

GRATIOT COUNTY BOARD OF COMMISSIONERS

**RESOLUTION TO AUTHORIZE ADJUSTMENTS
TO THE FISCAL YEAR 2026 GRATIOT COUNTY BUDGET**

RESOLUTION NUMBER 26-372

ADOPTED FEBRUARY 17, 2026

WHEREAS on March 5, 2013, the Board of Commissioners and Sheriff entered into an Agreement with the City of Ithaca to provide dedicated law enforcement services to the City; and

WHEREAS on September 16, 2025, the Board of Commissioners adopted Resolution 25-342 to approve general appropriations for Fiscal Year 2026 which included an allocation of \$545,500.00 for Ithaca Sheriff Road Patrol as general fund activity number 303; and

WHEREAS, at the discretion of the Sheriff, the dedicated law enforcement services agreement was allowed to expire on December 31, 2025; and

WHEREAS the Uniform Budgeting and Accounting Act requires that local units of government maintain a balanced budget and periodically adjust the budget to reflect revised revenue and expenditure levels (MCL 141.437); and

WHEREAS expiration of the Agreement has made it necessary to adjust the budget to accurately reflect updated revenue and expenditure projections; and

WHEREAS the Board of Commissioners wishes to adjust the Ithaca Sheriff Road Patrol budget to reflect the expiration of the Agreement.

THEREFORE, BE IT RESOLVED, that the Gratiot County Board of Commissioners hereby amends the Ithaca Sheriff Road Patrol budget, general fund activity 303, to reflect expiration of the dedicated law enforcement services Agreement, as indicated in the attached Appendix A.

BE IT FURTHER RESOLVED that the approved Position Allocation List is amended by removing four full-time equivalent Road Patrol Officer positions formerly assigned to the City of Ithaca in general fund activity number 303, as indicated in the attached Appendix C.

BE IT FURTHER RESOLVED that the approved Position Allocation List is amended to reassign one 0.5 full-time equivalent Lieutenant position from general fund activity number 303 to the County Sheriff budget, general fund activity number 301, as indicated in the attached Appendix C.

BE IT FURTHER RESOLVED that the County Sheriff budget, general fund activity 301, is hereby amended to include an additional 0.5 full-time equivalent Lieutenant position as indicated in the attached Appendix B.

BE IT FURTHER RESOLVED that the County Administrator is directed to make all necessary budget amendments consistent with this resolution.

Appendix A

Adjustments to FY 2026 General Fund Activity 303: Ithaca Sheriff Road Patrol

<u>GL Number</u>	<u>Description</u>	<u>Approved Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<u>Revenues</u>				
101-303-676.000	Reimbursement From City of Ithaca	545,500.00	-423,399.55	122,100.45
<u>Expenditures</u>				
101-303-703.000	Salaries and Wages	339,130.00	-250,756.82	88,373.18
101-303-704.000	Overtime Wages	10,000.00	-4,145.60	5,854.40
101-303-705.000	Temporary Employee Wages	10,000.00	-6,954.88	3,045.12
101-303-706.000	Holiday Pay	24,000.00	-23,654.64	345.36
101-303-712.000	Long-Term Disability	1,520.00	-1,235.91	284.09
101-303-715.000	Social Security	21,700.00	-15,894.56	5,805.44
101-303-715.010	Medicare	4,920.00	-3,562.26	1,357.74
101-303-716.000	Hospitalization	67,880.00	-49,909.30	17,970.70
101-303-716.001	MERS HCSP Contribution	1,350.00	-1,165.36	184.64
101-303-717.000	Life Insurance	1,120.00	-776.04	343.96
101-303-718.001	Retirement - Defined Contribution	14,400.00	-8,914.98	5,485.02
101-303-719.000	Worker's Compensation	8,340.00	-6,262.58	2,077.42
101-303-721.000	Dental/Optical	4,080.00	-2,847.18	1,232.82
101-303-731.000	Firearms & Accessories	1,000.00	-1,000.00	0.00
101-303-746.001	Uniform Cleaning	500.00	-500.00	0.00
101-303-746.002	Uniforms	1,000.00	-1,000.00	0.00
101-303-750.000	Gas and Oil	12,000.00	-12,000.00	0.00
101-303-831.000	Indirect Costs	12,060.00	-9,045.00	3,015.00
101-303-935.000	Vehicle Repair & Maintenance	7,500.00	-7,500.00	0.00
101-303-935.010	Radio Repair	1,000.00	-1,000.00	0.00
101-303-957.000	Training	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.00</u>
Total Expenditures		<u>545,500.00</u>	<u>-410,125.11</u>	<u>135,374.89</u>

Appendix B

Adjustments to FY 2026 General Fund Activity 301: County Sheriff

<u>GL Number</u>	<u>Description</u>	<u>Approved Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
<u>Expenditures</u>				
101-301-702.000	Department Heads Salary	107,520.00		107,520.00
101-301-702.001	Undersheriff Salary	96,010.00		96,010.00
101-301-703.000	Salaries & Wages	1,088,200.00	65,000.00	1,153,200.00
101-301-704.000	Overtime Wages	35,000.00		35,000.00
101-301-705.000	Temporary Employee Wages	2,000.00		2,000.00
101-301-705.003	Bailiffs Salary	178,200.00		178,200.00
101-301-705.020	Court Security Personnel	117,950.00		117,950.00
101-301-706.000	Holiday Pay	81,830.00		81,830.00
101-301-707.000	Sick/Misc Pay	13,100.00		13,100.00
101-301-712.000	Long-Term Disability	7,720.00		7,720.00
101-301-715.000	Social Security	103,510.00	2,300.00	105,810.00
101-301-715.010	Medicare	23,450.00	550.00	24,000.00
101-301-716.000	Hospitalization	315,710.00	18,000.00	333,710.00
101-301-716.001	MERS HCSP Contribution	16,000.00	275.00	16,275.00
101-301-717.000	Life Insurance	5,380.00	150.00	5,530.00
101-301-718.000	Retirement - Defined Benefit Current	22,920.00		22,920.00
101-301-718.001	Retirement - Defined Contribution	71,330.00	3,300.00	74,630.00
101-301-719.000	Worker's Compensation	33,130.00	850.00	33,980.00
101-301-721.000	Dental/Optical	21,800.00	1,400.00	23,200.00
101-301-727.010	Office Supplies	13,000.00		13,000.00
101-301-727.025	Office Machine Lease and Maintenance	13,000.00		13,000.00
101-301-727.031	Supplies - K-9	5,000.00		5,000.00
101-301-727.060	Tasers	10,000.00		10,000.00
101-301-731.000	Firearms and Accessories	5,000.00		5,000.00
101-301-746.001	Uniform Cleaning	3,500.00		3,500.00
101-301-746.002	Uniforms	22,000.00		22,000.00
101-301-750.000	Gas & Oil	70,000.00		70,000.00
101-301-813.003	Health Service - Employees	2,000.00		2,000.00
101-301-815.000	Memberships and Subscriptions	2,000.00		2,000.00
101-301-816.000	Mei Fees	12,000.00		12,000.00
101-301-818.000	Contractual Services	4,000.00		4,000.00
101-301-818.090	Computer Connectivity	4,000.00		4,000.00
101-301-850.000	Telephone	2,500.00		2,500.00
101-301-860.000	Travel	1,500.00		1,500.00
101-301-935.000	Vehicle Repair and Maintenance	45,000.00		45,000.00
101-301-935.010	Radio Repair	2,500.00		2,500.00
101-301-940.010	LEIN Machine Rental	5,000.00		5,000.00
101-301-955.000	Community Foundation Grant Exp	6,000.00		6,000.00
101-301-957.000	Training	70,000.00		70,000.00
101-301-957.002	Continuing Professional Education	5,000.00		5,000.00
101-301-957.302	Training - PA 302	9,000.00		9,000.00
Total Expenditures		<u>2,652,760.00</u>	<u>91,825.00</u>	<u>2,744,585.00</u>

Appendix C

Adjustments to FY 2026 General Fund Staffing Position Allocation List

303 - Ithaca Sheriff Road Patrol

<u>Position</u>	<u>Approved FTE</u>	<u>Proposed Adjustment</u>	<u>Amended FTE*</u>
Road Lieutenant	0.5	-0.5	0.0
Road Patrol Officer	<u>4.0</u>	<u>-4.0</u>	<u>0.0</u>
Total FTEs	<u>4.5</u>	<u>-4.5</u>	<u>0.0</u>

300 – County Sheriff

<u>Position</u>	<u>Approved FTE</u>	<u>Proposed Adjustment</u>	<u>Amended FTE*</u>
Sheriff	1.0		1.0
Undersheriff	1.0		1.0
Road Lieutenant	0.5	0.5	1.0
Detective	2.0		2.0
Road Patrol Officer	14.0		14.0
Administrative Assistant	1.0		1.0
Security Bailiff	4.5		4.5
Crossing Guard	<u>0.5</u>	<u>—</u>	<u>0.5</u>
Total FTEs	<u>24.5</u>	<u>0.5</u>	<u>25.0</u>

* Amended FTE effective January 1, 2026

The resolution set forth was offered by Commissioner _____ and supported by Commissioner _____.

A vote was thereupon taken on the foregoing resolution and the voter for such resolution was as follows:

AYES: _____

NAYS: _____

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)
)ss
COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the 17th day of February 2026, and that notice of such meeting was given as required by law.

Angie Thompson, Gratiot County Clerk