



# TUSCOLA COUNTY

## Board of Commissioners

### BOARD MEETING AGENDA

Thursday, April 25, 2024 – 8:00 AM

H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723

**Public may participate in the meeting electronically:**

(US) +1 929-276-1248 PIN:112 203 398#

Join by Hangouts Meet: [meet.google.com/mih-jntr-jya](https://meet.google.com/mih-jntr-jya)

8:00 AM Call to Order - Chairperson Vaughan  
Prayer - Commissioner Koch  
Pledge of Allegiance - Commissioner Lutz  
Roll Call - Clerk Fetting

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#### Brief Public Comment Period for Agenda Items Only

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## Commissioner Liaison Committee Reports

### Koch

Behavioral Health Systems Board  
Recycling Advisory  
Jail Planning Committee  
MI Renewable Energy Coalition (MREC)  
Local Units of Government

### Bardwell

Behavioral Health Systems Board  
Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment  
MAC 7th District  
MAC Workers Comp Board  
MAC Finance Committee  
NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

**Young**

Board of Public Works  
County Road Commission Liaison  
Dispatch Authority Board  
Genesee Shiawassee Thumb Works  
Great Start Collaborative  
Human Services Collaborative Council (HSCC)  
MAC Agricultural/Tourism Committee  
Region VII Economic Development Planning  
Saginaw Bay Coastal Initiative  
Senior Services Advisory Council  
Tuscola 2020  
Local Units of Government Activity Report

**Vaughan**

Board of Health  
County Planning Commission  
Economic Development Corp/Brownfield Redevelopment  
MAC Environmental Regulatory  
Mid-Michigan Mosquito Control Advisory Committee  
NACO-Energy, Environment & Land Use  
Parks and Recreation Commission  
Tuscola County Fair Board Liaison

Local Units of Government Activity Report

**Lutz**

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison

Genesee Shiawassee Thumb Works

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard

Local Units of Government Activity Report

Human Development Commission Board of Directors Liaison

**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 (2) days in advance of the meeting.



# MINUTES

## Board of Commissioners Meeting

**8:00 AM - Thursday, April 11, 2024**

H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723

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Commissioner Vaughan called the regular meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723, on Thursday, April 11, 2024, to order at 8:00 AM local time.

Prayer - Commissioner Young

Pledge of Allegiance - Commissioner Vaughan

Roll Call - Clerk Fetting

Commissioners Present In-Person: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, Matt Koch

Commissioners Absent: None

Others Present In-Person: Clerk Jodi Fetting, Eean Lee, Clayette Zechmeister, Neil Hammerbacher, Steve Anderson, Mike Miller, Jon Ramirez, Renee Francisco, Shelly Lutz, Brad Kamrad, Juli Walters, Will Hill, Prosecutor Mark Reene, Treasurer Ashley Bennett, Angie Daniels, Cassie Gibbs, Eric Hinojosa, Erica Walle, Amy Gregor, Emily Novak, Kristy Sutherland, Krysta Boyce, Carrie Venus, Eric Wanink, Jamie Nisidis, Mark Putnam, Astrid Ellis, Jan Stephan Boetel, Bob Baxter

Also Present Virtual: Tracy Violet, Mary Drier, Mark Haney, Chad Tumblin, Cody Horton, Pam Shook, Rebecca Evans, Steve Root, Kyle Nordstrom, Barry Lapp, Shannon Beach, Estee Bitzer, Jodi Barrons, Lisa Wanink, Ashley Gaudett, Renee Francisco, Carrie Tabar, Katie Robinson, Shawn Robinson, Register Marianne Brandt, Sheriff Glen Skrent, Tyler Ray, Nick Sakon, Cindy McKinney-Volz, Judy Cockerill, Angie House

At 8:01 a.m., there were a total of 12 participants attending the meeting virtually.

### Adoption of Agenda

1. Adoption of Agenda -

2024-M-084

Motion by Bill Lutz, seconded by Matt Koch to adopt the agenda as presented. Motion Carried.

**Action on Previous Meeting Minutes**

1. Action on Previous Meeting Minutes -

2024-M-085

Motion by Matt Koch, seconded by Bill Lutz to adopt the meeting minutes from the March 28, 2024 Regular meeting. Motion Carried.

**Brief Public Comment Period for Agenda Items Only**

None

**Consent Agenda**

2024-M-086

Motion by Bill Lutz, seconded by Thomas Young that the Consent Agenda Minutes and Consent Agenda Items from the April 8, 2024 Committee of the Whole meeting be adopted. Motion Carried.

**CONSENT AGENDA**

1. Potential Closure for the Controller/Administrator's Office -  
Move to approve the upcoming closure of the Controller/Administrator's Office on April 19, 2024 from 1:00 p.m. - 4:30 p.m. for the scheduled Open House. Employees will be taking their own personal compensation time for this closure. Closure is to be posted on the county website as well as the office doors.

**New Business**

1. Resolution Honoring Clayette Zechmeister -

2024-M-087

Motion by Thomas Young, seconded by Bill Lutz to approve Resolution 2024-05 honoring Clayette Zechmeister for her many years of service to Tuscola County. Motion Carried.

2. Resolution Honoring Eric F. Wanink -

2024-M-088

Motion by Matt Koch, seconded by Bill Lutz to approve Resolution 2024-06 honoring Eric F. Wanink for his 21 years of service to Tuscola County. Motion Carried.

3. Upcoming Millage Discussion -

Commissioner Vaughan and Commissioner Lutz stated they are in favor of moving the Renewals and the new Home Delivered Meals proposals forward but are not in favor of moving the Animal Control or 911 Dispatch proposals forward.

Commissioner Bardwell stated other counties within the State of Michigan are reporting that they are experiencing funding concerns for their 911 Dispatch Centers and are having discussions regarding a potential millage.

Director Jon Ramirez provided an update of surrounding counties 911 Dispatch Centers. Genesee County is considering a surcharge increase. Huron County, Sanilac County and Lapeer County have recently passed millages for 911 Dispatch funding. Also, discussed was Resolution 2021-14 signed by the Board of Commissioners to support an increase in funds as state funding sunsets. Director Ramirez also reviewed the current 2024 budget status reports.

Clerk Fetting stated the filing deadline is May 14, 2024 at 4:00 p.m.

2024-M-089

Motion by Thomas Bardwell, to authorize the Controller/Administrator to continue to work on the Renewal Millage Language for the Sheriff's Road Patrol, Recycling, and Senior Citizen Program Millage to be presented later for final approval on the August 2024 Ballot. Also, continue the work on Millage Language for Senior Meals and 911 Dispatch for potential action to be added to the August 2024 Ballot. Discontinue any more time working on language for the Animal Control proposed Millage. Motion Died.

2024-M-090

Motion by Thomas Bardwell, seconded by Kim Vaughan to authorize the Controller/Administrator to continue to work on the Renewal Millage Language for the Sheriff's Road Patrol, Recycling, and Senior Citizen Program Millage to be presented later for final approval on the August 2024 Ballot. Also, continue the work on Millage Language for Senior Citizen Meals and 911 Dispatch for potential action to be added to the August 2024 Ballot. Discontinue any more time working on language for the Animal Control proposed Millage.

Yes: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, and Matt Koch

Motion Carried.

4. Closed Session for Labor Negotiations -



2024-M-091

Motion by Bill Lutz, seconded by Thomas Bardwell that the Board meet in Closed Session, pursuant to Section 8(c) of the Open Meetings Act, in order to discuss strategy connected with the negotiation of collective bargaining agreements with Jamie Nisidis with Braun Kendrick, Clayette Zechmeister, Neil Hammerbacher, Jodi Fetting, Shelly Lutz, Robert Baxter and Eean Lee to be allowed to attend this closed session at 9:13 a.m.

Yes: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, and Matt Koch

Motion Carried.

Closed Session at 9:14 a.m.

Reconvened from Closed Session at 9:39 a.m.

Recessed at 9:39 a.m.

Reconvened at 9:49 a.m.

At 9:49 a.m., there were a total of 26 participants attending the meeting virtually.

5. Controller/Administrator Contract Approval -

2024-M-092

Motion by Matt Koch, seconded by Thomas Bardwell to approve the three-year contract for the Controller/Administrator commencing April 8, 2024. Also, all appropriate signatures are authorized. Motion Carried.

6. Materials Recovery Facility -

Astrid Ellis and Jan Stephan Boetel with US Eco-Cycle Systems, presented regarding their company and the potential services they can offer to Tuscola County. Their company provides assistance in recycling and materials management. Mike Miller is looking for approval to work on an agreement to partner with US Eco-Cycle Systems.

2024-M-093

Motion by Matt Koch, seconded by Bill Lutz to move forward to pursue a non-binding working agreement with US Eco-Cycle Systems.

Yes: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, and Matt Koch

Motion Carried.

7. Updated Letter of Understanding for Police Officers Association of Michigan (POAM) Road Deputies Contract -

Shelly Lutz explained that in the contract negotiations this language was inadvertently missed and was not included.

2024-M-094

Motion by Matt Koch, seconded by Bill Lutz to approve the POAM Amended Letter of Understanding regarding miscellaneous matters to include: Notwithstanding the provisions of Section 14.8 (College Incentive Pay), Steve Anderson will receive college incentive pay at the rate of \$.29 per hour. This was inadvertently removed during the time of negotiation. Also, any necessary budget amendments and signatures are authorized. Motion Carried.

- 8. Request to Use Courthouse Lawn for National Day of Prayer -

2024-M-095

Motion by Matt Koch, seconded by Bill Lutz to approve the request from Nancy Matuszak to use the Courthouse lawn for the National Day of Prayer gathering on Thursday May 2, 2024 from 12:00 noon to 1:00 p.m. Motion Carried.

**Old Business**

None

**Correspondence/Resolutions**

- 1. Board of Public Works (BPW) April 2, 2024 Minutes
- 2. Crawford County Resolution 03282024 - LC
- 3. Grand Traverse County Resolution 22-2024
- 4. Lapeer County Resolution 2024-R03
- 5. Lapeer County Resolution 2024-R06
- 6. Legislative Update 3-29-24 - The Michigan Association of Counties
- 7. Local Choice Ballot Initiative
- 8. Road Commission 2024-03-14 Minutes

**Commissioner Liaison Committee Reports**

**Lutz**

No Report

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison

Genesee Shiawassee Thumb Works

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard  
Local Units of Government Activity Report  
Human Development Commission Board of Directors Liaison

**Koch**

No Report

Behavioral Health Systems Board  
Recycling Advisory  
Jail Planning Committee  
MI Renewable Energy Coalition (MREC)  
Local Units of Government

**Bardwell**

Behavioral Health Systems Board  
New Officers were elected at the last meeting.  
Caro DDA/TIFA  
Met last week.  
Economic Development Corp/Brownfield Redevelopment  
MAC 7th District  
Meets next week.  
MAC Workers Comp Board  
MAC Finance Committee  
Andrea Brown, Director of Planning, presented at the meeting.  
Shortage of Short Term Housing discussed.  
NACo Rural Action Caucus (RAC)  
Local Units of Government Activity Report

**Young**

Board of Public Works  
County Road Commission Liaison  
Dispatch Authority Board  
Genesee Shiawassee Thumb Works  
Great Start Collaborative  
Human Services Collaborative Council (HSCC)  
MAC Agricultural/Tourism Committee

Region VII Economic Development Planning  
Saginaw Bay Coastal Initiative  
Phragmites are being looked at for the upcoming year.  
Senior Services Advisory Council  
Tuscola 2020  
Local Units of Government Activity Report

**Vaughan**

Board of Health  
County Planning Commission  
Economic Development Corp/Brownfield Redevelopment  
Interviews took place for the EDC Director. The Commissioners do have an opportunity to view the interviews and give feedback.  
MAC Environmental Regulatory  
Mid-Michigan Mosquito Control Advisory Committee  
NACO-Energy, Environment & Land Use  
Parks and Recreation Commission  
Tuscola County Fair Board Liaison  
Local Units of Government Activity Report

**Other Business as Necessary**

-Commissioner Bardwell stated the questions asked during the Material Facility discussion were met to gain understanding as he did not have any prior knowledge of the details of the project.

**Extended Public Comment**

-Treasurer Ashley Bennett stated that the Board has the ability to reduce a millage amount assessed if the specific fund balance gets too large. She is supportive of placing the Dispatch proposal on the ballot to let the voters decide.

**Adjournment**

2024-M-096

Motion by Thomas Bardwell, seconded by Bill Lutz to adjourn the meeting at 11:12 a.m. Motion Carried.

Jodi Fetting  
Tuscola County Clerk, CCO



# MINUTES

## Committee of the Whole Meeting

**8:00 AM - Monday, April 22, 2024**

H.H. Purdy Building Board Room, 125 W. Lincoln St., Caro, MI 48723

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Commissioner Vaughan called the regular meeting of the Committee of the Whole of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln St., Caro, MI 48723, on Monday, April 22, 2024, to order at 8:00 AM local time.

Roll Call - Clerk Fetting

Commissioners Present In-Person: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, Matt Koch

Commissioners Absent:

Others Present In-Person: Clerk Jodi Fetting, Eean Lee, Neil Hammerbacher, Steve Anderson, Mike Miller, Jon Ramirez, Angie Daniels, Tyler Ray, Jeremy Bouverette

Also Present Virtual: Tracy Violet, Mary Drier, Mark Haney, Treasurer Ashley Bennett, Barry Lapp, Estee Bitzer, Jodi Barrons, Cindy McKinney-Volz, Stephen Root, Shawn Robinson, Renee Francisco, Register Marianne Brandt, Kristy Sutherland, Sheriff Glen Skrent, Drain Commissioner Bob Manter, Mike Slade, Ashley Gaudett, Brandon Bertram, Carrie Tabar, Echo Torrez, Katherine Robinson, Anthony Trevino, Nick Sakon, Shannon Beach, Cody Horton

At 8:05 a.m., there were a total of 24 participants attending the meeting virtually.

### **New Business**

1. Motorcycle Awareness Month -

Jeremy Bouverette, Representative from American Bikers Aiming Toward Education (ABATE), thanked the Board for their support of Motorcycle Awareness Month. The Board has adopted Resolution 2022-09 and their support continues.

2. 2024 Equalization Report -

Angie Daniels, Equalization Director, presented the Annual Report for the Equalization Department. Matter to be placed on the Consent Agenda.

3. Citizen Concern Regarding Dogs At-Large -

Neil Hammerbacher, Controller-Administrator, introduced Stephanie Spencer, a citizen in Caro City. Ms. Spencer addressed the Board regarding the Animal Control Center and loose dogs within Caro City who she feels are dangerous.

Animal Control Director, Tyler Ray, addressed the concerns outlined by Ms. Spencer.

The Board would like to have data gathered regarding the number of citations that have been issued, information on aggressive encounters with dogs, and how either of those are reflective to the current ordinance.

The Board would like an update presented once per quarter from the Animal Control Director.

4. Board of Commissioners' Compensation -

Neil Hammerbacher, Controller/Administrator, included in the agenda packet a Revenue/Expenditure Report. Matter to be placed on Thursday's agenda.

**Old Business**

1. Attorney Review of Ballot Language for Proposed Millages -

Neil Hammerbacher, Controller-Administrator, reported that millage language for Recycling Renewal, Road Patrol Renewal, Senior Citizen Program Renewal, 911 Dispatch New and Senior Citizen Home Delivered Meals New has been reviewed by legal counsel. Each millage to be placed on Thursday's agenda for review and potential adoption by the Board.

**Finance/Technology**

***Primary Finance/Technology***

1. Consideration for Amending the County's Fund Balance Policy -

Neil Hammerbacher, Controller-Administrator, presented the policy of Fund Balance for the General Fund which was adopted in 2003. It is being recommended this policy be updated to have an unreserved-undesignated fund balance of approximately 17%. It is recommended to accomplish the transition from 10% to 17% over a 2-to 3-year period. Matter to be placed on Thursday's agenda.

2. Financial Performance of the Dispatch/911 Fund -  
Neil Hammerbacher, Controller-Administrator, reviewed the Michigan Department of Treasury Fiscally Ready Communities Best Practices. This recommends a 5-year forecast. A Multi-County Comparison was also presented in the agenda packet.

The Board would like to have a listing and cost projection of upcoming projects for the 911 Dispatch Center.

Neil Hammerbacher reviewed the Millage Comparison for the 2023 Tax Year to similar sized counties.

3. Consideration for Using the BS&A Software Company's Help in Updating our Chart of Accounts -  
Neil Hammerbacher, Controller/Administrator, presented that the State has updated the Chart of Accounts. Currently, Tuscola County is not in compliance with the new Chart of Accounts. BS&A offers assistance to complete the transition at no cost to the county and will take approximately 3 months. Matter to be placed on the Consent Agenda.

***On-Going and Other Finance***

None

***On-Going and Other Technology***

Eean Lee, Chief Information Officer, is working on current contracts with Neil Hammerbacher to verify the contract is up to date. Also, in this process the policies will be reviewed for any updates that may be needed to be made.

**Building and Grounds**

***Primary Building and Grounds***

1. Consideration of Change Orders #1 and #2 to the People's State Bank (PSB) Construction Project -  
Mike Miller, Buildings and Grounds/Recycling Director, reviewed the proposed change orders of base trim, tuckpointing the exposed brick, addition of a counter for a total change order amount of \$6,786.00. Also, there is concern about the condition of two current beams located in the lower level for a total change order amount of \$7,252.00. Matter to be placed on the Consent Agenda.

***On-Going and Other Building and Grounds***

None

**Personnel**

***Primary Personnel***

None

***On-Going and Other Personnel***

None

**Other Business as Necessary**

-Commissioner Bardwell spoke regarding the Supreme Court decision regarding land-use and permit fees and if that would impact the county.

**Public Comment Period**

-Jeremy Bourverette thanked the Board again for supporting May is Motorcycle Awareness Month and yard signs are available if anyone is interested.

-Stephanie Spencer thanked the Board for listening to her concern and to consider reducing the proposed Animal Control millage language from 6-years to 4-years.

**Adjournment**

Motion by Bill Lutz, seconded by Thomas Bardwell to adjourn the meeting at 9:57 a.m. Motion Carried.

Jodi Fetting  
Tuscola County Clerk, CCO





Tuscola County

Neil Hammerbacher &lt;nhammerbacher@tuscolacounty.org&gt;

**[EXTERNAL] CCOA Welcome Packet**

1 message

**BS&A Financial Management Support** <FMSupport@bsasoftware.com>  
To: "nhammerbacher@tuscolacounty.org" <nhammerbacher@tuscolacounty.org>

Mon, Apr 15, 2024 at 3:56 PM

Hi Neil!

We are reaching out to you regarding the Change Chart of Accounts project to let you know that we are now beginning Wave #5. Our records indicate that you are the primary contact for your municipality (for this particular project). If this is no longer correct, please be sure to let us know so that we can get our records updated.

**The available waves for this project were as follows:**

Wave #1 – This was an open wave for any municipality on our project list (regardless of Fiscal Year End) who wanted to complete this project prior to their default wave. Municipalities had the ability to submit the required materials prior to February 1<sup>st</sup>, 2021 in order to take advantage of this wave.

Wave #2 – This was a wave for municipalities with a Fiscal Year End of October 31<sup>st</sup>, November 30<sup>th</sup>, December 31<sup>st</sup>, January 31<sup>st</sup> or February 28<sup>th</sup>. In this wave, municipalities with any of these fiscal year ends had the opportunity to submit the required materials to us between April 1<sup>st</sup>, 2021 – June 1<sup>st</sup>, 2021 in order to take advantage of the Early Bird Compliance opportunity.

Wave #3 – This was a wave for municipalities with a Fiscal Year End of March 31<sup>st</sup>, April 30<sup>th</sup> or May 31<sup>st</sup>. In this wave, municipalities with any of these fiscal year ends had the opportunity to submit the required materials to us between August 1<sup>st</sup>, 2021 – October 1<sup>st</sup>, 2021 in order to take advantage of the Early Bird Compliance opportunity.

Wave #4 – This was a wave for municipalities with a Fiscal Year End of June 30<sup>th</sup>, July 31<sup>st</sup>, August 31<sup>st</sup> or September 30<sup>th</sup>. In this wave, municipalities with any of these fiscal year ends had the opportunity to submit the required materials to us between December 1<sup>st</sup>, 2021 – February 1<sup>st</sup>, 2022 in order to take advantage of the Early Bird Compliance opportunity.

Wave #5 – This is a wave for any municipality (including yours) who was not able to meet the deadline for the Early Bird Compliance opportunity that was available within their default wave. Since this is the final wave being offered, this will act as an "open ended" wave with no submission deadline. You will want to be sure to submit the required materials to us in time to complete this project and to have your Chart of Accounts updated, prior to the compliance deadline that the State of Michigan has established for you (see attachments).

**WHAT THIS MEANS FOR YOU:**

If you would like to participate in Wave #5, the window for you to submit the two required items for this project is now open. You will need to have a completed Investigation Questionnaire and a completed CCOA Spreadsheet submitted to us when you are ready to begin this project. Please keep in mind that once those materials are submitted to BS&A, the average amount of time that it takes for a municipality to complete this project and to have their Chart of Accounts updated is approximately 16 weeks. You will want to be sure to submit the required materials to us in time to complete this project and to have your Chart of Accounts updated,

prior to the compliance deadline that the State of Michigan has established for you. To begin working on those two required items, your steps will be as follows:

- Getting Started – There is a document attached to this email called “CCOA Project Overview”. This document will outline what the entire process looks like, and what the utility in the system will help us do. In addition to the information provided in this email, please also refer to the attached document called “CCOA FAQ’s”.

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- Reviewing your Current Data – It’s recommended to begin reviewing the current Funds, Departments and Accounts that exist in your data and begin comparing those to the Fund numbers, Department numbers and Account numbers that the State of Michigan has listed in their newest Uniform Chart of Accounts document. This will allow you to begin compiling a list of all numbering changes that need to happen within your data in order to comply with the State’s document. Here is a link to access the most recent version of the State’s Uniform Chart of Accounts document:

<https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/BLGSS-LAFD-FOLDER/Bulletins-Manuals-and-Forms/UCA-January-2023.pdf?rev=02cd70c35be645589d1f3e8a19e68bb8&hash=BEE77DF29E72E56474E428670030CF32>

- Preparing your Spreadsheet – One of the items that you will need to submit to BS&A is a Change Chart of Accounts (CCOA) Spreadsheet. There is a document attached to this email called “Preparing your CCOA Spreadsheet” that you can refer to for instructions. For other Tips and Tricks of creating a correct Chart of Account Change Spreadsheet, please also see the attached “CCOA Spreadsheet Tips and Tricks” document.
- Investigation Questionnaire – Attached to this email is an Investigation Questionnaire that will need to be completed and returned to us, along with your CCOA Spreadsheet. Please save this Word document, type your answers into it and then return the edited Word document back to us.
- Information from the State of Michigan – We have attached a copy of the deadlines for compliance that the State has released. You will want to locate your Fiscal Year End Date in the column on the right of the chart to know what your compliance deadline is.
- Submitting – Once you feel that you have a completed CCOA Spreadsheet and a completed Investigation Questionnaire, you may submit those items together via email at [FMSupport@bsasoftware.com](mailto:FMSupport@bsasoftware.com).

Please don’t hesitate to let us know if you have any questions or concerns!

### **BS&A Software Financial Management Support Team**

Phone: 517-641-8900

Toll Free: 855-272-7638

Fax: 517-641-8960

Email: [FMSupport@bsasoftware.com](mailto:FMSupport@bsasoftware.com)

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#### **7 attachments**



**CCOA Charge Updated 12-30-2022.docx**  
16K




**CCOA FAQ's.pdf**  
169K



**CCOA Project Overview.pdf**  
207K

 **CCOA Spreadsheet Tips and Tricks.pdf**  
518K

 **Investigation Questionnaire.docx**  
17K

 **Preparing your CCOA Spreadsheet.pdf**  
222K

 **UCA Implementation Dates (announced April 2020).pdf**  
171K





CONSTRUCTION, INC.

Change Proposal Request (CPR)

**Proposed Items Summary**

Order #	Code	Description	Subtotal
5	04	Masonry	2,000.00
7	06A	Rough carpentry	-194.00
11	07C	Siding/Soffit/Fascia	-6,520.00
16	09B	Painting	-1,200.00
18	09D	Flooring and Wall Base	10,203.00
24	26	Electrical	2,497.00

Total = \$6,786.00

# How does commissioner compensation work with 4-year terms?

BY MATT NORDFJORD/COHL, STOKER AND TOSKEY P.C.

Matt Nordfjord is a principal with the firm of Cohl, Stoker and Toskey P.C. and speaks regularly at MAC events on the legal details of the Open Meetings Act and Freedom of Information Act.



**“That is because commissioner compensation for the term commencing Jan. 1, 2025, and ending Dec. 31, 2028, must be established before Dec. 31, 2024, and cannot be changed during that entire four-year period...”**

As provided by 2021 PA 122, the term of office for county commissioners is increased from two years to four years beginning with the November 2024 general election, i.e., for the term commencing Jan. 1, 2025. See MCL 46.410(2). This raises concerns as to the timing of setting compensation for County Commissioners, and changes to compensation over the course of a four-year term of office.

Compensation for commissioners is governed by MCL 46.415, which states, in part:

(1) A member of the county board of commissioners shall receive the compensation and mileage reimbursement fixed by resolution of the county board of commissioners or for a county which has a county officers compensation commission, fixed by a determination of the county officers compensation commission which is not rejected.

(2) The per mile mileage reimbursement fixed by the county board of commissioners or the county officers compensation commission shall not exceed the mileage reimbursement

set for state officers as determined by the state officers compensation commission.

The term “compensation” as used in MCL 46.415(1) **includes** fringe benefits such as retirement benefits (unlike the term “salary” used in the statutes relating to other County elected officials). Per diem payments are also included in the term “compensation.” However, “compensation” does not include mileage reimbursement. MCL 46.415(6).

Therefore, according to MCL 46.415(1), if there is no county officers compensation commission, the County Board of Commissioners has the exclusive authority to fix the compensation of the members of the Board of Commissioners, including the per diem payments, under the following requirements.

Changes in compensation of County Commissioners are also governed by MCL 46.415, which provides in relevant part:

(3) Except as provided under subsection (5), changes in compensation shall become effective only after the time members of the county board of commissioners commence their terms of office after a

general election, provided that it is voted upon before the commencement of the new terms of office, or for a county which has a county officers compensation commission, after the beginning of the first odd numbered year after the determination is made by the county officers compensation commission and is not rejected.

(4) This section shall not be construed to prohibit a structured change in compensation implemented in phases over the term of office. (Emphasis added)

Thus, state law provides that changes in compensation for county commissioners can only become effective **after** the commissioners commence a new term of office after a general election (i.e., Jan. 1 of an odd-numbered year after a general election). However, the change must be voted upon **before** the commencement of the new term (i.e., on or before Dec. 31).

In 2005, this restriction on changes to commissioner compensation during a two-year term was alleviated by the

addition of MCL 46.415(4), which allowed for a structured change in compensation to be implemented in phases over the term of office. With the recent statutory amendment increasing the county commissioner term of office to four years, consideration of a structured compensation schedule becomes more important.

That is because commissioner compensation for the term commencing Jan. 1, 2025, and ending Dec. 31, 2028, must be established before Dec. 31, 2024, and cannot be changed during that entire four-year period; including but not limited to linking a future change to a matter the Board of Commissioners would approve during their current four-year term (e.g., a “me too” with employee cost of living increases is not permitted if the employee increase is approved by the Board of Commissioners during their current four year term). However, by employing a structured compensation schedule that is fixed, salaries and fringe benefits for Commissioners may be scheduled for increases in phases over the course of the four-year term, e.g., annually or biannually. ♦

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NRM-12870M5 (01/15)

PERIOD ENDING 12/31/2023

GL NUMBER	DESCRIPTION	END BALANCE	2023		YTD BALANCE	ACTIVITY FOR
		12/31/2022	ORIGINAL	2023	12/31/2023	MONTH 12/31/2023
		NORMAL (ABNORMAL)	BUDGET	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)
Fund 101 - GENERAL FUND						
Expenditures						
Dept 101 - BOARD OF COMMISSIONERS						
101-101-703.000	SALARIES SUPERVISION	68,399.69	73,237.00	70,412.00	70,410.87	6,770.37
101-101-703.020	HEALTH INSURANCE INCENTIVE	2,038.39	0.00	4,000.00	3,999.84	384.63
101-101-707.000	SALARIES - PER DIEM	5,424.97	0.00	7,500.00	9,300.02	2,450.02
101-101-710.000	WORKERS COMPENSATION	796.96	1,465.00	1,465.00	1,488.50	114.50
101-101-711.000	HEALTH & DENTAL INSURANCE	64,747.18	89,000.00	42,900.00	42,973.72	0.00
101-101-715.000	F.I.C.A.	4,695.74	5,603.00	5,603.00	5,449.26	639.10
101-101-717.000	LIFE INSURANCE	157.80	158.00	158.00	150.20	11.25
101-101-718.000	RETIREMENT	14,370.72	10,638.00	10,638.00	10,858.48	903.96
101-101-718.100	POB IN LIEU OF RETIREMENT	11,105.77	15,120.00	12,120.00	11,142.28	934.16
101-101-727.000	SUPPLIES, PRINTING & POSTAGE	765.76	1,000.00	500.00	421.79	45.00
101-101-809.000	MEMBERSHIPS & SUBSCRIPTIONS	10,346.89	11,000.00	11,000.00	10,346.89	0.00
101-101-851.010	CELLULAR PHONE	2,004.91	2,140.00	900.00	899.21	73.50
101-101-861.000	TRAVEL	1,971.69	6,600.00	2,540.00	2,051.93	342.90
101-101-901.000	ADVERTISING	2,929.50	2,000.00	3,700.00	4,053.60	1,233.60
101-101-957.000	EMPLOYEE TRAINING	334.25	1,000.00	2,300.00	2,171.99	0.00
Total Dept 101 - BOARD OF COMMISSIONERS		190,090.22	218,961.00	175,736.00	175,718.58	13,902.99
TOTAL EXPENDITURES		190,090.22	218,961.00	175,736.00	175,718.58	13,902.99
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		190,090.22	218,961.00	175,736.00	175,718.58	13,902.99
NET REVENUES & EXPENDITURES		(190,090.22)	(218,961.00)	(175,736.00)	(175,718.58)	(13,902.99)



## **TUSCOLA COUNTY BOARD OF COMMISSIONERS FUND BALANCE POLICY – UPDATED 4-25-2024**

### **Policy Overview:**

This Fund Balance Policy for Tuscola County, Michigan, is crafted in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 54, 'Fund Balance Reporting and Governmental Fund Type Definitions.' The policy is aimed at preserving a stable financial environment, ensuring adequate liquidity for day-to-day operations, securing favorable bond ratings, managing unexpected emergencies or downturns effectively, and meeting statutory and fiscal obligations.

### **Definitions:**

- **\*\*Fund Balance\*\***: The net difference between governmental fund assets and liabilities as reflected on the balance sheet.
- **\*\*Nonspendable Fund Balance\*\***: Amounts that are not in spendable form or are legally or contractually required to remain intact (e.g., principal of a permanent fund, inventories, and prepaid items).
- **\*\*Restricted Fund Balance\*\***: Amounts constrained to specific purposes by external parties, constitutional provisions, or enabling legislation.
- **\*\*Committed Fund Balance\*\***: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., a resolution) of the Board of Commissioners.
- **\*\*Assigned Fund Balance\*\***: Amounts intended for specific purposes that are neither restricted nor committed. This designation reflects intended uses established by the County Controller-Administrator or by the Board of Commissioners.
- **\*\*Unassigned Fund Balance\*\***: The residual classification for the general fund that includes all spendable amounts not contained in the other classifications.

### **Policy Components:**

#### **Minimum Fund Balance Requirement**

The County's General Fund shall maintain a minimum unassigned fund balance of 17% of general fund expenditures and transfers-out. County Special Revenue Funds shall maintain an overall minimum fund balance of 17% of expenditures and transfers-out. Enterprise Funds of Tuscola County shall be covered in a separate policy apart from this Fund Balance Policy. These targets ensure sufficient liquidity for continuous operations, emergency situations, economic downturns, and maintaining stable tax rates.

**Authority to Commit Fund Balance**

Commitments of fund balance shall be made through resolutions by the Tuscola County Board of Commissioners, detailing the specific purposes for such commitments. Committed funds must remain dedicated to the specified purposes unless otherwise stated or amended by equal authority.

**Authority to Assign Fund Balance**

Assignment of fund balance for specific purposes is delegated to the County Controller-Administrator, who shall report such assignments quarterly to the Board of Commissioners. This process allows for flexible management of fund balances under guidelines approved by the Board.

**Replenishment of Fund Balances**

If the unassigned fund balance falls below the stipulated minimum, the County Controller-Administrator must propose a plan to replenish it to the required level within two calendar years. This plan may involve cost-cutting, revenue enhancement, or other appropriate fiscal strategies.

**Reporting and Review**

The fund balance status for each classification shall be included in the annual financial report and reviewed during the annual budget process. This review helps ensure that fund balances are adequate and policy adjustments are made as necessary.

**Policy Modifications**

Any changes to this policy require the approval of the Tuscola County Board of Commissioners. Changes should be considered within the broader scope of the County's financial planning and strategic goals.

**Tuscola County**  
**Senior Citizen Programs Millage Renewal**

Shall Tuscola County renew the current Senior Citizen Programs millage levy of 0.3200 mills (\$0.32 per \$1,000 of taxable value) upon the taxable value of property in Tuscola County for a period of 8 years, 2025 through 2032, inclusive, for operation of Senior Citizen programs within Tuscola County? If approved and levied in its entirety, this millage raises an estimated \$732,202 in the first year that it is levied. All revenue will be disbursed to Tuscola County and shall be exclusively used for Senior Citizen activities within Tuscola County.

Tuscola County  
 Yearly Comparisons  
 Senior Citizen Fund  
 Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended	3 Years of Actual			Current Budget	5 Years of Forecast				
	Actual 12/31/2021	Actual 12/31/2022	Actual 12/31/2023	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/31/2028	Forecast 12/31/2029
<b>Revenue and Transfers In</b>									
Property Taxes	\$ 635,495	\$ 652,796	\$ 670,330	\$ 700,623	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest and Rents	946	922	7,126	6,000	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Transfers In	-	-	177,701	163,609	-	-	-	-	-
Total Revenue and Transfers In	<u>636,441</u>	<u>653,718</u>	<u>855,157</u>	<u>870,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures and Transfers Out</b>									
Operations	626,099	636,767	880,222	865,254	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	8,697	4,707	2,826	5,478	-	-	-	-	-
Total Expenditures and Transfers Out	<u>634,796</u>	<u>641,474</u>	<u>883,048</u>	<u>870,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	1,645	12,244	(27,891)	(500)	-	-	-	-	-
Beginning Fund Balance	152,638	154,283	166,527	138,636	-	-	-	-	-
Ending Fund Balance	<u>\$ 154,283</u>	<u>\$ 166,527</u>	<u>\$ 138,636</u>	<u>\$ 138,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance as a % of Expenditures</b>	24.30%	25.96%	15.70%	15.86%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Information:</b>									
Population	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744
<b>Sevice Efforts and Accomplishments:</b>									
<b>Efficiency Ratios:</b>									
Per Capita Operating Cost	\$ 11.87	\$ 12.07	\$ 16.69	\$ 16.40	\$ -	\$ -	\$ -	\$ -	\$ -

**Tuscola County**  
**Multi-County Comparisons**  
**Senior Citizens' Fund**  
**Prepared by: Controller-Administrator's Office on April 23, 2024**

<b>Year Ended</b>	<b>12/31/2023</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	<b>Average</b>
<b>County</b>	<b>Tuscola</b>	<b>Gratiot</b>	<b>Ionia</b>	<b>Montcalm</b>	<b>Sanilac</b>	<b>Shiawassee</b>	<b>St. Joseph</b>	
<b>Fund Type/Structure</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	
<b>Revenue and Transfers In</b>								
Property Taxes	\$ 670,330	\$ 1,116,517	\$ 944,146	\$ 922,351	\$ 421,750	\$ 937,971	\$ 1,617,328	\$ 947,199
Intergovernmental	-	327,525	810,427	405,202	24,236	-	1,211,783	397,025
Charges for Services	-	121,794	21,471	9,862	-	-	125,997	39,875
Interest and Rents	7,126	58,904	-	25,092	1,808	-	455,514	78,349
Other	-	33,593	-	96,864	-	-	18,816	21,325
Transfers In	177,701	-	436,449	-	-	-	-	87,736
Total Revenue and Transfers In	<u>855,157</u>	<u>1,658,333</u>	<u>2,212,493</u>	<u>1,459,371</u>	<u>447,794</u>	<u>937,971</u>	<u>3,429,438</u>	<u>1,571,508</u>
<b>Expenditures and Transfers Out</b>								
Operations	880,222	1,406,836	1,585,636	1,420,135	426,517	1,129,678	2,661,219	1,358,606
Capital Outlay	-	6,398	132,893	-	-	-	-	19,899
Debt Service	-	3,412	-	-	-	-	207,600	30,145
Transfers Out	2,826	-	-	7,991	-	-	48,909	8,532
Total Expenditures and Transfers Out	<u>883,048</u>	<u>1,416,646</u>	<u>1,718,529</u>	<u>1,428,126</u>	<u>426,517</u>	<u>1,129,678</u>	<u>2,917,728</u>	<u>1,417,182</u>
Change in Fund Balance	(27,891)	241,687	493,964	31,245	21,277	(191,707)	511,710	154,326
Beginning Fund Balance	166,527	1,473,383	1,224,735	733,262	120,630	926,716	837,088	783,192
Ending Fund Balance	<u>\$ 138,636</u>	<u>\$ 1,715,070</u>	<u>\$ 1,718,699</u>	<u>\$ 764,507</u>	<u>\$ 141,907</u>	<u>\$ 735,009</u>	<u>\$ 1,348,798</u>	<u>\$ 937,518</u>
<b>Fund Balance as a % of Expenditures</b>	15.70%	121.07%	100.01%	53.53%	33.27%	65.06%	46.23%	66.15%
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
Millage Levied for Senior Citizens	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Population	52,744	41,632	65,688	69,099	40,254	68,083	60,978	56,925
<b>Sevice Efforts and Accomplishments:</b>								
<b>Efficiency Ratios:</b>								
Per Capita Operating Cost	\$ 16.69	\$ 33.79	\$ 24.14	\$ 20.55	\$ 10.60	\$ 16.59	\$ 43.64	\$ 23.87

**Tuscola County**  
**All County Millage Comparison for 2023 Tax Year**  
**Prepared by: Controller-Administrator's Office on April 23, 2024**

	<u>Tuscola</u>	<u>Gratiot</u>	<u>Ionia</u>	<u>Montcalm</u>	<u>Sanilac</u>	<u>Shiawassee</u>	<u>St. Joseph</u>	<u>Average</u>
Allocated	3.9141	5.5206	4.5711	4.3066	4.0482	5.4220	4.5217	4.6149
Medical Care	0.2500	-	-	-	0.2000	-	-	0.2250
Mosquito	0.6316	-	-	-	-	-	-	0.6316
Police	1.3300	0.4486	-	-	-	-	-	0.8893
Recycling	0.1500	-	-	-	0.1500	-	-	0.1500
Roads	0.9657	-	0.9867	-	2.0000	-	0.9942	1.2367
Roads/Highway/Bridges	0.4807	-	-	-	-	-	-	0.4807
Seniors	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Veterans	0.1700	-	-	0.2459	-	0.2956	-	0.2372
MSU Extension	0.1000	-	-	0.2000	0.2000	0.0760	-	0.1440
Library	-	0.4994	1.2159	0.8818	-	-	-	0.8657
Parks and Recreation	-	0.3494	-	-	0.2000	-	0.2492	0.2662
Promotion/Advertising - PA359/PA88	-	0.4500	-	-	-	-	-	0.4500
Ambulance/ALS/EMS	-	-	-	0.5650	-	-	-	0.5650
Jail/Law Enforcement	-	-	-	0.9799	-	-	-	0.9799
Drug Abuse	-	-	-	-	0.5000	-	-	0.5000
EMS 911/Central Dispatch	-	-	-	-	0.2000	-	0.9942	0.5971
Medical	-	-	-	-	0.2000	1.9679	-	2.1679
Save - Sanilac Abuse Violence Elimination	-	-	-	-	0.2000	-	-	0.2000
Transit/Bus	-	-	-	-	-	-	0.3300	0.3300
<b>Total Levied</b>	<b>8.3121</b>	<b>7.9172</b>	<b>7.2658</b>	<b>7.5392</b>	<b>8.1482</b>	<b>8.2615</b>	<b>7.8349</b>	<b>7.8970</b>
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
<b>Property Tax Revenue:</b>								
Ad-Valorem	\$ 18,205,740	\$ 13,573,693	\$ 15,024,527	\$ 18,000,963	\$ 15,177,724	\$ 19,476,525	\$ 19,324,502	\$ 16,969,096.38

**TUSCOLA COUNTY  
RECYCLING MILLAGE RENEWAL**

Shall Tuscola County renew the current Recycling millage levy of .1500 mills (\$.15 for each \$1,000 of taxable value) upon the taxable value of property in Tuscola County, for a period of 8 years, 2025 through 2032, inclusive, to provide funds for recycling within Tuscola County? If approved and levied in its entirety, this millage raises an estimated \$343,219 in the first calendar year after its approval. All revenue will be disbursed to Tuscola County and shall be exclusively used for recycling activities within Tuscola County.

Tuscola County  
 Yearly Comparisons  
 Recycling Fund  
 Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended	3 Years of Actual			Current Budget	5 Years of Forecast				
	Actual 12/31/2021	Actual 12/31/2022	Actual 12/31/2023	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/31/2028	Forecast 12/31/2029
<b>Revenue and Transfers In</b>									
Property Taxes	\$ 297,812	\$ 305,922	\$ 313,167	\$ 328,418	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,547	7,050	25,000	25,000	-	-	-	-	-
Charges for Services	112,144	109,378	50,673	52,000	-	-	-	-	-
Interest and Rents	2,450	2,753	9,666	6,850	-	-	-	-	-
Other	183	959	1,266	850	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue and Transfers In	<u>429,136</u>	<u>426,062</u>	<u>399,772</u>	<u>413,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures and Transfers Out</b>									
Operations	315,387	365,713	359,396	353,091	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	33,968	15,268	7,876	8,210	-	-	-	-	-
Total Expenditures and Transfers Out	<u>349,355</u>	<u>380,981</u>	<u>367,272</u>	<u>361,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	79,781	45,081	32,500	51,817	-	-	-	-	-
Beginning Fund Balance	62,008	141,789	186,870	219,370	-	-	-	-	-
Ending Fund Balance	<u>\$ 141,789</u>	<u>\$ 186,870</u>	<u>\$ 219,370</u>	<u>\$ 271,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance as a % of Expenditures</b>	40.59%	49.05%	59.73%	75.06%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Information:</b>									
Population	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744
<b>Sevice Efforts and Accomplishments:</b>									
<b>Efficiency Ratios:</b>									
Per Capita Operating Cost	\$ 5.98	\$ 6.93	\$ 6.81	\$ 6.69	\$ -	\$ -	\$ -	\$ -	\$ -



**Tuscola County  
Multi-County Comparisons  
Recycling Fund**

Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended County Fund Type/Structure	12/31/2023 Tuscola Special Revenue	09/30/2023 Gratiot None	12/31/2022 Ionia None	09/30/2023 Montcalm None	12/31/2022 Sanilac General Fund	12/31/2022 Shiawassee None	12/31/2022 St. Joseph None	Average
<b>Revenue and Transfers In</b>								
Property Taxes	\$ 313,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,738
Intergovernmental	25,000	-	-	-	-	-	-	3,571
Charges for Services	50,673	-	-	-	-	-	-	7,239
Interest and Rents	9,666	-	-	-	-	-	-	1,381
Other	1,266	-	-	-	-	-	-	181
Transfers In	-	-	-	-	-	-	-	-
Total Revenue and Transfers In	<u>399,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,110</u>
<b>Expenditures and Transfers Out</b>								
Operations	359,396	-	-	-	-	-	-	51,342
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	7,876	-	-	-	-	-	-	1,125
Total Expenditures and Transfers Out	<u>367,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,467</u>
Change in Fund Balance	32,500	-	-	-	-	-	-	4,643
Beginning Fund Balance	186,870	-	-	-	-	-	-	26,696
Ending Fund Balance	<u>\$ 219,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,339</u>
<b>Fund Balance as a % of Expenditures</b>	59.73%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	59.73%
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
Millage Levied for Recycling	0.1500	None	None	None	0.1500	None	None	0.1500
Population	52,744	41,632	65,688	69,099	40,254	68,083	60,978	56,925
<b>Sevice Efforts and Accomplishments:</b>								
<b>Efficiency Ratios:</b>								
Per Capita Operating Cost	\$ 6.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.81

**Tuscola County**  
**All County Millage Comparison for 2023 Tax Year**  
**Prepared by: Controller-Administrator's Office on April 23, 2024**

	<u>Tuscola</u>	<u>Gratiot</u>	<u>Ionia</u>	<u>Montcalm</u>	<u>Sanilac</u>	<u>Shiawassee</u>	<u>St. Joseph</u>	<u>Average</u>
Allocated	3.9141	5.5206	4.5711	4.3066	4.0482	5.4220	4.5217	4.6149
Medical Care	0.2500	-	-	-	0.2000	-	-	0.2250
Mosquito	0.6316	-	-	-	-	-	-	0.6316
Police	1.3300	0.4486	-	-	-	-	-	0.8893
Recycling	0.1500	-	-	-	0.1500	-	-	0.1500
Roads	0.9657	-	0.9867	-	2.0000	-	0.9942	1.2367
Roads/Highway/Bridges	0.4807	-	-	-	-	-	-	0.4807
Seniors	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Veterans	0.1700	-	-	0.2459	-	0.2956	-	0.2372
MSU Extension	0.1000	-	-	0.2000	0.2000	0.0760	-	0.1440
Library	-	0.4994	1.2159	0.8818	-	-	-	0.8657
Parks and Recreation	-	0.3494	-	-	0.2000	-	0.2492	0.2662
Promotion/Advertising - PA359/PA88	-	0.4500	-	-	-	-	-	0.4500
Ambulance/ALS/EMS	-	-	-	0.5650	-	-	-	0.5650
Jail/Law Enforcement	-	-	-	0.9799	-	-	-	0.9799
Drug Abuse	-	-	-	-	0.5000	-	-	0.5000
EMS 911/Central Dispatch	-	-	-	-	0.2000	-	0.9942	0.5971
Medical	-	-	-	-	0.2000	1.9679	-	2.1679
Save - Sanilac Abuse Violence Elimination	-	-	-	-	0.2000	-	-	0.2000
Transit/Bus	-	-	-	-	-	-	0.3300	0.3300
<b>Total Levied</b>	<b>8.3121</b>	<b>7.9172</b>	<b>7.2658</b>	<b>7.5392</b>	<b>8.1482</b>	<b>8.2615</b>	<b>7.8349</b>	<b>7.8970</b>
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
<b>Property Tax Revenue:</b>								
Ad-Valorem	\$ 18,205,740	\$ 13,573,693	\$ 15,024,527	\$ 18,000,963	\$ 15,177,724	\$ 19,476,525	\$ 19,324,502	\$ 16,969,096.38

**Tuscola County  
Sheriff Road Patrol Millage Renewal**

Shall Tuscola County renew the current Sheriff Road Patrol millage levy of 1.3300 mills (\$1.33 per \$1,000 of taxable value) upon the taxable value of property in Tuscola County, for a period of 8 years, 2025 through 2032, inclusive, for operation of the Tuscola County Sheriff's Road Patrol within Tuscola County? If approved and levied in its entirety, this millage raises an estimated \$3,043,213 in the first year that it is levied. All revenue will be disbursed to Tuscola County and shall be exclusively used for Sheriff's Road Patrol activities within Tuscola County.

Tuscola County  
 Yearly Comparisons  
 Sheriff Road Patrol Fund

Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended	3 Years of Actual			Current Budget	5 Years of Forecast				
	Actual 12/31/2021	Actual 12/31/2022	Actual 12/31/2023	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/31/2028	Forecast 12/31/2029
<b>Revenue and Transfers In</b>									
Property Taxes	\$ 2,641,836	\$ 2,712,752	\$ 2,786,669	\$ 2,911,964	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	8,477	-	-	-	-	-	-	-	-
Intergovernmental	13,156	11,781	9,614	9,980	-	-	-	-	-
Charges for Services	47,300	5,836	2,859	35,000	-	-	-	-	-
Interest and Rents	8,094	8,764	83,019	67,000	-	-	-	-	-
Other	36,219	49,573	97,282	64,405	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue and Transfers In	<u>2,755,082</u>	<u>2,788,706</u>	<u>2,979,443</u>	<u>3,088,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures and Transfers Out</b>									
Operations	2,276,457	2,333,175	2,535,769	3,163,832	-	-	-	-	-
Capital Outlay	-	-	205,198	207,500	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	91,105	44,965	59,488	55,297	-	-	-	-	-
Total Expenditures and Transfers Out	<u>2,367,562</u>	<u>2,378,140</u>	<u>2,800,455</u>	<u>3,426,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	387,520	410,566	178,988	(338,280)	-	-	-	-	-
Beginning Fund Balance	1,333,949	1,721,469	2,132,035	2,311,023	-	-	-	-	-
Ending Fund Balance	<u>\$ 1,721,469</u>	<u>\$ 2,132,035</u>	<u>\$ 2,311,023</u>	<u>\$ 1,972,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance as a % of Expenditures</b>	72.71%	89.65%	82.52%	57.57%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Information:</b>									
Population	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744
<b>Sevice Efforts and Accomplishments:</b>									
<b>Efficiency Ratios:</b>									
Per Capita Operating Cost	\$ 43.16	\$ 44.24	\$ 48.08	\$ 59.98	\$ -	\$ -	\$ -	\$ -	\$ -

**Tuscola County  
Multi-County Comparisons  
Sheriff Road Patrol Fund**

Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended County Fund Type/Structure	12/31/2023 Tuscola Special Revenue	09/30/2023 Gratiot Special Revenue	12/31/2022 Ionia General Fund	09/30/2023 Montcalm General Fund	12/31/2022 Sanilac General Fund	12/31/2022 Shiawassee General Fund	12/31/2022 St. Joseph Special Revenue	Average
<b>Revenue and Transfers In</b>								
Property Taxes	\$ 2,786,669	\$ 766,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507,631
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	9,614	-	-	-	-	-	84,681	13,471
Charges for Services	2,859	-	-	-	-	-	-	408
Interest and Rents	83,019	6,753	-	-	-	-	-	12,825
Other	97,282	-	-	-	-	-	-	13,897
Transfers In	-	-	-	-	-	-	163,884	23,412
Total Revenue and Transfers In	<u>2,979,443</u>	<u>773,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,565</u>	<u>571,644</u>
<b>Expenditures and Transfers Out</b>								
Operations	2,535,769	735,194	-	-	-	-	233,230	500,599
Capital Outlay	205,198	33,000	-	-	-	-	-	34,028
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	59,488	-	-	-	-	-	-	8,498
Total Expenditures and Transfers Out	<u>2,800,455</u>	<u>768,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,230</u>	<u>543,126</u>
Change in Fund Balance	178,988	5,308	-	-	-	-	15,335	28,519
Beginning Fund Balance	<u>2,132,035</u>	<u>7,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,513</u>	<u>311,020</u>
Ending Fund Balance	<u>\$ 2,311,023</u>	<u>\$ 12,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,848</u>	<u>\$ 339,539</u>
<b>Fund Balance as a % of Expenditures</b>	82.52%	1.68%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	22.66%	62.52%
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
Millage Levied for Sheriff Road Patrol	1.3300	0.4486	None	None	None	None	None	
Population	52,744	41,632	65,688	69,099	40,254	68,083	60,978	56,925
<b>Sevice Efforts and Accomplishments:</b>								
<b>Efficiency Ratios:</b>								
Per Capita Operating Cost	\$ 48.08	\$ 17.66	\$ -	\$ -	\$ -	\$ -	\$ 3.82	\$ 23.19

**Tuscola County**  
**All County Millage Comparison for 2023 Tax Year**  
**Prepared by: Controller-Administrator's Office on April 16, 2024**

	<u>Tuscola</u>	<u>Gratiot</u>	<u>Ionia</u>	<u>Montcalm</u>	<u>Sanilac</u>	<u>Shiawassee</u>	<u>St. Joseph</u>	<u>Average</u>
Allocated	3.9141	5.5206	4.5711	4.3066	4.0482	5.4220	4.5217	4.6149
Medical Care	0.2500	-	-	-	0.2000	-	-	0.2250
Mosquito	0.6316	-	-	-	-	-	-	0.6316
<b>Police</b>	<b>1.3300</b>	<b>0.4486</b>	-	-	-	-	-	0.8893
Recycling	0.1500	-	-	-	0.1500	-	-	0.1500
Roads	0.9657	-	0.9867	-	2.0000	-	0.9942	1.2367
Roads/Highway/Bridges	0.4807	-	-	-	-	-	-	0.4807
Seniors	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Veterans	0.1700	-	-	0.2459	-	0.2956	-	0.2372
MSU Extension	0.1000	-	-	0.2000	0.2000	0.0760	-	0.1440
Library	-	0.4994	1.2159	0.8818	-	-	-	0.8657
Parks and Recreation	-	0.3494	-	-	0.2000	-	0.2492	0.2662
Promotion/Advertising - PA359/PA88	-	0.4500	-	-	-	-	-	0.4500
Ambulance/ALS/EMS	-	-	-	0.5650	-	-	-	0.5650
Jail/Law Enforcement	-	-	-	0.9799	-	-	-	0.9799
Drug Abuse	-	-	-	-	0.5000	-	-	0.5000
EMS 911/Central Dispatch	-	-	-	-	0.2000	-	0.9942	0.5971
Medical	-	-	-	-	0.2000	1.9679	-	2.1679
Save - Sanilac Abuse Violence Elimination	-	-	-	-	0.2000	-	-	0.2000
Transit/Bus	-	-	-	-	-	-	0.3300	0.3300
<b>Total Levied</b>	<b>8.3121</b>	<b>7.9172</b>	<b>7.2658</b>	<b>7.5392</b>	<b>8.1482</b>	<b>8.2615</b>	<b>7.8349</b>	<b>7.8970</b>
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
<b>Property Tax Revenue:</b>								
Ad-Valorem	\$ 18,205,740	\$ 13,573,693	\$ 15,024,527	\$ 18,000,963	\$ 15,177,724	\$ 19,476,525	\$ 19,324,502	\$ 16,969,096.38

TUSCOLA COUNTY

E-9-1-1 CENTRAL DISPATCH OPERATING MILLAGE PROPOSITION

Shall Tuscola County be authorized to levy upon the taxable value of all property subject to ad valorem taxation, up to .3000 mills (\$0.30 per \$1,000 of taxable value) , for a period of up to four (4) years, 2025 through 2028 inclusive, to be used exclusively for the funding of 9-1-1 emergency telephone call answering and dispatch services within Tuscola County, including facilities, equipment and maintenance, and operating costs associated with the necessary equipment for the 9-1-1 Central Dispatch System to effectively provide and ensure twenty-four hour public safety communications service for the citizens, communities, and public safety responders of Tuscola county? If approved and levied in its entirety, this millage raises an estimated \$686,439 in the first year that it is levied.

Tuscola County  
 Yearly Comparisons  
 Central Dispatch/911 Fund  
 Prepared by: Controller-Administrator's Office on April 15, 2024

Year Ended	3 Years of Actual			Current Budget	5 Years of Forecast				
	Actual 12/31/2021	Actual 12/31/2022	Actual 12/31/2023	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/31/2028	Forecast 12/31/2029
<b>Revenue and Transfers In</b>									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	201,697	214,848	219,238	213,000	-	-	-	-	-
Charges for Services	1,066,261	1,079,183	1,074,887	998,746	-	-	-	-	-
Interest and Rents	8,618	10,250	26,209	31,320	-	-	-	-	-
Other	2,466	1,600	2,600	2,800	-	-	-	-	-
Transfers In	-	266,669	-	-	-	-	-	-	-
Total Revenue and Transfers In	<u>1,279,042</u>	<u>1,572,550</u>	<u>1,322,934</u>	<u>1,245,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures and Transfers Out</b>									
Operations	1,247,847	1,197,543	1,335,220	1,310,485	-	-	-	-	-
Capital Outlay	7,263	220,021	149,727	175,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures and Transfers Out	<u>1,255,110</u>	<u>1,417,564</u>	<u>1,484,947</u>	<u>1,485,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	23,932	154,986	(162,013)	(239,619)	-	-	-	-	-
Beginning Fund Balance	952,274	976,206	1,131,192	969,179	-	-	-	-	-
Ending Fund Balance	<u>\$ 976,206</u>	<u>\$ 1,131,192</u>	<u>\$ 969,179</u>	<u>\$ 729,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance as a % of Expenditures</b>	77.78%	79.80%	65.27%	49.11%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Information:</b>									
Population	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744
<b>Sevice Efforts and Accomplishments:</b>									
Incoming Phone Calls (as an example)									
<b>Efficiency Ratios:</b>									
Per Capita Operating Cost	\$ 23.66	\$ 22.70	\$ 25.32	\$ 24.85	\$ -	\$ -	\$ -	\$ -	\$ -



**Tuscola County  
Multi-County Comparisons  
Central Dispatch/911 Fund  
Prepared by: Controller-Administrator's Office on April 15, 2024**

<b>Year Ended</b>	<b>12/31/2023</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	
<b>County</b>	<b>Tuscola</b>	<b>Gratiot</b>	<b>Ionia</b>	<b>Montcalm</b>	<b>Sanilac</b>	<b>Shiawassee</b>	<b>St. Joseph</b>	
<b>Fund Type/Structure</b>	<b>Special Revenue</b>	<b>Component Unit</b>	<b>Special Revenue</b>	<b>Component Unit</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Average</b>
<b>Revenue and Transfers In</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155,478	\$ 307,925
Intergovernmental	219,238	12,831	-	-	11,716	-	482,975	103,823
Charges for Services	1,074,887	1,248,889	1,895,212	1,911,484	346,586	2,163,422	246,429	1,269,558
Interest and Rents	26,209	13,222	3,459	36,072	6,162	4,329	-	12,779
Other	2,600	4,662	-	-	-	4,600	46,717	8,368
Transfers In	-	-	-	-	291,599	-	-	41,657
Total Revenue and Transfers In	<u>1,322,934</u>	<u>1,279,604</u>	<u>1,898,671</u>	<u>1,947,556</u>	<u>656,063</u>	<u>2,172,351</u>	<u>2,931,599</u>	<u>1,744,111</u>
<b>Expenditures and Transfers Out</b>								
Operations	1,335,220	1,073,148	1,596,488	1,780,429	665,219	3,717,798	1,765,803	1,704,872
Capital Outlay	149,727	221,530	-	-	-	-	-	53,037
Debt Service	-	333,680	-	-	-	-	574,264	129,706
Transfers Out	-	-	42,000	-	-	-	9,413	7,345
Total Expenditures and Transfers Out	<u>1,484,947</u>	<u>1,628,358</u>	<u>1,638,488</u>	<u>1,780,429</u>	<u>665,219</u>	<u>3,717,798</u>	<u>2,349,480</u>	<u>1,894,960</u>
Change in Fund Balance	(162,013)	(348,754)	260,183	167,127	(9,156)	(1,545,447)	582,119	(150,849)
Beginning Fund Balance	1,131,193	872,060	578,673	312,312	166,917	3,246,393	1,189,696	1,071,035
Ending Fund Balance	<u>\$ 969,180</u>	<u>\$ 523,306</u>	<u>\$ 838,856</u>	<u>\$ 479,439</u>	<u>\$ 157,761</u>	<u>\$ 1,700,946</u>	<u>\$ 1,771,815</u>	<u>\$ 920,186</u>
<b>Fund Balance as a % of Expenditures</b>	65.27%	32.14%	51.20%	26.93%	23.72%	45.75%	75.41%	48.56%
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
Millage Levied for Dispatch/911	None	None	None	None	None	None	0.9942	
Population	52,744	41,632	65,688	69,099	40,254	68,083	60,978	56,925
<b>Sevice Efforts and Accomplishments:</b>								
Incoming Phone Calls (as an example)								
<b>Efficiency Ratios:</b>								
Per Capita Operating Cost	\$ 25.32	\$ 25.78	\$ 24.30	\$ 25.77	\$ 16.53	\$ 54.61	\$ 28.96	\$ 29.95

**Tuscola County**  
**All County Millage Comparison for 2023 Tax Year**  
**Prepared by: Controller-Administrator's Office on April 16, 2024**

	<u>Tuscola</u>	<u>Gratiot</u>	<u>Ionia</u>	<u>Montcalm</u>	<u>Sanilac</u>	<u>Shiawassee</u>	<u>St. Joseph</u>	<u>Average</u>
Allocated	3.9141	5.5206	4.5711	4.3066	4.0482	5.4220	4.5217	4.6149
Medical Care	0.2500	-	-	-	0.2000	-	-	0.2250
Mosquito	0.6316	-	-	-	-	-	-	0.6316
Police	1.3300	0.4486	-	-	-	-	-	0.8893
Recycling	0.1500	-	-	-	0.1500	-	-	0.1500
Roads	0.9657	-	0.9867	-	2.0000	-	0.9942	1.2367
Roads/Highway/Bridges	0.4807	-	-	-	-	-	-	0.4807
Seniors	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Veterans	0.1700	-	-	0.2459	-	0.2956	-	0.2372
MSU Extension	0.1000	-	-	0.2000	0.2000	0.0760	-	0.1440
Library	-	0.4994	1.2159	0.8818	-	-	-	0.8657
Parks and Recreation	-	0.3494	-	-	0.2000	-	0.2492	0.2662
Promotion/Advertising - PA359/PA88	-	0.4500	-	-	-	-	-	0.4500
Ambulance/ALS/EMS	-	-	-	0.5650	-	-	-	0.5650
Jail/Law Enforcement	-	-	-	0.9799	-	-	-	0.9799
Drug Abuse	-	-	-	-	0.5000	-	-	0.5000
EMS 911/Central Dispatch	-	-	-	-	0.2000	-	0.9942	0.5971
Medical	-	-	-	-	0.2000	1.9679	-	2.1679
Save - Sanilac Abuse Violence Elimination	-	-	-	-	0.2000	-	-	0.2000
Transit/Bus	-	-	-	-	-	-	0.3300	0.3300
<b>Total Levied</b>	<b>8.3121</b>	<b>7.9172</b>	<b>7.2658</b>	<b>7.5392</b>	<b>8.1482</b>	<b>8.2615</b>	<b>7.8349</b>	<b>7.8970</b>
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
<b>Property Tax Revenue:</b>								
Ad-Valorem	\$ 18,205,740	\$ 13,573,693	\$ 15,024,527	\$ 18,000,963	\$ 15,177,724	\$ 19,476,525	\$ 19,324,502	\$ 16,969,096.38

**Tuscola County**  
**Senior Citizen Home Delivered Meals Millage**

Shall Tuscola County impose a new Senior Citizen Home Delivered Meal millage levy of 0.2000 mills (\$0.20 per \$1,000 of taxable value) upon the taxable value of property in Tuscola County for a period of 5 years, 2025 through 2029, inclusive, for operation of Senior Citizen Home Delivered Meals within Tuscola County? If approved and levied in its entirety, this millage raises an estimated \$457,626 in the first year that it is levied. All revenue will be disbursed to Tuscola County and shall be exclusively used for Senior Citizen Home Delivered Meals within Tuscola County.

Tuscola County  
 Yearly Comparisons  
 Senior Citizen Fund  
 Prepared by: Controller-Administrator's Office on April 23, 2024

Year Ended	3 Years of Actual			Current Budget	5 Years of Forecast				
	Actual 12/31/2021	Actual 12/31/2022	Actual 12/31/2023	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/31/2028	Forecast 12/31/2029
<b>Revenue and Transfers In</b>									
Property Taxes	\$ 635,495	\$ 652,796	\$ 670,330	\$ 700,623	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest and Rents	946	922	7,126	6,000	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Transfers In	-	-	177,701	163,609	-	-	-	-	-
Total Revenue and Transfers In	<u>636,441</u>	<u>653,718</u>	<u>855,157</u>	<u>870,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures and Transfers Out</b>									
Operations	626,099	636,767	880,222	865,254	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	8,697	4,707	2,826	5,478	-	-	-	-	-
Total Expenditures and Transfers Out	<u>634,796</u>	<u>641,474</u>	<u>883,048</u>	<u>870,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	1,645	12,244	(27,891)	(500)	-	-	-	-	-
Beginning Fund Balance	152,638	154,283	166,527	138,636	-	-	-	-	-
Ending Fund Balance	<u>\$ 154,283</u>	<u>\$ 166,527</u>	<u>\$ 138,636</u>	<u>\$ 138,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance as a % of Expenditures</b>	24.30%	25.96%	15.70%	15.86%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Information:</b>									
Population	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744	52,744
<b>Sevice Efforts and Accomplishments:</b>									
<b>Efficiency Ratios:</b>									
Per Capita Operating Cost	\$ 11.87	\$ 12.07	\$ 16.69	\$ 16.40	\$ -	\$ -	\$ -	\$ -	\$ -

**Tuscola County**  
**Multi-County Comparisons**  
**Senior Citizens' Fund**  
**Prepared by: Controller-Administrator's Office on April 23, 2024**

<b>Year Ended</b>	<b>12/31/2023</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>09/30/2023</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	<b>12/31/2022</b>	<b>Average</b>
<b>County</b>	<b>Tuscola</b>	<b>Gratiot</b>	<b>Ionia</b>	<b>Montcalm</b>	<b>Sanilac</b>	<b>Shiawassee</b>	<b>St. Joseph</b>	
<b>Fund Type/Structure</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>	<b>Special Revenue</b>
<b>Revenue and Transfers In</b>								
Property Taxes	\$ 670,330	\$ 1,116,517	\$ 944,146	\$ 922,351	\$ 421,750	\$ 937,971	\$ 1,617,328	\$ 947,199
Intergovernmental	-	327,525	810,427	405,202	24,236	-	1,211,783	397,025
Charges for Services	-	121,794	21,471	9,862	-	-	125,997	39,875
Interest and Rents	7,126	58,904	-	25,092	1,808	-	455,514	78,349
Other	-	33,593	-	96,864	-	-	18,816	21,325
Transfers In	177,701	-	436,449	-	-	-	-	87,736
Total Revenue and Transfers In	<u>855,157</u>	<u>1,658,333</u>	<u>2,212,493</u>	<u>1,459,371</u>	<u>447,794</u>	<u>937,971</u>	<u>3,429,438</u>	<u>1,571,508</u>
<b>Expenditures and Transfers Out</b>								
Operations	880,222	1,406,836	1,585,636	1,420,135	426,517	1,129,678	2,661,219	1,358,606
Capital Outlay	-	6,398	132,893	-	-	-	-	19,899
Debt Service	-	3,412	-	-	-	-	207,600	30,145
Transfers Out	2,826	-	-	7,991	-	-	48,909	8,532
Total Expenditures and Transfers Out	<u>883,048</u>	<u>1,416,646</u>	<u>1,718,529</u>	<u>1,428,126</u>	<u>426,517</u>	<u>1,129,678</u>	<u>2,917,728</u>	<u>1,417,182</u>
Change in Fund Balance	(27,891)	241,687	493,964	31,245	21,277	(191,707)	511,710	154,326
Beginning Fund Balance	166,527	1,473,383	1,224,735	733,262	120,630	926,716	837,088	783,192
Ending Fund Balance	<u>\$ 138,636</u>	<u>\$ 1,715,070</u>	<u>\$ 1,718,699</u>	<u>\$ 764,507</u>	<u>\$ 141,907</u>	<u>\$ 735,009</u>	<u>\$ 1,348,798</u>	<u>\$ 937,518</u>
<b>Fund Balance as a % of Expenditures</b>	15.70%	121.07%	100.01%	53.53%	33.27%	65.06%	46.23%	66.15%
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
Taxable Value - 2023	\$ 2,190,269,646	\$ 1,714,456,282	\$ 2,067,842,100	\$ 2,387,648,957	\$ 1,862,708,827	\$ 2,357,504,708	\$ 2,466,464,368	\$ 2,149,556,413
Millage Levied for Senior Citizens	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Population	52,744	41,632	65,688	69,099	40,254	68,083	60,978	56,925
<b>Sevice Efforts and Accomplishments:</b>								
<b>Efficiency Ratios:</b>								
Per Capita Operating Cost	\$ 16.69	\$ 33.79	\$ 24.14	\$ 20.55	\$ 10.60	\$ 16.59	\$ 43.64	\$ 23.87

**Tuscola County**  
**All County Millage Comparison for 2023 Tax Year**  
**Prepared by: Controller-Administrator's Office on April 23, 2024**

	<u>Tuscola</u>	<u>Gratiot</u>	<u>Ionia</u>	<u>Montcalm</u>	<u>Sanilac</u>	<u>Shiawassee</u>	<u>St. Joseph</u>	<u>Average</u>
Allocated	3.9141	5.5206	4.5711	4.3066	4.0482	5.4220	4.5217	4.6149
Medical Care	0.2500	-	-	-	0.2000	-	-	0.2250
Mosquito	0.6316	-	-	-	-	-	-	0.6316
Police	1.3300	0.4486	-	-	-	-	-	0.8893
Recycling	0.1500	-	-	-	0.1500	-	-	0.1500
Roads	0.9657	-	0.9867	-	2.0000	-	0.9942	1.2367
Roads/Highway/Bridges	0.4807	-	-	-	-	-	-	0.4807
Seniors	0.3200	0.6492	0.4921	0.3600	0.2500	0.5000	0.7456	0.4738
Veterans	0.1700	-	-	0.2459	-	0.2956	-	0.2372
MSU Extension	0.1000	-	-	0.2000	0.2000	0.0760	-	0.1440
Library	-	0.4994	1.2159	0.8818	-	-	-	0.8657
Parks and Recreation	-	0.3494	-	-	0.2000	-	0.2492	0.2662
Promotion/Advertising - PA359/PA88	-	0.4500	-	-	-	-	-	0.4500
Ambulance/ALS/EMS	-	-	-	0.5650	-	-	-	0.5650
Jail/Law Enforcement	-	-	-	0.9799	-	-	-	0.9799
Drug Abuse	-	-	-	-	0.5000	-	-	0.5000
EMS 911/Central Dispatch	-	-	-	-	0.2000	-	0.9942	0.5971
Medical	-	-	-	-	0.2000	1.9679	-	2.1679
Save - Sanilac Abuse Violence Elimination	-	-	-	-	0.2000	-	-	0.2000
Transit/Bus	-	-	-	-	-	-	0.3300	0.3300
<b>Total Levied</b>	<b>8.3121</b>	<b>7.9172</b>	<b>7.2658</b>	<b>7.5392</b>	<b>8.1482</b>	<b>8.2615</b>	<b>7.8349</b>	<b>7.8970</b>
<b>Information:</b>								
SEV - 2023	\$ 3,433,748,737	\$ 2,599,808,865	\$ 3,133,070,088	\$ 3,485,111,800	\$ 3,113,256,657	\$ 3,294,299,582	\$ 3,748,350,650	\$ 3,258,235,197
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<b>Property Tax Revenue:</b>								
Ad-Valorem	\$ 18,205,740	\$ 13,573,693	\$ 15,024,527	\$ 18,000,963	\$ 15,177,724	\$ 19,476,525	\$ 19,324,502	\$ 16,969,096.38

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
EMPLOYMENT RELATIONS COMMISSION  
LABOR RELATIONS DIVISION

In the Matter of 312 Arbitration Between:

TUSCOLA COUNTY AND TUSCOLA  
COUNTY SHERIFF,

Co-Employers,

Arbitrator: Allen Kovinsky  
MERC Case No. 23-G01263-CB

-and-

POLICE OFFICERS LABOR COUNCIL,

Union.

---

**UNION'S LAST BEST OFFERS OF SETTLEMENT**

NOW COMES the Police Officers Labor Council ("Union"), and for its Last Best Offers of Settlement for the Supervisory Bargaining Unit, the Union proposes as follows:

**1. DURATION (Economic Issue)**

The Panel has awarded a three (3) year Collective Bargaining Agreement (CBA).

**2. WAGES (Economic Issue)**

**A. Percentage Increases:**

- i. Effective the Date of the Award: 5% across the board
- ii. Effective January 1, 2025: 5% across the board
- iii. Effective January 1, 2026: 4% across the board

**B. Step Raises:** Shorten the step raises from six (6) steps to two (2) steps.

**C. Retroactivity:** The Union proposes retroactivity on all wage issues.

The contract language for these proposals, which reflects the Union's proposed wage increases and step raise changes, is as follows:

**APPENDIX A**

**For 1/1/24 through 12/31/24**

	Step 1	End of 1 Year/Step 2
Jail Administrator	\$33.69	\$34.68
Lieutenant	\$33.69	\$34.68
Sergeant/Detective Sergeant	\$32.03	\$33.03
Corrections Sergeant	\$28.16	\$28.90

**For 1/1/25 through 12/31/25**

	Step 1	End of 1 Year/Step 2
Jail Administrator	\$35.38	\$36.42
Lieutenant	\$35.38	\$36.42
Sergeant/Detective Sergeant	\$33.63	\$34.68
Corrections Sergeant	\$29.57	\$30.34

**For 1/1/26 through 12/31/26**

	Step 1	End of 1 Year/Step 2
Jail Administrator	\$36.79	\$37.87
Lieutenant	\$36.79	\$37.87
Sergeant/Detective Sergeant	\$34.97	\$36.07
Corrections Sergeant	\$30.75	\$31.55

**3. COMPENSATORY TIME (Economic Issue)**

The Union proposes a new compensatory time provision with a forty (40) hour cap and a full payout at separation be included in the CBA as follows:



## COMPENSATORY TIME

**Section XX. Compensatory Time.** Employees shall be eligible to accrue compensatory in a bank capped at 40 hours. Compensatory time banks shall be paid out upon separation for any reason.

### 4. COMPENSATION FOR TRAINING (Economic Issue)

The Union withdraws this issue.

### 5. BOOT ALLOWANCE (Economic Issue)

The Union proposes that the boot and equipment allowance be increased from \$200 for the duration of the contract to \$250 annually. This language is currently in a Letter of Understanding regarding Miscellaneous Matters under Section C. The Union proposes this paragraph be added to Section 17.10 of CBA as follows:

The Employer will reimburse each employee up to \$250.00 ~~during the term of this Agreement~~ annually for the purchase of boots and approved equipment.

### 6. SHIFT PREMIUM (Economic Issue)

The Union withdraws this issue.

### 7. COLLEGE INCENTIVE PAY (Economic Issue)

The Union withdraws this issue.

### 8. COURT PAY (Economic Issue)

The Union withdraws this issue.

**9. CALL-IN AND REPORTING PAY (Economic Issue)**

The Union withdraws this issue.

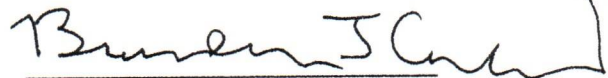
**10. CONTRIBUTION TO 457 PLAN (Economic Issue)**

The Union proposes that the 457 plan provision be amended to include a 4% Employer contribution for defined contribution (DC) plan employees, provided they contribute 2%, as well as a 1.5% Employer continuation for defined benefit plan (DB) employees, regardless of employee contribution as follows:

Section 16.2. Deferred Compensation. The Employer shall provide and administer a Retirement Plan for benefit of the employee. For employees participating in the defined contribution retirement plan, the Employer shall contribute 4% of base pay, provided the employee contributes at least 2% of base pay. For employees participating in the defined benefit retirement plan, the Employer shall contribute 1.5% of base pay, regardless of the employee's contribution. The employee shall be entitled to make additional payroll deduction contributions into the plan in accordance with its provisions.

The Union reserves the right to amend the Last Best Offers with permission of the Act 312 Panel.

Respectfully submitted,



Brendan J. Canfield (P68843)  
Attorney for Union  
667 E. Big Beaver, Ste. 207  
Troy, MI 48083  
(248) 524-3200

Dated: April 18, 2024

STATE OF MICHIGAN  
EMPLOYMENT RELATIONS COMMISSION  
MICHIGAN DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY

In the matter of:

TUSCOLA COUNTY AND TUSCOLA COUNTY SHERIFF,

Employer,

MERC Case No. 23-G -1263-CB

and

POLICE OFFICERS LABOR COUNCIL,

Union.

\_\_\_\_\_/

Allen Kovinsky, Chairperson  
Brendan J. Canfield, Union Delegate  
Jamie Hecht Nisidis, Employer Delegate

\_\_\_\_\_/

**EMPLOYER'S LAST BEST OFFER**

Pursuant to the March 7, 2024 Pre-Hearing Conference, the Employer submits its Last Best Offer on the economic issues raised in the Union's Second Amended Petition for Act 312 Arbitration as follows:

1. Duration

Three years per the Arbitrator's March 23, 2024 decision.

2. Wages

- a. 5% wage increase in 2024  
4% wage increase in 2025  
2% wage increase in 2026
- b. Eliminate the first 4 steps of the wage scale for all classifications and reduce wage scale to 2 steps.<sup>1</sup>
- c. No retroactivity for wage increases.

<sup>1</sup> Elimination of these steps results in an increase of approximately 2.5% in the cost of wages for this unit in 2024.

3. Compensatory Time.

This issue has been resolved by the parties' tentative agreement. The parties will add a provision to the contract formalizing the current compensatory time practice, which caps compensatory time hours at 40 hours and which provides for full payout of unused hours upon separation.

4. Compensation for Training

No change to contract; status quo.

5. Boot Allowance

No change to contract; status quo.

6. Shift Premium

No change to contract; status quo.

7. College Incentive Pay

No change to contract; status quo.

8. Court Pay: Minimum Hours Paid

No change to contract; status quo.

9. Call-in and Reporting Pay; Minimum Hours Paid

No change to contract; status quo.

10. Contribution to 457 Plan

Add the following to Section 16.0 Retirement:

For employees who participate in the Defined Contribution Plan (401A) with MERS, Employer will contribute 3% to a Nationwide 457 Plan if the employee contributes 1.5% to the Plan. For employees who participate in a defined benefit plan with MERS, Employer will contribute 1% to a Nationwide 457 Plan with no employee contribution. Employer will use its best efforts to place this provision into effect as soon as reasonably possible.

BRAUN KENDRICK FINKBEINER P.L.C.

Dated: April 19, 2024

BY:   
JAMIE HECHT NISIDIS (P48969)  
Attorneys for Employer

# TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street  
Suite 500  
Caro, MI 48723

Telephone: 989-672-3700  
Fax: 989-672-4011

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At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the 27<sup>th</sup> day of April 2023, with the meeting called to order at 8:00 a.m.

Commissioners Present: Thomas Bardwell, Kim Vaughan, Bill Juty, Matt Koch

Commissioners Absent: Thomas Young

The following resolution was offered by Commissioner Juty,  
seconded by Commissioner Koch,

## RESOLUTION 2023-08 WORKERS' MEMORIAL DAY RESOLUTION

---

BY THE TUSCOLA COUNTY BOARD OF COMMISSIONERS:

**WHEREAS**, every year on April 28<sup>th</sup>, communities and worksites around the world honor friends, family members, and colleagues who have been killed or injured on the job; and

**WHEREAS**, in 2021, The Federal Bureau of Labor Statistics estimated that 5,190 workers were killed by traumatic injuries on the job. On average, nearly 100 workers died every week, at roughly 14 workplace deaths a day; and

**WHEREAS**, in 2021, 140<sup>1</sup> workers were lost through fatal workplace accidents in Michigan; and

**WHEREAS**, it is appropriate to honor the memory of the courageous and dedicated members of Michigan's labor force who have been injured or disabled or have died as a result of workplace accidents; and

**WHEREAS**, we remember those who have died in workplace catastrophes, suffered occupational-related diseases, or have been injured due to dangerous conditions; and

---

<sup>1</sup> <https://www.bls.gov/iif/state-data/fatal-occupational-injuries-in-michigan-2021.htm>

**WHEREAS**, recognition of the integrity of Michigan's workforce and its achievements on behalf of the economic growth of our state is necessary; and

**WHEREAS**, the Tuscola County Board of Commissioners wishes to pay tribute to the workers who have died or been injured or disabled in workplace accidents. We honor the contributions of Michigan's workforce and call for increased workplace safety;

**WHEREAS**, the Tuscola County Board of Commissioners renews our efforts to seek stronger workplace safety and health protections, better standards and enforcement, and fair and just compensation; and by rededicating ourselves to improving safety and health in every city workplace.

**NOW, THEREFORE, BE IT RESOLVED** by the Tuscola County Board of Commissioners, that the members of this legislative body declare April 28, 2023, as

**Workers' Memorial Day**

in Tuscola County, Michigan.

\*\*\*\*\*

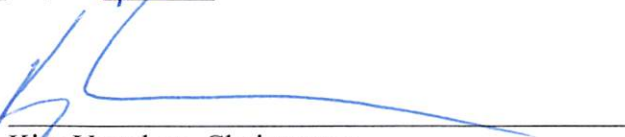
Roll Call Vote:

Ayes: *Koch, Bardwell, Lutz, Vaughan*

Nays: *None*

Absent: *Young*

Resolution 2023-08 declared adopted this 27<sup>th</sup> day of April, 2023.



Kim Vaughan, Chairperson  
Tuscola County Board of Commissioners

I, the undersigned, Clerk of Tuscola County, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Tuscola County Board of Commissioners, at its Regular Meeting held on April 27, 2023.



Jodi Fetting  
Tuscola County Clerk, CCO

**RESOLUTION**  
**SUPPORTING THE PROTECT MI KIDS BILL PACKAGE**  
**04112024 – PMK**

**Whereas**, tobacco use is the leading cause of preventable death and disability in Michigan and contributes greatly to heart disease, cancer, and stroke; and

**Whereas**, Michigan is one of only ten states that does not require retailers to obtain a license to sell tobacco making effective enforcement almost impossible; and

**Whereas**, Senate Bills 651 and 652 seek to establish a statewide Tobacco Retail Licensing (TRL) program, requiring all establishments selling nicotine or tobacco products to obtain a license, thereby enhancing compliance with existing tobacco sales regulations, and reducing youth initiation to nicotine and tobacco; and

**Whereas**, Senate Bill 647 aims to repeal preemption provisions that prohibit local governments from enacting ordinances and regulations pertaining to the sale or licensure of tobacco products, empowering local communities to implement tailored tobacco control measures to protect their residents, and particularly their youth; and

**Whereas**, Michigan currently has no state tax on e-cigarettes or vaping products that contain nicotine and has not increased its tax on cigarettes in nearly 20 years; and

**Whereas**, Michigan spends less than 10% of the recommended amount on tobacco prevention programs as set by the Centers for Disease Control; and

**Whereas**, Senate Bill 648 proposes to establish a new tax on e-cigarettes and increase taxes on cigarettes and other tobacco products, with revenue generated dedicated to tobacco prevention and cessation programs, tax enforcement, and enforcement of smoke-free air laws, aligning with evidence-based strategies to reduce tobacco use, especially among youth; and

**Whereas**, flavored tobacco products play a key role in youth initiation and continued use of tobacco. More than 80% of 12 – 17-year-olds who have ever used a tobacco product start with a flavored product. 67% of youth have reported using these products “because they come in flavors [they] like.” More than 72% of current tobacco users surveyed have reported using a flavored tobacco product in the past month; and

**Whereas**, Senate Bills 649 and 650 are intended to prohibit the sale of flavored tobacco products including flavored e-cigarettes and menthol-flavored cigarettes, recognizing the significant role flavors play in driving youth initiation to tobacco and nicotine products; and

**Whereas**, Minors can be criminally charged for attempting to purchase, use, or possess tobacco products and research shows that penalizing children is not an effective strategy for reducing youth smoking; and

**Whereas**, Senate Bills 653 and 654 repeal provisions in the Youth Tobacco Act that impose civil and criminal penalties on minors for purchasing, using, or possessing tobacco products.

**NOW, THEREFORE BE IT RESOLVED**, that the Crawford County Board of Commissioners support the Protect MI Kids Bill Package and urge the Michigan Legislature to swiftly pass these critical bills to protect the health and well-being of Michigan’s children and youth; and

**BE IT FURTHER REOLVED**, that this resolution be forwarded to Governor Gretchen Whitmer, Senator Michele Hoytenga, Representative Ken Borton, the Michigan Association of Counties and all other 82 counties in the state of Michigan.

APPROVED AS TO FORM

Commissioner Jamison	Yes	Commissioner Kraycs	Absent
Commissioner Frederick	Yes	Commissioner Powers	Yes
Commissioner Goscicki	Yes	Commissioner Jansen	Absent
	Commissioner Lewis	Yes	

ADOPTED DATE: April 11, 2024

I, Jamie McClain, Clerk of the Crawford County Board of Commissioners and Clerk of the County of Crawford, do hereby certify that the above Resolution was duly adopted by the said Board on April 11, 2024.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County and Court at Grayling, Michigan, on this 11<sup>th</sup> day of April, 2024.

  
Laurie Jamison, Chair  
Crawford County Board of Commissioners

  
Jamie L. McClain  
Clerk/ROD



**EATON COUNTY BOARD OF COMMISSIONERS**

**APRIL 17, 2024**

**RESOLUTION IN OPPOSITION TO THE FY 2025 GOVERNOR'S RECOMMENDED BUDGET FOR THE REDUCTION OF OPERATIONAL FUNDING TO THE MICHIGAN CONSERVATION DISTRICTS AND THE ELIMINATION OF LOCAL ADMINISTRATION OF THE MICHIGAN AGRICULTURE ENVIRONMENTAL ASSURANCE PROGRAM (MAEAP)**

**Introduced by the Public Works and Planning Committee**

Commissioner Rogers moved the approval of the following resolution. Seconded by Commissioner Pearl-Wright.

**WHEREAS**, on February 7, 2024, Governor Whitmer released her Executive Budget Recommendation for fiscal year 2025 which included under the Michigan Department of Agriculture and Rural Development (MDARD) recommended budget a \$1,000,000.00 cut to Michigan Conservation District's operating budget.

**WHEREAS**, the fiscal year 2025 budget recommendation for MDARD also recommended the termination of local Conservation District Technicians who administer the Michigan Agriculture Environmental Assurance Program and replace them with 24 State employees.

**WHEREAS**, this recommendation undermines the local conservation delivery system led by local Conservation Districts covering all 83 Michigan counties using the voluntary, non-regulatory, educational approach used all across the country to address natural resources concerns at the local level.

**WHEREAS**, Michigan passed Public Act 297 of 1937 to establish Conservation District's as local units of State Government to work with landowners in every county to address natural resource concerns driven by a five member publicly elected Board of Directors. These Boards establish conservation priorities based on their local needs and voluntarily work with landowners to address critical natural resource concerns, the only organization that can do this on private land with the trust of the landowner.

**WHEREAS**, Michigan Conservation Districts have been critically underfunded for decades. This has left many Conservation Districts without staff to implement programs or provide assistance. Because of this, Michigan Conservation Districts experience high employee turnover which undermines the success of programs and the ability to administer assistance to the public.

**WHEREAS**, Michigan cannot effectively allocate federal funds from the Inflation Reduction Act and Title II of the Farm Bill due to the lack of funding provided by the State of Michigan. This leaves critical federal dollars on the table that is reallocated to other States that can deliver Farm Bill dollars more effectively.

**NOW THEREFORE BE IT RESOLVED**, that the County of Eaton requests that the FY 2025 budget maintain the operational budget for Michigan Conservation District's at \$3,000,000.00 and maintain the Michigan Agriculture Environmental Assurance Program (MAEAP) at its current capacity with local technicians employed by Conservation Districts.


**BE IT FURTHER RESOLVED**, that the County of Eaton implores the legislature to properly fund Michigan Conservation Districts and work with MDARD and the Michigan Association of Conservation Districts (MACD) to find or develop a restricted funding source to provide Conservation District's with a yearly allocation of \$13,000,000.00.

**BE IT FURTHER RESOLVED**, that copies of this resolution be provided to Governor Gretchen Whitmer, Senator Sarah Anthony, Representatives Angela Witwer, Rachelle Smit, Gina Johnson, and Emily Dievendorf, as well as the Michigan Department of Agriculture and Rural Development Director Tim Boring and Deputy Director Kathy Angerer and the Michigan Association of Counties. Carried unanimously.

STATE OF MICHIGAN  
COUNTY OF EATON

I, Diana Bosworth, certify that the foregoing is a true and accurate copy of the resolutions adopted by the Eaton County Board of Commissioners, that such resolutions were duly adopted at a regular meeting held on April 17, 2024, and that notice of such meeting was given as required by law.

{SEAL}

  
Diana Bosworth, Clerk of the Eaton  
County Board of Commissioners

A RESOLUTION REQUESTING THE MICHIGAN LEGISLATURE SUPPORT A  
SIGNIFICANT INCREASE IN FUNDING FOR MICHIGAN 2-1-1 IN THE FISCAL YEAR 2025  
BUDGET

WASHTENAW COUNTY BOARD OF COMISSIONERS

APRIL 17, 2024

WHEREAS, our local United Way for Southeastern Michigan, is the operator of Michigan 2-1-1 for Washtenaw, Wayne, Macomb, Oakland and Lapeer Counties; and,

WHEREAS, Michigan 2-1-1 is a service provided at no cost to Michigan residents, and connects them with thousands of health and human services agencies and resources right in their communities - quickly, easily, and confidentially; 24 hours a day, 365 days a year via phone, email, live chat, and online databases; and,

WHEREAS, Michigan 2-1-1 has supported Washtenaw County during natural disasters, including regional flooding, power outages, extreme weather conditions and global crises, including providing information about COVID-19 testing and vaccination locations; and

WHEREAS, nearly 6,000 individuals from Washtenaw County have contacted Michigan 2-1-1 for assistance with housing, tax preparation, job training, utility assistance, food, and other resources in just the last year alone; and

WHEREAS, Washtenaw County recognizes United Way for Southeastern Michigan's 2-1-1 service as an essential part of our human service infrastructure, connecting individuals and families in need with critical assistance in times of crisis.

NOW, THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners requests the Michigan Legislature to support an additional \$7 million in funding for Michigan 2-1-1 in the FY2025 budget.

BE IT FURTHER RESOLVED, the Washtenaw County Board of Commissioners directs the County Clerk to send a copy of this resolution to the Washtenaw County delegation of both the Michigan Senate and House of Representatives; the Majority Leader of the Senate; the Speaker of the House; Governor Gretchen Whitmer; and as a communication to other Michigan Counties.

BE IT FURTHER RESOLVED, the Washtenaw County Board of Commissioners directs the County Administrator to instruct the counties' contracted lobbying firm to advocate on behalf of this legislation in the Michigan House of Representatives and the Michigan State Senate.

COMMISSIONER	Y	N	A	COMMISSIONER	Y	N	A	COMMISSIONER	Y	N	A
Beeman	X			Maciejewski	X			Somerville	X		
Hodge	X			Rabhi	X						
LaBarre	X			Sanders	X						
Lyte	X			Scott	X						

CLERK/REGISTER'S CERTIFICATE - CERTIFIED COPY

ROLL CALL VOTE:

9 0 0

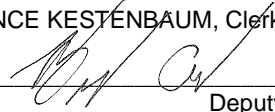
STATE OF MICHIGAN )

I, Lawrence Kestenbaum, Clerk/Register of said County of Washtenaw and Clerk of Circuit Court for said County, do hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the Washtenaw County Board of Commissioners at a session held at the County Administration Building in the City of Ann Arbor, Michigan, on April 17<sup>th</sup>, 2024, as it appears of record in my office. In Testimony Whereof, I have hereunto set my hand and affixed the seal of said Court at Ann Arbor, this 18<sup>th</sup> day of April 2024.

COUNTY OF WASHTENAW)<sup>SS</sup>.

LAWRENCE KESTENBAUM, Clerk/Register

BY:



Deputy Clerk



Res. No. 24-089

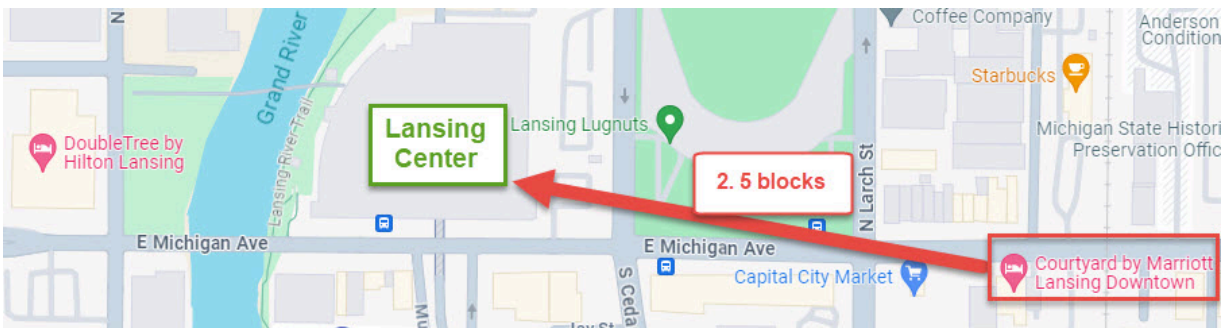


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# Legislative Update 4-5-24

WRITTEN BY [DEREK MELOT](#) ON APRIL 4, 2024. POSTED IN [BLOG](#), [EVENTS](#), [LEGISLATIVE](#), [MAC NEWS](#), [MARKETING](#), [NACO](#)

## Time grows short to register for 2024 Legislative Conference



If you plan to join your fellow county leaders for two days of policy presentations, legislative discussions and networking in Lansing this month, now is the time to act.

The 2024 Michigan Counties Legislative Conference starts April 29, but MAC's special room rate at the DoubleTree Hotel expires today. Attendees may be able to still obtain lodging there, but they will be paying the full retail rate.

The next nearest hotel is the Courtyard Marriott (see map). Their room rates are \$159 for the night of April 29 and \$189 for the night of April 30. [Click here](#) for more information or to book a room there.

[Digital conference registration](#) continues until April 19 for the event. Leading in times of crisis and change will be the theme of its keynote address.

Retired Adm. Peter Cressy, director of Executive Leadership Programs at the Washington Leadership Institute, will speak on:

“Washington, Lincoln, Roosevelt, Churchill: A Strategic Approach to Leading in Times of Crisis and Change: Washington and these other great leaders manifested eight common characteristics in leading during times of crisis and change, ranging from visibility and communication to planning and collaboration.



Cressy

This popular session will explore examples of these traits during the times of crisis each of these outstanding leaders faced, which remain relevant today.”

Additional plenary sessions will feature:

- A Legislative Panel discussion with key lawmakers from the House and Senate
- Remarks from National Association of Counties (NACo) President Mary Jo McGuire of Ramsey County, Minnesota
- MAC Legislative Update
- Remarks from MAC President Jim Storey of Allegan County
- Presentation of certificates to the 2024 graduating class of County Commissioner Academy

Breakout sessions on current challenges for county leaders, including broadband funding updates, lessons learned from the opioid settlements, impact of renewable energy siting legislation, options for infrastructure funding to address the expansion of electric vehicles and much more!

For any conference-related question, send an email to [connell@micounties.org](mailto:connell@micounties.org).

## **New law expands hotel/motel tax authority for 8 counties**

Eight counties gain an expanded ability to tax temporary lodgings under a 2023 bill finally signed into law by Gov. Gretchen Whitmer this week.



House Bill 5048, by Rep. John Fitzgerald (D-Kent), uses population thresholds that qualify these counties to increase what they can charge on hotel and motel rooms. The counties are Calhoun, Genesee, Ingham, Kalamazoo, Kent, Muskegon, Saginaw and Washtenaw.

MAC had backed a bid for this option for all 83 counties to give them another economic development tool. Leaders in Kent County, in particular, pushed hard for change as they are seeking revenue for a new sports complex and an aquarium.

MAC's broader efforts were opposed by the Restaurant and Lodging Association and convention and visitors bureaus, leading to this more restricted law.

These projects hold immense promise for Kent County, not only in terms of providing recreational and cultural amenities but also in driving economic growth through increased tourism and job creation. The sports complex promises to be a hub for sports enthusiasts, attracting both local fans and visitors from afar. Similarly, the aquarium offers an immersive experience for residents and tourists alike, showcasing the region's aquatic biodiversity and educational opportunities.

Under the law, an increase will require a vote of the people to increase the excise tax from 5 percent to 8 percent for eligible counties. A separate provision for an additional 2 percent excise tax by local governments is limited to Kent County.

MAC will continue to advocate for the ability of all counties to raise revenue to fund economic growth and to provide for the public safety needs that come along with increased tourism and recreation in this state.

For more information on this issue, contact Deena Bosworth at [bosworth@micounties.org](mailto:bosworth@micounties.org).

## Legislation introduced to return local control on tobacco sales

Legislation to allow counties to place tighter restrictions on the sale of tobacco products is now before the Senate Regulatory Affairs Committee. Senate Bill 647, by Sen. Sue Shink (D-Washtenaw), is one piece of a larger package enforcing limitations on tobacco product sales.



SBs 647–654 would ban all sales of flavored tobacco products, require tobacco retailers to be licensed and create an excise tax on e-cigarettes and vapes with nicotine. The package would also repeal current statutory penalties on youth for possessing tobacco products.

**MAC has taken a position of support for SB 647** due to its focus on returning control to counties for the regulation of tobacco sales.

For more information on this issue, contact Samantha Gibson at [gibson@micounties.org](mailto:gibson@micounties.org).

## CoPro+ program can be ally in procurement work



Were you aware that a MAC program offers your procurement team more than 150 contracts for goods and services, all pre-negotiated and in full compliance with state law?



MAC's CoProPlus subsidiary, now entering its second decade of service to public entities, stands ready to assist MAC members in expansive ways, explained CoPro+ staffers in a new episode of MAC's Podcast 83.

"One thing that makes us unique is that we will go into an entity that needs our services and offer a full range of end-to-end procurement services," said Penny Saites of CoPro+. "(We offer) everything from writing bid specs, to writing the bid document, to assisting through the procurement process and all the way to evaluation and contract execution."

"Any public agency is eligible to participate in the program," added Chuck Wolford. "And that could be a county, a city, a township, a public school, a college or a university. And you can use the contracts at absolutely no cost to you and save you the time for procuring it again, we've already done the work for you. It's already been vetted. And you're always going to have something that's done the right way through this program."

While the figure changes regularly, CoPro+ has about 150 contracts in place. About 20 counties have made use of at least one such contract.

"We have contracts in commodities, IT professional services and maintenance and repair type contracts. So, if you're a facility guy, you're going to want to look at some of those building services contracts that we have, like we have a really nice overhead door contract where those vendors also do HVAC and other building services," Saites explained.

"We are looking at some of the professional services contracts; grant writing I know is one of them. We get a lot of questions from MAC (on that issue)," Saites added. "There's also compensation studies available on there, if folks would like to engage with that group."

View the full episode, recorded on Feb. 28, [by clicking here](#).

Previous episodes can be seen at [MAC's YouTube Channel](#).

And you always can find details about Podcast 83 [on the MAC website](#).

## **EGLE event will focus on environmental compliance challenges**

The Michigan Department of Environment, Great Lakes, and Energy (EGLE) will host the [2024 Michigan Environmental Compliance Conference \(MECC\)](#), June 5-6 at the Lansing Center. The MECC is EGLE's premier compliance assistance event designed to help businesses, municipalities, and environmental professionals across Michigan comply with their environmental requirements.



Get up-to-date information on regulatory topics, environmental requirements, best practices, EGLE hot topics and more.

Network with regulators, clients, and potential customers from around the state.

Choose from more than 70 concurrent technical presentations delivered by program experts on topics related to air quality, hazardous waste and materials management, drinking water requirements, water quality regulations, remediation, and emergency planning.

Take advantage of opportunities for specialized one-on-one assistance from EGLE staff and get your questions answered.

A full conference registration is \$200. The deadline to register is May 27. See more details at [Michigan.gov/EGLEevents](https://Michigan.gov/EGLEevents).

## **Staff picks**

- [As disasters increase, counties must invest in mitigation](#) (NACO News)
- [New video series educates applicants and the public on EGLE's State Revolving Fund programs](#) (Michigan Department of Environment, Great