



# TUSCOLA COUNTY

## Committee of the Whole

### MEETING AGENDA

Monday, April 22, 2024 – 8:00 AM

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

**Public may participate in the meeting electronically:**  
**Join by phone:** (US) +1 929-276-1248 PIN:112 203 398#  
**Join by Hangouts Meeting ID:** [meet.google.com/mih-jntr-jya](https://meet.google.com/mih-jntr-jya)

8:00 AM Call to Order - Chairperson Vaughan  
Roll Call - Clerk Fetting

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#### New Business

1. Motorcycle Awareness Month - Representative from American Bikers Aiming Toward Education (ABATE) 4 - 8  
[Motorcycle Awareness Month](#)  
[Resolution 2022-09 Motorcycle Awareness Month](#)
2. 2024 Equalization Report - Angie Daniels, Equalization Director 9 - 31  
[2024 Tuscola County Equalization Report](#)
3. Citizen Concern Regarding Dogs At-Large - Neil Hammerbacher, Controller-Administrator 32 - 36  
[Tuscola County Mail - \[EXTERNAL\] Solutions for Aggressive Loose Dog Issues](#)  
[Animal Control Director's Response\(1\)](#)
4. Board of Commissioners' Compensation - Matthew Koch, Commissioner 37 - 39  
[MAC Article - How does commissioner compensation work with 4-year term](#)  
[2023 Board of Commissioners Budget vs. Actual vs. Prior Year](#)

#### Old Business

1. Attorney Review of Ballot Language for Proposed Millages - Neil Hammerbacher, Controller-Administrator 40 - 41  
[Attorney Review of Millage Language](#)

## Finance/Technology

Committee Leader **Commissioner Young** and Commissioner Koch

### Primary Finance/Technology

1. Consideration for Amending the County's Fund Balance Policy - Neil Hammerbacher, Controller-Administrator 42 - 44  
[Current General Fund Balance Policy](#)  
[GFOA Reserve Policy\\_2020-02-23](#)
2. Financial Performance of the Dispatch/911 Fund - Neil Hammerbacher, Controller-Administrator 45 - 80  
[Fiscally Ready Communities Best Practices](#)  
[Dispatch-911 County Comparisons](#)  
[5 Year Forecast of Tuscola County's Dispatch-911Fund](#)  
[All County Millages Comparison - 2023](#)
3. Consideration for Using the BS&A Software Company's Help in Updating our Chart of Accounts - Neil Hammerbacher, Controller - Administrator 81 - 83  
[BS&A Help with Updating Tuscola County's Chart of Accounts](#)

### On-Going and Other Finance

### On-Going and Other Technology

## Building and Grounds

Committee Leader **Commissioner Koch** and Commissioner Lutz

### 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 84 - 87  
[Booms Construction CO#1](#)  
[Booms Construction CO#2](#)

### On-Going and Other Building and Grounds

## Personnel

Committee Leader **Commissioner Bardwell** and Commissioner Vaughan

### Primary Personnel

### On-Going and Other Personnel

## Other Business as Necessary

**Public Comment Period**

**Adjournment**

## REQUEST FOR PROCLAMATION

My name is *Jeremy Bouvrette*. I belong to the non-profit organization ABATE of Michigan. ABATE stands for *American Bikers Aiming Toward Education*, and this region covers Huron, Tuscola, & Sanilac counties. We are motorcyclists from all walks of life and our goals are to insure safety and freedom of our public roads, promote motorcycling in general and to promote motorcycle awareness to the general public. One of the ways we aim to do this, is by getting May declared as **Motorcycle Awareness Month** through proclamation. So we are asking the County of Sanilac to proclaim May as *Motorcycle Awareness Month*. It is our hope that by obtaining these proclamations declared by cities, townships, villages and counties that motorists will become more aware of alternate forms of transportation; which is everyone's concern. This awareness will help the visibility and safety of not only motorcyclists, but also pedestrians, bicyclists and joggers; which will increase as the weather becomes nicer and warmer.

Enclosed is a copy of the proclamation of which we believe may help in reducing accidents; thus avoiding injuries and/or death.

Thank you for your time and if there are any questions please feel free to contact our State Awareness Director or myself. Thank You

Sincerely,

Jeremy "Lil Ice Man" Bouvrette  
(989) 980-8842  
the\_iceman99turbo@yahoo.com

# TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street  
Suite 500  
Caro, MI 48723

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

At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the 28<sup>th</sup> day of April 2022 with the meeting called to order at 8:00 a.m.

Commissioners Present: *Thomas Young, Thomas Boardwell, Kim Vaughan  
Douglas DuRussel, Dan Krumshaw*

Commissioners Absent: *NONE*

The following resolution was offered by Commissioner *Vaughan*, seconded by Commissioner *Young*,

## RESOLUTION 2022-09 PROCLAIMING THE MONTH OF MAY MOTORCYCLE AWARENESS MONTH

**WHEREAS**, the County of Tuscola, has many Citizens who are concerned about Motorcycle Safety while touring, during recreation, and daily transportation; and

**WHEREAS**, the Month of May is the Nationally recognized month motorcycles become more prevalent on our streets; the need to be more aware of their presence is of the utmost urgency; and

**WHEREAS**, due to the Pure Michigan advertising campaign and the modification of the Michigan Helmet Law many out of State riders will be visiting our State and using our roads, and

**WHEREAS**, an overwhelming number of car vs. motorcycle accidents could be avoided with due regard, respect, and awareness of motorcycles on the streets and intersection of this County of Tuscola; and



**WHEREAS**, the inclusion of Motorcycle Awareness provided by ABATE of Michigan as a distinct part of the driver education curriculum and Motorcycle Rider Education programs will help to promote safe driving and motorcycle riding practices, and

**WHEREAS**, it is in the interest of our community and the Citizens of the County of Tuscola to note the increase in the amount of motorcycle traffic as we enter the warm months, to enable the reduction of accidents and injuries involving motorcyclists.

**NOW, THEREFORE, BE IT RESOLVED**, that on this 28<sup>th</sup> Day of April, 2022, the Tuscola County Board of Commissioners hereby Proclaim the Month of May as Motorcycle Awareness Month in the County of Tuscola.

Ayes: *Minshaw, Jueg, Vaughan, DeRusse, Bardwell*

Nays: *none*

Absent: *none*

Resolution declared approved dated this 28<sup>th</sup> day of April, 2022.

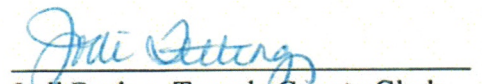
Date *April 28, 2022*



Thomas Bardwell, Chairperson  
Tuscola County Board of  
Commissioners

I, Jodi Fetting, Tuscola County Clerk, 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 meeting on April 28, 2022.

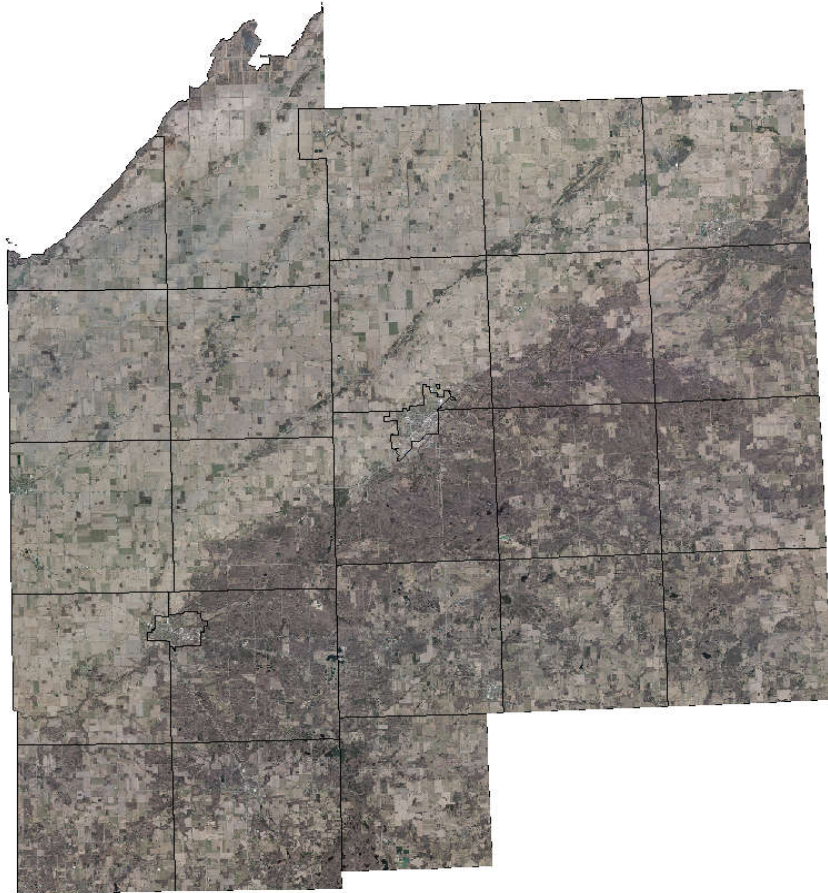
Date *April 28, 2022*



Jodi Fetting, Tuscola County Clerk  
Clerk to the Tuscola County Board of  
Commissioners

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# Tuscola County Equalization Report **2024**

*(Preliminary Taxable Values Included)*

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 Parcel Count Report..... 19  
 2024 Preliminary Taxable Valuations (L-4046) ..... 20

## Tuscola County Assessing Officers

<u>Assessing Jurisdiction</u>	<u>Assessor of Record</u>
Akron Township	Nathan Hager, MMAO
Almer Township	Dara Hood, MCAO
Arbela Township	Dave McArthur, MAAO
Columbia Township	Dara Hood, MCAO
Dayton Township	Joan Fackler, MAAO
Denmark Township	Susan Jensen, MAAO
Elkland Township	Dave McArthur, MAAO
Ellington Township	Susan Jensen, MAAO
Elmwood Township	Dave McArthur, MAAO
Fairgrove Township	Deb Young, MCAO
Fremont Township	Joan Fackler, MAAO
Gilford Township	Susan Jensen, MAAO
Indianfields Township	Dave McArthur, MAAO
Juniata Township	Dave McArthur, MAAO
Kingston Township	Carrie Gilley, MCAO
Koylton Township	Nathan Hager, MMAO
Millington Township	Heather MacDermaid, MAAO
Novesta Township	Susan Jensen, MAAO
Tuscola Township	Tod Fackler, MAAO
Vassar Township	Lisa Shagena, MAAO
Watertown Township	Sherry Hickmott, MCAO
Wells Township	Susan Jensen, MAAO
Wisner Township	Nathan Hager, MMAO
City of Caro	Angie Daniels, MAAO
City of Vassar	Dave Kern, MMAO

## Message from the Department

The Equalization process is vital to guaranteeing that properties are assessed at 50% of market value as is required by Article IX, Section 3 of the Michigan Constitution of 1963. County Equalization serves as a check on assessments determined at the local level, ensuring they are fair and equitable across the County.

The responsibilities of County Equalization rest primarily with each County's Board of Commissioners. Recognizing the technical and difficult nature of equalization duties, the State, through the General Property Tax Act, requires each County to employ a certified Equalization Director to assist and advise the Board in fulfilling their duties.

In addition to the general purpose of ensuring fair and equitable assessments, statutory requirements of County Equalization include the collection and analysis of sales data, providing assessment assistance to local units, and providing the State Tax Commission with annual reports.

The Tuscola County Equalization Department through the efforts of the staff and with the cooperation of the various assessing officers of the County, has completed its review of the 2024 assessment rolls of the twenty-three (23) townships and two (2) cities of Tuscola County. The recommended County Equalized Value for 2024 is 3,739,115,272. The value is a combination of 3,261,655,465 real property and 477,459,807 personal property.

The 2024 Tuscola County Equalization Report prepared by the Tuscola County Equalization Department is submitted for approval and adoption. The department wishes to express appreciation to the Board of Commissioners, Tuscola County GIS Coordinator Cody Horton and assessing officers of the county for their cooperative efforts.

The Equalization Report will be located on the County website at the following address  
<http://www.tuscolacounty.org/equalization/>

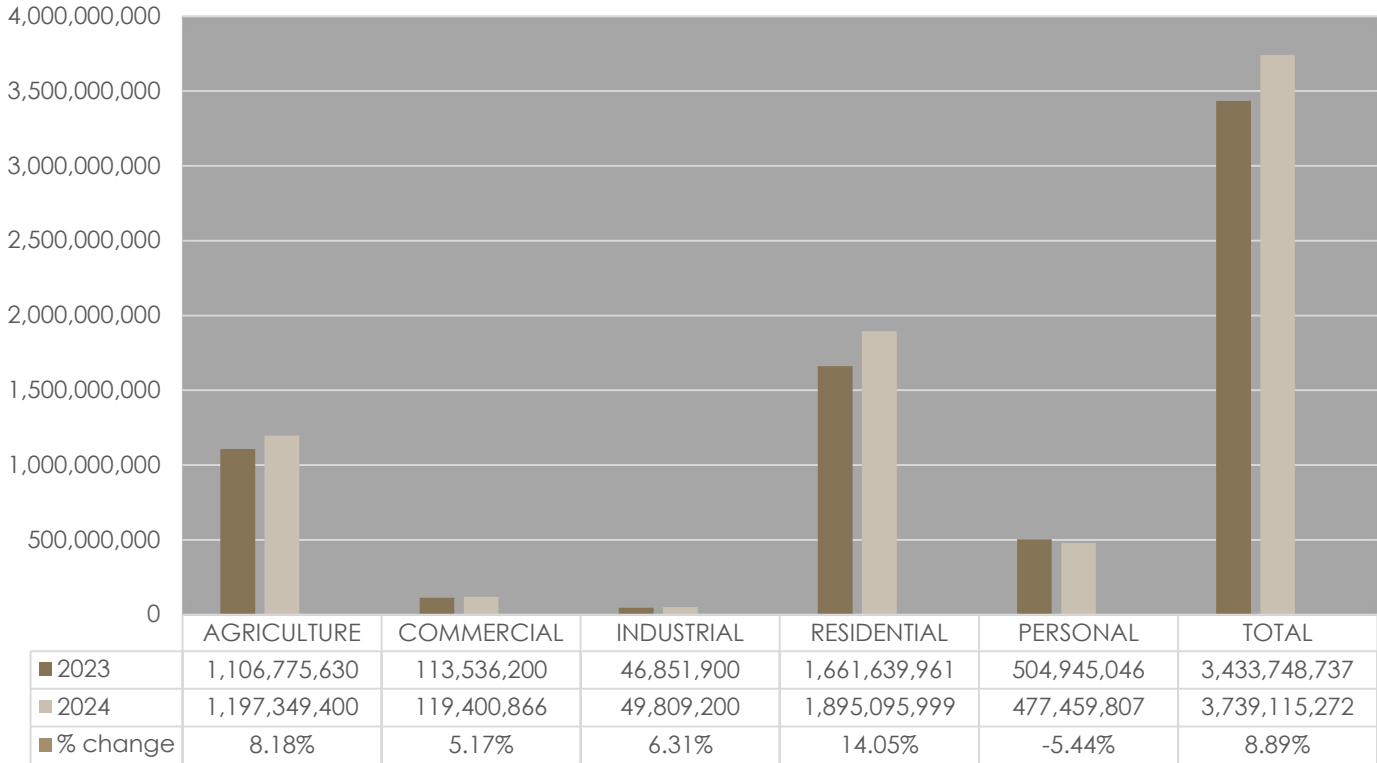
Presented By

Angie Daniels, MAAO  
Colleen Smith, MCAO  
Echo Torrez, MCAT

# Graphs and Charts

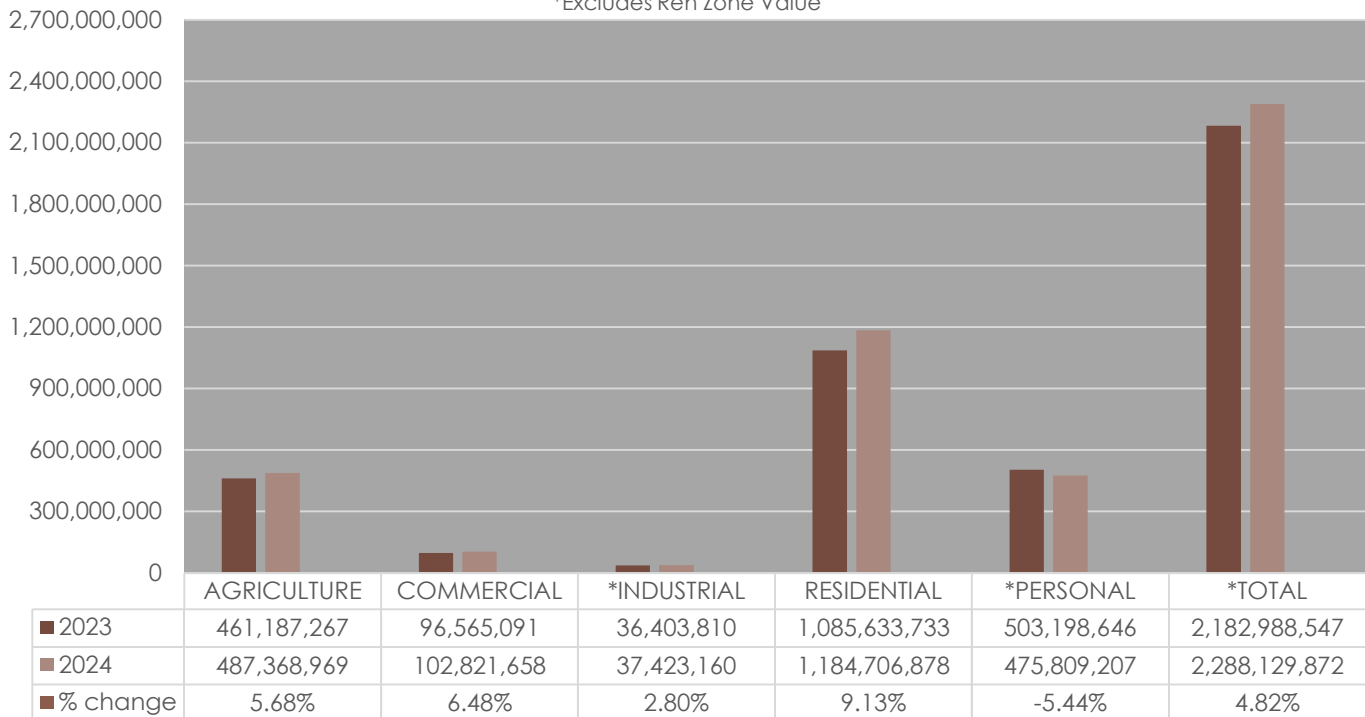
## Change in SEV by Class

\*Excludes Ren Zone Value

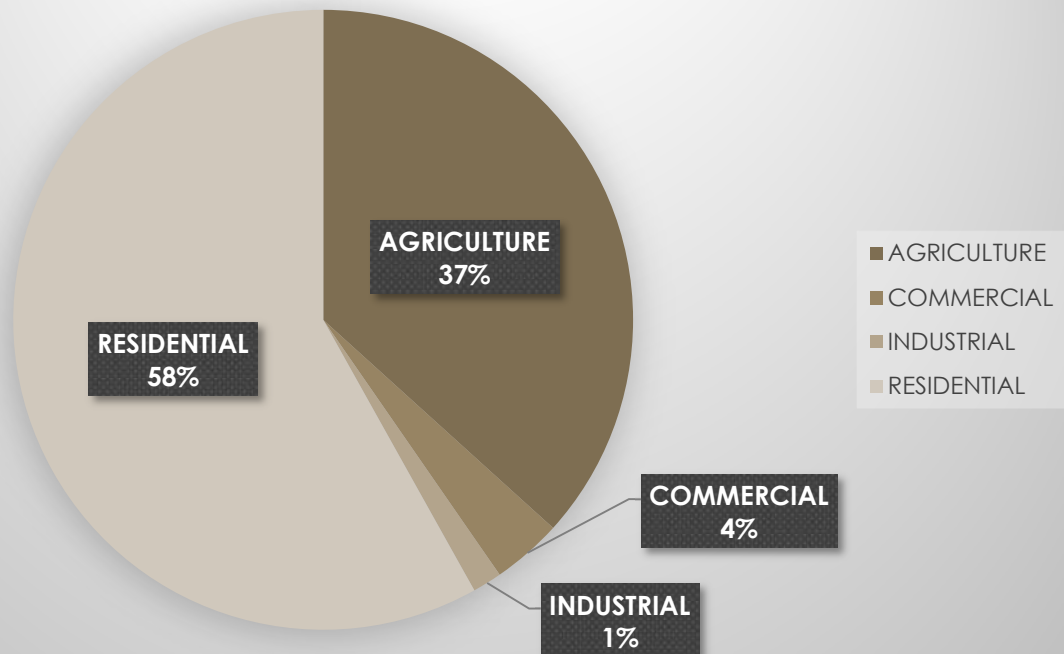


## Change in Taxable by Class

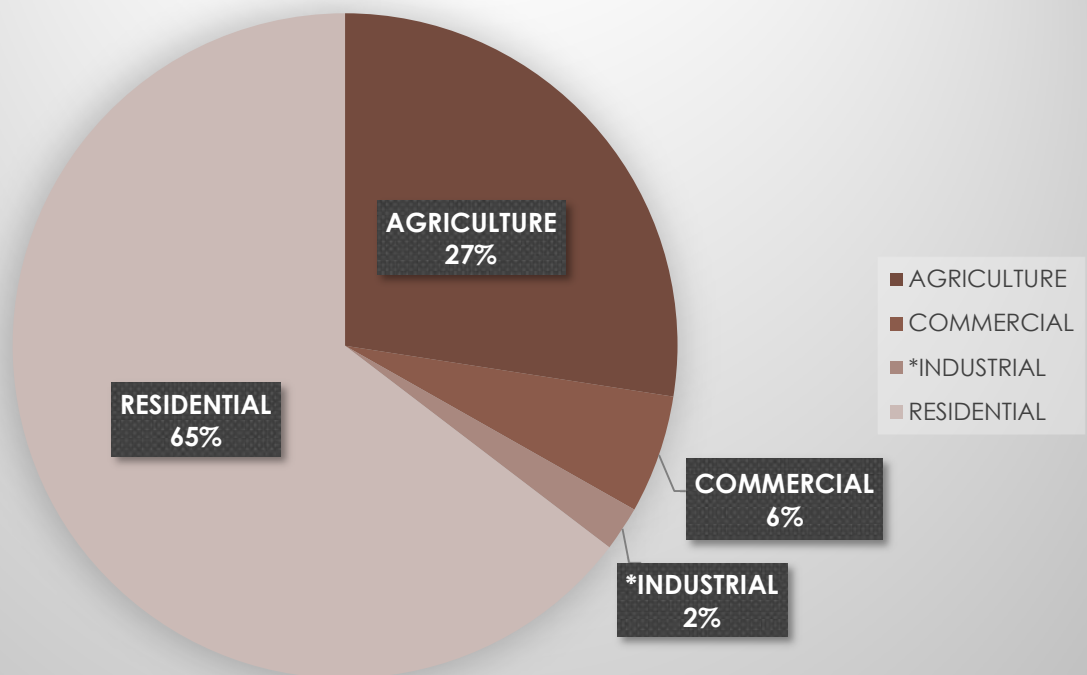
\*Excludes Ren Zone Value



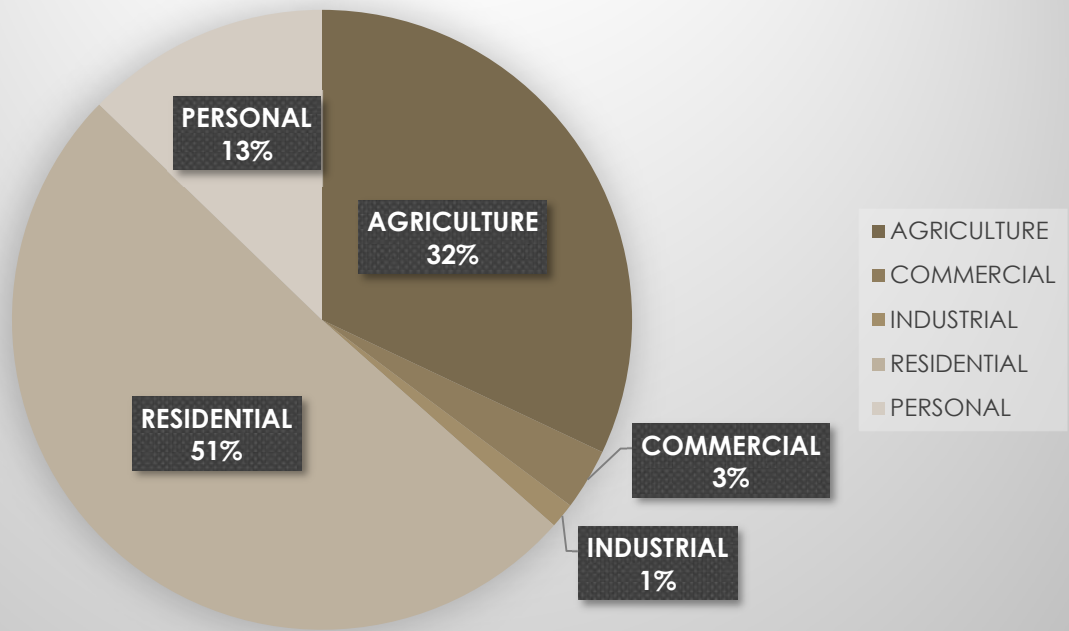
## Real Property by Class as % of 2024 SEV



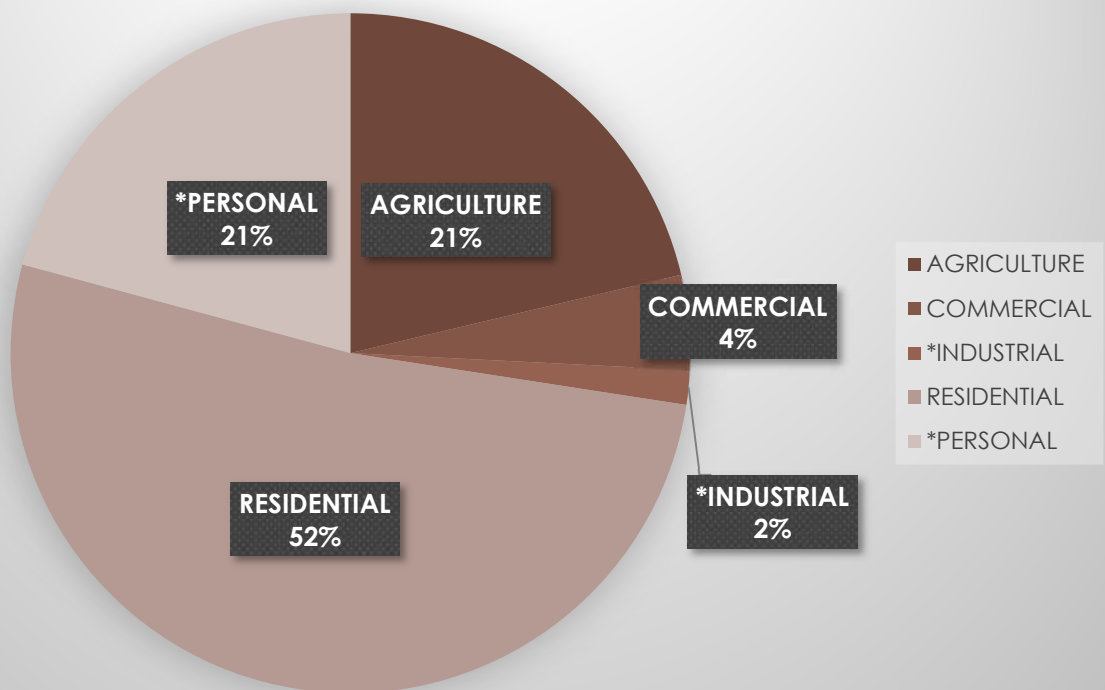
## Real Property by Class as % of 2024 Taxable

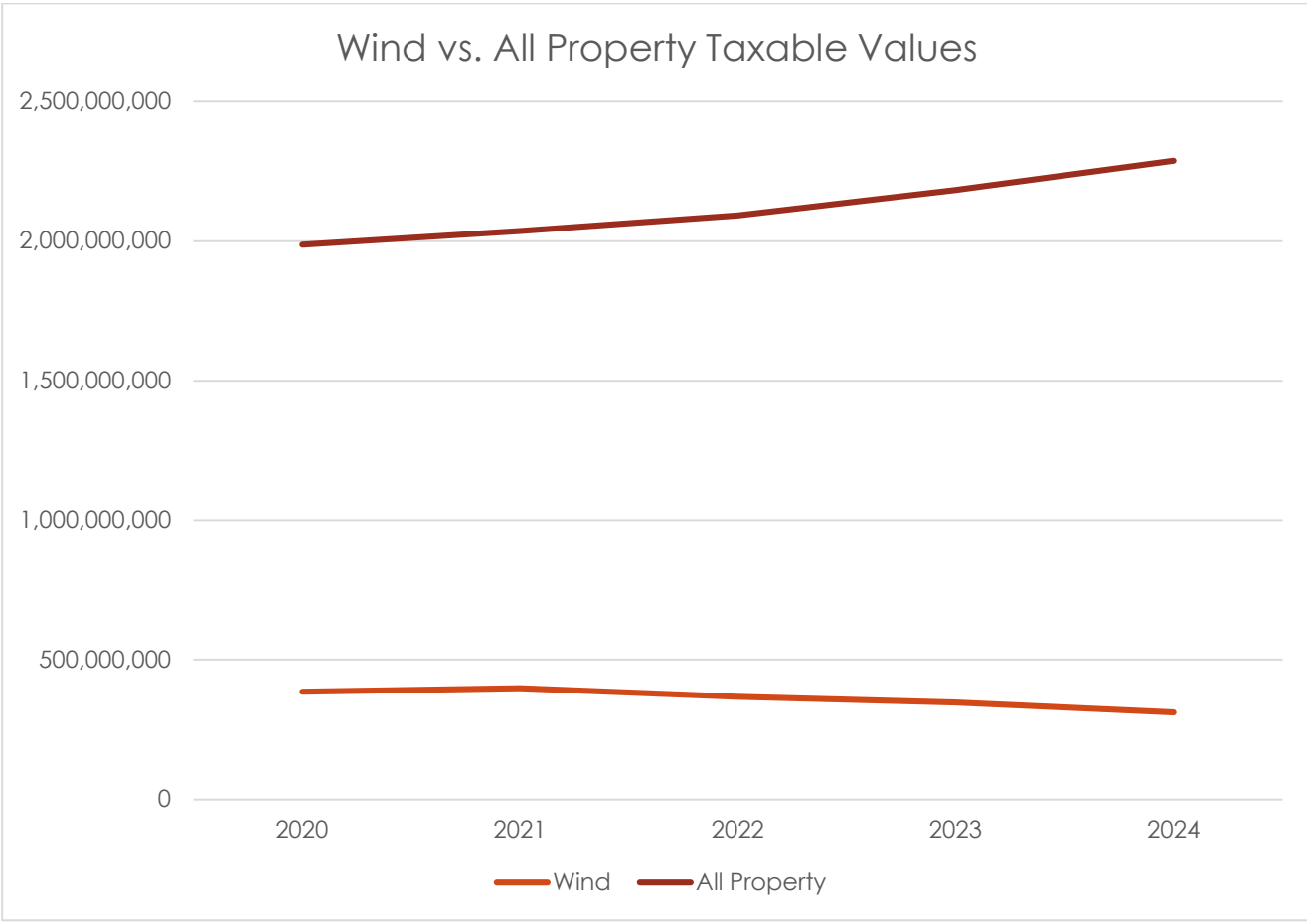
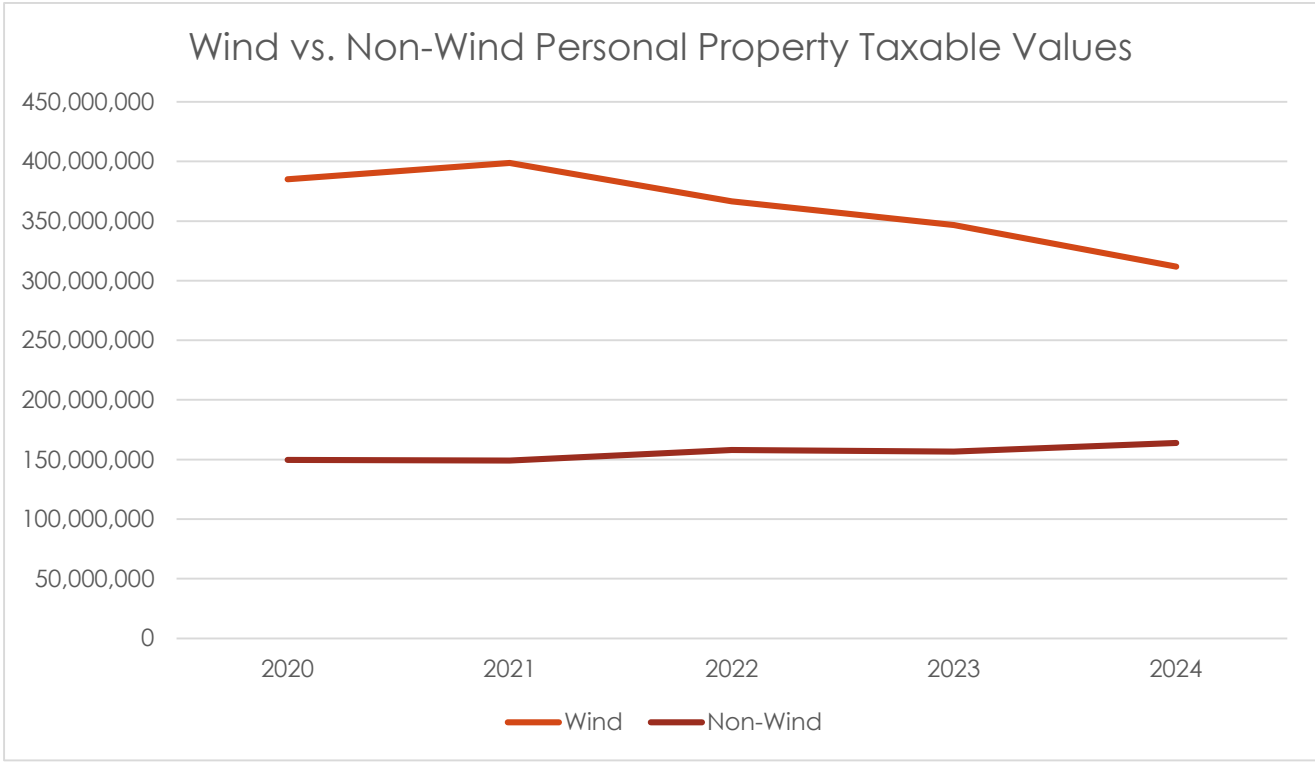


## All Property by Class as % of 2024 SEV

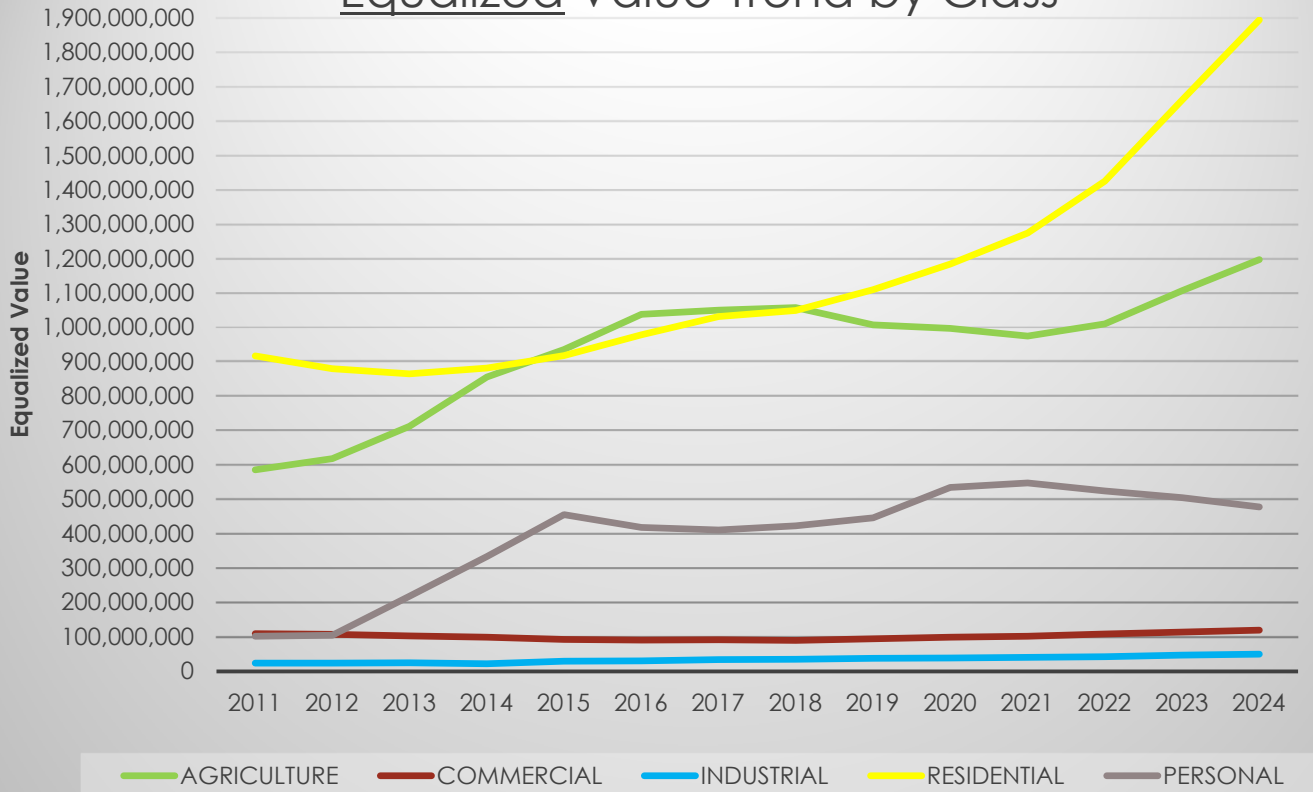


## All Property by Class as % of 2024 Taxable

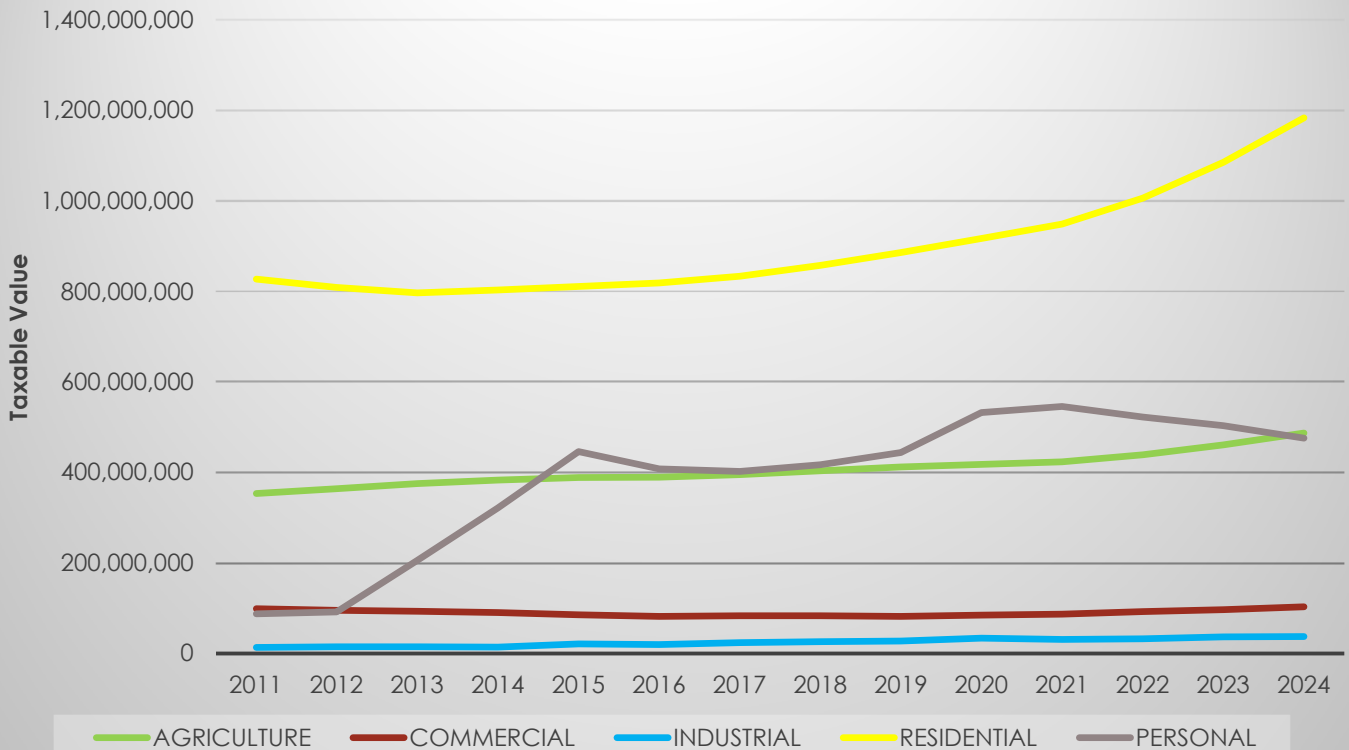




## Equalized Value Trend by Class



## Taxable Value Trend by Class



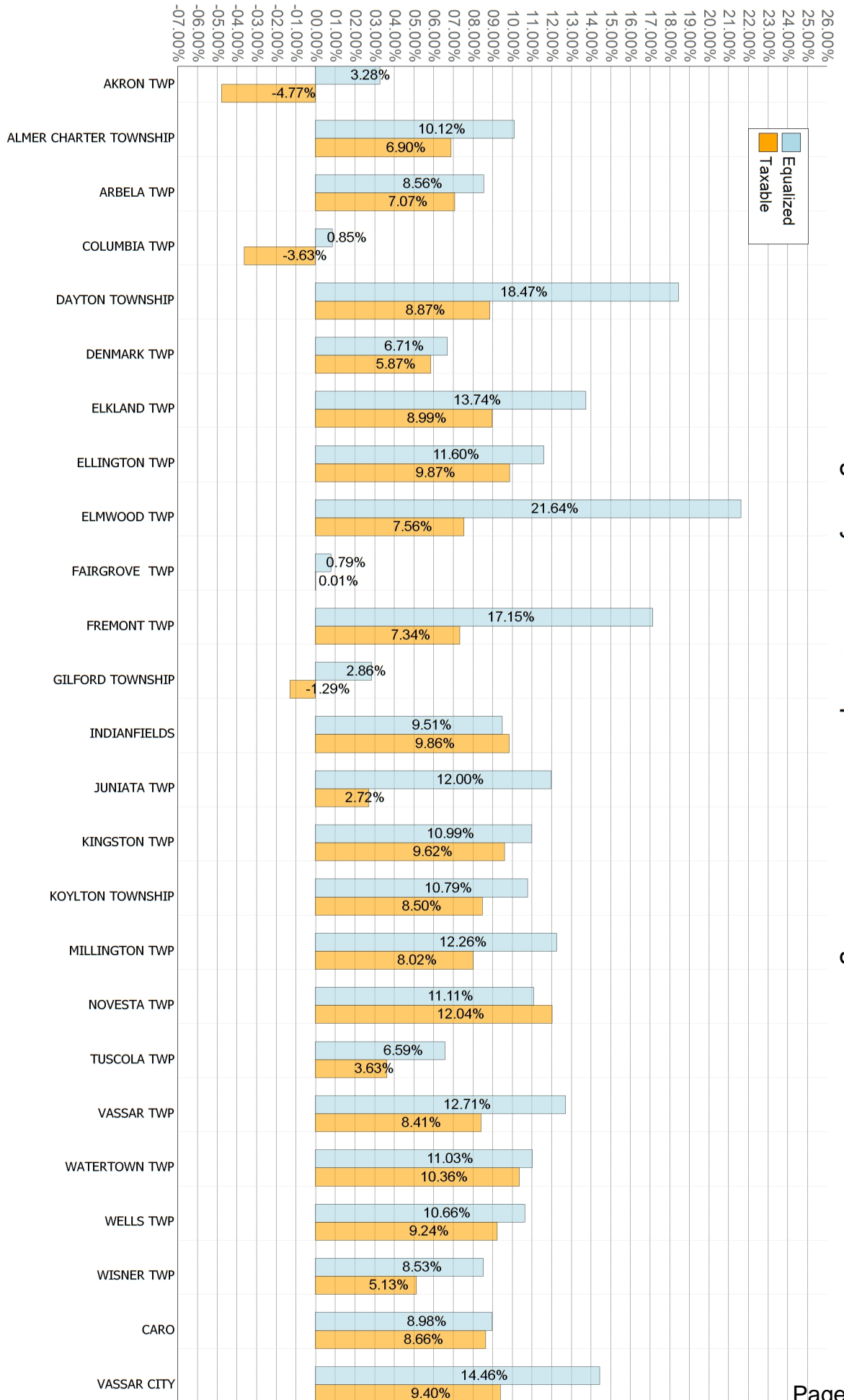


**TUSCOLA COUNTY**  
**Percent Change - 2023 to 2024**  
**Includes New, Loss and Adjustment**  
**By Local Unit**

Unit	2023 Equalized Value	2024 Equalized Value	C.E.V. % Change	2023 Taxable Value	2024 Taxable Value	Taxable % Change
<b>TOWNSHIPS</b>						
AKRON TWP	228,910,250	235,175,400	2.74%	147,312,054	139,497,645	-5.30%
ALMER CHARTER TOWNSH	129,808,200	142,944,500	10.12%	72,796,145	77,821,539	6.90%
ARBELA TWP	143,185,350	155,439,850	8.56%	83,719,606	89,639,770	7.07%
COLUMBIA TWP	224,136,300	223,764,900	-0.17%	166,265,499	158,598,516	-4.61%
DAYTON TOWNSHIP	114,478,186	135,623,500	18.47%	65,160,841	70,938,814	8.87%
DENMARK TWP	191,836,600	203,647,700	6.16%	120,001,949	126,532,745	5.44%
ELKLAND TWP	174,562,100	196,159,200	12.37%	108,535,893	117,630,162	8.38%
ELLINGTON TWP	84,389,800	94,182,600	11.60%	47,910,956	52,638,852	9.87%
ELMWOOD TWP	89,176,200	107,503,800	20.55%	46,912,995	50,463,702	7.57%
FAIRGROVE TWP	212,862,800	214,588,800	0.81%	148,584,967	147,931,027	-0.44%
FREMONT TWP	144,043,530	166,853,900	15.84%	92,581,449	99,653,259	7.64%
GILFORD TOWNSHIP	184,678,400	189,958,500	2.86%	129,877,923	128,203,482	-1.29%
INDIANFIELDS	103,243,500	113,060,466	9.51%	72,159,313	79,273,727	9.86%
JUNIATA TWP	137,615,300	154,127,400	12.00%	90,774,758	93,248,336	2.72%
KINGSTON TWP	89,101,956	98,602,044	10.66%	46,610,499	51,211,655	9.87%
KOYLTON TOWNSHIP	104,225,675	115,364,700	10.69%	57,359,453	62,116,521	8.29%
MILLINGTON TWP	208,974,000	234,463,200	12.20%	135,304,851	146,385,099	8.19%
NOVESTA TWP	84,528,100	93,915,500	11.11%	46,682,866	52,304,234	12.04%
TUSCOLA TWP	162,161,250	172,840,750	6.59%	98,242,980	101,810,707	3.63%
VASSAR TWP	158,234,040	178,344,029	12.71%	107,407,599	116,444,206	8.41%
WATERTOWN TWP	109,363,450	121,422,140	11.03%	66,475,942	73,362,274	10.36%
WELLS TWP	87,631,600	96,970,200	10.66%	54,771,034	59,833,182	9.24%
WISNER TWP	67,360,400	73,106,050	8.53%	33,372,738	35,083,136	5.13%
<b>CITIES</b>						
CARO	127,649,850	139,113,143	8.98%	95,961,609	104,269,406	8.66%

Unit	2023 Equalized Value	2024 Equalized Value	C.E.V. % Change	2023 Taxable Value	2024 Taxable Value	Taxable % Change
<b>CITIES</b>						
VASSAR CITY	71,591,900	81,943,000	14.46%	55,485,727	60,699,909	9.40%
<b>VILLAGES</b>						
AKRON VILLAGE 001	7,919,700	9,428,300	19.05%	5,123,436	5,668,655	10.64%
AKRON VILLAGE 010	4,657,900	4,630,600	-0.59%	2,845,033	2,950,831	3.72%
CASS CITY 007	79,074,400	92,336,300	16.77%	61,592,351	67,793,801	10.07%
FAIRGROVE VILLAGE 010	15,426,800	15,575,100	0.96%	8,444,323	9,013,306	6.74%
GAGETOWN 009	5,024,400	7,081,500	40.94%	4,033,969	4,335,423	7.47%
KINGSTON VILLAGE 015	7,828,566	8,984,548	14.77%	5,564,571	5,982,034	7.50%
KINGSTON VILLAGE 016	1,898,100	2,214,800	16.69%	1,512,003	1,756,329	16.16%
MAYVILLE 011	25,534,000	31,800,100	24.54%	18,875,453	19,988,898	5.90%
MILLINGTON VILLAGE 017	30,413,200	34,271,900	12.69%	21,975,024	23,509,432	6.98%
REESE 006	45,630,100	49,757,500	9.05%	34,217,620	36,743,493	7.38%
UNIONVILLE 004	13,679,300	16,074,600	17.51%	9,959,923	11,227,858	12.73%

Arranged by Local Unit Equalized Value Change



**Tuscola County**  
**2024 Top 10 List - Ad Valorem Only**  
 County-Wide

**Top 10 Owners by Equalized Value**

Owner's Name	Real	Personal	Total
1 Consumers Energy Company	2,923,500	144,010,341	146,933,841
2 Pegasus Wind LLC	69,100	91,237,700	91,306,800
3 DTE Electric Company	1,478,200	66,710,629	68,188,829
4 International Transmission Co	1,440,200	46,222,674	47,662,874
5 Tuscola Bay Wind LLC	n/a	45,048,600	45,048,600
6 Tuscola Wind II LLC	n/a	29,401,800	29,401,800
7 Russell Family Land Co LLC	15,005,100	n/a	15,005,100
8 Tuscola Bay Wind II LLC	38,800	12,964,900	13,003,700
9 Thumb Electric Co-Op	506,900	9,306,697	9,813,597
10 Sylvester Land LLC	9,150,100	n/a	9,150,100
<b>Total</b>	<b>30,611,900</b>	<b>444,903,341</b>	<b>475,515,241</b>
County-wide Equalized Value	3,261,655,465	477,459,807	3,739,115,272
Percentage of County Total	0.94%	93.18%	12.72%

**Top 10 Owners by Taxable Value**

Owner's Name	Real	Personal	Total
1 Consumers Energy Company	1,366,467	144,010,341	145,376,808
2 Pegasus Wind LLC	35,889	91,237,700	91,273,589
3 DTE Electric Company	1,114,534	66,710,629	67,825,163
4 International Transmission Co	782,973	46,222,674	47,005,647
5 Tuscola Bay Wind LLC	n/a	45,048,600	45,048,600
6 Tuscola Wind II LLC	n/a	29,401,800	29,401,800
7 Tuscola Bay Wind II LLC	25,217	12,964,900	12,990,117
8 Thumb Electric Co-Op	415,287	9,306,697	9,721,984
9 POET Biorefining Caro	8,256,210	n/a	8,256,210
10 Dairy Farmer's of America Inc	5,811,433	1,650,600	7,462,033
<b>Total</b>	<b>17,808,010</b>	<b>446,553,941</b>	<b>464,361,951</b>
County-wide Taxable Value	1,818,132,098	477,459,807	2,295,591,905
Percentage of County Total	0.98%	93.53%	20.23%

**Personal and Real Property - TOTALS**  
The instructions for completing this form are on the reverse side of page 3.

04/05/2024 07:52AM

Tuscola COUNTY

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
		Assessed Valuations (Col. 2)	Equalized Valuations (Col. 3)	Assessed Valuations (Col. 4)	Equalized Valuations (Col. 5)	Assessed Valuations (Col. 6)	Equalized Valuations (Col. 7)
Akron Township	31,966.00	172,906,500	172,906,500	62,268,900	62,268,900	235,175,400	235,175,400
Almer Township	21,491.00	139,278,600	139,278,600	3,665,900	3,665,900	142,944,500	142,944,500
Arbela Township	22,321.00	151,049,250	151,049,250	4,390,600	4,390,600	155,439,850	155,439,850
Caro City	1,752.00	132,476,100	132,476,100	6,637,043	6,637,043	139,113,143	139,113,143
Columbia Township	22,680.00	126,464,400	126,464,400	97,300,500	97,300,500	223,764,900	223,764,900
Dayton Township	22,915.00	133,119,700	133,119,700	2,503,800	2,503,800	135,623,500	135,623,500
Denmark Township	22,338.00	188,680,100	188,680,100	14,967,600	14,967,600	203,647,700	203,647,700
Elkland Township	22,000.00	185,587,900	185,587,900	10,571,300	10,571,300	196,159,200	196,159,200
Ellington Township	23,800.00	91,949,600	91,949,600	2,233,000	2,233,000	94,182,600	94,182,600
Elmwood Township	22,961.00	104,872,400	104,872,400	2,631,400	2,631,400	107,503,800	107,503,800
Fairgrove Township	22,808.00	129,718,000	129,718,000	84,870,800	84,870,800	214,588,800	214,588,800
Fremont Township	22,359.00	160,855,800	160,855,800	5,998,100	5,998,100	166,853,900	166,853,900
Gilford Township	21,529.00	114,516,600	114,516,600	75,441,900	75,441,900	189,958,500	189,958,500
Indianfields Township	19,243.00	105,038,266	105,038,266	8,022,200	8,022,200	113,060,466	113,060,466
Juniata Township	22,661.00	118,609,500	118,609,500	35,517,900	35,517,900	154,127,400	154,127,400
Kingston Township	22,267.00	95,577,600	95,577,600	3,024,444	3,024,444	98,602,044	98,602,044
Koylton Township	22,618.00	112,281,900	112,281,900	3,082,800	3,082,800	115,364,700	115,364,700
Millington Township	22,284.00	228,369,300	228,369,300	6,093,900	6,093,900	234,463,200	234,463,200
<b>Totals for County</b>							

**Personal and Real Property - TOTALS**

The instructions for completing this form are on the reverse side of page 3.

Tuscola COUNTY

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
		(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Novesta Township	22,651.00	91,443,300	91,443,300	2,472,200	2,472,200	93,915,500	93,915,500
Tuscola Township	20,287.00	158,018,400	158,018,400	14,822,350	14,822,350	172,840,750	172,840,750
Vassar City	1,267.00	74,446,900	74,446,900	7,496,100	7,496,100	81,943,000	81,943,000
Vassar Township	22,938.00	168,782,299	168,782,299	9,561,730	9,561,730	178,344,029	178,344,029
Watertown Township	22,416.00	113,833,500	113,833,500	7,588,640	7,588,640	121,422,140	121,422,140
Wells Township	20,948.00	94,206,900	94,206,900	2,763,300	2,763,300	96,970,200	96,970,200
Wisner Township	11,935.00	69,572,650	69,572,650	3,533,400	3,533,400	73,106,050	73,106,050
<b>Totals for County</b>	512,435.00	3,261,655,465	3,261,655,465	477,459,807	477,459,807	3,739,115,272	3,739,115,272

**Equalized Valuations - REAL**

Tuscola COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Akron Township	115,981,200	836,300	3,041,200	53,047,800			172,906,500
Almer Township	68,728,800	7,336,300		63,213,500			139,278,600
Arbela Township	42,550,700	1,529,900	599,800	106,368,850			151,049,250
Caro City		37,634,400	10,470,300	84,371,400			132,476,100
Columbia Township	94,218,300	1,157,700	387,100	30,701,300			126,464,400
Dayton Township	44,702,500	457,700		87,959,500			133,119,700
Denmark Township	88,759,900	5,433,300	2,243,800	92,243,100			188,680,100
Elkland Township	63,726,000	13,436,200	9,897,000	98,528,700			185,587,900
Ellington Township	32,887,100	581,300		58,481,200			91,949,600
Elmwood Township	73,034,400	436,300	211,400	31,190,300			104,872,400
Fairgrove Township	85,881,200	879,900	771,300	42,185,600			129,718,000
Fremont Township	28,174,600	8,344,500	780,700	123,556,000			160,855,800
Gilford Township	91,878,000	475,100	558,800	21,604,700			114,516,600
Indianfields Township	9,556,600	11,084,966	1,620,300	82,776,400			105,038,266
Juniata Township	42,485,200	863,800	47,300	75,213,200			118,609,500
Kingston Township	37,683,400	879,700	227,000	56,787,500			95,577,600
Koylton Township	31,734,600	858,800	55,600	79,632,900			112,281,900
Millington Township	34,243,300	6,832,900	3,277,800	184,015,300			228,369,300
<b>Totals for County</b>							

**Equalized Valuations - REAL**

Tuscola COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Novesta Township	41,294,600	953,400		49,195,300			91,443,300
Tuscola Township	66,983,600	3,912,700	2,065,100	85,057,000			158,018,400
Vassar City	184,500	10,080,000	6,591,600	57,590,800			74,446,900
Vassar Township	10,674,600	4,131,600	5,027,100	148,948,999			168,782,299
Watertown Township	22,826,500	299,200	1,513,300	89,194,500			113,833,500
Wells Township	21,909,400	372,600	422,700	71,502,200			94,206,900
Wisner Township	47,250,400	592,300		21,729,950			69,572,650
<b>Totals for County</b>	1,197,349,400	119,400,866	49,809,200	1,895,095,999	0	0	3,261,655,465



The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review							Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7)	
Akron Township	115,981,200	836,300	3,041,200	53,047,800			172,906,500	
Almer Township	68,728,800	7,336,300		63,213,500			139,278,600	
Arbela Township	42,550,700	1,529,900	599,800	106,368,850			151,049,250	
Caro City		37,634,400	10,470,300	84,371,400			132,476,100	
Columbia Township	94,218,300	1,157,700	387,100	30,701,300			126,464,400	
Dayton Township	44,702,500	457,700		87,959,500			133,119,700	
Denmark Township	88,759,900	5,433,300	2,243,800	92,243,100			188,680,100	
Elkland Township	63,726,000	13,436,200	9,897,000	98,528,700			185,587,900	
Ellington Township	32,887,100	581,300		58,481,200			91,949,600	
Elmwood Township	73,034,400	436,300	211,400	31,190,300			104,872,400	
Fairgrove Township	85,881,200	879,900	771,300	42,185,600			129,718,000	
Fremont Township	28,174,600	8,344,500	780,700	123,556,000			160,855,800	
Gilford Township	91,878,000	475,100	558,800	21,604,700			114,516,600	
Indianfields Township	9,556,600	11,084,966	1,620,300	82,776,400			105,038,266	
Juniata Township	42,485,200	863,800	47,300	75,213,200			118,609,500	
Kingston Township	37,683,400	879,700	227,000	56,787,500			95,577,600	
Koylton Township	31,734,600	858,800	55,600	79,632,900			112,281,900	
Millington Township	34,243,300	6,832,900	3,277,800	184,015,300			228,369,300	
<b>Totals for County</b>								

**Assessed Valuations - REAL**

Tuscola COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Novesta Township	41,294,600	953,400		49,195,300			91,443,300
Tuscola Township	66,983,600	3,912,700	2,065,100	85,057,000			158,018,400
Vassar City	184,500	10,080,000	6,591,600	57,590,800			74,446,900
Vassar Township	10,674,600	4,131,600	5,027,100	148,948,999			168,782,299
Watertown Township	22,826,500	299,200	1,513,300	89,194,500			113,833,500
Wells Township	21,909,400	372,600	422,700	71,502,200			94,206,900
Wisner Township	47,250,400	592,300		21,729,950			69,572,650
<b>Totals for County</b>	1,197,349,400	119,400,866	49,809,200	1,895,095,999	0	0	3,261,655,465

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF \_\_\_\_\_ COUNTY**

WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in \_\_\_\_\_ County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in \_\_\_\_\_ County in the year \_\_\_\_\_ as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

These certifications are made on the \_\_\_\_\_ day of April \_\_\_\_\_, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this \_\_\_\_\_ day of \_\_\_\_\_.

Chairperson of Board of Commissioners

Equalization Director

Clerk of Board of Commissioners

**INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET**

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

Pursuant to MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

Governmental Unit	Real				Personal				Grand						
	Ag	Comm	Ind	Res	T-C	Dev	Total	Ag	Comm	Ind	Res	Util	Total	Exempt	Total
AKRON TWP	553	24	10	886	0	0	1473	0	54	56	0	15	125	63	1661
ALMER CHARTER TOWNSHIP	379	56	0	842	0	0	1277	0	62	2	0	8	72	48	1397
ARBELIA TWP	298	22	8	1245	0	0	1573	0	26	1	0	10	37	13	1623
COLUMBIA TWP	471	47	10	504	0	0	1032	0	36	73	0	26	135	48	1215
DAYTON TOWNSHIP	278	12	0	1895	0	0	2185	0	26	0	0	4	30	51	2266
DENMARK TWP	396	94	31	1092	0	0	1613	0	94	4	0	15	113	85	1811
ELKLAND TWP	340	190	17	1461	0	0	2008	0	156	16	0	9	181	95	2284
ELLINGTON TWP	228	5	0	663	0	0	896	0	18	2	0	8	28	16	940
ELMWOOD TWP	356	23	10	538	0	0	927	0	32	1	0	11	44	28	999
FAIRGROVE TWP	402	32	13	695	0	0	1142	0	42	67	0	18	127	53	1322
FREMONT TWP	176	97	7	1605	0	0	1885	0	122	0	0	8	130	114	2129
GILFORD TOWNSHIP	433	12	4	279	0	0	728	0	10	85	0	13	108	6	842
INDIANFIELDS	50	86	12	1123	0	0	1271	0	71	3	0	4	78	110	1459
JUNIATA TWP	222	13	1	799	0	0	1035	0	23	24	0	20	67	60	1162
KINGSTON TWP	246	26	13	792	0	0	1077	0	28	0	0	11	39	27	1143
KOYLTON TOWNSHIP	216	20	1	916	0	0	1153	0	30	0	0	7	37	33	1223
MILLINGTON TWP	206	125	23	2023	0	0	2377	0	125	6	0	5	136	62	2575
NOVESTA TWP	273	18	0	733	0	0	1024	0	33	0	0	3	36	22	1082
TUSCOLA TWP	394	48	20	958	0	0	1420	0	51	4	0	10	65	25	1510
VASSAR TWP	67	46	50	1842	0	0	2005	0	47	3	0	9	59	24	2088
WATERTOWN TWP	167	10	10	1122	0	0	1309	0	24	6	0	8	38	27	1374
WELLS TWP	193	8	7	998	0	0	1206	0	18	4	0	7	29	20	1255
WISNER TWP	217	16	0	402	0	0	635	0	55	1	0	3	59	17	711
CARO	0	273	19	1426	0	0	1718	0	312	12	0	4	328	197	2243
VASSAR CITY	3	131	13	920	0	0	1067	0	119	6	0	3	128	132	1327
Totals	6564	1434	279	25759	0	0	34036	0	1614	376	0	239	2229	1376	37641

### Taxable Valuations, Tuscola County

Issued under the General Property Tax Act, Section 211.1-27d. Filing is mandatory.

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

Real Property							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Akron	45,559,061	804,431	2,980,843	27,884,410	0	0	77,228,745
Almer	24,947,494	6,537,335	0	42,670,810	0	0	74,155,639
Arbela	21,439,040	1,172,360	100,708	62,537,062	0	0	85,249,170
Columbia	39,033,523	1,024,805	339,369	20,900,319	0	0	61,298,016
Dayton	17,142,424	358,639	0	50,933,951	0	0	68,435,014
Denmark	39,515,223	4,847,115	1,943,696	65,259,111	0	0	111,565,145
Elkland	22,346,867	12,486,340	9,197,541	63,028,114	0	0	107,058,862
Ellington	12,892,267	529,641	0	36,983,944	0	0	50,405,852
Elmwood	25,577,973	363,763	129,508	21,761,058	0	0	47,832,302
Fairgrove	35,839,240	745,787	631,555	25,843,645	0	0	63,060,227
Fremont	12,112,044	6,594,453	728,237	74,220,425	0	0	93,655,159
Gifford	38,583,610	390,394	535,347	13,252,231	0	0	52,761,582
Indianfields	3,738,314	9,534,679	1,398,787	56,579,747	0	0	71,251,527
Juniata	15,940,558	822,511	16,306	40,951,061	0	0	57,730,436
Kingston	14,086,844	768,061	59,492	33,272,814	0	0	48,187,211
Koylton	13,116,150	810,120	52,640	45,054,811	0	0	59,033,721
Millington	15,672,501	5,952,398	2,928,436	115,737,864	0	0	140,291,199
Novesta	17,598,967	759,024	0	31,474,043	0	0	49,832,034
Tuscola	27,239,972	3,710,337	1,548,328	54,489,720	0	0	86,988,357
Vassar	5,338,677	3,772,490	4,457,717	93,313,592	0	0	106,882,476
Watertown	10,782,583	276,805	750,582	53,963,664	0	0	65,773,634
Wells	11,068,022	275,221	354,706	45,371,933	0	0	57,069,882
Wisner	17,684,218	536,184	0	13,329,334	0	0	31,549,736
Caro	0	31,012,748	9,856,729	56,762,866	0	0	97,632,363
Vassar City	113,397	8,736,017	5,224,066	39,130,329	0	0	53,203,809
<b>Totals for County</b>	<b>487,368,969</b>	<b>102,821,658</b>	<b>43,234,593</b>	<b>1,184,706,878</b>	<b>0</b>	<b>0</b>	<b>1,818,132,098</b>

## Taxable Valuations, Tuscola County

L-4046

Issued under the General Property Tax Act, Section 211.1.27d. Filing is mandatory.

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

Personal Property						
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Akron	0	430,100	34,116,700	0	27,722,100	62,268,900
Almer	0	585,000	0	0	3,080,900	3,665,900
Arbela	0	0	0	0	4,390,600	4,390,600
Columbia	0	38,700	86,224,000	0	11,037,800	97,300,500
Dayton	0	144,400	0	0	2,359,400	2,503,800
Denmark	0	568,800	0	0	14,398,800	14,967,600
Elkland	0	2,725,900	1,828,800	0	6,016,600	10,571,300
Ellington	0	7,900	0	0	2,225,100	2,233,000
Elmwood	0	197,900	0	0	2,433,500	2,631,400
Fairgrove	0	479,200	63,864,600	0	20,527,000	84,870,800
Fremont	0	1,173,300	0	0	4,824,800	5,998,100
Gifford	0	0	60,059,700	0	15,382,200	75,441,900
Indianfields	0	569,200	0	0	7,453,000	8,022,200
Juniata	0	186,200	29,350,100	0	5,981,600	35,517,900
Kingston	0	35,054	0	0	2,989,390	3,024,444
Koylton	0	516,700	0	0	2,566,100	3,082,800
Millington	0	1,009,200	507,300	0	4,577,400	6,093,900
Novesta	0	144,000	0	0	2,328,200	2,472,200
Tuscola	0	840,800	800,900	0	13,180,650	14,822,350
Vassar	0	957,550	37,810	0	8,566,370	9,561,730
Watertown	0	73,460	7,060	0	7,508,120	7,588,640
Wells	0	55,700	1,047,700	0	1,659,900	2,763,300
Wisner	0	80,500	635,700	0	2,817,200	3,533,400
Cairo	0	3,769,989	0	0	2,867,054	6,637,043
Vassar City	0	2,840,300	0	0	4,655,800	7,496,100
<b>Totals for County</b>	<b>0</b>	<b>17,429,853</b>	<b>278,480,370</b>	<b>0</b>	<b>181,549,584</b>	<b>477,459,807</b>

# Taxable Valuations, Tuscola County

L-4046

Issued under the General Property Tax Act, Section 211.1-27d. Filing is mandatory.

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non- Qualified Agricultural and Non- Qualified Forest Personal Property Taxable Valuations except Commercial and Industrial
Akron	139,497,645	65,075,114	430,100	34,116,700	39,875,731
Almer	77,821,539	62,794,417	585,000	0	14,442,122
Arbela	89,639,770	76,725,393	0	0	12,914,377
Columbia	158,598,516	57,977,599	38,700	86,224,000	14,358,217
Dayton	70,938,814	49,349,493	144,400	0	21,444,921
Denmark	126,532,745	99,297,846	568,800	0	26,666,099
Elkland	117,630,162	75,619,693	2,725,900	1,828,800	37,455,769
Ellington	52,638,852	43,855,995	7,900	0	8,774,957
Elmwood	50,463,702	44,699,617	197,900	0	5,566,185
Fairgrove	147,931,027	58,051,588	479,200	63,864,600	25,535,669
Fremont	99,653,259	74,058,754	1,173,300	0	24,421,205
Gifford	128,203,482	50,472,520	0	60,059,700	17,671,262
Indianfields	79,273,727	54,078,322	569,200	0	24,626,205
Juniatla	93,248,336	51,387,694	186,200	29,350,100	12,324,342
Kingston	51,211,655	39,314,284	35,054	0	11,862,317
Koylton	62,116,521	45,552,733	516,700	0	16,047,088
Millington	146,385,099	115,100,039	1,009,200	507,300	29,768,560
Novesta	52,304,234	42,162,540	144,000	0	9,997,694
Tuscola	101,810,707	77,181,910	840,800	800,900	22,987,097
Vassar	116,444,206	84,639,990	957,550	37,810	30,808,856
Watertown	73,362,274	55,652,695	73,460	7,060	17,629,059
Wells	59,833,182	44,192,357	55,700	1,047,700	14,537,425
Wisner	35,083,136	27,315,132	80,500	635,700	7,051,804
Caro	104,269,406	46,095,688	3,769,989	0	54,403,729
Vassar City	60,699,909	33,909,606	2,840,300	0	23,950,003
<b>Totals for County</b>	<b>2,295,591,905</b>	<b>1,474,560,989</b>	<b>17,429,853</b>	<b>278,480,370</b>	<b>525,120,693</b>



Tuscola County

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

**[EXTERNAL] Solutions for Aggressive/Loose Dog Issues**

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>  
 To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

Wed, Apr 17, 2024 at 9:29 AM

----- Forwarded message -----

From: **Stephanie Spencer** <stephlynnspencer@gmail.com>  
 Date: Tue, Apr 16, 2024 at 3:25 PM  
 Subject: [EXTERNAL] Solutions for Aggressive/Loose Dog Issues  
 To: nhammerbacher@tuscolacounty.org <nhammerbacher@tuscolacounty.org>

Hello Mr. Hammerbacher,

Here are my suggested solutions to prevent aggressive dogs from getting loose/harming others in Tuscola County:

1. Instruct Animal Control to stop giving "warnings" to owners when they admit their dog was loose/roaming. Honor the Dog Ordinance and issue a fine. Otherwise, revise the Dog Ordinance so there's a "First Offense" Violation Fine, and then increase the amount for Second and Third Violations.
2. Revise the Dog Ordinance so that a dog can be confiscated after a certain number of violations.
3. Increase requirements for the "Dangerous Animal Fee in Addition to License Fee." Currently someone can license a "Dangerous Animal" for an additional \$25. I believe people who choose to own a Dangerous Animal in Tuscola County should be required to carry liability insurance that will cover the medical care of anyone harmed by their dog--and should be required to submit proof of that insurance in order to re-license their dog.
4. Insist that Tuscola County Animal Control Shelter euthanize aggressive dogs instead of attempting to re-home to maintain "No Kill Shelter" status. Per Katrina McCombs, Kennel Attendant at Tuscola County Animal Control Shelter, TCACS is "not a kill shelter." And "no kill meaning less than 10%. Since it's the end of the year they can go up to the 10%." Two aggressive dogs that normally would've been held for adoption were euthanized because it was December; an aggressive dog should be euthanized for the safety of the community, regardless of the month of the year/the percentage of dogs already euthanized that year. (see attached screenshot)
5. Require Animal Control to document how many dogs are returned due to aggression. When I asked how many dogs were returned due to aggression, they said "Reasons for returning the dog may vary, but can include aggression, or disobedience issues." Citizens have a right to know the history of a dog before adopting. If someone returns a dog due to aggression, the aggression should be documented and reported to anyone considering adoption. A form that states, "I have been informed by Tuscola County Animal Control Shelter that the dog I am adopting was previously returned due to aggression" would ensure that people are being informed of the dog's temperament.

Thank you so much for taking the time to listen to my concerns; I greatly appreciate it.

Stephanie Spencer

Virus-free. [www.avg.com](http://www.avg.com)





**TCA\_KennelSuper.png**  
464K

## Responses to Stephanie Spencer:

1. Animal Control Officers, as with other law enforcement personnel, do have the authority to give warnings as they feel fit.

Accidents happen, sometimes unintentionally, dogs get loose (chain broke or a child let the dog out of the house) If the owner is sincere about the mistake they made and are actively trying to get their dog contained, usually a warning is issued. Along with every verbal warning, the dog owner is informed that if the problem continues, they will be issued a notice of violation under the Tuscola County Dog Ordinance.

2. This was discussed at the time the Dog Ordinance was being published. I proposed the idea to the County's legal representation at the time, about implementing a "nuisance dog" section. This would be directed towards the repeat negligent dog owners that are constantly allowing the dogs to run at large. To summarize, this section would state that any dog with a pre-determined amount of running at large violations set by the County, would be labeled a "nuisance" and could be seized by Animal Control. Our legal reps were not in favor of this idea and decided to leave it out of the dog ordinance.

3. MCL 287.322 – the owner/defendant shall obtain and maintain liability insurance coverage sufficient to protect the public from any damage or harm caused by the animal whenever possible.

(See previous stipulations required by the courts for Dangerous Dog)

4. We do not euthanize dogs to obtain a no-kill shelter status. The two Rottweilers that you are referring to were a court case and needed to be housed at Tuscola County Animal Shelter until the trial had concluded. The dogs' owner ended up surrendering both dogs before they were sentenced, then the decision to euthanize the male was made. However, the female passed our temperament tests and was eventually adopted out.

5. If any dog is returned to Tuscola County Animal Shelter, we specifically ask the adopter for their reason for returning. If the dog is returned for showing signs of aggressive tendencies, (growling or hair standing up) it is documented, and the dog is temperament tested again. If the dog does not pass our tests, they will be deemed "unadoptable" and ultimately destroyed.

An example of this is Jett, a 3-year-old Treeing Walker Coonhound that passed all of our tests. He was adopted by a family out of county, after their meet and greet went exceptionally well. About a week later, the adopter called TCAC to inform us that Jett had bit the neighbor and their child. Without question, we offered to take Jett back to Tuscola County Animal Shelter, where he was labeled “unadoptable and a liability to the public” Jett was euthanized a few days later.

We do not have a document for the new adopter to sign, stating that they have been informed of the dog’s behavioral issues, but we are very transparent when it comes to such crucial information. I would be happy to publish such a form.

Year after year, TCAC has a euthanasia rate of no more than 5%. Which means we don’t struggle to stay under the no-kill limit of 10%. If Mrs. Spencer is accusing us of only euthanizing dogs because it is the end of the year and we have “room to spare” in our annual euthanasia rate, it is simply false.

# 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 OF REVENUES & EXPENDITURES		(190,090.22)	(218,961.00)	(175,736.00)	(175,718.58)	(13,902.99)



Tuscola County

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

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**Tuscola County Millage Language**

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**Snyder, Christine** <csnyder@clarkhill.com>

Wed, Apr 17, 2024 at 1:22 PM

To: Neil Hammerbacher &lt;nhammerbacher@tuscolacounty.org&gt;, "Axe, John R" &lt;jaxe@clarkhill.com&gt;

Neil,

Good Afternoon, this will confirm Mr. Axe's call that he has reviewed the five Millage Provisions and approved the same, to be used on the Ballot for the August Primary Election, in Tuscola County. He looks forward to working with you, as needed, in the future.

Thank you!

**Christine Snyder**

Legal Administrative Assistant

**Clark Hill**

500 Woodward Avenue, Suite 3500, Detroit, MI 48226

+1 313.309.9483 (office) | +1 313.965.8252 (fax)

[csnyder@clarkhill.com](mailto:csnyder@clarkhill.com) | [www.clarkhill.com](http://www.clarkhill.com)

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**From:** Neil Hammerbacher <nhammerbacher@tuscolacounty.org>**Sent:** Wednesday, April 17, 2024 10:30 AM**To:** Axe, John R <jaxe@clarkhill.com>; Snyder, Christine <csnyder@clarkhill.com>**Subject:** Tuscola County Millage Language**[External Message]**

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[Quoted text hidden]

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**FUND BALANCE FOR THE GENERAL FUND**  
**Adopted 8-12-03**

**1. PURPOSE**

The purpose of this financial policy is to establish a level of reserve within the General Fund to preserve fiscal stability. The level of Fund Balance prescribed within this policy is designed to ensure adequate cash flow for operations and adequate reserves for contingency and emergency purposes. The authority to establish Fund Balance levels is with the Tuscola County Board of Commissioners. The Board of Commissioners and Controller/Administrator shall be responsible for the implementation of this policy.

**2. POLICY**

The General Fund shall maintain a minimum unreserved-undesignated fund balance of approximately 10% of the most current Board approved General Fund Budget.

# RESERVE POLICY

*This template provides the basics of a reserve policy. You should adjust this policy to fit your government's needs. For further guidance, refer to the GFOA book "Financial Policies." The book describes the elements in this template plus additional options.*

## Why a Reserve Policy Is Important

A reserve provides protection from risk. [Name of your government] faces risks like revenue shortfalls during recessions and losses from extreme events, like [relevant examples of natural disasters your government could experience]. Reserves help make sure that [name of your government] can respond quickly and decisively to extreme events. Reserves also support vital public services during revenue declines. A reserve policy describes how much we will try to retain in our reserve. It also describes acceptable uses of reserves.

## The Size of [Name of your government]'s Reserve

[Name of your government] will try to hold the following amounts in reserves. The amount of money held in reserve is stated as a percent of revenues. [Expenses can be used too. A government will want to select one that is a reliable indicator of its ongoing budget]. This is so that [name of your government]'s reserve stays consistent with the size of the budget over time.

- At a minimum, the reserve will be equal to at least [X]% of revenues [or expenses]. [The size of the reserves should be based on an analysis of the types of risk your government is trying to manage with reserves. A more general guideline for a minimum is 16% – 17%.]
- The maximum size of the reserves is [Y]% of revenues [or expenses]. [Naming a maximum gives the government a range of reserves to manage within.]

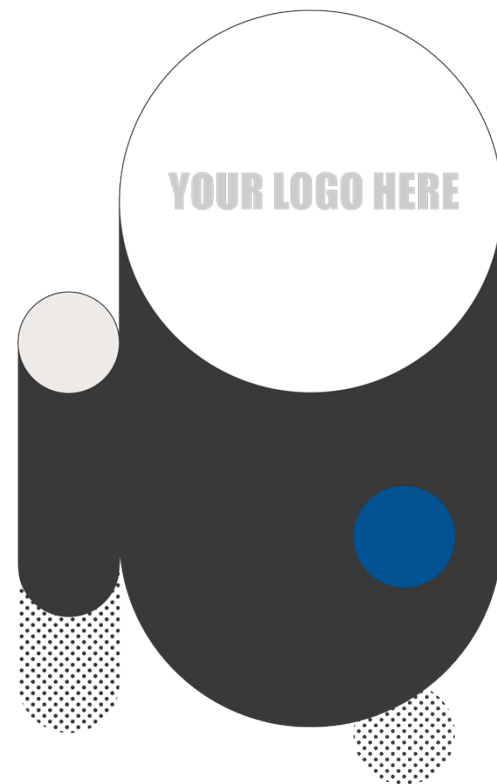
[Name of your government]'s finance department will conduct long-range forecasting to decide if [name of your government] is likely to stay within its range of reserves.

If the minimum reserve is not kept during the forecast period, the [name of position] will develop a plan to bring the reserve to the desired amount. This plan will be offered to [name of elected governing board] for consideration.

If the maximum reserve is exceeded during the forecast period, [name of your government] may spend the excess reserves. Reserves should be treated as a one-time revenue, as per [name of your government]'s policy on one-time revenues.

## Acceptable Uses of Reserves

Reserves are meant to address unexpected, nonrecurring costs. Reserves should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt [name of your government]'s revenues. In such cases, reserves may be used to provide short-term relief so that [name of your government] can restructure its operations in an orderly manner.



## **Authority to Use Reserves**

The [decision-maker who has this authority] may authorize the use of reserves for purposes consistent with this policy.

## **Replenishment of Reserves**

If [name of your government] uses its reserves and those reserves are below the allowed maximum, then the [position responsible for managing reserves] will propose a plan for the replacement of the reserves. [Name of elected governing board] will review and approve the plan. [Name of your government] will try to replace the reserves within the minimum amount of time that is practical.



# **Fiscally Ready Communities Best Practices**

# Fiscally Ready Communities Best Practices

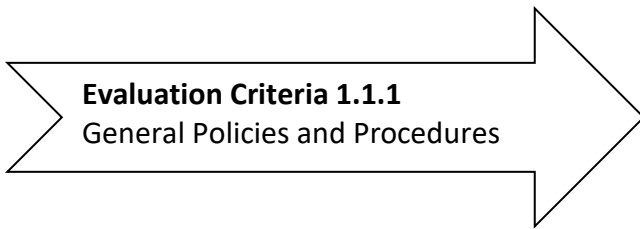
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# Fiscally Ready Communities Best Practices

## 1.1 Policies and Procedures

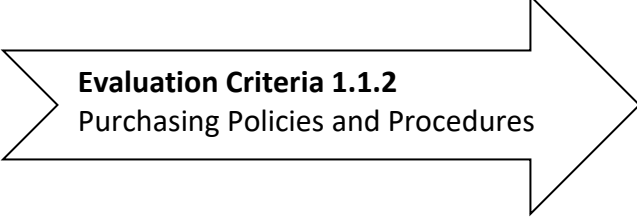
Best Practice 1.1 assesses a community’s financial structure by evaluating the policies and procedures that have been set in place. These policies and procedures help to reduce the risk of inefficiencies and fraud. Having clear purchasing, investment, and receipting policies ensures uniformity across departments, simplifying accounting procedures. Additionally, it is important for the local unit to review their financial position regularly to address changing circumstances as they occur. For example, it is important to note the differences between the budgeted and actual expenses and evaluate whether the budget needs to be amended. Sound budgeting is important because any activity that exceeds budgeted expenditures is a violation of Public Act 2 of 1968, as amended.



**Expectations:**

- The local unit has set in place strong [cash controls](#).
- The local unit has a [Capital Improvements Plan \(CIP\)](#).
- Every local unit shall adopt an ethics policy.
- Organization charts should be developed, and job descriptions should be maintained.
- The local unit shall have a [grants policy](#).
- Every local unit shall have a technology policy.
- Every local unit shall have a vehicle use policy.
- The local unit shall ensure that all financial transactions are recorded in the accounting records and can be substantiated with evidence (Department of Treasury, 2007).

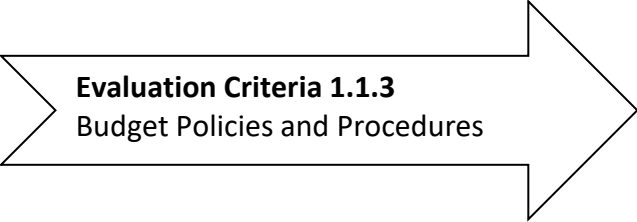
## Fiscally Ready Communities Best Practices



**Evaluation Criteria 1.1.2**  
Purchasing Policies and Procedures

### Expectations:

- The local unit shall set in place strong [purchasing policies and procedures](#).
- The local unit shall establish a comprehensive written investment policy, which should be adopted by the governing body.
- The local unit shall adopt a credit card policy (Department of Treasury, 2007).
- The local unit shall have an electronic payments policy and limit ACH authorization.
- Wire transfers should be limited.
- Checks must be restrictively endorsed (stamped for deposit only) at the point and time of collection.



**Evaluation Criteria 1.1.3**  
Budget Policies and Procedures

### Expectations:

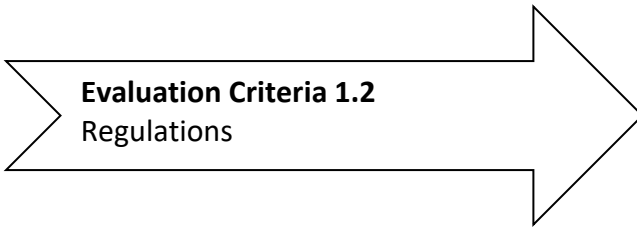
- The local unit shall monitor their [debt](#) and prioritize debt payments.
- The local unit shall complete a [comprehensive formal budget](#), as required by PA 2 of 1968, as amended.
- The local unit shall create a 5-year budget forecast.
- The local unit shall create a budget-to-actual report and present the report to its governing body on a quarterly basis (Department of Treasury, 2007)
- The local unit shall have a plan in place for managing costs related to retiree healthcare and/or OPEB.
- The local unit shall establish a formal policy on the level of unrestricted fund balance that should be maintained in the General fund.
  - Treasury recommends that the local unit has an unrestricted fund balance of no less than 2 months of regular General fund revenues or expenditures after it considers its own circumstances.



# Fiscally Ready Communities Best Practices

## 1.2 Regulations

Best Practice 1.2 assesses how well a community complies with federal, state, and local laws. Local units of government should be familiar with the laws and know where to find additional information, such as Public Act 2 of 1968. Local units of government must abide by Michigan Department of Treasury standards, creating uniform reporting across similar local units.



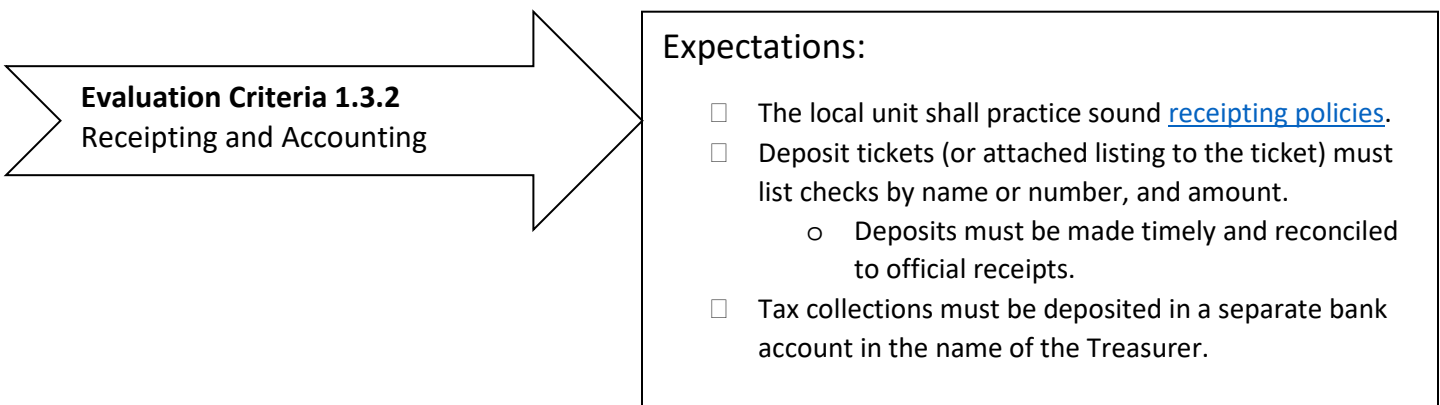
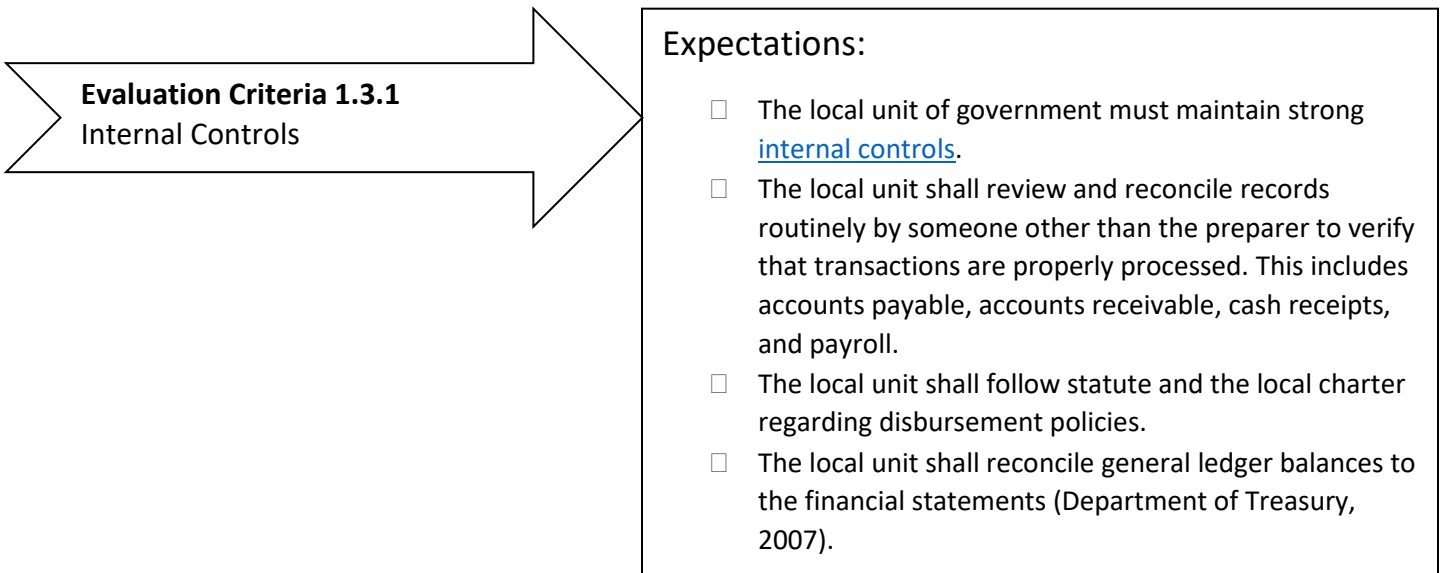
### Expectations:

- The local unit of government must maintain the following:
  - The uniform chart of accounts
  - Controlled numbered official receipts
  - Controlled numbered official checks
  - Detailed receipt journal
  - Detailed disbursement journal
  - General ledger
- The local unit shall follow all federal, state, and local laws.
- The local unit shall follow all Michigan Department of Treasury standards.
- The local unit shall follow the Governmental Accounting Standards Board (GASB) accounting standards.
- The local unit shall complete and submit a timely annual audited financial statement (audit) (Department of Treasury, 2007).
- The local unit shall complete and submit a timely Annual Local unit Fiscal Report (F65) (Department of Treasury, 2007).
- The local unit shall complete and submit a timely deficit elimination plan, if applicable (Department of Treasury, 2007).
- The local unit shall complete and submit a timely Qualifying Statement (Department of Treasury, 2007).
- Cities, villages, and road commissions shall complete and submit a timely Act 51 Road and Street Financial Report (Department of Treasury, 2007).

# Fiscally Ready Communities Best Practices

## 1.3 Operational Policies and Procedures

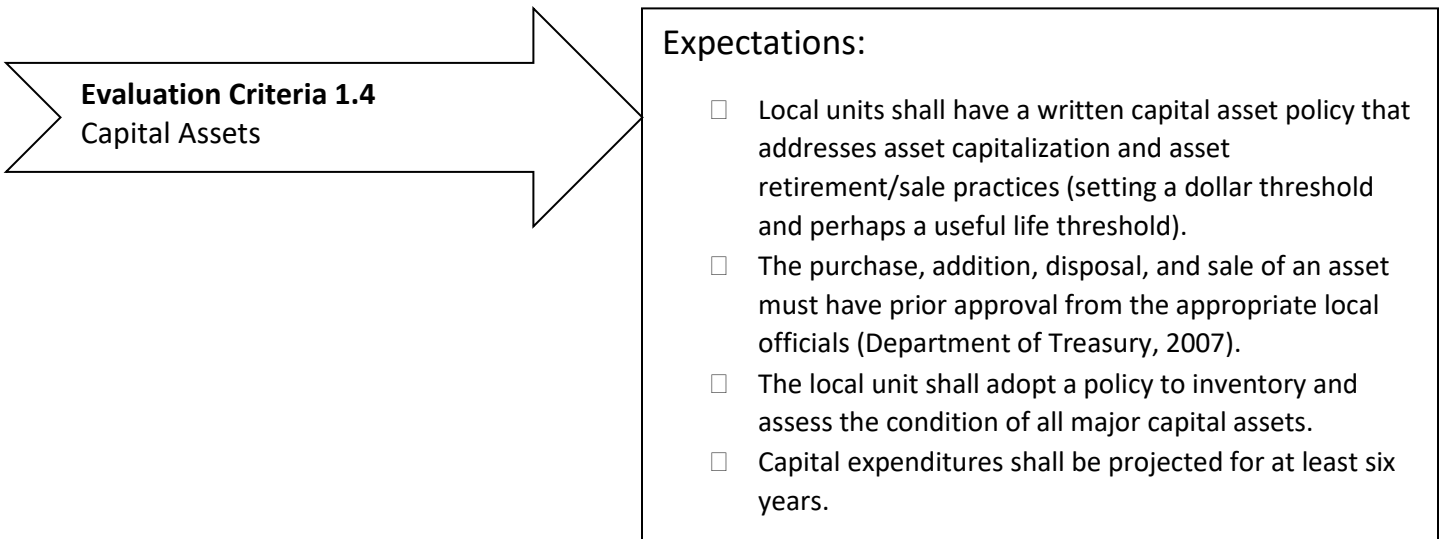
Best Practice 1.3 assesses a community’s internal controls, record keeping, and accounting. Internal controls are necessary to protect the community from waste, misappropriation of assets, and operating inefficiencies. They also ensure accuracy, timeliness, and reliability in accounting and operating data. Having strict receipting policies, deposit ticket policies, and tax collection policies, for example, leads to more effective monetary tracking.



# Fiscally Ready Communities Best Practices

## 1.4 Capital Assets

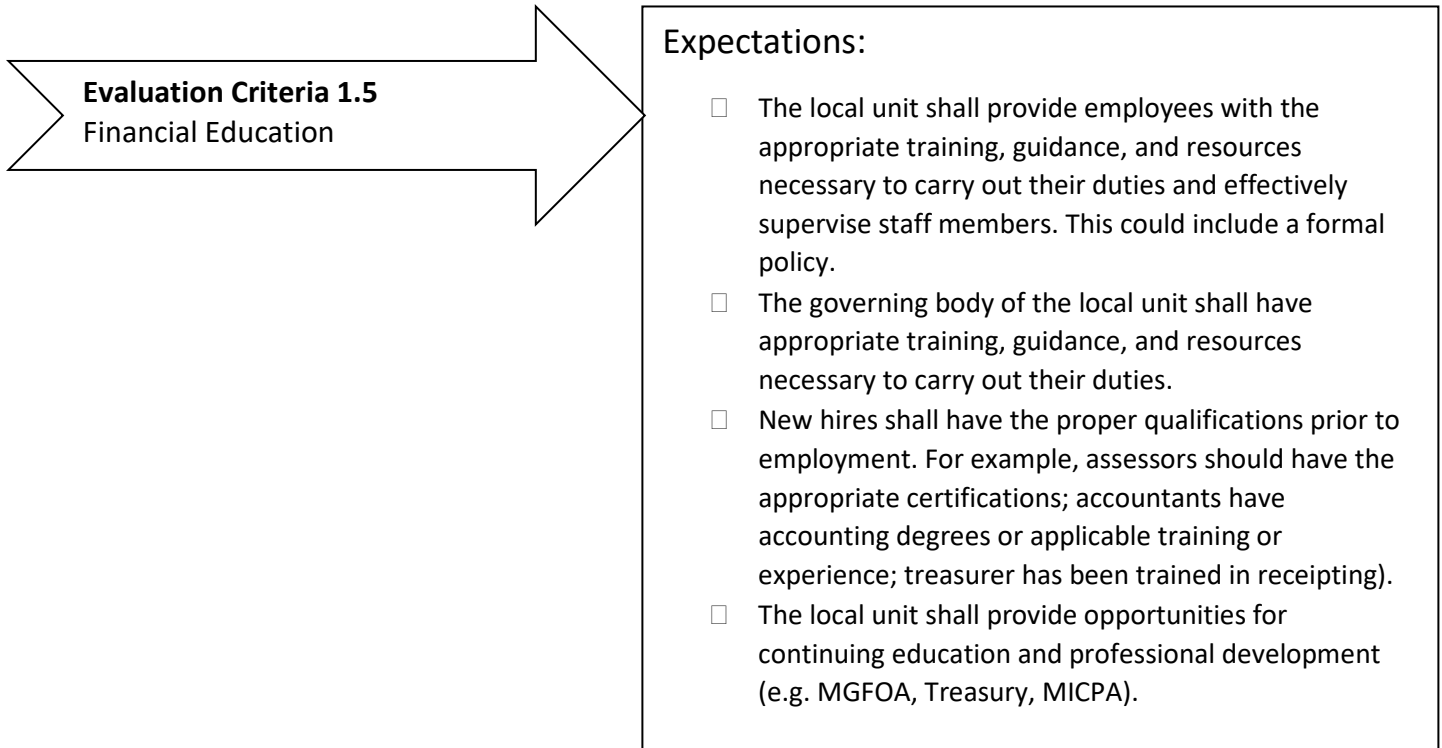
Best Practice 1.4 assesses a community’s capital assets and the policies implemented to protect, sell, or purchase capital assets. Each local unit shall have a written capital asset policy that addresses asset capitalization and retirement. A six-year plan for capital expenditures is necessary to properly budget for expenses. All capital expenditures must be approved by the local unit governing body.



# Fiscally Ready Communities Best Practices

## 1.5 Financial Education

Best Practice 1.5 assesses how well a community's staff are properly trained. The community shall provide training, resources, and guidance for staff to successfully complete their duties. This includes ensuring staff members have the proper certifications for their positions and are continuing to take training courses when necessary or applicable. Providing training allows employees to grow in their positions, leading to improved employee engagement.



## **Fiscally Ready Communities Best Practices**

### Conclusion

The Fiscally Ready Communities program was created to assist communities who want to establish, measure, and maintain policies to increase operational and financial effectiveness and safeguards. This document and the supplemental guides were created as tools to discuss the recommended process and provide examples. Every community is unique, so the process and documentation should reflect the different needs and capacities of the community.

The Fiscally Ready Communities program provides assistance to Michigan Communities who are dedicated to ensuring their fiscal health through strong financial policies and protections. Local residents can continue to watch their community improve and thrive, knowing that staff members are trained and ready for success.

# Fiscally Ready Communities Best Practices

## Budget Policy Guide

The Fiscally Ready Communities Budget policy guide supplements the local government's process of establishing a budget. A detailed budget ensures that a local unit can maintain public services, while planning for their future, creating fiscal responsibility.

### Fiscally Ready Communities Budget Policy Recommendations

- It is recommended that the local unit adopt a 2-year budget annually in addition to your 5-year forecast.
  - This helps a local unit evaluate their revenue and expenditures as they plan for the long term.
    - This is especially important for local units with low fund balances that put them at significant risk of unexpected changes in revenues and expenditures.
- It is recommended that the local unit of government approve a budget for all major enterprise funds.
  - This is especially important for local units with low net positions or deficits within enterprise funds that put them at significant risk of unexpected changes in revenues and expenditures.
  - Enterprise fund budgets must include budget depreciation.
- It is recommended that the local unit is fiscally conservative in the budgeting process.
  - This includes overestimating expenditures and underestimating revenue to prepare for unforeseen circumstances.
    - This is important because any activity which exceeds budgeted expenditures is a violation of Public Act 2 of 1968, as amended.
- It is recommended that department heads participate during the internal budget process and are prepared to answer questions during the budget presentation to the governing body.

### Fiscally Ready Communities Budget Policies

The local unit shall have the following policies set in place:

- The local unit shall complete a 5-year financial plan, which includes an annual update.
  - The detailed financial plan includes the following information:
    - Department level revenues and expenditures.
    - Revenue projections that are based on actual revenue received in recent years and future assumptions that are justifiable.
    - All debt service must be accounted for in the financial plan.
      - The local unit shall not fail to pay principal of or interest on any municipal securities when due or payable.
- The local unit shall project a balanced budget for the current and succeeding four fiscal years.
  - The budget must not lead to a fund deficit and shall be in accordance with Public Act 2 of 1968, as amended.
- The budget should articulate priorities and issues for the budget cycle – this should describe significant changes in priorities.

## Fiscally Ready Communities Best Practices

- The local unit should have procedures in place for amending the budget after it is adopted.
- The budget should explain long range financial plans and its effect upon the budget and budget process (National Advisory Council on State and Local Budgeting, 1998).
- The budget should include the financial policies and goals of the local unit, including the local unit's definition of a balanced budget (National Advisory Council on State and Local Budgeting, 1998).
- The budget should explain the effects of existing debt levels on current operations.
- The budget should include goals and objectives of organizational units and departments. The unit goals should be linked to the overall goals of the entity.
  - This should also include when the goals and objectives are expected to be accomplished.
- The budget should include funding the local unit's pension and OPEB plans following Public Act 202 of 2017, when applicable.
  - Each pension system should be at least 60% funded or have an approved corrective action plan for each underfunded system.
  - Each retirement healthcare system should be at least 40% funded or have an approved corrective action plan for each underfunded system.
  - The local unit shall report its defined benefit funding ratios using the uniform assumptions established by the state Treasurer.
- The local unit shall review [the Budget Manual](#) created by Treasury on a regular basis because the key to sound fiscal health of governmental units is proper accounting, budgeting, and auditing of the local unit.
- The budget must be passed prior to the ensuing fiscal year.
- The local unit shall review [GFOA's recommended budget practices](#).
- The local unit shall review [GFOA's Detailed Criteria Location Guide](#).
- The local unit shall review the [Distinguished Budget Presentation Award](#), to compare their budgets with other similar local governments.

## Fiscally Ready Communities Best Practices

### Budget Policy Guide Review Table

Please use the table below to consider whether your budget policy guide needs an overhaul or a refresh. This document has been built so you can track where you are in the process.

Number	Budget Policy	Yes	No	Explanation
1	The local unit annually updates a 5-year forecast.			
2	The local unit shall project a balanced budget for the current and succeeding four fiscal years.			
3	The budget articulates priorities and issues for the budget cycle, such as significant changes in priorities.			
4	The local unit has procedures in place for amending the budget after it is adopted.			
5	The budget explains long range financial plans and its effect upon the budget and budget process.			
6	The budget contains the financial policies and goals of the local unit, including the unit's definition of a balanced budget.			
7	The budget explains the effects of existing debt levels on current operations.			
8	The budget includes goals and objectives of organizational units, departments, and the local unit as a whole.			
9	The budget includes funding the local unit's pension and OPEB plans following Public Act 202 of 2017 and the uniform assumptions established by the state Treasurer.			
10	Treasury's <a href="#">Budget Manual</a> is reviewed on a on a regular basis.			
11	The budget was passed prior to the next fiscal year.			
12	<a href="#">GFOA's recommended budget practices</a> is reviewed on a regular basis.			
13	Review <a href="#">GFOA's Detailed Criteria Location Guide</a> on a regular basis.			



# Fiscally Ready Communities Best Practices

## Capital Improvements Guide

The Fiscally Ready Communities Capital Improvements policy guide supplements the local government's process of developing a Capital Improvements Plan.

### Fiscally Ready Communities Capital Improvements

A Capital Improvements Plan (CIP) is required by the [Michigan Planning Enabling Act](#) (PA 33 of 2008) for all cities, villages and some townships. A CIP must be adopted annually and show public structures and improvements in the order of their priority for the next six years. The recommendations outlined in the CIP should be based upon goals and recommendations contained with the community master plan.

PA 33 of 2008 requires the local planning commission (unless locally exempted) to develop the CIP. If the planning commission is exempted, then the legislative body or their designee must develop the CIP. If a township owns (or jointly owns) a water supply or sewage disposal system, it must have a CIP.

Michigan State University Extension has a useful [checklist](#) for the adoption of a capital improvements plan. Additional resources about a capital improvements plan can be found at [MEDC's Redevelopment Ready Communities Capital Improvements guide](#) (Michigan Economic Development Corporation, n.d.).

### Recommended Capital Improvements Policies

- A policy stating that a CIP be developed and approved prior to adoption of the annual budget so recommendations in the CIP may be prioritized for funding.
- A policy stating that the local planning commission and the legislative body must approve the CIP.

## Fiscally Ready Communities Best Practices

### Flow Chart



# Fiscally Ready Communities Best Practices

## Cash Controls Policy Guide

The Fiscally Ready Communities Cash Controls policy guide supplements the local government's process of developing cash controls. Cash Controls are essential to reduce the risk of inefficiencies and fraud.

### Fiscally Ready Communities Recommended Cash Control Policies:

- The local government should perform ongoing cash flow analysis to ensure that they have sufficient cash liquidity to meet disbursement requirements and limit idle cash.
  - This can help governments recognize issues that might have a negative impact on their cash position.
  - Cash flow analysis is an essential tool for making informed management decisions.
  - Local units of government should consider historical information and projected financial activity, compare actual cash flow results with projections, make conservative assumptions about cash receipts and disbursements, and monitor cash position daily.
    - Common inflows include tax receipts, bond proceeds, utility payments, grants, other revenue from fees and penalties, and maturities of all securities held in investments that will mature during the forecast time frame.
    - Outflows represent anticipated payments such as debt service, employee payroll or benefits, and payments to vendors for goods and services anticipated during the forecast time frame.
    - Governments should also consider and accommodate non-repetitive payments such as capital expenditures or expected legal settlements, using reasonable assumptions.
  - The accuracy of the cash flow forecast should be evaluated and updated at least quarterly.
  - A simple forecast often works best, while maintaining the reliability and accuracy of information needed for making appropriate management decisions.
- The local government should compare actual cash flow results with projections and determine the reasons for those differences in the analysis. The cash flow analysis depends on the government's size and complexity.
  - This will impact its cash liquidity position, ensuring future cash flows are more accurate.

### Fiscally Ready Communities Cash Controls Policies:

Key cash controls include:

- Bank reconciliations must be performed monthly (Department of Treasury, 2007).
  - The accountant or bookkeeper shall reconcile the cash and investments recorded in the general ledger to either the treasurer's reconciliation (if it is adequately reconciled to the bank statements) or to the bank statements directly.
- The local unit shall make conservative assumptions about both the cash receipts and disbursement portions of the analysis, and update these assumptions regularly, as well after any major changes in operations (e.g., a new debt issuance at the beginning of a fiscal year).

## Fiscally Ready Communities Best Practices

- The local unit shall monitor cash position daily to ensure sufficient liquidity.
- Cash should be physically secured and compared with control records. (Department of Treasury, 2007)
- The local unit shall attempt to segregate duties of custody via segregation policies. This will aid in decreasing the probability of fraud or misappropriations of monies.
  - For example, cash collection and depositing should be performed by an employee who is independent from the recordkeeping and bank reconciliation process. (Department of Treasury, 2007)

### Cash Controls Policy Review Table

Please use the table below to consider whether your cash control needs an overhaul or a refresh. This document has been built so you can track where you are in the process.

Number	Cash Control	Yes	No	Explanation
1	Perform bank reconciliations monthly.			
2	Make conservative assumptions about both the cash receipts and disbursement portions of the analysis, and update these assumptions regularly, as well after any major changes in operations.			
3	Monitor cash position daily to ensure sufficient liquidity.			
4	The local unit shall attempt to segregate duties of custody via segregation policies.			
5	Cash should be physically secured and compared with control records.			

# Fiscally Ready Communities Best Practices

## Debt Policy Guide

The Fiscally Ready Communities debt policy guide supplements the local government's process of monitoring their debt. Debt management policies are written guidelines, allowances, and restrictions that guide the debt issuance practices of local governments. A debt management policy should follow state, federal, and local laws and improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt issuance, prioritize debt payments, and demonstrate a commitment to long-term capital and financial planning.

When a community adheres to their debt management policy, it shows rating agencies and the capital markets that they are well managed and therefore are likely to meet their debt obligations in a timely manner. Debt management policies should be written to meet the local community's needs. Debt management policies should be approved by the local unit's governing body to provide credibility, transparency and to ensure that there is a common understanding among elected officials and staff regarding the local unit's approach to debt financing. This policy should be reviewed on a regular basis to ensure it is adhered to and updated when necessary.

### Fiscally Ready Communities Debt Policies

At a minimum the debt policy should include the following:

- The local unit shall establish debt limits for each specific issuance or acceptable ranges for each type of debt. Limits generally are set for legal, public policy, and financial reasons (Government Finance Officers Association, 2012).
  - Legal restrictions may be determined by:
    - State constitution or law.
    - Local charter.
    - By-laws.
    - Resolution or ordinance.
    - Covenant.
    - Bond referenda approved by voters.
  - Debt policies shall address the internal standards and considerations within a government. This may include:
    - Purposes for which debt proceeds may be used or prohibited.
    - Types of debt that may be issued or prohibited.
    - Relationship to and integration with the Capital Improvement Program (CIP).
    - Policy goals related to economic development, including use of tax increment financing and public-private partnerships.
    - Prioritizing debt payments.
  - Financial limits often are expressed as ratios customarily used by credit analysts.
  - Different financial limits are used for different types of debt. Examples of debt include:
    - Direct Debt (including general obligation bonds) is subject to legal requirements and may be able to be measured or limited by the following ratios:

## Fiscally Ready Communities Best Practices

- Debt per capita.
- Debt to personal income.
- Debt to taxable property value.
- Debt service payments as a percentage of general fund revenues or expenditures.
- Revenue Debt levels often are limited by debt service coverage ratios (e.g., annual net pledged revenues to annual debt service), additional bond provisions contained in bond covenants, and potential credit rating impacts.
- Conduit Debt limitations may reflect the right of the issuing government to approve the borrower's creditworthiness, including a minimum credit rating, and the purpose of the borrowing issue.
- Short-Term Debt Issuance should describe the specific purposes and circumstances under which it can be used, as well as limitations in term or size of borrowing.
- Variable Rate Debt should include information about when using non-fixed rate debt is acceptable to the entity either due to the term of the project, market conditions, or debt portfolio structuring purposes.
- The local unit shall establish debt structuring practices. The debt policy should include specific guidelines regarding the debt structuring practices for each type of bond, including:
  - Maximum term (often stated based on the useful life of the asset(s) or in absolute terms).
  - Average maturity.
  - Debt service pattern such as equal payments or equal principal amortization.
  - Other structuring practices should be considered, such as capitalizing interest during the construction of the project and deferral of principal, and/or other internal credit support, including general obligation pledges.
- The local unit shall establish debt issuance practices. The debt policy should provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:
  - Selection and use of professional service providers, including an independent financial advisor and a bond attorney, to assist with determining the method of sale and the selection of other financing team members.
  - Criteria for determining the sale method (competitive, negotiated, private placement) and investment of proceeds.
  - Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results.
  - Criteria for issuance of advance refunding and current refunding bonds.
  - Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.
- The local unit shall establish debt management practices. The debt policy should provide guidance for ongoing administrative activities including:
  - Investment of bond proceeds.

## Fiscally Ready Communities Best Practices

- Primary and secondary market disclosure practices, including annual certifications as required.
- Arbitrage rebate monitoring and filing.
- Federal and state law compliance practices.
- Ongoing market and investor relations efforts.
- The local unit shall establish a policy for the use of derivatives. The Debt Management Policy should clearly state whether or not the entity can or should use derivatives. If the policy allows for the use of derivatives, a separate and comprehensive derivatives policy should be developed (Government Finance Officers Association, 2015).
  - For additional information see the following:
    - [GFOA’s Advisory.](#)
    - [GFOA’s Developing a Derivatives Policy.](#)
    - [GFOA’s Derivatives Checklist.](#)

### Debt Policy Review Table

Please use the table below to consider whether your debt policy needs an overhaul or refresh. This document has been built so you can track where you are in the process.

Number	Debt Policy	Yes	No	Explanation
1	Establish debt limits for each specific issuance or acceptable ranges for each type of debt.			
2	Debt policies shall include the internal standards and considerations within a government (such as types of debt, purposes, relationships with the capital improvements plans, and policy goals).			
3	The debt policy should include specific guidelines regarding the debt structuring practices for each type of bond.			
4	Establish debt issuance practices that provide guidance regarding the issuance process, which may differ for each type of debt.			
5	Establish debt management practices to provide guidance for ongoing administrative activities.			
6	Establish a policy for the use of derivatives to clearly state whether or not the entity can or should use derivatives.			

# Fiscally Ready Communities Best Practices

## Grants Policy Guide

The Fiscally Ready Communities grants policy guide supplements the local government's process of developing grants policies. Grants are a great way to increase funding for municipal projects and programs; however, they often come with strict requirements. Failure to meet the requirements can have negative consequences such as losing the funding and eligibility for additional grants. Therefore, Fiscally Ready Communities recommends creating grants policies. These policies are essential to ensure the local government can properly oversee grants and meet all the grant requirements.

### Fiscally Ready Communities Grant Recommended Policies:

- The local unit should establish a grants administration committee to ensure there is proper administrative and operational support.
  - A grants policy should also include a requirement that the government obtains a detailed understanding of the terms and conditions and how the grant will be monitored.
  - Examples of what should be required include establishment of procedures related to (Government Finance Officers Association, 2013):
    - The development of a project plan that would include how new programs or activities funded by the grant would be implemented and who would be responsible for implementation.
    - The provision of training for those responsible for the grant, so they can effectively carry out their roles.
    - Terms and conditions for grant-funded personnel, such as severance and unemployment costs related to employees who are terminated upon expiration of the grant or operating and maintenance costs for assets that are acquired.
    - The system/process that will be used to charge expenses against the grant and to obtain reimbursement.
    - Identify the individual/department responsible for carrying out the grant and ensure that proper resources are available to support that grant.
- The local unit should promote your grant on your website and social media, if applicable.

### Fiscally Ready Communities Grant Policies

Key grant policies include:

- A policy on identifying, applying, approving, and monitoring to grants.
  - A grants policy should require that the department or agency seeking a grant provide advance notice to the appropriate authority, such as finance and/or the local board, so that the effects on the government can be reviewed and understood beforehand (Government Finance Officers Association, 2013).
    - Grants could affect the budget, cash flow, procurement requirements, financial reporting, compliance requirements, or legal requirements (Government Finance Officers Association, 2013).



## Fiscally Ready Communities Best Practices

- Grant development opportunities may include, but are not limited to, partnerships with foundations; corporate philanthropy; and state, federal and local agencies.
- A policy on ensuring grants align with the strategic goals of the municipality (Government Finance Officers Association, 2013).
  - A grants policy should include a requirement for assessing the extent to which a grant is consistent with the government's mission, strategic priorities, and/or adopted plans (Government Finance Officers Association, 2013).
  - Accepting a grant that is not consistent with the overall strategic direction of a government creates the risk that the government will spend its own funds to support a grant inconsistent with overall strategic direction or commit the government to own-source spending beyond the grant period (Government Finance Officers Association, 2013).
- A policy on conducting a funding analysis (Government Finance Officers Association, 2013).
  - The grants policy should require a multi-year cost/benefit analysis prior to application or acceptance (Government Finance Officers Association, 2013).
  - The analysis should include (Government Finance Officers Association, 2013):
    - matching funds (and whether or not they will need to be set aside) and any other direct costs associated with a grant, the extent to which overhead costs will be covered.
    - in-kind contributions.
    - audit and close-out costs.
    - and potential costs that might need to be incurred by the government beyond the grant period.
    - The analysis should also explore whether a grant requires that general revenues or a line of credit or grant anticipation notes be used to cover the gap between cash being expended and the reimbursement that is received by the government.
- Prior to renewal or grant continuation, the grant should be evaluated.
  - The grants policy should require an evaluation of the impacts of the grant-funded program or asset prior to deciding whether to continue a grant at the end of the initial grant period (Government Finance Officers Association, 2013).
    - Creating outcome measures before receiving a grant will help the government to determine the extent to which the grant program or asset has produced desired benefits (Government Finance Officers Association, 2013).
      - Such an analysis should also include a review of actual costs and the potential benefits of using general revenues associated with the grant for other purposes (Government Finance Officers Association, 2013).
- The local unit shall establish a way to monitor grant progress and ensure that all reporting deadlines are met (Government Finance Officers Association, 2015).
  - Based on the grant period, there should be multiple reviews of the budget, progress, and goals of the grant. These could occur monthly, weekly, etc.

## Fiscally Ready Communities Best Practices

- The local unit shall establish clear lines of communication for all parties involved in the grant.
  - Develop ongoing communication and knowledge of grantors, and grant partners.
  - Develop an ongoing dialogue with financial statement, single audit, and program auditors concerning grant reporting and compliance.
  - Develop processes to ensure that quality, supportable information is utilized in grant decision making.
- Review GFOA's [Internal Controls for Grants](#).

## Fiscally Ready Communities Best Practices

### Grants Policy Review Table

Please use the table below to consider whether your grants policy needs an overhaul or refresh. This document has been built so you can track where you are in the process.

Number	Grants Policy	Yes	No	Explanation
1	A policy on identifying and applying to grants.			
2	A policy on ensuring grants align with the strategic goals of the municipality.			
3	A policy on conducting a funding analysis of the grant that includes a multi-year cost/benefit analysis.			
4	The grants policy should require an evaluation of the impacts of the grant-funded program or asset prior to deciding whether to continue a grant at the end of the initial grant period.			
5	Establish a way to monitor grant progress and ensure that all reporting deadlines are met.			
6	Establish clear lines of communication for all parties involved in the grant.			
7	Promote your grant if applicable on your website and social media.			

# Fiscally Ready Communities Best Practices

## Internal Controls Policy Guide

The Fiscally Ready Communities internal controls policy guide supplements the local government's process of establishing internal controls. Internal control policies are written guidelines, allowances, and restrictions that aid in ensuring efficient and effective operation of a local government. It is the responsibility of appropriate elected officials to ensure that the managers who report to them fulfill their responsibilities in implementing and maintaining a sound and comprehensive framework of internal control (Government Finance Officers Association, 2008).

Internal Controls protect resources against waste, misappropriation, and inefficiency. Additionally, internal controls enable a local government to sustain and improve their performance by adapting to changing environments, mitigate risk to acceptable levels, and support sound decision making. Moreover, internal controls ensure accuracy, timeliness, and reliability in accounting and operating data.

### Fiscally Ready Communities recommended policies

Every local unit of government should evaluate the cost versus benefit of adhering to the policies listed below. At a minimum, it is recommended to have the following policy:

- Attempt to segregate duties of custody via segregation policies (Department of Treasury, 2007).

### Fiscally Ready Communities required policies

At a minimum, the internal control policies shall include the following:

- A policy about the job descriptions of all key personnel.
  - For example, the treasurer must do the following:
    - Maintain control of all bank accounts.
    - Keep track of the total cash and investments allocable to each fund.
    - Reconcile these amounts to each month's bank statements in a timely manner.
- A policy that states who is authorized to approve transactions (Department of Treasury, 2007).
  - This includes ensuring transactions are authorized by a person with delegated approval authority.
  - Transactions shall require two signatures on each check, which designates approval for disbursement of funds (Department of Treasury, 2007).
    - The signatures should be the treasurer and clerk or their deputies.
      - If the treasurer and clerk are the same person, then the controller or finance director should be the second signature.
      - If the treasurer, clerk, and finance director are the same person than the CEO or Manager should be the second signature.

## Fiscally Ready Communities Best Practices

- Some municipalities may also be required to have two signatures on each check by charter.
- A policy that forbids signing blank checks (Department of Treasury, 2007).
- A policy that outlines the appropriate documentation that must be attached to support invoices and disbursements (Department of Treasury, 2007).
  - Original bills should be used for documentation when applicable.
- It is important to have a separate staff member be responsible for the recordkeeping of transactions.
- The governing body should approve all internal control policies and disbursements (Department of Treasury, 2007).
- A policy that ensures checks are not returned to the originating office for distribution (Department of Treasury, 2007).
- The local unit of government shall review the Department of Treasury's [Accounting Procedures Manual](#).
  - Public Act 2 of 1968, as amended, requires each local unit to adhere to the Department of Treasury's Accounting Procedures Manual.
- Samples of Internal Control policies can be found on [GFOA's website](#).

### Internal Controls Policy Review Table

Please use the table below to consider whether your internal controls policies needs an overhaul or refresh. This document has been built so you can track where you are in the process.

Number	Internal Controls Policy	Yes	No	Explanation
1	A policy regarding who can authorize transactions.			
2	A policy that states who is authorized to approve transactions.			
3	A policy that forbids signing blank checks.			
4	A policy about transactional recordkeeping.			
5	A policy listing the detailed job description of all elected officials.			
6	A policy on controlling bank accounts, tracking cash and investments, and timeliness of reconciling accounts.			
7	Governing body approval of internal controls and disbursements.			
8	Adhering to the Department of Treasury's <a href="#">Accounting Procedures Manual</a> on Internal Controls.			

# Fiscally Ready Communities Best Practices

## Purchasing and Procurement Policy Guide

The Fiscally Ready Communities purchasing policy guide supplements the local government's process of developing public purchasing guidelines. Purchasing policies are essential to reduce the risk of inefficiencies and fraud. Purchasing policies protect local units of government from paying excessive above market costs for services, conflicts of interest, and inappropriate and illegal transactions.

### Fiscally Ready Communities

At a minimum the purchasing and procurement policy shall include the following:

- A local unit shall adopt, review, or update its purchasing policy, if the local unit does not have one, or it has not been updated in over a year.
  - The purchasing policy should include the date it was updated and that it has been approved for use by the local governing body.
  - The policy should include different procedures based on the total cost of the project (i.e. purchases under \$2,000; purchases between \$2,000-\$9,999; purchases over \$10,000, etc.) (Traverse City, 2016).
    - This should include competitive bidding for purchases over a specific dollar amount.
  - The purchasing policy should include a detailed plan of action if two or more bids are equivalent, including who makes the decision and how (Bay City, n.d.).
- A local unit shall adopt a conflict of interest policy to ensure purchases are responsible and ethical. This includes confirming that all supplies and equipment are purchased with the intent and outcome to ensure best price, quality, and value.
- A local unit shall adopt an equal access and non-discrimination purchasing policy (City of Charlevoix, n.d.).
  - This should include a process for reporting instances of noncompliance and evaluations of those noncompliance items (Boyne City Government, n.d.).
    - This could include group review of reports with the ability to make necessary changes and actions.
- A local unit shall adopt a detailed travel and expense reimbursement policy (Bay County, 2016).
  - This includes updating the mileage reimbursement rates yearly.
    - When employees use their own vehicle and request the full mileage rate, they should document why they did not use the municipality's vehicle, as well as have their supervisor sign and date the document.
  - Communities should have a uniform submission process for all employees to fill out.
  - The travel and expense reimbursement policy should include:
    - Meals broken down by breakfast, lunch, and dinner.
    - Lodging expenses, including maximum reimbursement.
- A local unit shall adopt a section about being exempt from local, state, and federal excise tax and provide the necessary documents to any vendor upon request (Bay County, 2016).

## **Fiscally Ready Communities Best Practices**

- A local unit shall ensure that the authorized person who approves each invoice or request for payment has adequate knowledge and responsibility (e.g. educational background and/or professional certifications in purchasing and procurement).
- A local unit shall make contracts and the contracting process publicly available (City of Lansing, n.d.) (Traverse City, 2016).

Good purchasing policy examples can be found on [MML's website](#).

## Fiscally Ready Communities Best Practices

### Purchasing Policy Review Table

Please use the table below to consider whether your purchasing policy needs an overhaul or refresh. This document has been built so you can track where you are in the process.

Number	Purchasing Policy	Yes	No	Explanation
1	A policy regarding the preference for purchasing goods and services from businesses within their jurisdiction.			
2	Different procurement policies based on the total cost of the project.			
3	A detailed plan of action if two or more bids are equivalent, including who makes the decision and how.			
4	A conflict of interest policy.			
5	An equal access and non-discrimination purchasing policy.			
6	A detailed travel and expense reimbursement policy that includes mileage, meals, and lodging.			
7	Tax exemption from local, state, and federal excise tax.			
8	Formal procurement policy.			
9	Policy for requests for proposals (RFPs).			



# Fiscally Ready Communities Best Practices

## Receipting Policy Guide

Fiscally Ready Communities supplements the local government's process of establishing receipting policies. Having a detailed receipting policy ensures that a local unit can accurately account for all existing cash and follow the money trail.

### Fiscally Ready Communities

The local unit should have the following policies set in place:

- There must be a record of each individual cash transaction.
- Receipt books issued to other departments must be accounted for numerically.
- The use of generic or "dime store" receipts is strictly prohibited.
- The method of payment must be indicated on the receipt (cash, check, or credit card).
- The receipt should include the following 10 requirements:
  1. The date of the transaction.
  2. The dollar amount received.
  3. The type of payment (cash, check, credit cards, etc.).
  4. The purpose (garbage, labels, taxes, parcel number, etc.).
  5. The payer.
  6. The department receiving the cash.
  7. The person accepting the cash.
  8. The receipt number if applicable.
  9. Invoice number if applicable.
  10. The account number the cash is being deposited into.
- The receipt must allow for accurate revenue account classification in conformity with the Uniform Chart of Accounts.
- Checks must be restrictively endorsed (stamped for deposit only) at the point and time of collection.
- Bank signature cards should be kept current and the authorized signers limited (Department of Treasury, 2007).
- When cash is collected, the following policies shall be used:
  - Formal evidence must be created for each collection (such as sequentially numbered cash receipt ticket, cash register receipt, etc.) and provided to payors where applicable.
  - The system must include controls to ensure that every receipt is to be included in the cash receipts journal. This includes the 10 receipt requirements noted above.
    - As general guidance, the cash receipts journal is maintained by the treasurer.
    - Each receipt is posted to the receipt journal in numerical order to the proper bank account, fund, and revenue account.
    - In a manual system, monthly totals by fund are posted from this journal to the general ledger revenue control account, which is the responsibility of the clerk.

## Fiscally Ready Communities Best Practices

- Each bank deposit (evidenced by a bank deposit slip or other documentation) must be in agreement with the cash receipts and the deposit slip (or other bank deposit support). Total currency collected must be in agreement between these two sources.
- Deposits are required to be deposited in a reasonable timeframe (daily) (Department of Treasury, 2007).
  - In instances where the amount of cash on hand is minimal, deposits may be made less frequently (weekly).
  - Undeposited funds should be secured in a locked place such as a safe or vault.
- Money to be deposited should be counted and reconciled to the summary of cash collections to be sent to the accountant or bookkeeper.
  - If there is a difference, a “cash overage/shortage” account should be used.
  - Never make up the difference from cash in the change drawer.
- The change drawer should never be used to cash personal checks.
- The treasurer must provide the accountant or bookkeeper a record of all money received and the purpose of the amounts received (such as the budgeted revenue account or the receivable account).
  - This may be done in summary form (example: department transmittal advices) or by individual receipt.
- The treasurer is responsible for all cash receipts, unless the authority has been delegated to another official in a home rule city or village.
  - If any employees other than the treasurer (or delegated official) of the local unit receive cash, they must do so with the approval of the treasurer and in accordance with all cash handling policies.
- All financial institutions used as depositories, must be approved by the governing body (Department of Treasury, 2007).

## Fiscally Ready Communities Best Practices

### Receipting Policy Guide Review Table

Please use the table below to consider whether your receipting guide policy needs an overhaul or refresh. This document has been built so you can track where you are in the process.

Number	Receipting Policy	Yes	No	Explanation
1	A policy requiring a record of each individual cash transaction.			
2	A policy requiring numeric receipt books issued to other departments.			
3	A policy prohibiting the use of generic or “dime store” receipts.			
4	Receipts should include the date of the transaction; the dollar amount received; the type of payment (cash, check, credit cards, etc.); the purpose (garbage, labels, taxes, parcel number, etc.); the payer; the department receiving the cash; the person accepting the cash; the receipt number if applicable; invoice number if applicable; and the account number the cash is being deposited into.			
5	The receipt must allow for immediate revenue account classification in conformity with the Uniform Chart of Accounts.			
6	Checks must be restrictively endorsed (stamped for deposit only) at the time of collection.			
7	Formal evidence must be created for each collection and provided to payors where applicable.			
8	The system must include controls to ensure that every receipt is to be included in the cash receipts journal.			
9	The cash receipt is maintained by the appropriate individual.			
10	A policy ensuring deposits are deposited in a reasonable timeframe.			
11	Deposited money should be counted and reconciled to the summary of cash collections to be sent to the accountant or bookkeeper.			
12	A policy to ensure the change drawer should never be used to cash personal check.			
13	Have policies that ensure the treasurer has the appropriate responsibilities for handling cash and financial records.			

# Fiscally Ready Communities Best Practices

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**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 Cost	\$ 28.15	\$ 39.11	\$ 24.94	\$ 25.77	\$ 16.53	\$ 54.61	\$ 38.53	\$ 33.29

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 Cost	\$ 23.80	\$ 26.88	\$ 28.15	\$ 28.16	\$ -	\$ -	\$ -	\$ -	\$ -

**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

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

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**[EXTERNAL] CCOA Welcome Packet**

1 message

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**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”.

-

- 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)

Project Information	
<b>Project #</b>	23-021
<b>Title</b>	Tuscola County Offices
<b>Address</b>	171 N State St
<b>City, State, Zip</b>	Caro, MI 48723-1660

Change Proposal Request	
<b>Contract #</b>	23-021-001
<b>CPR #</b>	23-021-001
<b>Issue Date</b>	01-Apr-2024
<b>Subject</b>	Bulletin #1

Prime Contract Company	
<b>Contact</b>	Derek M. Booms
<b>Company</b>	Booms Construction, Inc.
<b>Address</b>	1170 N Van Dyke Rd
<b>City, State, Zip</b>	Bad Axe, MI 48413-8076
<b>Phone</b>	

Owner	
<b>Contact</b>	Mike Miller
<b>Company</b>	County of Tuscola
<b>Address</b>	125 W. Lincoln St.
<b>City, State, Zip</b>	Caro, MI 48723-1660
<b>Phone</b>	989-672-3756

**Description of the proposed change:**

1A - Install 12"x24" LVT in lieu of 12"x12" VCT. Typical for all areas to receive VCT.

Subcontractor LVT = \$13,495.00

Subcontractor VCT = <\$5,030.00>

10% GC = \$847.00

Total ADD = \$9,312.00

1B - Install wood base in the courtroom in lieu of the 7-3/4" rubber base

Subcontractor wood base = \$1,700.00

Subcontractor rubber base = <\$890.00>

10% GC = \$81.00

Total ADD = \$891.00

2 - Clean, repair, and tuckpoint brick as required in lieu of wood furring and fiber cement siding

Subcontractor tuckpointing = \$2,000.00

Furring and siding labor = <\$3,990.00>

Furring and siding material = <\$3,421.00>

Subcontractor painting = <\$1,200.00>

Total DEDUCT = <\$6,611.00>

3 - Remove mullions from window type 'C' - No change

4 - Install 4" conduit for owner's antenna dish cabling

Labor = \$456.00

Materials = \$150.00

Subcontractor = \$2,270.00

15% GC = \$91.00

10% GC = \$227.00

Total ADD = \$3,194.00

Total ADD = \$6,786.00

**Net Amount of this Proposed Change:**

**\$6,786.00**

The Contract time due to this Change Proposal Request is to be determined at a later date.

This document, when fully executed as accepted, shall constitute authorization to proceed with the work described herein. If accepted, a change order must be processed to modify the contract.

Submitted By

Booms Construction, Inc.  
Company

Derek M. Booms 01-Apr-2024  
By Date

Response:  Accept  Do Not Accept



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

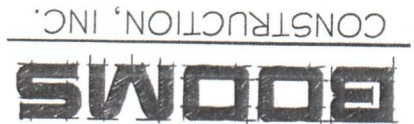
Total = \$6,786.00



Total = \$7,252.00

Order #	Code	Description	Subtotal
6	05	Structural Steel	4,620.00
7	06A	Rough carpentry	2,632.00

Proposed Items Summary



Change Proposal Request (CPR)