

# EATON COUNTY BOARD OF COMMISSIONERS

## MEMBERS

Tim Barnes  
Blake Mulder  
Terrance Augustine  
Brandon Haskell  
Jeanne Pearl-Wright  
Jane Whitacre  
Mark Mudry  
Joseph Brehler



## MEMBERS

Brian Droscha  
Dairus Reynnet  
Wayne Ridge  
Brian Lautzenheiser  
Jim Mott  
Jeremy Whittum  
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

## EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, DECEMBER 10, 2021, 9:00 A.M.

## AGENDA

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1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the November 12, 2021.
5. Limited Public Comment.
6. Magistrate Position.
7. Equalization Studies.
8. Corridor Improvement Authority Tax Sharing Agreement.
9. Positions Update.
10. MERS Addendum Modification for Non-Pension Positions.
11. Annual Disability Rate.
12. Health Insurance Update.
13. Child Care Fund Update.
14. Public Improvement Update.
15. Opioid Settlement Participation Agreements.
16. 2021/2022 Budget Amendments.
17. Miscellaneous.
18. Bills.
19. Controller Evaluation.
20. Limited Public Comment.

*A quorum of the Board of Commissioners may be present at this meeting.*

## WAYS AND MEANS COMMITTEE MEETING

FRIDAY, NOVEMBER 12, 2021

9:00 A.M.

### MINUTES

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**MEMBERS PRESENT:** Commissioners Blake Mulder, Terrance Augustine, Joe Brehler, Brian Droscha, Brian Lautzenheiser and Jeanne Pearl-Wright.

**MEMBERS ABSENT:** Commissioner Jim Mott.

**ALSO PRESENT:** Commissioners Jeremy Whittum, Brandon Haskell, Dairus Reynett and Barbara Rogers; Doug Lloyd, Brian Reed, Eric Helser, Suzanne Schultz, Kris Krstovski, John Ingraham, Mike Popa, John Fuentes and Connie Sobie.

The November 12, 2021, regular meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

Commissioner Augustine moved to approve the agenda. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Droscha moved to approve the regular and closed session minutes of the October 15, 2021, Ways and Means Committee meeting. Commissioner Lautzenheiser seconded. Motion carried unanimously.

There was no Limited Public Comment.

Equalization Director Tim Vandermark presented and reviewed the 2021 Apportionment Report. Discussion held. Commissioner Augustine moved to recommend approval of the 2021 Apportionment Report to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

Delta Township Manager Brian Reed was present to discuss the Delta Township Corridor Improvement Authority Plan. Suzanne Schulz, consultant from Progressive AE, was present to discuss the TIF plan including the capture of taxes for properties in the development area and how the development would generate tax revenues in the future. Eric Helzer from Advanced Redevelopment Solutions, was present to provide an explanation of the tax capture and funding scenarios. Kris Krstovski from K2 Retail Construction and Development was present to discuss specific details of the development. Discussion held. Commissioner Brehler moved to authorize for the Controller to continue to proceed with necessary documents for establishing the tax sharing agreement based on the proposed plan based on an 80% capture of the future valuation increases for a 20-year period. Commissioner Droscha seconded. Motion carried unanimously.

Chairman Mulder recessed the meeting at 9:54 a.m. for a five minute break.

Chairman Mulder reconvened the meeting at 10:02 a.m.

A proposed project development for an Energy and Infrastructure program through Johnson Controls was presented and discussed (attached). Account Executive John Ingraham and Area Manager Mike Popa provided a presentation regarding the program. Discussion held. Commissioner Augustine moved to recommend approval of the Johnson Controls Performance Contracting Project Development Agreement to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously.

Mr. Fuentes provided an update to the Public Improvement project expense and an update of project schedules (attached). Mr. Fuentes indicated the energy and infrastructure program may allow funds for planned projects that may fall under the program to be allocated to other projects in the future.

An employee's request to purchase a 1994 John Deere 4100 tractor was presented and discussed. No action taken to approve the employee request, equipment will be disposed of per existing County policy.

An update of the position vacancies was presented and discussed (attached). Commissioner Augustine moved to refill the position vacancies as presented. Commissioner Droscha seconded. Motion carried unanimously.

The 2022 General Employee Holiday Schedule was presented (attached). There was discussion regarding the addition of the Juneteenth Independence Day federal holiday recognized on June 19. Commissioner Augustine moved to amend the holiday schedule to add the recognition of Juneteenth Independence Day as a paid holiday for employees. Commissioner Brehler seconded. Motion carried unanimously.

The September Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$255,115) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$209,158). The County's active employees' unfavorable variance is (\$186,660) and the retirees' unfavorable variance is (\$22,498).

An update of the Child Care Fund was presented and discussed (attached). Based on the updated projection of revenues and expenditures the estimated fund balance at September 30, 2021 is \$325,902.

A request was presented from the Drain Commissioner for the pledge of the County's Full Faith and Credit for the Glenn No. 2 Drain Drainage District. Commissioner Augustine moved to recommend approval of full faith and credit for Glenn No. 2 Drain Drainage District in an amount not to exceed \$1,300,000 to the Board of Commissioners. Commissioner Brehler seconded. Motion carried unanimously.

Budget amendments were presented and discussed (attached). Commissioner Augustine moved to recommend approval of the 2021/22 budget amendments to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

Resolutions to approve an application for extension of the Prosecuting Attorney Coronavirus Emergency Supplemental Funding Grant not to exceed \$135,715 and to authorize the Trial Courts CESF Grant application in an amount not to exceed \$150,000 were presented (attached). Commissioner Droscha moved to recommend approval of the CESF grant applications for the Prosecutor and Trial Courts. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Brehler moved to recommend approval of the payment of the claims against the County in the amount of \$681,410.27 and immediate claims in the amount of \$22,350,821.42 to the Board of Commissioners, as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Prosecutor Doug Lloyd thanked the Committee for the amended holiday schedule. He spoke about the difficulty in hiring employees, recognizing it is a multifaceted problem and the need to be creative in hiring strategies. As part of that, he discussed the solar project being implemented as covered parking and being able to include that as an incentive for hiring as well as for an environmental friendly working environment. Mr. Lloyd provided additional information about hiring and retention challenges within his office and across the State.

There was discussion by Commissioners regarding the impact of the vaccine and testing requirement on retention and hiring. Both the Eaton County Health and Rehabilitation Services and CEI Community Mental Health have experienced resignations based on the vaccine requirements.

Chairperson Mulder adjourned the meeting at 11:13 a.m.

The next regular meeting of the Way and Means Committee will be held Friday, December 10, 2021, at 9:00 a.m.

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Chairman Blake Mulder



**Hon. Janice K Cunningham**  
Chief Judge, Circuit Court Judge

**Hon. John D. Maurer**  
Circuit Court Judge

**Hon. Thomas K. Byerley**  
Probate Court Judge

**STATE OF MICHIGAN**  
**EATON COUNTY TRIAL COURTS**

56<sup>th</sup> JUDICIAL CIRCUIT COURT  
EATON COUNTY PROBATE COURT  
56A DISTRICT COURT  
1045 Independence Blvd.  
Charlotte, MI 48813  
517-543-7500  
[www.eatoncounty.org](http://www.eatoncounty.org)

**Hon. Julie A. O'Neill**  
District Court Judge

**Hon. Kelly E. Morton**  
District Court Judge

**Amy M. Etzel**  
Trial Court Administrator

**Kathleen M. Brooks**  
Deputy Trial Court Administrator

December 3, 2021

Eaton County Board of Commissioners  
Ways and Means Committee

Dear Chairperson Mulder and other committee members,

On behalf of Chief Judge Cunningham and District Judges O'Neill and Morton, I am writing to request the current posting for the part-time attorney magistrate position be modified to also include the ability to screen and accept applications for non-attorney candidates. The open position was published on November 8, 2021. Over the last month, there has been only one application submitted.

From a period during 2013-2018 the court employed a non-attorney magistrate, followed by three individuals who filled the role of attorney magistrate from 2019 until the most recent opening. The filling of the magistrate position is guided by MCL 600.8507, which requires the magistrate be a registered elector in the county in which they are appointed. Attracting qualified candidates is already difficult, however the additional requirements that are in place for an attorney magistrate poses additional barriers to an already limited pool of potential applicants.

The request to broaden the position posting to permit interested applicants who are non-attorneys to be considered is a solution being requested at this time. By providing a posting that seeks attorney and non-attorney applicants, the intent is to ensure qualified applicants are sought without limiting the scope of applicants who could fulfill the duties of magistrate. It would be the intent to amend the minimum requirements of the position to reference the applicant must be a registered voter and remove the requirement that the applicant be licensed to practice law in the State of Michigan. The pay rate differences would also be provided along with a description that an attorney-magistrate can be authorized to handle small claim proceedings. Should a qualified non-attorney magistrate be found, the responsibility of small claim hearings would be maintained by the district court judges.

Respectfully, it is requested that the court be permitted to amend the magistrate position posting to consider qualified non-attorney candidates should an application be received. Thank you for your consideration.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Amy M. Etzel', with a stylized, flowing script.

Amy M. Etzel  
Court Administrator  
Eaton County Trial Courts

TO: Eaton County Ways & Means Committee  
FROM: Timothy O. Vandermark, Director  
DATE: 12/08/2021  
SUBJECT: 2021 Equalization Studies

Attention ways & means committee,

All classes of real property were up substantially this year except for developmental. Total real property is up an estimated 6.13% county-wide. This would only affect the **county SEV** unless the property sold recently. Sales volumes were quite strong in the residential class and values were up substantially in some local units. Sunfield & Vermontville twp's were up more than 10%. Total sales volume in the residential study was 1550 which is the highest ever. This caused ECF calculations to go up quite a bit which affects the appraisals used in the Ag class as well. Sales volume in the Ag class improved quite a bit as well and Farm land values showed a larger increase. The Ag class values went up the most since 2014 county-wide. Although there is still weakness in certain sectors of the commercial class such as office and retail, we did see a large increase in the volume of commercial sales as well. The increase of 3.7% in the commercial class was quite a bit higher than last year. Oneida Twp had some large increases due to recent sales that were valued too low. The city of Lansing was missing new construction on the property Amazon leased on Mount Hope Hwy as they doubled the size of the parking lot and the entire building was remodeled. That affected the Industrial class quite a bit. I will be available at the BOC meeting if there are questions on anything.

Timothy O. Vandermark  
Equalization Director

TO: Eaton County Ways & Means Committee  
FROM: Timothy O. Vandermark, Director  
DATE: 12/08/2021  
SUBJECT: 2021 Equalization Studies

Attention ways & means committee,

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Timothy O. Vandermark  
Equalization Director

Print Date: 12/6/2021

REVISED:

**2021 EQUALIZATION STUDY  
EATON COUNTY  
STARTING BASE FOR 2021  
Summary of Equalization Studies by Classification**

| <b>Classification</b> | <b>2021<br/>Assessed<br/>Value</b> | <b>Ratio</b> | <b>2022<br/>True Cash<br/>Value</b> | <b>50% of TCV</b> | <b>Est 2022 TCV</b> | <b>Percentage<br/>Change-TCV<br/>2022</b> |
|-----------------------|------------------------------------|--------------|-------------------------------------|-------------------|---------------------|-------------------------------------------|
| Agricultural          | 484,062,819                        | 46.50%       | 1,040,922,606                       | 520,461,307       | 973,969,455         | 6.87%                                     |
| Commercial            | 738,828,674                        | 47.93%       | 1,541,624,084                       | 770,812,048       | 1,486,576,809       | 3.70%                                     |
| Industrial            | 252,760,735                        | 46.47%       | 543,886,641                         | 271,943,324       | 508,572,907         | 6.94%                                     |
| Residential           | 2,935,376,569                      | 46.64%       | 6,294,059,839                       | 3,147,029,922     | 5,906,190,280       | 6.57%                                     |
| Developmental         | 9,102,700                          | 49.72%       | 18,307,924                          | 9,153,962         | 18,315,292          | -0.04%                                    |
| Total Real            | 4,420,131,497                      | 46.83%       | 9,438,801,094                       | 4,719,400,563     | 8,893,624,742       | 6.13%                                     |
| Total Personal        | 317,468,898                        | 50.00%       | 634,937,796                         | 317,468,898       | 634,937,796         | 0.00%                                     |
| Total County          | 4,737,600,395                      | 47.03%       | 10,073,738,890                      | 5,036,869,461     | 9,528,562,538       | 5.72%                                     |

**2021 EQUALIZATION STUDY****STARTING BASE FOR 2022**

L-4023's

RECAP OF L-4018's

**AGRICULTURAL**

| <b>Assessment<br/>Jurisdiction</b> | <b>Assessed</b>    | <b>Ratio</b>  | <b>True Cash<br/>Value</b> | <b>50 % of<br/>TCV</b> | <b>2021<br/>Tentative<br/>Factor</b> | <b>Est TCV<br/>2021</b> | <b>% of<br/>Change</b> |
|------------------------------------|--------------------|---------------|----------------------------|------------------------|--------------------------------------|-------------------------|------------------------|
| Bellevue                           | 24,083,338         | 45.05%        | 53,459,130                 | 26,729,565             | 1.10988                              | 48,457,421              | 10.3%                  |
| Benton                             | 34,479,100         | 48.95%        | 70,437,385                 | 35,218,693             | 1.02146                              | 69,374,447              | 1.5%                   |
| Brookfield                         | 33,733,469         | 43.07%        | 78,322,426                 | 39,161,213             | 1.16091                              | 67,874,183              | 15.4%                  |
| Carmel                             | 25,916,000         | 48.67%        | 53,248,408                 | 26,624,204             | 1.02733                              | 52,144,869              | 2.1%                   |
| Chester                            | 40,385,500         | 46.17%        | 87,471,302                 | 43,735,651             | 1.08296                              | 81,258,551              | 7.6%                   |
| Delta                              | 3,874,900          | 45.99%        | 8,425,527                  | 4,212,764              | 1.08720                              | 7,796,579               | 8.1%                   |
| Eaton                              | 21,127,600         | 46.50%        | 45,435,699                 | 22,717,850             | 1.07527                              | 42,510,262              | 6.9%                   |
| Eaton Rapids                       | 24,586,000         | 47.96%        | 51,263,553                 | 25,631,777             | 1.04254                              | 49,468,813              | 3.6%                   |
| Hamlin                             | 26,654,800         | 47.71%        | 55,868,371                 | 27,934,186             | 1.04800                              | 53,631,388              | 4.2%                   |
| Kalamo                             | 34,920,600         | 46.68%        | 74,808,483                 | 37,404,242             | 1.07113                              | 70,262,777              | 6.5%                   |
| Oneida                             | 40,241,900         | 48.13%        | 83,610,846                 | 41,805,423             | 1.03886                              | 80,969,618              | 3.3%                   |
| Roxand                             | 48,219,300         | 47.11%        | 102,354,702                | 51,177,351             | 1.06135                              | 97,020,724              | 5.5%                   |
| Sunfield                           | 45,649,800         | 42.49%        | 107,436,573                | 53,718,287             | 1.17675                              | 91,850,704              | 17.0%                  |
| Vermontville                       | 31,962,500         | 47.91%        | 66,713,630                 | 33,356,815             | 1.04363                              | 64,310,865              | 3.7%                   |
| Walton                             | 27,465,512         | 45.67%        | 60,139,067                 | 30,069,534             | 1.09482                              | 55,262,600              | 8.8%                   |
| Windsor                            | 20,762,500         | 49.52%        | 41,927,504                 | 20,963,752             | 1.00970                              | 41,775,654              | 0.4%                   |
| <b>Township Totals</b>             | <b>484,062,819</b> | <b>46.50%</b> | <b>1,040,922,606</b>       | <b>520,461,307</b>     | <b>1.07520</b>                       | <b>973,969,455</b>      | <b>6.87%</b>           |
| Charlotte                          |                    |               |                            |                        |                                      |                         |                        |
| Eaton Rapids                       |                    |               |                            |                        |                                      |                         |                        |
| Grand Ledge                        |                    |               |                            |                        |                                      |                         |                        |
| Lansing                            |                    |               |                            |                        |                                      |                         |                        |
| Olivet                             |                    |               |                            |                        |                                      |                         |                        |
| Pottersville                       |                    |               |                            |                        |                                      |                         |                        |
| <b>City Totals</b>                 |                    |               |                            |                        |                                      |                         |                        |
| <b>County Totals</b>               | <b>484,062,819</b> | <b>46.50%</b> | <b>1,040,922,606</b>       | <b>520,461,307</b>     | <b>1.07520</b>                       | <b>973,969,455</b>      | <b>6.87%</b>           |

12/08/21

**EATON COUNTY**  
**2021**

Number of Agricultural Sales

By Year Used In Equalization Analysis

| <u>Unit</u>     | <u>10/14-<br/>09/15</u> | <u>10/15-<br/>09/16</u> | <u>04/16-<br/>03/17</u> | <u>04/17-<br/>03/18</u> | <u>04/18-<br/>03/19</u> | <u>04/19-<br/>03/20</u> | <u>04/19-<br/>03/21</u> |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                 | <u>2015</u>             | <u>2016</u>             | <u>2017</u>             | <u>2018</u>             | <u>2019</u>             | <u>2020</u>             | <u>2021</u>             |
| Bellevue        | 3                       | 3                       | 1                       |                         | 1                       |                         |                         |
| Benton          |                         | 1                       |                         | 2                       | 1                       | 2                       | 3                       |
| Brookfield      | 3                       | 2                       |                         |                         | 2                       | 1                       | 1                       |
| Carmel          | 2                       |                         |                         | 1                       | 4                       | 3                       | 3                       |
| Chester         | 3                       | 2                       | 1                       | 1                       | 1                       | 2                       | 1                       |
| Delta Charter   |                         |                         |                         |                         |                         |                         |                         |
| Eaton           | 1                       | 3                       | 3                       |                         | 2                       | 4                       | 2                       |
| Eaton Rapids    | 2                       |                         | 1                       | 1                       | 1                       |                         | 1                       |
| Hamlin          | 2                       | 3                       | 2                       | 1                       |                         | 1                       | 3                       |
| Kalamo          | 3                       |                         | 1                       | 2                       | 3                       | 2                       | 5                       |
| Oneida Charter  | 5                       | 2                       | 2                       |                         | 6                       | 1                       | 1                       |
| Roxand          | 4                       | 1                       |                         | 2                       | 2                       | 2                       | 2                       |
| Sunfield        | 3                       | 0                       | 2                       | 3                       | 4                       | 2                       | 6                       |
| Vermontville    | 2                       | 2                       | 1                       | 1                       |                         | 3                       | 3                       |
| Walton          | 1                       |                         |                         | 1                       | 4                       | 1                       | 1                       |
| Windsor         |                         | 1                       | 1                       | 1                       | 1                       |                         | 2                       |
| Township Totals | 34                      | 20                      | 15                      | 16                      | 32                      | 24                      | 34                      |

**Sales Time Frame Changed in 2017**

# 2021 EATON COUNTY AGRICULTURAL EQUALIZATION STUDY

Tillable price per acre & Non-tillable  
comparison  
& ECF

|                   |                                    |                               |                                  |                                    |
|-------------------|------------------------------------|-------------------------------|----------------------------------|------------------------------------|
| Tillable per acre | T4N R6W<br><b>5417</b>             | T4N R5W<br><b>5157</b>        | T4N R4W<br><b>4521</b>           | T4N R3W<br><b>4521</b>             |
| Non-tillable      | <b>SUNFIELD</b><br><b>2520</b>     | <b>ROXAND</b><br><b>2520</b>  | <b>ONEIDA</b><br><b>2520</b>     | <b>DELTA</b><br><b>2520</b>        |
| ECF               | <b>1.03</b>                        | <b>0.96</b>                   | <b>1.03</b>                      | <b>1.06</b>                        |
| Tillable per acre | T3N R6W<br><b>4226</b>             | T3N R5W<br><b>4207</b>        | T3N R4W<br><b>4521</b>           | T3N R3W<br><b>4521</b>             |
| Non-tillable      | <b>VERMONTVILLE</b><br><b>2520</b> | <b>CHESTER</b><br><b>2520</b> | <b>BENTON</b><br><b>2520</b>     | <b>WINDSOR</b><br><b>2520</b>      |
| ECF               | <b>0.97</b>                        | <b>0.97</b>                   | <b>1.03</b>                      | <b>1.06</b>                        |
| Tillable per acre | T2N R6W<br><b>4339</b>             | T2N R5W<br><b>3523</b>        | T2N R4W<br><b>4149</b>           | T2N R3W<br><b>4149</b>             |
| Non-tillable      | <b>KALAMO</b><br><b>2520</b>       | <b>CARMEL</b><br><b>2520</b>  | <b>EATON</b><br><b>2520</b>      | <b>EATON RAPIDS</b><br><b>2520</b> |
| ECF               | <b>0.98</b>                        | <b>1.04</b>                   | <b>0.95</b>                      | <b>1.01</b>                        |
| Tillable per acre | T1N R6W<br><b>4023</b>             | T1N R5W<br><b>4023</b>        | T1N R4W<br><b>4023</b>           | T1N R3W<br><b>4149</b>             |
| Non-tillable      | <b>BELLEVUE</b><br><b>2520</b>     | <b>WALTON</b><br><b>2520</b>  | <b>BROOKFIELD</b><br><b>2520</b> | <b>HAMLIN</b><br><b>2520</b>       |
| ECF               | <b>0.89</b>                        | <b>0.90</b>                   | <b>0.88</b>                      | <b>0.97</b>                        |

**EATON COUNTY**  
**2021**

**Agricultural Percent Change By Equalization Study Year**

|      |         |
|------|---------|
| 2001 | +15.20% |
| 2002 | +16.00% |
| 2003 | +4.90%  |
| 2004 | +3.30%  |
| 2005 | +14.00% |
| 2006 | +6.80%  |
| 2007 | +13.7%  |
| 2008 | -.38%   |
| 2009 | -8.13%  |
| 2010 | -1.91%  |
| 2011 | -4.21%  |
| 2012 | +5.68%  |
| 2013 | +13.20% |
| 2014 | +7.66%  |
| 2015 | +1.84%  |
| 2016 | -.31%   |
| 2017 | +.36%   |
| 2018 | -3.91%  |
| 2019 | +0.25%  |
| 2020 | +3.64%  |
| 2021 | +6.87%  |

**2021 EQUALIZATION STUDY  
STARTING BASE FOR 2022**

L-4023's

RECAP OF L-4018's

**COMMERCIAL**

| <b>Assessment<br/>Jurisdiction</b> | <b>Assessed</b>    | <b>Ratio</b>  | <b>True Cash<br/>Value</b> | <b>50% of<br/>TCV</b> | <b>2021<br/>Tentative<br/>Factor</b> | <b>Est TCV<br/>2022</b> | <b>% of<br/>Change</b> |
|------------------------------------|--------------------|---------------|----------------------------|-----------------------|--------------------------------------|-------------------------|------------------------|
| Bellevue                           | 4,269,143          | 48.49%        | 8,804,172                  | 4,402,086             | 1.03115                              | 8,589,825               | 2.5%                   |
| Benton                             | 3,539,100          | 47.13%        | 7,509,230                  | 3,754,615             | 1.06090                              | 7,120,926               | 5.5%                   |
| Brookfield                         | 72,738             | 23.08%        | 315,156                    | 157,578               | 2.16638                              | 146,354                 | 115.3%                 |
| Carmel                             | 961,800            | 46.23%        | 2,080,467                  | 1,040,234             | 1.08155                              | 1,935,211               | 7.5%                   |
| Chester                            | 246,600            | 47.40%        | 520,253                    | 260,127               | 1.05486                              | 496,177                 | 4.9%                   |
| Delta                              | 477,768,900        | 48.16%        | 992,045,058                | 496,022,529           | 1.03821                              | 961,305,634             | 3.2%                   |
| Eaton                              | 5,419,700          | 47.09%        | 11,509,238                 | 5,754,619             | 1.06180                              | 10,904,829              | 5.5%                   |
| Eaton Rapids                       | 2,701,100          | 49.69%        | 5,435,903                  | 2,717,952             | 1.00624                              | 5,434,809               | 0.0%                   |
| Hamlin                             | 1,314,800          | 47.97%        | 2,740,880                  | 1,370,440             | 1.04232                              | 2,645,473               | 3.6%                   |
| Kalamo                             | 330,800            | 49.34%        | 670,450                    | 335,225               | 1.01338                              | 665,594                 | 0.7%                   |
| Oneida                             | 10,281,900         | 41.85%        | 24,568,459                 | 12,284,230            | 1.19475                              | 20,687,928              | 18.8%                  |
| Roxand                             | 2,299,000          | 51.61%        | 4,454,563                  | 2,227,282             | 0.96881                              | 4,625,755               | -3.7%                  |
| Sunfield                           | 4,455,400          | 52.20%        | 8,535,249                  | 4,267,625             | 0.95786                              | 8,964,588               | -4.8%                  |
| Vermontville                       | 2,446,600          | 49.22%        | 4,970,744                  | 2,485,372             | 1.01585                              | 4,922,736               | 1.0%                   |
| Walton                             | 1,095,373          | 47.62%        | 2,300,237                  | 1,150,119             | 1.04998                              | 2,203,970               | 4.4%                   |
| Windsor                            | 33,906,200         | 45.50%        | 74,519,121                 | 37,259,561            | 1.09891                              | 68,221,730              | 9.2%                   |
| <b>Twp. Totals</b>                 | <b>551,109,154</b> | <b>47.88%</b> | <b>1,150,979,180</b>       | <b>575,489,594</b>    | <b>1.04424</b>                       | <b>1,108,871,537</b>    | <b>3.8%</b>            |
| Charlotte                          | 67,219,600         | 48.07%        | 139,836,905                | 69,918,453            | 1.04015                              | 135,250,704             | 3.4%                   |
| Eaton Rapids                       | 23,471,300         | 48.17%        | 48,725,971                 | 24,362,986            | 1.03800                              | 47,225,956              | 3.2%                   |
| Grand Ledge                        | 63,313,100         | 48.64%        | 130,166,735                | 65,083,368            | 1.02797                              | 127,390,543             | 2.2%                   |
| Lansing                            | 20,535,500         | 47.23%        | 43,479,780                 | 21,739,890            | 1.05865                              | 41,318,913              | 5.2%                   |
| Olivet                             | 4,182,020          | 50.99%        | 8,201,647                  | 4,100,824             | 0.98059                              | 8,414,527               | -2.5%                  |
| Potterville                        | 8,998,000          | 44.47%        | 20,233,866                 | 10,116,933            | 1.12436                              | 18,104,628              | 11.8%                  |
| <b>City Totals</b>                 | <b>187,719,520</b> | <b>48.05%</b> | <b>390,644,904</b>         | <b>195,322,454</b>    | <b>1.04051</b>                       | <b>377,705,272</b>      | <b>3.4%</b>            |
| <b>County totals</b>               | <b>738,828,674</b> | <b>47.93%</b> | <b>1,541,624,084</b>       | <b>770,812,048</b>    | <b>1.04329</b>                       | <b>1,486,576,809</b>    | <b>3.70%</b>           |

**EATON COUNTY**  
**2021**

**Commercial Percent Change By Equalization Study Year**

|      |        |
|------|--------|
| 2000 | +4.90% |
| 2001 | +6.50% |
| 2002 | +5.70% |
| 2003 | +3.70% |
| 2004 | +2.30% |
| 2005 | +3.20% |
| 2006 | +2.30% |
| 2007 | +0.20% |
| 2008 | -2.10% |
| 2009 | -5.40% |
| 2010 | -7.30% |
| 2011 | -3.91% |
| 2012 | -0.13% |
| 2013 | +1.87% |
| 2014 | +1.83% |
| 2015 | +3.38% |
| 2016 | +3.66% |
| 2017 | +1.04% |
| 2018 | +4.96% |
| 2019 | +3.71% |
| 2020 | +0.54% |
| 2021 | +3.70% |

**2021 EQUALIZATION STUDY****STARTING BASE FOR 2022**

L-4023's

RECAP OF L-4018's

**INDUSTRIAL**

| <b>Assessment<br/>Jurisdiction</b> | <b>Assessed</b>    | <b>Ratio</b>  | <b>True Cash<br/>Value</b> | <b>50 % of<br/>TCV</b> | <b>2021<br/>Tentative<br/>Factor</b> | <b>Est TCV<br/>2022</b> | <b>% of<br/>Change</b> |
|------------------------------------|--------------------|---------------|----------------------------|------------------------|--------------------------------------|-------------------------|------------------------|
| Bellevue                           |                    |               |                            |                        |                                      |                         |                        |
| Benton                             |                    |               |                            |                        |                                      |                         |                        |
| Brookfield                         | 168,349            | 49.83%        | 337,847                    | 168,924                | 1.00342                              | 338,730                 | -0.3%                  |
| Carmel                             |                    |               |                            |                        |                                      |                         |                        |
| Chester                            |                    |               |                            |                        |                                      |                         |                        |
| Delta                              | 114,293,500        | 48.20%        | 237,123,444                | 118,561,722            | 1.03735                              | 229,966,801             | 3.1%                   |
| Eaton                              | 1,221,650          | 48.33%        | 2,527,726                  | 1,263,863              | 1.03456                              | 2,458,048               | 2.8%                   |
| Eaton Rapids                       |                    |               |                            |                        |                                      |                         |                        |
| Hamlin                             | 979,200            | 47.64%        | 2,055,416                  | 1,027,708              | 1.04954                              | 1,970,221               | 4.3%                   |
| Kalamo                             |                    |               |                            |                        |                                      |                         |                        |
| Oneida                             | 3,790,900          | 39.61%        | 9,570,563                  | 4,785,282              | 1.26231                              | 7,627,565               | 25.5%                  |
| Roxand                             |                    |               |                            |                        |                                      |                         |                        |
| Sunfield                           | 3,459,800          | 46.83%        | 7,387,999                  | 3,694,000              | 1.06770                              | 6,961,368               | 6.1%                   |
| Vermontville                       | 189,800            | 47.35%        | 400,845                    | 200,423                | 1.05597                              | 381,891                 | 5.0%                   |
| Walton                             | 872,291            | 48.12%        | 1,812,741                  | 906,371                | 1.03907                              | 1,755,113               | 3.3%                   |
| Windsor                            | 11,457,900         | 51.49%        | 22,252,670                 | 11,126,335             | 0.97107                              | 23,054,125              | -3.5%                  |
| <b>Twp. Totals</b>                 | <b>136,433,390</b> | <b>48.13%</b> | <b>283,469,251</b>         | <b>141,734,628</b>     | <b>1.03886</b>                       | <b>274,513,863</b>      | <b>3.3%</b>            |
| Charlotte                          | 23,017,264         | 46.32%        | 49,691,848                 | 24,845,924             | 1.07945                              | 46,312,402              | 7.3%                   |
| Eaton Rapids                       | 12,066,700         | 47.12%        | 25,608,447                 | 12,804,224             | 1.06113                              | 24,279,074              | 5.5%                   |
| Grand Ledge                        | 3,343,400          | 47.78%        | 6,997,488                  | 3,498,744              | 1.04647                              | 6,727,163               | 4.0%                   |
| Lansing                            | 67,644,100         | 43.36%        | 156,005,766                | 78,002,883             | 1.15314                              | 136,104,829             | 14.6%                  |
| Olivet                             | 427,381            | 47.99%        | 890,563                    | 445,282                | 1.04189                              | 859,922                 | 3.6%                   |
| Pottersville                       | 9,828,500          | 46.31%        | 21,223,278                 | 10,611,639             | 1.07969                              | 19,775,654              | 7.3%                   |
| <b>City Totals</b>                 | <b>116,327,345</b> | <b>44.67%</b> | <b>260,417,390</b>         | <b>130,208,696</b>     | <b>1.11934</b>                       | <b>234,059,044</b>      | <b>11.3%</b>           |
| <b>County totals</b>               | <b>252,760,735</b> | <b>46.47%</b> | <b>543,886,641</b>         | <b>271,943,324</b>     | <b>1.07590</b>                       | <b>508,572,907</b>      | <b>6.94%</b>           |

**EATON COUNTY**  
**2021**

**Industrial Percent Change By Equalization Study Year**

|      |        |
|------|--------|
| 2001 | +5.90% |
| 2002 | +6.30% |
| 2003 | +5.50% |
| 2002 | +2.90% |
| 2004 | +1.80% |
| 2005 | +3.00% |
| 2006 | +2.00% |
| 2007 | +1.70% |
| 2008 | -2.10% |
| 2009 | -7.80% |
| 2010 | -5.00% |
| 2011 | -3.32% |
| 2012 | -0.15% |
| 2013 | +0.55% |
| 2014 | -0.76% |
| 2015 | +2.83% |
| 2016 | +2.02% |
| 2017 | -2.94% |
| 2018 | +0.98% |
| 2019 | +3.75% |
| 2020 | +3.81% |
| 2021 | +6.94% |

**2021 EQUALIZATION STUDY****STARTING BASE FOR 2022**

L-4023's

RECAP OF L-4018's

**RESIDENTIAL**

| <b>Assessment<br/>Jurisdiction</b> | <b>Assessed</b>      | <b>Ratio</b>  | <b>True Cash<br/>Value</b> | <b>50 % of<br/>TCV</b> | <b>2021<br/>Tentative<br/>Factor</b> | <b>Est TCV<br/>for 2022</b> | <b>% of<br/>Change</b> |
|------------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------------------------|-----------------------------|------------------------|
| Bellevue                           | 79,151,615           | 46.54%        | 170,072,228                | 85,036,114             | 1.07435                              | 159,258,783                 | 6.8%                   |
| Benton                             | 97,492,200           | 47.77%        | 204,086,665                | 102,043,333            | 1.04669                              | 196,161,368                 | 4.0%                   |
| Brookfield                         | 46,082,038           | 45.71%        | 100,813,909                | 50,406,955             | 1.09386                              | 92,720,398                  | 8.7%                   |
| Carmel                             | 102,584,327          | 47.20%        | 217,339,676                | 108,669,838            | 1.05933                              | 206,407,097                 | 5.3%                   |
| Chester                            | 47,000,400           | 45.26%        | 103,845,338                | 51,922,669             | 1.10473                              | 94,568,209                  | 9.8%                   |
| Delta                              | 951,648,200          | 47.09%        | 2,020,913,570              | 1,010,456,785          | 1.06180                              | 1,914,785,111               | 5.5%                   |
| Eaton                              | 141,770,200          | 46.34%        | 305,934,830                | 152,967,415            | 1.07899                              | 285,251,911                 | 7.3%                   |
| Eaton Rapids                       | 148,955,600          | 47.44%        | 313,987,352                | 156,993,676            | 1.05397                              | 299,709,457                 | 4.8%                   |
| Hamlin                             | 111,310,800          | 46.57%        | 239,018,252                | 119,509,126            | 1.07366                              | 223,965,392                 | 6.7%                   |
| Kalamo                             | 45,545,100           | 48.01%        | 94,865,861                 | 47,432,931             | 1.04145                              | 91,640,040                  | 3.5%                   |
| Oneida                             | 146,350,743          | 46.18%        | 316,913,692                | 158,456,846            | 1.08272                              | 294,468,296                 | 7.6%                   |
| Roxand                             | 50,639,600           | 47.94%        | 105,631,206                | 52,815,603             | 1.04298                              | 101,890,543                 | 3.7%                   |
| Sunfield                           | 52,230,300           | 44.22%        | 118,114,654                | 59,057,327             | 1.13072                              | 105,091,147                 | 12.4%                  |
| Vermontville                       | 50,347,800           | 45.02%        | 111,834,296                | 55,917,148             | 1.11062                              | 101,303,421                 | 10.4%                  |
| Walton                             | 63,908,159           | 45.23%        | 141,295,952                | 70,647,976             | 1.10547                              | 128,587,845                 | 9.9%                   |
| Windsor                            | 254,975,300          | 46.49%        | 548,451,925                | 274,225,963            | 1.07551                              | 513,028,773                 | 6.9%                   |
| <b>Twp. Totals</b>                 | <b>2,389,992,382</b> | <b>46.74%</b> | <b>5,113,119,406</b>       | <b>2,556,559,705</b>   | <b>1.06969</b>                       | <b>4,808,837,791</b>        | <b>6.3%</b>            |
| Charlotte                          | 165,269,000          | 46.07%        | 358,734,534                | 179,367,267            | 1.08531                              | 332,533,199                 | 7.9%                   |
| Eaton Rapids                       | 94,617,989           | 45.97%        | 205,825,514                | 102,912,757            | 1.08767                              | 190,378,247                 | 8.1%                   |
| Grand Ledge                        | 192,815,250          | 46.39%        | 415,639,685                | 207,819,843            | 1.07782                              | 387,958,249                 | 7.1%                   |
| Lansing                            | 37,106,900           | 45.65%        | 81,285,652                 | 40,642,826             | 1.09530                              | 74,661,771                  | 8.9%                   |
| Olivet                             | 15,690,748           | 46.61%        | 33,663,909                 | 16,831,955             | 1.07274                              | 31,570,922                  | 6.6%                   |
| Pottersville                       | 39,884,300           | 46.49%        | 85,791,138                 | 42,895,569             | 1.07551                              | 80,250,101                  | 6.9%                   |
| <b>City Totals</b>                 | <b>545,384,187</b>   | <b>46.18%</b> | <b>1,180,940,433</b>       | <b>590,470,217</b>     | <b>1.08267</b>                       | <b>1,097,352,489</b>        | <b>7.6%</b>            |
| <b>County totals</b>               | <b>2,935,376,569</b> | <b>46.64%</b> | <b>6,294,059,839</b>       | <b>3,147,029,922</b>   | <b>1.07211</b>                       | <b>5,906,190,280</b>        | <b>6.57%</b>           |

**EATON COUNTY****2021****Number of Residential Sales  
By Year Used In Equalization Analysis**

|                         | Time frame      | Time frame      | Time frame      | Time frame   | Time frame   |              |              |              |
|-------------------------|-----------------|-----------------|-----------------|--------------|--------------|--------------|--------------|--------------|
|                         | <u>10/01/13</u> | <u>10/01/14</u> | <u>10/01/15</u> | 04/16        | 04/17        | 04/18        | 04/19        | 04/20        |
| <b><u>Townships</u></b> | <u>09/30/14</u> | <u>09/30/15</u> | <u>09/30/16</u> | <u>03/17</u> | <u>03/18</u> | <u>03/19</u> | <u>03/20</u> | <u>03/21</u> |
| Bellevue                | 23              | 25              | 36              | 40           | 34           | 34           | 47           | 61           |
| Benton                  | 20              | 34              | 28              | 28           | 27           | 28           | 40           | 41           |
| Brookfield              | 14              | 13              | 25              | 22           | 21           | 21           | 21           | 15           |
| Carmel                  | 26              | 30              | 32              | 41           | 41           | 41           | 43           | 47           |
| Chester                 | 6               | 10              | 16              | 16           | 17           | 12           | 15           | 17           |
| Delta Charter           | 336             | 381             | 423             | 458          | 431          | 485          | 363          | 479          |
| Eaton                   | 31              | 56              | 54              | 66           | 59           | 64           | 72           | 60           |
| Eaton Rapids            | 28              | 41              | 51              | 66           | 49           | 60           | 55           | 57           |
| Hamlin                  | 28              | 29              | 47              | 44           | 48           | 53           | 35           | 36           |
| Kalamo                  | 14              | 13              | 22              | 19           | 15           | 23           | 15           | 23           |
| Oneida                  | 46              | 43              | 53              | 55           | 58           | 64           | 54           | 48           |
| Roxand                  | 11              | 16              | 13              | 20           | 16           | 21           | 20           | 26           |
| Sunfield                | 8               | 25              | 27              | 32           | 18           | 21           | 34           | 25           |
| Vermontville            | 15              | 14              | 16              | 14           | 29           | 22           | 20           | 22           |
| Walton                  | 14              | 11              | 24              | 21           | 17           | 31           | 21           | 27           |
| Windsor                 | 70              | 76              | 95              | 87           | 113          | 114          | 98           | 107          |
| Township Total          | 690             | 817             | 962             | 1029         | 993          | 1094         | 953          | 1091         |
| <b><u>Cities</u></b>    |                 |                 |                 |              |              |              |              |              |
| Charlotte               | 70              | 100             | 137             | 133          | 149          | 143          | 121          | 169          |
| Eaton Rapids            | 43              | 58              | 75              | 88           | 97           | 92           | 74           | 82           |
| Grand Ledge             | 67              | 99              | 116             | 136          | 107          | 102          | 136          | 140          |
| Lansing                 | 11              | 17              | 24              | 33           | 35           | 33           | 25           | 30           |
| Olivet                  | 6               | 11              | 11              | 10           | 16           | 15           | 13           | 10           |
| Pottersville            | 27              | 44              | 31              | 36           | 38           | 40           | 37           | 28           |
| City Total              | 224             | 329             | 394             | 436          | 442          | 425          | 406          | 459          |
| County Total            | 914             | 1146            | 1356            | 1465         | 1435         | 1519         | 1359         | 1550         |

**EATON COUNTY****2021****Residential Percent Change By Equalization Study Year**

|      |        |
|------|--------|
| 2000 | +5.30% |
| 2001 | +6.30% |
| 2002 | +6.70% |
| 2003 | +5.50% |
| 2004 | +4.50% |
| 2005 | +4.30% |
| 2006 | +3.90% |
| 2007 | -.10%  |
| 2008 | -6.60% |
| 2009 | -9.55% |
| 2010 | -2.60% |
| 2011 | -4.48% |
| 2012 | -1.02% |
| 2013 | +1.37% |
| 2014 | +3.77% |
| 2015 | +3.56% |
| 2016 | +3.97% |
| 2017 | +2.10% |
| 2018 | +6.19% |
| 2019 | +5.91% |
| 2020 | +5.19% |
| 2021 | +6.57% |

**2021 EQUALIZATION STUDY****STARTING BASE FOR 2022**

L-4023's

RECAP OF L-4018's

**DEVELOPMENTAL**

| <b>Assessment<br/>Jurisdiction</b> | <b><u>Assessed</u></b> | <b><u>Ratio</u></b> | <b>True Cash<br/><u>Value</u></b> | <b>50 % of<br/><u>TCV</u></b> | <b>2021<br/>Tentative<br/><u>Factor</u></b> | <b>Est TCV<br/><u>2022</u></b> | <b>% of<br/><u>Change</u></b> |
|------------------------------------|------------------------|---------------------|-----------------------------------|-------------------------------|---------------------------------------------|--------------------------------|-------------------------------|
| Bellevue                           |                        |                     |                                   |                               |                                             |                                |                               |
| Benton                             |                        |                     |                                   | -                             |                                             |                                |                               |
| Brookfield                         |                        |                     |                                   |                               |                                             |                                |                               |
| Carmel                             |                        |                     |                                   |                               |                                             |                                |                               |
| Chester                            |                        |                     |                                   |                               |                                             |                                |                               |
| Delta                              | 9,102,700              | 49.72%              | 18,307,924                        | 9,153,962                     | 1.00564                                     | 18,315,292                     | -0.04%                        |
| Eaton                              |                        |                     |                                   | -                             | -                                           |                                |                               |
| Eaton Rapids                       |                        |                     |                                   |                               |                                             |                                |                               |
| Hamlin                             |                        |                     |                                   |                               |                                             |                                |                               |
| Kalamo                             |                        |                     |                                   |                               |                                             |                                |                               |
| Oneida                             |                        |                     |                                   |                               |                                             |                                |                               |
| Roxand                             |                        |                     |                                   |                               |                                             |                                |                               |
| Sunfield                           |                        |                     |                                   |                               |                                             |                                |                               |
| Vermontville                       |                        |                     |                                   |                               |                                             |                                |                               |
| Walton                             |                        |                     |                                   |                               |                                             |                                |                               |
| Windsor                            |                        |                     |                                   |                               | -                                           |                                |                               |
| <b>Twp. Totals</b>                 | <b>9,102,700</b>       | <b>49.72%</b>       | <b>18,307,924</b>                 | <b>9,153,962</b>              | <b>1.00563</b>                              | <b>18,315,292</b>              | <b>-0.04%</b>                 |
| Charlotte                          |                        |                     |                                   |                               |                                             |                                |                               |
| Eaton Rapids                       |                        |                     |                                   |                               |                                             |                                |                               |
| Grand Ledge                        |                        |                     |                                   |                               |                                             |                                |                               |
| Lansing                            |                        |                     |                                   |                               |                                             |                                |                               |
| Olivet                             |                        |                     |                                   |                               |                                             |                                |                               |
| Potterville                        |                        |                     |                                   |                               |                                             |                                |                               |
| <b>City Totals</b>                 |                        |                     |                                   |                               |                                             |                                |                               |
| <b>County totals</b>               | <b>9,102,700</b>       | <b>49.72%</b>       | <b>18,307,924</b>                 | <b>9,153,962</b>              | <b>1.00564</b>                              | <b>18,315,292</b>              | <b>-0.04%</b>                 |

**EATON COUNTY**  
**2021**

**Developmental Percent Change By Equalization Study Year**

|      |         |
|------|---------|
| 2001 | +13.2%  |
| 2002 | +12.5%  |
| 2003 | +9.5%   |
| 2004 | +6.2%   |
| 2005 | +25.8%  |
| 2006 | +12.4%  |
| 2007 | +7.1%   |
| 2008 | -5.5%   |
| 2009 | -10.5%  |
| 2010 | -6.90%  |
| 2011 | -4.53%  |
| 2012 | -1.18%  |
| 2013 | +0.1%   |
| 2014 | +1.32%  |
| 2015 | +14.72% |
| 2016 | +2.49%  |
| 2017 | +3.33%  |
| 2018 | +6.81%  |
| 2019 | +0.89%  |
| 2020 | -0.18%  |
| 2021 | -0.04%  |

**TAX SHARING AGREEMENT  
BETWEEN DELTA TOWNSHIP, THE DELTA TOWNSHIP CORRIDOR  
IMPROVEMENT AUTHORITY, AND EATON COUNTY**

THIS TAX SHARING AGREEMENT made as of the \_\_\_\_ day of \_\_\_\_\_, 2021, by and between DELTA TOWNSHIP, a Michigan charter township, whose address is 7710 West Saginaw Highway, Lansing, MI 48917 (the “Township”), the DELTA TOWNSHIP CORRIDOR IMPROVEMENT AUTHORITY, a Michigan public authority, whose address is 7710 West Saginaw Highway, Lansing, MI 48917 (the “CIA”) and EATON COUNTY, 1045 Independence Blvd. #105, Charlotte, MI 48813 (the “County”)(together, the “Parties”).

**RECITALS:**

WHEREAS, the CIA is a corridor improvement authority incorporated in 2021 by the Township pursuant to Part 6 of the Recodified Tax Increment Financing Act, Act 57 of the Public Acts of Michigan of 2018 (“Act 57”~~”;~~” or the “Act”~~”;~~”), MCL 125.4602 *et seq*~~;~~; and

WHEREAS, the CIA is permitted by Act 57 to capture certain tax revenue from various taxing jurisdictions which are authorized to levy taxes on the property within the corridor improvement authority development area (the “Development Area”); and

WHEREAS, the CIA has requested that the County, and other affected taxing jurisdictions, consider permitting the capture of a portion of the County’s millage by the CIA to aid in the development of certain properties within the CIA’s Development Area; and

WHEREAS, the CIA is specifically authorized, pursuant to Section ~~618~~ ~~of Act 57~~ ~~(MCL 125.4618(3))~~, to enter into agreements with the taxing jurisdictions and the governing body of the municipality in which the development area is located to share a portion of the captured assessed value of the area to which the TIF capture applies (the “TIF Capture Area”); and

WHEREAS, in accordance with Section 618 of Act 57 ~~(MCL 125.4618)~~ and the Plan, the parties desire to enter into this Tax Sharing Agreement (the “Agreement”) to provide for the capture, by the CIA, of a portion of the County’s millage within the CIA’s Development Area (and more specifically, the TIF Capture Area), subject to the terms and conditions set forth in this Agreement.

WHEREAS, the Parties wish to enter into this Agreement, pursuant to the Act and Section 618(3) of the Act ~~(MCL 125.4618(3))~~, to grant a limited waiver of the exemption from capture of the County’s property taxes, as set forth below.

**NOW, THEREFORE, IT IS MUTUALLY AGREED AS FOLLOWS:**

1. **Definitions.** Unless otherwise specifically indicated in this Agreement, the words and phrases used in this Agreement shall have the definitions attributed to them in Part 6 of Act 57. The following terms shall have the following meaning for purposes of this Agreement:

a. “Base Value” means the initial assessed value for all available real and personal property in the TIF Capture Area within the Development Area determined as of December 31, 2020, and finally equalized in May of 2021.

b. “TIF Capture Area” means the parcels located within the areas of the Development Area as depicted on the attached Exhibit B.

c. “Plan” means the CIA’s Development and Tax Increment Financing Plans, as depicted (attached as Exhibit A hereto) recommended by the CIA on September 13, 2021, and adopted by the Township on December 6, 2021, in accordance with Act 57, which sets forth the plans, projects, and improvements to be undertaken by the CIA in the Development Area, the taxes and revenues resulting from the assessed valuation and tax revenue captured by the CIA from properties located within the Development Area, and authorizes the CIA to enter into tax sharing agreements with affected tax jurisdictions.

2. **Development and Tax Increment Financing Plans.** The CIA and Township have adopted the Plan in accordance with Act 57 and provided a copy of the Plan, as adopted, to the County. The County acknowledges receipt of the Plan. The County makes no representation that the activities and projects described in the Plan are permissible or eligible for funding by tax revenues captured by the CIA under Act 57.

3. **Sharing of Captured Assessed Valuation and Tax Increment Revenues.** Pursuant to Section 618(3) of Act 57 and subject to the terms of this Agreement, the parties agree that, for the term of this Agreement, the CIA is permitted to capture the County’s millage subject to the terms and conditions set forth below. The Tax Increment Revenues shall be calculated based on the captured assessed valuation and the taxes levied by the County upon the date of this Agreement, including the County’s fixed allocated millage and specially voted millages. Any new additional specially voted millage approved by County electors after the date of this Agreement shall be exempt from this Agreement unless the County Board of Commissioners, in its sole discretion, adopts a resolution authorizing submitting such additional millage revenues to this Agreement and capture by the Authority.

a. Except as otherwise provided in this Agreement, the County shall receive and be paid first, the following:

(i) 20% of the County’s share/portion of capture resulting from any growth in value within the TIF Capture Area.

b. The Authority shall receive 80% of the County’s share/portion of capture resulting from any growth in value, if any, within the TIF Capture Area.

c. All amounts payable to the County pursuant to subparagraphs 3(a)(i) above, shall be made from available tax increment revenues, as determined by the Authority; provided, however, that the Authority shall provide written documentation to the County evidencing the basis for the calculation and determination of such tax increment revenues to be captured and paid to the Authority. To the extent that the County disagrees with the calculation and determination of amounts described herein, the County shall provide a written objection to the Authority, and representatives of the County and the Authority agree to meet within 30 days of the date of such notice by the County (or at some other agreeable date) to review such calculation and the basis for such calculation to resolve any discrepancy or disagreement. To the extent that the CIA has made an error in the calculation or determination of amounts to be captured by it, the CIA shall remit any such incorrect capture to the County within 30 days of such determination.

d. If, for any reason, the taxable value of any parcel in the Development Area that is subject to this Agreement falls below the Base Value, the Authority shall not be liable to the County for any amount for that parcel. The County agrees to hold the Authority harmless for any reduction in Base Value of any parcel within the Development Area.

e. The Authority acknowledges and agrees that there may not be an increase in taxable value in the Development Area sufficient to generate captured assessed value above the Base Value and, in such event, there would be no tax sharing of the County's millage in accordance with paragraph 3 above. Furthermore, the Township and the CIA acknowledge that the County millage is subject to application of the Headlee Amendment and voter approval and/or renewal and the amount of the County millage subject to tax sharing under this Agreement is, therefore, subject to change. The County shall not be liable to the Authority for any reduction of tax increment revenues due to application of the Headlee Amendment or voter approval or renewal of the County's millage at a rate less than the amount of the levy at the time of this Agreement, or any non-renewal of any such County millage.

~~f. The Township agrees that the Township's property tax millages are and shall remain subject to capture by the CIA for the duration of this Agreement, and that it has not opted out of the CIA Plan or the Plan Amendments.~~

g.f. The CIA shall expend the captured assessed value and incremental tax revenues derived from the County's millage ~~for those allowable projects contained in~~ in accordance with the CIA Development Plan on the effective date of this Agreement. However, nothing in this Agreement shall prevent ~~the CIA, and the Township, and County~~ from ~~mutually agreeing to alter~~ altering the original allowable projects by adding or deleting allowable projects described in the Plan through adoption of ~~an agreed upon~~ a Plan amendment made in accordance with the Act.

#### 4. Term.

a. This Agreement and limited waiver shall automatically expire following the tax collections due in December 2042, unless otherwise extended by the Parties, at which time the assessed value and taxes due the Taxing Jurisdiction shall no longer be subject to capture.

b. This Agreement shall automatically expire upon expiration of the Plan and any extensions thereto and all capture of County tax revenue will cease upon such expiration. Upon expiration of this Agreement, the assessed value and taxes due to the County shall no longer be subject to capture or sharing with the Authority, and all millage revenues due to the County under Michigan law shall be paid to the County in accordance with law.

~~e. This Agreement may be extended by the mutual Agreement of the parties. This Agreement, which shall automatically expire upon expiration~~ be through pursuant to a written agreement

c. approved by each party's governing body. The County will consider future waivers of its exemption from property tax capture on a case-by-case basis.

d. Upon receipt by the ~~Plan~~ CIA of \$43,837,995, from all taxing jurisdictions, unless otherwise agreed, the County's participation in the ~~CIA will cease~~ Plan and any extensions thereto. ~~shall cease and~~ its portion of ad valorem property taxes that would otherwise be subject to capture will be exempt from further capture by the CIA, regardless of whether the Plan's capture duration of 20 years have passed.

5. **Future Plan Amendments Not Affecting this Agreement.** The parties acknowledge and agree that the CIA and the Township may, from time to time, further amend the Plan as they deem appropriate pursuant to Act 57. No such amendment shall have the effect of modifying the provisions of this Agreement, especially paragraph 3 relating to the sharing of tax increment revenues as set forth in this Agreement and such amendment to the Plan shall not have the effect of extending the term of this Agreement.

6. **Miscellaneous.**

a. Interpretation. This is the entire agreement between the parties as to its subject. It shall not be amended or modified except in writing signed by the parties and approved by the County's Board of ~~Trustees~~ Commissioners. It shall not be affected by any course of dealing and the waiver of any breach shall not constitute a waiver of any subsequent breach of the same or any other provision. Without limiting the foregoing, the parties acknowledge and agree that the Recitals set forth above are integral to and a part of the Agreement and necessary to its proper interpretation.

b. Assignment. This Agreement and the rights and obligations under this Agreement shall not be assigned or otherwise transferred by any party without the consent of the other parties, which shall not be unreasonably withheld.

c. Notices. Any notice, request, or other communication given pursuant to this Agreement to any party hereunder shall be in writing and shall be deemed given either when delivered personally, one (1) day after being sent by nationally-recognized overnight courier (with signature requirement) or two (2) days after being sent by certified first-class mail, return receipt requested, directly to the other parties at the address set forth above, unless a party has designated in writing a different address for the serving of notices by a notice given in compliance with this section.

d. Waiver. No delay on the part of any party hereto in the exercise of any right or remedy shall operate as a waiver of such right or any other right; a waiver on any one occasion shall not be construed as a bar to or waiver of any subsequent breach of the same or any other provision of this Agreement on a future occasion.

e. Enforceability. This Agreement shall be enforceable only by the parties hereto and no other person shall have the right to enforce any provision contained herein.

f. Severability. In case any one or more of the provisions contained in this Agreement or any document, instrument or agreement required hereunder should be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein or therein shall not in any way be affected or impaired thereby. However, it is understood that for the capture of County tax increments and tax sharing as authorized under this Agreement there must be a legally adopted and valid Tax Increment and Development Plan in effect as called for in this Agreement.

g. Governing Law. This Agreement and the rights and obligations of the parties under this Agreement shall be governed by, and construed and interpreted in accordance with, the laws of the State of Michigan.

h. Conflict. In the event of any conflict between this Agreement and the Plan, this Agreement shall control.

i. Counterparts. This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be deemed to be an original, but all such counterparts taken together shall constitute but one and the same agreement.

[Signature Page Follows]

DRAFT

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date above first written.

DELTA TOWNSHIP CORRIDOR IMPROVEMENT  
AUTHORITY, a public body corporate

By: \_\_\_\_\_

Its: Chair

By: \_\_\_\_\_

Its: Secretary

DELTA TOWNSHIP, a Michigan charter township

By: \_\_\_\_\_

Its: Supervisor

By: \_\_\_\_\_

Its: Clerk

EATON COUNTY

By: \_\_\_\_\_

Its: Chair

Dear Commissioners:

I'll get right to the point: On November 15th, the Delta Township Board of Trustees held a public hearing on its proposed Corridor Improvement Authority (CIA) tax increment financing (TIF) plan. In [2018 PA 57 Part 6, Section 618\(5\)](#), a taxing jurisdiction whose taxes are subject to being captured in a CIA TIF plan can, within 60 days of the hearing, pass a resolution exempting its taxes from capture. I encourage the board to pass such a resolution.

While the township has presented a proposed "sharing agreement" to the county in which the county will receive twenty percent of the revenue attributable to the increase in taxable value in the TIF plan, the county board is not limited to an all-or-nothing position. It can reject the township agreement, exercise its Section 618 opt-out rights, and propose its own sharing agreement with terms more favorable to the county and all its residents.

While Part 6 currently has certain protections for taxing jurisdictions against CIAs changing the duration or boundaries of a TIF plan, those protections are relatively recent (2017) and can be removed at any time through the legislative process. The best way for the county to protect itself from that risk is to decline participation in the TIF plan.

The county board may find it desirable to contribute financially to the development proposed by the CIA. If that is true it can do so without participating in the TIF plan. One way is to have an "as if" agreement with the CIA. In those agreements, the county agrees to contribute to the CIA as a budgeted expenditure an amount of revenue equal to what the CIA would capture if the county did not opt out; that is, the contribution is determined "as if" the county had not opted out. The county revenue contributed to the project is the same, but the county is not part of the TIF plan and is isolated from any future changes in the plan.

Another way is to have an agreement that commits a fixed payment per year for a fixed number of years, with either automatic or options for renewal in the event that certain development thresholds are met. For example, the county could commit \$10,000 per year for five years, and if the CIA is meeting its development goals after that time, renew the commitment for another five years for the same or greater amount. If the CIA is not progressing adequately with its development plan, the board can choose not to renew its contribution. Instead of committing to twenty years of contributions in the TIF plan, the county board can limit its exposure to five-year periods. Not all TIF development plans are successful, and while the Delta Township board appears to have created a TIF and development plan that is a good one, the process by which the plans can be amended isn't very rigorous. Current law allows the county to opt out of the TIF if the township amends it, but again, there is no guarantee that protection will remain intact. It is not the present you will be protecting the county against; it is the unknowns of the future.

In the same email to which this letter is attached, I have also attached a presentation made to the legislature by the Michigan Association of Counties several years ago in which they expressed the concerns of counties being entangled in TIF plans they no longer wanted to be a part of. That presentation led to some additional protections for taxing jurisdictions, but the surest way to fulfill your fiduciary responsibility to the county residents is to decline to participate in TIF plans altogether. Separate agreements to financially contribute to TIF-proposed projects allow the county to partner with its cities and townships in economic growth while limiting its financial exposure to the projects that do not pan out. I urge the board to pursue that route.

Please call me if you desire additional clarification.

Jim Mills  
1303 Berrywood  
Lansing 48917

517-862-9159

# SEIZED!

**An Unfortunate Tale  
of Real-Life Tax Capture Atrocities**

Michigan Association of Counties  
2013 Annual Conference  
September 17, 2013




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## Many Masks of Tax Capture



|                                                    |                                                        |
|----------------------------------------------------|--------------------------------------------------------|
| <b>DDA</b><br>Downtown<br>Development<br>Authority | <b>BRA</b><br>Brownfield<br>Redevelopment<br>Authority |
| <b>HNA</b><br>Historical<br>Neighborhood Authority |                                                        |
| <b>CIA</b><br>Corridor<br>Improvement<br>Authority | <b>LDFA</b><br>Local Development<br>Finance Authority  |

**11 Statutes**  
**1,000 Authorities**  
**state wide**




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## Tax Capture in Three Easy Steps

**Step 1:**  
County Board dutifully  
sets millage rates and  
property tax is  
collected in portions  
necessary to provide  
minimal service levels.






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## Tax Capture in Three Easy Steps

### Step 2:

An unsuspecting and innocent portion of property tax resource is singled out and "captured" by a local municipality.

DUTY SHMUTY!  
I WANT A CUT  
OF THE ACTION!



MAC

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## Tax Capture in Three Easy Steps

### Step 3:

County is left with fewer resources to provide vital and voter-approved services...

It was there  
just a second ago!



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## Tax Capture in Three Easy Steps

...but at least we have these really pretty flowers, attractive signage, and park benches!



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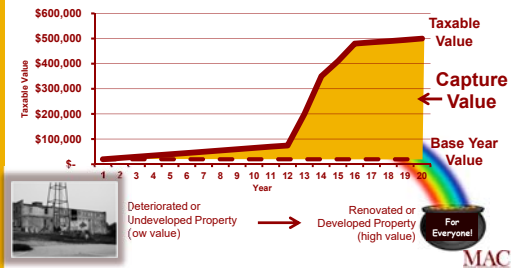
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## The Promise of Pending Riches...




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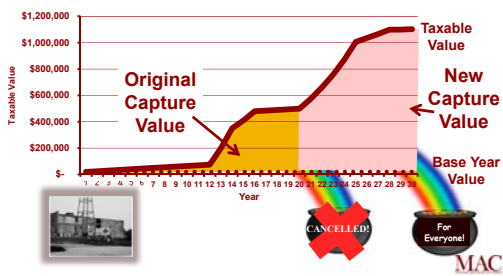
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## ...Just Trust Us!




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## Welcome to Downtown Union Township (East)

Est. November 21, 1985



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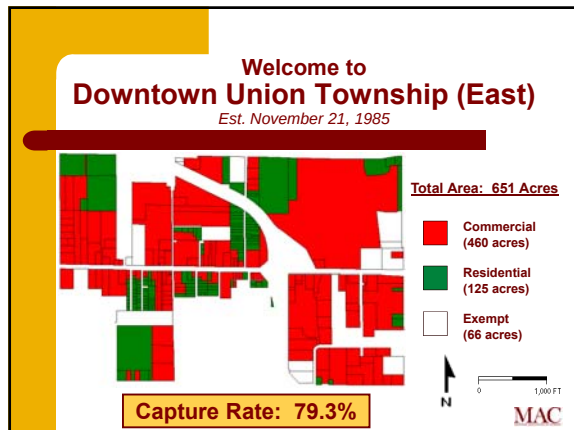
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Welcome to  
**Downtown Union Township (East)**  
*Est. November 21, 1985*

**We capture taxes from:**

- Isabella County
- Chippewa River District Library
- Isabella County Transportation Authority
- Isabella County Commission on Aging
- Isabella County Medical Care Facility

..And now, beginning in 2013,  
Isabella County Parks and Recreation!

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**Traditional Strip Mall**

|                             |                 |                    |
|-----------------------------|-----------------|--------------------|
| Taxable Value:              | \$ 388,031      |                    |
| Taxes Collected:            | \$ 6,089        |                    |
| <b>Taxes Captured:</b>      | <b>\$ 4,801</b> | County.....\$ 598  |
| <b>Remainder Disbursed:</b> | <b>\$ 965</b>   | Library.....\$ 158 |
| Percent Captured:           | 78.8%           | Pub Trans...\$ 78  |
|                             |                 | COA.....\$ 68      |
|                             |                 | MCF.....\$ 63      |

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## Soaring Eagle Water Park

|                      |              |                      |
|----------------------|--------------|----------------------|
| Taxable Value:       | \$ 8,584,520 |                      |
| Taxes Collected:     | \$ 118,226   |                      |
| Taxes Captured:      | \$ 105,454   | County.....\$ 7,911  |
| Remainder Disbursed: | \$ 12,772    | Library.....\$ 2,094 |
| Percent Captured:    | 89.2%        | Pub Trans..\$ 1,031  |
|                      |              | COA.....\$ 898       |
|                      |              | MCF.....\$ 838       |



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## IHOP Restaurant

|                      |            |                   |
|----------------------|------------|-------------------|
| Taxable Value:       | \$ 394,100 |                   |
| Taxes Collected:     | \$ 5,034   |                   |
| Taxes Captured:      | \$ 4,876   | County.....\$ 74  |
| Remainder Disbursed: | \$ 119     | Library.....\$ 20 |
| Percent Captured:    | 96.9%      | Pub Trans..\$ 10  |
|                      |            | COA.....\$ 8      |
|                      |            | MCF.....\$ 8      |



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## The Home Depot

|                      |              |                   |
|----------------------|--------------|-------------------|
| Taxable Value:       | \$ 2,054,000 |                   |
| Taxes Collected:     | \$ 25,617    |                   |
| Taxes Captured:      | \$ 25,412    | County.....\$ 95  |
| Remainder Disbursed: | \$ 154       | Library.....\$ 25 |
| Percent Captured:    | 99.2%        | Pub Trans..\$ 12  |
|                      |              | COA.....\$ 11     |
|                      |              | MCF.....\$ 10     |



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## Hampton Inn

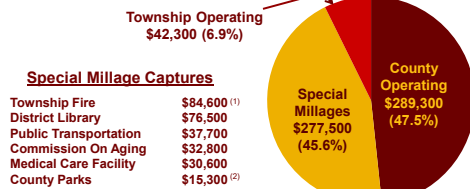
|                             |                     |  |
|-----------------------------|---------------------|--|
| <b>Taxable Value:</b>       | <b>\$ 1,258,500</b> |  |
| <b>Taxes Collected:</b>     | <b>\$ 15,654</b>    |  |
| <b>Taxes Captured:</b>      | <b>\$ 15,570</b>    |  |
| <b>Remainder Disbursed:</b> | <b>\$ 63</b>        |  |
| <b>Percent Captured:</b>    | <b>99.5%</b>        |  |

|               |       |
|---------------|-------|
| County.....   | \$ 39 |
| Library.....  | \$ 10 |
| Pub Trans.... | \$ 5  |
| COA.....      | \$ 4  |
| MCF.....      | \$ 4  |



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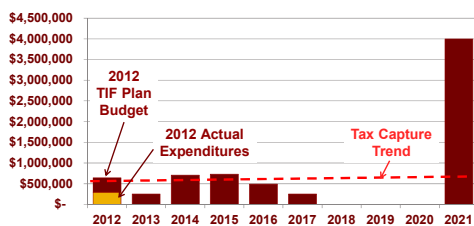
## East DDA Tax Captures By Source



<sup>(1)</sup> Fire millage capture is returned to Union Township through a fire protection service agreement.  
<sup>(2)</sup> FY 2013 is the first year of assessment for the voter-approved County parks millage.

MAC

## East DDA TIF Plan Project Costs and Timetables



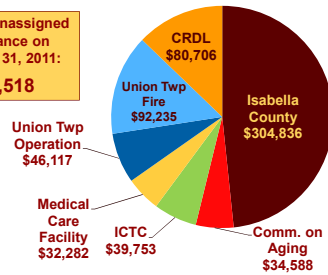
SOURCES: Amendment to Tax Increment Finance and Development Plan of the Union Township East  
Downtown Development Authority, October 11, 2011; Charter Township of Union Annual Financial  
Statements and Auditors Report, December 31, 2012

MAC

**"Surplus funds shall revert proportionately to the respective taxing bodies"**

MCL 125.1665(2)

East DDA Unassigned  
fund balance on  
December 31, 2011:  
**\$630,518**



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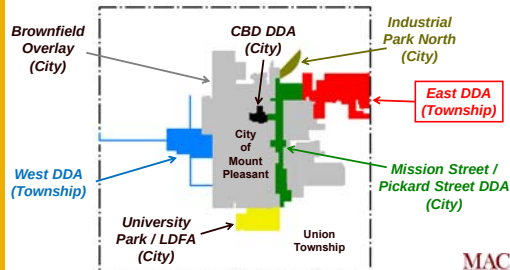
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**Isabella County:  
Tax Capture x 7**



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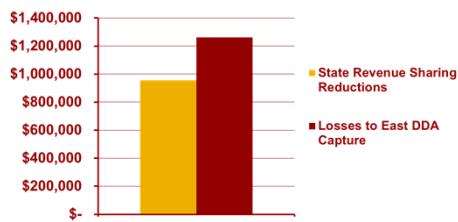
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**They treat us *WORSE* than the State!  
Isabella County Revenue Impact: 2007 - 2012**



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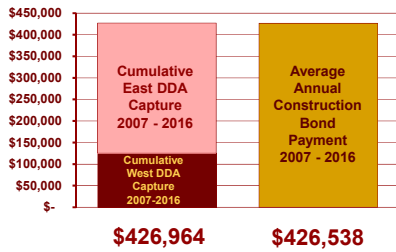
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**They even capture revenue intended for senior citizens!**



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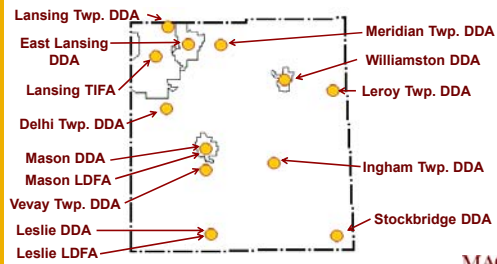
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### Ingham County: Tax Capture x 14 (at least)



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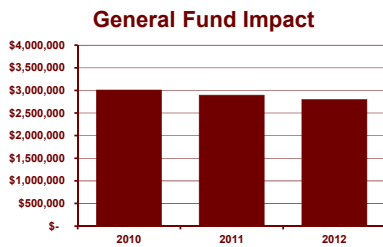
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### Ingham County General Fund Tax Capture Trend



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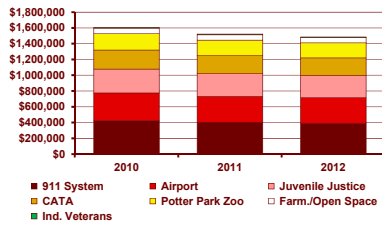
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## Ingham County Voted Millage Tax Capture Trend

Special Millage Fund Impact



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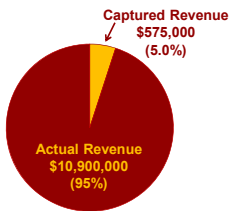
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## Tax Capture Tale of Two Counties: A Series of Unfortunate Events

### Isabella County



### Ingham County



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## We Need A Hero!



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**WAYS & MEANS COMMITTEE**  
**Positions Update**  
**12/10/2021**

| <u>DEPARTMENT</u>    | <u>POSITION OPENING</u>                      | <u>STATUS</u> | <u>GRADE</u> |
|----------------------|----------------------------------------------|---------------|--------------|
| Central Dispatch     | Deputy Central Dispatch Director             | Filled        | Grade 10     |
|                      | Public Safety Telecommunicator               | Posted        | Union        |
| Construction Code    | Director                                     | Posted        | Grade 10     |
| Controller's Office  | FOIA Specialist                              | Filled        | Grade 7      |
| Prosecuting Attorney | Legal Assistant                              | Posted        | Grade 3      |
|                      | Legal Assistant                              | Filled        | Grade 3      |
|                      | Assistant Prosecuting Attorney               | Posted        | Grade 14     |
| Sheriff's Office     | Deputy                                       | Posted        | Union        |
|                      | Deputy                                       | Posted        | Union        |
|                      | Registered Nurse - Jail                      | On-Hold       | Grade 9      |
|                      | Jail Health Coordinator                      | Posted        | Grade 11     |
|                      | Animal Control Officer                       | Posted        | Union        |
| Technology Services  | Network Administrator                        | Filled        | Grade 10     |
|                      | Network Administrator                        | Posted        | Grade 10     |
| Trial Court          | Youth Specialist                             | Posted        | Union        |
|                      | Youth Specialist                             | Posted        | Union        |
|                      | Friend of the Court Investigator/Conciliator | Filled        | Grade 7      |
|                      | Case Manager/Assessor                        | Posted        | Grade 6      |
|                      | Part-Time Attorney Magistrate                | Posted        | Grade 10     |

**CURRENT POSITION OPENINGS:**

|                          |                                |             |          |
|--------------------------|--------------------------------|-------------|----------|
| Central Dispatch         | Public Safety Telecommunicator | Recommended | Union    |
|                          | Public Safety Telecommunicator | Recommended | Union    |
| Construction Code        | Part-Time Plumbing Inspector   | Recommended | Grade 8  |
| Equalization             | Appraiser                      | Recommended | Grade 7  |
| Public Defender's Office | Social Worker                  | Recommended | Grade 8  |
| Sheriff's Office         | Corrections Deputy             | Recommended | Union    |
|                          | Corrections Deputy             | Recommended | Union    |
| Technology Services      | PC Technician                  | Recommended | Grade 6  |
| Trial Court              | Deputy Youth Services Director | Recommended | Grade 10 |

# Defined Benefit Plan Adoption Agreement



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

www.mersofmich.com

The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

**I. Employer Name** Eaton Co **Municipality #:** 2302

If new to MERS, please provide your municipality's fiscal year: \_\_\_\_\_ through \_\_\_\_\_.  
Month Month

## II. Effective Date

Check one:

A. ☐ If this is the **initial** Adoption Agreement for this group, the effective date shall be the first day of \_\_\_\_\_, 20\_\_.

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

- ☐ All prior service from date of hire
- ☐ Prior service proportional to assets transferred; all service used for vesting
- ☐ Prior service and vesting service proportional to assets transferred
- ☐ No prior service but grant vesting credit
- ☐ No prior service or vesting credit

☐ Link this new division to division number \_\_\_\_\_ for purposes of determining contributions (Unless otherwise specified, the standard transfer/rehire rules apply)

B. ☒ If this is an **amendment** of an existing Adoption Agreement (Defined Benefit division number 01), the effective date shall be the first day of 1/2022 (mm/yy). Please note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

C. ☐ If this is a **temporary benefit** (Defined Benefit division number(s) \_\_\_\_\_), select one of the following:

☐ This is a **temporary Benefit Window** with a duration of 2-6 months. Effective dates are from \_\_\_/01/\_\_\_ through the last day of \_\_\_/20\_\_\_ (mm/yy). Complete provisions as applicable under Section IV of this form.

☐ This is a **temporary Lump Sum Buyout Program** for terminated vested participants with a duration of 6-24 months. Effective dates are from \_\_\_/01/\_\_\_ through the last day of \_\_\_/20\_\_\_ (mm/yy). Payout will reflect \_\_\_% (1-100%) of the participant's present value of accrued benefit. For example, if 40% is used, the payout will be 40% of the present value of the benefit. This percentage cannot be changed once adopted.

# Defined Benefit Plan Adoption Agreement

- D. ☐ If this is to **separate employees** from an existing *Defined Benefit division* (existing division number(s) \_\_\_\_\_) into a new division, the effective date shall be the first day of \_\_\_\_\_, 20\_\_\_\_.
- E. ☐ If this is to merge division(s) \_\_\_\_\_ into division(s) \_\_\_\_\_, the effective date shall be the first of \_\_\_\_\_, 20\_\_\_\_.
- F. ☐ If this is an amendment to close Defined Benefit division(s) # \_\_\_\_\_, with new hires, rehires, and transfers going into an **existing** Defined Benefit division # \_\_\_\_\_, the effective date shall be \_\_\_\_\_ (month/year).

**Note: Closing this Defined Benefit division(s) will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation.**

(The amount may be adjusted for any benefit modifications that may have taken place since then).

## III. Plan Eligibility

Division Title: \_\_\_\_\_ Non-Union

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit Plan. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS. Please describe the specific classifications that are eligible for MERS within this division:

Full time and Regular Part time employees

(For example: e.g., Full-time employees, Clerical staff, Union Employees participating in XXXX union)

This Division includes **public safety employees**: ☐ Yes ☐ No

To further define eligibility (select all that apply):

| Employee Classification                                                                               | Included                 | Excluded                            | Not Employed                        |
|-------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>19</u> per <u>week</u>             | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who are employed for tasks that occur at specific times of the year  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Voter-Elected Officials</b>                                                                        | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office                           | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>                                                                             | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> Regular PT employees are included in the plan "other PT employees" are excluded         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                                     |
| <b>Other 2:</b> _____                                                                                 | <input type="checkbox"/> | <input type="checkbox"/>            |                                     |

# Defined Benefit Plan Adoption Agreement

## Probationary Periods (select one):

- ☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service. Service will begin to accrue and contributions must be reported when the Probationary Period ends.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- ☐ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an *hours and days* has been previously defined (like 10 seven-hour days), stating "70 hours" will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) \_\_\_\_\_ hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like:  $\$20/\text{hour} \times 120 \times .05 = \$120$  in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

# Defined Benefit Plan Adoption Agreement

| Type of Leave                                                                                 | Service Credit<br>Granted | Service Credit<br>Excluded |
|-----------------------------------------------------------------------------------------------|---------------------------|----------------------------|
| Short-Term Disability                                                                         | <input type="checkbox"/>  | <input type="checkbox"/>   |
| Long-Term Disability                                                                          | <input type="checkbox"/>  | <input type="checkbox"/>   |
| Workers' Compensation                                                                         | <input type="checkbox"/>  | <input type="checkbox"/>   |
| Unpaid Family Medical Leave Act (FMLA)                                                        | <input type="checkbox"/>  | <input type="checkbox"/>   |
| Other: _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>  | <input type="checkbox"/>   |
| Other 2: _____<br>Additional leave types as above                                             | <input type="checkbox"/>  | <input type="checkbox"/>   |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37). Military reporting requires historical wage and contribution reporting for Defined Benefit as applicable.

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation:

- ☐ Base Wages   ☐ Box 1 Wages of W-2   ☐ Gross Wages  
☐ Custom Definition

Click here to view details of Base, Box 1, and Gross Wages

(To customize your definition, please complete the [Custom Definition of Compensation Addendum](#).)

## V. Valuation-Required Provisions

Valuation Date: \_\_\_\_\_, 20\_\_\_\_

### 1. Review the valuation results

It is recommended that your MERS representative presents and explains the valuation results to your municipality before adopting. Please choose one:

- ☐ Our MERS representative presented and explained the valuation results to the \_\_\_\_\_ on \_\_\_\_\_.  
(Board, Finance Cmte, etc.) (mm/dd/yyyy)
- ☐ As an authorized representative of this municipality, I \_\_\_\_\_ (Name)  
\_\_\_\_\_ (Title) waive the right for a presentation of the results.

This Adoption Agreement will be implemented in conjunction with a current actuarial valuation certified by a MERS actuary that sets contribution rates.

Annually, the MERS actuary will conduct an actuarial valuation to determine the employers' contribution rates. Employers are responsible for payment of said contributions at the rate, in the form and at the time that MERS determines.

# Defined Benefit Plan Adoption Agreement

2. **Benefit Multiplier** (1%-2.5%, increments of 0.05%) \_\_\_\_\_ % (max 80% for multipliers over 2.25%)

☐ Check here if multiplier will be effective for existing active members' future service only (Bridged Benefit as of effective date on page 1)

If checked, select one below:

☐ Termination Final Average Compensation (calculated over the members entire wage history)

☐ Frozen Final Average Compensation (FAC is calculated twice, once for the timeframe that matches the original multiplier, and once for the new multiplier)

3. **Final Average Compensation** (Min 3 yr, increments of 1 yr) \_\_\_\_\_ years

4. **Vesting** (5 -10 yrs, increments of 1 yr) \_\_\_\_\_ years

5. **Normal Retirement Age** will be the later of: \_\_\_\_\_ (any age from 60-70), or the vesting provision selected above (#4).

6. **Required employee contribution** (Increments of 0.01%) \_\_\_\_\_ %

7. **Unreduced Early Retirement/Service Requirements:**

☐ Age 50 – 54 \_\_\_\_\_ Service between 25 and 30 years \_\_\_\_\_

☐ Age 55 – 65 \_\_\_\_\_ Service between 15 and 30 years \_\_\_\_\_

☐ Service only (must be any number from 20 – 30 years accrued service): \_\_\_\_\_

☐ Age + Service Points (total must be from 70 – 90): \_\_\_\_\_ points

8. **Other**

☐ Surviving Spouse will receive 50% of Straight Life benefit without a reduction to the employees' benefit (also known as an RS50)

☐ Duty death or disability enhancement (add up to additional 10 years of service credit not to exceed 30 years of service)

☐ Deferred Retirement Option Program (DROP)

☐ Annuity Withdrawal Program (AWP)

Calculation of the actuarial equivalent of the lump sum distribution made under AWP will be done using:

☐ Interest rate for employee contributions as determined by the Retirement Board, or

☐ MERS' assumed rate of return as of the date of the distribution.

# Defined Benefit Plan Adoption Agreement

## 9. Cost-of-Living Adjustment

|                                                                                                                                                                        |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> All <b>current</b> retirees as of effective date<br><input type="checkbox"/> Retirees who retire <b>between</b> ____/01/____ and ____/01/____ | <input type="checkbox"/> <b>Future</b> retirees who retire after effective date                 |
| Increase of ____% or \$____ per month                                                                                                                                  | Increase of ____% or \$____ per month                                                           |
| Select one:<br><input type="checkbox"/> Annual automatic increase<br><input type="checkbox"/> One-time increase                                                        | <input type="checkbox"/> Annual automatic increase                                              |
| Select one:<br><input type="checkbox"/> Compounding<br><input type="checkbox"/> Non-compounding                                                                        | Select one:<br><input type="checkbox"/> Compounding<br><input type="checkbox"/> Non-compounding |
| Employees must be retired ____ months (6-12 months, increments of 1 month)                                                                                             | Employees must be retired ____ months (6-12 months, increments of 1 month)                      |

- ☐ Check here if the existing COLA will be bridged for active participants as of the effective date selected on this form. Benefits accrued for service after the effective date will have no COLA increase applied.

## 10. Service Credit Purchase Estimates are:

- ☐ Not permitted  
☐ Permitted

## VI. Appointing MERS as the Plan Administrator

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

## VII. Modification Of The Terms Of The Adoption Agreement

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

# Defined Benefit Plan Adoption Agreement

## VIII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired, and prohibits the use of the Employer's required current service funding to finance unfunded accrued liabilities.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. In accordance with the Constitution and this Agreement, if at any time the balance standing to the Employer's credit in the reserve for employer contributions and benefit payments is insufficient to pay all service benefits due and payable to the entity's retirees and beneficiaries, the Employer agrees and covenants to promptly remit to MERS the amount of such deficiency as determined by the Retirement Board within thirty (30) days notice of such deficiency.
4. The Employer acknowledges that wage and service reports are due monthly, and the employee contributions (if any) and Employer contributions are due and payable monthly, and must be submitted in accordance with the MERS Enforcement Procedure for Prompt Reporting and Payment, the terms of which are incorporated herein by reference.
5. Should the Employer fail to make its required contribution(s) when due, the retirement benefits due and payable by MERS on behalf of the entity to its retirees and beneficiaries may be suspended until the delinquent payment is received by MERS. MERS may implement any applicable interest charges and penalties pursuant to the MERS Enforcement Procedure for Prompt Reporting and Payment and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. The Employer acknowledges that changes to the Employer's MERS Defined Benefit Plan must be made in accordance with the MERS Plan Document and applicable law, and agrees that MERS will not administer any such changes unless the MERS Plan Document and applicable law permit same, and MERS is capable of administering same.

## IX. Execution

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

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES**

**Worst Case Scenario:**

|                                    |             |
|------------------------------------|-------------|
| Contracts at Renewal               | 444         |
| Adm Fee                            | \$63.84     |
| Specific and Aggregate Stop Loss*  | \$356.98    |
| Attachment Point                   | \$14,085.00 |
| <b>TOTAL WORST CASE (MED ONLY)</b> |             |

\* Specific Deductible Is: \$55,000

|                              |             |
|------------------------------|-------------|
| Fixed Costs                  | \$2,242,129 |
| Maximum Aggregate Liability: | \$6,253,740 |
| Total Worst Case Medical:    | \$8,495,869 |

| Date              | Blue Cross         | Blue Shield        | Drug               | Stop Loss          | Medical Total      | Vision       | MI Tax       | Contracts | R Adjustme         | Fixd Costs         | Amount Pd          | Qtrly Totals               |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|-----------|--------------------|--------------------|--------------------|----------------------------|
| Jan-21            | \$162,708          | \$143,346          | \$129,282          | \$0                | \$435,336          | \$0          | \$0          | 457       |                    | \$192,315          | \$627,651          | <b>\$1,903,743 1st Qtr</b> |
| Feb-21            | \$237,195          | \$132,507          | \$131,783          | (\$14,354)         | \$487,130          | \$0          | \$0          | 459       |                    | \$193,156          | \$680,286          |                            |
| Mar-21            | \$208,002          | \$142,532          | \$150,765          | (\$25,656)         | \$475,642          | \$0          | \$0          | 461       | (\$73,834)         | \$193,998          | \$595,806          |                            |
| Apr-21            | \$324,649          | \$160,204          | \$205,623          | (\$81,145)         | \$609,332          | \$0          | \$0          | 461       |                    | \$193,998          | \$803,330          | <b>\$1,914,321 2nd Qtr</b> |
| May-21            | \$148,759          | \$123,856          | \$126,932          | (\$16,687)         | \$382,861          | \$0          | \$0          | 463       |                    | \$194,840          | \$577,701          |                            |
| Jun-21            | \$378,336          | \$140,457          | \$125,082          | (\$226,283)        | \$417,591          | \$0          | \$0          | 453       | (\$74,933)         | \$190,631          | \$533,289          |                            |
| Jul-21            | \$324,685          | \$172,467          | \$141,123          | (\$80,011)         | \$558,263          | \$0          | \$0          | 468       |                    | \$196,944          | \$755,207          | <b>\$1,870,090 3rd Qtr</b> |
| Aug-21            | \$129,162          | \$127,880          | \$206,828          | (\$82,492)         | \$381,379          | \$0          | \$0          | 472       |                    | \$198,627          | \$580,006          |                            |
| Sep-21            | \$349,276          | \$141,679          | \$157,911          | (\$204,945)        | \$443,921          | \$0          | \$0          | 473       | (\$108,092)        | \$199,048          | \$534,877          |                            |
| Oct-21            | \$204,395          | \$187,417          | \$257,773          | (\$106,640)        | \$542,945          | \$0          | \$0          | 474       |                    | \$199,469          | \$742,414          | <b>\$742,414 4th Qtr</b>   |
| Nov-21            | \$0                | \$0                | \$0                | \$0                | \$0                | \$0          | \$0          | 0         |                    | \$0                | \$0                |                            |
| Dec-21            | \$0                | \$0                | \$0                | \$0                | \$0                | \$0          | \$0          | 0         |                    | \$0                | \$0                |                            |
| <b>Totals</b>     | <b>\$2,467,167</b> | <b>\$1,472,344</b> | <b>\$1,633,103</b> | <b>(\$838,213)</b> | <b>\$4,734,401</b> | <b>\$0</b>   | <b>\$0</b>   |           | <b>(\$256,859)</b> | <b>\$1,953,026</b> | <b>\$6,430,567</b> |                            |
| <b>% Of Total</b> | <b>38.37%</b>      | <b>22.90%</b>      | <b>25.40%</b>      | <b>-13.03%</b>     | <b>73.62%</b>      | <b>0.00%</b> | <b>0.00%</b> |           |                    | <b>30.37%</b>      | <b>103.99%</b>     |                            |

**2021 BUDGET**

**Expected Cost  
\$7,585,408**

**Comp To Budg**

**Surp/(Def)  
YTD**

|        | Budget    | Surp/(Def)  |             |
|--------|-----------|-------------|-------------|
| Jan-21 | \$632,117 | \$4,467     | \$4,467     |
| Feb-21 | \$632,117 | (\$48,169)  | (\$43,702)  |
| Mar-21 | \$632,117 | \$36,311    | (\$7,391)   |
| Apr-21 | \$632,117 | (\$171,213) | (\$178,604) |
| May-21 | \$632,117 | \$54,416    | (\$124,188) |
| Jun-21 | \$632,117 | \$98,828    | (\$25,360)  |
| Jul-21 | \$632,117 | (\$123,090) | (\$148,450) |
| Aug-21 | \$632,117 | \$52,112    | (\$96,338)  |
| Sep-21 | \$632,117 | \$97,241    | \$902       |
| Oct-21 | \$632,117 | (\$110,296) | (\$109,394) |
| Nov-21 | \$0       | \$0         | (\$109,394) |
| Dec-21 | \$0       | \$0         | (\$109,394) |

**Reconciliation**

| County     | BEDHD      | Total       |
|------------|------------|-------------|
| (\$85,123) | (\$24,271) | (\$109,394) |

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**ALL COUNTY ACTIVE EMPLOYEES AND RETIREES**

**Worst Case Scenario:**

|                                   |             |
|-----------------------------------|-------------|
| Contracts at Renewal              | 414         |
| Adm Fee                           | \$63.84     |
| Specific and Aggregate Stop Loss* | \$356.98    |
| Attachment Point                  | \$14,085.00 |

\* Specific Deductible Is: \$55,000

| Date              | Blue Cross         | Blue Shield        | Drug               | Stop Loss          | Medical Total      | Vision       | MI Tax       | Contracts | Adjustments        | Fixd Costs         | Amount Pd          | Qtrly Totals        |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|-----------|--------------------|--------------------|--------------------|---------------------|
| Jan-21            | \$158,826          | \$138,342          | \$126,441          | \$0                | \$423,609          | \$0          | \$0          | 426       |                    | \$179,269          | \$602,878          |                     |
| Feb-21            | \$234,228          | \$119,959          | \$131,223          | (\$14,354)         | \$471,056          | \$0          | \$0          | 428       |                    | \$180,111          | \$651,167          |                     |
| Mar-21            | \$200,226          | \$130,106          | \$148,581          | (\$25,656)         | \$453,257          | \$0          | \$0          | 428       | (\$68,549)         | \$180,111          | \$564,819          | \$1,818,864 1st Qtr |
| Apr-21            | \$314,615          | \$146,765          | \$201,240          | (\$81,145)         | \$581,475          | \$0          | \$0          | 426       |                    | \$179,269          | \$760,745          |                     |
| May-21            | \$137,213          | \$108,374          | \$122,860          | (\$16,687)         | \$351,761          | \$0          | \$0          | 427       |                    | \$179,690          | \$531,451          |                     |
| Jun-21            | \$363,326          | \$127,206          | \$122,814          | (\$226,283)        | \$387,063          | \$0          | \$0          | 426       | (\$70,467)         | \$179,269          | \$495,865          | \$1,788,061 2nd Qtr |
| Jul-21            | \$275,897          | \$145,482          | \$138,284          | (\$80,011)         | \$479,652          | \$0          | \$0          | 437       |                    | \$183,898          | \$663,550          |                     |
| Aug-21            | \$114,424          | \$103,125          | \$196,850          | (\$74,718)         | \$339,682          | \$0          | \$0          | 441       |                    | \$185,582          | \$525,263          |                     |
| Sep-21            | \$278,865          | \$120,830          | \$147,129          | (\$128,524)        | \$418,299          | \$0          | \$0          | 440       | (\$100,551)        | \$185,161          | \$502,909          | \$1,691,723 3rd Qtr |
| Oct-21            | \$203,317          | \$171,854          | \$244,104          | (\$97,208)         | \$522,067          | \$0          | \$0          | 441       |                    | \$185,582          | \$707,649          |                     |
| Nov-21            | \$0                | \$0                | \$0                | \$0                | \$0                | \$0          | \$0          | 0         |                    | \$0                | \$0                |                     |
| Dec-21            | \$0                | \$0                | \$0                | \$0                | \$0                | \$0          | \$0          | 0         |                    | \$0                | \$0                | \$707,649 4th Qtr   |
| <b>Totals</b>     | <b>\$2,280,937</b> | <b>\$1,312,043</b> | <b>\$1,579,526</b> | <b>(\$744,586)</b> | <b>\$4,427,920</b> | <b>\$0</b>   | <b>\$0</b>   |           | <b>(\$239,566)</b> | <b>\$1,817,942</b> | <b>\$6,006,297</b> |                     |
| <b>% Of Total</b> | <b>37.98%</b>      | <b>21.84%</b>      | <b>26.30%</b>      | <b>-12.40%</b>     | <b>73.72%</b>      | <b>0.00%</b> | <b>0.00%</b> |           |                    | <b>30.27%</b>      | <b>103.99%</b>     |                     |

**2021 BUDGET**

**Expected Cost  
\$7,105,408**

**Comp To Budg**

**Surp/(Def)  
YTD**

|        | Budget    | Surp/(Def)  |             |
|--------|-----------|-------------|-------------|
| Jan-21 | \$592,117 | (\$10,761)  | (\$10,761)  |
| Feb-21 | \$592,117 | (\$59,050)  | (\$69,810)  |
| Mar-21 | \$592,117 | \$27,298    | (\$42,512)  |
| Apr-21 | \$592,117 | (\$168,627) | (\$211,140) |
| May-21 | \$592,117 | \$60,666    | (\$150,473) |
| Jun-21 | \$592,117 | \$96,252    | (\$54,221)  |
| Jul-21 | \$592,117 | (\$71,433)  | (\$125,654) |
| Aug-21 | \$592,117 | \$66,854    | (\$58,800)  |
| Sep-21 | \$592,117 | \$89,208    | \$30,408    |
| Oct-21 | \$592,117 | (\$115,531) | (\$85,123)  |
| Nov-21 | \$0       | \$0         | (\$85,123)  |
| Dec-21 | \$0       | \$0         | (\$85,123)  |

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**EATON COUNTY ACTIVE EMPLOYEES**

**Worst Case Scenario:**

|                                   |             |
|-----------------------------------|-------------|
| Contracts at Renewal              | 270         |
| Adm Fee                           | \$63.84     |
| Specific and Aggregate Stop Loss* | \$356.98    |
| Attachment Point                  | \$14,085.00 |

\* Specific Deductible Is: \$55,000

| Date              | Blue Cross         | Blue Shield        | Drug             | Stop Loss          | Medical Total      | Vision       | MI Tax       | Contracts | Adjustments        | Fixd Costs         | Amount Pd          | Qtrly Totals        |
|-------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------|--------------|-----------|--------------------|--------------------|--------------------|---------------------|
| Jan-21            | \$80,003           | \$107,161          | \$69,910         | \$0                | \$257,074          | \$0          | \$0          | 282       |                    | \$118,671          | \$375,745          |                     |
| Feb-21            | \$202,686          | \$105,016          | \$72,596         | (\$14,354)         | \$365,945          | \$0          | \$0          | 284       |                    | \$119,513          | \$485,458          |                     |
| Mar-21            | \$168,397          | \$110,100          | \$87,935         | (\$25,656)         | \$340,775          | \$0          | \$0          | 284       | (\$45,486)         | \$119,513          | \$414,802          | \$1,276,006 1st Qtr |
| Apr-21            | \$297,463          | \$129,982          | \$98,279         | (\$81,145)         | \$444,579          | \$0          | \$0          | 282       |                    | \$118,671          | \$563,250          |                     |
| May-21            | \$102,536          | \$94,686           | \$67,948         | (\$16,687)         | \$248,484          | \$0          | \$0          | 283       |                    | \$119,092          | \$367,576          |                     |
| Jun-21            | \$343,677          | \$114,329          | \$63,044         | (\$226,283)        | \$294,766          | \$0          | \$0          | 282       | (\$46,647)         | \$118,671          | \$366,791          | \$1,297,617 2nd Qtr |
| Jul-21            | \$218,156          | \$120,920          | \$71,494         | (\$65,192)         | \$345,377          | \$0          | \$0          | 292       |                    | \$122,879          | \$468,257          |                     |
| Aug-21            | \$88,965           | \$89,549           | \$140,020        | (\$67,940)         | \$250,593          | \$0          | \$0          | 295       |                    | \$124,142          | \$374,735          |                     |
| Sep-21            | \$265,463          | \$110,423          | \$86,735         | (\$117,095)        | \$345,526          | \$0          | \$0          | 294       | (\$67,186)         | \$123,721          | \$402,061          | \$1,245,052 3rd Qtr |
| Oct-21            | \$189,538          | \$156,120          | \$154,408        | (\$92,741)         | \$407,326          | \$0          | \$0          | 294       |                    | \$123,721          | \$531,047          |                     |
| Nov-21            | \$0                | \$0                | \$0              | \$0                | \$0                | \$0          | \$0          |           |                    | \$0                | \$0                |                     |
| Dec-21            | \$0                | \$0                | \$0              | \$0                | \$0                | \$0          | \$0          |           |                    | \$0                | \$0                | \$531,047 4th Qtr   |
| <b>Totals</b>     | <b>\$1,956,883</b> | <b>\$1,138,286</b> | <b>\$912,369</b> | <b>(\$707,093)</b> | <b>\$3,300,446</b> | <b>\$0</b>   | <b>\$0</b>   |           | <b>(\$159,319)</b> | <b>\$1,208,595</b> | <b>\$4,349,722</b> |                     |
| <b>% Of Total</b> | <b>44.99%</b>      | <b>26.17%</b>      | <b>20.98%</b>    | <b>-16.26%</b>     | <b>75.88%</b>      | <b>0.00%</b> | <b>0.00%</b> |           |                    | <b>27.79%</b>      | <b>103.66%</b>     |                     |

|        | <b>2021 BUDGET</b>                   |                   |                           |
|--------|--------------------------------------|-------------------|---------------------------|
|        | <b>Expected Cost<br/>\$5,055,112</b> |                   |                           |
|        | <b>Comp To Budg</b>                  |                   | <b>Surp/(Def)<br/>YTD</b> |
|        | <b>Budget</b>                        | <b>Surp/(Def)</b> |                           |
| Jan-21 | \$421,259                            | \$45,514          | \$45,514                  |
| Feb-21 | \$421,259                            | (\$64,199)        | (\$18,685)                |
| Mar-21 | \$421,259                            | \$6,457           | (\$12,228)                |
| Apr-21 | \$421,259                            | (\$141,991)       | (\$154,218)               |
| May-21 | \$421,259                            | \$53,683          | (\$100,535)               |
| Jun-21 | \$421,259                            | \$54,469          | (\$46,067)                |
| Jul-21 | \$421,259                            | (\$46,997)        | (\$93,064)                |
| Aug-21 | \$421,259                            | \$46,524          | (\$46,540)                |
| Sep-21 | \$421,259                            | \$19,199          | (\$27,341)                |
| Oct-21 | \$421,259                            | (\$109,788)       | (\$137,129)               |
| Nov-21 | \$0                                  | \$0               | (\$137,129)               |
| Dec-21 | \$0                                  | \$0               | (\$137,129)               |

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**EATON COUNTY RETIREES**

**Worst Case Scenario:**

|                                   |             |
|-----------------------------------|-------------|
| Contracts at Renewal              | 144         |
| Adm Fee                           | \$63.84     |
| Specific and Aggregate Stop Loss* | \$356.98    |
| Attachment Point                  | \$14,085.00 |

\* Specific Deductible Is: \$55,000

| Date              | Blue Cross       | Blue Shield      | Drug             | Stop Loss         | Medical Total      | Vision       | MI Tax       | Contracts | Adjustments       | Fixd Costs       | Amount Pd          | Qtrly Totals      |
|-------------------|------------------|------------------|------------------|-------------------|--------------------|--------------|--------------|-----------|-------------------|------------------|--------------------|-------------------|
| Jan-21            | \$78,823         | \$31,181         | \$56,531         | \$0               | \$166,535          | \$0          | \$0          | 144       |                   | \$60,598         | \$227,133          |                   |
| Feb-21            | \$31,542         | \$14,943         | \$58,626         | \$0               | \$105,111          | \$0          | \$0          | 144       |                   | \$60,598         | \$165,709          |                   |
| Mar-21            | \$31,830         | \$20,005         | \$60,647         | \$0               | \$112,482          | \$0          | \$0          | 144       | (\$23,063)        | \$60,598         | \$150,017          | \$542,859 1st Qtr |
| Apr-21            | \$17,152         | \$16,783         | \$102,961        | \$0               | \$136,896          | \$0          | \$0          | 144       |                   | \$60,598         | \$197,494          |                   |
| May-21            | \$34,677         | \$13,688         | \$54,912         | \$0               | \$103,277          | \$0          | \$0          | 144       |                   | \$60,598         | \$163,875          |                   |
| Jun-21            | \$19,649         | \$12,877         | \$59,770         | \$0               | \$92,296           | \$0          | \$0          | 144       | (\$23,820)        | \$60,598         | \$129,075          | \$490,444 2nd Qtr |
| Jul-21            | \$57,741         | \$24,562         | \$66,791         | (\$14,819)        | \$134,275          | \$0          | \$0          | 145       |                   | \$61,019         | \$195,294          |                   |
| Aug-21            | \$25,459         | \$13,577         | \$56,831         | (\$6,777)         | \$89,089           | \$0          | \$0          | 146       |                   | \$61,440         | \$150,528          |                   |
| Sep-21            | \$13,402         | \$10,407         | \$60,394         | (\$11,429)        | \$72,773           | \$0          | \$0          | 146       | (\$33,365)        | \$61,440         | \$100,849          | \$446,671 3rd Qtr |
| Oct-21            | \$13,779         | \$15,733         | \$89,696         | (\$4,467)         | \$114,741          | \$0          | \$0          | 147       |                   | \$61,861         | \$176,602          |                   |
| Nov-21            | \$0              | \$0              | \$0              | \$0               | \$0                | \$0          | \$0          |           |                   | \$0              | \$0                |                   |
| Dec-21            | \$0              | \$0              | \$0              | \$0               | \$0                | \$0          | \$0          |           |                   | \$0              | \$0                | \$176,602 4th Qtr |
| <b>Totals</b>     | <b>\$324,054</b> | <b>\$173,757</b> | <b>\$667,157</b> | <b>(\$37,493)</b> | <b>\$1,127,475</b> | <b>\$0</b>   | <b>\$0</b>   |           | <b>(\$80,247)</b> | <b>\$609,347</b> | <b>\$1,656,575</b> |                   |
| <b>% Of Total</b> | <b>19.56%</b>    | <b>10.49%</b>    | <b>40.27%</b>    | <b>-2.26%</b>     | <b>68.06%</b>      | <b>0.00%</b> | <b>0.00%</b> |           |                   | <b>36.78%</b>    | <b>104.84%</b>     |                   |

**2021 BUDGET**

**Expected Cost**  
**\$2,050,296**

|        | Comp To Budg |            | Surp/(Def)<br>YTD |
|--------|--------------|------------|-------------------|
|        | Budget       | Surp/(Def) |                   |
| Jan-21 | \$170,858    | (\$56,275) | (\$56,275)        |
| Feb-21 | \$170,858    | \$5,149    | (\$51,126)        |
| Mar-21 | \$170,858    | \$20,841   | (\$30,285)        |
| Apr-21 | \$170,858    | (\$26,636) | (\$56,921)        |
| May-21 | \$170,858    | \$6,983    | (\$49,938)        |
| Jun-21 | \$170,858    | \$41,783   | (\$8,154)         |
| Jul-21 | \$170,858    | (\$24,436) | (\$32,590)        |
| Aug-21 | \$170,858    | \$20,330   | (\$12,260)        |
| Sep-21 | \$170,858    | \$70,009   | \$57,749          |
| Oct-21 | \$170,858    | (\$5,744)  | \$52,005          |
| Nov-21 | \$0          | \$0        | \$52,005          |
| Dec-21 | \$0          | \$0        | \$52,005          |

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**BEDHD ACTIVE EMPLOYEES AND RETIREES**

**Worst Case Scenario:**

|                                   |             |
|-----------------------------------|-------------|
| Contracts at Renewal              | 29          |
| Adm Fee                           | \$63.84     |
| Specific and Aggregate Stop Loss* | \$356.98    |
| Attachment Point                  | \$14,085.00 |

\* Specific Deductible Is: \$55,000

| Date       | Blue Cross   | Blue Shield | Drug     | Stop Loss  | Medical Total | Vision | MI Tax | Contracts | Adjustments | Fixd Costs | Amount Pd | Qtrly Totals |         |
|------------|--------------|-------------|----------|------------|---------------|--------|--------|-----------|-------------|------------|-----------|--------------|---------|
| Jan-21     | \$3,882      | \$5,004     | \$2,841  | \$0        | \$11,727      | \$0    | \$0    | 31        |             | \$13,045   | \$24,773  | \$84,879     | 1st Qtr |
| Feb-21     | \$2,966      | \$12,548    | \$560    | \$0        | \$16,074      | \$0    | \$0    | 31        |             | \$13,045   | \$29,119  |              |         |
| Mar-21     | \$7,776      | \$12,426    | \$2,183  | \$0        | \$22,385      | \$0    | \$0    | 33        | (\$5,285)   | \$13,887   | \$30,987  |              |         |
| Apr-21     | \$10,035     | \$13,439    | \$4,383  | \$0        | \$27,857      | \$0    | \$0    | 35        |             | \$14,729   | \$42,586  | \$126,260    | 2nd Qtr |
| May-21     | \$11,546     | \$15,482    | \$4,073  | \$0        | \$31,101      | \$0    | \$0    | 36        |             | \$15,150   | \$46,250  |              |         |
| Jun-21     | \$15,010     | \$13,250    | \$2,268  | \$0        | \$30,528      | \$0    | \$0    | 27        | (\$4,466)   | \$11,362   | \$37,424  |              |         |
| Jul-21     | \$48,787     | \$26,985    | \$2,839  | \$0        | \$78,611      | \$0    | \$0    | 31        |             | \$13,045   | \$91,657  | \$178,367    | 3rd Qtr |
| Aug-21     | \$14,739     | \$24,755    | \$9,978  | (\$7,775)  | \$41,697      | \$0    | \$0    | 31        |             | \$13,045   | \$54,742  |              |         |
| Sep-21     | \$70,411     | \$20,849    | \$10,782 | (\$76,420) | \$25,622      | \$0    | \$0    | 33        | (\$7,541)   | \$13,887   | \$31,967  |              |         |
| Oct-21     | \$1,078      | \$15,563    | \$13,669 | -\$9,432   | \$20,878      | \$0    | \$0    | 33        |             | \$13,887   | \$34,765  | \$34,765     | 4th Qtr |
| Nov-21     | \$0.00       | \$0         | \$0      | \$0        | \$0           | \$0    | \$0    | 0         |             | \$0        | \$0       |              |         |
| Dec-21     | \$0.00       | \$0         | \$0      | \$0        | \$0           | \$0    | \$0    | 0         |             | \$0        | \$0       |              |         |
| Totals     | \$186,230.01 | \$160,301   | \$53,576 | (\$93,627) | \$306,480     | \$0    | \$0    |           | (\$17,293)  | \$135,083  | \$424,271 |              |         |
| % Of Total | 43.89%       | 37.78%      | 12.63%   | -22.07%    | 72.24%        | 0.00%  | 0.00%  |           |             | 31.84%     | 100.00%   |              |         |

|        | 2021 BUDGET                |            | Surp/(Def)<br>YTD |
|--------|----------------------------|------------|-------------------|
|        | Expected Cost<br>\$480,000 |            |                   |
|        | Comp To Budg               |            |                   |
|        | Budget                     | Surp/(Def) |                   |
| Jan-21 | \$40,000                   | \$15,228   | \$15,228          |
| Feb-21 | \$40,000                   | \$10,881   | \$26,108          |
| Mar-21 | \$40,000                   | \$9,013    | \$35,121          |
| Apr-21 | \$40,000                   | (\$2,586)  | \$32,535          |
| May-21 | \$40,000                   | (\$6,250)  | \$26,285          |
| Jun-21 | \$40,000                   | \$2,576    | \$28,861          |
| Jul-21 | \$40,000                   | (\$51,657) | (\$22,796)        |
| Aug-21 | \$40,000                   | (\$14,742) | (\$37,538)        |
| Sep-21 | \$40,000                   | \$8,033    | (\$29,506)        |
| Oct-21 | \$40,000                   | \$5,235    | (\$24,271)        |
| Nov-21 | \$0                        | \$0        | (\$24,271)        |
| Dec-21 | \$0                        | \$0        | (\$24,271)        |

## 2020-2021 BUDGET

12/9/2021

AS OF September-2021

**Final**

|                                       | 2020/2021<br>AMENDED<br>BUDGET | 2020/2021<br>YEAR TO<br>DATE | 2020/2021<br>ESTIMATED | FAVORABLE<br>(UNFAVORABLE) |
|---------------------------------------|--------------------------------|------------------------------|------------------------|----------------------------|
| <u>REVENUES</u>                       |                                |                              |                        |                            |
| CHILD CARE GRANT                      | \$ 2,037,944                   | \$ 1,991,666                 | \$ 1,991,666           | \$ (46,278)                |
| USDA FOOD PROGRAM                     | \$ 50,000                      | \$ 26,195                    | \$ 26,195              | \$ (23,805)                |
| PARENT & GOVT REIMBURSEMENT           | \$ 70,000                      | \$ 63,368                    | \$ 63,368              | \$ (6,632)                 |
| OTHER COUNTY REIMBURSEMENT            | \$ 10,000                      | \$ 45,600                    | \$ 45,600              | \$ 35,600                  |
| PROGRAM REIMBURSEMENTS                | \$ 110,000                     | \$ 79,902                    | \$ 79,902              | \$ (30,098)                |
| TRANSFERS-IN                          | \$ 855,120                     | \$ 655,120                   | \$ 655,120             | \$ (200,000)               |
| TRANSFER-IN JUVENILE MILLAGE          | \$ 1,243,462                   | \$ 1,043,462                 | \$ 1,043,462           | \$ (200,000)               |
| <b>TOTAL REVENUES</b>                 | <b>\$ 4,376,526</b>            | <b>\$ 3,905,314</b>          | <b>\$ 3,905,314</b>    | <b>\$ (471,212)</b>        |
| <u>EXPENSES</u>                       |                                |                              |                        |                            |
| YOUTH FACILITY                        | \$ 1,922,336                   | \$ 1,730,842                 | \$ 1,730,842           | \$ 191,494                 |
| SECURITY SYSTEM UPGRADE               | \$ -                           | \$ -                         | \$ 592,010             | \$ (592,010)               |
| COMMUNITY BASED TREATMENT             | \$ 409,767                     | \$ 371,032                   | \$ 371,032             | \$ 38,735                  |
| DAY TREATMENT PROGRAM                 | \$ 703,393                     | \$ 379,553                   | \$ 379,553             | \$ 323,840                 |
| IN-HOME CARE                          | \$ 232,338                     | \$ 306,927                   | \$ 306,927             | \$ (74,589)                |
| LINK                                  | \$ 85,754                      | \$ 80,556                    | \$ 80,556              | \$ 5,198                   |
| FAMILY FOSTER CARE                    | \$ 2,100                       | \$ -                         | \$ -                   | \$ 2,100                   |
| INDEPENDENT LIVING                    | \$ 500                         | \$ -                         | \$ -                   | \$ 500                     |
| PRIVATE AGENCY FOSTER CARE            | \$ 2,500                       | \$ -                         | \$ -                   | \$ 2,500                   |
| INELIGIBLE FOR REIMBURSEMENT          | \$ 20,000                      | \$ 62,250                    | \$ 62,250              | \$ (42,250)                |
| INSTITUTIONAL CARE                    | \$ 179,000                     | \$ 95,881                    | \$ 95,881              | \$ 83,119                  |
| STATE/COUNTY WARD CHARGEBACKS         | \$ 300,000                     | \$ 442,185                   | \$ 442,185             | \$ (142,185)               |
| PREVENTION PROGRAMS                   | \$ 426,418                     | \$ 404,508                   | \$ 404,508             | \$ 21,910                  |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 4,284,106</b>            | <b>\$ 3,873,734</b>          | <b>\$ 4,465,744</b>    | <b>\$ (181,638)</b>        |
| EXCESS REVENUE OVER EXPENSE           | \$ 92,420                      | \$ 31,580                    | \$ (560,430)           | \$ (652,850)               |
| 9/30/18 FUND BALANCE                  | \$ 68,043                      |                              |                        |                            |
| 9/30/19 FUND BALANCE                  | \$ 151,315                     |                              |                        |                            |
| 9/30/20 FUND BALANCE                  | \$ 710,430                     |                              |                        |                            |
| <b>PROJECTED 9/30/21 FUND BALANCE</b> |                                |                              | <b>\$ 150,000</b>      |                            |

|             |      |
|-------------|------|
| PAY PERIODS | 26.1 |
| MONTH       | 12   |
| QTR         | 4    |

|                            | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Detention Occupancy %      | 47%    | 29%    | 33%    | 62%    | 56%    | 64%    | 60%    | 44%    | 59%    | 29%    | 64%    | 94%    |
| Treatment Occupancy %      | 62%    | 75%    | 49%    | 21%    | 24%    | 36%    | 64%    | 83%    | 100%   | 66%    | 67%    | 68%    |
| Community Based Treatment% | 31%    | 22%    | 29%    | 19%    | 16%    | 19%    | 27%    | 35%    | 38%    | 47%    | 17%    | 0%     |
| DayTreatment Occupancy %   | 51%    | 48%    | 45%    | 27%    | 22%    | 26%    | 36%    | 37%    | 37%    | 43%    | 45%    | 36%    |
|                            |        |        |        |        |        |        |        |        |        |        |        |        |
| Days Expensed to date      | 365    | 365    | 365    | 365    | 365    | 365    | 365    | 365    | 365    |        |        |        |
| Total Annual Days          | 365    | 365    | 365    | 365    | 365    | 365    | 365    | 365    | 365    |        |        |        |
|                            | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   |        |        |        |

**2020/2021 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST**

| MONTH           |                       |   |               |                          |            |                     |                                | 12            |
|-----------------|-----------------------|---|---------------|--------------------------|------------|---------------------|--------------------------------|---------------|
| MONTH           | COUNTY BOARD AND CARE |   |               | STATEWARD BOARD AND CARE |            | Government Benefits | TOTAL STATEWARD PLACEMENT DAYS |               |
| OCTOBER         | 478                   |   |               | 277                      |            |                     | 755                            |               |
| NOVEMBER        | 525                   |   |               | 425                      |            |                     | 950                            |               |
| DECEMBER        | 550                   |   |               | 308                      |            |                     | 858                            |               |
| JANUARY         | 434                   |   |               | 367                      |            |                     | 801                            |               |
| FEBRUARY        | 491                   |   |               | 308                      |            |                     | 799                            |               |
| MARCH           | 458                   |   |               | 266                      |            |                     | 724                            |               |
| APRIL           | 397                   |   |               | 373                      |            |                     | 770                            |               |
| MAY             | 647                   |   |               | 364                      |            |                     | 1,011                          |               |
| JUNE            | 320                   |   |               | 331                      |            |                     | 651                            |               |
| JULY            | 562                   |   |               | 266                      |            |                     | 828                            |               |
| AUGUST          | 371                   |   |               | 255                      |            |                     | 626                            |               |
| SEPTEMBER       | 339                   |   |               | 319                      |            |                     | 658                            |               |
|                 |                       |   |               |                          |            |                     |                                |               |
| DAYS YTD        |                       | - | 5,572         |                          | 3,859      | -                   | -                              | 9,431         |
| COST YTD        | \$                    | - | \$ 287,316.22 | \$                       | 180,392.88 | \$ (25,523.61)      | \$ -                           | \$ 442,185.49 |
| COST PER DAY    | \$                    | - | \$ 103.13     | \$                       | 93.49      | \$ -                | \$ -                           | \$ 93.77      |
| CHARGEBACK RATE | \$                    | - | \$ 51.56      | \$                       | 46.75      | \$ -                | \$ -                           | \$ 46.89      |
|                 |                       |   |               |                          |            |                     |                                |               |
| PROJECTED DAYS  |                       | - | 5,572         |                          | 3,859      | -                   | -                              | 9,431         |
| PROJECTED COST  | \$                    | - | \$ 288,103.39 | \$                       | 180,887.11 | \$ (25,593.54)      | \$ -                           | \$ 468,396.96 |
|                 |                       |   |               |                          |            |                     |                                |               |
| OCTOBER         |                       |   | 23,149.90     |                          | 12,663.88  | (917.57)            |                                | 34,896.21     |
| NOVEMBER        |                       |   | 28,597.62     |                          | 20,395.17  | (816.91)            |                                | 48,175.88     |
| DECEMBER        |                       |   | 27,309.02     |                          | 12,010.65  | (826.56)            |                                | 38,493.11     |
| JANUARY         |                       |   | 20,296.08     |                          | 16,946.26  | (1,431.34)          |                                | 35,811.00     |
| FEBRUARY        |                       |   | 24,235.81     |                          | 11,610.48  | (3,487.05)          |                                | 32,359.24     |
| MARCH           |                       |   | 28,055.89     |                          | 11,157.72  | (1,642.95)          |                                | 37,570.66     |
| APRIL           |                       |   | 25,102.22     |                          | 12,325.72  | (1,741.40)          |                                | 35,686.54     |
| MAY             |                       |   | 40,435.64     |                          | 18,579.66  | (3,034.85)          |                                | 55,980.45     |
| JUNE            |                       |   | 13,600.61     |                          | 14,029.82  | (3,045.66)          |                                | 24,584.77     |
| JULY            |                       |   | 23,285.84     |                          | 17,651.76  | (2,541.71)          |                                | 38,395.89     |
| AUGUST          |                       |   | 16,924.02     |                          | 13,203.82  | (4,601.24)          |                                | 25,526.60     |
| SEPTEMBER       |                       |   | 16,323.57     |                          | 19,817.94  | (1,436.37)          |                                | 34,705.14     |
|                 |                       |   |               |                          |            |                     |                                |               |
| COST YTD        | \$                    | - | \$ 287,316.22 | \$                       | 180,392.88 | \$ (25,523.61)      | \$ -                           | \$ 442,185.49 |

| Analysis of Program Census |      |           |             |         |
|----------------------------|------|-----------|-------------|---------|
| Youth Facility             | Days | Days*Beds | Actual Days | Percent |
| OCTOBER                    | 31   | 465       | 255         | 54.84%  |
| NOVEMBER                   | 30   | 450       | 240         | 53.33%  |
| DECEMBER                   | 31   | 465       | 187         | 40.22%  |
| JANUARY                    | 31   | 465       | 186         | 40.00%  |
| FEBRUARY                   | 28   | 420       | 163         | 38.81%  |
| MARCH                      | 31   | 465       | 227         | 48.82%  |
| APRIL                      | 30   | 450       | 279         | 62.00%  |
| MAY                        | 31   | 465       | 302         | 64.95%  |
| JUNE                       | 30   | 450       | 363         | 80.67%  |
| JULY                       | 31   | 465       | 225         | 48.39%  |
| AUGUST                     | 31   | 465       | 304         | 65.38%  |
| SEPTEMBER                  | 30   | 450       | 362         | 80.44%  |
|                            | 365  | 5475      | 3093        | 56.49%  |
| Day Treatment              |      |           |             |         |
| OCTOBER                    | 22   | 440       | 223         | 50.68%  |
| NOVEMBER                   | 18   | 360       | 172         | 47.78%  |
| DECEMBER                   | 20   | 400       | 178         | 44.50%  |
| JANUARY                    | 19   | 380       | 102         | 26.84%  |
| FEBRUARY                   | 19   | 380       | 83          | 21.84%  |
| MARCH                      | 20   | 400       | 102         | 25.50%  |
| APRIL                      | 20   | 400       | 142         | 35.50%  |
| MAY                        | 20   | 400       | 147         | 36.75%  |
| JUNE                       | 22   | 440       | 161         | 36.59%  |
| JULY                       | 21   | 420       | 181         | 43.10%  |
| AUGUST                     | 22   | 440       | 200         | 45.45%  |
| SEPTEMBER                  | 21   | 420       | 153         | 36.43%  |
|                            | 244  | 4880      | 1844        | 37.79%  |
| Community Based Treatment  |      |           |             |         |
| OCTOBER                    | 31   | 248       | 78          | 31.45%  |
| NOVEMBER                   | 30   | 240       | 53          | 22.08%  |
| DECEMBER                   | 31   | 248       | 72          | 29.03%  |
| JANUARY                    | 31   | 248       | 48          | 19.35%  |
| FEBRUARY                   | 28   | 224       | 35          | 15.63%  |
| MARCH                      | 31   | 248       | 46          | 18.55%  |
| APRIL                      | 30   | 240       | 64          | 26.67%  |
| MAY                        | 31   | 248       | 87          | 35.08%  |
| JUNE                       | 30   | 240       | 90          | 37.50%  |
| JULY                       | 31   | 248       | 117         | 47.18%  |
| AUGUST                     | 31   | 248       | 41          | 16.53%  |
| SEPTEMBER                  | 30   | 240       | 0           | 0.00%   |
|                            | 365  | 2920      | 731         | 25.03%  |

**EATON COUNTY BOARD OF COMMISSIONERS**

**DECEMBER 15, 2021**

**RESOLUTION TO APPROVE INTERIM AGREEMENT  
FOR THE OPERATION OF THE YOUTH FACILITY**

**Introduced by the Ways and Means Committee**

**WHEREAS**, the Board previously adopted an agreement to allow the Youth Facility to continue to be operated under the direction of the Family Division of the Circuit Court; and

**WHEREAS**, such agreement expires December 31, 2021; and

**WHEREAS**, the Ways and Means Committee has reviewed the operation of the Youth Facility over the past year and feels it should remain under the operation of the Family Division of the Circuit Court.

**NOW THEREFORE BE IT RESOLVED**, that the Agreement be extended for another year to expire on December 31, 2022. Prior to such time, it will be reviewed again by the Ways and Means Committee.

PUBLIC IMPROVEMENT FUND  
2021/2022

Ways and Means Committee Meeting  
December 10, 2021

|            |                                                           |            | ADJUSTMENTS | ADJUSTED  |          |              |
|------------|-----------------------------------------------------------|------------|-------------|-----------|----------|--------------|
|            | 2020/2021                                                 | BUDGET     | & RESERVES  | BUDGET    | EXPENSES | BALANCE      |
| 0001.01.22 | Complex - Roof Maintenance                                | \$ 5,000   |             | \$ 5,000  | \$ 4,196 | \$ 804       |
| 0001.02.22 | Complex - Control Upgrade                                 | 5,000      |             | 5,000     |          | \$ 5,000     |
| 0001.03.22 | Complex - Concrete                                        | 5,000      |             | 5,000     |          | \$ 5,000     |
| 0001.04.22 | Complex - Parking Maintenance                             | 5,000      |             | 5,000     | 3,036    | \$ 1,964     |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
| 1033.10.22 | Health Dept - Indigent Defense Office Remodel             |            | 17,324      | 17,324    |          | \$ 17,324    |
| 1045.11.22 | Courthouse - Domestic Water Heater Replacement            |            | 20,000      | 20,000    |          | \$ 20,000    |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
| 0822.05.21 | Youth Facility - Rooftop Replacements                     |            | 90,000      |           |          | \$ 90,000    |
| 1045.06.21 | Technology Services - Generator 2019 (CH)                 | -          | 500,000     |           |          | \$ 500,000   |
| 1025.07.21 | Sheriff Bldg - Fire Alarm Upgrade Phase II                | 55,000     | 156,000     |           |          | \$ 211,000   |
| Reserves   | Animal Control/Maint. - Parking Lot Paving (3rd of 4 yrs) | 20,000     | 45,000      |           |          | \$ 65,000    |
| Reserves   | Central Dispatch - Parking Lot Paving (3rd of 4 yrs)      | 20,000     | 40,000      |           |          | \$ 60,000    |
| Reserves   | Health Dept - Window Upgrade (3rd of 5 yrs)               | 10,000     | 20,000      |           |          | \$ 30,000    |
| Reserves   | Sheriff/Jail - Sewage Grinder Replacement (1st of 2 yrs)  | -          | 10,000      |           |          | \$ 10,000    |
| Reserves   | Courthouse - Chiller Replacement                          | 125,000    |             |           |          | \$ 125,000   |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |
|            | TOTAL PROPOSED EXPENDITURES                               | \$ 250,000 | \$ 898,324  | \$ 57,324 | 7,232    | \$ 1,141,092 |
|            |                                                           |            |             |           |          |              |
|            | 245.901.000.970.000                                       |            |             |           |          |              |
|            |                                                           |            |             |           |          |              |

**EATON COUNTY BOARD OF COMMISSIONERS**

**December 15, 2021**

**RESOLUTION AUTHORIZING ENTRY OF PARTICIPATION AGREEMENTS IN  
PARTIAL SETTLEMENT OF THE NATIONAL PRESCRIPTION OPIATE  
LITIGATION**

**Introduced by the Ways and Means Committee**

WHEREAS, the Eaton County, Michigan filed a lawsuit in the United States District Court to address the public nuisance that is the Opioid Epidemic, which named, among other companies, the following four Defendants (“Settling Defendants”):

1. Janssen Pharmaceuticals, Inc. (a prescription opioids manufacturer);
2. Amerisource Bergen Corp. (a prescription opioids wholesaler distributor);
3. Cardinal Health, Inc. (a prescription opioids wholesaler distributor); and
4. McKesson Corporation (a prescription opioids wholesaler distributor)

AND WHEREAS the lawsuit was subsequently transferred to the United States District Court in the Northern District of Ohio and centralized as part of *In re National Prescription Opiate Litigation*, MDL 2804; Case No. 1:17-md-2804, which is presided over by the Honorable Dan Aaron Polster, United State Federal District Court Judge;

AND WHEREAS the Settling Defendants have negotiated proposed national settlement agreements (“Proposed Settlements”) with the State Attorneys General, and a Plaintiff Executive Committee-designated negotiating committee that represents approximately 4,000 local governments that have brought lawsuits similar to Eaton County, Michigan’s lawsuit;

AND WHEREAS the Proposed Settlements contain significant equitable and monetary relief, including:

1. An agreement by Janssen that it will discontinue the manufacture and distribution of prescription opioids products for at least the next ten years;
2. An agreement by Janssen that it will suspend any lobbying efforts that concern prescription opioids products;
3. The creation of a National Clearinghouse for wholesale distributors that will assist in the detection, suspension and reporting of suspicious orders of prescription opioids products; and

4. The payment of up to \$26 billion (depending upon the level of participation of state and local governments in the Proposed Settlements) in funding installments over the next 18 years, the bulk of which will be dedicated to funding abatement and prevention strategies associated with the opioids public nuisance.

NOW THEREFORE, Eaton County, Michigan authorizes the execution of Participation Agreements for: 1. the Master Settlement Agreement with Janssen Pharmaceuticals, Inc.; and 2. the Master Settlement Agreement with the three wholesale distributor defendants (Cardinal, Amerisource Bergen and McKesson), both of which are listed and available to the public at <https://nationalopioidsettlement.com/>. Specimen copies of the material terms of the participation agreements are attached as an exhibit to this resolution.

### **Settlement Participation Form**

|                      |                          |        |    |
|----------------------|--------------------------|--------|----|
| Governmental Entity: | Eaton County             | State: | MI |
| Authorized Official: | John Fuentes             |        |    |
| Address 1:           | 1045 Independence Blvd   |        |    |
| Address 2:           |                          |        |    |
| City, State, Zip:    | Charlotte, MI 48813      |        |    |
| Phone:               | 517-543-2122             |        |    |
| Email:               | jfuentes@eatoncounty.org |        |    |

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated July 21, 2021 ("Janssen Settlement"), and acting through the undersigned authorized official, hereby elects to participate in the Janssen Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Janssen Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Janssen Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed.
3. The Governmental Entity agrees to the terms of the Janssen Settlement pertaining to Subdivisions as defined therein.
4. By agreeing to the terms of the Janssen Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Janssen Settlement solely for the purposes provided therein.
6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Janssen Settlement.
7. The Governmental Entity has the right to enforce the Janssen Settlement as provided therein.

1. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Janssen Settlement, including but not limited to all provisions of Section IV (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Janssen Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Janssen Settlement shall be a complete bar to any Released Claim.
2. In connection with the releases provided for in the Janssen Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

**General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Janssen Settlement.

3. Nothing herein is intended to modify in any way the terms of the Janssen Settlement, to which Governmental Entity hereby agrees. To the extent this Election and Release is interpreted differently from the Janssen Settlement in any respect, the Janssen Settlement controls.

I have all necessary power and authorization to execute this Election and Release on behalf of the Governmental Entity.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_

**Subdivision Settlement Participation Form**

|                                              |                        |
|----------------------------------------------|------------------------|
| Governmental Entity: <u>Eaton County</u>     | State: <u>Michigan</u> |
| Authorized Official: <u>John Fuentes</u>     |                        |
| Address 1: <u>1045 Independence Blvd.</u>    |                        |
| Address 2:                                   |                        |
| City, State, Zip: <u>Charlotte, MI 48813</u> |                        |
| Phone: <u>517-543-2122</u>                   |                        |
| Email: <u>jfuentes@eatoncounty.org</u>       |                        |

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated July 21, 2021 ("*Distributor Settlement*"), and acting through the undersigned authorized official, hereby elects to participate in the Distributor Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Distributor Settlement, understands that all terms in this Participation Form have the meanings defined therein, and agrees that by signing this Participation Form, the Governmental Entity elects to participate in the Distributor Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, secure the dismissal with prejudice of any Released Claims that it has filed.
3. The Governmental Entity agrees to the terms of the Distributor Settlement pertaining to Subdivisions as defined therein.
4. By agreeing to the terms of the Distributor Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Distributor Settlement solely for the purposes provided therein.
6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Distributor Settlement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Distributor Settlement.

1. The Governmental Entity has the right to enforce the Distributor Settlement as provided therein.
2. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Distributor Settlement, including, but not limited to, all provisions of Part XI, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Distributor Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Distributor Settlement shall be a complete bar to any Released Claim.
3. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Distributor Settlement.
4. In connection with the releases provided for in the Distributor Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

**General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release, and that if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Distributor Settlement.

1. Nothing herein is intended to modify in any way the terms of the Distributor Settlement, to which Governmental Entity hereby agrees. To the extent this Participation Form is interpreted differently from the Distributor Settlement in any respect, the Distributor Settlement controls.

I have all necessary power and authorization to execute this Participation Form on behalf of the Governmental Entity.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**EATON COUNTY BOARD OF COMMISSIONERS**

**December 15, 2021**

**RESOLUTION AUTHORIZING ENTRY OF STATE LOCAL GOVERNMENT  
INTRASTATE AGREEMENT CONCERNING ALLOCATION OF SETTLEMENT  
PROCEEDS IN THE NATIONAL OPIOIDS LITIGATION**

**Introduced by the Ways and Means Committee**

WHEREAS, the Eaton County, Michigan filed a lawsuit in the United States District Court to address the public nuisance that is the Opioid Epidemic, which named, among other companies, the following four Defendants (“Settling Defendants”):

1. Janssen Pharmaceuticals, Inc. (a prescription opioids manufacturer);
2. Amerisource Bergen Corp. (a prescription opioids wholesaler distributor);
3. Cardinal Health, Inc. (a prescription opioids wholesaler distributor); and
4. McKesson Corporation (a prescription opioids wholesaler distributor)

AND WHEREAS the lawsuit was subsequently transferred to the United States District Court in the Northern District of Ohio and centralized as part of *In re National Prescription Opiate Litigation*, MDL 2804; Case No. 1:17-md-2804, which is presided over by the Honorable Dan Aaron Polster, United State Federal District Court Judge;

AND WHEREAS the Settling Defendants have negotiated proposed national settlement agreements (“Proposed Settlements”) with the State Attorneys General, and a Plaintiff Executive Committee-designated negotiating committee that represents approximately 4,000 local governments that have brought lawsuits similar to Eaton County, Michigan’s lawsuit;

AND WHEREAS the Proposed Settlements contain a “default” allocation method where settlement funds that are allocated to a particular state to resolve the claims asserted by state and local governments within that state are allocated as follows:

- 15% of settlement proceeds paid under the Proposed Settlements are allocable to the State;
- 15% of the settlement proceeds are allocable to local governments; and
- 70% of the settlement proceeds are allocable to an opioid abatement fund;

AND WHEREAS the Proposed Settlements enable the state and local governments within a State to negotiate alternative allocation methods to the “default” allocation method referenced above;

AND WHEREAS, Eaton County, Michigan desires to enter into an alternative allocation method which allocates settlement funds solely to:

1. Participating Local Governments who have elected to participate in the Proposed Settlements; and
2. the State of Michigan.

NOW THEREFORE, Eaton County, Michigan authorizes the execution of a Michigan State-Subdivision Agreement For Allocation of Distributor Settlement Agreement and Janssen Settlement Agreement substantially similar to the proposed agreement attached to this resolution. Eaton County, Michigan also authorizes execution of a similar state-subdivision agreement to the extent that it provides a substantially similar allocation of settlement or bankruptcy proceeds obtained from opioids litigation with any other entity.

# **MICHIGAN STATE-SUBDIVISION AGREEMENT FOR ALLOCATION OF DISTRIBUTOR SETTLEMENT AGREEMENT AND JANSSEN SETTLEMENT AGREEMENT**

The People of the State of Michigan and its communities have been harmed by misfeasance, nonfeasance, and malfeasance committed by certain entities within the pharmaceutical industry. The conduct of such Pharmaceutical Entities has caused, or contributed to the existence of, a public nuisance associated with the opioid public health epidemic.

The State, through its Attorney General, and Litigating Local Governments, through their elected representatives and counsel, are separately engaged in litigation seeking to hold the Pharmaceutical Entities accountable for the damage caused by their misfeasance, nonfeasance, and malfeasance by imposing the equitable remedy of nuisance abatement. The State and Litigating Local Governments litigated their claims in their proprietary, sovereign, and quasi-sovereign capacities.

To allocate monetary payments received from these Pharmaceutical Entities, the State and Litigating Local Governments agree to the following State-Subdivision Agreement:

## **I. Definitions**

As used in this Agreement:

- A. “Administrative Fund” is 0.3% of the Local Government Share.
- B. “Actual Attorney Fees” are the aggregate contingent fees paid to a Local Litigating Attorney for work performed for a Litigating Local Government for the Settlements and associated litigation, based on a Litigating Local Government’s Actual Total Recovery for Calculating Attorney Fees. This does not include any fee payments for common benefit work as defined by the Settlements.

- C. “Actual Total Recovery for Calculating Attorney Fees” is the aggregated monetary recovery that a Litigating Local Government receives, based on that Litigating Local Government’s Final Allocation Percentage and aggregate Local Government Share less the aggregate amounts for the Administrative Fund, Special Circumstance Fund plus the aggregate amount paid by the Litigating Local Government Attorney Fee Fund. For the avoidance of doubt, this may be expressed mathematically as Final Allocation Percentage x (Local Government Share – aggregate Administrative Fund – aggregate Special Circumstance Fund + aggregate paid by LLGAFF).
- D. “Agreement” is this State-Subdivision Agreement.
- E. “De minimis-share Local Government” is a Participating Local Government whose Final Allocation Percentage is less than .0023%.
- F. “Final Allocation Percentage” is a Participating Local Government’s Allocation Percentage as modified by the Litigation Adjustment. Attached as Exhibit A is an estimated projection of the Final Allocation Percentage for each Local Government, assuming that all Local Governments elect to participate in the Settlement.
- G. “Litigating Local Government Attorneys” are the law firms who were retained by the Litigating Local Governments.
- H. “Litigating Local Government Attorney Fee Fund” (“LLGAFF”) is an adjustable percentage of the Local Government Share set aside for Projected Attorney Fee installment payments.
- I. “Litigating Local Governments” are the entities located in the geographical boundaries of the State of Michigan that are listed in Exhibit C of the Settlements.

- J. “Litigation Adjustment” is the adjusted component distributed to Litigating Local Governments in recognition of the commitment of time, resources, and assumption of risk in litigation.
- K. “Local Government Share” is the portion of the Settlement Payments payable to Participating Local Governments pursuant to this Agreement.
- L. “Local Governments” are the entities located within the geographic boundaries of the State of Michigan and identified in Exhibit C or G of the Settlements.
- M. “National Contingency Fee Fund” is the Contingency Fee Fund established and defined by Exhibit R of the Settlements.
- N. “National Fund Administrator” is the Settlement Fund Administrator as defined by the Settlements.
- O. “Neutral Special Master” is an independent mediator selected by the State.
- P. “Opioid Remediation” is the term as defined by the Settlements.
- Q. “Participating Local Governments” are the Local Governments who have signed a Participation Agreement in the Settlements.
- R. “Parties” are the State and the Litigating Local Governments. The singular word “Party” shall mean either the State or Litigating Local Governments.
- S. “Pharmaceutical Entities” are the “Released Entities” as defined by the Settlements.

- T. “Preliminary Allocation Percentage” is the percentage listed for a Participating Local Government in Exhibit G of the Distributor Settlement Agreement.
- U. “Projected Attorney Fees” are the anticipated contingent fees paid to a Litigating Local Government Attorney for work performed for a Litigating Local Government for the Settlements and associated litigation, based on a Litigating Local Government’s Projected Total Recovery for Calculating Attorney Fees. This does not include any fee payments for common benefit work as defined by the Settlements.
- V. “Projected Total Recovery for Calculating Attorney Fees” is the aggregated monetary recovery that a Litigating Local Government is projected to receive based on that Litigating Local Government’s Final Allocation Percentage and aggregate Local Government Share less the aggregate amounts for the Administrative Fund and Special Circumstance Fund. For the avoidance of doubt, this may be expressed mathematically as  $\text{Final Allocation Percentage} \times (\text{Local Government Share} - \text{aggregate Administrative Fund} - \text{aggregate Special Circumstance Fund})$ .
- W. “Settlements” are the Distributor Settlement Agreement and Janssen Settlement Agreement.
- X. “Settlement Payments” are scheduled monetary payments received through the Settlements.
- Y. “Special Circumstance Fund” is 5% of the Local Government Share.
- Z. “State” is the State of Michigan acting through its Attorney General or her designees.
- AA. “State Share” is the portion of the Settlement Payments payable to the State pursuant to this Agreement.

## II. Terms

1. Participation in Settlements: The Parties agree that Litigating Local Governments, to participate in the Settlements, will execute a Participation Agreement.
2. Opioid Remediation: All Settlement Payments shall be utilized by Participating Local Governments and the State for Opioid Remediation, except as otherwise allowed by the Settlements. A minimum of 70% of Settlement Payments must be used solely for future Opioid Remediation.
3. Distribution: Settlement Payments are allocated as follows:
  - 50% of Settlement Payments to the Local Government Share
  - 50% of Settlement Payments to the State Share
4. Local Government Share Offset: Prior to Participating Local Governments receiving their Final Allocation Percentage of the Local Government Share, amounts will be deducted for the following funds:
  - Administrative Fund
  - Litigating Local Government Attorney Fee Fund
  - Special Circumstance Fund
5. Litigation Adjustment: The Parties recognize that the Litigating Local Governments expended time, resources, and assumed risk in the pursuit of litigation against the Pharmaceutical Entities. In recognition of this commitment and contribution to a Settlement, the Litigating Local Governments are entitled to a Litigation Adjustment of an additional percentage of their Preliminary Allocation Percentage, as follows:
  - 16% for Litigating Local Governments that served as a bellwether or filed suit in 2017

- 12% for Litigating Local Governments that filed suit in 2018
  - 8% for Litigating Local Governments that filed suit in 2019
6. Accelerated Participation Payments: Prior to the distribution of the State Share, the National Fund Administrator shall allocate the aggregate projected recovery for all De minimis-share Local Governments from the State Share to those De minimis-share Local Governments. This allocation shall be made in the first Settlement Payment. In subsequent Settlement Payments, the National Fund Administrator shall direct distributions of all De minimis-share Local Governments to the State Share.
  7. Non-Participant Reallocation: If a non-county Local Government does not participate in the Settlements, then that non-county Local Government's share shall revert to the county(ies) in which it is located. If a county Local Government does not participate in the Settlements, that county's share shall be reallocated to the Participating Local Governments.
  8. Attorney Costs: To the extent that Litigating Local Government Attorneys receive cost reimbursement from the National Contingency Fee Fund, then such reimbursed costs shall be deducted from any remaining entitlement to costs as provided under individual retention agreements.
  9. Attorney Fees:
    - a. Attorney fee payments are only paid in years where Settlement Payments received are greater than \$0.00.
    - b. Projected Attorney Fees shall be calculated as 15% of a Litigating Local Government's Projected Total Recovery for Calculating Attorney Fees. Projected Attorney Fees shall be paid in installments over the first seven Settlement Payments.

- c. Litigating Local Government Attorneys must apply to the National Contingency Fee Fund and seek the maximum allowable contribution to their fee. To the extent that a Litigating Local Government Attorney applies to the National Attorney Contingency Fee Fund and the National Attorney Contingency Fee Fund does not pay the Projected Attorney Fee installment payment, the LLGAFF shall pay the deficiency for that installment. If a Litigating Local Government Attorney does not apply to the National Attorney Contingency Fee Fund, the LLGAFF shall not pay any deficiency.
- d. Actual Attorney Fees shall be no greater than 15% of a Litigating Local Government's Actual Total Recovery for Calculating Attorney Fees.
- e. If a Litigating Local Government's Actual Total Recovery for Calculating Attorney Fees is less than the Projected Total Recovery for Calculating Attorney Fees, the Litigating Local Government Attorney shall return the amount received that is greater than 15% of the Litigating Local Government's Actual Total Recovery for Calculating Attorney Fees.

10. Special Circumstance Fund:

- a. Applications to receive additional funding for any local impact of the opioid epidemic that is not captured by a Local Government's Allocation Percentage may be submitted to the Neutral Special Master for consideration. The Neutral Special Master will decide the additional funding to be paid, if any, to all applicants on an application-by-application basis. Any additional funding allocated under this paragraph shall only be paid from the Special Circumstance Fund. Initial applications to the Special Circumstance Fund shall be made by March 30, 2022 and reviewed for allocation determination by the Neutral Special Master. The allocation decisions of the Neutral Special

Master shall be final and not appealable. Notwithstanding the foregoing, Local Governments may submit applications to revise the Special Circumstance Fund allocation determinations on March 29, 2030 to reflect changes in circumstances, and the Neutral Special Master may prospectively adjust the allocation of the Special Circumstance Fund at that time. Local Governments are limited to one application prior to March 30, 2022 and one subsequent application on March 29, 2030. Application to the Special Circumstance Fund may not be made with the express purpose of offsetting the Litigation Adjustment. The Neutral Special Master shall be paid solely from the Administrative Fund.

- b. Attorney fees may be assessed on a Special Circumstance Fund allocation. To the extent that an attorney asserts a contingency fee interest upon a Special Circumstance fund allocation, that fee interest shall be capped at 15% of the fund allocation. Payment of attorney fees for a Special Circumstance fund allocation are the responsibility of the Participating Local Subdivision.

- 11. Allocation of Remaining Local Government Share: The remainder of the Local Government Share after offsets shall be distributed to Participating Local Governments in accordance with each Participating Local Government's Final Allocation Percentage.
- 12. Escrow Agent: An Escrow Agent shall be agreed upon by the State and a majority of the Litigating Local Governments to administer the distribution of the Local Government Share and all funds contained within it pursuant to this Agreement. The Escrow Agent shall be entitled to a reasonable fee for its services, which shall be paid solely from the Administrative Fund. Alternatively, the Parties may explore whether the Escrow Agent's role can be fulfilled by the Settlement Fund Administrator as that term is defined in the Settlements.

13. Reversion to Local Government Share:

- a. Any amounts remaining in the Administrative Fund shall remain in such fund until all anticipated administrative costs associated with implementation of this Agreement have been paid, after which any remaining funds may revert to the Local Government Share for distribution to Participating Local Governments in accordance with their Final Allocation Percentage.
- b. Any amounts remaining in the LLGAFF after paying the Projected Attorney Fee installment payment shall revert to the Local Government Share for distribution to Participating Local Governments in accordance with their Final Allocation Percentage. Any amount reverted to the Local Government Share shall be distributed no later than the next Settlement Payment.

**III. Other Terms and Conditions**

1. Governing Law and Venue: This Agreement will be governed by the laws of the State of Michigan. Any and all litigation arising under this Agreement, unless otherwise specified in this Agreement, will be instituted in a State court in Michigan
2. Modification: This Agreement may only be modified by a written amendment between the Parties. No promises or agreements made subsequent to the execution of this Agreement shall be binding unless reduced to writing and signed by the Parties.
3. Execution in Counterparts: This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute this Agreement.

4. Assignment: The rights granted in this Agreement may not be assigned or transferred by any Party without the prior written approval of all the Parties. No Party shall be permitted to delegate its responsibilities or obligations under this Agreement without the prior written approval of all the Parties.
5. Additional Documents: The Parties agree to cooperate fully and execute any and all supplementary documents and to take all additional actions which may be reasonably necessary or appropriate to give full force and effect to the basic terms and intent of this Agreement.
6. Captions: The captions contained in this Agreement are for convenience only and shall in no way define, limit, extend, or describe the scope of this Agreement or any part of it.
7. Entire Agreement: This Agreement, including any attachments, embodies the entire agreement of the Parties. There are no other provisions, terms, conditions, or obligations. This Agreement supersedes all previous oral or written communications, representations, or agreements on this subject.
8. Construction: The Parties mutually acknowledge and represent that they have been fully advised by their respective legal counsel of their rights and responsibilities under this Agreement. The Parties state that they have read, know, and understand the contents of this Agreement. The Parties state that they have voluntarily executed this Agreement. This Agreement was drafted jointly by the Parties and shall not be construed for or against any Party.
9. Capacity to Execute Agreement: The Parties represent and warrant that the individuals signing this Agreement on their behalf are authorized and fully competent to do so.

State of Michigan

By: 

Its: CHIEF Deputy Attorney General

Eaton County

By: \_\_\_\_\_

Its: \_\_\_\_\_

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### Exhibit A – Allocation Percentages

| Political Subdivision       | Final Allocation Percentage |
|-----------------------------|-----------------------------|
| Ada Township                | 0.0042278554%               |
| Adrian City                 | 0.0328126789%               |
| Alcona County               | 0.0934629817%               |
| Alger County                | 0.0879525875%               |
| Algoma Township             | 0.0016941585%               |
| Allegan County              | 0.4460242903%               |
| Allen Park City             | 0.0620457416%               |
| Allendale Charter Township  | 0.0044901249%               |
| Alpena County               | 0.3552566921%               |
| Alpine Charter Township     | 0.0014679355%               |
| Ann Arbor City              | 0.2674253148%               |
| Antrim County               | 0.2666725680%               |
| Antwerp Township            | 0.0007581775%               |
| Arenac County               | 0.1805504304%               |
| Auburn Hills City           | 0.0679438259%               |
| Bangor Charter Township     | 0.0063071908%               |
| Baraga County               | 0.0830045795%               |
| Barry County                | 0.2499588316%               |
| Bath Charter Township       | 0.0310575579%               |
| Battle Creek City           | 0.1976545014%               |
| Bay City                    | 0.0662640083%               |
| Bay County                  | 1.1889740912%               |
| Bedford Township            | 0.0238194433%               |
| Benton Charter Township     | 0.0523760917%               |
| Benzie County               | 0.1559708495%               |
| Berkley City                | 0.0207220905%               |
| Berrien County              | 1.4353008205%               |
| Beverly Hills Village       | 0.0265585450%               |
| Big Rapids City             | 0.0141485793%               |
| Birmingham City             | 0.0595211261%               |
| Bloomfield Charter Township | 0.1382971973%               |
| Branch County               | 0.3823019725%               |
| Brandon Charter Township    | 0.0172309269%               |
| Brighton Township           | 0.0005844508%               |
| Brownstown Charter Township | 0.0597655290%               |

### Exhibit A – Allocation Percentages

| Political Subdivision         | Final Allocation Percentage |
|-------------------------------|-----------------------------|
| Burton City                   | 0.0191573337%               |
| Byron Township                | 0.0082898139%               |
| Cadillac City                 | 0.0572782844%               |
| Caledonia Charter Township    | 0.0026644035%               |
| Calhoun County                | 1.7844560932%               |
| Cannon Township               | 0.0031972842%               |
| Canton Charter Township       | 0.2635380816%               |
| Cascade Charter Township      | 0.0117082940%               |
| Cass County                   | 0.4127454052%               |
| Charlevoix County             | 0.2142857345%               |
| Cheboygan County              | 0.3054122146%               |
| Chesterfield Charter Township | 0.1219762582%               |
| Chippewa County               | 0.2775926422%               |
| Clare County                  | 0.2705014687%               |
| Clawson City                  | 0.0134773906%               |
| Clinton Charter Township      | 0.6524315825%               |
| Clinton County                | 0.5402667258%               |
| Coldwater City                | 0.0074666730%               |
| Commerce Charter Township     | 0.0192121087%               |
| Comstock Charter Township     | 0.0081656838%               |
| Cooper Charter Township       | 0.0009266020%               |
| Crawford County               | 0.2886252314%               |
| Davison Township              | 0.0085451532%               |
| Dearborn City                 | 0.2895118016%               |
| Dearborn Heights City         | 0.1017944247%               |
| Delhi Charter Township        | 0.0190090980%               |
| Delta Charter Township        | 0.0391807240%               |
| Delta County                  | 0.2697501609%               |
| Detroit City                  | 7.3863527308%               |
| Dewitt Charter Township       | 0.0355251274%               |
| Dickinson County              | 0.2772928270%               |
| East Bay Township             | 0.0014150822%               |
| East Grand Rapids City        | 0.0200332982%               |
| East Lansing City             | 0.1928772515%               |
| Eastpointe City               | 0.1620457585%               |
| Eaton County                  | 1.0040379149%               |
| Egelston Township             | 0.0057198661%               |

### Exhibit A – Allocation Percentages

| Political Subdivision         | Final Allocation Percentage |
|-------------------------------|-----------------------------|
| Emmet County                  | 0.1751859110%               |
| Emmett Charter Township       | 0.0078634499%               |
| Escanaba City                 | 0.0187485817%               |
| Farmington City               | 0.0212789632%               |
| Farmington Hills City         | 0.1595279696%               |
| Fenton Charter Township       | 0.0017899625%               |
| Fenton City                   | 0.0463367531%               |
| Ferndale City                 | 0.0860957347%               |
| Flat Rock City                | 0.0165965372%               |
| Flint Charter Township        | 0.0247094958%               |
| Flint City                    | 2.8492826162%               |
| Flushing Charter Township     | 0.0036163716%               |
| Fort Gratiot Charter Township | 0.0091219411%               |
| Fraser City                   | 0.0773787868%               |
| Frenchtown Charter Township   | 0.0472286300%               |
| Fruitport Charter Township    | 0.0124893804%               |
| Gaines Township               | 0.0086869609%               |
| Garden City                   | 0.0348032319%               |
| Garfield Charter Township     | 0.0003928875%               |
| Genesee Charter Township      | 0.0125078610%               |
| Genesee County                | 2.1561040586%               |
| Genoa Township                | 0.0000730563%               |
| Georgetown Charter Township   | 0.0069588066%               |
| Gladwin County                | 0.2077497604%               |
| Gogebic County                | 0.0721438406%               |
| Grand Blanc Charter Township  | 0.0202728576%               |
| Grand Haven Charter Township  | 0.0108943696%               |
| Grand Haven City              | 0.0335954698%               |
| Grand Rapids Charter Township | 0.0036296214%               |
| Grand Rapids City             | 1.3440305744%               |
| Grand Traverse County         | 0.9563577517%               |
| Grandville City               | 0.0268602038%               |
| Gratiot County                | 0.3525171058%               |
| Green Oak Township            | 0.0310802595%               |
| Grosse Ile Township           | 0.0206969233%               |
| Grosse Pointe Park City       | 0.0273525288%               |
| Grosse Pointe Woods City      | 0.0194917954%               |

### Exhibit A – Allocation Percentages

| Political Subdivision         | Final Allocation Percentage |
|-------------------------------|-----------------------------|
| Hamburg Township              | 0.0327814289%               |
| Hamtramck City                | 0.1045696825%               |
| Harper Woods City             | 0.0291877050%               |
| Harrison Charter Township     | 0.1197690060%               |
| Hartland Township             | 0.0002817888%               |
| Hazel Park City               | 0.0425097355%               |
| Highland Charter Township     | 0.0169953269%               |
| Highland Park City            | 0.0226020911%               |
| Hillsdale County              | 0.4179676993%               |
| Holland Charter Township      | 0.0168424444%               |
| Holland City                  | 0.0955964916%               |
| Holly Township                | 0.0023667091%               |
| Houghton County               | 0.2492719347%               |
| Huron Charter Township        | 0.0404726791%               |
| Huron County                  | 0.1691383539%               |
| Independence Charter Township | 0.0476500991%               |
| Ingham County                 | 2.3910799665%               |
| Inkster City                  | 0.0963789326%               |
| Ionia City                    | 0.0259372614%               |
| Ionia County                  | 0.5298085345%               |
| Iosco County                  | 0.3597971837%               |
| Iron County                   | 0.1234778574%               |
| Iron Mountain City            | 0.0102890396%               |
| Isabella County               | 0.6406627159%               |
| Jackson City                  | 0.1975960490%               |
| Jackson County                | 0.6266962818%               |
| Kalamazoo Charter Township    | 0.0300335110%               |
| Kalamazoo City                | 0.2186435127%               |
| Kalamazoo County              | 2.1433241424%               |
| Kalkaska County               | 0.0950485976%               |
| Kent County                   | 3.0032910409%               |
| Kentwood City                 | 0.0821691991%               |
| Keweenaw County               | 0.0039070602%               |
| Lake County                   | 0.0815750583%               |
| Lansing City                  | 0.6157258774%               |
| Lapeer County                 | 0.4570551035%               |
| Leelanau County               | 0.1385869050%               |

### Exhibit A – Allocation Percentages

| Political Subdivision     | Final Allocation Percentage |
|---------------------------|-----------------------------|
| Lenawee County            | 0.8823790089%               |
| Lenox Township            | 0.0064611477%               |
| Leoni Township            | 0.0052492697%               |
| Lincoln Charter Township  | 0.0103038346%               |
| Lincoln Park City         | 0.0917234908%               |
| Livingston County         | 1.4441655813%               |
| Livonia City              | 0.4479739512%               |
| Luce County               | 0.0715137120%               |
| Lyon Charter Township     | 0.0034804545%               |
| Mackinac County           | 0.0525087280%               |
| Macomb County             | 8.9600697690%               |
| Macomb Township           | 0.0624612667%               |
| Madison Heights City      | 0.0833167256%               |
| Manistee County           | 0.3495467119%               |
| Marion Township           | 0.0001148028%               |
| Marquette City            | 0.0180973752%               |
| Marquette County          | 0.6035272233%               |
| Mason County              | 0.2785769407%               |
| Mecosta County            | 0.1917457546%               |
| Melvindale City           | 0.0300027854%               |
| Menominee County          | 0.0912256468%               |
| Meridian Charter Township | 0.0408752583%               |
| Midland City              | 0.1745254871%               |
| Midland County            | 0.3108652798%               |
| Milford Charter Township  | 0.0037106999%               |
| Missaukee County          | 0.0578937210%               |
| Monitor Charter Township  | 0.0025502597%               |
| Monroe Charter Township   | 0.0069121111%               |
| Monroe City               | 0.1213473624%               |
| Monroe County             | 1.7767045087%               |
| Montcalm County           | 0.6957831869%               |
| Montmorency County        | 0.0985847841%               |
| Mount Clemens City        | 0.0290390165%               |
| Mount Morris City         | 0.0026794798%               |
| Mount Pleasant City       | 0.0206549613%               |
| Mundy Charter Township    | 0.0087055516%               |
| Muskegon Charter Township | 0.0208333463%               |

### Exhibit A – Allocation Percentages

| Political Subdivision       | Final Allocation Percentage |
|-----------------------------|-----------------------------|
| Muskegon City               | 0.1009248080%               |
| Muskegon County             | 1.9100367830%               |
| Muskegon Heights City       | 0.0288916451%               |
| New Baltimore City          | 0.0277364435%               |
| Newaygo County              | 0.5231811022%               |
| Niles City                  | 0.0336753397%               |
| Niles Township              | 0.0124323128%               |
| Northville Charter Township | 0.0937410207%               |
| Norton Shores City          | 0.0405173975%               |
| Novi City                   | 0.0846232347%               |
| Oak Park City               | 0.0599120079%               |
| Oakland Charter Township    | 0.0158387451%               |
| Oakland County              | 6.0626269110%               |
| Oceana County               | 0.2437641356%               |
| Oceola Township             | 0.0002087325%               |
| Ogemaw County               | 0.6231250992%               |
| Ontonagon County            | 0.0564870701%               |
| Orion Charter Township      | 0.0279774995%               |
| Osceola County              | 0.2155121164%               |
| Oscoda County               | 0.0566748663%               |
| Oshtemo Charter Township    | 0.0071811704%               |
| Otsego County               | 0.3179204956%               |
| Ottawa County               | 0.8561297014%               |
| Owosso City                 | 0.0346613348%               |
| Oxford Charter Township     | 0.0127384634%               |
| Park Township               | 0.0040071188%               |
| Pittsfield Charter Township | 0.0274648128%               |
| Plainfield Charter Township | 0.0085009554%               |
| Plymouth Charter Township   | 0.0357383127%               |
| Pontiac City                | 0.3248498872%               |
| Port Huron Charter Township | 0.0083327500%               |
| Port Huron City             | 0.1504374166%               |
| Portage City                | 0.0567022991%               |
| Presque Isle County         | 0.1629846266%               |
| Redford Charter Township    | 0.1223763279%               |
| Riverview City              | 0.0278625766%               |
| Rochester City              | 0.0230459632%               |

### Exhibit A – Allocation Percentages

| Political Subdivision        | Final Allocation Percentage |
|------------------------------|-----------------------------|
| Rochester Hills City         | 0.0390185719%               |
| Romulus City                 | 0.1043054243%               |
| Roscommon County             | 0.4301835283%               |
| Roseville City               | 0.2467127304%               |
| Royal Oak City               | 0.1498737243%               |
| Saginaw Charter Township     | 0.0399524841%               |
| Saginaw City                 | 0.2486892685%               |
| Saginaw County               | 1.8697499899%               |
| Sanilac County               | 0.3884583961%               |
| Sault Ste. Marie City        | 0.1102861372%               |
| Schoolcraft County           | 0.0455825815%               |
| Scio Charter Township        | 0.0029747576%               |
| Shelby Charter Township      | 0.2924370238%               |
| Shiawassee County            | 0.8126038392%               |
| South Lyon City              | 0.0149498906%               |
| Southfield City              | 0.2271237501%               |
| Southfield Township          | 0.0000642545%               |
| Southgate City               | 0.0512897499%               |
| Spring Lake Township         | 0.0060017466%               |
| Springfield Charter Township | 0.0025808909%               |
| St Clair County              | 2.2355263751%               |
| St Joseph County             | 0.2462634133%               |
| St. Clair Shores City        | 0.1962330188%               |
| Sterling Heights City        | 1.0160154348%               |
| Sturgis City                 | 0.0345993898%               |
| Summit Township              | 0.0084993840%               |
| Superior Charter Township    | 0.0069991428%               |
| Taylor City                  | 0.2173451175%               |
| Texas Charter Township       | 0.0030056684%               |
| Thomas Township              | 0.0073384407%               |
| Traverse City                | 0.0694748526%               |
| Trenton City                 | 0.0278175688%               |
| Troy City                    | 0.1362571155%               |
| Tuscola County               | 0.4964108264%               |
| Tyrone Township              | 0.0055627194%               |
| Union Charter Township       | 0.0000295731%               |
| Van Buren Charter Township   | 0.0769291242%               |

### Exhibit A – Allocation Percentages

| Political Subdivision            | Final Allocation Percentage |
|----------------------------------|-----------------------------|
| Van Buren County                 | 0.4404295489%               |
| Vienna Charter Township          | 0.0049907472%               |
| Walker City                      | 0.0333201255%               |
| Warren City                      | 1.2684334598%               |
| Washington Township              | 0.0466960473%               |
| Washtenaw County                 | 2.6615283392%               |
| Waterford Charter Township       | 0.1262119884%               |
| Wayne City                       | 0.0938477408%               |
| Wayne County                     | 11.4087490300%              |
| West Bloomfield Charter Township | 0.1514104788%               |
| Westland City                    | 0.3653115305%               |
| Wexford County                   | 0.3345380363%               |
| White Lake Charter Township      | 0.0337978902%               |
| Wixom City                       | 0.0213271541%               |
| Woodhaven City                   | 0.0330180645%               |
| Wyandotte City                   | 0.0563902282%               |
| Wyoming City                     | 0.1474722212%               |
| Ypsilanti Charter Township       | 0.0334144094%               |
| Ypsilanti City                   | 0.0518771364%               |
| Zeeland Charter Township         | 0.0035509487%               |

**EATON COUNTY BOARD OF COMMISSIONERS**

**DECEMBER 15, 2021**

**RESOLUTION TO APPROVE 2021/2022 BUDGET AMENDMENTS**

**Introduced by the Ways and Means Committee**

**WHEREAS**, the Eaton County 2021/2022 Appropriations Act of September 15, 2021 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

**WHEREAS**, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

**NOW, THEREFORE BE IT RESOLVED**, that the following budget amendments be approved and added to the 2021/2022 Eaton County Budget:

**GENERAL FUND**

**PROSECUTOR - ECONOMIC CRIMES UNIT -101.267.232**

|          |                        |           |
|----------|------------------------|-----------|
| Increase | Contractual            | \$ 13,148 |
| Decrease | Fund Balance Carryover | \$ 13,148 |

To increase budget for contractual expenses for costs associated with the relocation of the Economic Crimes Unit within the Lansing Mall that were budgeted in 2020/2021 fiscal year.

**EATON COUNTY BOARD OF COMMISSIONERS**

**DECEMBER 15, 2021**

**RESOLUTION FOR A PARTIAL TERMINATION OF A FARMLAND DEVELOPMENT  
RIGHTS AGREEMENT  
-WITH PRE-EXISTING STRUCTURE-**

At a regular meeting of the Eaton County Board of Commissioners, Eaton County, Michigan, held at the County Courthouse of said County on the 15<sup>th</sup> day of December, 2021 at 7 o'clock P.M. Eastern Standard Time.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**WHEREAS**, on December 6, 2021, Eaton County Clerk received a request from Nellie Eglon for approval to have a certain parcel released from **Farmland Development Rights Agreement number 23-42581-123133** which was executed in accordance with the provisions of PA 116 of 1974, commonly known as the Farmland and Open Space Preservation Act ("The Act"); and

**WHEREAS**, Eaton County Board of Commissioners has reviewed this request and determined that at least one structure located on the parcel was present prior to the original execution of said agreement; and

**WHEREAS**, the parcel proposed for release from the agreement is two acres or less in size OR applicant provided documentation for larger than two-acre parcel; and

**WHEREAS**, Eaton County, as zoning authority for Brookfield Township, finds that the request for release of the particular parcel is acceptable;

**NOW THEREFORE BE IT RESOLVED**, by the Eaton County Board of Commissioners as follows:

- (1) That the Eaton County Board of Commissioners hereby approves the request to release the following described piece of property from said Farmland Development Rights Agreement,

A parcel of land in the Southeast 1/4 of Section 36, T1N, R4W, Brookfield Township, Eaton County, Michigan, described as: Beginning at the East 1/4 Corner of said Section 36; thence S00°05'05"E along the East Section line 167.00 feet; thence N89°49'06"W parallel with said East-West 1/4 line 348.00 feet; thence N00°05'05"W parallel with said East line 167.00 feet to said East-West 1/4 line; thence S89°49'06"E along said 1/4 line 348.00 feet to the point of beginning; said parcel containing 1.33 acres more or less; said parcel subject to a right of way for road purposes along Segar Road and Royston Road; said parcel subject to all easements and restrictions if any.

and

(2) That the Eaton County Board of Commissioners hereby certifies that at least one structure located on the certain piece of property was present prior to the original execution of said Farmland Development Rights Agreement.

(3) That the Eaton County Clerk is hereby directed to transmit certified and sealed copies of this resolution to the person making the request and to the Farmland Unit of the MI Dept. of Agriculture.

ADOPTED:

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

State of Michigan     )  
                                  )ss.  
County of Eaton     )

I, the undersigned, the duly qualified and acting County Clerk for Eaton County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Eaton County Board of Commissioners of said County at a regular meeting held on the 15<sup>th</sup> day of December, 2021.

Signed: \_\_\_\_\_  
Diana Bosworth, County Clerk

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE DECEMBER 12, 2021**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>               | <b>AMOUNT</b>        |
|--------------|--------------|---------------------------------|----------------------|
|              |              |                                 |                      |
| 101          | 101          | BOARD OF COMMISSIONERS          | \$ 646.30            |
| 101          | 131          | CIRCUIT COURT                   | \$ 4,402.87          |
| 101          | 136          | DISTRICT COURT                  | \$ 689.86            |
| 101          | 141          | FRIEND OF THE COURT             | \$ 357.34            |
| 101          | 147          | COUNTY GUARDIAN                 | \$ 249.00            |
| 101          | 148          | PROBATE COURT                   | \$ 1,591.74          |
| 101          | 149          | JUVENILE COURT                  | \$ 19,749.16         |
| 101          | 151          | CIRCUIT COURT PROBATION         | \$ 21.00             |
| 101          | 172          | CONTROLLER                      | \$ 539.57            |
| 101          | 215          | COUNTY CLERK                    | \$ 5,709.49          |
| 101          | 262          | ELECTIONS                       | \$ 406.18            |
| 101          | 228          | TECHNOLOGY SERVICES             | \$ 36.38             |
| 101          | 253          | COUNTY TREASURER                | \$ 233.14            |
| 101          | 257          | EQUALIZATION                    | \$ 194.45            |
| 101          | 265          | BUILDING AND GROUNDS            | \$ 25,643.83         |
| 101          | 267.229      | PROSECUTING ATTORNEY            | \$ 746.24            |
| 101          | 267.232      | ECONOMIC CRIME UNIT             | \$ 11,733.59         |
| 101          | 268          | REGISTER OF DEEDS               | \$ 220.85            |
| 101          | 275          | DRAIN COMMISSION                | \$ 65.36             |
| 101          | 301          | SHERIFF DEPARTMENT              | \$ 5,683.76          |
| 101          | 303          | SHERIFF DELTA                   | \$ 6,108.09          |
| 101          | 351          | SHERIFF CORRECTIONS             | \$ 25,301.04         |
| 101          | 430          | ANIMAL CONTROL                  | \$ 2,799.71          |
| 101          | 648          | MEDICAL EXAMINER                | \$ 113,433.75        |
| 101          | 681          | VETERANS                        | \$ 3,704.26          |
| 101          | 721          | COMMUNITY DEVELOPMENT           | \$ 24.00             |
| 208          | 751          | PARKS ADMINISTRATION            | \$ 63.02             |
| 228          | 528          | RESOURCE RECOVERY               | \$ 122.16            |
| 245          | 901          | PUBLIC IMPROVEMENT              | \$ 346.50            |
| 249          | 371          | CONSTRUCTION CODE               | \$ 31.33             |
| 252          | 299          | PUBLIC DEFENDER                 | \$ 20,158.75         |
| 256          | 268          | REG OF DEEDS AUTOMATION         | \$ 170.00            |
| 260          | 325          | 911 SURCHARGE                   | \$ 269.00            |
| 260          | 901          | CENTRAL DISPATCH -911 SURCHARGE | \$ 150.00            |
| 261          | 325          | CENTRAL DISPATCH                | \$ 2,069.07          |
| 292          | 356          | YOUTH FACILITY                  | \$ 855.35            |
| 292          | 358          | COMMUNITY BASED TREATMENT       | \$ 2.42              |
| 292          | 360          | DAY TREATMENT                   | \$ 114.62            |
| 298          | 228          | COMPUTER FUND                   | \$ 47,654.82         |
| 298          | 901          | COMPUTER FUND CAPITAL           | \$ 6,080.58          |
|              |              | <b>GRAND TOTAL</b>              | <b>\$ 308,378.58</b> |

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE DECEMBER 12, 2021**  
**IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>               | <b>AMOUNT</b> |
|--------------|--------------|---------------------------------|---------------|
| 101          | 040.801      | STORM WATER IMPCT FEE REC'V     | \$ 2,384.38   |
| 101          | 090.004      | PREPAID EXPENSE-TELEPHONE       | \$ 716.10     |
| 101          | 090.006      | PREPAID EXPENSE-POSTAGE/PRESORT | \$ 951.30     |
| 101          | 273          | RECEIPTS REFUNDABLE             | \$ 878.28     |
| 101          | 273.001      | RECEIPTS REFUNDABLE - ECU       | \$ 26,059.14  |
| 101          | 101.101      | BOARD OF COMMISSIONERS          | \$ 5,501.96   |
| 101          | 101.426      | EMERGENCY SERVICES              | \$ 7,527.00   |
| 101          | 131          | CIRCUIT COURT                   | \$ 2,015.85   |
| 101          | 136          | DISTRICT COURT                  | \$ 1,482.29   |
| 101          | 141          | FRIEND OF THE COURT             | \$ 441.18     |
| 101          | 148          | PROBATE COURT                   | \$ 175.75     |
| 101          | 149          | JUVENILE COURT                  | \$ 1,907.96   |
| 101          | 151          | CIRCUIT COURT PROBATION         | \$ 124.76     |
| 101          | 172          | CONTROLLER                      | \$ 2,140.91   |
| 101          | 262          | ELECTIONS                       | \$ 600.25     |
| 101          | 215          | COUNTY CLERK                    | \$ 1,106.44   |
| 101          | 228          | INFORMATION SYSTEMS             | \$ 2,504.47   |
| 101          | 253          | COUNTY TREASURER                | \$ 295.51     |
| 101          | 257          | EQUALIZATION                    | \$ 916.80     |
| 101          | 265          | BUILDING AND GROUNDS            | \$ 25,948.40  |
| 101          | 267-229      | PROSECUTING ATTORNEY            | \$ 376.18     |
| 101          | 267-232      | ECU                             | \$ 7,867.18   |
| 101          | 267-236      | CRIME VICTIMS                   | \$ 680.80     |
| 101          | 268          | REGISTER OF DEEDS               | \$ 45.76      |
| 101          | 275          | DRAIN COMMISSION                | \$ 1,849.60   |
| 101          | 301          | SHERIFF DEPARTMENT              | \$ 47,440.11  |
| 101          | 303          | SHERIFF DELTA                   | \$ 14,302.99  |
| 101          | 351          | SHERIFF CORRECTIONS             | \$ 36,800.99  |
| 101          | 430          | ANIMAL CONTROL                  | \$ 1,125.30   |
| 101          | 681          | VETERANS                        | \$ 224.58     |
| 101          | 721          | COMMUNITY DEVELOPMENT           | \$ 401.11     |
| 101          | 906-131      | 994.000 PRINCIPAL               | \$ 244.56     |
| 101          |              | 995.000 INTEREST                | \$ 52.28      |
| 101          | 906-149      | 994.000 PRINCIPAL               | \$ 818.62     |
| 101          |              | 995.000 INTEREST                | \$ 191.00     |
| 101          | 906-228      | 994.000 PRINCIPAL               | \$ 495.25     |
| 101          |              | 995.000 INTEREST                | \$ 127.65     |
| 101          | 906-229      | 994.000 PRINCIPAL               | \$ 269.30     |
| 101          |              | 995.000 INTEREST                | \$ 58.70      |
| 101          | 906.257      | 994.000 PRINCIPAL               | \$ 711.94     |
| 101          |              | 995.000 INTEREST                | \$ 157.37     |
| 101          | 906-275      | 994.000 PRINCIPAL               | \$ 1,469.90   |
| 101          |              | 995.000 INTEREST                | \$ 370.29     |
| 101          | 906-301      | 994.000 PRINCIPAL               | \$ 8,531.72   |
| 101          |              | 995.000 INTEREST                | \$ 1,421.68   |
| 101          | 906-303      | 994.000 PRINCIPAL               | \$ 6,853.77   |
| 101          |              | 995.000 INTEREST                | \$ 969.50     |
| 101          | 906-351      | 994.000 PRINCIPAL               | \$ 420.22     |
| 101          | 906.351      | 995.000 INTEREST                | \$ 113.79     |
| 101          | 906.430      | 994.000 PRINCIPAL               | \$ 693.38     |
| 101          |              | 995.000 INTEREST                | \$ 140.77     |

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE DECEMBER 12, 2021**  
**IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>              | <b>AMOUNT</b>   |
|--------------|--------------|--------------------------------|-----------------|
| 201          | 449          | ROAD COMMISSION                | \$ 1,869,974.59 |
| 208          | 751          | PARKS ADMINISTRATION           | \$ 2,067.88     |
| 208          | 752          | FITZGERALD PARKS               | \$ 2,400.30     |
| 208          | 753          | FOX PARK                       | \$ 449.34       |
| 208          | 755          | LINCOLN PARK                   | \$ 314.19       |
| 208          | 906          | 994.000 PRINCIPAL              | \$ 1,268.54     |
| 208          | 906          | 995.000 INTEREST               | \$ 273.56       |
| 221          | 601          | HEALTH DEPARTMENT              | \$ 655,317.14   |
| 228          | 528          | RESOURCE RECOVERY              | \$ 460.31       |
| 228          | 529          | COUNTY PROJECTS                | \$ 1,528.70     |
| 228          | 530          | LOCAL UNIT GRANT PROJECTS      | \$ 977.26       |
| 228          | 906          | 994.000 PRINCIPAL              | \$ 584.28       |
| 228          | 906          | 995.000 INTEREST               | \$ 106.90       |
| 236          | 690          | CDBG-HOUSING                   | \$ 30.00        |
| 249          | 371          | CONSTRUCTION CODE              | \$ 1,873.40     |
| 252          | 299          | PUBLIC DEFENDER                | \$ 588.04       |
| 255          | 257          | REMONUMENTATION                | \$ 2,590.00     |
| 256          | 268          | REGISTER OF DEEDS - AUTOMATION | \$ 20.00        |
| 260          | 325          | 911 SURCHARGE                  | \$ 624.88       |
| 261          | 325          | CENTRAL DISPATCH               | \$ 11,734.06    |
| 261          | 327          | 911 WIRELESS TRAINING          | \$ 1,609.25     |
| 261          | 101-426      | EMERGENCY SERVICES             | \$ 1,458.33     |
| 261          | 906.994.000  | DEBT SERVICE- PRINCIPAL        | \$ 994.57       |
| 261          | 906.995.000  | DEBT SERVICE -INTEREST         | \$ 236.04       |
| 272          | 130-138      | PRIORITY COURT                 | \$ 1,820.00     |
| 273          | 130-140      | DRUG COURT - PROGRAM INCOME    | \$ 914.75       |
| 274          | 130.138      | SWIFT & SURE SANCTIONS         | \$ 2,291.50     |
| 274          | 130-140      | DRUG COURT PROGRAM INCOME      | \$ 343.32       |
| 275          | 130-138      | VETERAN'S COURT                | \$ 360.00       |
| 276          | 130.153      | COMMUNITY CORRECTIONS          | \$ 4,325.00     |
| 276          | 130.154      | OTHER GROUP SERVICES           | \$ 3,000.00     |
| 276          | 130.330      | DRUNK DRIVE JAIL REDUCTION     | \$ 522.00       |
| 277          | 301          | SHERIFF DEPARTMENT             | \$ 6,479.33     |
| 278          | 130-138      | DRUG COURT - GRANT FUNDING     | \$ 829.17       |
| 282          | 101          | AMERICAN RESCUE PLAN ACT       | \$ 5,750.00     |
| 287          | 301-428      | AREA PLANNER                   | \$ 2,838.24     |
| 290          | 670          | DEPT OF HUMAN SERVICES         | \$ 257.32       |
| 292          | 130-356      | YOUTH FACILITY                 | \$ 12,479.11    |
| 292          | 130-358      | COMMUNITY BASED TREATMENT      | \$ 439.01       |
| 292          | 130-360      | DAY TREATMENT                  | \$ 915.52       |
| 292          | 130-362      | IN HOME CARE                   | \$ 1,884.78     |
| 292          | 130-364      | LINK PROGRAM                   | \$ 189.92       |
| 292          | 130-368      | CCF PREVENTION SERVICES        | \$ 61,044.10    |
| 292          | 130-650      | STATE INSTITUTIONS             | \$ 19,900.85    |
| 292          | 665          | CPUNTY WARD CHARGEBACKS        | \$ 34,705.14    |
| 292          | 906-356      | 994.000 PRINCIPAL              | \$ 550.65       |
| 292          |              | 995.000 INTEREST               | \$ 119.03       |
| 292          | 906-360      | 994.000 PRINCIPAL              | \$ 706.87       |
| 292          |              | 995.000 INTEREST               | \$ 133.64       |
| 293          | 689          | SOLDIERS & SAILORS             | \$ 955.00       |
| 296          | 130-149      | JUVENILE MILEAGE               | \$ 4,805.97     |

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE DECEMBER 12, 2021**  
**IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b>  | <b>DEPARTMENT</b>                    | <b>AMOUNT</b>   |
|--------------|---------------|--------------------------------------|-----------------|
| 298          | 228           | COMPUTER FUND                        | \$ 322.97       |
| 298          | 901           | COMPUTER FUND CAPITAL                | \$ 1,290.28     |
| 512          | 635           | MEDICAL CARE FACILITY                | \$ 1,543,853.23 |
| 512          |               | 995.000 MEDICAL CARE FACILITY INTER  | \$ 26,483.92    |
| 515          | 253           | FORECLOSING GVT UNIT                 | \$ 16,386.16    |
| 670          | 090.000       | HEALTH - SELF INSURANCE - PREPAID E  | \$ 696,636.00   |
| 676          | 852           | RETIREE HEALTH HCSP                  | \$ 36,176.54    |
| 677          | 871           | WORKERS COMPENSATION                 | \$ 8,374.54     |
| 679          | 853           | LIFE & DISABILITY                    | \$ 2,315.55     |
| 680          | 854           | DENTAL INSURANCE                     | \$ 20,676.26    |
| 690          | 20X0 275.000  | DUE TAX PAYERS TAX OVERPYMT          | \$ 560.65       |
| 690          | 20X0 300.000  | BONDS PAYABLE                        | \$ 229,000.00   |
| 690          | 20X0 906.995  | INTEREST                             | \$ 750.32       |
| 698          | 20X8.275.000  | DUE TO TAXPAYERS TAX OVERPAYMEN      | \$ 52.47        |
| 699          | 20X9 '018.019 | TAXES RECEIVABLE 20X9                | \$ 1,612.09     |
| 699          | 20X9.275.000  | DUE TO TAXPAYERS TAX OVERPYMT        | \$ 110.27       |
| 699          | 20X9.906.995  | INTEREST                             | \$ 2,341.26     |
| 701          | 228-001       | DUE TO STATE EDUCATION TAX           | \$ 1,287,485.17 |
| 701          | 228-006       | T/A-DUE TO STATE PROBATE CRT SHAR    | \$ 1,788.18     |
| 701          | 228-016       | T/A-DUE TO STATE PISTOL PERMITS      | \$ 6,928.00     |
| 701          | 228-028       | T/A-DUE TO STATE PROBATE CRT ORDE    | \$ 158.86       |
| 701          | 228-037       | T/A-DUE TO STATE CRIME VICTIMS RIGH  | \$ 4,031.48     |
| 701          | 228-042       | T/A-DUE TO STATE STATE COURT FEES    | \$ 1,105.00     |
| 701          | 228.044       | T/A0DUE TO STATE TSFR TAX            | \$ 510,551.25   |
| 701          | 228-046       | T/A-DUE TO STATE TRAILER COACH PAF   | \$ 3,698.00     |
| 701          | 228-055       | T/A-DUE TO STATE DNA SPECIMEN FEE    | \$ 273.00       |
| 701          | 228-056       | T/A-DUE TO STATE ELECTRONIC FILING   | \$ 1,875.00     |
| 701          | 228-057       | T/A-DUE TO STATE JUROR COMPENSAT     | \$ 150.00       |
| 701          | 228-058       | T/A-DUE TO STATE CIVIL FILING FEE FU | \$ 9,912.00     |
| 701          | 228-059       | T/A-DUE TO STATE JUSTICE SYSTEM FU   | \$ 6,599.94     |
| 701          | 228-062       | T/A-DUE TO STATE NOTARY TRAINING &   | \$ 30.00        |
| 701          | 228.063       | DUE TO STATE CSC OFFENDER REGIST     | \$ 30.00        |
| 701          | 228.064       | DUE TO STATE FINGERPRINT - OTHER A   | \$ 1,686.75     |
| 701          | 265-000       | T/A-APPEARANCE BONDS PAYABLE         | \$ 592.00       |
| 701          | 271-002       | T/A-RESTITUTION PAYABLE PROBATION    | \$ 24,120.13    |
| 701          | 271-004       | T/A-RESTITUTION PAYABLE JUVENILE     | \$ 1,928.84     |
| 701          | 274.001       | UNDISTRIBUTED TAX COLLECTION STA     | \$ 22,204.84    |
| 701          | 300-003       | T/A-BONDS PAYABLE DRAIN CONTRACT     | \$ 9,000.00     |
| 702          | 221.004       | DUE TO CITIES LANSING                | \$ 875.59       |
| 702          | 228.002       | DUE TO STATE MI WITHHOLDING TAX      | \$ 60,683.97    |
| 702          | 229.001       | DUE TO FEDERAL GOV'T FED WITHHOLI    | \$ 144,670.05   |
| 702          | 229-002       | T/A-PAYROLL DUE TO FED GOVT SS TAX   | \$ 101,778.73   |
| 702          | 229-003       | T/A-DUE TO FED GOVT MEDICARE TAXE    | \$ 23,803.16    |
| 702          | 231.000       | T/A - PAYROLL DEDUCTIONS PAYABLE     | \$ 9,741.14     |
| 702          | 231-002       | T/A-PAYROLL DEDUCTIONS PAYABLE HC    | \$ 2,711.00     |
| 702          | 231.008       | PYRL DEDUCTIONS PBLE FLEXIBLE SPE    | \$ 9,996.62     |
| 702          | 231.009       | PYRL DEDUCTIONS PBLE DEF COMP        | \$ 55,079.72    |
| 702          | 231.010       | PAYROLL DEDUCTIONS PAYABLE AMER      | \$ 3,674.84     |
| 702          | 231.011       | PYRL DEDUCTION PBLE HEALTH CARE \$   | \$ 24,244.05    |
| 702          | 258.000       | ACCRUED TAXES PAYABLE                | \$ 125,582.13   |
| 720          | 301           | SHERIFF DEPT DONATIONS               | \$ 40.61        |

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE DECEMBER 12, 2021**

**IMMEDIATE PAYMENTS**

| <b>FUND#</b>                   | <b>DEPT#</b> | <b>DEPARTMENT</b>         | <b>AMOUNT</b>          |
|--------------------------------|--------------|---------------------------|------------------------|
| 801                            | 901          | DRAIN FUND                | \$ 478,136.39          |
| 851                            | 906.996.000  | DRAIN BOND ISSUANCE COSTS | \$ 368,149.25          |
|                                |              | TOTAL CHECKS              | \$ 8,835,205.00        |
| <b>CATEGORY</b>                |              | <b>WIRE TRANSFERS</b>     |                        |
| OTHER AGENCIES                 |              |                           | \$ -                   |
| PAYROLL AND BENEFITS           |              |                           | \$ 1,109,736.23        |
| DEBT PAYMENTS                  |              |                           |                        |
| CONSTRUCTION PAYMENTS          |              |                           |                        |
| INVESTMENTS                    |              |                           |                        |
|                                |              | TOTAL WIRE TRANSFERS      | \$ 1,109,736.23        |
| GRAND TOTAL IMMEDIATE PAYMENTS |              |                           | \$ <b>9,944,941.23</b> |