.03-719.000	UNEMPLOYMENT	0	0	0	0	0	0	14	0.00
207-331.03-721.000	WORKMENS COMP	0	0	0	0	0	0	93	0.00
207-331.03-723.000	RET HEALTH OPEB	0	0	0	0	0	0	33	0.00
207-331.04-955.000	MISCELLANEOUS	13,500	0	(13,500)	0	0	0	0	0.00
207-332.00-703.000	SALARIES & WAGES - PART TIME	4,467	3,705	0	0	0	8,172	8,292	101.47
207-332.00-715.000	EMPLOYERS FICA/SOC.SEC	342	284	0	0	0	626	640	102.31
207-332.00-716.000	HOSPITALIZATION	0	0	0	0	0	0	1,733	0.00
207-332.00-717.000	LIFE INSURANCE	0	0	0	0	0	0	15	0.00
207-332.00-717.001	SICK & ACCIDENT INS	0	0	0	0	0	0	59	0.00
207-332.00-717.002	DENTAL INSURANCE	0	0	0	0	0	0	63	0.00
207-332.00-717.004	VISION INSURANCE	0	0	0	0	0	0	14	0.00
207-332.00-718.000	RETIREMENT	893	741	0	0	0	1,634	1,173	71.79
207-332.00-719.000	UNEMPLOYMENT	27	22	0	0	0	49	51	104.65
207-332.00-721.000	WORKMENS COMP	299	248	0	0	0	547	473	86.50
207-332.00-723.000	RET HEALTH OPEB	0	0	0	0	0	0	253	0.00
207-332.00-865.001	GASOLINE & OIL	400	0	0	0	0	400	0	0.00
207-332.00-931.000	EQUIPMENT MAINTENANCE	2,197	0	0	0	0	2,197	622	28.31
207-334.00-803.023	DUES EXPLORER	0	400	0	0	0	400	400	100.00
207-334.00-977.023	UNIFORMS EXPLORER	0	100	0	0	0	100	80	79.96
207-901.00-981.000	PATROL CARS	103,136	0	36,634	0	0	139,770	139,770	100.00
207-901.00-981.002	VEHICLE EQUIPMENT	50,000	0	41,917	3,130	0	95,047	64,716	68.09
207-901.00-983.002	OTHER EQUIPMENT	24,000	0	0	0	0	24,000	10,925	45.52
207-901.00-983.003	COMPUTERS/OTHER DEPARTMENTS	9,000	0	0	0	0	9,000	0	0.00
207-965.00-995.007	TRANFERS OUT	50,000	0	0	0	0	50,000	0	0.00
207-965.00-995.011	MISC FUNDS, TRANSFERS OUT	15,000	0	0	0	0	15,000	0	0.00
207-965.00-995.015	TRANSFERS OUT/SECONDARY ROAD	10,000	0	0	0	0	10,000	0	0.00
TOTAL Expenditures		2,575,734	23,000	105,205	23,994	0	2,727,933	1,700,033	62.32
TOTAL FOR FUND 207									
REVENUES:		2,575,734	23,000	105,205	23,994	0	2,727,933	2,481,139	0.00
EXPENDITURES		2,575,734	23,000	105,205	23,994	0	2,727,933	1,700,035	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	781,104	0.00

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Fund 208 PARKS AND RECREATION

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
208-000.00-692.000	USE OF FUND BALANCE	10,000	0	500	2,200	0	12,700	0	0.00
208-000.00-699.001	TRANSFERS FROM OTHER FUNDS	15,000	0	0	0	0	15,000	0	0.00
TOTAL Revenues		25,000	0	500	2,200	0	27,700	0	0.00
208-751.00-707.000	PER DIEMS	2,000	0	0	0	0	2,000	960	48.00
208-751.00-727.000	OFFICE SUPPLIES	300	0	0	450	0	750	745	99.39
208-751.00-744.006	PARKS MAINTENANCE	0	0	500	0	0	500	175	34.95
208-751.00-802.000	CONTRACT SERVICES,	15,000	0	0	1,750	0	16,750	10,737	64.10
208-751.00-901.000	PUBLISHING	200	0	0	0	0	200	0	0.00
208-751.00-922.000	UTILITIES / MISC	2,000	0	0	0	0	2,000	1,084	54.20
208-751.00-995.007	TRANFERS OUT	5,500	0	0	0	0	5,500	0	0.00
TOTAL Expenditures		25,000	0	500	2,200	0	27,700	13,701	49.46
TOTAL FOR FUND 208									
REVENUES:		25,000	0	500	2,200	0	27,700	0	0.00
EXPENDITURES		25,000	0	500	2,200	0	27,700	13,702	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(13,702)	0.00

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Fund 209 LAW ENFORCEMENT

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Fund 211 JAIL T.R.V. PROJECT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
211-000.00-692.000	USE OF FUND BALANCE	8,000	0	0	0	0	8,000	0	0.00
211-000.00-699.001	TRANSFERS FROM OTHER FUNDS	10,000	0	0	0	0	10,000	0	0.00
TOTAL Revenues		18,000	0	0	0	0	18,000	0	0.00
211-362.00-744.000	BUILDING MAINTENANCE	500	0	0	0	0	500	0	0.00
211-362.00-929.004	UTILITIES	17,500	0	0	0	0	17,500	12,688	72.50
TOTAL Expenditures		18,000	0	0	0	0	18,000	12,688	70.49
TOTAL FOR FUND 211									
REVENUES:		18,000	0	0	0	0	18,000	0	0.00
EXPENDITURES		18,000	0	0	0	0	18,000	12,688	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(12,688)	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

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Fund 215 FRIEND OF THE COURT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
215-000.00-564.001	INCENTIVE PAYMENTS 10%	22,000	0	0	0	0	22,000	15,264	69.38
215-000.00-566.000	COOPERATIVE REIMB/FOC	241,716	400	0	0	0	242,116	124,698	51.50
215-000.00-608.001	FAMILY MOT/COMPLAINT/JUD	1,500	0	0	0	0	1,500	990	66.00
215-000.00-608.005	FOC MISDU	9,000	0	0	0	0	9,000	6,116	67.96
215-000.00-692.000	USE OF FUND BALANCE	5,000	0	0	0	0	5,000	0	0.00
215-000.00-699.001	TRANSFERS FROM OTHER FUNDS	100,000	0	0	0	0	100,000	0	0.00
TOTAL Revenues		379,216	400	0	0	0	379,616	147,068	38.74
215-289.00-702.007	FRIEND OF THE COURT	71,466	0	0	0	0	71,466	52,842	73.94
215-289.00-702.022	FOC ENFORCEMENT OFFICER	49,978	0	0	0	0	49,978	35,647	71.32
215-289.00-702.027	FOC ENFORCEMENT OFFICER	51,256	0	0	0	0	51,256	37,605	73.37
215-289.00-702.050	MAGISTRATE/TRIAL COURT REGREE	40,658	0	0	0	0	40,658	29,922	73.59
215-289.00-706.001	LONGEVITY	0	400	0	0	0	400	400	100.00
215-289.00-715.000	EMPLOYERS FICA/SOC.SEC	16,322	0	0	0	0	16,322	11,736	71.90
215-289.00-716.000	HOSPITALIZATION	53,168	0	0	0	0	53,168	39,988	75.21
215-289.00-717.000	LIFE INSURANCE	442	0	0	0	0	442	354	80.07
215-289.00-717.001	SICK & ACCIDENT INS	2,616	0	0	0	0	2,616	1,350	51.62
215-289.00-717.002	DENTAL INSURANCE	1,449	0	0	0	0	1,449	1,091	75.26
215-289.00-717.004	VISION INSURANCE	349	0	0	0	0	349	262	75.08
215-289.00-718.000	RETIREMENT	42,672	0	0	0	0	42,672	31,261	73.26
215-289.00-719.000	UNEMPLOYMENT	1,281	0	0	0	0	1,281	939	73.27
215-289.00-721.000	WORKMENS COMP	2,025	0	0	0	0	2,025	1,613	79.67
215-289.00-723.000	RET HEALTH OPEB	5,184	0	0	0	0	5,184	3,888	75.00
215-289.00-727.000	OFFICE SUPPLIES	3,250	0	0	0	0	3,250	607	18.69
215-289.00-802.000	CONTRACT SERVICES,	30,000	0	0	0	0	30,000	9,566	31.89
215-289.00-803.000	DUES & SUBSCRIPTION	500	0	0	0	0	500	375	75.00
215-289.00-811.000	PROCESS SERVICE	1,000	0	0	0	0	1,000	516	51.60
215-289.00-849.000	TELEPHONE - LONG DISTANCE	1,000	0	0	0	0	1,000	548	54.77
215-289.00-860.000	TRAVEL	2,000	0	0	0	0	2,000	78	3.92
215-289.00-861.000	CONFERENCE EXPENSES	1,500	0	0	0	0	1,500	852	56.80
215-289.00-901.000	PUBLISHING	500	0	0	0	0	500	0	0.00
215-289.00-932.000	EQUIPMENT MAINT AGREEMENT	500	0	0	0	0	500	373	74.67
215-289.00-955.000	MISCELLANEOUS	100	0	0	0	0	100	0	0.00
TOTAL Expenditures		379,216	400	0	0	0	379,616	261,813	68.97
TOTAL FOR FUND 215									
REVENUES:		379,216	400	0	0	0	379,616	147,068	0.00
EXPENDITURES		379,216	400	0	0	0	379,616	261,813	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(114,745)	0.00

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Fund 216 COUNCIL ON AGING

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Fund 220 HOLLISTER SENIOR CENTER FUND

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GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
220-000.00-667.002	RENT	12,573	0	0	0	0	12,573	0	0.00
TOTAL Revenues		12,573	0	0	0	0	12,573	0	0.00
220-265.03-744.000	BUILDING MAINTENANCE	2,573	0	0	0	0	2,573	1,593	61.92
220-265.03-802.000	CONTRACT SERVICES,	5,000	0	0	0	0	5,000	0	0.00
220-265.03-955.000	MISCELLANEOUS	5,000	0	0	0	0	5,000	0	0.00
TOTAL Expenditures		12,573	0	0	0	0	12,573	1,593	12.67
TOTAL FOR FUND 220									
REVENUES:		12,573	0	0	0	0	12,573	0	0.00
EXPENDITURES		12,573	0	0	0	0	12,573	1,593	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(1,593)	0.00

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Year Ended 12/31/2026

Fund 245 ECONOMIC DEVELOPMENT FUND

		ECONOMIC DEVELOPMENT FUND							PCT OF BUDGET USED
GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	
245-000.00-539.000	STATE GRANTS	0	0	0	212,600	0	212,600	0	0.00
245-000.00-683.018	FEDERAL GRANT	131,107	0	0	(274)	0	130,833	50,021	38.23
245-000.00-699.000	TRANSFERS FROM OTHER FUNDS	50,000	0	0	0	0	50,000	0	0.00
TOTAL Revenues		181,107	0	0	212,326	0	393,433	50,021	12.71
245-000.00-995.023	TRANS.OUT	3,769	0	0	13,657	0	17,426	0	0.00
245-722.00-727.004	SUPPLIES & MATERIALS	0	0	0	20,000	0	20,000	0	0.00
245-722.00-731.003	INFORMATIONAL KIOSKS	0	0	0	50,000	0	50,000	0	0.00
245-722.00-802.008	PROFESSIONAL SERVICES	0	0	0	7,600	0	7,600	0	0.00
245-722.00-805.000	CONTRACTUAL SERVICES	0	0	0	130,000	0	130,000	0	0.00
245-722.00-850.955	OTHER CHARGES & CREDITS	0	0	0	5,000	0	5,000	0	0.00
245-907.00-727.004	SUPPLIES & MATERIALS	3,338	0	0	(587)	0	2,751	74	2.68
245-907.00-802.008	PROFESSIONAL SERVICES	120,000	0	0	4,656	0	124,656	93,488	75.00
245-907.00-805.000	CONTRACTUAL SERVICES	54,000	0	0	(18,000)	0	36,000	18,000	50.00
TOTAL Expenditures		181,107	0	0	212,326	0	393,433	111,562	28.36
TOTAL FOR FUND 245									
REVENUES:		181,107	0	0	212,326	0	393,433	50,021	0.00
EXPENDITURES		181,107	0	0	212,326	0	393,433	111,561	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(61,540)	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 249 BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
249-000.00-620.000	BUILDING PMTS.CHG FOR SERVICES	120,500	0	0	0	0	120,500	98,397	81.66
249-000.00-621.000	ELECTRICAL PMTS./CHG.FOR SERV	105,000	0	0	0	0	105,000	79,319	75.54
249-000.00-622.000	MECHANICAL PMTS./CHG.FOR SERV	80,000	0	0	0	0	80,000	64,125	80.16
249-000.00-623.000	PLUMBING PMTS./CHG. FOR SERV	35,000	0	0	0	0	35,000	29,472	84.21
249-000.00-624.000	SOIL EROSION PMTS./CHG.FOR SEF	8,500	0	0	0	0	8,500	5,954	70.05
249-000.00-624.001	OTHER FEES/BLDG DEPT	100	0	0	0	0	100	205	204.94
249-000.00-636.000	PLAN REVIEW/CHG. FOR SERV	1,500	0	0	0	0	1,500	1,610	107.33
249-000.00-637.000	R.V.PERMIT/ANNUAL FEE	1,500	0	0	0	0	1,500	825	55.00
249-000.00-638.000	PERMIT RENEWAL FEES	56,000	0	0	0	0	56,000	47,166	84.23
249-000.00-644.004	SALE OF 911 HOUSE NUMBER SIGNS	500	0	0	0	0	500	433	86.60
249-000.00-657.000	FINES & COSTS/ORDINANCES	6,363	0	0	0	0	6,363	7,839	123.20
249-000.00-692.000	USE OF FUND BALANCE	14,000	0	0	0	0	14,000	0	0.00
TOTAL Revenues		428,963	0	0	0	0	428,963	335,345	78.18
249-371.00-702.014	BUILDING DEPARTMENT DIRECTOR	55,892	0	0	0	0	55,892	39,349	70.40
249-371.00-702.028	CLERK BUILDING DEPARTMENT	47,901	0	0	0	0	47,901	35,227	73.54
249-371.00-702.067	CLERK BUILDING DEPARTMENT	47,901	0	0	0	0	47,901	37,422	78.12
249-371.00-703.000	SALARIES & WAGES - PART TIME	18,655	0	0	0	0	18,655	12,666	67.90
249-371.00-703.008	ZONING ENFORCEMENT ADMINISTRAT	23,993	0	0	0	0	23,993	17,713	73.83
249-371.00-706.001	LONGEVITY	1,000	0	0	0	0	1,000	0	0.00
249-371.00-715.000	EMPLOYERS FICA/SOC.SEC	14,944	0	0	0	0	14,944	10,679	71.46
249-371.00-716.000	HOSPITALIZATION	32,000	0	0	0	0	32,000	23,297	72.80
249-371.00-717.000	LIFE INSURANCE	284	0	0	0	0	284	206	72.60
249-371.00-717.001	SICK & ACCIDENT INS	1,175	0	0	0	0	1,175	790	67.23
249-371.00-717.002	DENTAL INSURANCE	879	0	0	0	0	879	948	107.80
249-371.00-717.004	VISION INSURANCE	217	0	0	0	0	217	217	100.08
249-371.00-718.000	RETIREMENT	19,361	0	0	0	0	19,361	13,793	71.24
249-371.00-719.000	UNEMPLOYMENT	1,167	0	0	0	0	1,167	854	73.20
249-371.00-721.000	WORKMENS COMP	2,561	0	0	0	0	2,561	1,887	73.68
249-371.00-723.000	RET HEALTH OPEB	3,120	0	0	0	0	3,120	2,271	72.80
249-371.00-727.000	OFFICE SUPPLIES	3,000	0	0	0	0	3,000	2,250	74.98
249-371.00-727.009	911 HOUSE NUMBER SIGNS	500	0	0	0	0	500	0	0.00
249-371.00-801.000	LEGAL FEES	1,000	(500)	0	0	0	500	269	53.73
249-371.00-801.004	ADMIN. FEES	49,613	0	0	0	0	49,613	0	0.00
249-371.00-802.004	CONTR SERV'S/SOFTWARE SUPPORT	4,500	0	0	0	0	4,500	0	0.00
249-371.00-802.041	CONTR.SERVICES/ELEC.INSPECTOR	41,000	0	0	0	0	41,000	34,605	84.40
249-371.00-802.050	CONTR.SERVICES/PLUMBING INSPEC	16,500	0	0	0	0	16,500	13,165	79.79
249-371.00-802.054	CONTR.SERVICES/MECHANICAL INSE	26,000	0	0	0	0	26,000	25,520	98.15
249-371.00-802.057	COMM BLDG PLAN REVIEW	250	0	0	0	0	250	0	0.00
249-371.00-803.000	DUES & SUBSCRIPTION	300	0	0	0	0	300	270	90.00
249-371.00-809.000	MUNICIPAL RISK - SELF INS	7,000	0	0	0	0	7,000	7,000	100.00
249-371.00-809.002	MMRMA - LOSS FUND	4,000	0	0	0	0	4,000	4,000	100.00
249-371.00-849.005	CELLULAR PHONES	600	0	0	0	0	600	450	75.00
249-371.00-850.000	BASIC PHONE SERVICE	750	0	0	0	0	750	548	73.03
249-371.00-863.000	TRAINING EXPENSES	300	0	0	0	0	300	228	75.87
249-371.00-865.000	GASOLINE	1,500	0	0	0	0	1,500	1,443	96.20
249-371.00-933.000	VEHICLE REPAIRS	1,000	500	0	100	0	1,600	1,467	91.71
249-371.00-955.000	MISCELLANEOUS	100	0	0	(100)	0	0	0	0.00
TOTAL Expenditures		428,963	0	0	0	0	428,963	288,534	67.26
TOTAL FOR FUND 249									
REVENUES:		428,963	0	0	0	0	428,963	335,345	0.00

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Year Ended 12/31/2026

Fund 249 BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
EXPENDITURES		428,963	0	0	0	0	428,963	288,533	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	46,812	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 251 EMERGENCY 911 PROGRAM

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
251-000.00-403.000	CURRENT TAXES 911 - REAL	1,355,816	0	0	0	0	1,355,816	1,367,668	100.87
251-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	947	0.00
251-000.00-573.000	PERSONAL PROP TAX PPT REIMB	2,777	0	0	0	0	2,777	5,813	209.31
251-000.00-692.000	USE OF FUND BALANCE	0	15,080	0	0	0	15,080	0	0.00
251-000.00-699.001	TRANSFERS FROM OTHER FUNDS	46,099	0	0	0	0	46,099	0	0.00
TOTAL Revenues		1,404,692	15,080	0	0	0	1,419,772	1,374,428	96.81
251-325.00-702.015	E911 DIRECTOR	83,416	0	0	0	0	83,416	61,330	73.52
251-325.00-702.201	E911 DISPATCHER	43,788	0	0	0	0	43,788	10,344	23.62
251-325.00-702.203	E911 DISPATCHER	49,319	0	0	0	0	49,319	35,070	71.11
251-325.00-702.206	E911 DISPATCHER	44,755	0	0	0	0	44,755	34,220	76.46
251-325.00-702.207	E911 DISPATCHER	49,319	0	0	0	0	49,319	36,429	73.86
251-325.00-702.208	E911 DISPATCHER	51,783	0	0	0	0	51,783	39,212	75.72
251-325.00-702.210	E911 DISPATCHER	43,788	0	0	0	0	43,788	28,940	66.09
251-325.00-702.212	DEPUTY DIRECTOR/911	69,595	0	0	0	0	69,595	50,910	73.15
251-325.00-703.000	SALARIES & WAGES - PART TIME	40,000	0	0	0	0	40,000	40,452	101.13
251-325.00-704.000	SALARIES & WAGES - OVERTIME	110,000	0	0	0	0	110,000	101,675	92.43
251-325.00-705.000	SALARIES & WAGES - HOLIDAY PAY	14,112	0	0	0	0	14,112	6,448	45.69
251-325.00-706.001	LONGEVITY	1,250	0	0	0	0	1,250	1,250	100.00
251-325.00-715.000	EMPLOYERS FICA/SOC.SEC	45,987	0	0	0	0	45,987	33,463	72.77
251-325.00-716.000	HOSPITALIZATION	128,000	0	0	0	0	128,000	91,382	71.39
251-325.00-717.000	LIFE INSURANCE	1,133	0	0	0	0	1,133	809	71.38
251-325.00-717.001	SICK & ACCIDENT INS	5,516	0	0	0	0	5,516	2,954	53.55
251-325.00-717.002	DENTAL INSURANCE	6,440	0	0	0	0	6,440	2,988	46.40
251-325.00-717.004	VISION INSURANCE	1,347	0	0	0	0	1,347	636	47.25
251-325.00-718.000	RETIREMENT	112,225	0	0	0	0	112,225	79,708	71.03
251-325.00-719.000	UNEMPLOYMENT	2,940	0	0	0	0	2,940	2,673	90.94
251-325.00-721.000	WORKMENS COMP	2,778	0	0	0	0	2,778	2,835	102.07
251-325.00-722.000	PHYSICALS	500	0	0	0	0	500	495	99.00
251-325.00-723.000	RET HEALTH OPEB	12,480	0	0	0	0	12,480	8,910	71.39
251-325.00-727.000	OFFICE SUPPLIES	2,500	0	0	0	0	2,500	1,042	41.66
251-325.00-744.003	GENERATOR MAINTENANCE	1,500	0	0	0	0	1,500	270	18.00
251-325.00-744.005	WOLF LAKE TOWER EXPENSES	3,400	0	0	0	0	3,400	1,678	49.36
251-325.00-801.000	LEGAL FEES	1,000	0	0	0	0	1,000	0	0.00
251-325.00-801.004	ADMIN. FEES	150,479	0	0	0	0	150,479	0	0.00
251-325.00-802.000	CONTRACT SERVICES,	7,500	0	0	0	0	7,500	0	0.00
251-325.00-803.000	DUES & SUBSCRIPTION	1,200	0	0	0	0	1,200	700	58.33
251-325.00-809.000	MUNICIPAL RISK - SELF INS	39,000	0	0	0	0	39,000	39,000	100.00
251-325.00-809.002	MMRMA - LOSS FUND	10,000	0	0	0	0	10,000	10,000	100.00
251-325.00-849.000	TELEPHONE - LONG DISTANCE	2,500	0	0	0	0	2,500	1,654	66.17
251-325.00-849.005	CELLULAR PHONES	1,200	0	0	0	0	1,200	500	41.67
251-325.00-850.004	INTERNET ACCESS CHARGES	11,000	0	0	0	0	11,000	7,650	69.55
251-325.00-850.007	CODE RED EXPENSE	4,000	0	0	0	0	4,000	3,810	95.25
251-325.00-860.000	TRAVEL	500	0	0	0	0	500	0	0.00
251-325.00-861.000	CONFERENCE EXPENSES	2,500	0	0	0	0	2,500	1,490	59.61
251-325.00-863.000	TRAINING EXPENSES	1,000	0	0	0	0	1,000	370	37.00
251-325.00-865.000	GASOLINE	500	0	0	0	0	500	308	61.56
251-325.00-901.000	PUBLISHING	750	0	0	0	0	750	199	26.53
251-325.00-931.000	EQUIPMENT MAINTENANCE	3,500	0	0	0	0	3,500	1,229	35.12
251-325.00-932.000	EQUIPMENT MAINT AGREEMENT	18,000	8,620	0	20,663	0	47,283	42,692	90.29
251-325.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	56,100	1,777	0	0	0	57,877	49,598	85.70
251-325.00-943.000	LEIN MACHINE	3,000	0	0	0	0	3,000	2,882	96.06
251-325.00-977.003	UNIFORMS	750	0	0	0	0	750	140	18.67
251-325.00-980.000	EQUIPMENT	1,000	0	0	0	0	1,000	642	64.23

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Fund 251 EMERGENCY 911 PROGRAM

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
251-325.00-983.002	OTHER EQUIPMENT	2,000	0	0	0	0	2,000	0	0.00
251-325.00-995.601	TRANSFER OUT	60,000	0	0	0	0	60,000	0	0.00
251-901.00-980.000	EQUIPMENT	2,000	0	0	0	0	2,000	0	0.00
251-901.00-980.002	OFFICE FURNITURE	1,000	0	0	0	0	1,000	0	0.00
251-901.00-980.003	OFFICE EQUIPMENT	1,000	0	0	0	0	1,000	1,906	190.65
251-901.00-980.006	CAD/NICE SYSTEM	0	4,683	0	0	0	4,683	4,104	87.63
251-901.00-983.002	OTHER EQUIPMENT	95,342	0	0	(20,663)	0	74,679	0	0.00
TOTAL Expenditures		1,404,692	15,080	0	0	0	1,419,772	844,997	59.52
TOTAL FOR FUND 251									
REVENUES:		1,404,692	15,080	0	0	0	1,419,772	1,374,427	0.00
EXPENDITURES		1,404,692	15,080	0	0	0	1,419,772	844,999	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	529,429	0.00

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Fund 256 REG. OF DEEDS AUTOMATION FUND

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Fund 260 INDIGENT DEFENSE FUND

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Year Ended 12/31/2026

Fund 261 E911 SERVICE FUND-WIRELESS

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Fund 264 LOCAL OFFICERS TRNG. FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
264-000.00-631.007	BOOKING FEES/LOCAL OFF.TRNG	1,750	0	0	0	0	1,750	477	27.23
	TOTAL Revenues	1,750	0	0	0	0	1,750	477	27.23
264-336.00-700.000	EXPENDITURE CONTROL	1,750	0	0	0	0	1,750	1,080	61.71
	TOTAL Expenditures	1,750	0	0	0	0	1,750	1,080	61.71
TOTAL FOR FUND 264									
	REVENUES:	1,750	0	0	0	0	1,750	477	0.00
	EXPENDITURES	1,750	0	0	0	0	1,750	1,080	0.00
NET OF REVENUES vs. EXPENDITURES									
		0	0	0	0	0	0	(603)	0.00

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		ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL		PCT OF
GL NUMBER	DESCRIPTION	BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET	YTD ACTUAL	BUDGET USED
269-000.00-684.001	PENAL FINE REVENUE	2,500	0	0	0	0	2,500	2,500	100.00
269-000.00-692.000	USE OF FUND BALANCE	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0.00</u>
	TOTAL Revenues	3,300	0	0	0	0	3,300	2,500	75.76
269-292.00-728.000	LAW BOOKS	<u>3,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,300</u>	<u>2,508</u>	<u>76.01</u>
	TOTAL Expenditures	3,300	0	0	0	0	3,300	2,508	76.01
TOTAL FOR FUND 269									
	REVENUES:	3,300	0	0	0	0	3,300	2,500	0.00
	EXPENDITURES	<u>3,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,300</u>	<u>2,508</u>	<u>0.00</u>
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(8)	0.00

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Fund 271 LIBRARY FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
271-000.00-403.000	CURRENT TAXES LIB - REAL	193,619	0	0	0	0	193,619	183,153	94.59
271-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	135	0.00
271-000.00-573.000	PERSONAL PROP TAX PPT REIMB	607	0	0	0	0	607	1,408	232.00
	TOTAL Revenues	194,226	0	0	0	0	194,226	184,696	95.09
271-790.00-801.006	LIBRARY SERVICES	194,226	0	0	0	0	194,226	197,812	101.85
	TOTAL Expenditures	194,226	0	0	0	0	194,226	197,812	101.85
	TOTAL FOR FUND 271								
	REVENUES:	194,226	0	0	0	0	194,226	184,696	0.00
	EXPENDITURES	194,226	0	0	0	0	194,226	197,812	0.00
	NET OF REVENUES vs. EXPENDITURES	0	0	0	0	0	0	(13,116)	0.00

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Fund 277 SECONDARY ROAD

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		ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL	PCT OF
GL NUMBER	DESCRIPTION	BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDED BUDGET	BUDGET USED
							YTD ACTUAL	
284-000.00-685.000	OPIOID SETTLEMENT REVENUE	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>48.47</u>
TOTAL Revenues		<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,508</u>	<u>48.47</u>
284-000.00-802.000	CONTRACT SERVICES,	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>41.54</u>
TOTAL Expenditures		<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,000</u>	<u>41.54</u>
TOTAL FOR FUND 284								
REVENUES:		<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>0.00</u>
EXPENDITURES		<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>0.00</u>
NET OF REVENUES vs. EXPENDITURES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,508</u>	<u>0.00</u>

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Fund 285 CRIMINAL JUSTICE TRAINING ACT

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
285-000.00-548.000	STATE PAYMENTS	5,750	0	0	0	0	5,750	2,900	50.43
285-000.00-692.000	USE OF FUND BALANCE	17,000	0	0	0	0	17,000	0	0.00
TOTAL Revenues		22,750	0	0	0	0	22,750	2,900	12.75
285-363.00-863.000	TRAINING EXPENSES	22,750	(15,000)	0	0	0	7,750	7,590	97.93
285-363.00-863.009	TRAINING CONTINUING ED	0	15,000	0	0	0	15,000	5,809	38.72
TOTAL Expenditures		22,750	0	0	0	0	22,750	13,399	58.90
TOTAL FOR FUND 285									
REVENUES:		22,750	0	0	0	0	22,750	2,900	0.00
EXPENDITURES		22,750	0	0	0	0	22,750	13,399	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(10,499)	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

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Fund 292 CHILD CARE - PROBATE

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
292-000.00-561.000	BASIC GRANT	56,520	0	0	0	0	56,520	32,607	57.69
292-000.00-665.000	INTEREST	150	0	0	0	0	150	128	85.15
292-000.00-681.002	REIMBURSEMENTS/STATE	310,000	0	0	0	0	310,000	121,630	39.24
292-000.00-681.004	REIMB'S/PARENT PAY/PROBATION/S	500	0	0	0	0	500	101	20.25
292-000.00-681.024	REG. DETENTION SERVICES SUPP	10,500	0	0	0	0	10,500	879	8.37
292-000.00-683.000	REIMBURSEMENTS	45,000	0	0	0	0	45,000	26,861	59.69
292-000.00-692.000	USE OF FUND BALANCE	8,964	0	0	0	0	8,964	0	0.00
292-000.00-699.001	TRANSFERS FROM OTHER FUNDS	120,000	0	0	0	0	120,000	0	0.00
TOTAL Revenues		551,634	0	0	0	0	551,634	182,206	33.03
292-661.00-700.000	EXPENDITURE CONTROL	0	0	0	0	0	0	399	0.00
292-662.00-813.006	INSTITUTION-PRIVATE	15,000	0	0	0	0	15,000	3,500	23.33
292-664.00-702.010	TRIAL COURT ADMINISTRATOR	22,459	0	0	0	0	22,459	18,674	83.15
292-664.00-702.023	JUVENILE PROBATION OFFICER	61,270	0	0	0	0	61,270	31,085	50.73
292-664.00-702.024	IN HOME CARE SUPER/PROBATE REG	63,786	0	0	0	0	63,786	43,422	68.07
292-664.00-702.059	DEPUTY DISTRICT COURT CLERK	8,660	0	0	0	0	8,660	6,279	72.50
292-664.00-702.062	CRIMINAL COURT CLERK	5,384	0	0	0	0	5,384	3,935	73.09
292-664.00-702.067	JUVENILE REG/INTAKE SUPERVISC	30,482	0	0	0	0	30,482	22,306	73.18
292-664.00-702.223	PROBATION WORKER II	61,270	0	0	0	0	61,270	45,072	73.56
292-664.00-702.224	IHC WORKER I	3,947	0	0	0	0	3,947	2,904	73.58
292-664.00-702.225	IHV WORKER II	1,236	0	0	0	0	1,236	914	73.93
292-664.00-706.001	LONGEVITY	1,063	0	0	0	0	1,063	950	89.37
292-664.00-706.002	ON CALL PER DIEM	2,730	0	0	0	0	2,730	1,778	65.11
292-664.00-715.000	EMPLOYERS FICA/SOC.SEC	20,065	0	0	0	0	20,065	13,219	65.88
292-664.00-716.000	HOSPITALIZATION	63,680	0	0	0	0	63,680	44,124	69.29
292-664.00-717.000	LIFE INSURANCE	557	0	0	0	0	557	391	70.11
292-664.00-717.001	SICK & ACCIDENT INS	3,106	0	0	0	0	3,106	1,507	48.52
292-664.00-717.002	DENTAL INSURANCE	1,950	0	0	0	0	1,950	1,599	82.02
292-664.00-717.004	VISION INSURANCE	443	0	0	0	0	443	367	82.78
292-664.00-718.000	RETIREMENT	52,458	0	0	0	0	52,458	35,442	67.56
292-664.00-719.000	UNEMPLOYMENT	1,520	0	0	0	0	1,520	1,064	70.01
292-664.00-721.000	WORKMENS COMP	3,989	0	0	0	0	3,989	2,919	73.17
292-664.00-722.000	PHYSICALS	0	0	0	165	0	165	165	100.00
292-664.00-723.000	RET HEALTH OPEB	6,209	0	0	0	0	6,209	4,300	69.26
292-664.00-727.000	OFFICE SUPPLIES	3,500	0	0	0	0	3,500	1,550	44.28
292-664.00-802.031	PSYCHOLOGICAL EVALUATIONS	7,000	0	0	0	0	7,000	2,510	35.86
292-664.00-802.032	DRUG SCREENING	250	0	0	19	0	269	269	99.89
292-664.00-812.003	IN HOME CARE SERVICES	30,000	0	0	(181)	0	29,819	15,230	51.08
292-664.00-849.005	CELLULAR PHONES	2,600	0	0	0	0	2,600	1,285	49.44
292-664.00-860.000	TRAVEL	3,500	0	0	(3)	0	3,497	611	17.47
292-664.00-861.002	HOLDOVER TRAVEL EXPENSES	2,000	0	0	0	0	2,000	1,009	50.43
292-664.00-863.000	TRAINING EXPENSES	4,500	0	0	0	0	4,500	1,933	42.96
292-665.00-703.002	PART TIME - GRANT	23,037	0	0	0	0	23,037	13,135	57.02
292-665.00-715.000	EMPLOYERS FICA/SOC.SEC	1,763	0	0	0	0	1,763	1,005	57.00
292-665.00-719.000	UNEMPLOYMENT	139	0	0	0	0	139	79	56.71
292-665.00-721.000	WORKMENS COMP	107	0	0	0	0	107	62	57.56
292-665.00-727.000	OFFICE SUPPLIES	3,000	0	0	0	0	3,000	1,865	62.16
292-665.00-802.000	CONTRACT SERVICES,	28,474	0	0	0	0	28,474	17,810	62.55
292-667.00-707.000	PER DIEMS	3,500	0	0	0	0	3,500	246	7.03
292-667.00-735.001	MEALS	500	0	0	0	0	500	81	16.25
292-667.00-860.000	TRAVEL	6,500	0	0	0	0	6,500	0	0.00

Fund 292 CHILD CARE - PROBATE

		CHILD CARE - PROBATE				FINAL		PCT OF	
		ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	AMENDED	YTD	BUDGET
GL NUMBER	DESCRIPTION	BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	BUDGET	ACTUAL	USED
	TOTAL Expenditures	551,634	0	0	0	0	551,634	344,995	62.54
TOTAL FOR FUND 292									
	REVENUES:	551,634	0	0	0	0	551,634	182,206	0.00
	EXPENDITURES	551,634	0	0	0	0	551,634	344,993	0.00
	NET OF REVENUES vs. EXPENDITURES	0	0	0	0	0	0	(162,787)	0.00

Fund 293 SOLDIERS' RELIEF FUND

		ADOPTED	QTR 1	QTR 2	QTR 3	QTR 4	FINAL AMENDED	YTD	PCT OF
GL NUMBER	DESCRIPTION	BUDGET	AMENDMENTS	AMENDMENTS	AMENDMENTS	AMENDMENTS	BUDGET	ACTUAL	BUDGET USED
293-000.00-403.000	CURRENT TAXES VET - REAL	77,593	0	0	0	0	77,593	78,148	100.71
293-000.00-546.000	STATE GRANT	52,399	0	0	0	0	52,399	23,192	44.26
293-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	54	0.00
293-000.00-573.000	PERSONAL PROP TAX PPT REIMB	607	0	0	0	0	607	333	54.81
293-000.00-683.000	REIMBURSEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>324</u>	<u>0</u>	<u>324</u>	<u>324</u>	<u>100.00</u>
	TOTAL Revenues	130,599	0	0	324	0	130,923	102,051	77.95
293-689.00-703.000	SALARIES & WAGES - PART TIME	44,190	0	0	0	0	44,190	29,894	67.65
293-689.00-707.000	PER DIEMS	1,600	0	0	240	0	1,840	1,260	68.48
293-689.00-715.000	EMPLOYERS FICA/SOC.SEC	3,381	0	0	0	0	3,381	2,287	67.64
293-689.00-719.000	UNEMPLOYMENT	266	0	0	0	0	266	179	67.42
293-689.00-721.000	WORKMENS COMP	329	0	0	0	0	329	228	69.37
293-689.00-727.000	OFFICE SUPPLIES	350	0	0	(240)	0	110	40	36.81
293-689.00-732.000	POSTAGE	100	0	0	0	0	100	0	0.00
293-689.00-801.000	LEGAL FEES	500	1,192	0	0	0	1,692	1,692	100.00
293-689.00-801.004	ADMIN. FEES	17,073	0	0	0	0	17,073	0	0.00
293-689.00-802.000	CONTRACT SERVICES,	15,500	0	0	0	0	15,500	7,800	50.32
293-689.00-803.000	DUES & SUBSCRIPTION	250	0	0	0	0	250	100	40.00
293-689.00-809.000	MUNICIPAL RISK - SELF INS	6,000	0	0	0	0	6,000	6,000	100.00
293-689.00-809.002	MMRMA - LOSS FUND	3,000	0	0	0	0	3,000	3,000	100.00
293-689.00-829.000	INDIGENT VETERANS	10,000	(1,192)	0	(100)	0	8,708	0	0.00
293-689.00-843.000	VETERANS BURIALS	2,000	0	0	100	0	2,100	2,100	100.00
293-689.00-860.000	TRAVEL	1,000	0	0	114	0	1,114	792	71.05
293-689.00-861.000	CONFERENCE EXPENSES	1,000	0	0	160	0	1,160	598	51.56
293-689.00-863.000	TRAINING EXPENSES	500	0	0	0	0	500	440	88.00
293-689.00-900.000	PRINTING	200	0	0	50	0	250	215	86.12
293-689.00-932.002	ANNUAL MAINT. FEE/SOFTWARE	<u>23,360</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,360</u>	<u>0</u>	<u>0.00</u>
	TOTAL Expenditures	130,599	0	0	324	0	130,923	56,625	43.25

Year Ended 12/31/2026

Fund 296 CIRCUIT COURT MARRIAGE COUNCIL

		FUND 296	CIRCUIT COURT MARRIAGE COUNCIL						
GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
296-000.00-615.000	MARRIAGE LICENSE FEES	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>840</u>	<u>105.00</u>
	TOTAL Revenues	800	0	0	0	0	800	840	105.00
296-283.00-955.000	MISCELLANEOUS	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0.00</u>
	TOTAL Expenditures	800	0	0	0	0	800	0	0.00
TOTAL FOR FUND 296									
REVENUES:		800	0	0	0	0	800	840	0.00
EXPENDITURES		<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0.00</u>
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	840	0.00

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Fund 402 CAPITOL IMPROVEMENTS

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Fund 403 OTHER COUNTY PROPERTY

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
403-000.00-667.004	RENT - MENTAL HEALTH OFFICE	24,818	0	0	0	0	24,818	20,682	83.33
	TOTAL Revenues	24,818	0	0	0	0	24,818	20,682	83.33
403-902.01-995.011	MISC FUNDS, TRANSFERS OUT	24,818	0	0	0	0	24,818	0	0.00
	TOTAL Expenditures	24,818	0	0	0	0	24,818	0	0.00
TOTAL FOR FUND 403									
REVENUES:		24,818	0	0	0	0	24,818	20,682	0.00
EXPENDITURES		24,818	0	0	0	0	24,818	0	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	20,682	0.00

Fund 404 CAPITAL IMPROVEMENTS-MISC

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Fund 505 AMBULANCE

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
505-000.00-403.000	CURRENT TAXES AMB - REAL	585,225	0	0	0	0	585,225	590,288	100.87
505-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	409	0.00
505-000.00-573.000	PERSONAL PROP TAX PPT REIMB	1,744	0	0	0	0	1,744	1,744	100.03
TOTAL Revenues		586,969	0	0	0	0	586,969	592,441	100.93
505-651.00-744.000	BUILDING MAINTENANCE	3,000	0	0	0	0	3,000	1,415	47.16
505-651.00-745.000	HEATING MAINT CONTRACT	1,414	0	0	0	0	1,414	254	17.96
505-651.00-801.004	ADMIN. FEES	94,262	0	0	0	0	94,262	0	0.00
505-651.00-802.049	PARAMEDIC SERVICES AGREEMENT	450,293	0	0	0	0	450,293	337,720	75.00
505-651.00-809.000	MUNICIPAL RISK - SELF INS	20,000	0	0	0	0	20,000	20,000	100.00
505-651.00-809.002	MMRMA - LOSS FUND	8,000	0	0	0	0	8,000	8,000	100.00
505-651.00-995.011	MISC FUNDS, TRANSFERS OUT	9,000	0	0	0	0	9,000	0	0.00
505-901.01-983.002	OTHER EQUIPMENT	1,000	0	0	0	0	1,000	0	0.00
TOTAL Expenditures		586,969	0	0	0	0	586,969	367,389	62.59
TOTAL FOR FUND 505									
REVENUES:		586,969	0	0	0	0	586,969	592,441	0.00
EXPENDITURES		586,969	0	0	0	0	586,969	367,389	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	225,053	0.00

Fund 507 SOC.SEC.INMATE INCENTIVE PMT.

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Fund 516 TREASURER'S UNRESTRICTED FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
516-000.00-400.000	REVENUE CONTROL	0	0	0	500,000	0	500,000	0	0.00
516-000.00-447.021	INTEREST	0	0	0	0	0	0	609	0.00
516-000.00-448.021	ADMIN	0	0	0	0	0	0	52	0.00
516-000.00-665.000	INTEREST	40,000	0	0	0	0	40,000	29,995	74.99
516-000.00-699.001	TRANSFERS FROM OTHER FUNDS	110,000	0	0	0	0	110,000	0	0.00
TOTAL Revenues		150,000	0	0	500,000	0	650,000	30,656	4.72
516-000.00-995.011	MISC FUNDS, TRANSFERS OUT	0	0	0	500,000	0	500,000	1,029,292	205.86
516-253.00-995.011	MISC FUNDS, TRANSFERS OUT	150,000	0	0	0	0	150,000	0	0.00
TOTAL Expenditures		150,000	0	0	500,000	0	650,000	1,029,292	158.35
TOTAL FOR FUND 516									
REVENUES:		150,000	0	0	500,000	0	650,000	30,656	0.00
EXPENDITURES		150,000	0	0	500,000	0	650,000	1,029,292	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(998,636)	0.00

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Fund 569 D.H.S. BUILDING

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Fund 570 LAKE CO LAND BANK

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Fund 595 COMMISSARY FUND

		FUND 595 COMMISSARY FUND						FINAL	PCT OF
GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	AMENDED BUDGET	YTD ACTUAL	BUDGET USED
595-000.00-642.001	JAIL COMMISSARY REVENUE	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>6,258</u>	<u>139.08</u>
	TOTAL Revenues	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>6,258</u>	<u>139.08</u>
595-965.00-995.101	TRANSFER TO GEN.FUND	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>0</u>	<u>0.00</u>
	TOTAL Expenditures	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>0</u>	<u>0.00</u>
TOTAL FOR FUND 595									
	REVENUES:	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>6,258</u>	<u>0.00</u>
	EXPENDITURES	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>0</u>	<u>0.00</u>
NET OF REVENUES vs. EXPENDITURES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,258</u>	<u>0.00</u>

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Fund 636 INFORMATION SERVICES

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Fund 666 EMPLOYEE BENEFIT FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
666-000.00-672.000	UNEMPLOYMENT	31,735	0	0	0	0	31,735	25,132	79.19
666-000.00-672.002	EMPLOYEE DEDUC./BC/BS INS	107,436	0	0	0	0	107,436	72,032	67.05
666-000.00-672.006	EMPLOYEE RETIR DC	104,000	0	0	0	0	104,000	80,592	77.49
666-000.00-672.007	EMPLOYEE RETIR DB	105,000	0	0	0	0	105,000	81,857	77.96
666-000.00-675.001	EMPLOYER EXP/MED.INS	1,472,000	0	0	0	0	1,472,000	1,027,997	69.84
666-000.00-675.005	WORKERS COMPENSATION	173,682	0	0	0	0	173,682	125,152	72.06
666-000.00-677.000	EMPLOYER EXP/RETIREMENT	695,933	0	0	0	0	695,933	476,775	68.51
666-000.00-677.002	EMPLOYER EXP/ADNL RETIRMENT	480,026	0	0	0	0	480,026	341,702	71.18
666-000.00-692.000	USE OF FUND BALANCE	0	0	0	250,000	0	250,000	0	0.00
666-000.00-699.001	TRANSFERS FROM OTHER FUNDS	0	0	0	750,000	0	750,000	750,000	100.00
TOTAL Revenues		3,169,812	0	0	1,000,000	0	4,169,812	2,981,239	71.50
666-270.00-702.026	ASSISTANT COUNTY ADMINISTRATOR	26,283	0	0	0	0	26,283	9,603	36.54
666-270.00-702.077	ADMINISTRATOR	33,734	0	0	0	0	33,734	25,652	76.04
666-270.00-706.001	LONGEVITY	113	0	0	0	0	113	0	0.00
666-270.00-715.000	EMPLOYERS FICA/SOC.SEC	4,600	0	0	0	0	4,600	2,657	57.77
666-270.00-716.000	HOSPITALIZATION	8,000	0	0	0	0	8,000	5,667	70.83
666-270.00-717.000	LIFE INSURANCE	71	0	0	0	0	71	50	70.63
666-270.00-717.001	SICK & ACCIDENT INS	736	0	0	0	0	736	194	26.31
666-270.00-717.002	DENTAL INSURANCE	422	0	0	0	0	422	159	37.57
666-270.00-717.004	VISION INSURANCE	94	0	0	0	0	94	39	41.44
666-270.00-718.000	RETIREMENT	12,026	0	0	0	0	12,026	7,051	58.63
666-270.00-719.000	UNEMPLOYMENT	361	0	0	0	0	361	212	58.61
666-270.00-721.000	WORKMENS COMP	278	0	0	0	0	278	165	59.23
666-270.00-723.000	RET HEALTH OPEB	780	0	0	0	0	780	553	70.83
666-271.05-706.000	INSURANCE WAIVER SUPPLEMENT	49,104	0	0	0	0	49,104	40,802	83.09
666-271.05-715.000	EMPLOYERS FICA/SOC.SEC	3,757	0	0	0	0	3,757	3,109	82.76
666-271.05-716.000	HOSPITALIZATION	1,288,347	0	0	0	0	1,288,347	964,610	74.87
666-271.05-717.000	LIFE INSURANCE	0	0	0	0	0	0	1	0.00
666-271.05-717.002	DENTAL INSURANCE	0	0	0	0	0	0	9	0.00
666-271.05-717.004	VISION INSURANCE	0	0	0	0	0	0	2	0.00
666-271.05-718.000	RETIREMENT	685,860	0	0	0	0	685,860	577,175	84.15
666-271.05-718.001	EMPLOYER RETIR DB EXTRA	0	0	0	1,000,000	0	1,000,000	1,000,000	100.00
666-271.05-718.002	EMPLOYER RETIR DC	263,896	0	0	0	0	263,896	168,155	63.72
666-271.05-718.003	DC EMPLOYEE CONTRIBUTION	104,000	0	0	0	0	104,000	76,249	73.32
666-271.05-718.004	DB EMPLOYEE CONTRIBUTION	105,000	0	0	0	0	105,000	90,043	85.76
666-271.05-719.000	UNEMPLOYMENT	295	0	0	0	0	295	203	68.79
666-271.05-721.000	WORKMENS COMP	227	0	0	0	0	227	1,145	504.40
666-271.05-743.000	UNEMPLOYMENT CLAIMS	10,000	0	0	0	0	10,000	60	0.60
666-271.05-807.000	WORK COMP PREMIUM	134,489	0	11,260	0	0	145,749	145,748	100.00
666-271.05-955.000	MISCELLANEOUS	437,339	0	(11,260)	0	0	426,079	0	0.00
TOTAL Expenditures		3,169,812	0	0	1,000,000	0	4,169,812	3,119,313	74.81
TOTAL FOR FUND 666									
REVENUES:		3,169,812	0	0	1,000,000	0	4,169,812	2,981,240	0.00
EXPENDITURES		3,169,812	0	0	1,000,000	0	4,169,812	3,119,312	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(138,072)	0.00

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QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

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Year Ended 12/31/2026

Fund 667 RETIREE HEALTH INSURANCE

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
667-000.00-677.000	EMPLOYER EXP/RETIREMENT	154,440	0	0	0	0	154,440	107,250	69.44
667-000.00-677.001	RETIREE CONTRIBUTIONS	3,826	0	0	0	0	3,826	11,786	308.04
667-000.00-692.000	USE OF FUND BALANCE	80,000	0	0	0	0	80,000	0	0.00
TOTAL Revenues		238,266	0	0	0	0	238,266	119,036	49.96
667-271.01-874.001	RETIREE HEALTH INSURANCE	85,261	0	0	0	0	85,261	71,161	83.46
667-271.01-874.003	RETIREE HEALTH INS POST 65	50,905	0	0	0	0	50,905	35,693	70.12
667-271.01-874.004	MERS RETIREE HEALTH SAVINGS	97,500	0	0	0	0	97,500	71,429	73.26
667-271.01-955.000	MISCELLANEOUS	4,600	0	0	0	0	4,600	4,600	100.00
TOTAL Expenditures		238,266	0	0	0	0	238,266	182,883	76.76
TOTAL FOR FUND 667									
REVENUES:		238,266	0	0	0	0	238,266	119,036	0.00
EXPENDITURES		238,266	0	0	0	0	238,266	182,883	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(63,847)	0.00

QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

Year Ended 12/31/2026

Fund 701 TRUST & AGENCY

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
701-000.00-402.001	SET TOWNSHIP COLLECTED	0	0	0	0	0	0	3,645,018	0.00
701-000.00-402.002	SET INTEREST COLLECTED	0	0	0	0	0	0	38,505	0.00
701-000.00-402.004	MOBILE HOME TAX	0	0	0	0	0	0	900	0.00
701-000.00-402.044	TRANSFER TAX COLLECTED	0	0	0	0	0	0	657,660	0.00
701-000.00-665.000	INTEREST	0	0	0	0	0	0	258	0.00
701-000.00-684.016	COMMERCIAL FOREST RESERVE COLI	0	0	0	0	0	0	3,832	0.00
701-000.00-684.018	PISTOL PERMIT FEES COLLECTED	0	0	0	0	0	0	16,955	0.00
701-000.00-684.020	BOOKING FEE/LOCAL OFF TRNING F	0	0	0	0	0	0	132	0.00
701-000.00-684.023	SURVEY FEES COLLECTED	0	0	0	0	0	0	14,007	0.00
701-000.00-684.026	NOTARY EDUCATION FUND COLLECTE	0	0	0	0	0	0	212	0.00
701-000.00-684.031	SEX OFF REG FEE COLLECTED	0	0	0	0	0	0	826	0.00
701-000.00-684.032	DONATIONS FLOWER FUND 1	0	0	0	0	0	0	177	0.00
701-000.00-684.034	PLAT BOOK FEE COLLECTED	0	0	0	0	0	0	2,008	0.00
701-000.00-684.037	DONATIONS FLOWER FUND 2	0	0	0	0	0	0	10,612	0.00
701-000.00-684.299	MORTGAGE FORECLOSURE EXCESS	0	0	0	0	0	0	74,392	0.00
701-000.00-686.011	FED SECURE RURAL SCHOOLS	0	0	0	0	0	0	377,075	0.00
TOTAL Revenues		0	0	0	0	0	0	4,842,569	100.00
701-000.00-950.001	SET TOWNSHIP REMITTED	0	0	0	0	0	0	1,458,291	0.00
701-000.00-950.002	SET INTEREST REMITTED	0	0	0	0	0	0	38,226	0.00
701-000.00-950.004	MOBILE HOME TAX REMITTED	0	0	0	0	0	0	900	0.00
701-000.00-950.044	TRANSFER TAX REMITTED	0	0	0	0	0	0	637,256	0.00
701-000.00-951.011	FED SECURE RURAL SCHOOLS	0	0	0	0	0	0	377,075	0.00
701-000.00-960.016	PISTOL PERMIT FEES REMITTED	0	0	0	0	0	0	13,468	0.00
701-000.00-960.040	SURVEY FEES REMITTED	0	0	0	0	0	0	13,810	0.00
701-000.00-960.050	NOTARY EDUCATION FUND REMITTEI	0	0	0	0	0	0	26	0.00
701-000.00-960.063	SEX OFF REG FEE REMITTED	0	0	0	0	0	0	1,080	0.00
701-000.00-960.218	DONATIONS MADE 1 FLOWER FUND	0	0	0	0	0	0	156	0.00
701-000.00-960.219	DONATIONS MADE 2 FLOWER FUND	0	0	0	0	0	0	10,914	0.00
701-000.00-960.283	PLAT BOOK FEE RMITTED	0	0	0	0	0	0	1,501	0.00
TOTAL Expenditures		0	0	0	0	0	0	2,552,703	100.00
TOTAL FOR FUND 701									
REVENUES:		0	0	0	0	0	0	4,842,568	0.00
EXPENDITURES		0	0	0	0	0	0	2,552,703	0.00
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	2,289,865	0.00

Fund 702 TRANSPORTATION MILLAGE FUND

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
702-000.00-403.000	CURRENT TAXES TRANS - REAL	296,456	0	0	0	0	296,456	279,217	94.18
702-000.00-569.000	STATE GRANTS	0	0	0	0	0	0	207	0.00
702-000.00-573.000	PERSONAL PROP TAX PPT REIMB	<u>607</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>607</u>	<u>1,271</u>	<u>209.42</u>
	TOTAL Revenues	<u>297,063</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,063</u>	<u>280,695</u>	<u>94.49</u>
702-965.00-801.004	ADMIN. FEES	14,823	0	0	0	0	14,823	15,363	103.65
702-965.00-802.102	TRANSPORTATION SERVICES	<u>282,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>282,240</u>	<u>285,259</u>	<u>101.07</u>
	TOTAL Expenditures	<u>297,063</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,063</u>	<u>300,622</u>	<u>101.20</u>
TOTAL FOR FUND 702									
	REVENUES:	297,063	0	0	0	0	297,063	280,695	0.00
	EXPENDITURES	<u>297,063</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,063</u>	<u>300,622</u>	<u>0.00</u>
NET OF REVENUES vs. EXPENDITURES		0	0	0	0	0	0	(19,927)	0.00

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QUARTERLY BUDGET AMENDMENT REPORT FOR LAKE COUNTY

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Year Ended 12/31/2026

Fund 841 LAKE LEVEL REVOLVING

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	QTR 1 AMENDMENTS	QTR 2 AMENDMENTS	QTR 3 AMENDMENTS	QTR 4 AMENDMENTS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED
841-000.00-665.000	INTEREST	0	0	0	0	0	0	5	0.00
841-000.00-692.000	USE OF FUND BALANCE	8,000	0	0	4,000	0	12,000	0	0.00
	TOTAL Revenues	8,000	0	0	4,000	0	12,000	5	0.04
841-275.02-955.006	MISC DRAIN EXPENSES	8,000	0	0	4,000	0	12,000	12,379	103.16
	TOTAL Expenditures	8,000	0	0	4,000	0	12,000	12,379	103.16
TOTAL FOR FUND 841									
	REVENUES:	8,000	0	0	4,000	0	12,000	5	0.00
	EXPENDITURES	8,000	0	0	4,000	0	12,000	12,379	0.00
	NET OF REVENUES vs. EXPENDITURES	0	0	0	0	0	0	(12,375)	0.00

Fund 842 LAKE LEVEL REVOLVING

[illegible]

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DB: Lake County

Year Ended 12/31/2026

Fund 891 LAKE LEVEL DEBT SERVICE FUND

[illegible]

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4g

Motion: 4g

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration	REQUEST DATE:	REQUESTER SIGNATURE:	
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners to authorize the County Administrator to do FY 2026-year end budget amendments and transfers as needed.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER		COMMISSION DATE: 10/14/2026

Request for consideration – Board of Commissioners – County of Lake



LAKE COUNTY
MICHIGAN

Agenda Item No: 4h

Motion: 4h

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration	REQUEST DATE:	REQUESTER SIGNATURE:	
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners to authorize the County Administrator to approve and pay the FY 2026-year end accounts payables.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER	COMMISSION DATE 10/14/2026	

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4i

Motion: 4i

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration		REQUEST DATE:	REQUESTER SIGNATURE:
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners the approval of the FY 2026-2027 Off-Road Vehicle (ORV) Law Enforcement Program Grant Agreement in the amount of \$53,580.00 and authorize the purchase of a 2026 Polaris Sportsman 850 Trail ORV with a trade in of a 2022 Polaris Sportsman 850, and authorize the Board Chairman to sign any and all necessary documents.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER		COMMISSION DATE 10/14/2026



Michigan Department of Natural Resources
Law Enforcement Division / Parks and Recreation Division

**FY 2026-2027 OFF-ROAD VEHICLE (ORV) LAW ENFORCEMENT
PROGRAM
GRANT AGREEMENT**

By authority of Part 811 Off-Road Vehicles, 1994 PA 451, as amended.

This Agreement is between the Department of Natural Resources for, and on behalf of, the State of Michigan (DEPARTMENT) and the Lake County

Federal Tax Identification Number 38-6004864 (GRANTEE).

1. The Agreement period is **October 1, 2026 through September 30, 2027.**
2. The GRANTEE has been approved by the DEPARTMENT to receive Off-Road Vehicle (ORV) Law Enforcement funding for the following scope of work:

- a. ORV law enforcement and related activities with emphasis on the state-designated ORV trail system and other public land. This funding is not meant to support enforcement of local ordinances enacted pursuant to Section 81131, Part 811 Off-Road Vehicles 1994 PA 451, as amended.
- b. ORV law enforcement program operating expenses.
- c. Contractual services, supplies and materials (CSS&M), including purchase of personal gear, such as boots, gloves, goggles, uniforms, and first aid kits; purchase of parts for equipment used in the program and cost of labor for installation or repair work; purchase of electronics and associated items costing \$1,000 or less each.
- d. Purchase of the following equipment for ORV law enforcement purposes:

Polaris Sportsman

3. The DEPARTMENT agrees as follows:

- a. To grant to the GRANTEE a sum of money up to 100 percent of the total eligible cost of ORV law enforcement and related activities, operating expenses and CSS&M, but not to exceed

Forty Five Thousand Dollars **\$ 45000**

- b. To grant to the GRANTEE a sum of money up to 100 percent of the total eligible cost of equipment purchased for ORV law enforcement purposes and authorized under item 2.d. in this Agreement, but not to exceed

Eight thousand Five hundred Eighty Dollars **\$ 8580**

4. This Agreement shall be administered on behalf of the DEPARTMENT through Parks and Recreation Division (PRD).

- a. All reports, documents, or actions required of the GRANTEE are to be submitted to PRD, Department of Natural Resources, P.O. Box 30257, Lansing, MI 48909-7757.

- b. The GRANTEE'S contact for this grant is:

Name Sgt Robert Meyers

Title Recreation Supervisor

Address 1153 Michigan Ave

City, State, ZIP Baldwin MI 49304

Telephone No. 231-745-2712

FAX No. _____

E-mail rmeyers@co.lake.mi.us

OFF-ROAD VEHICLE (ORV) LAW ENFORCEMENT
GRANT AGREEMENT

5. The GRANTEE may not assign or transfer any interest in this Agreement to any other agency, group or individual.
6. To receive reimbursement under this Agreement, the GRANTEE shall submit a completed State Aid Voucher (form PR1988-2) along with required documentation of expenditures and an activity report to the DEPARTMENT by October 6, 2027.
7. The Agreement may be executed separately by the parties. This Agreement is not effective until:
 - a) the GRANTEE has signed it and returned it, and
 - b) the DEPARTMENT has signed it.

The individuals signing for the parties indicated below certify by their signatures that they have the authority to do so and will ensure the terms of the Agreement are fulfilled.

GRANTEE

Name (Print) Howard Lodholtz Title _____

Signature _____ Date _____

DEPARTMENT OF NATURAL RESOURCES

Name (Print) TIMOTHY NOVAK Title STATE TRAILS COORDINATOR

Signature _____ Date _____

Send this completed, signed agreement to:

**kennedyr@michigan.gov
MICHIGAN DEPARTMENT OF NATURAL RESOURCES
PARKS AND RECREATION DIVISION
P.O. BOX 30257
LANSING MI 48909-7757**

ORV GRANT BUDGET

2026-2027

207-331.02-703.000	SALARIES & WAGES	31239.00
207-331.02-715.000	EMPLOYERS FICA/SOC. SEC	2390.00
207-331.02-719.000	UNEMPLOYMENT	187.00
207-331.02-721.000	WORKMENS COMP	2093.00
207-331.02-718.000	RETIREMENT	6248.00
207-331.02-865.001	GASOLINE & OIL	250.00
207-331.02-931.000	EQUIPMENT MAINTENANCE	1793.00
207-331.02-977.003	UNIFORMS	800.00
TOTAL:		45,000

ORV GRANT BUDGET

2026-2027

207-331.02-703.000	SALARIES & WAGES	31239.00
207-331.02-715.000	EMPLOYERS FICA/SOC. SEC	2390.00
207-331.02-719.000	UNEMPLOYMENT	187.00
207-331.02-721.000	WORKMENS COMP	2093.00
207-331.02-718.000	RETIREMENT	6248.00
207-331.02-865.001	GASOLINE & OIL	250.00
207-331.02-931.000	EQUIPMENT MAINTENANCE	1793.00
207-331.02-977.003	UNIFORMS	800.00
TOTAL:		45,000

PICK UP:



276 S M-37 Baldwin, MI 49304
foxpowersportspeacock.com

MICHAEL AUSTIN

SALES

P: (231) 745-4606 ext. 30

F: (231) 745-2795

maustin@foxpowersports.com

36172

PURCHASER FIRST	MIDDLE	LAST	DR. LIC. #	DATE
Lake	County	Sherriff's Dept		6/16/26
CO-PURCHASER FIRST	MIDDLE	LAST	DR. LIC. #	BIRTHDATE
STREET			CELL	EMAIL
800 Tenth St, Ste 100				
CITY	STATE	ZIP	COUNTY	
Baldwin	MI	49304		

DESCRIPTION OF PURCHASE				DESCRIPTION OF TRADE IN			
☒ NEW	YEAR	MAKE	PRICE	☒ NEW	YEAR	MAKE	TRADED PRICE
☐ USED	26	Blues		☐ USED	22	Blues	5500
Sortman 850 Trail				Sortman 850			
☒ NEW	YEAR	MAKE	PRICE	☒ NEW	YEAR	MAKE	TRADED PRICE
☐ USED	26	ASX	2051TB124559	☐ USED	26	ASX	1999
MODEL SERIAL #				MODEL SERIAL #			

ACCESSORIES		PURCHASE AGREEMENT	
		(Taxable) SALE PRICE	12899 00
		(Taxable) FREIGHT	895 00
		(Taxable) DEALER PREP	295 00
		(Taxable) ACCESSORIES	
		(Taxable) ACC. INST. LABOR	
		(Taxable) DELIVERY	
		(Taxable) SUBTOTAL	13789 00
		SALES TAX	Exempt
		(NON Taxable) EXTENDED SERVICE AGREE.	
		TRADE IN ALLOWANCE	5500 00
		TRADE IN PAYOFF AMOUNT	
		Debt to be paid by Owner ☐ Dealer ☐	
		DOCUMENTATION FEES	280 00
		LICENSE & TITLE TRANSFER FEES	11 00
		TOTAL	8580 00
		1ST PAYMENT	Cash ☐ Loan Check ☐ Personal Check ☐ Other ☐
		2ND PAYMENT	Cash ☐ Loan Check ☐ Personal Check ☐ Other ☐
		3RD PAYMENT	Cash ☐ Loan Check ☐ Personal Check ☐ Other ☐
		BALANCE DUE	

USED MACHINES SOLD WITH NO WARRANTY

All major units (motorcycles, ATVs, snowmobiles, boats, trailers, holsts) are priced with at least a 2% discount for cash payment or financing with a bank or credit union. If a credit card is used for purchasing a major unit, it will be sold at regular price. The terms and conditions on the face side of this bill of sale comprise the entire agreement pertaining to this purchase and no other agreement of any kind, verbal understanding or promise whatsoever will be recognized. Upon failure or refusal of the purchaser to complete this agreement for any reason, all or part of the cash deposit may be retained as liquidated damages. The purchaser certifies he/she is of legal age and hereby accepts and acknowledges receipt of a copy of the bill of sale. Any value from sales promotion from a manufacturer has been deducted from sale price unless otherwise noted. Any accessories or parts that are discounted or on sale cannot be purchased with free Accessory Purchase Dollars (i.e. Snow Check, Cat Cash, etc.).

SALESPERSON

PURCHASER

DEALER ACCEPTANCE

CO-PURCHASER

NOT VALID UNLESS ACCEPTED BY AUTHORIZED REPRESENTATIVE

Request for consideration – Board of Commissioners – County of Lake



Agenda Item No: 4j

Motion: 4j

ORIGINATOR: Tobi Lake, Administrator		☐ BUDGETED ☐ NON-BUDGETED ☐ PARTIALLY BUDGETED	
REQUESTING DEPARTMENT: Administration		REQUEST DATE:	REQUESTER SIGNATURE:
SUMMARY OF REQUEST			
SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES): Motion to recommend to the Board of Commissioners the approval of the FY 2027 Snowmobile Law Enforcement Program Grant Agreement in the amount of \$7,500.00 and authorize the Board Chairman to sign any and all necessary documents.			
ADMINISTRATOR RECOMMENDATIONS:		ATTORNEY ANALYSIS:	
AGENDA DATE: 10/14/2026	FINANCE MEETINGS APPROVAL: ☐ YES ☐ NO ☐ OTHER		COMMISSION DATE 10/14/2026



Michigan Department of Natural Resources
Law Enforcement Division / Parks and Recreation Division

**FY 2027 SNOWMOBILE LAW ENFORCEMENT PROGRAM
GRANT AGREEMENT**

Issued by authority of part 821 Snowmobiles, 1994 PA 451, as amended.

This Agreement is between the Department of Natural Resources for and on behalf of the State of Michigan (DEPARTMENT) and Lake County
Federal Tax Identification Number 38-6004864 (GRANTEE).

1. The Agreement period is **October 1, 2026** through **April 30, 2027**.
2. The GRANTEE has been approved by the DEPARTMENT to receive Snowmobile Law Enforcement funding for the following scope of work:
 - a. Snowmobile law enforcement and related activities with emphasis on the state-designated snowmobile trail system and other public land. This funding is not meant to support enforcement of local ordinances.
 - b. Snowmobile law enforcement program operating expenses.
 - c. Contractual services, supplies and materials (CSS&M), including purchase of personal gear, such as boots, gloves, goggles, uniforms, and first aid kits; purchase of parts for equipment used in the program and cost of labor for installation or repair work; purchase of electronics and associated items costing \$1,000 or less each.
 - d. Purchase of the following equipment for snowmobile law enforcement purposes:

None

3. The DEPARTMENT agrees as follows:

- a. To grant to the GRANTEE a sum of money up to 85 percent of the total eligible cost of snowmobile law enforcement and related activities, operating expenses and CSS&M, but not to exceed

Seven Thousand Five Hundred Dollars \$7500

- b. To grant to the GRANTEE a sum of money up to 85 percent of the total eligible cost of equipment purchased for snowmobile law enforcement purposes and authorized under item 2.d. in this Agreement, but not to exceed

None Dollars \$0

4. This Agreement shall be administered on behalf of the DEPARTMENT through Parks and Recreation Division (PRD).

- a. All reports, documents, or actions required of the GRANTEE are to be submitted to PRD, Department of Natural Resources, PO Box 30257, Lansing, MI 48909-7757.

- b. The GRANTEE'S contact for this grant is:

Name Sgt Robert Meyers

Title Recreation Supervisor

Address 4153 Michigan Ave

City, State, ZIP Baldwin MI 49304

Telephone No. 231-745-2712

Fax No. _____

E-mail rmeyers@co.lake.mi.us

SNOWMOBILE LAW ENFORCEMENT
GRANT AGREEMENT

5. The GRANTEE may not assign or transfer any interest in this Agreement to any other agency, group or individual.
6. To receive reimbursement under this Agreement, the GRANTEE shall submit a completed State Aid Voucher (form PR1988-2) along with required documentation of expenditures and an activity report to the DEPARTMENT by **May 31, 2027**.
7. The Agreement may be executed separately by the parties. This Agreement is not effective until:
 - a) the GRANTEE has signed it and returned it, and
 - b) the DEPARTMENT has signed it.

The individuals signing for the parties indicated below certify by their signatures that they have the authority to do so and will ensure that the terms of the Agreement are fulfilled.

GRANTEE

Name (Print) Howard Wodholtz Title _____

Signature _____ Date _____

DEPARTMENT OF NATURAL RESOURCES

Name (Print) _____ Title _____

Signature _____ Date _____

Send this completed, signed agreement to:

kennedyr@michigan.gov
MICHIGAN DEPARTMENT OF NATURAL RESOURCES
PARKS AND RECREATION DIVISION
PO BOX 30257
LANSING MI 48909-7757

2026-2027
SNOWMOBILE BUDGET

WAGES (207-332.00-703.000)	\$4,467.00
FICA (207-332.00-715.000)	\$342.00
UNEMPLOYMENT (207-332.00-719.000)	\$27.00
WORKMENS COMP (207-332.00-721.000)	\$299.00
RETIREMENT (207-332.00-718-000)	\$893.00
EQUIPMENT MAINTENANCE (207-332.00-931.000)	\$2,197.00
GAS/OIL (207-332.00-865.001)	\$400.00
TOTAL:	\$8,625.00

GRANT	\$7,500.00
15% Match	\$1,125.00