

**TUSCOLA COUNTY BOARD OF COMMISSIONERS
MEETING AGENDA**

MONDAY, NOVEMBER 21, 2016 – 8:00 A.M.

**H. H. PURDY BUILDING BOARD ROOM
125 W. Lincoln Street
Caro, MI**

125 W. Lincoln Street
Caro, MI 48723

Phone: 989-672-3700
Fax : 989-672-4011

- 8:00 A.M. Call to Order – Chairperson Bardwell
Prayer – Commissioner Bardwell
Pledge of Allegiance – Commissioner Young
Roll Call – Clerk Fetting
Adoption of Agenda
Action on Previous Meeting Minutes (See Correspondence #1)
Brief Public Comment Period
Consent Agenda Resolution (None)
New Business
 -Review of Property Involving CDBG Housing Grant Funding
 -Request to Purchase Second Veterans Transport Vehicle (See
 Correspondence #2)
 -EDC Activity Update
 -Updated 2016 Apportionment Report (See Correspondence #3)
 -Court Request for Staffing while Employee is on FMLA
 -Court Staffing Change Request Involving Referee
 -Architect Recommendation to Rebid the Jail Infrastructure Project
 (See Correspondence #4)
 -Appointments to Boards and Commissions (See Correspondence
 #5)
 -2017 County Budget Public Hearing (9:00 A.M.) (See
 Correspondence #6)
 -Personnel Policies (Previously Forwarded)
 -2016 Budget Amendments (See Correspondence #7)
 -MERS Defined Contributions Resolutions for the County Health
 Department (See Correspondence #8)
 -Prosecutor Office Request to Refill 2 Vacancies (See
 Correspondence #9)
Old Business
Correspondence/Resolutions

COMMISSIONER LIAISON COMMITTEE REPORTS

TRISCH
Board of Health
Planning Commission

Economic Development Corp/Brownfield Redevelopment
Local Unit of Government Activity Report
Animal Control
Solid Waste Management

KIRKPATRICK

Board of Health
Community Corrections Advisory Board
Dept. of Human Services/Medical Care Facility Liaison
Land Acquisition
MI Renewable Energy Coalition
MEMS All Hazards
MAC-Environment Energy Land Use
Cass River Greenways Pathway
Local Unit of Government Activity Report
Tuscola In Sync
NACO- Energy, Environment & Land Use
Genesee Shiawassee Thumb Works
Jail Planning Committee

YOUNG

Dispatch Authority Board
County Road Commission
Board of Public Works
Senior Services Advisory Council
Mid-Michigan Mosquito Control Advisory Committee
Saginaw Bay Coastal Initiative
Parks & Recreation
Local Unit of Government Activity Report
MAC Economic Development & Taxation Committee
Strategic EDC Planning Committee

BARDWELL

Economic Development Corp/Brownfield Redevelopment
Caro DDA/TIFA
MAC Economic Development/Taxation
MAC 7th District
Local Unit of Government Activity Report
TRIAD
Human Services Collaborative Council
Behavioral Health Systems Board

BIERLEIN

Genesee Shiawassee Thumb Works
Human Development Commission (HDC)
Tuscola 2020
Recycling Advisory Committee
Local Emergency Planning Committee (LEPC)
Great Start Collaborative Council

Local Unit of Government Activity Report
Tuscola In-Sync
MAC Board of Directors
Human Services Collaborative Council
Region VI Economic Development Planning
MAC Judiciary Committee

Closed Session (If Necessary)

Other Business as Necessary

Extended Public Comment

Adjournment

Note: If you need accommodations to attend this meeting please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two days in advance of the meeting.

CORRESPONDENCE

- #1 November 10, 2016 Full Board Minutes
- #2 Request to Purchase 2nd Veterans Vehicle
- #3 Updated 2016 Apportionment Report
- #4 Architectural Recommendations to Rebid Jail Project
- #5 Appointments to Boards and Commissions
- #6 2017 County Budget & General Appropriations Act
- #7 2016 Budget Amendments
- #8 MERS Defined Contribution Resolutions for Health Department
- #9 Prosecutor Request to Refill Two Vacancies

Draft
TUSCOLA COUNTY BOARD OF COMMISSIONERS
November 10, 2016 Minutes
H H Purdy Building

Commissioner Thomas Bardwell called the meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H H. Purdy Building in the City of Caro, Michigan, on the 10th day of November 2016, to order at 8:05 o'clock a.m. local time.

Prayer – Commissioner Bierlein

Pledge of Allegiance – Commissioner Young

Roll Call – Chief Deputy Clerk Cindy McKinney-Volz

Commissioners Present: District 1 - Thomas Young, District 2 – Thomas Bardwell, District 4 – Craig Kirkpatrick via Google Hangouts, District 5 – Matthew Bierlein

Commissioner Absent: District 3 - Christine Trisch

Also Present: Mike Hoagland, Cindy McKinney-Volz, Eean Lee, Mike Miller, Kim Vaughn, Treasurer Pat Donovan-Gray, Register John Bishop, Tisha Jones, Andrew Dietderich

Adoption of Agenda as Amended

16-M-189

Motion by Young, seconded by Bierlein to adopt the agenda as amended.
Motion Carried.

Action on Previous Meeting Minutes -

16-M-190

Motion by Bierlein, seconded by Young to adopt the meeting minutes from the October 27, 2016 meeting. Motion Carried.

Brief Public Comment Period - None

Consent Agenda Resolution as Amended

16-M-191

Motion by Bierlein, seconded by Young that the following Amended Consent Agenda Resolution from the November 7, 2016 Committee of the Whole Meeting be adopted. Motion Carried.

CONSENT AGENDA

- Agenda Reference:** A
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that authorization is given to send the communication to Road Commission officials regarding concerns with legacy costs.
- Agenda Reference:** B - REMOVED
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that the request by the Army Corps of Engineers to waive county fees for use of the County Geographic Information System be denied because of the need to recover system development/operational costs and to avoid setting a precedent for more waiver requests. Also, the Equalization Director contact the Army Corps official to explain the Board of Commissioners decision on this matter.
- Agenda Reference:** C - REMOVED
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that the County Treasurer be authorized to hire temporary part-time assistance while an employee is on FMLA. Costs of said temporary position to be paid from the Tax Foreclosure Fund. Also, appropriate budget amendments are authorized.
- Agenda Reference:** D
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that the County Register of Deeds be authorized to hire a full-time employee while a current employee is on FMLA. If the employee on FMLA returns to work the full-time employee will be laid off so as not to increase current staffing levels in the office.

- Agenda Reference:** E
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that per the November 4, 2016 letter from the Sheriff that the hiring freeze be temporarily lifted to replace a corrections officer position created by the resignation of former Deputy Jonathan Bonk.
- Agenda Reference:** F
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that per the November 4, 2016 letter from the Sheriff to concur with the hiring of Todd Brow to fill the vacancy in the uniformed division created by the retirement of Lt. James Giroux and subsequent promotions.
- Agenda Reference:** G
- Entity Proposing:** COMMITTEE OF THE WHOLE 11/7/16
- Description of Matter:** Move that per the November 1, 2016 letter from the Caro Women's Interfaith Committee that authorization is given to use the Courthouse lawn for the Christmas seasonal display for the period of Saturday November 26, 2016 thru January 14, 2017. The County Building and Grounds Director to notify the requesting party of approval and coordinate any other details.

New Business

-Treasurer's Office Employee Request - (Item C Removed from Consent Agenda)
16-M-192

Motion by Young, seconded by Bierlein that the County Treasurer be authorized to hire temporary full-time assistance while an employee is on FMLA. Cost of said temporary position to be paid from the Tax Foreclosure Fund. Also, appropriate budget amendments are authorized. Motion Carried.

-Request to Use GIS Data - (Item B Removed from Consent Agenda)
16-M-193

Motion by Commissioner Bierlein, seconded by Commissioner Young that the request by the Army Corps of Engineers to waive county fees for use of the County Geographic Information System be denied because of the need to recover system development/operational costs and to avoid setting a precedent for more waiver requests. Also, the Equalization Director contact the Army Corps official to explain the Board of Commissioners decision on this matter. Motion Carried

-Road Commission Bridge and Primary Millage Transfer Requests -

16-M-194

Motion by Young, seconded by Bierlein that per the request of the County Road Commission that \$584,134.35 be authorized for transfer from the Voted Primary Road Millage Fund to the Regular Road Commission Fund as identified in Voucher #1-16 dated November 8, 2016. Motion Carried.

16-M-195

Motion by Young, seconded by Bierlein that per the request of the County Road Commission that \$348,957.60 be authorized for transfer from the Voted Bridge Millage Fund to the Regular Road Commission Fund as identified in Voucher #2- 16 dated November 8, 2016. Motion Carried.

-State Revenue Sharing Compliance - Mike Hoagland outlined the information required for the State Revenue Sharing Tuscola County has completed this information. The deadline is December 1, 2016. The information will be submitted later today. If a county fails to meet the requirements, they do not receive the full amount they would have received through State Revenue Sharing.

-2017 County Budget Development Update - Mike Hoagland provided a 2017 Budget Development Update with the changes since October 10, 2016. There has been an increase in the General Fund expenses of approximately \$136,000.00.

16-M-196

Motion by Bierlein, seconded by Young that the 2017 county budget with the changes identified at the November 10, 2016 meeting be authorized and notice of a budget public hearing regarding the budget be published in the paper with said public hearing to be held at the November 21, 2016 Board of Commissioners meeting. Motion Carried.

-Probation Officer Cell Phones

16-M-197

Motion by Young, seconded by Bierlein that per the request of the Court Administrator that authorization is given to purchase cellular telephones for probation officers because they do not currently have telephones and there is significant need for these to perform their job functions. (This was a budgeted item for 2017.) Motion Carried.

Recess at 9:40 AM

Reconvene at 9:50 AM

Old Business - None

Correspondence/Resolutions - None

COMMISSIONER LIAISON COMMITTEE REPORTS

KIRKPATRICK - No Report

Board of Health
Community Corrections Advisory Board
Dept. of Human Services/Medical Care Facility Liaison
Land Acquisition
MI Renewable Energy Coalition
MEMS All Hazards
MAC-Environment Energy Land Use
Cass River Greenways Pathway
Local Unit of Government Activity Report
Tuscola In Sync
NACO- Energy, Environment & Land Use
Genesee Shiawassee Thumb Works
Jail Planning Committee

YOUNG

Dispatch Authority Board
County Road Commission
Board of Public Works
Senior Services Advisory Council
Mid-Michigan Mosquito Control Advisory Committee
Saginaw Bay Coastal Initiative - On Hold.
Parks & Recreation - Meeting at 3:00 PM on November 10, 2016
Local Unit of Government Activity Report
MAC Economic Development & Taxation Committee - Meeting on
November 18, 2016
Strategic EDC Planning Committee

BARDWELL

Economic Development Corp/Brownfield Redevelopment
Caro DDA/TIFA - Meeting on November 30, 2016.
MAC Economic Development/Taxation
MAC 7th District - Meeting in December 2016.
Local Unit of Government Activity Report - Several changes as a result of the
elections.
TRIAD - Meeting in December 2016.
Human Services Collaborative Council
Behavioral Health Systems Board - Meeting later in November

BIERLEIN

Genesee Shiawassee Thumb Works - Meeting on December 18, 2016.

Human Development Commission (HDC) - Meeting November 16, 2016.

Tuscola 2020

Recycling Advisory Committee - The project is moving forward, there is a written contract. Meeting in December 2016.

Local Emergency Planning Committee (LEPC)

Great Start Collaborative Council

Local Unit of Government Activity Report

Tuscola In-Sync

MAC Board of Directors - Change in leadership will hopefully result in more Legislative representation.

Human Services Collaborative Council

Region VI Economic Development Planning - Meeting time will be changing.

MAC Judiciary Committee - Meeting at the end of November 2016.

TRISCH

Board of Health

Planning Commission

Economic Development Corp/Brownfield Redevelopment

Local Unit of Government Activity Report

Animal Control

Solid Waste Management

Other Business as Necessary

-Mike Hoagland informed the Board that the Caro Transit Authority Millage did pass.

-November 29, 2016 is the next scheduled date for New County Commissioners training in Frankenmuth.

-Commissioner Bardwell shared the information on the Veterans Day Ceremony that will be held at the Great Lakes National Cemetery in Holly.

Extended Public Comment - None

Meeting adjourned at 10:02 AM.

Cindy McKinney-Volz

Tuscola County Chief Deputy Clerk

Statutory Finance Committee Minutes
November 10, 2016
H.H. Purdy Building
125 W. Lincoln St, Caro MI

Meeting called to order at 10:03 a.m

Commissioners Present. Young, Bardwell, Bierlein

Commissioners Absent. Trisch, Kirkpatrick

Also Present: Mike Hoagland, Cindy McKinney-Volz, Tisha Jones

Claims and Per Diems were reviewed and approved.

Public Comment - None

Meeting adjourned at 10:05 a.m.

Cindy McKinney-Volz
Tuscola County Chief Deputy Clerk

From: Tuscola County Veterans Affairs

November 8, 2016

To: Tuscola County Board of Commissioners

Via: Tuscola County Board of Health

Subj: Ordering a new 2017 DAV van for transporting Veterans to their VA scheduled exams.

Due to the overwhelming increase of Tuscola County Veterans needing transportation to their medical appointments at the CBOC Bad Axe, CBOC Flint, MI, VAMC Saginaw, MI, VAMC Ann Arbor, VAMC Detroit, MI our office has experienced, we need to order a second DAV vehicle so we can better service our Veterans in our county, and do not have to rely on our volunteers utilizing their personal vehicle to transport Veterans because the van is not available. The Tuscola County Veterans Board is unanimously supporting this request. In 2015 we had budgeted \$35,000.00 for the purchase of a 2016 AWD Flex. This total cost for the 2016 Flex was \$9,348.09, the low cost was due to the Contributions Veterans Vehicle Account (Fund-701) which had a balance of \$6,851.91 in it and the Columbia Trust Fund. The total cost for the 2016 Flex was \$16,200.00.

I had talked to Mr. Hoagland last week and he said the Veteran Affairs Office has sufficient funding in our budget to order another van, he also feels this is a great addition to our office. He is very happy with the feedback he has received since the Tuscola County Veterans Office has a millage and is now full time.

The cost for a 2017 AWD Flex will be \$16,500.00 due to donations to the Columbia Trust Fund through the Disabled American Veterans. We will use the \$427.40 which we have in our Fund-701 managed by the Tuscola County Controllers Office. A check will need to be sent to: DAV Department of Michigan 17779 E. 14 Mile Road Fraser, Michigan 48026 no later than 12/12/2016 in the amount of \$16,072.60 made payable to: DAV Department of Michigan Charitable Foundation 501 © Non-Profit Organization. We have more than sufficient funding in our budget to cover this purchase. In advance I thank you for helping support the Veterans in our county. Please contact me if you have any questions.

Respectfully,

Mark D. Zmierski
SCPO USN Retired
Tuscola County Veterans Affairs Director
1309 Cleaver Road Suite B
Caro, MI 48723
Email: mzmierski@tchd.us
Phone: (989) 673-8148

mhoagland@tuscolacounty.org

From: Angie Daniels <angie.daniels@tuscolacounty.org>
Sent: Sunday, November 13, 2016 3:17 PM
To: Mike Hoagland
Subject: Revised apportionment report
Attachments: 2016 Apportionment Report post-election.pdf

Mike,
Please find attached the "revised" 2016 Tuscola County Apportionment report. As we had discussed in October, approval of this report will replace the one previously acted on last month in accordance with MCL 211.37 "no later than October 31 in each year".
Wisner Township voters approved the renewal of a road millage beginning in 2016. This restores their road millage back to a full 2.0000 mills. Any millages voted and approved after October 31st require approval of a revised apportionment report.

Thank you,
Angie

--
*Angie Daniels, MAAO (3)
Property Appraiser
Tuscola County Equalization
City of Caro Assessing Department
989.672.5282*

VISIT US ONLINE FOR COUNTY SERVICES www.tuscolacounty.org

Year		2016		Compartments / Data Sources																	
County Name				Enter County and Local Unit information in columns B through E Enter Community College and Authority information in columns G through I Enter ISD and Local K12 School information in columns K through P Enter information in the yellow highlighted boxes.																	
County Name	County Allocated Rate	Total County Extra Voted / General Law Operating Rate	Total County Debt Rate	Community College Name	Total Operating Rate	Total Debt Rate	Intermediate School District Name (ISD)	ISD Allocated Rate	ISD Total Vocational / Spec Ed Rate	ISD Total Debt Rate	ISD Enhancement Rate	Local Unit Only Vot. R.	Authority Name (DDA, Dist. Library, Transit, Rec Auth., Fire Auth., etc.) ADO # NEW	Total Authority Operating Rate	Total Authority Debt Rate	Local K12 School District Name	Total Hold Harmless / Supplemental Oper Rate	Total Whole Non Homestead Oper Rate	Total Debt / Striking Fund / Bldg Site Rate	Total Non Homestead Oper Rate for Comm.Pers.	Total Recreational Rate
TUSCOLA	3.9341	3.8480					HERON	0.1169	4.6317	0.1400						AKRON FAIRGROVE		18.0000	3.1500	6.0000	
							RAGINAW	0.1450	1.9417							CARO		18.0000	5.9500	6.0000	
							SANILAC	0.2026	2.3525							CASS CITY		17.9788	3.0000	5.8788	
							TUSCOLA	0.1411	4.0998							FRANKENMUTH		17.9532	4.3600	5.9532	
																KINGSTON		18.0000	5.5000	6.0000	
																MARLETTE		18.0000	1.3400	6.0000	
																MAYVILLE		18.0000	5.4000	6.0000	
																MILLINGTON		17.8570	3.7300	5.9370	
																OWENDALE-GAGETOWN		18.0000	1.7000	6.0000	
																REESE		17.7372	4.0000	5.7372	
																UNKOVILLE		18.0000	5.9000	6.0000	
																VASSAR		18.0000	2.5000	6.0000	

Mills apportioned by the Tuscola County Board of Commissioners for the year 2016 post-election



November 15, 2016

Mike Hoagland, Controller / Administrator
 Tuscola County
 125 W. Lincoln St.
 Caro, MI 48723

Re: Tuscola County Jail, Caro, MI
 Plumbing Modifications / Window Replacement Project

Dear Mr. Hoagland,

On October 27, 2016 bids were received and opened for the jail plumbing modifications and window replacement project. Booms Construction Inc, located in Bad Axe, MI, was the only contractor submitting a bid. The following is a summary of their bid.

Base Bid (Plumbing Modifications)	= \$ 239,000.00
Alternate One - Electrical	= \$ 9,800.00
Alternate Two – Window Replacement Sheriff administration windows = \$ 38,000.00 Jail detention windows = \$ 185,000.00	= \$ 223,000.00
Alternate Three – Replacement of security toilet fixtures	= \$ 101,000.00

The plumbing modification bid adhered to the estimated cost of \$ 200,000.00 to \$ 300,000.00. The alternate bid cost were significantly higher than the estimate cost.

Having received only one general contractor bid is disappointing. The project was publically advertised and bid invitations were sent to over six general contractors. Many contractors are busy and this, along with the challenges of renovating a jail, may have been a reason for the lack of bidders.

Since the bid opening we have discussed several options and offer them for your consideration.

1. We can rebid the project with the expectation that we will receive more bidders. If rebidding is selected, we suggest bidding the project in January 2017. Hopefully contractors are seeking winter work and will bid the project.
2. Landmark will evaluate less costly jail window replacement options. Unfortunately there are limited manufacturers of jail detention windows. We will evaluate less costly methods of attaching the new window frames to the existing masonry wall. All options will be reviewed with the Sheriff Department and County staff.
3. The replacement of the detention toilet fixtures remains a desired item due to the water usage of the existing toilets. We will keep this item as an alternate bid item. The actual number of toilet fixtures to be replaced will be reviewed with County staff and may be reduced.

4. The County has requested we include, as an alternate bid, replacement of the inmate shower controls. The intent is to reduce water usage with detention type shower controls (similar to C-block) that automatically shut off and are less likely to be tampered with. This item is separate from the base bid work which includes replacement of the existing fixture pneumatic controls.
5. The County has requested we include, as an alternate bid, the replacement of the existing corridor detention ceiling and light fixtures due to their condition and age. We will discuss acceptable detention ceiling materials with the Sheriff Department and County staff. Energy efficient light fixtures will be specified.

Hopefully rebidding the project in January 2017 will result in more competitive contractor bidding. If you have any questions, please do not hesitate to contact me at (616) 956-0606 or email bob@landmark.us.com.

Sincerely,

LANDMARK DESIGN GROUP, P.C.



Robert Van Putten, Architect
President

Cc: Mike Miller, Director, Building & Grounds, Tuscola County
Morgan Landon, Project Engineer

County Clerk is requesting the following appointments be made:

MOTION

Move that the following appointments be made to these Tuscola County Boards and Commissions

Tuscola County 911 Dispatch Authority **2 year term**
Paul Cherniawski - expire 12/31/18
Ray Rendon
Ted Gamet

Tuscola County Regional Community Of Commerce/Workforce **2 year term**
John Welke - expire 12/31/18

Tuscola County Department of Health & Human Services Board **3 year term**
Doug Hall - expire 12/31/19

Tuscola County Department of Public Works **3 year term**
Elwyn Helwig - expire 12/31/19
Robert McKay

Tuscola County Health Department Board of Health Members **4 year term**
Ann Cherry - expire 12/31/20

Tuscola County Human Development Board of Directors **1 year term**
Jerry Peterson - expire 12/31/17

Tuscola County Recycling Committee **3 year term**
Norma Wallace expire 12/31/19
Patricia Frazer
Matt Branding

Tuscola County Veteran' Committee **4 year term**
George Maroney - expire 12/31/20

County Clerk is requesting to advertise the following positions as the current appointee has not responded.

Tuscola County Regional Community Of Commerce/Workforce **2 year term**
Vacant - expire 12/31/18

MOTION

Move that the County Clerk advertise for the vacancy on the Tuscola County Regional Community of Commerce/Workforce Board.

Below Committee needs explanation

Tuscola County Remonumentation Peer Group

Mark Powell
Michael Yates
Derek Hodges

*2 year term
- expire 12/31/18*

applicatons have been
received

Specific Requirements must be met for members of this Committee. Jodi is in contact with Chairman currently regarding the reappointment of these two members.

Roger Mahoney
Scott McCool

MOTION

Move that Mark Powell, Michael Yates and Derek Hodges be appointed to the Tuscola County Remonumentation Peer Group for a 2-year term to expire 12/31/18.

POSSIBLE MOTION

Move that Roger Mahoney and Scott McCool be appointed to the Tuscola County Remonumentation Peer Group for a 2-year term to expire 12/31/18.

Tuscola County Solid Waste Management Committee

Joe Greene
Mike Miller
Gene Suppi

2 year term
- expire 12/31/18

applications have
been received

MOTION

Move that Joe Greene, Mike Miller and Gene Suppi be appointed to the Tuscola County Solid Waste Management Committee for a 2-year term to expire 12/31/18.

Please note Steve and Vicky informed Jodi that in order for the current agreement to be completed all members must remain the same. They are hoping the agreement will be completed by December 31, 2016 but in case the timeframe is extended Jodi asked for them to have the members still complete an application so the County Clerk's office could process. Following is a list of the Solid Waste Management Committee Members that has not responded to multiple requests. If the Board please, the below members can be re-appointed to a 2-year term expiring on 12/31/18.

Tuscola County Solid Waste Management Committee

Jane Fitzpatrick
Bill Bushaw
Vicky Sherry
Steve Erickson
Ken Panek
Shellie Herford
Ryan Radabaugh
Melanie Radabaugh
Peter Miletech
John Walker

POSSIBLE MOTION

Move that Jane Fitzpatrick, Bill Bushaw, Vicky Sherry, Steve Erickson, Ken Panek, Shellie Herford, Ryan Radabaugh, Melanie Radabaugh, Peter Miletech and John Walker be appointed to the Tuscola County Solid Waste Management Committee for a 2-year term to expire 12/31/18.

TUSCOLA COUNTY CONTROLLER/ADMINISTRATOR'S OFFICE

#6

Michael R. Hoagland
Controller/Administrator
mhoagland@tuscolacounty.org

125 W. Lincoln St., Suite 500
Caro, Michigan 48723

Telephone
989-672-3700

To: Tuscola County Board of Commissioners
From: Controller/Administrator
Date: November 18, 2016
Regarding: 2017 County Budget

The following is the current draft of the **\$49,608,891** total 2017 County Budget. Development of the annual county budget and setting service priorities is the most important responsibility of a county commissioner. Under Michigan law it is my responsibility as the County Controller/Administrator to present a balanced budget for Board of Commissioner consideration. Development and passage of an annual balanced budget before the start of a fiscal year is required by state law.

There are 56 individual funds that make up the total budget. All of these funds are balanced. For certain funds potential use of fund balance reserves are required to establish a balanced budget. The budget has been reviewed by department heads and no objections to the current draft budget have been expressed.

Many hours of work have gone into the preparation of this vital financial document. The development process has been underway for approximately three months. I would like to thank the Board of Commissioners and the Finance Commissioners for their direction and guidance throughout the process. Elected and appointed officials and staff in the Controller's Office have been tremendously helpful in building this financial plan. We are relatively small county but we have a strong team of county officials that are dedicated to delivering quality services to the public.

The 2017 budget allows the county government to continue to operate and "live within its financial means."

The following documents are attached for review:

- Overview of 2017 Draft Budget
- All Funds Budget - Presented at the Fund Level
- General Fund Revenue Budget
- General Fund Expenditure Budget – Presented at the Activity Level
- Capital Improvement Fund Budget in Brief
- Equipment Fund Budget in Brief
- General Appropriations Act to Adopt the Budget

The required public notice of a public hearing regarding the 2017 budget has been placed in the local newspaper. The hearing will be held November 21, 2016 at 9:00 A.M. during the Board of Commissioners meeting. Detailed line item draft 2017 budgets are available in the Controller/Administrator's Office. As standard practice, after the 2017 Budget is adopted it will be loaded on the County Web Site under the financial reports section for continued full public disclosure.

OVERVIEW OF 2017 DRAFT BUDGET

The following is a summary of the \$49,608,891 all funds 2017 draft budget for quick reference. It is only intended to be a brief summary. Complete copies of draft budgets were previously forwarded to departments for review. Detailed copies of all current budgets are available upon request.

2017 DRAFT GENERAL FUND BUDGET

Revenue

- Operating revenue \$12,848,000 - budgeted use of reserves \$100,000 – total \$12,948,000
- Operating revenue is declining: 2015 actual \$13,122,000, 2016 projected \$12,938,000 and 2017 budgeted \$12,848,000
- No additional wind turbine projects have been constructed since 2014
- Non-wind property tax is flat – Equalization projects a small increase from 2016 to 2017 of about \$33,000 or about 0.5%
- Additional wind revenue **MAY** occur in 2017 - Consumers Energy project in Columbia Township and NextEra project in Ellington and Almer Townships – revenue not received until 2018
- State changes have resulted in Register of Deeds recording fee increase of an estimated \$74,000 which was a significant development
- Full state revenue sharing was received for the second consecutive year at about \$1,108,000

Expenditures

- Expenditures are remaining relatively constant: 2015 actual \$12,951,000, 2016 projected \$12,850,000 and 2017 budgeted \$12,948,000
- No staffing increases
- Major budget factor is how many staff position vacancies occur and time delays in refilling the vacancies
- Base wage increase of 2% plus step increases for some positions
- Health insurance costs expected to increase by a comparatively low 4.5%
- The county previously took significant steps to reduce retirement costs by changing from a defined benefit plan to a defined contribution plan for new hires and by issuing bonds to fully fund retirement system obligations – these changes will reduce retirement costs from 2016 to

2017 with larger cost reductions in future years – steps to implement these same changes for the county health department are underway

- Significant replacement computer/technology expenses are budgeted to sustain the current system and improve backup capabilities
- Significant capital improvements are budgeted for jail infrastructure, building tuck pointing and other costs to maintain buildings and grounds
- 2017 is a non-election year reducing costs by approximately \$60,000 - higher costs will occur in 2018 which is an election year
- Contract for sharing Equalization Director services with Huron County has been discontinued – loss of about \$30,000 in revenue to the county
- MSU-e and Veterans are now funded with special purpose millages – relieving the general fund of about \$225,000 in expense
- Funding for the Economic Development Corporation was increased by \$30,000
- Funds continue to be escrowed pending the legal outcome of the assessing/taxation dispute with the wind energy companies
- Prisoner medical costs were added for a 5th day of service - \$14,000
- The staff turnover rate remains high in the county

2017 DRAFT SPECIAL REVENUE FUND BUDGETS

- The county has 9 special revenue funds involving millages totaling 3.848 mills as follows:
 - Bridges/streets - 0.4807
 - Senior citizens - 0.2000
 - Recycling - 0.1500
 - Medical care facility - 0.2500
 - Sheriff road patrol - 0.9000
 - Primary roads and streets - 0.9657
 - Mosquito control - 0.6316
 - Veteran's - 0.1700
 - MSU-e - 0.1000
- Budgeted use of fund balance reserves for special revenue funds is as follows (whether fund balance is actually used depends upon many financial factors that occur during the fiscal year):
 - Primary road improvements - **\$63,832**
 - Friend of the court - **\$21,970**

- Dispatch - \$85,191
 - Mosquito abatement - \$86,976
 - Equipment - \$108,249
 - Automation - \$10,232
 - Corrections officer training - \$4,000
 - Forfeiture - \$19,949
 - DHHS child care - \$46,378
 - Probate child care - \$54,471
 - Votes senior citizens - \$12,385
 - Voted medical care facility debt - \$203,250
 - Capital improvement - \$698,100
 - Workers compensation - \$91,000
- Grant funding for Vanderbilt Park and matching funds are still undetermined
 - Road Patrol millage will need to be renewed in 2018
 - Completion of issuing pension bonds and other retirement system changes at the health department are underway - new director is in place for 2017
 - A new site for the county recycling operation is being reviewed - If the site is chosen and the operation is relocated budget amendments would have to be implemented
 - The equipment fund budget is premised on a 2017 fund balance of approximately \$192,000 with \$262,000 in budgeted revenue and \$370,000 in budgeted expenditures resulting in a projected ending 2017 fund balance of about \$84,000 - Significant pressure has been put on this fund in recent years with increasing computer and security needs
 - State cuts in grant funding has resulted in the county having to increase funding for the work release program by approximately \$14,000
 - MSU-e is now funded from a special revenue fund rather than the GF with passage of the 0.1 mill
 - This is the second year of funding veteran's costs from a special revenue fund rather than the GF with passage of the 0.1 mill
 - Funding for home delivered meals from the senior citizens fund has become insufficient - There is now a waiting list for meals - There may be a request for a millage increase when this millage is up for renewal in 2018
 - Currently the capital improvement fund budget is premised on a beginning 2017 fund balance of approximately \$2.1 million with \$75,000 in budgeted revenue and \$783,400 in budgeted expenditures resulting in a projected ending 2017 fund balance of \$1.3 million. This estimate includes increasing the jail infrastructure project by \$263,000 or more
 - For several years the county has been using workers compensation reserves instead of the GF to fund workers compensation costs - this reserve may be fully expended in a few years at which

time these costs will have to shift back to the GF - this would shift about \$55,000 to \$60,000 in cost back to the GF

- The Board believes more comprehensive security information is needed before budget decisions can be made - For example, it is unknown whether all or part of security costs can be funded through grants - Depending on final costs the committee has discussed that financial adjustments may have to be made to fund additional security needs in phases over several years - Specific security items that were removed from the equipment budget at this time include: access swipe cards - \$78,000, ballistic vests - \$7,000 and security camera wiring \$2,600 for a total of \$87,600
- Certain possible deficiencies in fire protection are being reviewed - There will not likely be enough information to establish a budget for this purpose before the 2017 budget is adopted - However, the budget may have to be amended in 2017 for fire protection needs

2017 Tuscola County All Fund Budget

Fund	Fund Name	2017 Estimated Beginning Unassigned Fund Balance	2017 Budgeted Revenue and Transfers In	2017 Budgeted Expenditures and Transfers Out	2017 Estimated Ending Unassigned Fund Balance
General Fund					
101	Total General Fund	2,200,836	12,848,000	12,948,000	2,100,836
Special Revenue Funds					
207	Road Patrol	239,666	1,640,804	1,621,109	259,361
208	County Parks & Recreation	794	14,550	12,250	3,094
213	Arbela Township Police Services	0	185,069	185,069	0
214	Voted Primary Road Improvement	133,390	1,666,532	1,730,364	69,558
215	Friend of the Court	242,500	1,037,291	1,058,980	220,811
216	Family Counseling	50,353	10,000	10,000	50,353
218	Dispatch/911	655,283	1,325,000	1,410,191	570,092
221	Health Department	1,391,100	2,920,131	2,919,923	1,391,308
224	Regional DWI Court Grant	27,504	230,000	210,233	47,271
225	Vassar Township Police Services	0	83,779	83,779	0
230	Recycling	384,699	351,368	321,866	414,201
232	Millington Township Police Services	0	164,518	164,518	0
236	Victim Services	294	78,550	78,550	294
240	Mosquito Abatement	181,388	1,091,468	1,178,444	94,412
244	Equipment Fund	192,587	262,000	370,249	84,338
250	CDBG Housing Grant	32,307	150,100	150,100	32,307
251	Principal Residence Exemption	83,627	122,050	116,218	89,459
252	Remonumentation	0	\$49,578	\$49,578	0
255	Victim of Crime Act Grant	410	83,760	83,760	410
256	Register of Deeds Automation	91,598	55,300	65,532	81,366
257	HDC Stop Grant	0	25,749	25,749	0
258	Geographic Information Systems	48,006	47,100	12,000	83,106
261	Homeland Security	0	50,000	50,000	0
263	Concealed Pistol Licensing	43,774	31,200	16,500	58,474
264	Community Corrections Service	0	58,613	58,613	0
265	Corrections Officer Training	41,906	12,000	16,000	37,906
266	Forfeiture Sheriff/Prosecutor	48,261	20,051	40,000	28,312
269	Law Library	15,652	6,500	6,500	15,652
278	Drug Grant Enforcement	0	0	0	0
279	Voted MSU-Extension	0	172,572	153,564	19,008
285	Michigan Justice Training	5,709	4,000	4,000	5,709
288	Human Services Child Care	356,707	622,000	668,378	310,329
290	Human Services	35,278	9,000	8,360	35,918
291	Medical Care Facility	2,354,496	18,354,475	18,424,072	2,284,899
292	Child Care Probate Juvenile	76,683	809,317	863,788	22,212
293	Soldiers Relief	0	40,000	40,000	0
294	Veterans Trust	17,732	15,000	15,000	17,732
295	Voted Veterans	74,120	293,374	223,610	143,884
296	Voted Bridge	2,262,910	834,555	670,050	2,427,415
297	Voted Senior Citizens	34,349	346,144	358,529	21,964
298	Voted Medical Care Facility	834,950	436,432	367,233	904,149
	Special Revenue Funds Total	9,958,033	33,709,930	33,842,659	9,825,304

2017 Tuscola County All Fund Budget

Fund	Fund Name	2017 Estimated Beginning Unassigned Fund Balance	2017 Budgeted Revenue and Transfers In	2017 Budgeted Expenditures and Transfers Out	2017 Estimated Ending Unassigned Fund Balance
Debt Service Funds					
352	Pension Bonds	0	397,400	397,400	0
374	Purdy Building Debt	0	74,438	74,438	0
375	Caro Sewer System	0	427,875	427,875	0
379	Mayville Storm Sewer	0	79,050	79,050	0
380	Richville Water System	0	73,290	73,290	0
385	Denmark Sewer System (Old)	0	111,458	111,458	0
387	Wisner Water	0	151,675	151,675	0
391	Medical Care Facility Debt	289,098	1,000	204,250	85,848
	Debt Service Funds Total	289,098	1,316,186	1,519,436	85,848
Capital Project Funds					
452	Pension Bond Sale	0	0	0	0
470	State Police Capital Expenditures	135,856	23,300	21,000	138,156
483	Capital Improvements Fund	2,053,175	75,500	783,400	1,345,275
	Capital Project Funds Total	2,189,031	98,800	804,400	1,483,431
Other Funds					
532	Tax Foreclosure Fund	527,475	474,200	370,896	630,779
676	Motor Pool (Child Care Vehicle)	25,559	6,000	1,500	30,059
677	Workers Compensation	278,071	31,000	122,000	187,071
	Other Funds Total	831,105	511,200	494,396	847,909
	Total All Funds	\$15,468,103	\$48,484,116	\$49,608,891	\$14,343,328

2017 General Fund Revenue Budget

Account Number	Revenue Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
	Taxes					
402-253	Current Taxes (Non-Wind)	5,535,524	5,638,310	5,693,000	5,745,000	5,778,000
402-891	Current Wind Tax Revenue	721,120	1,247,050	1,001,000	1,013,000	941,000
404-253	Payment in Lieu of Taxes	8,986	4,219	9,000	6,000	6,000
425-253	Trailer Park Fees	3,373	4,782	3,700	4,700	4,700
447-253	Summer Tax Collection	109,612	115,434	109,000	114,000	114,000
	Total Taxes	6,378,615	7,009,795	6,815,700	6,882,700	6,843,700
	Licenses and Permits					
452-441	Building Codes SCMCCI	369,043	252,391	300,000	300,000	300,000
476-215	Marriage Licenses	1,765	1,760	2,000	2,000	2,000
476-301	Pistol Permits (Sheriff)	12,765	11,280	0	0	0
477-215	Pistol Permits (Gun Board)	22,224	8,246	0	0	0
477-253	Dog Licenses	127,991	173,502	145,000	100,000	125,000
477-301	Sheriff Licenses	1	1	12	12	12
478-215	Pistol Permits (Renewal)	130	220	0	0	0
544-136	District Court Case Flow Assistance	14,809	12,047	12,500	15,541	15,000
	Total Licenses & Permits	548,728	459,447	459,512	417,553	442,012
	Intergovernmental Federal					
506-253	Civil Defense	39,068	32,078	39,000	39,000	21,000
509-346	Byrne Jag TNU/Lapeer Co	0	0	0	0	0
	Total Intergovernmental Federal	39,068	32,078	39,000	39,000	21,000
	Intergovernmental State					
507-253	Justice Benefits Inc.	0	0	0	0	0
541-253	Judges Salary (Cir,Pro,District)	239,917	240,643	241,307	241,307	241,307
544-253	Marine Safety	11,100	9,293	14,400	14,400	14,400
545-253	Secondary Road Patrol	83,257	90,293	85,200	85,200	89,931
562-301	SSI Incentive	7,000	5,600	6,000	6,000	6,000
563-253	Co-op Reimbursement Prosecutor	68,801	71,966	68,000	72,000	72,000
570-253	Cigarette Tax Monies	0	0	0	0	0
574-253	State Revenue Sharing	945,806	1,095,464	1,097,391	1,097,391	1,108,101
577-253	State Hotel/Liquor Tax	219,473	123,591	104,823	104,823	108,180
578-253	State Payment Court Equity Fund	229,662	234,148	232,000	232,000	232,000
	Total Intergovernmental State	1,805,016	1,870,998	1,849,121	1,853,121	1,871,919
	Intergovernmental Local					
510-331	Community Foundation Grant Marine	1,500	0	0	0	0
511-301	Community Foundation Grant				2,600	0
582-426	Enbridge Grant Emergency Services	1,000	1,000	0	1,000	0

2017 General Fund Revenue Budget

Account Number	Revenue Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
583-426	Janks Grant Emergency Services	0	1,800	0	1,850	0
	Total Intergovernmental Local	2,500	2,800	0	5,450	0
	Charges for Services - General					
544-215	Drug Caseflow Fund Circuit Court	474	532	700	700	700
590-215	Certifieds	32,933	36,545	39,000	36,000	36,000
601-136	District Court Probation Fees	198,891	198,953	200,000	180,000	180,000
602-136	Dist. Court (Court & Bond Costs)	230,805	270,971	263,000	263,000	263,000
602-143	Court Costs FOC	23,675	18,711	19,000	19,000	19,000
602-215	Court Costs	213,146	213,848	220,000	200,000	200,000
603-136	District Court Bond Costs	2,795	3,363	3,000	3,300	3,000
607-215	DNA Assessment County Share	3	105	10	400	400
607-301	DNA Assessment Sheriff	8	233	50	800	800
620-215	Late Fees	163	757	100	100	100
626-215	Passport/CCW Photo Charge	10,560	8,940	9,000	0	0
626-259	IS Service computers	0	214	0	0	0
627-259	IS Web Service	0	0	0	1,500	2,000
627-218	Dispatch Tech Services	5,000	0	0	0	0
640-259	Property Tax Export				7,000	7,000
	Total Charges for Services - General	718,453	753,172	753,860	711,800	712,000
	Charges for Services - Sales					
631-301	Sheriff Report Copies	4,911	3,946	4,000	4,000	4,000
642-236	Register of Deeds On Line Costs	36,326	42,440	33,000	30,000	30,000
643-236	Film Sales	0	0	0	0	0
643-430	Sales-Animal Shelter	130	70	200	200	200
645-236	Register of Deeds Postage Costs	376	369	350	350	350
646-301	Sales Sheriff - Auction	0	0	0	600	600
647-301	Sales Sheriff - Canteen	13,558	14,668	12,000	22,000	22,000
	Total Charges for Services - Sales	55,301	61,493	49,550	57,150	57,150
	Charges for Services - Fees					
479-215	Laminating Fee (Clerk)	0	0	0	0	0
508-253	LEPC Fees	0	0	0	0	0
604-136	MIP Deferral Program	3,518	255	3,500	3,500	3,500
605-136	Dist.Ct. Screening Assessment Fee	20,440	24,452	20,000	20,000	20,000
605-215	Restraining Orders	0	0	0	0	0
608-136	District Court Intensive Prob. Fees	34,260	33,000	28,000	36,000	36,000
608-215	Bench Warrant Fee	17,722	23,025	20,000	15,000	15,000
608-301	Sex Offenders Registration Fee	1,680	1,980	1,800	1,800	1,800
608-430	Boarding-Animal Control	2,169	3,332	2,300	2,300	2,300
609-215	Waiver Marriage Lic. 3 Day	1,425	1,115	1,000	1,000	1,000
610-132	Admin Fees/Family Division	42,819	37,982	42,000	35,000	35,000
610-148	Probate Court-Service Fees	27,584	32,224	33,000	32,000	32,000

2017 General Fund Revenue Budget

Account Number	Revenue Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
610-215	FOC Processing Fees	5,439	4,879	5,500	0	0
611-215	DBA Co-Partnership Clerk	4,000	4,030	4,000	4,000	4,000
612-215	Appeals Fees Circuit Court	0	24	100	100	100
612-236	Register of Deeds-Transfer Tax	109,366	114,926	122,000	115,000	115,000
613-215	Clerk Foreclosure Sale	0	0	0	0	0
613-236	Register of Deeds-Recording Fee	124,830	122,099	122,000	116,000	190,000
614-215	Clerk Fees	7,403	6,906	6,500	7,400	7,400
614-236	Register of Deeds-Copies	31,415	27,758	31,000	23,000	23,000
614-275	Drain Commission Copy Fees	0	0	0	0	0
615-215	Searches Circuit	6,771	5,874	6,000	6,000	6,000
615-236	Register of Deeds-Searches	31	35	50	100	100
616-215	Motion Fees	10,910	8,724	8,000	8,000	8,000
616-236	Handling Fees	0	0	0	0	0
617-132	Filing Fee/Family Court	62	0	0	0	0
617-215	Jury/Entry/Forensic	18,890	19,748	20,000	16,000	16,000
617-253	BC/BS Administrative Fee Retires	2,346	2,404	2,500	2,500	2,500
618-215	Notary Bond Filing Fee	1,064	1,015	1,000	1,000	1,000
618-253	Notary Fees Treasurer	260	45	100	100	100
618-301	Mortgage Sales	6,350	6,312	6,500	6,500	6,500
619-136	Civil Fees (District Court)	155,742	152,528	121,000	115,000	140,000
619-215	Passport Fees	0	0	0	0	0
619-301	Drug Testing Fees	2,025	8,400	6,000	12,000	12,000
620-132	Collection Fees/Family Div.	305	61	100	100	100
620-722	Airport Zoning Application Fees	0	70	175	175	175
621-215	Circuit Court Fees	445	345	500	500	500
621-301	Kiosk Fees - Sheriff	9,235	0	0	0	0
622-225	Equalization LUG Tax System	0	0	50	50	50
623-215	Funeral Home Corrections	11	17	100	100	100
624-215	Victims Rights Admin. Fee	4,136	3,754	4,000	4,000	4,000
624-253	Tax Certification	1,700	4,515	2,500	6,000	6,000
624-648	Medical Examiner Fees	2,190	1,628	1,500	1,500	1,500
625-215	Voter Registration Processing	1,012	345	500	500	500
625-236	County Share MSSR Fee	404	511	600	600	600
625-253	Tax Searches	0	2	0	0	0
625-301	Inmate Phone Cards	0	0	0	0	0
625-722	Zoning Board of Appeal Fees	0	0	0	0	0
626-225	Tax Administration Fees	59,386	52,584	59,000	53,000	53,000
626-253	Inheritance Tax Fees	798	0	0	0	0
626-301	Housing Prisoners from Other Counties	0	33,310	20,000	400	0
628-301	Care of Prisoners DOC Detainer	22,979	27,254	23,000	25,000	25,000
629-253	Sales Treasurer	3,412	3,627	5,000	5,000	5,000
630-301	Sheriff Foreclosure Adjudgment Postings	5,941	8,060	8,000	6,000	6,000
633-301	Boat Livery Inspections	10	10	75	75	75
634-301	Felon Diverted Program	86,080	152,335	75,000	95,000	95,000
635-301	Inmate Phone Revenues	18,912	33,045	33,000	40,000	40,000
636-301	Charge to Prisoners for Jail	42,560	46,352	42,000	60,000	55,000
637-301	Day Reporting	3,121	5,928	5,000	5,000	5,000
638-301	Care of Prisoners Work Release	21,655	20,555	20,000	30,000	30,000
642-259	Tax Data - Online fee	15,024	11,490	0	0	0
659-136	Warrant Fees District Court	24,513	23,395	24,000	20,000	20,000

2017 General Fund Revenue Budget

Account Number	Revenue Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
660-301	Vehicle Impoundment Fee	0	0	0	0	0
	Total Charges for Services - Fees	962,350	1,072,265	937,950	932,300	1,025,900
	Fines & Forfeits					
655-253	County Treasurer Forfeitures	7,732	10,655	9,000	9,000	9,000
655-301	Bond forfeitures - Sheriff	0	20	0	0	0
656-136	District Court Bond Forfeitures	10,204	19,064	11,000	14,000	14,000
657-136	District Court Ordinance Fines	22,394	19,821	21,000	21,000	21,000
657-215	Court Fines	0	320	500	500	500
660-130	Juror Failure to Appear	0	400	0	0	0
678-132	State Tax Lien Fee	42	18	130	130	130
	Total Fines & Forfeitures	40,372	50,298	41,630	44,630	44,630
	Interest & Rentals					
664-253	Interest - Summer Taxes	27,173	28,078	25,000	30,000	30,000
665-253	Pooled General Fund Interest	34,163	30,197	30,000	33,000	33,000
667-253	Thumb Cellular Tower Rental	4,326	4,524	4,326	4,326	4,326
667-301	Rentals (Use of Van)	0	1,500	0	1,031	1,000
667-369	Rent for County Property	13,237	12,493	16,000	16,000	16,000
668-253	Human Services Lease Payment	299,150	299,150	299,150	299,150	299,150
699-020	Health Department Lease	85,676	85,676	85,676	85,676	85,676
	Total Interest & Rentals	463,725	461,618	460,152	469,183	469,152
	Refunds & Reimbursements					
580-253	Reimbursement State Jury	19,108	16,735	16,000	16,000	16,000
582-132	ISD Truency Program Grant	0	0	0	0	0
658-253	Return Check Charge	190	460	300	300	300
674-253	Thumb Narcotics Unit Reimburse	14,508	17,071	24,000	7,000	7,000
674-301	Reimbursements FOC Warrants	911	381	500	500	500
676-060	Drain Restitution	150	453	0	400	400
676-132	Reimbursement Counseling -Courts	165	0	200	200	200
676-191	State Reimbursement/Elections	0	26,542	0	20,000	0
676-215	GAL Attorney Fee/Reimbursement	29,618	26,777	28,000	23,000	23,000
676-226	Equalization Contract to Huron County	42,315	39,060	39,060	39,060	0
676-227	Equalization Base Contract Caro	57,606	52,498	58,000	55,000	47,000
676-229	Reimbursements - Prosecutor	0	361	0	0	0
676-253	Reimbursements & Refunds	23,678	1,672	5,000	44,000	5,000
676-301	Reimbursement Sheriff	8,027	39,422	45,322	35,000	35,000
676-306	Weigh Master	71,862	77,913	79,000	79,000	80,639
676-430	Reimbursement Animal Shelter	11,085	7,303	11,000	11,000	11,000
677-191	Reimb-School Election	5,501	0	5,000	5,000	0
677-215	Reimbursement Crt Appt Atty Fees	12,785	12,839	14,000	14,000	14,000
677-301	Sheriff Medical Service Reimb.	28,228	11,139	10,000	10,000	10,000
677-430	Animal Shelter Restitution	320	850	0	500	500

2017 General Fund Revenue Budget

Account Number	Revenue Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
678-191	Twsp. - Election Supplies	47,264	2,724	4,000	4,000	4,000
678-301	Reimb. DDJR	0	218	0	700	500
679-215	DE Novo Transcripts	64	18	100	100	100
680-191	Elections Reim. Misc.	0	0	0	0	0
683-253	Reimbursement Court Admin SVCS	0	1	0	0	0
694-130	Cash Over/Short - Unified Court	0	(20)	0	0	0
694-215	Cash Over/Short	34	6	0	0	0
694-253	Cash Over/Short	71	184	0	0	0
699-010	Veterans Operations Indirect Cost	2,109	2,894	3,182	3,182	2,967
699-215	Friend of the Court Indirect Cost	140,981	77,931	98,976	98,976	123,746
699-218	Dispatch Fund Indirect Costs	58,094	70,328	81,479	81,479	79,713
699-221	Health Department Indirect Costs	7,580	10,227	9,404	9,404	10,570
699-230	Recycling Indirect Costs	29,860	34,228	37,108	37,108	37,067
699-240	Mosquito Control	46,058	71,334	98,241	98,241	88,435
699-297	Senior Citizens Fund Indirect Cost	1,345	1,507	1,747	1,747	2,027
699-298	Medical Care Facility Indirect Cost	1,574	1,507	1,376	1,376	1,613
699-441	Building Codes SCMCCI Rent	20,000	24,163	25,000	25,000	25,000
699-801	Drain Assessment Services	2,113	2,113	2,113	2,113	2,113
	Total Reimbursement & Refunds	683,204	630,839	698,108	723,386	628,390
	Total Operating Revenue	11,697,332	12,404,803	12,104,583	12,136,273	12,115,853
	Revenue Transfers Other Funds					
699-207	Road Patrol Loan	52,500	0	0	0	0
699-251	Principle Residence Exemption	1,218	1,218	1,218	1,218	1,218
699-294	Veterans Trust	1,000	1,000	1,000	1,000	1,000
699-532	Tax Foreclosure	50,000	20,000	87,886	87,886	50,000
	Voted Veterans Loan Repayment			34,500	34,500	0
699-626	Delinquent Tax Revolving Fund	658,253	695,776	661,490	677,123	679,929
	Transfer in Unreconciled T & A	47,754	0	0	0	0
	Total Revenue Transfers from Other Funds	810,725	717,994	786,094	801,727	732,147
	Grand Total Revenues	12,508,057	13,122,797	12,890,677	12,938,000	12,848,000
	Recurring Sources of Funds					
672-390	Use of Fund Balance	0	0	391,398	0	100,000
	Total Budgeted General Fund Balance or Use of Other One-Time Sources	0	0	391,398	0	100,000
	GRAND TOTAL REVENUES	12,508,057	13,122,797	13,282,075	12,938,000	12,948,000

2017 General Fund Expenditure Budget

Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
Legislative					
Board of Commissioners	94,369	108,514	127,000	117,000	126,000
Special Programs	26,365	28,998	33,000	28,500	34,000
Total Legislative	120,734	137,512	160,000	145,500	160,000
Judicial					
Unified Court	2,250,792	2,279,519	2,422,823	2,313,000	2,492,926
Jury Commission	5,900	5,801	5,875	5,875	5,875
Adult Probation	12,312	10,681	14,000	12,000	14,000
Total Judicial	2,269,004	2,296,001	2,442,698	2,330,875	2,512,801
General Government					
Elections	88,917	57,178	90,000	106,851	42,280
Accounting Services	48,039	46,980	50,000	48,000	52,000
Legal Services	80,620	64,592	80,000	65,000	75,000
Clerk	427,728	414,758	459,500	445,000	467,724
Controller/Administrator	300,402	306,117	322,000	312,000	332,000
Equalization	204,055	209,448	217,000	210,000	215,479
Equalization/Huron County	9,650	11,258	11,000	11,000	0
Equalization Caro Assessing Contract	20,436	16,181	22,444	18,000	28,297
Prosecutor	514,364	527,271	553,000	517,000	554,482
Co-Op Prosecutor	137,694	146,654	170,000	164,000	178,349
Register of Deeds	248,742	259,460	271,000	263,000	281,993
Treasurer	321,413	311,123	293,704	296,000	296,154
MSU Cooperative Extension	107,366	140,153	25,000	25,000	0
Computer Operations	387,872	444,596	471,551	467,000	493,001
Buildings & Grounds	777,207	744,344	804,256	778,000	790,058
Human Services Building Maint.	56,447	59,866	58,000	55,500	58,463
Drain Commission	197,000	205,131	212,322	206,000	217,421
Total General Government	3,927,952	3,965,110	4,110,777	3,987,351	4,082,701
Public Safety					
Courthouse Security	100,806	119,374	132,000	132,000	133,327
Jail	2,212,205	2,172,505	2,326,322	2,121,000	2,302,922
Weigh Master	77,443	77,913	79,000	79,000	80,639
Marine Safety	12,602	10,795	14,400	14,400	14,400
Secondary Road Patrol	90,799	86,877	85,200	85,200	89,931
Thumb Narcotics	14,557	17,448	24,000	2,500	7,000
Planning Commission	3,388	3,185	3,000	3,000	4,034
Plat Board	0	0	0	0	0
Emergency Services	88,817	94,660	94,000	91,000	97,337
Animal Shelter	149,850	146,417	152,000	152,000	153,000

2017 General Fund Expenditure Budget

Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
Livestock Claims	0	0	500	500	500
Total Public Safety	2,750,467	2,729,174	2,910,422	2,680,600	2,883,090
Public Works					
Building Codes (See note below)	369,043	252,391	300,000	300,000	300,000
Board of Public Works	2,339	972	1,500	1,500	1,500
Drain-at Large	443,611	426,952	405,426	405,426	408,183
Total Public Works	814,993	680,315	706,926	706,926	709,683
Health & Welfare					
Substance Abuse	109,737	61,796	52,412	52,412	54,090
Medical Examiner	63,387	53,467	56,000	56,000	59,055
Veterans Burial	12,600	3,900	0	0	0
Boundry Commission	401	0	0	0	0
Airport Zoning Board	0	70	100	100	100
Economic Development	50,754	55,000	50,000	50,000	80,000
Total Health & Welfare	236,879	174,233	158,512	158,512	193,245
Other					
Employee Sick Vacation Benefit	30,523	51,111	70,000	12,000	62,507
Insurance & Bonds	111,340	77,051	100,000	100,000	103,000
Other Total	141,863	128,162	170,000	112,000	165,507
Contingency					
Contingency	0	0	0	30	19,722
Total Contingency	0	0	0	30	19,722
Operating Transfers Out					
County Park	0	3,550	4,500	4,500	9,000
Friend of the Court	282,970	282,970	242,970	242,970	242,970
Health Department	306,000	303,319	303,319	303,319	306,500
Behavioral Health	288,243	288,243	288,243	288,243	288,243
Victim Services	6,000	0	0	0	0
Equipment Fund	213,600	278,000	183,300	289,506	262,000
Remonumentation	61	113	0	0	0
Victim of Crime	0	0	0	0	0
Community Corrections	16,500	25,292	17,000	22,000	36,000
Child Care Human Services	366,000	300,000	250,000	250,000	200,000
Department of Human Services	9,000	9,000	9,000	9,000	9,000
Child Care Probate	477,600	475,000	475,000	475,000	525,000

2017 General Fund Expenditure Budget

Category/Department	2014 Actual	2015 Actual	2016 Amended Budget	2016 Estimated Year End Actual	2017 Budget
Soldiers & Sailors Relief	23,600	32,000	0	0	0
Purdy Building Debt	72,424	71,564	75,568	75,568	74,438
Capital Improvements Fund	0	649,448	400,000	400,000	0
Cigarette Tax	0	0	0	0	0
Medical Examiner	21,506	22,453	26,100	26,100	27,100
Veterans Counseling	46,000	46,000	0	0	0
Wind Revenue Escrow	0	0	342,000	342,000	241,000
Transfer to GIS Fund	0	12,500	0	0	0
Transfer Advance Voted Veterans	0	34,500	0	0	0
Hazard Mitigation		7,000	0	0	0
Homeland Security	15	0	0	0	0
Total Operating Transfers Out	2,129,519	2,840,952	2,617,000	2,728,206	2,221,251
GRAND TOTAL EXPENDITURES	\$12,391,411	\$12,951,459	\$13,276,335	\$12,850,000	\$12,948,000

2017 Capital Improvement Budget	
Department/Agency/Project	Capital Improvement Fund - 483
Jail Plumbing	\$340,000
Jail Window Replacement	\$223,000
Courthouse Tuckpointing	\$38,900
Animal Control Concrete/Fence/Drain	\$20,000
Health Dept./Building Code Painting	\$20,000
Adult Prob. Parking Lot Repairs-Sealing	\$17,000
Tuckpoint Health Department	\$15,700
Annex IT Rooftop AC	\$12,000
Jail LED Lighting System	\$10,000
Jail C-Wing Rooftop AC	\$10,000
Jail Electrical	\$9,800
Jail Parking Lot Sealing	\$8,000
Annex Parking Lot Sealing	\$8,000
Animal Shelter Storage Shed	\$6,500
Jail Sergeants Office AC	\$6,000
MSU Vinyl Siding	\$6,000
General Carpet Cleaning	\$6,000
Annex Back Sidewalk	\$4,000
Security Glass Magistrate	\$4,000
Security Glass Civil Division	\$4,000
DHHS Parking Lot Sealing	\$3,500
Computer Basement Remodel	\$2,500
Courthouse Front Sidewalk Repair	\$2,500
Health Dept. Sidewalk Repair	\$2,500
DHHS Sidewalk Repairs	\$2,500
Courthouse Window Cleaning	\$1,000
Total	\$783,400

2017 Equipment Budget	
Department/Agency/Project	Equipment Fund - 244
Disaster Recovery Phase II	\$115,000
Network Switches	\$52,810
2 F-250 4x4 with Plow	\$38,000
Data Center UPS Replacement	\$35,000
Information Technology Servers	\$22,535
VM Ware Standard Software Program	\$21,000
Court Recording Software Upgrade from XP	\$15,025
New State Mandated Jury Fee Reporting	\$14,000
Election Equipment Software Equipment	\$10,000
Scanner for District Court	\$10,000
Jail Cloths Washer Commercial	\$8,000
Phase 3 Courthouse Lawn Sprinklers	\$4,000
Laptop Computers	\$2,700
PC Work Stations	\$2,500
Carpet Cleaner	\$2,500
Board Room Chair Replacement	\$2,000
Printers	\$2,000
Wiring for Computer System	\$2,000
3 Desks Modifications to allow Standing	\$1,800
Sheriff Chairs	\$1,676
District Court Panels for Cubicles	\$1,500
Sheriff Standing Desk	\$1,413
Magistrate Copier	\$1,395
Probate Copier	\$1,395
2 Vacuums	\$1,200
Magistrate Chairs	\$800
Total	\$370,249

**GENERAL APPROPRIATIONS ACT – ADOPTING THE
2017 TUSCOLA COUNTY BUDGET (Calendar Fiscal Year)**

WHEREAS, The Tuscola County Board of Commissioners has examined the financial reports and budget requests for 2017 of the various departments, agencies, offices, and activities (“Budgetary Centers”) which it, by law or by policy, must finance or assist in financing;

WHEREAS, The Board has taken into consideration the fact that there are certain required functions of county government or operations, which must be budgeted at serviceable levels in order to provide statutory and constitutionally required services and programs;

WHEREAS, The Uniform Budgeting and Accounting Act (“UBAA”), MCLA 141.421, et seq., requires that the Board enact a General Appropriation Act designed to appropriate for all county expenditures;

WHEREAS, The Board has reviewed the recommended budget for 2017 and believes the same to contain funds sufficient to finance all mandatory county funded services at or beyond a serviceable level;

NOW THEREFORE, BE IT RESOLVED, that the 2017 Tuscola County Budget, as detailed in the document attached which is incorporated by reference herein, is hereby adopted on a fund, activity, and line-item basis, subject to all County policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED #1, a public hearing has been held on the proposed 2017 budget following notice as required by law, including notice concerning the millage rates to be levied as required by the Uniform Budgeting and Accounting Act, P.A. 2 of 1978, as amended, the following tax rates are hereby authorized, certified, and reaffirm the previously adopted rates for the 2016 tax year (2017 Budget Year) for a total county levy of 7.7621 mills as listed in detail below:

2016 AUTHORIZED TAX RATES – 2017 BUDGET

Purpose	Millage	Fund
General Government Operations	3.9141	General Operating
County Bridge & Local Streets	0.4807	Bridge
Senior Citizens	0.2000	Senior Citizens
Recycling	0.1500	Recycling
Medical Care Facility	0.2500	Voted Medical Care
Road Patrol	0.9000	Road Patrol
Primary Roads/Streets	0.9657	Primary Roads
Mosquito Control	0.6316	Mosquito Control
Veteran’s	0.1700	Veteran Services
MSU-Extension	0.1000	
Total	7.7621	

BE IT FURTHER RESOLVED #2, that each budgetary center shall limit expenditures within the appropriations and accounts authorized and for purposes consistent with the name of the account, and shall not attempt to expend funds that will result in an account deficit or at a rate that will eventually result in an account deficit;

BE IT FURTHER RESOLVED #3, that in order to expedite ongoing budget amendments, the County Controller/Administrator shall have the authority to transfer up to \$5,000 between non-wage/fringe benefit accounts within an adopted activity (departmental) budget without approval of the Board of Commissioners. However, any increase in a total activity budget appropriation requires Board of Commissioner approval.

BE IT FURTHER RESOLVED #4, that the Board is appropriating to the Child Care Funds with the understanding that such sums are reasonable and necessary for the Probate (Family) Court and Department of Human Services to meet critical needs in an adequate manner and without waiving the County's entitlement to 50% reimbursement from the State of Michigan as mandated by Michigan's Constitution;

BE IT FURTHER RESOLVED #5, that the sum of **\$49,608,891** as set forth in the budget adopted by this Board is hereby appropriated for the use by departments and for the use of defraying and paying boards of the County of Tuscola for all costs and expenses for the fiscal year beginning January 1, 2017 and ending December 31, 2017;

BE IT FURTHER RESOLVED #6, that said sums appropriated to and shall be available for expenditures from several funds in accordance with the law, and no obligation or liability shall be incurred, nor any vouchers drawn in payment thereof by any county department, which shall be confined to the objects or categories of expenditures and shall not exceed the amount appropriated therefore, as set forth in the categories of said budget;

BE IT FURTHER RESOLVED #7, that all County elected officials and county department heads shall abide by County Policies, as adopted and amended by this Board, and that these budgeted funds are appropriated contingent upon compliance with all financial and other policies of the County (Official copy of all county policies maintained in the Controller/Administrator's Office);

BE IT FURTHER RESOLVED #8, that all the approved full time and part time positions identified for various departments and funds in the budget, shall limit the number of employees who can be employed and no funds are appropriated for any position or employee not in the 2017 budget document. Further, there may be a need to increase or decrease various positions within the budget and/or impose a hiring freeze and/or impose lay-offs due to the unforeseen financial changes; therefore, the number of authorized full time and part time positions in the budget may be changed from time to time by the Board and/or the Board. The County elected officials and County department heads shall abide by whatever changes are made by the Board, if any, relative to the approved positions and the number of employees;

BE IT FURTHER RESOLVED #9, that certain positions contained in the budget which are supported in some part by a grant, cost-sharing, child care reimbursement, or other source of outside funding, are only approved contingent upon the County receiving the budgeted revenues. In the event outside funding is not received, then said positions shall be considered unfunded and removed from the budget as necessary;

BE IT FURTHER RESOLVED #10, that revenues received by the County under Public Act 106 and 107, 1985 (Convention Facility tax revenues) shall not be used to reduce the County's operating millage levy as defined by Public Act 2, 1986;

BE IT FURTHER RESOLVED #11, that in the event the Board imposes a hiring freeze and vacancies occur during the existence of that hiring freeze, the vacancies shall be considered and hereby declared to be vacated positions. Said vacated positions shall not be refilled except by specific Board authorization. Further, the existence of a hiring freeze which may be imposed by the Board shall be, and is hereby declared to be, contingent upon the expenditure of budgeted funds, as well as the position specifically listed on the approved position roster list;

BE IT FURTHER RESOLVED #12, that in accordance with Public Act 106 of 1985 and Public Act 2 of 1986, if 50% of the estimated Convention Facility Tax revenues are not used to reduce the County's operating tax rate, then these funds shall be transmitted to the Substance Abuse Coordinating Agency with remaining revenues to be deposited in the County's general fund;

BE IT FURTHER RESOLVED #13, that the revenues received by the County under Public Act 264 of 1987 (Health and Safety Fund Act) shall not be used to reduce the County's operating millage levy;

BE IT FURTHER RESOLVED #14, that in accordance with Public Act 264 of 1987, that 12/17 of the estimated Cigarette Tax revenues not used to reduce the County's operating tax rate shall be used for other purposes specified by Public Act 264 of 1987, with the remaining revenues generated by PA 264 of 1987 to be used for other General Fund expenditures;

BE IT FURTHER RESOLVED #15, that the Controller/Administrator be, and is hereby appointed, Budget Administrator pursuant to the Uniform Budgeting and Accounting Act, MCLA 141.421 et. seq., with power to administer such duties in connection with said budget, as may from time to time, be delegated to the Office of Controller/Administrator by the Board of Commissioners;

BE IT FURTHER RESOLVED # 16, that the Budget Administrator be directed to disburse to the various agencies, the approved County appropriation on the basis of need as determined by the cash balances within their respective funds;

BE IT FURTHER RESOLVED #17, that the Controller is authorized to establish funds, activities, and line item accounts as necessary under the State Uniform Chart of Accounts to maintain effective financial accounting of county operations;

BE IT FURTHER RESOLVED #18, that inter-fund transfers are automatically approved on a quarterly basis in January, April, July, and October based on the quarterly transfer schedule included in the annual County Budget unless otherwise changed by the Tuscola County Board of Commissioners. Notification of any changes shall be submitted by the Controller/Administrator to the appropriate accounting offices;

BE IT FURTHER RESOLVED #19, that claims shall be paid by the Statutory Finance Committee following the normal claims approval process unless other payment provisions

have been made by County Board action. By previous Board action, the Board Chairperson and Finance Chairperson have the authority to approve payment of claims in advance of the regular claims approval process in situations to avoid not meeting payment deadlines, to avoid interest penalty charges and other situations deemed necessary by the Board Chairperson and Finance Chairperson;

BE IT FURTHER RESOLVED #20, that Maintenance of Effort payments may be paid from the Voted Medical Care Facility Fund #298 upon signature of the Medical Care Facility Director. Said claim is a fixed per day amount paid by the County to the State for patients housed at the facility;

BE IT FURTHER RESOLVED #21, that in conformance with the Uniform Budgeting and Accounting Act, the budget includes the following information;

- 1) Expenditure data for the most recently completed fiscal year.
- 2) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of Tuscola County.
- 3) Revenue data for the most recently completed fiscal year.
- 4) An estimate of the revenues, by source of revenue, to be raised or received by Tuscola County in the ensuing fiscal year.
- 5) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year.
- 6) An estimate of the amount needed for deficiency, contingent, or emergency purposes, and the amounts needed to pay and to discharge the principal and interest of the debt of Tuscola County due in the ensuing fiscal year.
- 7) The amount of proposed capital outlay expenditures, except those financed by enterprise, public improvement, or building and site, or special assessment funds, including the estimated total cost and proposed method of financing of each capital construction project and the projected additional annual operating costs of each capital construction project, and the projected additional annual operating cost of each capital construction projected for three (3) years beyond the fiscal year covered by the budget.

mhoagland@tuscolacounty.org

To: mhoagland@tuscolacounty.org
Subject: FW: Year-End Compliance with the Uniform Budgeting and Accounting Act

From: Clayette Zechmeister [mailto:zclay@tuscolacounty.org]
Sent: Wednesday, November 16, 2016 11:39 AM
To: Mike Hoagland <mhoagland@tuscolacounty.org>
Subject: Year-End Compliance with the Uniform Budgeting and Accounting Act

Mike

In order to be in compliance with the Uniform Budgeting and Accounting Act certain 2016 year-end financial correcting actions must be made by the County Board of Commissioners. This is an annual county activity that is completed to abide by the conditions of the act.

At this point the General Fund budgeted revenues will need an overall increase of \$67,182

This is mostly due to Grants and reimbursements from the state for elections that were not budgeted earlier.

The General Fund expenditures will also increase the same \$67,182 to budget the offset of the additional revenues for grants and expenditure line items for the reimbursements.

It should be noted that, further actions may be required at a later date when the County prepares for the final year end audit

Thank You,

Clayette

Resolution Adopting the MERS Defined Contribution Plan



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

This Resolution is entered into under the provisions of 1996 PA 220 and the Municipal Employees' Retirement System of Michigan ("MERS") Plan Document, as each may be amended.

WHEREAS, the participating entity desires to adopt the MERS Defined Contribution Plan for its designated employees;

WHEREAS, the participating entity has furnished MERS with required data regarding each eligible employee and retiree;

WHEREAS, as a condition of MERS membership, and pursuant to the MERS Retirement Board's power as plan administrator and trustee under Plan Document Section 71 and MCL 38.1536, as each may be amended, it is appropriate and necessary to enter into a binding agreement providing for the administration of the Defined Contribution Plan, the reporting of wages, and the payment of the required contributions of a participating entity and withholding of employee contributions; now, therefore,

IT IS HEREBY RESOLVED:

1. On behalf of the participating entity, the governing body of Tuscola County Health Department adopts the MERS Defined Contribution Plan in accordance with Plan Section 4 for its eligible employees as described in the MERS Defined Contribution Adoption Agreement, subject to the MERS Plan Document and as authorized by 1996 PA 220, as both may be amended;
2. The governing body agrees to the terms of and authorizes (title) Chairman of the Tuscola County Board of Commissioners to execute the initial MERS Defined Contribution Adoption Agreement, a copy of which is attached hereto and which is hereby incorporated by reference; and

I hereby certify that the above is a true copy of the Defined Contribution Resolution adopted at the official meeting held by the governing body of this municipality:

Dated: _____, 20____. _____
(Signature of Authorized Official)

This Resolution shall have no legal effect under the MERS Plan Document until a certified copy of this adopting Resolution is filed with MERS, MERS determines that all necessary requirements under the Plan Document, the Adoption Agreement, and this Resolution have been met, and MERS certifies the Resolution below.

Received and Approved by the Municipal Employees' Retirement System of Michigan:

Dated: _____, 20____. _____
(Authorized MERS Signatory)

MERS Defined Contribution Plan Adoption Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmi.org

The Employer, a participating municipality or court within the state of Michigan that has adopted MERS coverage, hereby establishes the following Defined Contribution Plan provided by MERS of Michigan, as authorized by 1996 PA 220 in accordance with the MERS Plan Document.

I. Employer Name Tuscola County Health Department Municipality #: 790101

If new to MERS, provide your municipality's/court's fiscal year: _____ through _____.
(Month) (Month)

II. Effective Date

Check one:

A. If this is the initial Adoption Agreement for this group, the effective date shall be the first day of January 1, 2017.

This municipality or division is new to MERS, so vesting credit prior to the initial MERS effective date by each eligible participant shall be credited as follows (choose one):

Vesting credit from date of hire No vesting credit

This division is currently in the MERS Defined Benefit or Hybrid Plan and meets the applicable funding level requirements to adopt the MERS Defined Contribution Plan, as set forth in Plan Document Section 46. Unless otherwise specified, the standard transfer/rehire rules will apply.

* Closing this division will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation. (The amount may be adjusted for any benefit modifications that may have taken place since then.)

This division is for new hires, rehires, and transfers of current Defined Benefit division # 01 and/or current Hybrid division # _____

Employees will have a one-time opportunity to convert from the existing plan into the new MERS Defined Contribution Plan (see attached MERS Defined Contribution Conversion Addendum incorporated herein by reference).

The existing Defined Benefit Plan will be frozen (see attached Frozen Defined Benefit Addendum).

Review the projection study results

MERS recommends that your MERS representative presents the projection study results to your municipality/court before adopting MERS Defined Contribution.

Our MERS representative presented and explained the projection study results to the _____ on _____.
(ex. Board, Finance Committee, etc.) (MM/DD/YYYY)

As an authorized representative of this municipality/court, I

Mike Hoagland

Controller/Administrator

waive the

(Name)

(Title)

right for a presentation of the projection study results.

B. If this is an **amendment** of an existing Adoption Agreement (existing division number _____), the effective date shall be the first day of _____, 20____. *Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.*

MERS Defined Contribution Plan Adoption Agreement

- C. If this is to **separate employees** from an existing *Defined Contribution division* (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20____.
- D. If this is to **merge division(s)** _____ into division(s) _____, the effective date shall be the first of _____, 20____.

III. Eligible Employees

Only those Employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. A copy of ALL employee enrollment forms must be submitted to MERS. The following groups of employees are eligible to participate:

All New Hires After January 1, 2017

(Name of Defined Contribution division – e.g. All Full Time Employees, or General After 7/01/13)

These employees are (check one or both):

- In a collective bargaining unit (attach cover page, retirement section, and signature page)
- Subject to the same personnel policy

To further define eligibility, (check all that apply):

- Probationary periods** are allowed in one-month increments, no longer than 12 months. During this introductory period the Employer will not report or make contributions for this period, including retroactively. Service will begin after the probationary period has been satisfied.
The probationary period will be _____ month(s).
- Temporary employees** in a position normally requiring less than a total of 12 whole months of work in the position may be *excluded* from membership. These employees must be notified in writing by the participating municipality that they are excluded from membership within 10 business days of date of hire or execution of this Agreement.
The temporary exclusion period will be _____ month(s).

MERS Defined Contribution Plan Adoption Agreement

IV. Provisions

1. Vesting (Check one):

- Immediate
- Cliff Vesting (fully vested after below number years of service)
 - 1 year 2 years 3 years 4 years 5 years
- Graded Vesting
 - 0 % after 1 year of service
 - 0 % after 2 years of service
 - 25 % after 3 years of service (min 25%)
 - 50 % after 4 years of service (min 50%)
 - 75 % after 5 years of service (min 75%)
 - 100 % after 6 years of service (min 100%)

Vesting will be credited using (check one):

- Elapsed time method – Participants will be credited with one vesting year for each 12 months of continuous employment from the date of hire.
- Hours reported method – Participants will be credited with one vesting year for each calendar year in which _____ hours are worked

In the event of disability or death, a participant's (or his/her beneficiary's) entire employer contribution account shall be 100% vested, to the extent that the balance of such account has not previously been forfeited.

Normal Retirement Age (presumed to be age 60 unless otherwise specified) 60

If an employee is still employed with the municipality at the age specified here, their entire employer contribution balance will become 100% vested regardless of years of service.

2. Contributions

a. Will be remitted (check one):

- Weekly Bi-Weekly Monthly

b. Employee/Employer contribution structure (subject to limitations of Section 415(c) of the Internal Revenue Code)

	Enter % or \$ for contribution amounts					
Employee Contribution	0-4%	5%	6%			
Employer Contribution	4%	4.5%	5%			

Direct mandatory employee contributions as pre-tax

c. Voluntary employee contributions may be made after-tax, subject to the Section 415(c) limitations of the Internal Revenue Code

MERS Defined Contribution Plan Adoption Agreement

3. Compensation:

Employers may designate the definition of compensation per division participating in Defined Contribution pursuant to section 49 of the MERS Plan Document (check one):

- Medicare taxable wages reported in Box 5 of Form W-2
 All income subject to income tax reported in Box 1 of Form W-2, plus elective deferrals.

NOTE: In either of the above elections, an employee's compensation shall not exceed the annual limit under section 401(a)(17) of the Internal Revenue Code.

4. Loans: shall be permitted shall not be permitted

If Loans are elected, please complete and attach the *MERS Defined Contribution Loan Addendum*.

5. Rollovers from qualified plans are permitted and the plan will account separately for pre-tax and post-tax contributions and earnings thereon.

V. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Contribution Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event any conflict between MERS Plan Document and the MERS Defined Contribution Plan, the provisions of the Plan Document control.

VI. Modification of the terms of the Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of the new Agreement is not effective until approved by MERS.

VII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. The Employer acknowledges that employee contributions (if any) and employer contributions must be submitted in accordance with the MERS Enforcement Procedure for Prompt Reporting and Payment, the terms of which are incorporated herein by reference;
4. The Employer acknowledges that late or missed contributions will be required to be made up, including any applicable gains, pursuant to the Internal Revenue Code;
5. Should the Employer fail to make its required contribution(s) when due, MERS may implement any applicable interest charges and penalties pursuant to the MERS Enforcement Procedure for Prompt Reporting and Payment and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.

MERS Defined Contribution Plan Adoption Agreement

6. It is expressly agreed and understood as an integral and non-severable part of this Agreement that Section 43 of the Plan Document shall not apply to this Agreement and its administration or interpretation. In the event any alteration of the terms or conditions of this Agreement is made or occurs, under Section 43 or other plan provision or law, MERS and the Retirement Board, as sole trustee and fiduciary of the MERS plan and its trust reserves, and whose authority is non-delegable, shall have no obligation or duty to administer (or to have administered) the MERS Defined Contribution Plan, to authorize the transfer of any defined benefit assets to the MERS Defined Contribution Plan, or to continue administration by MERS or any third-party administrator of the MERS Defined Contribution Plan.

VIII. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by Tuscola County on
the ____ day of _____, 20____. (Name of Approving Employer)

Authorized signature: _____

Title: Chairman of the Tuscola County Board of Commissioners

Witness signature: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

OFFICE OF PROSECUTING ATTORNEY
COUNTY OF TUSCOLA
STATE OF MICHIGAN

MARK E. REENE
Prosecuting Attorney

ERIC F. WANINK
Chief Assistant Prosecutor

SARA K. COASTER
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KATHLEEN A. MILLER
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MEMORANDUM

DATE: November 17, 2016

TO: Tuscola County Board of Commissioners

FROM: Mark E. Reene
Prosecuting Attorney

RE: Resignations of Sara K. Coaster and Amy L. Yaeger as Assistant
Prosecuting Attorneys and Request to Immediately Fill the Positions

This Memorandum is being forwarded to confirm the resignation of Sara K. Coaster from the position of Assistant Prosecuting Attorney. The effective date of Ms. Coaster's resignation will be Friday, December 2, 2016. Ms. Yaeger was our part time Domestic Violence attorney whom recently gave birth to her first child and has confirmed she will not be returning to her position with our Office. Both have made tremendous contributions to our County during their tenure.

As you are aware Ms. Yaeger's slot is a fully grant funded position that is essential to the operation of our Office. It is however extremely difficult to obtain and retain an attorney with part time status. Given our continued high incidents of Domestic Violence and related offenses it is crucial we refill this position immediately.

It is fair to characterize Ms. Coaster's loss to the Office as beyond significant and truly incalculable. Throughout her six years of public service she has continued to advance and grow as an Assistant Prosecuting Attorney. Her responsibilities included attending the vast majority of our Child Advocacy Center interviews (which have exceeded two hundred annually the past two calendar years) and serving as our representative on the Thumb Regional Sobriety Court.

She has directly handled countless cases in our Office involving Criminal Sexual Conduct offenses against children. Her passion and dedication has made an impact above and beyond what could reasonably be expected. We have numerous cases currently pending trial (including several life offenses that require countless hours of preparation) that she will no longer be able to address.

Our inability to retain seasoned attorneys due to our level of compensation adds an element of complexity to our work that is difficult to overcome. It is crucial and essential that we refill Ms. Coaster's position preferably at least one week before her departure to help facilitate as smooth a transition as possible. I can frankly say the remaining members of our administrative and attorney Staff are already at the breaking point due to the nature and volume of our cases. Nothing more can be asked of them.

I should also note there will be a financial savings to the County as a new Assistant will start at Step 1 of the wage scale. This of course also means we will be starting at Step 1 on the experience scale. Our Office will continue to do all it can to protect the health, safety and welfare of each and every citizen of this County and State.

Thank you in advance for your approval and consideration of our request to immediately fill these positions. Even by doing so our ability to effectively and efficiently maintain our myriad of daily obligations both in court and in the Office will be substantially challenged.