Mid-Michigan District HEALTH DEPARTMENT
CLINTON • GRATIOT • MONTCALM

CLINTON OFFICE
1307 E. Townsend Rd.
Saint Johns, MI 48879-9036
(989) 224-2195

GRATIOT OFFICE
151 Commerce Dr.
Ithaca, MI 48847-1627
(989) 875-3681

MONTCALM OFFICE
615 N. State St.
Stanton, MI 48888-9702
(989) 831-5237

MID-MICHIGAN DISTRICT HEALTH DEPARTMENT (MMDHD)
BOARD OF HEALTH
FINANCE COMMITTEE MEETING
Montcalm Office, Stanton, Michigan
Conference Rooms A & B

Wednesday, July 22, 2026
8:00 a.m.

AGENDA

We take action to protect, maintain, and improve the health of our community.

COMMITTEE MEMBERS: George Bailey (Chairperson), Bruce DeLong and Adam Petersen

STAFF: Mari E. (Liz) Braddock, Health Officer; Melissa Selby, Director of Administrative Services; Lonnie Smith, Director of Environmental Health Services (EH), Sarah Doak, Director of Community Health and Education Division (CHED); Krishna Santana, Board Secretary

A. MMDHD's Expenses for June 14 through July 11, 2026 – **Included.**

B. MMDHD's Monthly Balance Sheet, Revenue and Expenditure Report for June 2026 – **Included.**

C. Health Promotion Coordinator Position – **Included**.

D. MERS Actuarial – **Included.**

E. Medical Director Contract – **Included.**

Mid-Michigan District HEALTH DEPARTMENT
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	1307 E. Townsend Rd. Saint Johns, MI 48879-9036 (989) 224-2195	151 Commerce Dr. Ithaca, MI 48847-1627 (989) 875-3681	615 N. State St. Stanton, MI 48888-9702 (989) 831-5237
BOARD OF HEALTH:	Bruce DeLong	George Bailey	Adam Petersen
	Nicole Fickes	Steven Sopocy	Matt Murray

Board of Health Finance Committee Synopsis of Actions Needed

July 22,2026 Finance Meeting

Item A.	EXPENSES FOR JUNE 14 THROUGH JULY 11, 2026
Motion to recommend payment of the Mid-Michigan District Health Department's Expenses for June 14, through July 11, 2026, totaling $1,097,950.13.	
Item B.	BALANCE SHEET, REVENUE AND EXPENDITURE REPORT FOR JUNE 2026
Motion to recommend the approval of the Balance Sheet, Revenue and Expenditure Report for June 2026 and place on file.	
Item C.	HEALTH PROMOTION COORDINATOR POSITION
Motion to recommend the approval of the reposting of the position as a Health Promotion Coordinator.	
Item E.	MEDICAL DIRECTOR CONTRACT
Motion to recommend the approval and signing of the Medical Director's Contract.	

Mid-Michigan District
HEALTH DEPARTMENT
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MONTHLY EXPENSES FOR
June 14, 2026 - July 11, 2026

EV 2089	*6/24/2026*	*$*	*340,915.05*
EV 2090	*7/8/2026*	*$*	*757,035.08*
TOTAL		***$***	***1,097,950.13***

Mid-Michigan District
HEALTH DEPARTMENT

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Expense Voucher #	2089		6/24/2026
Payables			
110168-110185	Acumatica Checks	$	161,083.03
ACH000284-ACH000291	Acumatica EFT & ACH Payments	$	15,860.81
Payroll			
	Ameriprise NBS	$	125.00
	Nationwide	$	1,575.00
	MERS 457	$	3,105.00
	MiSDU	$	285.29
	EFT Payroll Taxes	$	39,131.74
	Direct Deposit Payroll	$	113,706.11
	Direct Deposit HSA	$	5,885.41
	State of Michigan Unemployment		
Fees			
	Huntington e-Banking fee	$	157.66
	Huntington Bank Interest		
TOTAL		**$**	**340,915.05**

AP Payment Register

Company/Branc MMDHD

Date From: 6/14/2026
Date To: 6/23/2026

Date: 6/23/2026 3:16 PM
User: Ashley Tate

Account	Currency	Description
CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003934**	**110168**	**Closed**	**6/23/2026**	**FOUR01**	**4IMPRINT, INC**	**0.00**	**703.35**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006206		15170108	TICK TWEEZERS	703.35	USD	0.00	703.35
							Document Total:	**703.35**
							Payment Method Total:	**703.35**
							Cash Account Total:	**703.35**

Account	Currency	Description
CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003932**	**110169**	**Closed**	**6/23/2026**	**ALPH01**	**ALPHA FAMILY CENTER**	**0.00**	**300.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006215		July 2026	July 2026 Rent: 70	300.00	USD	0.00	300.00
							Document Total:	**300.00**
							Payment Method Total:	**300.00**
							Cash Account Total:	**300.00**

Account	Currency	Description
CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003944**	**110170**	**Closed**	**6/23/2026**	**CHILD01**	**CHILD ADVOCACY**	**0.00**	**200.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006216		July 2026	July 2026 Rent	200.00	USD	0.00	200.00
							Document Total:	**200.00**
							Payment Method Total:	**200.00**
							Cash Account Total:	**200.00**

Account	Currency	Description
CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003933**	**110171**	**Closed**	**6/23/2026**	**COHL01**	**COHL, STOKER & TOSKEY, P.C.**	**0.00**	**512.50**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006231		59058	5.2026 services	512.50	USD	0.00	512.50
							Document Total:	**512.50**
							Payment Method Total:	**512.50**
							Cash Account Total:	**512.50**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003942**	**110172**	**Closed**	**6/23/2026**	**COMP02**	**COMPLETE GENERATOR SOLUTIONS LLC**	**0.00**	**560.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006223		i20006044		Work order # 1211	560.00	USD	0.00	560.00
								Document Total:	**560.00**
								Payment Method Total:	**560.00**
								Cash Account Total:	**560.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003935**	**110173**	**Closed**	**6/23/2026**	**HEDG01**	**HEDGEROW SOFTWARE US, INC**	**0.00**	**9,000.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006232		SDL-002237		July 1 - September	9,000.00	USD	0.00	9,000.00
								Document Total:	**9,000.00**
								Payment Method Total:	**9,000.00**
								Cash Account Total:	**9,000.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003943**	**110174**	**Closed**	**6/23/2026**	**HERI01**	**HERITAGE UNITED METHODIST CHURCH**	**0.00**	**100.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006217		July 2026		July 2026 Office Re	100.00	USD	0.00	100.00
								Document Total:	**100.00**
								Payment Method Total:	**100.00**
								Cash Account Total:	**100.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003945**	**110175**	**Closed**	**6/23/2026**	**KOST01**	**Koster & Lane, LLC.**	**0.00**	**540.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006225		2026-Q1&2		Communicable Dis	540.00	USD	0.00	540.00
								Document Total:	**540.00**
								Payment Method Total:	**540.00**
								Cash Account Total:	**540.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003936**	**110176**	**Closed**	**6/23/2026**	**MICH03**	**MALPH**	**0.00**	**1,000.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006233		OH626		One Health Summ	1,000.00	USD	0.00	1,000.00
								Document Total:	**1,000.00**
								Payment Method Total:	**1,000.00**
								Cash Account Total:	**1,000.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003947**	**110177**	**Closed**	**6/23/2026**	**MWORTH**	**MARION WORTH**	**0.00**	**275.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006236		EH REFUND		EH REFUND WEL	275.00	USD	0.00	275.00
								Document Total:	**275.00**
								Payment Method Total:	**275.00**
								Cash Account Total:	**275.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003949**	**110178**	**Closed**	**6/23/2026**	**BRECHT**	**MELISSA BRECHT**	**0.00**	**406.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006234		EH REFUND		EH REFUND FOO	406.00	USD	0.00	406.00
								Document Total:	**406.00**
								Payment Method Total:	**406.00**
								Cash Account Total:	**406.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003937**	**110179**	**Closed**	**6/23/2026**	**MICH10**	**MICHIGAN MUNICIPAL RISK MANAGEMENT AUTHORITY**	**0.00**	**78,562.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006228		M 2026		M0001022 07/01/2	74,062.00	USD	0.00	74,062.00
Bill	006229		R 2026		R0001022 07/01/2	4,500.00	USD	0.00	4,500.00
								Document Total:	**78,562.00**
								Payment Method Total:	**78,562.00**
								Cash Account Total:	**78,562.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003938**	**110180**	**Closed**	**6/23/2026**	**MICH11**	**MICHIGAN NURSES ASSOCIATION**	**0.00**	**625.95**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006218		June 2026	June 2026 MNA Ur	625.95	USD	0.00	625.95
							Document Total:	**625.95**
							Payment Method Total:	**625.95**
							Cash Account Total:	**625.95**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003946**	**110181**	**Closed**	**6/23/2026**	**PRIORITY**	**PRIORITY HEALTH**	**0.00**	**66,458.22**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006227		261650001053	July 2026 Priority H	66,458.22	USD	0.00	66,458.22
							Document Total:	**66,458.22**
							Payment Method Total:	**66,458.22**
							Cash Account Total:	**66,458.22**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003939**	**110182**	**Closed**	**6/23/2026**	**RSNO01**	**R&S NORTHEAST LLC**	**0.00**	**52.16**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006202		607192	Emtricitabine/Teno	49.04	USD	0.00	49.04
Bill	006205		604555	Norgestimate/ETH	3.12	USD	0.00	3.12
							Document Total:	**52.16**
							Payment Method Total:	**52.16**
							Cash Account Total:	**52.16**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003948**	**110183**	**Closed**	**6/23/2026**	**ROWLAND**	**ROBERT ROWLAND**	**0.00**	**210.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006235		EH REFUND	EH REFUND VAC/	210.00	USD	0.00	210.00
							Document Total:	**210.00**
							Payment Method Total:	**210.00**
							Cash Account Total:	**210.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003940**	**110184**	**Closed**	**6/23/2026**	**TEAM02**	**TEAMSTERS LOCAL 214**	**0.00**	**1,431.85**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006165		June 2026	June 2026 Teamst		1,359.85	USD	0.00	1,359.85
Bill	006166		May 2026 CR	May 2026 Teamste		72.00	USD	0.00	72.00
								Document Total:	**1,431.85**
								Payment Method Total:	**1,431.85**
								Cash Account Total:	**1,431.85**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003941**	**110185**	**Closed**	**6/23/2026**	**UNIT03**	**UNITED WAY OF GREATER CENTRAL MICHIGAN**	**0.00**	**146.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006219		June 2026	June 2026 Employ		146.00	USD	0.00	146.00
								Document Total:	**146.00**
								Payment Method Total:	**146.00**
								Cash Account Total:	**146.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003924**	**ACH000284**	**Closed**	**6/23/2026**	**BROM01**	**BROMBERG & ASSOCIATES**	**0.00**	**2.04**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006222		32820	May 2026 Interpret		2.04	USD	0.00	2.04
								Document Total:	**2.04**
								Payment Method Total:	**2.04**
								Cash Account Total:	**2.04**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003925**	**ACH000285**	**Closed**	**6/23/2026**	**MCKE01**	**MCKESSON MEDICAL**	**0.00**	**137.90**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006207		25720561	DISINFECTANT W		76.12	USD	0.00	76.12
Bill	006208		25644383	GERMACIDE WIPI		61.78	USD	0.00	61.78
								Document Total:	**137.90**
								Payment Method Total:	**137.90**
								Cash Account Total:	**137.90**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003926**	**ACH000286**	**Closed**	**6/23/2026**	**MICH06**	**MDARD-MICHIGAN DEPARTMENT OF AGRICULTURE**	**0.00**	**6,405.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006226		791-11415289		Food Licenses	6,405.00	USD	0.00	6,405.00
								Document Total:	**6,405.00**
								Payment Method Total:	**6,405.00**
								Cash Account Total:	**6,405.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003927**	**ACH000287**	**Closed**	**6/23/2026**	**SANO01**	**SANOFI PASTEUR INC**	**0.00**	**2,227.76**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006209		7145283435		HEPLISAV/POLIO	448.69	USD	0.00	448.69
Bill	006210		7145283437		HEPLISAV/POLIO	1,779.07	USD	0.00	1,779.07
								Document Total:	**2,227.76**
								Payment Method Total:	**2,227.76**
								Cash Account Total:	**2,227.76**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003928**	**ACH000288**	**Closed**	**6/23/2026**	**STAP01**	**STAPLES**	**0.00**	**142.18**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006211		6066003998		COPYPAPER ADM	102.08	USD	0.00	102.08
Bill	006212		6065934483		PENS, POST IT NO	40.10	USD	0.00	40.10
								Document Total:	**142.18**
								Payment Method Total:	**142.18**
								Cash Account Total:	**142.18**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003929**	**ACH000289**	**Closed**	**6/23/2026**	**MUTU01**	**MUTUAL OF OMAHA**	**0.00**	**4,924.01**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006230		002125163630		July 2026 ER Life/	4,924.01	USD	0.00	4,924.01
								Document Total:	**4,924.01**
								Payment Method Total:	**4,924.01**
								Cash Account Total:	**4,924.01**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003930**	**ACH000290**	**Closed**	**6/23/2026**	**AMAZON01**	**AMAZON CAPITAL SERVICES**	**0.00**	**1,203.20**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006203		1FGP-7R3K-6H3V	LEAD GRANT SAF	114.95	USD	0.00	114.95
Bill	006204		1JR4-YWGW-KYN7	CLIPBOARDS EH	45.09	USD	0.00	45.09
Bill	006213		1JTT-RTDC-6QCK	LEAD GRANT SAF	689.70	USD	0.00	689.70
Bill	006214		176X-X7TF-49N1	ANTIBIOTIC CRE/	11.55	USD	0.00	11.55
Bill	006220		1PJ6-WXN1-KV67	FIRST AID KITS S	265.93	USD	0.00	265.93
Bill	006221		11CD-YRVC-3KY1	FIRST AID KITS S	75.98	USD	0.00	75.98
							Document Total:	**1,203.20**
							Payment Method Total:	**1,203.20**
							Cash Account Total:	**1,203.20**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003931**	**ACH000291**	**Closed**	**6/23/2026**	**VERT01**	**HBK IT LLC dba VERTILOCITY**	**0.00**	**818.72**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006224		31036717	Monthly Billing - UI	818.72	USD	0.00	818.72
							Document Total:	**818.72**
							Payment Method Total:	**818.72**
							Cash Account Total:	**818.72**

	Doc. Type	Count	Amount Paid (USD)
	Check	26	176,943.84
	Prepayment	0	0.00
	Refund	0	0.00
	Void Check	0	0.00
Company Total:		**26**	**176,943.84**

Mid-Michigan District
HEALTH DEPARTMENT
CLINTON • GRATIOT • MONTCALM

Expense Voucher #	2090	7/8/2026
Payables		
110186-110202	Acumatica Checks	$ 26,864.25
ACH000292-ACH000297	Acumatica EFT & ACH Payments	$ 569,250.85
Payroll		
	Ameriprise NBS	$ 125.00
	Nationwide	$ 1,575.00
	MERS 457	$ 3,105.00
	MiSDU	$ 285.29
	EFT Payroll Taxes	$ 37,702.40
	Direct Deposit Payroll	$ 112,260.43
	Direct Deposit HSA	$ 5,885.41
	State of Michigan Unemployment	
Fees		
	Huntington e-Banking fee	
	Huntington Bank Interest	$ (18.55)
TOTAL		**$ 757,035.08**

Account	Currency	Description
CASH AP	**USD**	**CASH ACCOUNT FOR AP**

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003972**	**110186**	**Closed**	**7/7/2026**	**BLAKE**	**BLAKE RYAN**	**0.00**	**515.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006267		EH REFUND	EH Refund well an	515.00	USD	0.00	515.00
							Document Total:	**515.00**
							Payment Method Total:	**515.00**
							Cash Account Total:	**515.00**

Account	Currency	Description
CASH AP	**USD**	**CASH ACCOUNT FOR AP**

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003957**	**110187**	**Closed**	**7/7/2026**	**CDWG01**	**CDW GOVERNMENT, INC.**	**0.00**	**372.16**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006259		ZR01365808	May 2026 CISCO \	372.16	USD	0.00	372.16
							Document Total:	**372.16**
							Payment Method Total:	**372.16**
							Cash Account Total:	**372.16**

Account	Currency	Description
CASH AP	**USD**	**CASH ACCOUNT FOR AP**

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003958**	**110188**	**Closed**	**7/7/2026**	**CONT01**	**CONTROL SOLUTIONS, INC.**	**0.00**	**2,304.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006252		DSINV-033025	PROBES	1,520.00	USD	0.00	1,520.00
Bill	006261		DSINV-032574	PROBES	784.00	USD	0.00	784.00
							Document Total:	**2,304.00**
							Payment Method Total:	**2,304.00**
							Cash Account Total:	**2,304.00**

Account	Currency	Description
CASH AP	**USD**	**CASH ACCOUNT FOR AP**

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003959**	**110189**	**Closed**	**7/7/2026**	**COVE01**	**COVENANT MEDICAL CENTER**	**0.00**	**10.24**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006270		21654 7.2026	Guarantor Acct: 21	10.24	USD	0.00	10.24
							Document Total:	**10.24**
							Payment Method Total:	**10.24**
							Cash Account Total:	**10.24**

CASH AP	USD	CASH ACCOUNT FOR AP							

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003969**	**110190**	**Closed**	**7/7/2026**	**COVE02**	**COVENANT MEDICAL CENTER**	**0.00**	**0.41**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006271		IN 16078		Admin fee for May	0.41	USD	0.00	0.41
								Document Total:	**0.41**
								Payment Method Total:	**0.41**
								Cash Account Total:	**0.41**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003971**	**110191**	**Closed**	**7/7/2026**	**EMS01**	**EMERGENCY MANAGEMENT SERVICES INTERNATIONAL, INC. (**	**0.00**	**694.48**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006237		2026-276		ICS POSTERS SH	694.48	USD	0.00	694.48
								Document Total:	**694.48**
								Payment Method Total:	**694.48**
								Cash Account Total:	**694.48**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003960**	**110192**	**Closed**	**7/7/2026**	**EURO01**	**EUROTROL.COM**	**0.00**	**679.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006243		22039060		HEMOTROLS	679.00	USD	0.00	679.00
								Document Total:	**679.00**
								Payment Method Total:	**679.00**
								Cash Account Total:	**679.00**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003961**	**110193**	**Closed**	**7/7/2026**	**FRIE01**	**FRIEDLAND INDUSTRIES, INC.**	**0.00**	**270.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006257		10470		6.22.2026 District \	270.00	USD	0.00	270.00
								Document Total:	**270.00**
								Payment Method Total:	**270.00**
								Cash Account Total:	**270.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003962**	**110194**	**Closed**	**7/7/2026**	**HOSP03**	**HOSPITAL NETWORK HEALTHCARE SERVICES**	**0.00**	**587.39**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006268		107484		MEDICAL WASTE	587.39	USD	0.00	587.39
								Document Total:	**587.39**
								Payment Method Total:	**587.39**
								Cash Account Total:	**587.39**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003963**	**110195**	**Closed**	**7/7/2026**	**JETS01**	**JETS SPEED PRINTING**	**0.00**	**390.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006263		48664		TOBACCO FREE I	390.00	USD	0.00	390.00
								Document Total:	**390.00**
								Payment Method Total:	**390.00**
								Cash Account Total:	**390.00**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003970**	**110196**	**Closed**	**7/7/2026**	**JOU01**	**JOURNEYWORKS PUBLISHING**	**0.00**	**3,278.48**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006264		157459A		TOBACCO PAMPH	3,278.48	USD	0.00	3,278.48
								Document Total:	**3,278.48**
								Payment Method Total:	**3,278.48**
								Cash Account Total:	**3,278.48**

CASH AP	USD	CASH ACCOUNT FOR AP						
Doc. Type	**Ref. Number**	**Payment Ref.**	**Status**	**Date**	**Vendor**	**Vendor Name**	**Doc. Balance**	**Orig. Doc. Amount**
Payment	**003964**	**110197**	**Closed**	**7/7/2026**	**MICH03**	**MALPH**	**0.00**	**10,673.75**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006269		CJS726		FY 2026 Q2 MALP	10,673.75	USD	0.00	10,673.75
								Document Total:	**10,673.75**
								Payment Method Total:	**10,673.75**
								Cash Account Total:	**10,673.75**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003965**	**110198**	**Closed**	**7/7/2026**	**MICH08**	**MICHIGAN GRAPHICS & SIGNS**	**0.00**	**300.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006255		22449	POSTERS SHEILA	300.00	USD	0.00	300.00
							Document Total:	**300.00**
							Payment Method Total:	**300.00**
							Cash Account Total:	**300.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003956**	**110199**	**Closed**	**7/7/2026**	**CASA01**	**POINT BROADBAND**	**0.00**	**875.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006256		7237307	Point Broadband Ir	875.00	USD	0.00	875.00
							Document Total:	**875.00**
							Payment Method Total:	**875.00**
							Cash Account Total:	**875.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003968**	**110200**	**Closed**	**7/7/2026**	**PREIN01**	**PREIN&NEWHOF**	**0.00**	**3,060.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006258		132872	June 2026 Water S	3,060.00	USD	0.00	3,060.00
							Document Total:	**3,060.00**
							Payment Method Total:	**3,060.00**
							Cash Account Total:	**3,060.00**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003966**	**110201**	**Closed**	**7/7/2026**	**RSNO01**	**R&S NORTHEAST LLC**	**0.00**	**81.19**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006240		610348	PORTIA	81.19	USD	0.00	81.19
							Document Total:	**81.19**
							Payment Method Total:	**81.19**
							Cash Account Total:	**81.19**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003967**	**110202**	**Closed**	**7/7/2026**	**THER01**	**THERACOM, A CAREMARK CO**	**0.00**	**2,773.15**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006254		226630487		NEXPLANON IUD'	2,773.15	USD	0.00	2,773.15
								Document Total:	**2,773.15**
								Payment Method Total:	**2,773.15**
								Cash Account Total:	**2,773.15**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003950**	**ACH000292**	**Closed**	**7/7/2026**	**FIRS01**	**FIRST NATIONAL BANK OMAHA**	**0.00**	**4,795.23**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006249		7.2026 9400		July 2026 FNBO SI	52.51	USD	0.00	52.51
Bill	006250		07.2026 8712		July 2026 FNBO Li	267.90	USD	0.00	267.90
Bill	006251		07.2026 2593		July 2026 FNBO M	4,363.53	USD	0.00	4,363.53
Bill	006260		7.2026 0609		July 2026 FNBO S	105.29	USD	0.00	105.29
Bill	006265		7.2026 5477		July 2026 FNBO L	6.00	USD	0.00	6.00
								Document Total:	**4,795.23**
								Payment Method Total:	**4,795.23**
								Cash Account Total:	**4,795.23**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003951**	**ACH000293**	**Closed**	**7/7/2026**	**MCKE01**	**MCKESSON MEDICAL**	**0.00**	**348.33**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006244		25814833		LIGHT PENS, BRC	170.37	USD	0.00	170.37
Bill	006245		25786193		MEDICAL TAPE, M	177.96	USD	0.00	177.96
								Document Total:	**348.33**
								Payment Method Total:	**348.33**
								Cash Account Total:	**348.33**

CASH AP	USD	CASH ACCOUNT FOR AP						

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003952**	**ACH000294**	**Closed**	**7/7/2026**	**RICO01**	**RICOH USA INC**	**0.00**	**640.77**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description		Original Amount	Currency	Discount Taken	Amount Paid
Bill	006248		9033774413		Printing/Copies	640.77	USD	0.00	640.77
								Document Total:	**640.77**
								Payment Method Total:	**640.77**
								Cash Account Total:	**640.77**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003953**	**ACH000295**	**Closed**	**7/7/2026**	**VERI01**	**VERIZON**	**0.00**	**2,640.13**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006266		6146921659	May 24, 2026 - Jur	2,640.13	USD	0.00	2,640.13
							Document Total:	**2,640.13**
							Payment Method Total:	**2,640.13**
							Cash Account Total:	**2,640.13**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003954**	**ACH000296**	**Closed**	**7/7/2026**	**AMAZON01**	**AMAZON CAPITAL SERVICES**	**0.00**	**505.39**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006238		1TD3-XN7M-HFQL	EP SUPPLIES SHI	215.81	USD	0.00	215.81
Bill	006239		1TD3-XN7M-HFW9	FOOD BOURNE IL	65.07	USD	0.00	65.07
Bill	006241		1VLT-G94J-9Y39	TICK KIT SUPPLIE	80.36	USD	0.00	80.36
Bill	006242		1KQC-X6V3-9XWX	BACKPACKS EP (	61.11	USD	0.00	61.11
Bill	006253		1GQ3-FWX4-MFX9	2 GALLON SPRAY	66.48	USD	0.00	66.48
Bill	006262		14KM-CH4L-Q17W	POST IT NOTES 3	16.56	USD	0.00	16.56
							Document Total:	**505.39**
							Payment Method Total:	**505.39**
							Cash Account Total:	**505.39**

CASH AP	USD	CASH ACCOUNT FOR AP

Doc. Type	Ref. Number	Payment Ref.	Status	Date	Vendor	Vendor Name	Doc. Balance	Orig. Doc. Amount
Payment	**003955**	**ACH000297**	**Closed**	**7/7/2026**	**MERS01**	**MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN**	**0.00**	**560,321.00**

Doc. Type	Ref. Number	Branch	Vendor Ref.	Description	Original Amount	Currency	Discount Taken	Amount Paid
Bill	006246		06.2026 Surplus	MERS Surplus Acc	500,000.00	USD	0.00	500,000.00
Bill	006247		00180767-9	MERS Defined Ber	60,321.00	USD	0.00	60,321.00
							Document Total:	**560,321.00**
							Payment Method Total:	**560,321.00**
							Cash Account Total:	**560,321.00**

	Doc. Type	Count	Amount Paid (USD)
	Check	23	596,115.10
	Prepayment	0	0.00
	Refund	0	0.00
	Void Check	0	0.00
Company Total:		**23**	**596,115.10**

Mid-Michigan District Health Department
User: MELISSA SELBY

Balance Sheet

As of June 30, 2026

Assets

Cash & Cash Equivalents	3,252,152.26
Account Receivable	120,139.74
Other Receivables	19,914.18
Prepaid Expenses	3,660.50
VFC Inventory	83,270.74
Total Assets	**3,479,137.42**

Liabilities

Employee Deductions	(6,685.05)
Accounts Payable	443,816.31
Due to Others	248,161.11
VFC Inventory	83,270.74
Trust Funds	0.00
Deferred Revenues	0.00
38901-FUND BALANCE RESTRICTED DENTAL	95,208.84
39001-FUND BALANCE	936,417.69
39004-FUND BALANCE - TECHNICAL/EQUIP	300,000.00
39005-FUND BALANCE-FACILITY DEV.	50,000.00
39008-FUND BALANCE-FUTURE RETIREMENT	575,000.00
39009-FUND BALANCE-COMPENSATED LEAVE	443,887.51
39010-FUND BALANCE-UNEMPLOYMENT	50,000.00
39012-FUND BALANCE - TRAINING	25,000.00
39013-FUND BALANCE - BRFS	11,522.00
39014-FUND BALANCE-HEALTH INSURANCE	100,000.00
39018-FUND BALANCE OPEB	100,000.00
Net Income / (Loss)	23,538.27
Total Liabilities	**3,479,137.42**
Difference	**0.00**

	BUDGET	CURRENT MONTH	YEAR TO DATE	BUDGET BALANCE	% YTD
REVENUE					
ELPHS LCSA	190,167.00	0.00	190,167.00	0.00	100%
ELPHS	1,695,253.00	141,274.00	1,275,191.00	420,062.00	75%
MDHHS GRANTS	2,010,427.00	215,095.00	1,749,368.00	261,059.00	87%
MDHHS FEE FOR SERVICE	77,500.00	19,914.18	56,454.91	21,045.09	73%
EGLE GRANTS	283,923.00	0.00	59,265.36	224,657.64	21%
OTHER GRANTS	456,200.00	18,587.48	229,472.01	226,727.99	50%
VFC SUPPLIES	300,000.00	0.00	0.00	300,000.00	0%
MEDICAID FULL COST	107,000.00	0.00	270,015.49	-163,015.49	252%
MEDICAID OUTREACH	187,836.00	17,997.50	26,802.86	161,033.14	14%
OTHER INCOME	82,000.00	38,928.91	165,075.82	-83,075.82	201%
ADMINISTRATION	100.00	0.00	0.00	100.00	0%
EH ADMIN	0.00	274.71	1,187.96	-1,187.96	
EH MISC	69,860.00	2,560.00	43,643.00	26,217.00	62%
SEWAGE PROGRAM	215,730.00	25,970.00	168,760.00	46,970.00	78%
WATER PROGRAM	178,190.00	17,535.00	131,820.00	46,370.00	74%
FOOD PROGRAM	330,435.00	9,063.00	350,941.00	-20,506.00	106%
BODY ART	5,600.00	310.00	7,500.00	-1,900.00	134%
COMMUNICABLE DISEASE	1,000.00	0.00	200.00	800.00	20%
IMMUNIZATIONS	249,000.00	3,482.44	144,538.52	104,461.48	58%
STD/STI	2,000.00	124.28	594.28	1,405.72	30%
BLOOD LEAD	13,000.00	753.17	5,545.93	7,454.07	43%
HEADSTART	0.00	0.00	-190.00	190.00	
WOMENS HEALTH PROGRAM	0.00	0.00	135.90	-135.90	
BCCCP	2,000.00	16.12	955.28	1,044.72	48%
FAMILY PLANNING	54,000.00	8,726.61	29,508.50	24,491.50	55%
VISION	17,000.00	-4.51	7,395.39	9,604.61	44%
HEARING	17,000.00	-3.85	7,753.52	9,246.48	46%
BREASTFEEDING PROGRAM	5,000.00	55.00	674.63	4,325.37	13%
CLINICAL VARNISH	20,000.00	1,911.26	26,200.88	-6,200.88	131%
ORAL HEALTH K-ASSESSMENT	0.00	607.57	30,191.39	-30,191.39	
ORAL HEALTH SEALANT	0.00	3,925.00	8,881.95	-8,881.95	
CHED ADMINISTRATION	0.00	0.00	21.00	-21.00	
SPACE	268,800.00	32,509.28	292,583.84	-23,783.84	109%
APPROPRIATIONS	1,165,478.00	97,123.17	877,463.04	288,014.96	75%
TOTAL REVENUE	8,004,499.00	656,735.32	6,158,118.46	1,846,380.54	77%

ALL PROGRAMS

	BUDGET	CURRENT MONTH	YEAR TO DATE	BUDGET BALANCE	% YTD
EXPENSE					
SALARIES	4,129,107.00	344,866.18	3,086,961.63	1,042,145.37	75%
FICA	315,845.00	24,731.09	220,719.61	95,125.39	70%
HEALTH INSURANCE	731,492.00	59,256.15	507,088.85	224,403.15	69%
DENTAL INSURANCE	56,133.00	3,998.83	36,944.74	19,188.26	66%
RETIREMENT	864,781.00	551,432.63	1,004,450.89	-139,669.89	116%
OTHER BENEFITS	34,891.00	425.95	28,808.14	6,082.86	83%
OFFICE SUPPLIES	87,400.00	22,858.40	110,607.70	-23,207.70	127%
COMPUTER SUPPLIES	29,000.00	239.98	13,830.24	15,169.76	48%
MEDICAL SUPPLIES	54,100.00	6,382.61	36,222.25	17,877.75	67%
BIOLOGICS	105,000.00	6,768.37	96,019.62	8,980.38	91%
VFC	300,000.00	0.00	0.00	300,000.00	0%
OTHER SUPPLIES	0.00	0.00	0.00	0.00	
CAPITAL EXPENSE	0.00	560.00	560.00	-560.00	
SOFTWARE PURCHASES	0.00	0.00	5,600.00	-5,600.00	
CONTRACTUAL/PROFESSIONAL SERVICES	413,200.00	5,748.17	191,008.36	222,191.64	46%
COMMUNICATIONS	77,900.00	7,248.03	51,536.36	26,363.64	66%
TRAVEL/TRAINING	168,350.00	12,665.58	90,810.88	77,539.12	54%
MEMBERSHIPS	27,800.00	1,653.97	27,549.39	250.61	99%
ADVERTISING	13,300.00	0.00	10,207.73	3,092.27	77%
LIABILITY INSURANCE	70,000.00	0.00	55,977.90	14,022.10	80%
LEASE & MAINTENANCE	241,000.00	10,699.47	242,162.66	-1,162.66	100%
RENT	3,200.00	635.00	7,775.00	-4,575.00	243%
SPACE	265,600.00	32,509.28	292,583.84	-26,983.84	110%
MISC	0.00	500.00	500.00	-500.00	
MISC EXPENSE	16,400.00	2,595.93	17,154.40	-754.40	105%
TOTAL EXPENSE	8,004,499.00	1,095,275.62	6,134,580.19	1,869,918.81	77%
Net Income (Loss)	0.00	-438,540.30	23,538.27	-23,538.27	

CLINTON OFFICE
1307 E. Townsend Rd.
Saint Johns, MI 48879-9036
(989) 224-2195

GRATIOT OFFICE
151 Commerce Dr.
Ithaca, MI 48847-1627
(989) 875-3681

MONTCALM OFFICE
615 N. State St.
Stanton, MI 48888-9702
(989) 831-5237

July 29, 2026

ADMINISTRATOR: Melissa Selby, Director of Administrative Services

SUBJECT: Health Promotion Coordinator Position

☐ **Information Only** ☒ **Action Needed**

I. Authority For This Action:

☒ Local Policy

☐ Law or Rule

II. Summary:
In June, a Board Action Sheet was provided to the Board of Health regarding a Health Educator position to work in the new Syringe Services Program (SSP). The Board of Health approved adding this position starting August 1. After careful consideration of the new program, the Mid-Michigan District Health Department determined that a Health Promotion Coordinator would be a better fit than a Health Educator. While there is a health education component to the program, overall the employee would be establishing and coordinating the SSP across the district, which includes reporting, coordinating outreach activities and reviewing data to monitor the effectiveness of the program.

III. Strategic Objective, Health Issue, or other Need Addressed:
The program will mitigate the spread of infectious diseases by providing sterile supplies, wound care resources and access to testing and treatment services.

IV. Fiscal Impact and Cost:
The SSP program will begin on August 1, 2026 and continue into the next fiscal year. The cost associated with staffing the program is approximately $10,000 and will be covered entirely by the grant funding. Therefore, this change from Health Educator to Health Promotion Coordinator will be budget neutral.

V. Alternatives Considered:
As stated last month, this position is essential to the program, although would be better served by a Health Promotion Coordinator rather than a Health Educator II. The position is within the same wage band as the Health Educator II.

VI. Recommendation:
MMDHD recommends approval of reposting the position as a Health Promotion Coordinator.

VII. Monitoring and Reporting Timeline:
The position will be wrapped in the total budget for the next fiscal year. Information regarding the program will be presented to the Board of Health at future meetings.

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2025 - Mid-Mich Dist Hlth Dept (5901)

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2026

Mid-Mich Dist Hlth Dept

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

This report presents the results of the Annual Actuarial Valuation, prepared for Mid-Mich Dist Hlth Dept (5901) as of December 31, 2025. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Mid-Mich Dist Hlth Dept is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

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Executive Summary

Funded Ratio

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

	12/31/2025	12/31/2024
Funded Ratio*	81%	79%

* Reflects assets from Surplus divisions, if any.

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

Required Employer Contributions

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

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

	Percentage of Payroll		Monthly $ Based on Projected Payroll	
Valuation Date:	**12/31/2025**	**12/31/2024**	**12/31/2025**	**12/31/2024**
Fiscal Year Beginning:	**October 1, 2027**	**October 1, 2026**	**October 1, 2027**	**October 1, 2026**
Division				
01 - NonUnion	21.28%	18.63%	$ 16,564	$ 16,042
11 - Local 214	14.28%	12.99%	24,311	23,460
12 - MNA	18.85%	17.67%	10,733	11,282
13 - Administration	41.14%	40.71%	15,648	14,713
Total Municipality - Estimated Monthly Contribution			**$ 67,256**	**$ 65,497**
Total Municipality - Estimated Annual Contribution			**$ 807,072**	**$ 785,964**

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	**12/31/2025**	**12/31/2024**
Division		
01 - NonUnion	2.68%	2.68%
11 - Local 214	3.00%	3.00%
12 - MNA	2.58%	2.58%
13 - Administration	3.00%	3.00%

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

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

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2027 for the entire employer would be $77,736, instead of $67,256.

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

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

How and Why Do These Numbers Change?

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

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

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

Comments on Investment Rate of Return Assumption

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

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

Assumption and Method Changes in 2025

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

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

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

There were no other assumption or method changes in 2025.

Comments on Asset Smoothing

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

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

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

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

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

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

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

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

12/31/2025 Valuation Results	**Lower Future Annual Returns**	**Lower Future Annual Returns**	**Valuation Assumptions**
Investment Return Assumption	**4.79%**	**5.79%**	**6.79%**
Accrued Liability	$ 26,168,088	$ 22,853,382	$ 20,135,403
Valuation Assets[1]	$ 16,396,612	$ 16,396,612	$ 16,396,612
Unfunded Accrued Liability	$ 9,771,476	$ 6,456,770	$ 3,738,791
Funded Ratio	63%	72%	81%
Monthly Normal Cost	$ 49,165	$ 35,666	$ 25,620
Monthly Amortization Payment	$ 77,745	$ 59,196	$ 41,636
Total Employer Contribution[2]	$ 126,910	$ 94,862	$ 67,256

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

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

Projection Scenarios

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

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

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100%

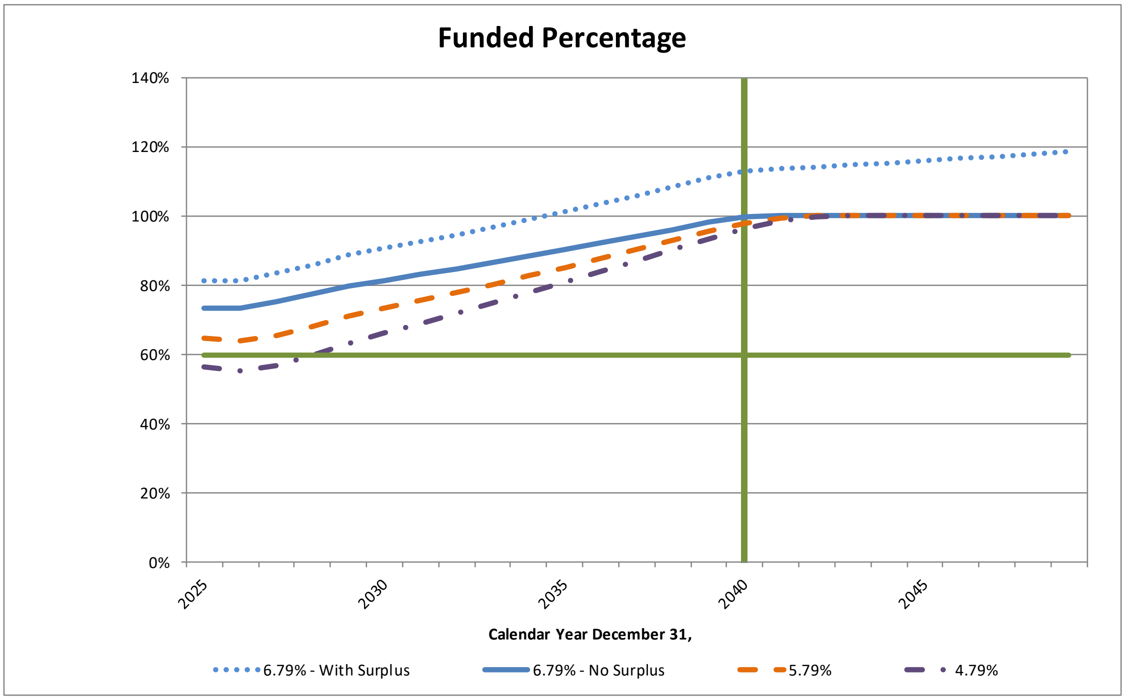
funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 6.79% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

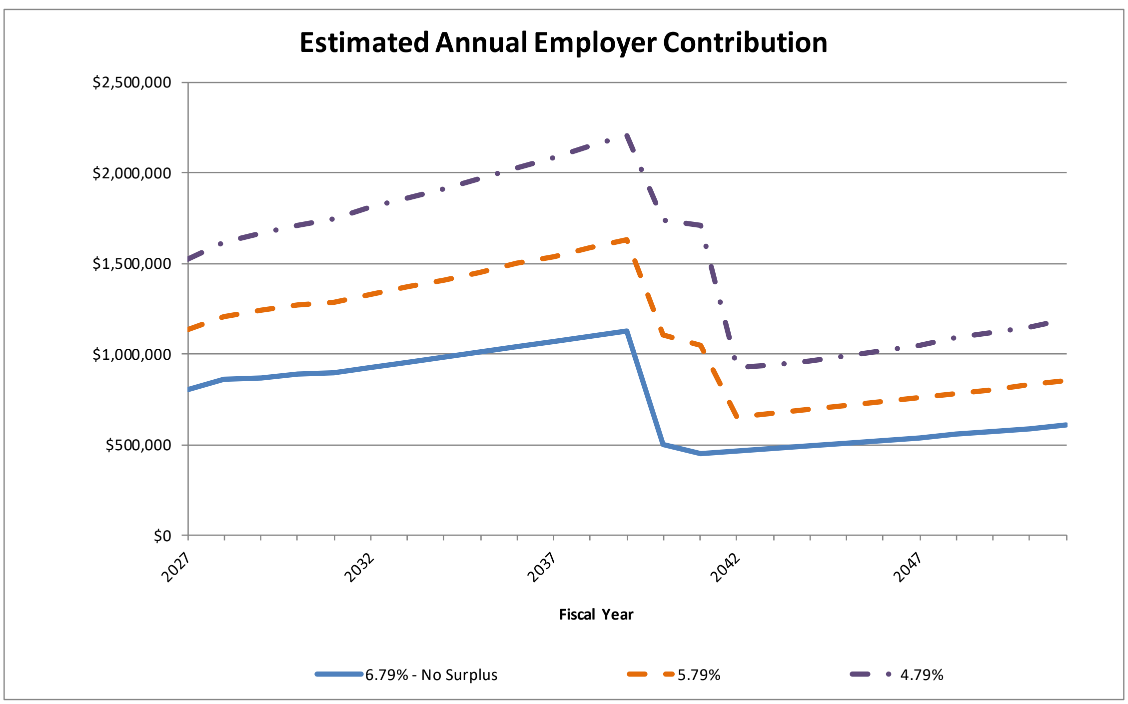
Valuation Year Ending 12/31	Fiscal Year Beginning 10/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.79%[1]					
2025	2027	$ 20,135,403	$ 14,806,592	74%	$ 807,072
2026	2028	$ 20,800,000	$ 15,200,000	73%	$ 860,000
2027	2029	$ 21,600,000	$ 16,300,000	75%	$ 872,000
2028	2030	$ 22,400,000	$ 17,400,000	77%	$ 888,000
2029	2031	$ 23,200,000	$ 18,500,000	80%	$ 900,000
2030	2032	$ 24,000,000	$ 19,600,000	82%	$ 927,000
5.79%[1]					
2025	2027	$ 22,853,382	$ 14,806,592	65%	$ 1,138,344
2026	2028	$ 23,600,000	$ 15,100,000	64%	$ 1,210,000
2027	2029	$ 24,500,000	$ 16,100,000	66%	$ 1,240,000
2028	2030	$ 25,400,000	$ 17,300,000	68%	$ 1,270,000
2029	2031	$ 26,200,000	$ 18,700,000	71%	$ 1,290,000
2030	2032	$ 27,100,000	$ 19,900,000	73%	$ 1,330,000
4.79%[1]					
2025	2027	$ 26,168,088	$ 14,806,592	57%	$ 1,522,920
2026	2028	$ 27,000,000	$ 14,900,000	55%	$ 1,620,000
2027	2029	$ 28,000,000	$ 15,900,000	57%	$ 1,670,000
2028	2030	$ 29,000,000	$ 17,300,000	60%	$ 1,710,000
2029	2031	$ 29,900,000	$ 18,900,000	63%	$ 1,750,000
2030	2032	$ 30,900,000	$ 20,400,000	66%	$ 1,810,000

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

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



Notes:
Assumes assets from the Surplus division(s) will grow at the denoted investment return assumption and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 15 years following the valuation date for PA 202 purposes.



Notes:
Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

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

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1]			Blended Employer Rate[5]	Employee Contribution Conversion Factor[2]
			Employer Normal Cost[6]	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribution		
Percentage of Payroll							
01 - NonUnion	9.54%	2.68%	6.86%	14.42%	21.28%		0.91%
11 - Local 214	10.36%	3.00%	7.36%	6.92%	14.28%		0.92%
12 - MNA	9.93%	2.58%	7.35%	11.50%	18.85%		0.91%
13 - Administration	12.38%	3.00%	9.38%	31.76%	41.14%		0.89%
Estimated Monthly Contribution[3]							
01 - NonUnion			$ 5,339	$ 11,225	$ 16,564		
11 - Local 214			12,529	11,782	24,311		
12 - MNA			4,184	6,549	10,733		
13 - Administration			3,568	12,080	15,648		
Total Municipality			**$ 25,620**	**$ 41,636**	**$ 67,256**		
Estimated Annual Contribution[3]			**$ 307,440**	**$ 499,632**	**$ 807,072**		

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

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

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

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

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

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

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

Table 2: Benefit Provisions

01 - NonUnion: Open Division

	2025 Valuation	2024 Valuation
Benefit Multiplier:	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	2.68%	2.68%
Act 88:	Yes (Adopted 11/18/1974)	Yes (Adopted 11/18/1974)

11 - Local 214: Open Division

	2025 Valuation	2024 Valuation
Benefit Multiplier:	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	3.00%
Act 88:	Yes (Adopted 11/18/1974)	Yes (Adopted 11/18/1974)

12 - MNA: Open Division

	2025 Valuation	2024 Valuation
Benefit Multiplier:	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	2.58%	2.58%
Act 88:	Yes (Adopted 11/18/1974)	Yes (Adopted 11/18/1974)

13 - Administration: Open Division

	2025 Valuation	2024 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	3.00%
Act 88:	Yes (Adopted 11/18/1974)	Yes (Adopted 11/18/1974)

Table 3: Participant Summary

Division	2025 Valuation		2024 Valuation		2025 Valuation		
	Number	Annual Payroll[1]	Number	Annual Payroll[1]	Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
01 - NonUnion							
Active Employees	12	$ 861,019	14	$ 952,610	46.0	13.6	14.7
Vested Former Employees	5	64,831	4	45,409	53.9	9.6	22.0
Retirees and Beneficiaries	18	211,746	17	208,921	71.4		
Pending Refunds	5		5				
11 - Local 214							
Active Employees	40	$ 1,883,178	44	$ 1,998,210	42.0	8.1	8.5
Vested Former Employees	31	250,294	31	245,198	47.1	9.4	12.0
Retirees and Beneficiaries	42	387,992	38	356,012	72.1		
Pending Refunds	34		33				
12 - MNA							
Active Employees	9	$ 629,717	11	$ 706,521	42.5	10.4	10.5
Vested Former Employees	2	24,257	3	34,602	51.2	10.4	11.2
Retirees and Beneficiaries	13	168,658	11	114,728	75.9		
Pending Refunds	4		5				
13 - Administration							
Active Employees	4	$ 420,817	4	$ 399,798	52.0	16.9	19.3
Vested Former Employees	2	44,477	2	44,477	56.1	18.7	18.7
Retirees and Beneficiaries	7	177,246	7	177,246	74.3		
Pending Refunds	0		0				
Total Municipality							
Active Employees	**65**	**$ 3,794,731**	**73**	**$ 4,057,139**	**43.4**	**10.0**	**10.6**
Vested Former Employees	**40**	**383,859**	**40**	**369,686**	**48.6**	**9.9**	**13.5**
Retirees and Beneficiaries	**80**	**945,642**	**73**	**856,907**	**72.8**		
Pending Refunds	**43**		**43**				
Total Participants	**228**		**229**				

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

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

Table 4: Reported Assets (Market Value)

Division	2025 Valuation		2024 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - NonUnion	$ 3,054,369	$ 380,751	$ 2,658,182	$ 343,861
11 - Local 214	6,053,614	861,709	5,229,944	852,119
12 - MNA	2,198,692	206,217	1,871,292	233,754
13 - Administration	1,858,490	184,877	1,612,326	166,460
S1 - Surplus Unassoc.	1,589,174	0	1,121,161	0
Municipality Total[3]	**$ 14,754,339**	**$ 1,633,554**	**$ 12,492,906**	**$ 1,596,194**
Combined Assets[3]	**$16,387,893**		**$14,089,100**	

1 Reserve for Employer Contributions and Benefit Payments.

2 Reserve for Employee Contributions.

3 Totals may not add due to rounding.

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

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning October 1, 2027.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2015	$ 252,937	$ 0	$ 92,677	$ 427,708	$ (457,027)	$ (422)	$ 0	$ 8,714,378
2016	266,008	0	95,221	467,056	(465,882)	(1,720)	0	9,075,061
2017	281,778	0	94,936	554,526	(491,206)	(5,464)	0	9,509,631
2018	301,786	2,011	91,930	350,789	(555,802)	(32,604)	0	9,667,741
2019	325,025	524,802	92,960	527,964	(589,876)	(6,212)	0	10,542,404
2020	391,394	18,123	107,050	857,079	(622,876)	0	0	11,293,174
2021	474,762	8,269	115,374	1,918,784	(675,535)	(8,613)	0	13,126,215
2022	543,562	323,830	113,220	504,103	(696,734)	(9,941)	0	13,904,255
2023	588,181	6	115,759	731,012	(763,456)	(16,645)	0	14,559,112
2024	608,681	0	118,809	561,989	(826,925)	(11,604)	0	15,010,062
2025	647,006	270,000	118,022	1,259,398	(887,802)	(20,074)	0	16,396,612

Notes:

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

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

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

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

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

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - NonUnion	$ 2,072,557	$ 497,339	$ 2,276,531	$ 28,882	$ 4,875,309	$ 3,436,948	70.5%	$ 1,438,361
11 - Local 214	2,555,288	1,760,564	4,045,776	61,685	8,423,313	6,919,001	82.1%	1,504,312
12 - MNA	1,359,028	190,620	1,684,509	10,100	3,244,257	2,406,189	74.2%	838,068
13 - Administration	1,448,987	451,836	1,691,701	0	3,592,524	2,044,454	56.9%	1,548,070
S1 - Surplus Unassoc.	0	0	0	0	0	1,590,020		(1,590,020)
Total	**$ 7,435,860**	**$ 2,900,359**	**$ 9,698,517**	**$ 100,667**	**$ 20,135,403**	**$ 16,396,612**	**81.4%**	**$ 3,738,791**

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

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

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	$ 8,105,589	$ 7,231,964	89%	$ 873,625
2012	8,593,606	7,697,743	90%	895,863
2013	9,045,319	8,036,458	89%	1,008,861
2014	9,629,291	8,398,505	87%	1,230,786
2015	10,798,909	8,714,378	81%	2,084,531
2016	11,351,623	9,075,061	80%	2,276,562
2017	11,749,025	9,509,631	81%	2,239,394
2018	12,158,019	9,667,741	80%	2,490,278
2019	13,108,169	10,542,404	80%	2,565,765
2020	14,912,238	11,293,174	76%	3,619,064
2021	16,264,342	13,126,215	81%	3,138,127
2022	16,891,524	13,904,255	82%	2,987,269
2023	17,891,648	14,559,112	81%	3,332,536
2024	18,923,039	15,010,062	79%	3,912,977
2025	20,135,403	16,396,612	81%	3,738,791

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

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

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

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

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - NonUnion

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 2,179,980	$ 1,742,700	80%	$ 437,280
2016	2,333,043	1,812,860	78%	520,183
2017	2,606,093	2,010,427	77%	595,666
2018	2,737,661	2,066,673	75%	670,988
2019	2,971,705	2,152,663	72%	819,042
2020	3,397,331	2,329,345	69%	1,067,986
2021	3,445,582	2,549,009	74%	896,573
2022	4,069,051	2,853,719	70%	1,215,332
2023	4,292,807	2,994,360	70%	1,298,447
2024	4,593,631	3,198,277	70%	1,395,354
2025	4,875,309	3,436,948	70%	1,438,361

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

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	11	$ 586,824	10.81%	2.68%
2016	11	593,746	11.54%	2.68%
2017	12	656,156	11.65%	2.68%
2018	12	667,288	12.34%	2.68%
2019	12	676,323	14.18%	2.68%
2020	13	794,831	15.56%	2.68%
2021	15	887,300	13.52%	2.68%
2022	15	948,028	16.40%	2.68%
2023	14	930,255	17.85%	2.68%
2024	14	952,610	18.63%	2.68%
2025	12	861,019	21.28%	2.68%

[1] For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

[2] For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

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

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

Division 11 - Local 214

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 4,731,473	$ 4,149,355	88%	$ 582,118
2016	5,004,823	4,413,139	88%	591,684
2017	5,116,365	4,590,767	90%	525,598
2018	5,286,045	4,728,068	89%	557,977
2019	5,819,668	4,942,705	85%	876,963
2020	6,613,946	5,322,111	80%	1,291,835
2021	7,081,599	6,142,210	87%	939,389
2022	7,109,411	6,146,113	86%	963,298
2023	7,601,747	6,424,890	85%	1,176,857
2024	7,839,672	6,479,630	83%	1,360,042
2025	8,423,313	6,919,001	82%	1,504,312

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

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	53	$ 1,814,579	8.00%	3.00%
2016	51	1,824,257	7.94%	3.00%
2017	48	1,680,659	7.74%	3.00%
2018	44	1,588,915	8.16%	3.00%
2019	46	1,694,044	9.71%	3.00%
2020	47	1,893,760	11.27%	3.00%
2021	44	1,795,774	10.83%	3.00%
2022	47	1,923,374	10.90%	3.00%
2023	46	1,978,819	12.10%	3.00%
2024	44	1,998,210	12.99%	3.00%
2025	40	1,883,178	14.28%	3.00%

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

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

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

Division 12 - MNA

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 1,596,067	$ 1,361,433	85%	$ 234,634
2016	1,672,532	1,426,407	85%	246,125
2017	1,839,658	1,502,068	82%	337,590
2018	1,906,488	1,502,423	79%	404,065
2019	1,976,910	1,478,990	75%	497,920
2020	2,388,420	1,589,881	67%	798,539
2021	2,704,451	1,922,207	71%	782,244
2022	2,621,252	2,021,352	77%	599,900
2023	2,742,499	2,149,806	78%	592,693
2024	3,082,122	2,242,647	73%	839,475
2025	3,244,257	2,406,189	74%	838,068

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

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	11	$ 539,470	9.16%	2.58%
2016	10	515,119	9.47%	2.58%
2017	9	503,548	10.71%	2.58%
2018	8	475,034	12.05%	2.58%
2019	8	462,892	14.38%	2.58%
2020	13	896,114	14.36%	2.58%
2021	13	996,652	14.12%	2.58%
2022	10	663,958	14.56%	2.58%
2023	10	668,661	14.81%	2.58%
2024	11	706,521	17.67%	2.58%
2025	9	629,717	18.85%	2.58%

[1] For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

[2] For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

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

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

Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 2,291,389	$ 1,460,890	64%	$ 830,499
2016	2,341,225	1,422,655	61%	918,570
2017	2,186,909	1,406,369	64%	780,540
2018	2,227,825	1,370,577	62%	857,248
2019	2,339,886	1,404,262	60%	935,624
2020	2,512,541	1,440,917	57%	1,071,624
2021	3,032,710	1,797,237	59%	1,235,473
2022	3,091,810	1,793,061	58%	1,298,749
2023	3,254,595	1,841,054	57%	1,413,541
2024	3,407,614	1,895,060	56%	1,512,554
2025	3,592,524	2,044,454	57%	1,548,070

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

Table 9-13: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2015	4	$ 330,748	24.01%	3.00%
2016	4	340,473	25.31%	3.00%
2017	4	308,462	24.88%	3.00%
2018	4	349,762	25.17%	3.00%
2019	4	343,146	29.07%	3.00%
2020	4	369,010	31.45%	3.00%
2021	4	328,364	37.14%	3.00%
2022	4	356,418	37.12%	3.00%
2023	4	377,918	39.18%	3.00%
2024	4	399,798	40.71%	3.00%
2025	4	420,817	41.14%	3.00%

[1] For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

[2] For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

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

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

Division S1 - Surplus Unassoc.

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	$ 0	$ 0		$ 0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	563,784		(563,784)
2020	0	610,920		(610,920)
2021	0	715,552		(715,552)
2022	0	1,090,010		(1,090,010)
2023	0	1,149,002		(1,149,002)
2024	0	1,194,448		(1,194,448)
2025	0	1,590,020		(1,590,020)

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

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

Table 10: Division-Based Layered Amortization Schedule

Division 01 - NonUnion

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 437,280	23	$ 433,498	13	$ 42,408
(Gain)/Loss	12/31/2016	65,616	22	68,748	13	6,720
(Gain)/Loss	12/31/2017	56,810	21	59,113	13	5,784
(Gain)/Loss	12/31/2018	62,597	20	64,845	13	6,348
(Gain)/Loss	12/31/2019	58,150	19	59,718	13	5,844
Assumption	12/31/2019	78,465	19	75,864	13	7,416
Experience	12/31/2020	235,230	18	243,160	13	23,784
Experience	12/31/2021	(200,279)	17	(207,785)	13	(20,328)
Experience	12/31/2022	328,857	16	345,994	13	33,852
Experience	12/31/2023	83,275	15	89,081	13	8,712
Experience	12/31/2024	87,918	15	96,671	14	8,928
Experience	12/31/2025	53,273	15	59,764	15	5,232
Total				**$ 1,388,671**		**$ 134,700**

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

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

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

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

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

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 582,118	23	$ 592,867	13	$ 57,996
(Gain)/Loss	12/31/2016	(23,600)	22	(24,722)	13	(2,424)
(Gain)/Loss	12/31/2017	(89,398)	21	(93,029)	13	(9,096)
(Gain)/Loss	12/31/2018	35,319	20	36,596	13	3,576
(Gain)/Loss	12/31/2019	135,858	19	139,520	13	13,644
Assumption	12/31/2019	183,110	19	183,619	13	17,964
Experience	12/31/2020	389,387	18	402,506	13	39,372
Experience	12/31/2021	(404,711)	17	(419,888)	13	(41,076)
Experience	12/31/2022	41,005	16	43,143	13	4,224
Experience	12/31/2023	248,044	15	265,351	13	25,956
Experience	12/31/2024	177,548	15	195,214	14	18,024
Experience	12/31/2025	134,490	15	150,875	15	13,224
Total				**$ 1,472,052**		**$ 141,384**

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

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

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

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

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

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 234,634	23	$ 240,017	13	$ 23,484
(Gain)/Loss	12/31/2016	(1,867)	22	(1,949)	13	(192)
(Gain)/Loss	12/31/2017	80,409	21	83,672	13	8,184
(Gain)/Loss	12/31/2018	58,063	20	60,156	13	5,880
(Gain)/Loss	12/31/2019	31,510	19	32,363	13	3,168
Assumption	12/31/2019	51,364	19	49,896	13	4,884
Experience	12/31/2020	291,126	18	300,921	13	29,436
Experience	12/31/2021	(45,612)	17	(47,314)	13	(4,632)
Experience	12/31/2022	(189,335)	16	(199,193)	13	(19,488)
Experience	12/31/2023	18,540	15	19,830	13	1,944
Experience	12/31/2024	266,954	15	293,513	14	27,108
Experience	12/31/2025	(12,028)	15	(13,493)	15	(1,188)
Total				**$ 818,419**		**$ 78,588**

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

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

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

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

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

Table 10-13: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2027: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 830,499	23	$ 815,245	13	$ 79,752
(Gain)/Loss	12/31/2016	57,227	22	59,932	13	5,868
(Gain)/Loss	12/31/2017	(161,757)	21	(168,343)	13	(16,464)
(Gain)/Loss	12/31/2018	78,006	20	80,798	13	7,908
(Gain)/Loss	12/31/2019	4,718	19	4,834	13	468
Assumption	12/31/2019	72,013	19	68,503	13	6,696
Experience	12/31/2020	125,761	18	129,986	13	12,720
Experience	12/31/2021	147,036	17	152,549	13	14,928
Experience	12/31/2022	55,944	16	58,858	13	5,760
Experience	12/31/2023	115,775	15	123,856	13	12,120
Experience	12/31/2024	107,252	15	117,919	14	10,896
Experience	12/31/2025	43,813	15	49,151	15	4,308
Total				**$ 1,493,288**		**$ 144,960**

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

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

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

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

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

GASB Statement No. 68 Information

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

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

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

Inactive employees or beneficiaries currently receiving benefits:	80
Inactive employees entitled to but not yet receiving benefits (including refunds):	83
Active employees:	65
	228

Total Pension Liability as of 12/31/2024 measurement date:	$	18,361,357
Total Pension Liability as of 12/31/2025 measurement date:	$	19,534,283
Service Cost for the year ending on the 12/31/2025 measurement date:	$	362,086
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	95,825
- Changes in assumptions[2]:	$	324,138
Average expected remaining service lives of all employees (active and inactive)[3]:		3

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

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

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

Covered employee payroll (Needed for Required Supplementary Information):	$	3,794,731

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

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

	1% Decrease (6.04%)	Current Discount Rate (7.04%)	1% Increase (8.04%)
Change in Net Pension Liability as of 12/31/2025:	$ 2,589,008	$ 0	$ (2,140,914)

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

Benefit Provision History

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

01 - NonUnion

9/1/2025	Military Leave - Default Absorb to UAL
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
12/1/2016	Service Credit Purchase Estimates - Yes
10/1/2007	2.00% Multiplier
10/1/2007	Member Contribution Rate 2.68%
5/1/2006	Fiscal Month - October
1/1/2004	Day of work defined as 160 Hours a Month for Full Time employees.
1/1/2004	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/2004	Convert Part-Time Employees Accrued Service to Full-Time: Yes
1/1/2003	Flexible E 1.4% COLA Adopted (01/01/2003)
1/1/2002	Flexible E 2% COLA Adopted (01/01/2002)
1/1/2000	Flexible E 2% COLA Adopted (01/01/2000)
1/1/1998	Flexible E 2% COLA Adopted (01/01/1998)
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
1/1/1991	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1991	Member Contribution Rate 0.00%
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
8/20/1979	Exclude Temporary Employees
11/18/1974	Covered by Act 88
12/1/1966	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
12/1/1966	10 Year Vesting
12/1/1966	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/1966	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

11 - Local 214

9/1/2025	Military Leave - Default Absorb to UAL
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2006	Fiscal Month - October
1/1/2004	Day of work defined as 160 Hours a Month for Full Time employees.

11 - Local 214

1/1/2004	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/2004	Convert Part-Time Employees Accrued Service to Full-Time: Yes
1/1/2003	6 Year Vesting
1/1/2003	Flexible E 1.4% COLA Adopted (01/01/2003)
1/1/2003	Member Contribution Rate 3.00%
1/1/2002	Flexible E 2% COLA Adopted (01/01/2002)
1/1/2000	Flexible E 2% COLA Adopted (01/01/2000)
1/1/1998	2.00% Multiplier
1/1/1998	Flexible E 2% COLA Adopted (01/01/1998)
1/1/1998	Member Contribution Rate 2.75%
1/1/1995	Flexible E 1.4% COLA Adopted (01/01/1995)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
1/1/1991	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
1/1/1991	10 Year Vesting
1/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1991	Member Contribution Rate 0.00%
8/20/1979	Exclude Temporary Employees
11/18/1974	Covered by Act 88
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

12 - MNA

9/1/2025	Military Leave - Default Absorb to UAL
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2006	Fiscal Month - October
1/1/2004	8 Year Vesting
1/1/2004	Day of work defined as 160 Hours a Month for Full Time employees.
1/1/2004	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/2004	Member Contribution Rate 2.58%
1/1/2004	Convert Part-Time Employees Accrued Service to Full-Time: Yes
1/1/2003	Flexible E 1.4% COLA Adopted (01/01/2003)
1/1/2002	Flexible E 2% COLA Adopted (01/01/2002)
1/1/2000	Flexible E 2% COLA Adopted (01/01/2000)
12/1/1998	2.00% Multiplier
12/1/1998	Member Contribution Rate 2.25%
1/1/1998	Flexible E 2% COLA Adopted (01/01/1998)
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
1/1/1992	Member Contribution Rate 0.00%
1/1/1991	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
6/1/1985	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
6/1/1985	10 Year Vesting
6/1/1985	Benefit FAC-5 (5 Year Final Average Compensation)
8/20/1979	Exclude Temporary Employees

12 - MNA

11/18/1974	Covered by Act 88
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

13 - Administration

9/1/2025	Military Leave - Default Absorb to UAL
1/1/2021	Custom Wages
1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 80 hours
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2012	Member Contribution Rate 3.00%
5/1/2006	Fiscal Month - October
1/1/2004	Day of work defined as 160 Hours a Month for Full Time employees.
1/1/2004	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/2004	Convert Part-Time Employees Accrued Service to Full-Time: Yes
10/1/2001	10 Year Vesting
10/1/2001	2.25% Multiplier (Capped at 80% of FAC)
10/1/2001	Benefit FAC-5 (5 Year Final Average Compensation)
10/1/2001	Member Contribution Rate 0.00%
11/18/1974	Covered by Act 88
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

S1 - Surplus Unassoc.

5/1/2006	Fiscal Month - October

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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

Increase in Final Average Compensation

Division	Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

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

Risk Commentary

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

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

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

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

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

Plan Maturity Measures

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

	Ratio of:				
December 31,	**Market Value of Assets to Total Payroll**	**Actuarial Accrued Liability to Payroll**	**Actives to Retirees and Beneficiaries**	**Market Value of Assets to Benefit Payments**	**Net Cash Flow to Market Value of Assets (BOY)**
2018	2.9	3.9	1.2	15.0	-2.0%
2019	3.3	4.1	1.1	17.5	3.9%
2020	2.9	3.8	1.2	18.6	-1.0%
2021	3.3	4.1	1.2	19.2	-0.7%
2022	3.1	4.3	1.1	17.0	2.1%
2023	3.3	4.5	1.1	17.0	-0.6%
2024	3.5	4.7	1.0	16.8	-0.8%
2025	4.3	5.3	0.8	18.1	0.9%

Ratio of Market Value of Assets to Total Payroll

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

Ratio of Actuarial Accrued Liability to Payroll

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

Ratio of Actives to Retirees and Beneficiaries

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

Ratio of Market Value of Assets to Benefit Payments

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

Ratio of Net Cash Flow to Market Value of Assets

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

State Reporting

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

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2025**	
11	Indicate number of active members	65
12	Indicate number of inactive members (excluding pending refunds)	40
13	Indicate number of retirees and beneficiaries	80
14	**Investment Performance for Calendar Year Ending December 31, 2025[1]**	
15	Enter actual rate of return - prior 1-year period	15.45%
16	Enter actual rate of return - prior 5-year period	7.26%
17	Enter actual rate of return - prior 10-year period	8.28%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	6.79%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	No
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$15,742,914
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$20,135,403
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending September 30, 2026	$856,764

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

[2] Net of administrative and investment expenses.

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

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

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

ASSOCIATED AGREEMENT
BETWEEN
MID-MICHIGAN DISTRICT HEALTH DEPARTMENT
AND
CENTRAL MICHIGAN DISTRICT HEALTH DEPARTMENT
AND
DISTRICT HEALTH DEPARTMENT #10
FOR PHYSICIAN SERVICES

For the purpose of Medical Direction and to comply with applicable statutes and rules, the MID-MICHIGAN DISTRICT HEALTH DEPARTMENT, hereinafter referred to as (MMDHD), 615 North State Street, Suite 2, Stanton, Michigan, 48888-9702, the CENTRAL MICHIGAN DISTRICT HEALTH DEPARTMENT, hereinafter referred to as (CMDHD), 2012 East Preston, Mt. Pleasant, Michigan, 48858, and DISTRICT HEALTH DEPARTMENT #10, hereinafter referred to as (DHD#10), 521 Cobbs Street, Cadillac, MI 49601, herein enter into this associated Health Department agreement for physician services. The Medical Director will serve three District Boards, MMDHD, CMDHD, and DHD#10.

NOW THEREFORE, it is agreed as follows:

1. Agreement shall commence October 1, 2026, and continue through September 30, 2028, at the will of the respective Boards of Health.
2. The Employee shall receive a base salary of Two Hundred Fifteen Thousand Six Hundred Sixty Dollars ($215,660), for the period of October 1, 2026 – September 30, 2027. This amount will increase to Two Hundred Twenty-Five Thousand Six Hundred

Sixty ($225,660) on October 1, 2027. The Employee will also receive a Two Thousand Dollars ($2,000) stipend annually to help pay for job related expenses. These amounts will be split thirty-three and one-third percent (33.3%), to each party (MMDHD, CMDHD, and DHD#10). CMDHD will bill MMDHD and DHD#10 their share of all expenses monthly. In addition, DHD#10 will pay an additional Five Thousand Dollars ($5,000) per year for oversight of Adolescent Health Centers. This additional funding will be provided to the Medical Director from CMDHD.

3. The Employee shall receive all fringe benefits and expense reimbursements that he/she will receive as Medical Director for CMDHD. The Employee shall suffer no loss of seniority, vested rights, or any other benefits related to his/her length of employment by virtue of entering into this Agreement. The Employee shall also be provided malpractice insurance. MMDHD and DHD#10 will be billed thirty-three and one-third percent (33.3%) of all applicable expenses.
4. All Employee records and disbursements shall be administered by CMDHD.
5. The Employee shall dedicate his/her full time to this employment. Except under extraordinary circumstances, the Employee shall direct thirty-three and one third percent (33.3%) of his/her working efforts to MMDHD, thirty-three and one third percent (33.3%) to CMDHD, and thirty-three and one third percent (33.3%) to DHD#10.
6. The Employee shall, as a condition of employment, continue to be a licensed physician in the State of Michigan. He/she shall perform and/or supervise public health physician duties under the Michigan Public Health Code (Act 368, PA 1978) for MMDHD, CMDHD, and DHD#10.
7. Typical duties to be performed by the Employee are set forth in the Job Description attached as Exhibit "A" and incorporated herein by reference.
8. The parties to this agreement shall ensure that the Employee has malpractice insurance ($1,000,000 per occurrence, $3,000,000 aggregate).
9. This agreement shall be from October 1, 2026, through September 30, 2028. The Employee shall also be an employee at will.
10. This agreement shall continue until terminated by any party giving thirty (30) days written notice. CMDHD agrees that should this Associated Employment Agreement be

terminated, the Employee shall revert to being an employee of CMDHD only and, in that capacity, the Employee shall also be an employee at will.

11. This Agreement will become effective October 1, 2026, upon approval of the MMDHD Board of Health, CMDHD Board of Health, and DHD#10 Board of Health. Approval from the Boards of Health is indicated by the signature of the respective Board of Health Chairperson shown below and these signatures will constitute the entire agreement between the parties.

Mid-Michigan District Health Department

By:___________________________________

Adam Petersen, Chairperson

Date:_________________________________

Central Michigan District Health Department

By:_________________________________

Jeff Haskell, Chairperson

Date:_______________________________

District Health Department #10

By:____________________________________

Phil Lewis, Chairperson

Date:__________________________________

MEDICAL DIRECTOR - Job Description

Status: Exempt

OSHA: Category A

Medical Director Job Summary

The medical director provides professional direction in the development of medical public health policy and program planning. Develops and carries out medical policies and programs, provides guidance on matters specifically related to the prevention of disease and promotion of public health. The Medical Director provides medical direction to a wide variety of professional, paraprofessional and technical employees and programs. An individual in this classification performs work in accordance with professional training and practices receiving administrative guidance and direction from the Health Officer. The work requires independent judgment with considerable consequence of error present. The Medical Director must exercise considerable skill in dealing with the public and public officials. The Medical Director shall be responsible for medical activities which, in the Medical Director's professional opinion, are reasonable and necessary to fulfil the purpose of Act 368 of P.A. of 1978, and those assigned or delegated to the Medical Director by the Board of Health and/or Health Officer.

Essential Duties, Responsibilities and Role:

The following duties are essential for this classification. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned by the Board of Health or Health Officer.

- Provides advanced public health medical expertise to the Department, staff, and patients.
- Supervises assigned professional and para profession staff.
- Function as part of the administrative team by providing appropriate medical input to the administrative decision-making process as it relates to the health of the community and the functioning of the Department. Collaborates and partners with the Health Officer in carrying out duties and responsibilities including the management and establishing of public health programs, polies and procedures;
- Participate in community health assessment and agency/community strategic planning processes to promote improved health outcomes through health improvement plans;
- Provide leadership in policy development, and coordination of the provision of health care services on a community-wide basis. This role includes, but is not limited to, the following elements:
    a. Actively engage local/state/national political leaders and officials to promote public health goals;
    b. Provide leadership and assistance in developing the role of public health in providing population –based services;

c. Provide a key community leadership role in defining public health's core functions of assessment, policy development and assurance at the local level;
d. Serve as a liaison to medical community and health care networks (staff, public, providers & partners). Provide leadership in public health transformation, healthcare engagement in public health, community physician consultant, Engaging the community in population health goals;
e. Provide epidemiological consultation to area physicians, community projects, and department programs and staff;
f. Research topics to identify resources and evidenced based practice, critical analysis and networking/consultation with the health care community as needed or requested;
g. Represent the department on various local and state committees and special task forces;
h. Where appropriate, be the liaison to local and state organizations;
i. Take on responsibility for a leadership role in coordinating special projects.

- Provide medical oversight and guidance to all programs of the department. This includes, but not limited to:
  a. create and review of the medical information sections of policies, procedures, and publications;
  b. create, review, and sign standing orders;
  c. create and review of laboratory procedures;
  d. provide staff in-servicing as requested or as required for accreditation and licensing;

- Function as an integral member of the local Emergency Preparedness Team addressing the medical and health components of an All Hazards Plan, which includes, but is not limited to, CBRNE (Chemical, Biological, Radiological, Nuclear, and Explosives), Weapons of Mass Destruction (WMD), and other public health threats;
- Where applicable and consistent with training of Medical Director, provide direct medical services or oversight of mid-level practitioners for specific programs, which could include, but is not limited to:
  a. Family Planning/STI
  b. School Based Clinic
  c. STI Clinic
  d. Home Health

- Promote competent care in the clinic settings by reviewing clinician medical charts, providing professional consultation, and engages in quality improvement activities. Assure that deficiencies are addressed appropriately, and laboratory competencies are successfully completed as required. Assess new clinical applicants for appropriate training and credentials prior to hire;

- Function as a contact person between the department and medical services at the Michigan Department of Health and Human Services and assist in translating these services into local activity;
- The medical director will advocate for public health priorities through community outreach and may serve as the spokesperson for the department by being a visible public health leader for the department;
- The medical director will engage in professional development and in continuing education aimed to assure public health competencies. The medical director may serve as a mentor to new medical directors and may serve as an academic teacher or preceptor to students.
- Describe the nature of the threats, recommend corrective actions, and communicates these effectively to the Board of Health and to the consumers and providers in the county.

Key Competencies:

Medical Directors are included in Tier 3 of the Public Health Core Competencies for Public Health Professionals as identified by the Council on Linkages between Academia and Public Health Practice, June 26, 2014, phf.org/corecompetencies. The domains are listed below along with competencies relevant to public health medical directors.

- Analytical Assessment Skills: 1C1, 1C3, 1C4, 1C5, 1C6, 1C9, 1C10, 1C12, 1C13, 1C14, 1C15.
- Policy Development/Program Planning Skills: 2 C 1 , 2 C6, 2C5, 2C9, 2C10, 2C11, 2C12, 2C14.
- Communication Skills: 3C2, 3C3, 3C4, 3C5, 3C6, 3C7, 3C8.
- Cultural Competency Sills: 4 C 2 , 4C3, 4C4, 4C5, 4C6, 4C7, 4C8.
- Community Dimensions of Practice Skills: 5C2, 5C3, 5C4, 5C5, 5C10.
- Public Health Science Skills: 6C1, 6C2, 6C3, 6C4, 6C5, 6C6, 6C7, 6C8, 6C9, 6C10.
- Financial Planning and Management Skills: 7C1, 7C2, 7C5, 7C7, 7C16.
- Leadership and Systems Thinking Skills: 8C1, 8C2, 8C3, 8C4, 8C5, 8C6, 8C7, 8C8, 8C10.

KNOWLEDGE, SKILLS AND ABILIIES REQUIRED:

Education, Licensure, Certifications, Experience

- Licensed as a physician, MD or DO, in Michigan.
- Possession of a master's degree in a field of public health or board certification in Preventive Medicine.
- Compliance with MDHHS educational requirements for medical directors as defined Rule 325.13004 and R325.13006, adopted pursuant to Section 2495 of Public Act 368, P.A. of 1978 as amended, or as approved by the Director of the Michigan Department of Community Health.

- Valid Michigan driver's license, current certificate of vehicle insurance, and access to reliable transportation to all assigned work locations.
- Required to complete various National Incident Management System (NIMS)/Incident Command System (ICS) courses as designated by the local health department within a designated time frame.

Knowledge and Skills:

- Knowledge of the core functions and essential services of public health.
- Extensive knowledge and comfort with numerus public health topics and willingness to remain current on these topics as well as new and evolving issues.
- Knowledge of basic epidemiology and statistics.
- Extensive knowledge of laws, codes and regulations pertaining to public health medicine.
- Ability to work effectively with the local medical community.
- Ability and willingness to work with community partners in a variety of ways, i.e., training, attending community meetings, providing public health guidance.
- The Medical Director will pursue on-going training and education in the fields of public health and/or preventive medicine.
- Knowledge of emergency preparedness and incident command structure.
- Knowledge of relevant OSHA and CLIA standards.
- Demonstrates excellent communication skills (oral and written).
- Must have ability to develop computer skills to manage implemented agency documentation systems.

Behavioral Expectations:

- Is professional in all interactions with staff, the public and other public health entities.
- Responds with flexibility to changing needs.
- Manages multiple tasks and deadlines.
- Supports and promotes the department's vision, mission, and core values.
- Promotes team and organizational learning.
- In times of a public health emergency, may be required to report for specialized assigned duties inside or outside of the health jurisdiction.
- Adheres to the applicable professional practice standards, Departmental policies and all State and Federal laws and policies as they presently exist and they are changed or modified.

PHYSICAL DEMANDS

Duties require sufficient mobility to work in a normal office setting and use standard office

Equipment including a computer, vision to read printed materials and a VDT screen, and hearing and speech sufficient to communicate in person or over the telephone. Must be able to be fitted and wear a NIOSH 95 mask or other OSHA approved mask.

If unable to demonstrate these abilities based upon a standardized, objective assessment performed by external occupational health professionals, reasonable accommodations will be made, in compliance with the Americans with Disabilities Act and any other applicable Federal and Michigan law.