



TUSCOLA COUNTY

Board of Commissioners

SPECIAL BOARD MEETING AGENDA

December 29, 2025 - 8:00 AM
H. H. Purdy Building Board Room
125 W. Lincoln St., Caro, MI 48723

Public may participate in the meeting electronically:

(US) +1 650-781-0838 PIN:601 826 248#

Join by Hangouts Meet: meet.google.com/uyt-dajz-thg

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

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Adoption of Agenda

Action on Previous Meeting Minutes - NONE

Brief Public Comment Period for Agenda Items Only

Consent Agenda - NONE

New Business

1. Richard Boylan Letter of Appreciation - Commissioner Kim Vaughan 5
[Richard Boylan Letter of Appreciation](#)
2. MGT Corrections to 2023 Cost Allocation Plan (CAP) for Health 6 - 9
Department - Erica Dibble - Controller/Administrator
[MGT CORRECTIONS TO 2023 Cost Allocation Plan - Health Department](#)
Year-End Compliance with the Uniform Budgeting and Accounting Act - Erica Dibble, Controller/Administrator
3. 2025 General Fund Adjustments - Erica Dibble, Controller/Administrator

4. 2025 Special Revenue Adjustments - Erica Dibble, Controller/Administrator
5. 2025 Special Revenue and Debit Service Funds with Deficits - Erica Dibble, Controller/Administrator
6. 2025 Delinquent Tax Revolving Fund Transfer - Erica Dibble, Controller/Administrator
7. Other 2025 Compliance Adjustments - Erica Dibble, Controller/Administrator

Old Business

1. Discussion on Safety Measures at 6 Intersections:
 1. Hurds Corner Road and Deckerville Road
 2. Irish Road and Birch Run Road
 3. Birch Run Road and M-15
 4. Hurds Corner Road and Bevens Road
 5. Hurds Corner Road and M-46
 6. Fairgrove Road and Vassar Road

Correspondence/Resolutions

Commissioner Liaison Committee Reports

Koch

Dispatch Authority Board
Genesee Shiawassee Thumb Works
Jail Planning Committee
MI Renewable Energy Coalition (MREC)
Recycling Advisory
Local Units of Government

Barrios

County Road Commission Liaison
Great Start Collaborative
Human Services Collaborative Council (HSCC)
MAC Agricultural/Tourism Committee

Parks and Recreation Commission

Saginaw Bay Coastal Initiative

Local Units of Government Activity Report

Bardwell

Behavioral Health Systems Board

Caro DDA/TIFA

Economic Development Corp/Brownfield Redevelopment

MAC 7th District

MAC Workers Comp Board

MAC Finance Committee

NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

Vaughan

Board of Health

County Planning Commission

Economic Development Corp/Brownfield Redevelopment

MAC Environmental Regulatory

Mid-Michigan Mosquito Control Advisory Committee

NACo-Energy, Environment & Land Use

Parks and Recreation Commission

Tuscola County Fair Board Liaison

Local Units of Government Activity Report

Lutz

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison

Genesee Shiawassee Thumb Works

Human Development Commission Board of Directors Liaison

Jail Planning Committee

Local Emergency Planning Committee (LEPC)

MAC Judiciary Committee

MEMS All Hazard

Multi-County Recycling Committee

Local Units of Government Activity Report

Other Business as Necessary

Extended Public Comment

Adjournment

Note: If you need accommodations to attend this meeting, please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two (2) days in advance of the meeting.

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

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

December 22, 2025

Mr. Richard Boylan
5313 Dorance Rd
Kingson, MI 48741

Dear Mr. Boylan,

On behalf of the Tuscola County Board of Commissioners, we would like to express our appreciation for the valuable services you have provided as a member of the Tuscola County Planning Commission.

You have provided the community with over six years of useful service. We appreciate your willingness to step up and serve as a key member of the planning commission board and a liaison member for the county parks and recreation board.

Your contributions to the county have been invaluable and you have made a significant difference to achieving the goals of the Tuscola County Planning Commission.

Your service and dedication to the citizens of Tuscola County as an important member is to be commended.

We wish you the very best in the coming years and truly appreciate your years of being a valued member of the Tuscola County Planning Commission.

Sincerely,



Kim Vaughan, Chairperson
Tuscola County Board of Commissioners



[EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] 2024 Cost Allocation Plan

1 message

Ellen Gross <egross@mgt.us>

Mon, Dec 1, 2025 at 3:24 PM

To: Erica Dibble <edibble@tuscolacounty.org>

Cc: Stephanie Farrell <sfarrell@mgt.us>

Hi Erica,

The total allocation to 221 Health Dept, from 101-259 Computer Ops - Network cost pool, was \$13,064.

221 Health Dept's total allocation in FY2023 was \$30,928. Thus, the adjusted total, would be \$17,864.

Detail from the FY2023 cost plan below:

Version	Dept #	Index #	Department Name	221 Health Dept
FY2023	1	1	Building Depreciation	-
	2	2	Equipment Depreciation	1,447
	3	3	101-104 Postage	-
	4	4	101-202 Professional Services	1,087
	5	5	101-211 Legal Services	-
	6	6	101-223 Controller	972
	7	7	101-253 Treasurer	9,213
	8	8	101-259 Computer Ops	13,064
	9	9	101-265 Building & Grounds	-
	10	10	101-266 Human Svcs Bldg Maint	-
	11	11	101-303 Security	-
	12	12	101-865 Insurance	5,145
	13	13	101-863 Sick & Vacation Fringes	-
FY2023 Total				30,928
			Less Computer Ops	13,064
			Adjusted Total	17,864

Best,

Ellen Gross

Consultant



4320 West Kennedy Blvd.

Tampa, FL, 33609

egross@mgt.us



From: Erica Dibble <edibble@tuscolacounty.org>
Sent: Monday, December 1, 2025 12:53 PM
To: Ellen Gross <egross@mgt.us>
Cc: Stephanie Farrell <sfarrell@mgt.us>
Subject: Re: [EXTERNAL] RE: [EXTERNAL] 2024 Cost Allocation Plan

Caution: This email originated outside MGT. Do not click links or attachments unless you know the content is safe. If you are not sure, use the **Report this email** button to verify the message.

Thank you for the response, would you please provide what the health department number should have been without the IT services for 2023? Since the health department should not have been included with the IT user counts, we may need to make an adjustment. 2025 indirect costs are based on 2023 calculations, correct?

Thanks,
Erica

On Mon, Dec 1, 2025 at 9:40 AM Ellen Gross <egross@mgt.us> wrote:

Good morning Erica,

Hope you had a wonderful Thanksgiving!

Last year, the Health Department was included in the device count data we received, so it was part of the allocation statistic used to allocate the "network" cost pool (101-259). This year, the device count data didn't include the Health Department, so it wasn't included in the allocation statistic and therefore did not receive charges from that cost pool.

Let me know if you have any further questions—happy to discuss.

Best,

Ellen Gross

Consultant



4320 West Kennedy Blvd.

Tampa, FL, 33609

egross@mgt.us



From: Erica Dibble <edibble@tuscolacounty.org>
Sent: Monday, December 1, 2025 7:25 AM
To: Ellen Gross <egross@mgt.us>
Subject: Fwd: [EXTERNAL] 2024 Cost Allocation Plan

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Good morning Ellen- would you please look into this for me?

Thanks,

Erica

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

From: Debra Cook <dcook@tchd.us>
Date: Wed, Nov 26, 2025 at 1:30 PM
Subject: [EXTERNAL] 2024 Cost Allocation Plan
To: Erica Dibble <edibble@tuscolacounty.org>

Hi Erica,

Is the 2024 county cost allocation plan available?

Also, I am looking back at the 2023 plan and the health dept is charged for **Computer Ops**. Can you tell me why the health dept is paying Computer Ops? We have internal IT and are not part of the County's network.

Maybe I am missing something here but I wish to clarify how this expense relates to the health dept. Appreciate your time.

Debra J. Cook

Finance Director

Tuscola County Health Department

[1309 Cleaver Road, Suite B](#)

[Caro, Michigan 48723](#)

989-673-1719



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Erica Dibble

Tuscola County Controller/Administrator

125 W Lincoln St, Suite 500

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Visit us Online for County Services @ www.tuscolacounty.org

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Erica Dibble

Tuscola County Controller/Administrator

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