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, JANUARY 14, 2022, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the December 10, 2021 Meeting Minutes.
5. Limited Public Comment.
6. Magistrate Position Update.
7. Delinquent Tax Borrowing Resolution.
8. Treasurer's Quarterly Report.
9. American Rescue Plan Act Final Rule.
10. Employment Recruiting and Retention Initiative.
11. Positions Update.
12. MIOSHA Policy Update.
13. 2022 Remonumentation Program Resolutions.
14. Health Insurance Update.
15. Public Improvement Update.
16. 2021/2022 Budget Amendments.
17. Historical Commission Appointments.
18. Miscellaneous.
19. Bills.
20. Limited Public Comment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, DECEMBER 10, 2021

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Brian Lautzenheiser.

ALSO PRESENT: Commissioners Jeremy Whittum and Barbara Rogers; Jim Mills, Amy Etzel, Doug Lloyd, Adam Morris, Steve Barnett, John Fuentes and Connie Sobie.

The December 10, 2021, regular meeting of the Ways and Means Committee was called to order at 9:01 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

Commissioner Augustine moved to approve the agenda. Commissioner Mott seconded. Motion carried unanimously.

Commissioner Droscha moved to approve the minutes of the November 12, 2021, Ways and Means Committee meeting. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Jim Mills, 1303 Barrywood, Delta Township, spoke in regard to the Delta Township Corridor Improvement Authority and proposed tax capture and said he believes Eaton County Board of Commissioners should opt-out of the capture and negotiate different terms.

A request from Amy Etzel, on behalf of District Court Judges O'Neill and Morton to amend the posting of the Part-Time Attorney Magistrate to allow for non-attorney applicants was presented. Amy Etzel was present to discuss the request and cited the lack of applications and difficulty in attracting an attorney for that position. The statue requires a magistrate to reside within the judicial district (i.e, the county). Discussion held. There was no action taken.

Communication was provided from Tim Vandermark regarding the 2021 Equalization Studies (attached). Mr. Fuentes provided a brief update.

A tax sharing agreement with the Delta Township Corridor Improvement Authority and Delta Township was presented (attached). Mr. Fuentes provided an update on the CIA plan and reviewed the agreement. Discussion held. Commissioner Brehler moved to recommend approval of the Tax Sharing Agreement between Delta Township, the Delta Township Corridor Improvement Authority and Eaton County to the Board of Commissioners, subject to final review and approval by legal counsel. Commissioner Augustine seconded. Motion carried unanimously.

An update of the position vacancies was presented and discussed (attached). Commissioner Augustine moved to refill the position vacancies as presented. Commissioner Droscha seconded. Discussion held regarding adding the date of the vacancy to the update each month. Motion carried unanimously.

Controller Fuentes discussed the difficulty in hiring employees and retaining current employees. Mr. Fuentes discussed working with offices and elected officials to develop initiatives to improve employee recruitment and retention. There is a specific request from the Prosecutor's Office to allow flexibility for placement of current employees within a position's classification grade for existing employees when a new employee would be hired at a higher rate of pay. It is currently difficult to hire employees at entry level pay. Also, there are employees in the Prosecutor's Office who are exempt from earning overtime. The Prosecutor would like the flexibility to allow overtime for those positions when necessary, based on current staff vacancies. There was also a request from Equalization to allow for a modification to the accumulated leave time for a new employee. Discussion held. Prosecutor Lloyd was present to discuss his requests and provided detailed information regarding the hiring and retention concerns within his office. He is seeking the flexibility that was discussed. Mr. Fuentes would request the flexibility for a six month period for modifications to the policies that would assist in hiring and retention such as those discussed. Mr. Fuentes also requested to work with offices on identifying possible hiring and retention initiatives over the next few months and present a proposal to the Committee at a later date. Commissioner Droscha moved to allow the Controller the flexibility to modify an existing policy that affect hiring and retention for a period of six months. Commissioner Augustine seconded. Nay – Commissioner Brehler. Motion carried.

Chairman Mulder recessed the meeting at 10:40 a.m. for a five minute break.

Chairman Mulder reconvened the meeting at 10:49 a.m.

A defined benefit plan adoption agreement from Municipal Employees' Retirement System (MERS) was presented (attached). Mr. Fuentes explained the agreement is being amended to exclude other part-time employees. The amendment is to clarify those positions are not required to participate in the MERS pension system. Commissioner Augustine moved to recommend the adoption of the MERS defined benefit plan adoption agreement. Commissioner Droscha seconded. Motion carried unanimously.

Annually the County reviews the weekly short-term disability rate, which is approved by the Ways and Means Committee. Mr. Fuentes is recommending a 2% increase to coincide with the cost of living increases from $550 to $565 per week. Commissioner Droscha moved to approve the weekly disability increase to $565 per week maximum for 2022 disability claims Commissioner Augustine seconded. Motion carried unanimously.

The October Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of ($109,394) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of ($85,123). The County's active employees' unfavorable variance is ($137,129) and the retirees' unfavorable variance is ($52,005).

An update of the Child Care Fund was presented and discussed (attached). The balance in the fund was set at $150,000 based on previous direction from the committee. Transfers out were reduced by $200,000 from both the General Fund and the Juvenile Millage Fund.

The Interim Agreement granting operational control of the Youth Facility to the Family Court would need to be renewed for 2022, as required by P.A. 409 of 1996. Discussion held. Commissioner Droscha moved to recommend approval of a Resolution Authorizing the Continuation of the Interim Agreement to the Board of Commissioners. Commissioner Mott seconded. Motion carried unanimously.

Mr. Fuentes provided an update to the Public Improvement project expense and an update of project schedules (attached). Steve Barnett was present to provide an update on the Johnson Controls energy and infrastructure program development.

Resolutions to authorize the County to participate in a partial settlement of the national prescription opiate litigation and authorizing participating in an intrastate agreement allocating settlement proceeds, along with the required forms for participation were presented for review (attached). Mr. Fuentes provided an update. Commissioner Droscha moved to recommend approval of the resolutions regarding the opiate litigation settlement to the Board of Commissioners, as presented. Commissioner Augustine 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.

Commissioner Augustine moved to recommend approval of the payment of the claims against the County in the amount of $308,378.58 and immediate claims in the amount of $9,944,941.23 to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

The Committee reviewed the annual Controller's evaluation for 2021. The members of the Committee provided a favorable review. Discussion held. Chairman Mulder will complete the evaluation form on behalf of the Committee.

There was no Limited Public Comment.

Chairperson Mulder adjourned the meeting at 11:53 a.m.

The next regular meeting of the Way and Means Committee will be held in January 2022, at a date and time to be determined by the Board of Commissioners at its Organizational Meeting scheduled for January 3, 2022.

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Chairman Blake Mulder

COUNTY OF EATON

A ___________ meeting of the Board of Commissioners of the County of Eaton, Michigan (the "County"), was held in Charlotte, Michigan, on __________, 2022. The following Commissioners were

PRESENT: ____

____

____

ABSENT: ____

____

The resolution set forth below was offered by Commissioner _______________ and supported by Commissioner ________________.

2022 BORROWING RESOLUTION
(2021 DELINQUENT TAXES)

WHEREAS, ad valorem real property taxes are imposed by the County and the local taxing units within the County on July 1 and/or December 1 of each year; and

WHEREAS, a certain portion of these taxes remain unpaid and uncollected on March 1 of the year following assessment, at which time they are returned delinquent to the County's treasurer (the "Treasurer"); and

WHEREAS, the Treasurer is bound to collect all delinquent taxes, interest and property tax administration fees which would otherwise be payable to the local taxing units within the County; and

WHEREAS, the statutes of the State of Michigan authorize the County to establish a fund, in whole or in part from borrowed proceeds, to pay local taxing units within the County their respective shares of delinquent ad valorem real property taxes in anticipation of the collection of those taxes by the Treasurer; and

WHEREAS, the County Board of Commissioners (the "Board") has adopted a resolution authorizing the County's Delinquent Tax Revolving Fund (the "Revolving Fund Program"), pursuant to Section 87b of Act No. 206, Michigan Public Acts of 1893, as amended ("Act 206"); and

WHEREAS, such fund has been established to provide a source of monies from which the Treasurer may pay any or all delinquent ad valorem real property taxes which are due the County, and any city, township, school district, intermediate school district, community college district, special assessment district, drainage district, or other political unit within the geographical boundaries of the County participating in the County's Revolving Fund Program pursuant to Act 206 ("local units"); and

WHEREAS, the Treasurer is authorized under Act 206, and has been directed by the Board, to make such payments with respect to delinquent ad valorem real property taxes (including the property tax administration fees assessed under subsection (6) of Section 44 of Act 206) owed in 2021 to the County and the local units (collectively, the "taxing units") which will have remained unpaid on March 1, 2022 and the Treasurer is authorized to pledge these amounts in addition to any amounts not already pledged for repayment of prior series of Notes (or after such prior series of Notes are retired as a secondary pledge) all as the Treasurer shall specify in an order when the Notes authorized hereunder are issued (the "Delinquent Taxes"); and

WHEREAS, the Board has determined that in order to raise sufficient monies to adequately fund the Revolving Fund, the County must issue its General Obligation Limited Tax Notes, Series 2022 in one or more series, in accordance with Sections 87c, 87d**,** 87g and 89 of Act 206 and on the terms and conditions set forth below.

NOW, THEREFORE, BE IT RESOLVED:

I.
GENERAL PROVISIONS

101. Establishment of 2022 Revolving Fund. In order to implement the continuation of the Revolving Fund Program and in accordance with Act 206, the County hereby establishes a 2022 Delinquent Tax Revolving Fund (the "Revolving Fund") as a separate and segregated fund within the existing Delinquent Tax Revolving Fund of the County previously established by the Board pursuant to Section 87b of Act 206.

102. Issuance of Notes. The County shall issue its General Obligation Limited Tax Notes, Series 2022 in one or more series (the "Notes" or "Note"), in accordance with this Resolution and Sections 87c, 87d, 87g and 89 of Act 206, payable in whole or in part from the Delinquent Taxes and/or from the other sources specified below.

103. Aggregate Amount of Notes.

(a) The Notes shall be issued in an aggregate amount to be determined in accordance with this Section by the Treasurer.

(b) The aggregate amount of the Notes shall not be less than the amount by which the actual or estimated Delinquent Taxes exceeds (i) the County's participating share of Delinquent

Taxes, and (ii) any sums otherwise available to fund the Tax Payment Account established under Section 702 (including any monies held in respect of Section 704(c)).

(c) The aggregate amount of the Notes shall not be greater than the sum of (i) the actual amount of the Delinquent Taxes pledged to the payment of debt service on the Notes, plus (ii) the amount determined by the Treasurer to be allocated to a reserve fund. Original proceeds of the Notes devoted to a reserve fund shall not exceed the lesser of (A) the amount reasonably required for those of the Notes secured by the reserve fund, (B) 10% of the proceeds of such Notes, (C) the maximum amount of annual debt service on such Notes, or (D) 125% of average annual debt service on such Notes.

(d) The aggregate amount of the Notes shall be designated by the Treasurer by written order after (i) the amount of the Delinquent Taxes, or the amount of Delinquent Taxes to be funded by the issuance of the Notes, has been estimated or determined, and (ii) the amount of the reasonably required reserve fund has been calculated. Delinquent Taxes shall be estimated based on delinquencies experienced during the past three fiscal years and on demographic and economic data relevant to the current tax year, and shall be determined based on certification from each of the taxing units. The amount of the reasonably required reserve fund shall be calculated pursuant to such analyses and certificates as the Treasurer may request.

104. Proceeds. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated to occur to allow distribution of the proceeds of the Notes within 20 days after the date of issue, the proceeds of the Notes shall be deposited in the County's 2022 Delinquent Tax Project Account and thereafter used to fund the whole or a part of the County's 2022 Tax Payment Account, 2022 Notes Reserve Account and/or 2022 Note Payment Account, subject to and in accordance with Article VII. If the Notes are issued and sold on or after such time, the proceeds of the Notes shall be deposited directly into the County's 2022 Tax Payment Account, 2022 Notes Reserve Account and/or 2022 Note Payment Account, as provided in Article VII.

105. Treasurer's Order Authorizing Notes and Establishing Delinquent Taxes. At or prior to the time any Note is issued pursuant to this resolution, the Treasurer, as authorized by Act 206, may issue a written order specifying the amount and character of the Delinquent Taxes, the Article or Articles under which the Notes are being issued and any other matters subject to the Treasurers control under either this resolution or Act 206.

II.
FIXED MATURITY NOTES

201. Authority. At the option of the Treasurer, exercisable by written order, the Notes may be issued in accordance with this Article II. All reference to “Notes” in Article II refers only to Notes issued pursuant to Article II, unless otherwise specified.

202. Date. The Notes shall be dated as of the date of issue or as of such earlier date specified by written order of the Treasurer.

203. Maturity and Amounts. Notes issued pursuant to this Article II shall be structured in accordance with subsections (a) or (b) below as determined by the Treasurer pursuant to written order.

(a) The first maturity of the Notes or of a series of the Notes shall be determined by the Treasurer pursuant to written order, but shall not be later than three years after the date of issue. Later maturities of the Notes shall be on the first anniversary of the preceding maturity or on such earlier date as the Treasurer may specify by written order. The Notes shall be structured with the number of maturities determined by the Treasurer to be necessary or appropriate, and the last maturity shall be scheduled for no later than the sixth anniversary of the date of issue. The amount of each maturity or of any mandatory or optional call date shall be set by the Treasurer when the amount of Delinquent Taxes is determined by the Treasurer or when a reliable estimate of the Delinquent Taxes is available to the Treasurer. In determining the exact amount of each maturity or of any mandatory or optional call date the Treasurer shall consider the schedule of delinquent tax collections prepared for the tax years December 31, 2021, or of any other years and the corollary schedule setting forth the anticipated rate of collection of those Delinquent Taxes which are pledged to the repayment of the Notes. The amount of each maturity and the scheduled maturity dates of the Notes shall be established to take into account the dates on which the Treasurer reasonably anticipates the collection of such Delinquent Taxes and shall allow for no more than a 15% variance between the debt service payable on each maturity date, the Notes, and the anticipated amount of pledged monies available on such maturity date to make payment of such debt service.

(b) Alternatively, the Notes or a series of the Notes may be structured with a single stated maturity falling not later than the fourth anniversary of the date of issue. The Notes issued under this subsection (b) shall be subject to redemption on such terms consistent with the applicable parts of subsection (a) of this section and with Section 209 as shall be ordered by the Treasurer, but in no event shall such Notes be subject to redemption less frequently than annually.

204. Interest Rate and Date of Record.

(a) Except as otherwise provided in this paragraph, the Notes issued pursuant to subsection (a) of Section 203 shall bear interest payable semi-annually, with the first interest payment to be payable (i) on the first date, after issuance, corresponding to the day and month on which the maturity of such Notes falls, or (ii) if the Treasurer so orders, six months before such date. In the event (i) any maturity of the Notes arises either less than six months before the succeeding maturity date or less than six months after the preceding maturity date and (ii) the Treasurer so orders in writing, interest on the Notes shall be payable on such succeeding or preceding maturity date. Subject to the following sentence, the Notes issued pursuant to subsection (b) of Section 203 shall, pursuant to written order of the Treasurer, bear interest monthly, quarterly, or semiannually, as provided by written order of the Treasurer. If the Notes issued under this Article II are sold with a variable rate feature as provided in Article IV, such Notes may, pursuant to written order of the Treasurer, bear interest weekly, monthly, quarterly or on any put date, or any combination of the foregoing, as provided by written order of the Treasurer.

(b) Interest shall not exceed the maximum rate permitted by law.

(c) Interest shall be mailed by first class mail to the registered owner of each Notes as of the applicable date of record, provided, however, that the Treasurer may agree with the Registrar (as defined below) on a different method of payment.

(d) Subject to Section 403 in the case of variable rate Notes, the date of record shall be not fewer than 14 nor more than 31 days before the date of payment, as designated by the Treasurer prior to the sale of the Notes.

205. Note Form. The form of Note shall be consistent with the provisions of this Resolution and shall reflect all material terms of the Notes. Unless the Treasurer shall by written order specify the contrary, the Notes shall be issued in fully registered form both as to principal and interest, registrable upon the books of a Note Registrar (the “Registrar”) to be named by the Treasurer. If the Notes are issued in bearer form the Treasurer shall appoint a paying agent (the “Paying Agent”). (The Registrar or Paying Agent so named may be any bank or trust company or other entity, including the County, offering the necessary services pertaining to the registration and transfer of negotiable securities.)

206. Denominations and Numbers. The Notes shall be issued in one or more denomination or denominations of $1,000 each or any integral multiple of $1,000 in excess of $1,000, as determined by the Treasurer. Notwithstanding the foregoing, however, in the event the Notes are deposited under a book entry depository trust arrangement pursuant to Section 208, the Notes may, if required by the depository trustee, be issued in denominations of $5,000 each or any integral multiple of $5,000. The Notes shall be numbered from one upwards, regardless of maturity, in such order as the Registrar shall determine.

207. Transfer or Exchange of Notes.

(a) Notes issued in registered form shall be transferable on a Note register maintained with respect to the Notes upon surrender of the transferred Notes, together with an assignment executed by the registered owner or his or her duly authorized attorney-in-fact in form satisfactory to the Registrar. Upon receipt of a properly assigned Note, the Registrar shall authenticate and deliver a new Note or Notes in equal aggregate principal amount and like interest rate and maturity to the designated transferee or transferees.

(b) The Notes may likewise be exchanged for one or more other Notes with the same interest rate and maturity in authorized denominations aggregating the same principal amount as the Note or Notes being exchanged, upon surrender of the Note or Notes and the submission of written instructions to the Registrar or, in the case of bearer Notes, to the Paying Agent. Upon receipt of a Note with proper written instructions the Registrar or Paying Agent shall authenticate and deliver a new Note or Notes to the owner thereof or to the owner's attorney-in-fact.

(c) Any service charge made by the Registrar or Paying Agent for any such registration, transfer or exchange shall be paid for by the County as an expense of borrowing, unless otherwise agreed by the Treasurer and the Registrar or Paying Agent. The Registrar or Paying Agent may, however, require payment by a Noteholder of a sum sufficient to cover any tax or other governmental charge payable in connection with any such registration, transfer or exchange.

208. Book Entry Depository Trust. At the option of the Treasurer, and notwithstanding any contrary provision of Section 212, the Notes may be deposited, in whole or in part, with a depository trustee designated by the Treasurer who shall transfer ownership of interests in the Notes by book entry and who shall issue depository trust receipts or acknowledgments to owners of interests in the Notes. Such book entry depository trust arrangement, and the form of depository trust receipts or acknowledgments, shall be as determined by the Treasurer after consultation with the depository trustee. The Treasurer is authorized to enter into any depository trust agreement on behalf of the County upon such terms and conditions as the Treasurer shall deem appropriate and not otherwise prohibited by the terms of this Resolution. The depository trustee may be the same as the Registrar otherwise named by the Treasurer, and the Notes may be transferred in part by depository trust and in part by transfer of physical certificates as the Treasurer may determine.

209. Redemption.

(a) Subject to the authority granted the Treasurer pursuant to subsection (c) of this Section (in the case of fixed rate Notes) and to the authority granted the Treasurer pursuant to Section 404 (in the case of variable rate Notes), the Notes or any maturity or maturities of the Notes shall be subject to redemption prior to maturity on the terms set forth in subsection (b) below.

(b) Notes scheduled to mature after the first date on which any Notes of the series are scheduled to mature shall be subject to redemption, in inverse order of maturity, on each interest payment date arising after the date of issue.

(c) If the Treasurer shall determine such action necessary to enhance the marketability of the Notes or to reduce the interest rate to be offered by prospective purchasers on any maturity of the Notes, the Treasurer may, by written order prior to the issuance of such Notes, (i) designate some or all of the Notes as non-callable, regardless of their maturity date, and/or (ii) delay the first date on which the redemption of callable Notes would otherwise be authorized under subsection (b) above.

(d) Notes of any maturity subject to redemption may be redeemed before their scheduled maturity date, in whole or in part, on any permitted redemption date or dates, subject to the written order of the Treasurer. The Notes called for redemption shall be redeemed at par, plus accrued interest to the redemption date, plus, if the Treasurer so orders, a premium of not more than 1%. Redemption may be made by lot or pro rata, as shall be determined by the Treasurer.

(e) With respect to partial redemptions, any portion of a Note outstanding in a denomination larger than the minimum authorized denomination may be redeemed, provided such portion as well as the amount not being redeemed constitute authorized denominations. In the event less than the entire principal amount of a Note is called for redemption, the Registrar or Paying Agent shall, upon surrender of the Note by the owner thereof, authenticate and deliver to the owner a new Note in the principal amount of the principal portion not redeemed.

(f) Notice of redemption shall be by first class mail 30 days prior to the date fixed for redemption, or such shorter time prior to the date fixed for redemption as may be consented to by the holders of all outstanding Notes to be called for redemption. Such notice shall fix the date of record with respect to the redemption if different than otherwise provided in this Resolution. Any defect in any notice shall not affect the validity of the redemption proceedings. Notes so called for redemption shall not bear interest after the date fixed for redemption, provided funds are on hand with a paying agent to redeem the same.

210. <u>Discount</u>. At the option of the Treasurer, the Notes may be offered for sale at a discount not to exceed 2%.

211. <u>Public or Private Sale</u>. The Treasurer may, at the Treasurer's option, conduct a public sale of the Notes after which sale the Treasurer shall either award the Notes to the lowest bidder or reject all bids. The conditions of sale shall be as specified in a published Notice of Sale prepared by the Treasurer announcing the principal terms of the Notes and the offering. Alternatively, the Treasurer may, at the Treasurer's option, negotiate a private sale of the Notes as provided in Act 206. If required by law, or if otherwise determined by the Treasurer to be in the best interest of the County, (a) the Notes shall be rated by a national rating agency selected by the Treasurer, (b) a good faith deposit shall be required of the winning bidder, and/or (c) CUSIP numbers shall be assigned to the Notes. If a public sale is conducted or if otherwise required by law or the purchaser of the Notes, the Treasurer shall prepare or cause to be prepared and disseminated an offering memorandum or official statement containing all material terms of the offer and sale of the Notes. Pursuant to any sale of the Notes, the County shall make such filings, shall solicit such information and shall obtain such governmental approvals as shall be required pursuant to any state or federal law respecting back-up income tax withholding, securities regulation, original issue discount or other regulated matter.

212. <u>Execution and Delivery</u>. The Treasurer is authorized and directed to execute the Notes on behalf of the County by manual or facsimile signature, provided that if the facsimile signature is used the Notes shall be authenticated by the Registrar or any tender agent as may be appointed pursuant to Section 801(c). The Notes shall be sealed with the County seal or imprinted with a facsimile of such seal. The Treasurer is authorized and directed to then deliver the Notes to the purchaser thereof upon receipt of the purchase price. The Notes shall be delivered at the expense of the County in such city or cities as may be designated by the Treasurer.

213. <u>Renewal, Refunding or Advance Refunding Notes</u>. If at any time it appears to be in the best interests of the County, the Treasurer, by written order, may authorize the issuance of renewal, refunding or advance refunding Notes. The terms of such Notes, and the procedures incidental to their issuance, shall be set subject to Section 309 and, in appropriate cases, Article X.

III.
SHORT-TERM NOTES

301. Authority. At the option of the Treasurer, exercisable by written order, the Notes may be issued in accordance with this Article III. All references to "Notes" in Article III refer only to Notes issued pursuant to Article III, unless otherwise specified.

302. Date and Maturity. The Notes shall be dated as of their date of issuance or any prior date selected by the Treasurer, and each issuance thereof shall mature on such date not exceeding three years from the date of their issuance as may be specified by written order of the Treasurer.

303. Interest and Date of Record. The Notes shall bear interest payable monthly, quarterly, or semi-annually and at maturity at such rate or rates as may be determined by the Treasurer not exceeding the maximum rate of interest permitted by law on the date the Notes are issued. The date of record shall be not fewer than two nor more than 31 days before the date of payment, as designated by the Treasurer prior to the sale of the Notes.

304. Note Form. The form of Note shall be consistent with the prescriptions of this Resolution and shall reflect all material terms of the Notes. The Notes shall, in the discretion of the Treasurer and consistent with Section 205, either be payable to bearer or be issued in registered form. If issued in registered form, the Notes may be constituted as book-entry securities consistent with Section 208, notwithstanding any contrary provision of Section 308.

305. Denomination and Numbers. The Notes shall be issued in one or more denomination or denominations, as determined by the Treasurer. The Notes shall be numbered from one upwards in such order as the Treasurer determines.

306. Redemption. The authority and obligations of the Treasurer set forth in subsections (b) and (c) of Section 209 (in the case of fixed rate Notes), or Section 404 (in the case of variable rate Notes), as the case may be, shall apply also to the Notes issued under Article III.

307. Sale of Notes. The authority and obligations of the Treasurer set forth in Sections 210 and 211 respecting Fixed Maturity Notes shall apply also to the Notes issued under Article III.

308. Execution and Delivery. The authority and obligations of the Treasurer set forth in Section 212 respecting Fixed Maturity Notes shall also apply to the Notes issued under Article III.

309. Renewal or Refunding Notes.

(a) The Treasurer may by written order authorize the issuance of renewal or refunding Notes (collectively the "Renewal Notes"). Renewal Notes shall be sold on the maturity date of, and the proceeds applied to the payment of debt service on, the Notes to be renewed. The maturities and repayment terms of the Renewal Notes shall be set by written order of the Treasurer.

(b) In the order authorizing Renewal Notes, the Treasurer shall specify whether the Notes shall be issued in accordance with this Article III, in which event the provisions of Article III shall govern the issuance of the Notes, or whether the Notes shall be issued in accordance with Article II, in which event the provisions of Article II shall govern the issuance of the Notes. The order shall also provide for and shall also govern with respect to:

(i) the aggregate amount of the Renewal Notes;

(ii) the date of the Renewal Notes;

(iii) the denominations of the Renewal Notes;

(iv) the interest payment dates of the Renewal Notes;

(v) the maturity or maturities of the Renewal Notes;

(vi) the terms of sale of the Renewal Notes;

(vii) whether any Renewal Notes issued in accordance with Article II shall be subject to redemption and, if so, the terms thereof; and

(viii) any other terms of the Renewal Notes consistent with, but not specified in, Article II or Article III.

(c) Regardless of whether Renewal Notes need be approved by prior order of the Department of Treasury, the Treasurer, pursuant to Section 89(5)(d) of Act 206, shall promptly report to the Department of Treasury the issuance of any Renewal Notes.

IV.
VARIABLE INTEREST RATE

401. Variable Rate Option. At the option of the Treasurer, exercisable by written order, the Notes, whether issued pursuant to Article II or Article III, may be issued with a variable interest rate, provided that the rate shall not exceed the maximum rate of interest permitted by law.

402. Determination of Rate. The order of the Treasurer shall provide how often the variable interest rate shall be subject to recalculation, the formula or procedure for determining the variable interest rate, whether and on what terms the rate shall be determined by a remarketing agent in the case of demand obligations consistent with Section 801(d), and whether and on what terms a fixed rate of interest may be converted to or from a variable rate of interest. Such formula or procedure shall be as determined by the Treasurer, but shall track or float within a specified percentage band around the rates generated by any one or more of the following indices:

(i) Publicly reported prices or yields of obligations of the United States of America;

(ii) An index of municipal obligations periodically reported by a nationally recognized source;

(iii) The prime lending rate from time to time set by any bank or trust company in the United States with unimpaired capital and surplus exceeding $40,000,000;

(iv) Any other rate or index that may be designated by order of the Treasurer provided such rate or index is set or reported by a source which is independent of and not controlled by the Treasurer or the County.

The procedure for determining the variable rate may involve one or more of the above indices as alternatives or may involve the setting of the rate by a municipal bond specialist provided such rate shall be within a stated percentage range of one or more of the indices set forth above.

403. Date of Record. The Date of Record shall be not fewer than one nor more than 31 days before the date of payment, as designated by written order of the Treasurer.

404. Redemption. Notwithstanding any contrary provision of subsections (b) and (c) of Section 209, but subject to the last sentence of this Section 404, Notes bearing interest at a variable rate may be subject to redemption by the County and/or put by the holder at any time or times and in any order, as may be determined pursuant to written order of the Treasurer. Notes shall not be subject to redemption more frequently than monthly.

405. Remarketing, Repurchase and Resale.

(a) In the event the Notes issued under this Article IV are constituted as demand obligation, the interest rate on the Notes shall be governed by, and shall be subject to, remarketing by a remarketing agent appointed in accordance with Section 801(c), under the terms of a put agreement employed in accordance with Section 801(d).

(b) The County shall be authorized, consistent with Act 206 and pursuant to order of the Treasurer, to participate in the repurchase and resale of the Notes in order to reduce the cost of, or increase the revenue, attendant to the establishment of the Revolving Fund and the issuance and discharge of the Notes. Any purchase of the Notes pursuant to this subsection (b) shall be made with unpledged monies drawn from revolving funds established by the County in connection with retired general obligation limited tax notes.

V.
MULTIPLE SERIES

501. Issuance of Multiple Series. At the option of the Treasurer, exercisable by written order, the Note or Notes issued under Article II, Article III or Article X may be issued in two or more individually designated series. Each series shall bear its own rate of interest, which may be fixed or variable in accordance with Article IV. Various series need not be issued at the same time and may be issued from time to time in the discretion of the Treasurer exercisable by written order. In determining the dates of issuance of the respective series, the Treasurer shall consider, among

other pertinent factors, the impact the dates selected may have on the marketability, rating and/or qualification for credit support or liquidity support for, or insurance of, the Note or Notes. The Note of each such series shall be issued according to this Resolution in all respects (and the term "Note" or "Notes" shall be deemed to include each series of Notes throughout this Resolution), provided that:

(a) The aggregate principal amount of the Notes of all series shall not exceed the maximum aggregate amount permitted under Section 103;

(b) Each series shall be issued pursuant to Article II or Article III, and different series may be issued pursuant to different Articles;

(c) Each series shall be issued pursuant to Section 502 or Section 503, and different series may be issued pursuant to different Sections;

(d) A series may be issued under Article II for one or more of the annual maturities set forth in Article II with the balance of the annual maturities being issued under Article II or under Article III in one or more other series, provided that the minimum annual maturities set forth in Section 203 shall be reduced and applied pro rata to all Notes so issued; and

(e) The Notes of all series issued pursuant to Article II above shall not, in aggregate, mature in amounts or on dates exceeding the maximum authorized maturities set forth in Section 203.

502. Series Secured Pari Passu. If the Notes are issued in multiple series pursuant to this Article V, each series of Notes may, by written order of the Treasurer, be secured *pari passu* with the other by the security described in and the amounts pledged by Article VII below. Moreover, such security may, pursuant to further written order of the Treasurer, be segregated in accordance with the following provisions.

(a) The Treasurer may by written order establish separate sub-accounts in the County's 2022 Note Reserve Account for each series of Notes, into which shall be deposited the amount borrowed for the Note Reserve Account for each such series.

(b) The Treasurer may by written order establish separate sub-accounts in the County's 2022 Note Payment Account for each series of Notes, and all amounts deposited in the Note Payment Account shall be allocated to the sub-accounts.

(c)(i) In the event separate sub-accounts are established pursuant to subsection (b) above, and subject to Paragraph (ii) below, the percentage of deposits to the County's 2022 Note Payment Account allocated to each sub-account may be set equal to the percentage that Notes issued in the corresponding series bears to all Notes issued under this Resolution or to any other percentage designated by the Treasurer pursuant to written order; provided that if the various series are issued at different times or if the various series are structured with different maturity dates, (I) sums deposited in the Note Payment Account prior to the issuance of one or more series may upon the issuance of each such series be reallocated among the various sub-accounts established under

Subsection (b) above to achieve a balance among the sub-accounts proportionate to the designated percentage allocation, and/or (II) deposits to the Note Payment Account may be allocated among the sub-accounts according to the total amount of debt service that will actually be paid from the respective sub-accounts.

(ii) Alternatively, the Treasurer may, by written order, rank the sub-accounts established under Subsection (b) above in order of priority, and specify that each such sub-account shall receive deposits only after all sub-accounts having a higher priority have received deposits sufficient to discharge all (or any specified percentage of) Notes whose series corresponds to any of the sub-accounts having priority.

(d) In the absence of a written order of the Treasurer to the contrary, the amounts in each sub-account established pursuant to this Section 502 shall secure only the Notes issued in the series for which such sub-account was established, until such Notes and interest on such Notes are paid in full, after which the amounts in such sub-account may, pursuant to written order of the Treasurer, be added pro rata to the amounts in the other sub-accounts and thereafter used as part of such other sub-accounts to secure all Notes and interest on such Notes for which such other sub-accounts were created, until paid in full. Alternatively, amounts held in two or more sub-accounts within either the Note Reserve Account or the Note Payment Account may be commingled, and if commingled shall be held *pari passu* for the benefit of the holders of each series of Notes pertaining to the relevant sub-accounts.

503. Series Independently Secured. If the Notes are issued in multiple series pursuant to this Article V, each series of Notes may, by written order of the Treasurer, be independently secured in accordance with this Section 503.

(a) Each series of Notes shall pertain to one or more taxing units, as designated by the Treasurer pursuant to written order, and no two series of Notes shall pertain to the same taxing unit. A school district, intermediate school district, or community college district extending beyond the boundaries of a city in which it is located may, pursuant to written order of the Treasurer, be subdivided along the boundaries of one or more cities and each such subdivision shall be deemed a taxing unit for purposes of this Section 503.

(b) Separate sub-accounts shall be established in the County's 2022 Tax Payment Account. Each sub-account shall receive the proceeds of one and only one series of Notes, and amounts shall be disbursed from the sub-account to only those taxing units designated as being in that series.

(c) In the event Notes are issued for deposit into the Project Account established under Section 701, separate sub-accounts shall be established in the Project Account. Each sub-account shall receive the proceeds of one and only one series of Notes, and amounts shall be disbursed from the sub-account only to accounts, sub-accounts and/or taxing units designated as being in the series corresponding to the sub-account from which disbursement is being made.

(d) A separate sub-account shall be established in the County's 2022 Note Reserve Account for each series of Notes, into which shall be deposited the amount determined by the

Treasurer under Section 103 or Section 703 with respect to the series. Each sub-account shall secure one and only one series.

(e) A separate sub-account shall be established in the County's 2022 Note Payment Account for each series of Notes. Each sub-account shall be allocated only those amounts described in Section 704 which pertain to the taxing units included in the series corresponding to the sub-account. Chargebacks received from a taxing unit pursuant to Section 905 shall be deposited in the sub-account corresponding to the series in which the taxing unit is included. Amounts held in each sub-account shall secure the debt represented by only those Notes included in the series corresponding to the sub-account, and disbursements from each sub-account may be applied toward the payment of only those Notes included in the series corresponding to the sub-account.

(f) The amounts in each sub-account established pursuant to this Section 503 shall secure only the Notes issued in the series for which such sub-account was established until such Notes and interest on such Notes are paid in full, after which any amounts remaining in such sub-account shall accrue to the County and shall no longer be pledged toward payment of the Notes.

VI.
TAXABILITY OF INTEREST

601. Federal Tax. The County acknowledges that the current state of Federal law mandates that the Notes be structured as taxable obligations. Consequently, the Notes shall, subject to Article X, be issued as obligations the interest on which is not excluded from gross income for purposes of Federal income tax.

602. State of Michigan Tax. Consistent with the treatment accorded all obligations issued pursuant to Act 206, interest on the Notes shall be exempt from the imposition of the State of Michigan income tax and the State of Michigan single business tax, and the Notes shall not be subject to the State of Michigan intangibles tax.

603. Change in Federal Tax Status. In the event there is a change in the Federal tax law or regulations, a ruling by the U.S. Department of Treasury or Internal Revenue Service establishes that the Notes may be issued as exempt from Federal income taxes or a change in Michigan law causes the Notes in the opinion of counsel to be exempt from federal income taxes, the Notes may be so issued.

VII.
FUNDS AND SECURITY

701. Delinquent Tax Project Account. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated in time to allow distribution of the proceeds of the Notes within 20 days after the date of issue, a 2022 Delinquent Tax Project Account (the "Project

Account") shall be established by the Treasurer as a separate and distinct fund of the County within its general fund. The Project Account shall receive all proceeds from the sale of the Notes, including any premium or accrued interest received at the time of sale. The Project Account shall be held in trust by an escrow agent until the monies therein are disbursed in accordance with this Article VII. The escrow agent shall be a commercial bank, shall be located in Michigan, shall have authority to exercise trust powers, and shall have a net worth in excess of $25,000,000. The form and content of the agreement between the County and the escrow agent shall be approved by the Treasurer. Subject to the following sentence, monies deposited in the Project Account shall be expended only (i) for the purpose of funding the Tax Payment Account established under Section 702 and (ii) to the extent permitted by Act 206, for the purpose of paying the expenses of the offering of the Notes. In the event the Treasurer by written order so directs, additional funding of the Project Account may be undertaken, and any surplus proceeds remaining in the Project Account after the Treasurer has completed the funding of the Tax Payment Account may be transferred to either the 2022 Note Reserve Account created under Section 703 or the 2022 Note Payment Account created under Section 704. Monies in the Project Account may be disbursed by the escrow agent to the County's 2022 Tax Payment Account at any time and from time to time, upon receipt of a written requisition signed by the Treasurer.

702. <u>2022 Tax Payment Account</u>. The County's 2022 Tax Payment Account (the "Tax Payment Account") is hereby established as a distinct account within the Revolving Fund. The Treasurer shall designate all or a portion of the proceeds of the Notes, not to exceed the amount of Delinquent Taxes, for deposit in the Tax Payment Account. If, however, the proceeds of the Notes are initially deposited in the Project Account pursuant to Section 701, the Treasurer is instead authorized and directed to transfer monies included in the Project Account in accordance with the procedures set forth in Section 701. The County shall apply the monies in the Tax Payment Account to the payment of the Delinquent Taxes or expenses of the borrowing in accordance with Act 206. The allocation of monies from the Tax Payment Account may be made pursuant to a single, comprehensive disbursement or may instead be made from time to time, within the time constraints of Act 206, to particular taxing units as monies are paid into the Tax Payment Account, such that the source of the monies (whether from the County's own funds, from the proceeds of a tax exempt borrowing or from the proceeds of a taxable borrowing) may be traced to the particular taxing unit receiving the funds. Moreover, and regardless of whether multiple series of Notes are issued, the Tax Payment Account may be divided into separate sub-accounts in order to allow the Treasurer to designate which taxing units shall receive borrowed funds and which shall receive funds otherwise contributed by the County.

703. <u>2022 Note Reserve Account</u>. In the event funding is provided as described in this Section 703, the Treasurer shall establish a 2022 Note Reserve Account (the "Note Reserve Account") as a distinct account within the Revolving Fund. After depositing all of the monies to fund the Tax Payment Account pursuant to Section 702, the Treasurer shall next transfer to the Note Reserve Account, either from the Project Account or directly from the proceeds of Notes, any proceeds remaining from the initial issuance of the Notes. In addition, the Treasurer may transfer unpledged monies from other County sources to the Note Reserve Account in an amount which, when added to any other amounts to be deposited in the Note Reserve Account, does not exceed the amount reasonably required for the Notes secured by the Reserve Account or, if less, 20% of the total amount of the Notes secured by the Reserve Account. Except as provided below,

all monies in the Note Reserve Account shall be used solely for payment of principal of, premium, if any, and interest on the Notes to the extent that monies required for such payment are not available in the County's 2022 Note Payment Account. Monies in the Note Reserve Account shall be withdrawn first for payment of principal of, premium, if any, and interest on the Notes before County general funds are used to make the payments. All income or interest earned by, or increment to, the Note Reserve Account due to its investment or reinvestment shall be deposited in the Note Reserve Account. When the Note Reserve Account is sufficient to retire the Notes and accrued interest thereon, the Treasurer may order that the Note Reserve Account be used to purchase the Notes on the market, or, if the Notes are not available, to retire the Notes when due. If so ordered by the Treasurer, all or any specified portion of the Note Reserve Account may be applied toward the redemption of any Notes designated for redemption in accordance with Section 209.

704. 2022 Note Payment Account.

(a) The County's 2022 Note Payment Account is hereby established as a distinct account within the Revolving Fund. (The County's 2022 Note Payment Account, as supplemented by monies held in any interim account that are designated for transfer to the 2022 Note Payment Account, is herein referred to as the "Note Payment Account".) The Treasurer is directed to deposit into the Note Payment Account, promptly on receipt, those amounts described below in Paragraphs (i), (ii), (iv), and (v) that are not excluded pursuant to Subsection (c) below. Furthermore, the Treasurer may, by written order, deposit into the Note Payment Account all or any portion of the amounts described below in Paragraph (iii).

(i) All Delinquent Taxes.

(ii) All statutory interest on the Delinquent Taxes.

(iii) All property tax administration fees on the Delinquent Taxes, net of any amounts applied toward the expenses of this borrowing.

(iv) Any amounts which are received by the Treasurer from the taxing units within the County because of the uncollectability of the Delinquent Taxes.

(v) Any amounts remaining in the Project Account after the transfers to the Tax Payment Account and Note Reserve Account have been made as specified in Sections 702 and 703.

(b) Monies in the Note Payment Account shall be used by the County to pay principal of, premium, if any, and interest on the Notes as the same become due and payable.

(c)(i) The Treasurer may by written order provide that only a portion of the sums described above in Subsection (a) shall be deposited into the Note Payment Account and applied toward the payment of debt service on the Notes, in which event those sums which are withheld from the Note Payment Account shall be deposited into the Tax Payment Account or, pursuant to further order of the Treasurer, applied toward any other purpose consistent with Act 206. The portion of any sums described in Subsection (a) which are withheld from the Note Payment Account pursuant to this Subsection shall be determined in accordance with the following Paragraph.

(ii) Prior to the issuance of the Notes, the Treasurer may by written order specify a cut-off date not earlier than March 1, 2022, and only those sums payable to the Note Payment Account and received by the County after the cut-off date shall be applied to the Note Payment Account.

(d) The Treasurer may by written order provide that at such time as sufficient funds shall have been deposited into the Note Payment Account to pay all remaining amounts owed under the Notes the pledge on any additional monies otherwise payable to the Note Payment Account shall be discharged and such monies shall not be deposited into the Note Payment Account or otherwise pledged toward payment of the Notes.

(e) The Treasurer may by written order provide that in the event Notes are issued pursuant to Article III, amounts which would otherwise be included in the Note Payment Account or the Note Reserve Account (or any sub-account therein for a particular series of Notes) shall not include any amounts received by the County prior to the latest maturity date of any series of Notes previously issued under Article II and/or Article III.

705. Limited Tax General Obligation and Pledge.

(a) The Notes shall be the general obligation of the County, backed by the County's full faith and credit, the County's tax obligation (within applicable constitutional and statutory limits) and the County's general funds. The County budget shall provide that if the pledged monies are not collected in sufficient amounts to meet the payments of the principal and interest due on the Notes, the County, before paying any other budgeted amounts, shall promptly advance from its general funds sufficient monies to pay such principal and interest.

(b) In addition, the monies listed below are pledged to the repayment of the Notes and, subject to Section 901, shall be used solely for repayment of the Notes until the principal of, premium, if any, and interest on the Notes are paid in full:

(i) All amounts deposited or earned in any Project Account, until disbursed in accordance with Section 701;

(ii) All net proceeds from the sale of the Notes deposited or earned in the Tax Payment Account, until disbursed in accordance with Section 702;

(iii) All amounts deposited in the Note Payment Account pursuant to Section 704(a);

(iv) All amounts deposited in the Note Reserve Account;

(v) All amounts earned from the investment of monies held in the Notes Payment Account or the Note Reserve Account; and

(vi) Any supplemental monies placed in the Note Payment Account and drawn in the discretion of the Treasurer from unpledged sums on the revolving funds, which pledge shall be subject to such limitations or exceptions as shall be set forth in the written order of the Treasurer.

(c) If the Notes shall be issued in various series pursuant to Article V, this pledge shall in the case of any independently secured series extend only to monies in accounts or sub-accounts pertaining to the particular series.

(d) If the amounts so pledged are not sufficient to pay the principal and interest when due, the County shall pay the same from its general funds or other available sources. Pursuant to written order of the Treasurer, the County may later reimburse itself for such payments from the Delinquent Taxes collected.

706. Security for Renewal, Refunding or Advance Refunding Notes. Renewal, refunding, or advance refunding Notes shall be secured by all or any portion of the same security securing the Notes being renewed, refunded or advance refunded. The monies pledged in Section 705 for the repayment of the Notes are also pledged for the repayment of the principal of, premium, if any, and interest on any renewal, refunding, or advance refunding Notes issued pursuant to this Resolution, and any such renewal, refunding, or advance refunding Notes shall be the general obligation of the County, backed by its full faith and credit, which shall include the tax obligation of the County, within applicable constitutional and statutory limits.

707. Use of Funds after Full Payment or Provision for Payment. After all principal of, premium, if any, and interest on the Notes have been paid in full or provision made therefor by investments of pledged amounts in direct noncallable obligations of the United States of America in amounts and with maturities sufficient to pay all such principal, premium, if any, and interest when due, any further collection of Delinquent Taxes and all excess monies in any fund or account of the Revolving Fund, and any interest or income on any such amounts, may, pursuant to written order of the Treasurer and subject to Article V, be used for any proper purpose within the Revolving Fund including the securing of subsequent issues of Notes.

VIII.
SUPPLEMENTAL AGREEMENTS

801. Supplemental Agreements and Documents. The Treasurer, on behalf of the County, is authorized to enter into any or all of the following agreements or commitments as may, in the Treasurer's discretion, be necessary, desirable or beneficial in connection with the issuance of the Notes, upon such terms and conditions as the Treasurer may determine appropriate:

(a) A letter of credit, line of credit, repurchase agreement, Note insurance, or similar instrument, providing backup liquidity and/or credit support for the Notes;

(b) A reimbursement agreement, revolving credit agreement, revolving credit Note, or similar instrument, setting forth repayments of and security for amounts drawn under the letter of credit, line of credit, repurchase agreement or similar instrument;

(c) A marketing, remarketing, placement, authenticating, paying or tender agent agreement or dealer agreement designating a marketing, remarketing, authenticating, paying, tender or placement agent or dealer and prescribing the duties of such person or persons with respect to the Notes; and

(d) A put agreement or provision allowing the purchaser of the Notes to require the County to repurchase the Notes upon demand at such times as may be provided in such put agreement or provision.

(e) An agreement to use amounts formerly pledged to other years borrowings as security for the Notes when no longer so pledged.

802. Revolving Credit Notes. If the Treasurer enters into a revolving credit agreement (the "Agreement") pursuant to Section 801 above, the Agreement may call for the issuance of one or more revolving credit Notes (the "Revolving Credit Notes") for the purpose of renewing all or part of maturing Note or Notes that have been put pursuant to a put agreement or provision. Such Revolving Credit Notes shall be issued pursuant to Article II or III, as appropriate, and in accordance with the following provisions:

(a) Interest on the Revolving Credit Notes may be payable on maturity, on prior redemption, monthly, bimonthly, quarterly, or as otherwise provided in the Agreement.

(b) The Revolving Credit Notes may mature on one or more date or dates not later than the final maturity date of the Notes, as provided in the Agreement.

(c) The Treasurer may, at the time of the original issuance of the Notes, execute and deliver one Revolving Credit Note in a maximum principal amount not exceeding the lending commitment under the Agreement from time to time in force (and may substitute one such Note in a lesser principal amount for another in the event the lending commitment is reduced), provided that a schedule shall be attached to such Note on which loans and repayments of principal and interest are evidenced and further provided that the making of a loan and the evidencing of such loan on the schedule of any such Note shall constitute the issuance of a renewal Note for the purposes of this Resolution.

IX.
MISCELLANEOUS PROVISIONS

901. Expenses. Expenses incurred in connection with the Notes shall be paid from the property tax administration fees collected on the Delinquent Taxes and, if so ordered by the

Treasurer, from any earnings on the proceeds of the offering or from other monies available to the County.

902. Bond Counsel. The Notes (and any renewal, refunding or advance refunding Notes) shall be delivered with the unqualified opinion of Clark Hill PLC, attorneys of Detroit, Michigan, bond counsel chosen by the Treasurer, which selection may, at the option of the Treasurer, be for one or more years.

903. Financial Consultants PFM Financial Advisor, Ann Arbor, Michigan, is hereby retained to act as financial consultant and advisor to the County in connection with the sale and delivery of the Notes.

904. Complete Records. The Treasurer shall keep full and complete records of all deposits to and withdrawals from each of the funds and accounts in the Revolving Fund and any account or sub-account created pursuant to this Resolution and of all other transactions relating to such funds, accounts and sub-accounts, including investments of money in, and gain derived from, such funds and accounts.

905. Chargebacks. If, by the date which is three months prior to the final maturity date of the Notes, sufficient monies are not on deposit in the Note Payment Account and the Note Reserve Account to pay all principal of and interest on the Notes when due, Delinquent Taxes not then paid or recovered at or prior to the latest tax sale transacted two or more months before the final maturity of the Notes shall, if necessary to ensure full and timely payment on the date of final maturity, be charged back to the local units in such fashion as the Treasurer may determine, and, subject to Article V, the proceeds of such chargebacks shall be deposited into the County's 2022 Note Payment Account no later than five weeks prior to the final maturity of the Notes. This Section 905 shall not be construed to limit the authority of the Treasurer under State law to charge back under other circumstances or at other times.

906. Investments. The Treasurer is authorized to invest all monies in the Project Account, in the Revolving Fund or in any account or sub-account therein which is established pursuant to this Resolution in any one or more of the investments authorized as lawful investments for counties under Act No. 20, Public Acts of 1943, as amended. The Treasurer is further authorized to enter into a contract on behalf of the County under the Surplus Funds Investment Pool Act, Act No. 367, Michigan Public Acts of 1982, as amended, and to invest in any investment pool created thereby monies held in the Project Account, in the Revolving Fund, or in any account or sub-account therein which is established pursuant to this Resolution.

907. Mutilated, Lost, Stolen or Destroyed Notes. In the event any Note is mutilated, lost, stolen, or destroyed, the Treasurer may, on behalf of the County, execute and deliver, or order the Registrar or Paying Agent to authenticate and deliver, a new Note having a number not then outstanding, of like date, maturity and denomination as that mutilated, lost, stolen, or destroyed. In the case of a mutilated Note, a replacement Note shall not be delivered unless and until such mutilated Note is surrendered to the Treasurer or the Registrar or Paying Agent. In the case of a lost, stolen or destroyed Note, a replacement Note shall not be delivered unless and until the

Treasurer and the Registrar or Paying Agent shall have received such proof of ownership and loss and indemnity as they determine to be sufficient.

ARTICLE X.
TAX-EXEMPT NOTES OR REFUNDING

1001. Refunding of Taxable Debt or Issuance of Tax-Exempt Debt. The County acknowledges that the current state of Federal law precludes the issuance of the Notes as obligations the interest on which is exempt from Federal income tax. However, the County presently contemplates that anticipated amendments to the Internal Revenue Code of 1986 (the "Code") and/or the Treasury Regulations issued thereunder (the "Regulations") or a change in Michigan law changing the character of the Notes may in the future permit the issuance of general obligation limited tax Notes on a tax-exempt basis, and, in view of this expectation, the County, through the offices of the Treasurer, shall issue tax-exempt Notes or issue obligations to refund any or all outstanding Notes issued as taxable obligations, at the time, on the terms, and to the extent set forth in this Article X.

1002. Timing of Refunding. The aforementioned refunding obligations (the "Refunding Notes") shall be issued after the effective date of any change in the Code, Regulations, Internal Revenue Service pronouncements or judicial rulings which, as confirmed by the written opinion of bond counsel, permit the refunding of all or some of the outstanding Notes with proceeds from obligations the interest on which is excluded from gross income for purposes of Federal income tax.

1003. Extent of Refunding. Subject to the other provisions of this Section 1003, the Refunding Notes shall refund all Notes outstanding at or after the effective date of any change in the law described in Section 1002. This Section 1003 shall not, however, be construed to require the refunding of any Note prior to the time such Note may be refunded on a tax-exempt basis, nor shall this Section 1003 be construed to require the refunding of any Note, if that refunding would result in greater cost to the County (including interest expense, professional fees and administrative outlays) than would arise if the Note were to remain outstanding.

1004. Confirmatory Action. Subsequent to any change in the law described in Section 1002, the Board shall convene to consider any terms of the Refunding Notes requiring specific ratification by the Board.

1005. Arbitrage Covenant and Tax Law Compliance. In the event tax-exempt Notes or Refunding Notes are issued pursuant to this Article X, the following covenants shall be observed by the County:

(i) the County will make no use of the proceeds of the Notes or Refunding Notes and will undertake no other intentional act with respect to the Notes or Refunding Notes which, if such use or act had been reasonably expected on the date of issuance of the Notes or Refunding Notes or if such use or act were intentionally made or undertaken after the date of issuance of the Notes or Refunding Notes, would cause the Notes or Refunding Notes to be "arbitrage bonds," as defined in Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), in the Regulations promulgated under Sections 103 and 148 of the Code or in any successor or supplementary provision of law hereinafter promulgated,

(ii) the County will undertake all actions as shall be necessary to maintain the Notes or Refunding Notes as obligations the interest on which qualifies for the tax exemption provided by Section 103(a) of the Code, including, where appropriate and without limitation, filing informational returns with the Secretary of Treasury, keeping accurate account of all monies earned in any fund, account or sub-account authorized by this Resolution or any resolution adopted in accordance with Section 1004 above, certifying cumulative cash flow deficits of the County and the local units, and investing any required portion of the gross proceeds of the Notes or Refunding Notes, whether on behalf of the County or the local units, in tax-exempt obligations or State and Local Government Series obligations, and

(iii) the County will make timely payment to the United States of any investment earnings, realized by the County on the gross proceeds of the Notes or Refunding Notes, as may be subject to rebate under Section 148(f) of the Code, and, to the extent required under applicable law or deemed by the Treasurer to be in the best interest of the County pursuant to written order, the County's obligation to make such payment to the United States shall also account for excess investment earnings realized by local units on all or a portion of the gross proceeds distributed to, and held by, the local units pursuant to Section 702.

(iv) the Treasurer shall be directed to take such actions and to enter into such agreements and certifications, on behalf of the County, as the Treasurer shall deem necessary or appropriate to comply with the foregoing covenants.

1006. Undertaking to Provide Continuing Disclosure. If necessary, this Board of Commissioners, for and on behalf of the County of Eaton, hereby covenants and agrees, for the benefit of the beneficial owners of the Notes to be issued by the County, to enter into a written undertaking (the "Undertaking") required by Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule") to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be substantially in the form as approved by the Underwriter of the Notes. The Undertaking shall be enforceable by the beneficial owners of the Notes or by the Underwriter on behalf of such beneficial owners (provided that the Underwriter's right to enforce the provisions of the Undertaking shall be limited to a right to obtain specific enforcement of the County's obligations hereunder and under the Undertaking), and any failure by the County to comply with the provisions of the Undertaking shall not be deemed a default with respect to the Notes.

The County Treasurer or other officer of the County charged with the responsibility for issuing the Notes shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the terms of the County's Undertaking.

After consideration of the borrowing resolution presented earlier this day with regard to Act 206 of the Public Acts of 1893, as amended ("Act 206"), and in respect of such borrowing resolution, the resolution set forth below was offered by Commissioner ________________ and seconded by Commissioner __________________.

RESOLUTION AUTHORIZING 2022 ADMINISTRATIVE FUND

IT IS RESOLVED BY THE EATON COUNTY BOARD OF COMMISSIONERS AS FOLLOWS:

The County Treasurer, pursuant to Section 87c, Subsection (2), of Act 206, is designated as Agent for the County, and the Treasurer's office shall receive such sums as are provided in Section 87c, Subsection (3), to cover administrative expenses.

Discussion followed. A vote was thereupon taken on the foregoing resolution and the vote for each such resolution was as follows:

AYES: ____

____

____

NAYS: ____

ABSTAIN: ____

A sufficient majority having voted therefor, the two resolutions appearing above were adopted.

STATE OF MICHIGAN

COUNTY OF EATON

I certify that the foregoing is a true and accurate copy of the resolutions adopted by the Eaton County Board of Commissioners, that such resolutions were duly adopted at a _________ meeting held on the ____ day of ____________, ____, and that notice of such meeting was given as required by law.

____
____________, Clerk of the EATON
County Board of Commissioners

[SEAL]

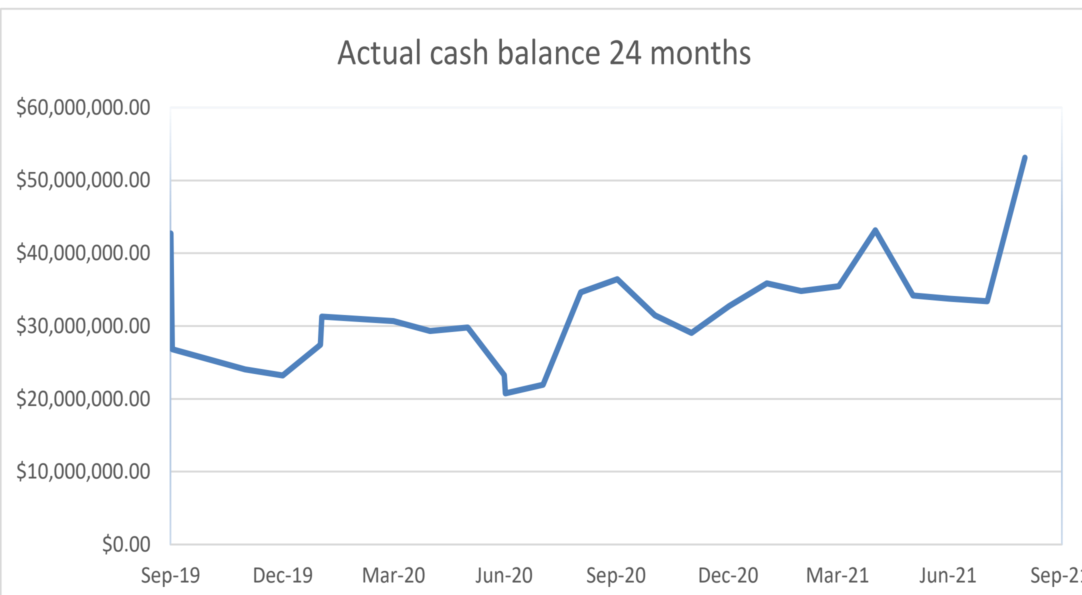
EATON COUNTY TREASURER
Bob Robinson
2021 3rd quarter financial report

Checking

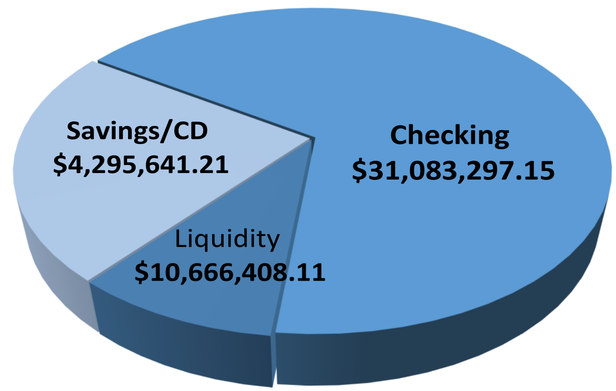
Balance	Earnings Allowed
$49,636,502.28	$10,182.97

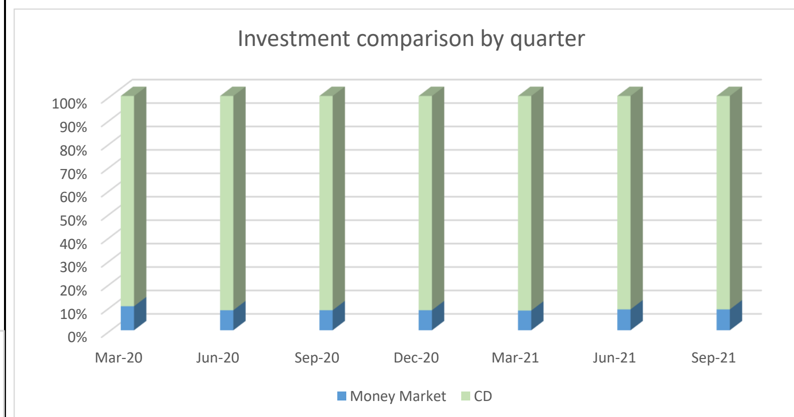
Short term—Certificate of Deposit-Sweep

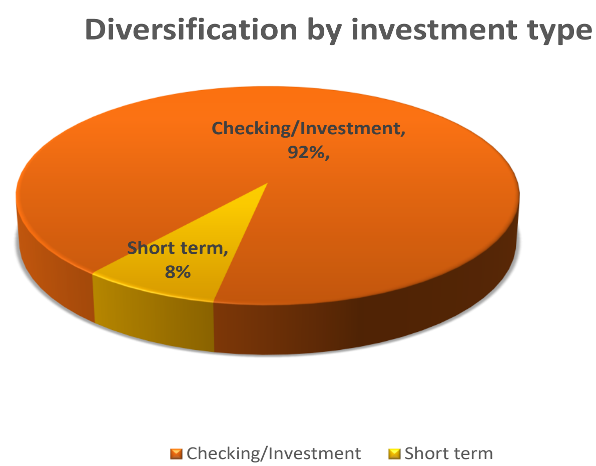
Actual value	Income for Quarter
$4,299,014.51	$3,016.38



Liquid assets



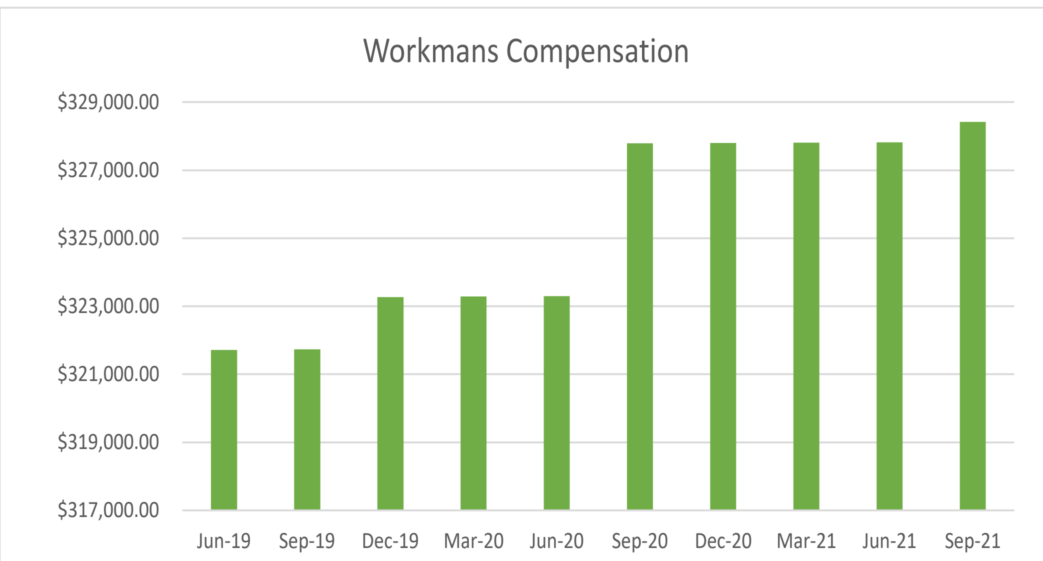




2021 3rd quarter financial report

Retiree Health	Market Value
Account 1	$18,499,303.36

Workers Comp	Market Value
Account 1	$ 38,741.52
Account 2	$289,261.20
TOTAL	**$329,002.72**



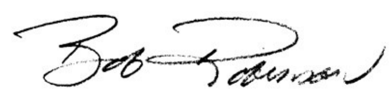
A message from the County Treasurer

The Fed announced this month it may increase interest rates three (3) times in 2022, twice in 2023 and twice again in 2024 to battle inflation in the coming months and years. It anticipates benchmark rates to rise from .3% to .9% in 2022. Unfortunately, this rate increase will have a negligible impact on county cash reserves in the face of current rate of inflation at 6.8%

Currently, county cash investments are earning rates ranging from .2% to .55%

The Fed also plans to pull back on its purchase of treasury bonds as part of its anti-inflation plan. Whether these actions during a COVID era - that is, increasing interest rates and tapering the flow of cash into the US economy, will actively curb in-flation in the US markets is impossible to predict.

The county currently has sufficient cash flow to operate for the next six (6) months.



December 16, 2021

This report is compiled for Treasurer, Bob Robinson by Chief Deputy Treasurer, Tracey Gordeneer

Liquidity funds

Law Library	$	146,184.59
Road	$	8,023,760.11
ROD Technology	$	73,973.49
Juvenile Special	$	15,342.34
Retirees Health	$	75,933.53
Lincoln Brick Donation	$	110,424.87
Lincoln Brick Perpetual	$	67,288.60
Reinhart Cook	$	16,492.39
Unclaimed Property		
Total	$	8,529,399.92

Drain Construction Account

balance all construction accounts	$	1,505,060.20

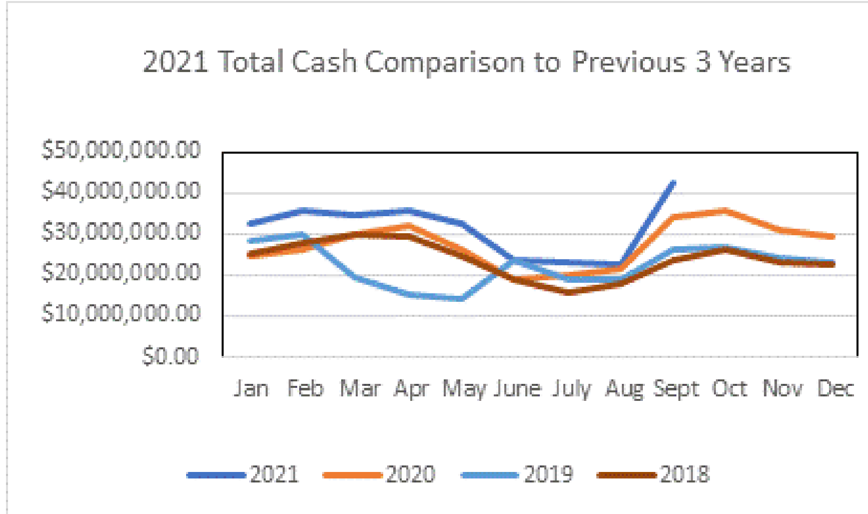
Drain Debt Account

balance all debt accounts	$	5,858,205.41

Total All drain accounts	$	7,363,265.61

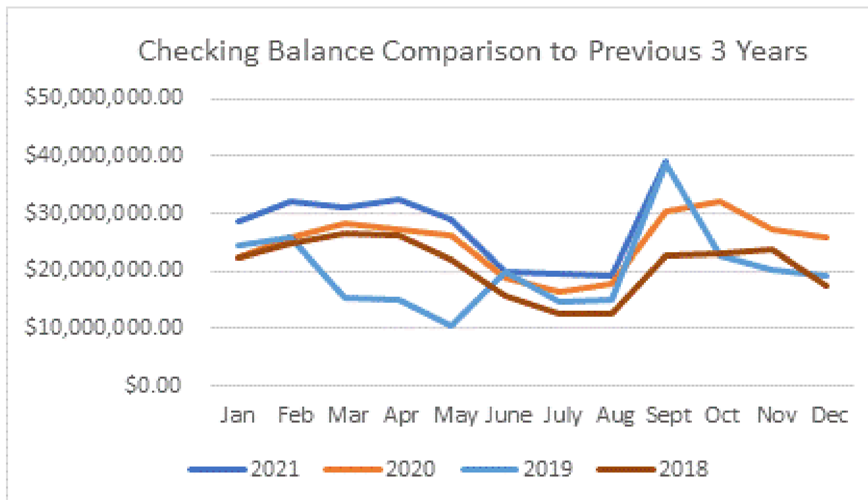
Average Total Cash Holdings Previous 3 Years

	2021	2020	2019	2018
Jan	$32,747,541.88	$24,664,865.48	$28,449,998.84	$25,398,029.70
Feb	$35,868,509.33	$25,974,630.65	$29,675,517.42	$27,978,367.27
March	$34,819,644.13	$29,776,531.56	$19,216,131.96	$29,727,462.73
April	$35,463,530.01	$32,026,970.36	$15,032,327.00	$29,177,455.31
May	$32,451,716.15	$26,000,598.00	$14,390,192.02	$24,906,240.42
June	$23,487,538.78	$18,984,863.00	$23,843,714.70	$18,688,691.79
July	$23,034,345.43	$20,160,236.02	$18,720,311.41	$15,560,294.17
Aug	$22,709,484.34	$21,320,706.52	$19,010,435.98	$17,856,550.59
Sept	$42,405,437.48	$34,004,860.26	$26,478,143.79	$23,537,557.73
Oct		$35,835,180.83	$26,803,746.80	$26,240,784.92
Nov		$30,869,811.73	$24,071,436.49	$22,838,324.35
Dec		$29,435,982.41	$23,199,966.18	$22,385,550.17



Average Checking Balance Previous 3 Years

	2021	2020	2019	2018
Jan	$28,463,892.85	$22,378,660.96	$24,544,273.87	$22,331,557.72
Feb	$32,135,486.78	$25,913,109.72	$25,765,299.39	$24,911,300.95
March	$31,083,297.15	$28,163,548.52	$15,305,550.81	$26,659,709.74
April	$32,292,129.72	$27,215,372.00	$15,032,327.00	$26,102,720.54
May	$28,976,839.81	$26,333,039.00	$10,460,503.66	$21,829,190.94
June	$20,012,619.30	$18,984,863.00	$19,904,201.42	$15,610,909.20
July	$19,558,992.18	$16,496,646.34	$14,779,070.03	$12,472,250.53
Aug	$19,234,086.50	$17,653,601.07	$15,064,423.63	$12,472,250.53
Sept	$38,927,369.28	$30,334,690.02	$38,762,402.54	$22,845,563.46
Oct		$32,164,912.57	$22,857,015.00	$23,179,323.00
Nov		$27,199,444.00	$20,124,378.00	$23,641,782.00
Dec		$25,703,320.00	$19,252,571.00	$17,461,694.00



EATON COUNTY CONTROLLER/PERSONNEL

1045 Independence Blvd
Charlotte, MI 48813

(517) 543-2122
(517) 543-3331 Fax

John F. Fuentes, CPA
Controller/Administrator

Connie L. Sobie
Deputy Controller/Administrator

TO: Ways and Means Committee

FROM: John Fuentes, Controller

SUBJECT: American Rescue Plan Act (ARPA) Final Rule Update

DATE: January 14, 2022

On January 6, 2022 the U.S. Department of Treasury issued the Final Rule on the Coronavirus State & Local Fiscal Recovery Funds. Eaton County received an allocation of $21,418,266.

One notable change regarding the use of the recovery funds in the final rule is the addition of the option to elect to utilize a standard allowance for the portion of funds to be considered lost local government revenue. The interim rule included a calculation to determine counterfactual revenue estimates of lost revenue. The standard allowance under the final rule is up to $10,000,000. The determination of method to consider lost revenue must be made through an irrevocable election by the County.

Under this eligible category may use funds for government services; generally, services traditionally provided by the County are government services, unless Treasury has state otherwise. Therefore funds under this category are available for general County use other than as specifically prohibited by the ARPA.

Under the calculation included within the interim rule the County's lost revenue was calculated to be approximately, $3,127,000 through December 31, 2021, of which $1,860,000 was identified for specific eligible uses in the current FY 21/22 County budget.

Utilizing the formula included in the Final Rule, the revenue loss calculation must be computed annually and therefore it is possible the County may be determined to be less in future years. Funds considered as revenue loss under either election remain governed by the Final Rule with respect to eligible use under the Act.

For certainty and streamlining of the reporting requirements, it is recommended that the County consider making the election to utilize the maximum standard allowance. Specific guidance as to how the election is reported is forthcoming from US Treasury.

EATON COUNTY CONTROLLER/PERSONNEL

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Charlotte, MI 48813

(517) 543-2122
(517) 543-3331 Fax

John F. Fuentes, CPA
Controller/Administrator

Connie L. Sobie
Deputy Controller/Administrator

TO: Ways and Means Committee

FROM: John Fuentes, Controller

SUBJECT: Temporary Employee Retention and Recruitment Program

DATE: January 14, 2022

It is recommended that the County utilize a portion of its American Rescue Plan Act (ARPA) allocation to implement a temporary employee Retention and Recruitment Program. All current full-time and part-time employees will be eligible to receive a monthly retention stipend in addition to their currently authorized or contractual salary of $250/month. This monthly amount equates to a $3,000 annual retention stipend should the employee remain as a County employee for the twelve month period.

To address employee recruiting concerns across all positions in the current labor environment this program will include a deferred payment of a similar monthly stipend for employees hired with Eaton County after the implementation of the program upon successful completion of six months of continuous employment. When an employee completes six-months of employment they will receive a $1,500 stipend and begin to receive the $250/month stipend from that point forward. This represents a total of $3,000 annual recruitment stipend after a new employee completes one year of service with the County. Letters of Understanding with need to be developed and executed with the seven represented employee groups for this program.

Remaining employee classifications (on-call, temporary, intermittent and seasonal) will be included in this program as well utilizing a pro-rated stipend of $75/month, if the employee within that classification meets a minimum number of hours of work during a given month. In example, if an employee within that classification works a minimum of 32 hours/month, an equivalent of one day/week, they are eligible for the retention stipend for that month.

It is recommended that this program be implemented, February 1, 2022 and continue until January 31, 2023, when its effectiveness will be evaluated and the need for extension will be assessed.

It is also recommended that the Article 7 Section 3 of the current County personnel policy be revised to allow for the maximum accrual of annual leave hours for employees hired after January 1, 2010 be increased to 240 hours from the current total maximum allowable of 160 hours. This recommendation affects non-represented employees and those covered by the Animal Control Unit collective bargaining agreement.

WAYS & MEANS COMMITTEE
Positions Update
1/14/2022

DEPARTMENT	POSITION OPENING	STATUS	VACANT	FILLED	WAGE SCALE
Central Dispatch	Public Safety Telecommunicator	Filled	9/17/2021	1/4/2022	Union
	Public Safety Telecommunicator	Filled	11/12/2021		Union
	Public Safety Telecommunicator	Posted	1/2/2022		Union
Construction Code	Director	Posted	2/25/2022		Grade 10
	Part-Time Plumbing Inspector	Posted	1/31/2022		Grade 8
Controller's Office	FOIA Specialist	Filled	10/1/2021	12/20/2021	Grade 7
Equalization	Appraiser	Filled	9/30/2021	1/18/2022	Grade 7
Prosecuting Attorney	Legal Assistant	Filled	8/19/2021		Grade 3
	Legal Assistant	Filled	11/12/2021	1/12/2022	Grade 3
	Assistant Prosecuting Attorney	Filled	9/24/2021	12/20/2021	Grade 14
Public Defender's Office	Social Worker	Posted	12/14/2021		Grade 8
Sheriff's Office	Deputy	Posted	10/1/2021		Union
	Deputy	Posted	11/12/2021		Union
	Corrections Deputy	Filled	10/1/2021	12/20/2021	Union
	Corrections Deputy	Posted	11/29/2021		Union
	Registered Nurse - Jail	On-Hold	1/8/2019		Grade 9
	Jail Health Coordinator	Posted	12/29/2021		Grade 11
	Animal Control Officer	Posted	10/28/2021		Union
Technology Services	Network Administrator	Filled	10/1/2021	1/3/2022	Grade 10
	PC Technician	Posted	11/22/2021		Grade 6
Trial Court	Youth Specialist	Filled	7/11/2021	1/10/2022	Union
	Youth Specialist	Posted	7/17/2021		Union
	Case Manager/Assessor	Filled	10/29/2021	1/3/2022	Grade 6
	Part-Time Attorney Magistrate	Posted	12/29/2021		Grade 10
	Deputy Youth Services Director	Filled	2/25/2022	2/28/2022	Grade 10

CURRENT POSITION OPENINGS:

Controller's Office	Accountant	Recommend	1/7/2022		Grade 7
Parks and Recreation	Director	Recommend	1/14/2022		Grade 10
Sheriff's Office	Deputy	Recommend	1/14/2022		Union
	Deputy	Recommend	1/14/2022		Union
Trial Court	Office Manager - Youth Services	Recommend	2/25/2022		Grade 10
	Deputy District Court Clerk	Recommend	1/11/2022		Grade 3

Statement taken from MIOSHA website, January 13, 2022

Federal OSHA's COVID-19 Emergency Temporary Standard for Vaccination and Testing

Since the 6th Circuit lifted the stay on Federal OSHA's COVID-19 Emergency Temporary Standard for Vaccination and Testing 1910.501 (ETS2), applications have been filed with the U.S. Supreme Court for another emergency stay. It is anticipated that the U.S. Supreme Court will rule on the emergency stay by mid-January 2022. Federal OSHA is requiring state plan states like Michigan to adopt ETS2 or equivalent by January 24, 2022. The agency is closely monitoring the legal challenges while preparing for the deadline to adopt ETS2 to align with federal standards.

EATON COUNTY BOARD OF COMMISSIONERS

January 19, 2022

RESOLUTION TO APPOINT COUNTY REMONUMENTATION REPRESENTATIVE AND RELATED CONTRACT

Introduced by the Ways and Means Committee

WHEREAS, pursuant to Section 9 of PA 345 of 1990, the State Survey and Remonumentation Act, the Board of Commissioners is authorized to appoint a County Representative for all surveying projects in Eaton County approved or initiated by the State Survey and Remonumentation Commission; and

WHEREAS, the Ways & Means Committee is recommending entering into a contract with Ronnie M. Lester, which designates Mr. Lester as County Representative; and

WHEREAS, the proposed contractual fee for services as County Representative for 2022 is $16,350.00; and

WHEREAS, Mr. Lester is a surveyor licensed to practice in the State of Michigan and has offered to provide the County, on an independent contractor basis, with the County Representative services it requires.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioner appoints Ronnie M. Lester as the County Representative under PA 345 of 1990; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners or his designee is authorized to sign the contract.

EATON COUNTY BOARD OF COMMISSIONERS

January 19, 2022

RESOLUTION AUTHORIZING AGREEMENTS WITH REMONUMENTATION SURVEYORS FOR RESEARCH AND SURVEYING REQUIRED UNDER THE EATON COUNTY MONUMENTATION AND REMONUMENTATION PLAN FOR THE 2022 GRANT YEAR

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County Board of Commissioners has adopted a Monumentation and Remonumentation Plan for Eaton County; and

WHEREAS, the Monumentation and Remonumentation Plan for Eaton County was subsequently approved by the State Survey and Remonumentation Commission; and

WHEREAS, Eaton County is required to have an approved plan in order to apply and receive grant money which is available for this grant project; and

WHEREAS, the County Representative administering the Eaton County plan has contacted all known surveyors working within Eaton County; and

WHEREAS, all interested surveyors at this time have submitted resumes and proposed fees for research and surveying requirements under the Eaton County plan; and

WHEREAS, the recommended Remonumentation Surveyors and contract amounts are listed on Addendum A attached to this resolution; and

WHEREAS, pursuant to Public Act 345 of 1990, known as the "State Survey and Remonumentation Act", authorizes Eaton County to contract with a licensed surveyor under the terms and conditions established in the agreement.

WHEREAS, Public Act 166 of 2014, amended PA 345 of 1990 to require the Board of Commissioners to appoint representatives to the peer review group.

THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners does hereby authorize agreements with the Remonumentation Surveyors listed on Addendum A for the Eaton County Project.

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners does hereby appoint the following individuals to the peer review group for the 2022 grant year:

Jeffery Autenrieth, PS
Autenrieth Surveying, LLC

Anthony Bumstead, PS
Bumstead Land Surveying, LLC

Gilbert Barish, PS (Alternate)
Geodetic Design, Inc.

Justin Carroll, PS
Geodetic Design, Inc.

David Clifford, PS
Enger Surveying & Engineering, Sole Prop.

Ron Enger, PS (Alternate)
Enger Surveying & Engineering, Sole Prop.

Ryan Miller, PS
RD Miller Land Surveying, LLC

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners and the County Clerk are authorized to sign the agreements with the Remonumentation Surveyors.

____
Diana Bosworth,

Addendum A

EATON COUNTY REMONUMENTATION SURVEYORS
FOR THE 2022 GRANT YEAR

Bumstead Land Surveys
Anthony Bumstead, P.S, Sole Proprietor $12,475.40
318 West Lovett #3
Charlotte, MI 48813

RD Miller Land Surveying, LLC
Ryan Miller, P.S. $12,475.40
P.O. Box 309
Olivet, MI 49076

Enger Surveying and Engineering
Ronald L. Enger, P.S., Sole Proprietor $12,475.40
P.O. Box 87
Mason, MI 48854

Geodetic Design, Inc.
Gilbert Barish, P.S., President $12,475.40
2300 N. Grand River Ave.
Lansing, MI 48906

Autenrieth Land Surveys, LLC $12,475.40
Jeffrey K Autenrieth, P.S. Manage
P.O. Box 80678
Lansing, MI. 48917

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
TOTAL WORST CASE (MED ONLY)	

* 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	Contracts	QTR Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$162,708	$143,346	$129,282	$0	$435,336	457		$192,315	$627,651		
Feb-21	$237,195	$132,507	$131,783	($14,354)	$487,130	459		$193,156	$680,286		
Mar-21	$208,002	$142,532	$150,765	($25,656)	$475,642	461	($73,834)	$193,998	$595,806	**$1,903,743**	**1st Qtr**
Apr-21	$324,649	$160,204	$205,623	($81,145)	$609,332	461		$193,998	$803,330		
May-21	$148,759	$123,856	$126,932	($16,687)	$382,861	463		$194,840	$577,701		
Jun-21	$378,336	$140,457	$125,082	($226,283)	$417,591	453	($74,933)	$190,631	$533,289	**$1,914,321**	**2nd Qtr**
Jul-21	$324,685	$172,467	$141,123	($80,011)	$558,263	468		$196,944	$755,207		
Aug-21	$129,162	$127,880	$206,828	($82,492)	$381,379	472		$198,627	$580,006		
Sep-21	$349,276	$141,679	$157,911	($204,945)	$443,921	473	($108,092)	$199,048	$534,877	**$1,870,090**	**3rd Qtr**
Oct-21	$204,395	$187,417	$257,773	($106,640)	$542,945	474		$199,469	$742,414		
Nov-21	$221,698	$138,857	$154,629	($133,998)	$381,186	470		$197,785	$578,972		
Dec-21	$0	$0	$0	$0	$0	0		$0	$0	**$1,321,385**	**4th Qtr**
Totals	**$2,688,865**	**$1,611,201**	**$1,787,732**	**($972,211)**	**$5,115,587**		**($256,859)**	**$2,150,811**	**$7,009,539**		
% Of Total	**38.36%**	**22.99%**	**25.50%**	**-13.87%**	**72.98%**			**30.68%**	**103.66%**		

$7,009,539

2021 BUDGET
Expected Cost
$7,585,408

	Comp To Budg Budget	Surp/(Def)	Surp/(Def) YTD
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	$632,117	$53,145	($56,248)
Dec-21	$0	$0	($56,248)

Reconciliation		
County	BEDHD	Total
($36,125)	($20,123)	($56,248)

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	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$158,826	$138,342	$126,441	$0	$423,609	426		$179,269	$602,878		
Feb-21	$234,228	$119,959	$131,223	($14,354)	$471,056	428		$180,111	$651,167		
Mar-21	$200,226	$130,106	$148,581	($25,656)	$453,257	428	($68,549)	$180,111	$564,819	$1,818,864	1st Qtr
Apr-21	$314,615	$146,765	$201,240	($81,145)	$581,475	426		$179,269	$760,745		
May-21	$137,213	$108,374	$122,860	($16,687)	$351,761	427		$179,690	$531,451		
Jun-21	$363,326	$127,206	$122,814	($226,283)	$387,063	426	($70,467)	$179,269	$495,865	$1,788,061	2nd Qtr
Jul-21	$275,897	$145,482	$138,284	($80,011)	$479,652	437		$183,898	$663,550		
Aug-21	$114,424	$103,125	$196,850	($74,718)	$339,682	441		$185,582	$525,263		
Sep-21	$278,865	$120,830	$147,129	($128,524)	$418,299	440	($100,551)	$185,161	$502,909	$1,691,723	3rd Qtr
Oct-21	$203,317	$171,854	$244,104	($97,208)	$522,067	441		$185,582	$707,649		
Nov-21	$201,583	$122,897	$144,124	($109,383)	$359,221	437		$183,898	$543,119		
Dec-21	$0	$0	$0	$0	$0	0		$0	$0	$1,250,768	4th Qtr
Totals	**$2,482,520**	**$1,434,939**	**$1,723,650**	**($853,969)**	**$4,787,141**		**($239,566)**	**$2,001,841**	**$6,549,416**		
% Of Total	**37.90%**	**21.91%**	**26.32%**	**-13.04%**	**73.09%**			**30.57%**	**103.66%**		

	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	$592,117	$48,998	($36,125)
Dec-21	$0	$0	($36,125)

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	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$80,003	$107,161	$69,910	$0	$257,074	282		$118,671	$375,745		
Feb-21	$202,686	$105,016	$72,596	($14,354)	$365,945	284		$119,513	$485,458		
Mar-21	$168,397	$110,100	$87,935	($25,656)	$340,775	284	($45,486)	$119,513	$414,802	**$1,276,006**	**1st Qtr**
Apr-21	$297,463	$129,982	$98,279	($81,145)	$444,579	282		$118,671	$563,250		
May-21	$102,536	$94,686	$67,948	($16,687)	$248,484	283		$119,092	$367,576		
Jun-21	$343,677	$114,329	$63,044	($226,283)	$294,766	282	($46,647)	$118,671	$366,791	**$1,297,617**	**2nd Qtr**
Jul-21	$218,156	$120,920	$71,494	($65,192)	$345,377	292		$122,879	$468,257		
Aug-21	$88,965	$89,549	$140,020	($67,940)	$250,593	295		$124,142	$374,735		
Sep-21	$265,463	$110,423	$86,735	($117,095)	$345,526	294	($67,186)	$123,721	$402,061	**$1,245,052**	**3rd Qtr**
Oct-21	$189,538	$156,120	$154,408	($92,741)	$407,326	294		$123,721	$531,047		
Nov-21	$172,610	$107,182	$83,023	($101,585)	$261,229	289		$121,617	$382,846		
Dec-21	$0	$0	$0	$0	$0			$0	$0	**$913,893**	**4th Qtr**
Totals	**$2,129,493**	**$1,245,468**	**$995,392**	**($808,678)**	**$3,561,675**		**($159,319)**	**$1,330,212**	**$4,732,568**		
% Of Total	**45.00%**	**26.32%**	**21.03%**	**-17.09%**	**75.26%**			**28.11%**	**103.37%**		

2021 BUDGET

Expected Cost
$5,055,112

	Comp To Budg **Budget**	**Surp/(Def)**	**Surp/(Def) YTD**
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	$421,259	$38,413	($98,716)
Dec-21	$0	$0	($98,716)

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	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$78,823	$31,181	$56,531	$0	$166,535	144		$60,598	$227,133		
Feb-21	$31,542	$14,943	$58,626	$0	$105,111	144		$60,598	$165,709		
Mar-21	$31,830	$20,005	$60,647	$0	$112,482	144	($23,063)	$60,598	$150,017	**$542,859**	**1st Qtr**
Apr-21	$17,152	$16,783	$102,961	$0	$136,896	144		$60,598	$197,494		
May-21	$34,677	$13,688	$54,912	$0	$103,277	144		$60,598	$163,875		
Jun-21	$19,649	$12,877	$59,770	$0	$92,296	144	($23,820)	$60,598	$129,075	**$490,444**	**2nd Qtr**
Jul-21	$57,741	$24,562	$66,791	($14,819)	$134,275	145		$61,019	$195,294		
Aug-21	$25,459	$13,577	$56,831	($6,777)	$89,089	146		$61,440	$150,528		
Sep-21	$13,402	$10,407	$60,394	($11,429)	$72,773	146	($33,365)	$61,440	$100,849	**$446,671**	**3rd Qtr**
Oct-21	$13,779	$15,733	$89,696	($4,467)	$114,741	147		$61,861	$176,602		
Nov-21	$28,973	$15,715	$61,101	($7,798)	$97,992	148		$62,281	$160,273		
Dec-21	$0	$0	$0	$0	$0			$0	$0	**$336,874**	**4th Qtr**
Totals	**$353,027**	**$189,471**	**$728,258**	**($45,291)**	**$1,225,466**		**($80,247)**	**$671,629**	**$1,816,847**		
% Of Total	**19.43%**	**10.43%**	**40.08%**	**-2.49%**	**67.45%**			**36.97%**	**104.42%**		

	2021 BUDGET Expected Cost $2,050,296		
	Comp To Budg		
	Budget	**Surp/(Def)**	**Surp/(Def) YTD**
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	$170,858	$10,585	$62,591
Dec-21	$0	$0	$62,591

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	MI Tax	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$3,882	$5,004	$2,841	$0	$11,727	$0	31		$13,045	$24,773		
Feb-21	$2,966	$12,548	$560	$0	$16,074	$0	31		$13,045	$29,119		
Mar-21	$7,776	$12,426	$2,183	$0	$22,385	$0	33	($5,285)	$13,887	$30,987	**$84,879**	**1st Qtr**
Apr-21	$10,035	$13,439	$4,383	$0	$27,857	$0	35		$14,729	$42,586		
May-21	$11,546	$15,482	$4,073	$0	$31,101	$0	36		$15,150	$46,250		
Jun-21	$15,010	$13,250	$2,268	$0	$30,528	$0	27	($4,466)	$11,362	$37,424	**$126,260**	**2nd Qtr**
Jul-21	$48,787	$26,985	$2,839	$0	$78,611	$0	31		$13,045	$91,657		
Aug-21	$14,739	$24,755	$9,978	($7,775)	$41,697	$0	31		$13,045	$54,742		
Sep-21	$70,411	$20,849	$10,782	($76,420)	$25,622	$0	33	($7,541)	$13,887	$31,967	**$178,367**	**3rd Qtr**
Oct-21	$1,078	$15,563	$13,669	-$9,432	$20,878	$0	33		$13,887	$34,765		
Nov-21	$20,114.71	$15,961	$10,505	($24,615)	$21,966	$0	33		$13,887	$35,853		
Dec-21	$0.00	$0	$0	$0	$0	$0	0		$0	$0	**$70,618**	**4th Qtr**
Totals	**$206,344.72**	**$176,262**	**$64,082**	**($118,242)**	**$328,446**	**$0**		**($17,293)**	**$148,970**	**$460,123**		
% Of Total	**44.85%**	**38.31%**	**13.93%**	**-25.70%**	**71.38%**	**0.00%**			**32.38%**	**100.00%**		

2021 BUDGET

Expected Cost
$480,000

	Comp To Budg **Budget**	**Surp/(Def)**	**Surp/(Def) YTD**
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	$40,000	$4,147	($20,123)
Dec-21	$0	$0	($20,123)

PUBLIC IMPROVEMENT FUND
2021/2022

Ways and Means Committee Meeting
January 14, 2022

	2020/2021	BUDGET	ADJUSTMENTS & RESERVES	ADJUSTED 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					

Jail and Youth Facility Security System Replacement

Estimate based on Conditions Assessment Report, HOK, May 14, 2021

	Base	With - Watch Tour	With - YF integration (1)
Low End	1,254,717.32	27,378.67	(37,594.20)
High End	1,505,660.79	32,854.40	(45,113.04)

Recommended Bid, November 10, 2021 (Accurate)

	Base w/Watch Tour	Alternate #1 Analog cable removal	
Accurate	2,010,568.00	29,000.00	2,039,568.00
Scope changes	(71,054.00)	-	(71,054.00)
Revised, December 14,2021	1,939,514.00	29,000.00	1,968,514.00

(1) After review by ECSO and YF, integration was not pursued due to video accessibility risks.

EATON COUNTY BOARD OF COMMISSIONERS

JANUARY 14, 2022

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

TRIAL COURT 101.130

Increase	Contractual Services – Circuit	$ 73,000
Increase	Fund Balance Carryover	$ 73,000

To update the 2021/2022 positon allocation list to remove the position of Collections Specialist from the Circuit Court, and add a Court Financial Assistant to the Juvenile Court position list to properly reflect assigned duties and classifications and transfer the appropriated funds for the position to the Juvenile Division.

TECHNOLOGY SERVICES 101.228

Decrease	Salaries-Regular	$ 3,000
Decrease	Health Insurance	$ 3,000
Increase	Office Equipment	$ 6,000

To transfer funds within department budget to purchase workstations for two positions authorized in the 2021/2022 budget.

TRANSFERS-OUT – 101.999

Increase	Transfers-Out	$ 775,000
Increase	Fund Balance Carryover	$ 775,000

Increase transfer-out to Public Improvement to establish budget for Jail Security System Project.

SPECIAL REVENUE FUNDS

PUBLIC IMPROVEMENT 245.901

Increase	Capital Outlay	$2,000,000
Increase	Transfers-In General Fund	$ 600,000
Increase	Transfers-In Child Care Fund	$ 775,000
Increase	Transfers-In ARPA Fund	$ 625,000

To establish budget for Jail and Youth Facility Security System project.

AMERICAN RESCUE AND RECOVERY PLAN 282.999

Increase	Transfers-Out	$ 625,000
Increase	Fund Balance Carryover	$ 625,000

To increase transfers-out to Public Improvement to establish budget for Jail and Youth Facility Security System project.

CHILD CARE FUND 292.999

Increase	Transfers-Out	$ 600,000
Increase	Fund Balance Carryover	$ 600,000

To increase transfer-out to Public Improvement to establish budget for Youth Facility Security System project.

January 14, 2022

WAYS AND MEANS COMMITTEE

Eaton County Historical Commission - 3 year term

Deborah Malewski	12/31/24
Susan Ward	12/31/24
Joy Black	12/31/24
Sarah Gruesbeck	12/31/24
Richard Rybicki	12/31/24

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 14, 2022

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	$ 496.40
101	131	CIRCUIT COURT	$ 17,789.05
101	136	DISTRICT COURT	$ 8,422.80
101	147	COUNTY GUARDIAN	$ 249.00
101	148	PROBATE COURT	$ 7,073.26
101	149	JUVENILE COURT	$ 23,069.50
101	215	COUNTY CLERK	$ 515.31
101	261	MSU EXTENSION	$ 35,482.75
101	265	BUILDING AND GROUNDS	$ 22,558.32
101	267.229	PROSECUTING ATTORNEY	$ 353.16
101	267.232	ECONOMIC CRIME UNIT	$ 331.62
101	268	REGISTER OF DEEDS	$ 515.00
101	301	SHERIFF DEPARTMENT	$ 36,517.54
101	303	SHERIFF DELTA	$ 35,255.38
101	304	TRI COUNTY NARCOTICS	$ 12,041.00
101	351	SHERIFF CORRECTIONS	$ 65,991.98
101	430	ANIMAL CONTROL	$ 774.00
101	648	MEDICAL EXAMINER	$ 1,158.00
101	649	COMMUNITY MENTAL HEALTH	$ 119,276.25
101	681	VETERANS	$ 1,343.88
101	721	COMMUNITY DEVELOPMENT	$ 717.64
101	901	CAPITAL OUTLAY	$ 4,151.24
208	901	PARKS ADMINISTRATION	$ 16,115.48
249	371	CONSTRUCTION CODE	$ 255.00
252	299	PUBLIC DEFENDER	$ 43,467.15
260	901	CENTRAL DISPATCH -911 SURCHARGE	$ 68,980.74
261	325	CENTRAL DISPATCH	$ 3,385.32
261	327	WIRELESS TRAINING	$ 415.00
264	301	LOCAL CORRECTIONS OFFICER TRAININ(	$ 3,500.00
277	301	SHERIFF DEPARTMENT	$ 15,153.91
298	228	COMPUTER FUND	$ 60,928.96
298	901	COMPUTER FUND CAPITAL	$ 83,008.97
701	228.063	LIVESCAN CSC	$ 780.00
701	228.064	DUE TO STATE -FINGERPRINT	$ 1,254.25
		GRAND TOTAL	**$ 691,327.86**

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 14, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	$ 10,874.00
101	090.002	PREPAID EXPENSES INSURANCE-LIABI	$ 348,594.50
101	090.004	PREPAID EXPENSE-TELEPHONE	$ 809.44
101	090.006	PREPAID EXPENSE-POSTAGE/PRESOR	$ 784.84
101	273	RECEIPTS REFUNDABLE	$ 945.50
101	273.001	RECEIPTS REFUNDABLE - ECU	$ 23,667.74
101	101.101	BOARD OF COMMISSIONERS	$ 3,266.25
101	101.426	EMERGENCY SERVICES	$ 5,600.00
101	131	CIRCUIT COURT	$ 19,062.42
101	136	DISTRICT COURT	$ 10,507.05
101	141	FRIEND OF THE COURT	$ 883.70
101	148	PROBATE COURT	$ 5,858.08
101	149	JUVENILE COURT	$ 2,356.09
101	172	CONTROLLER	$ 99,100.97
101	262	ELECTIONS	$ 455.19
101	215	COUNTY CLERK	$ 503.79
101	228	INFORMATION SYSTEMS	$ 2,772.87
101	253	COUNTY TREASURER	$ 118.02
101	257	EQUALIZATION	$ 902.87
101	265	BUILDING AND GROUNDS	$ 28,214.11
101	267-229	PROSECUTING ATTORNEY	$ 9,573.59
101	267-232	ECU	$ 2,540.73
101	267-236	CRIME VICTIMS	$ 1,324.90
101	275	DRAIN COMMISSION	$ 3,221.03
101	301	SHERIFF DEPARTMENT	$ 60,831.80
101	303	SHERIFF DELTA	$ 15,458.66
101	351	SHERIFF CORRECTIONS	$ 40,908.59
101	430	ANIMAL CONTROL	$ 2,140.39
101	681	VETERANS	$ 25.95
101	721	COMMUNITY DEVELOPMENT	$ 4,123.89
101	851	INSURANCE & BONDS	$ 5,705.00
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 JANUARY 14, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
201	449	ROAD COMMISSION	$ 1,290,661.71
208	751	PARKS ADMINISTRATION	$ 4,513.53
208	752	FITZGERALD PARKS	$ 2,733.59
208	753	FOX PARK	$ 420.40
208	754	BELLEVUE	$ 38.59
208	755	LINCOLN PARK	$ 766.78
208	756	CRANDELL PARK	$ 104.40
208	901	CAPITAL OUTLAY	$ 151.00
208	906	994.000 PRINCIPAL	$ 1,268.54
208	906	995.000 INTEREST	$ 273.56
221	601	HEALTH DEPARTMENT	$ 566,626.33
228	528	RESOURCE RECOVERY	$ 2,336.60
228	529	COUNTY PROJECTS	$ 150.59
228	530	LOCAL UNIT GRANT PROJECTS	$ 2,326.66
228	906	994.000 PRINCIPAL	$ 584.28
228	906	995.000 INTEREST	$ 106.90
236	690	CDBG-HOUSING	$ 30.00
249	371	CONSTRUCTION CODE	$ 2,586.86
252	299	PUBLIC DEFENDER	$ 4,525.67
255	257	REMONUMENTATION	$ 1,820.00
260	325	911 SURCHARGE	$ 481.69
261	325	CENTRAL DISPATCH	$ 18,257.69
261	327	911 WIRELESS TRAINING	$ 507.36
261	101-426	EMERGENCY SERVICES	$ 2,547.42
261	906.994.000	DEBT SERVICE- PRINCIPAL	$ 994.57
261	906.995.000	DEBT SERVICE -INTEREST	$ 236.04
272	130-138	PRIORITY COURT	$ 2,630.00
273	130-140	DRUG COURT - PROGRAM INCOME	$ 144.50
274	130.138	SWIFT & SURE SANCTIONS	$ 1,230.00
275	130-138	VETERAN'S COURT	$ 370.00
276	130.153	COMMUNITY CORRECTIONS	$ 4,590.00
276	130.154	OTHER GROUP SERVICES	$ 4,600.00
277	301	SHERIFF DEPARTMENT	$ 2,076.99
278	130-138	DRUG COURT - GRANT FUNDING	$ 624.42
282	101	AMERICAN RESCUE PLAN ACT	$ 5,750.00
287	301-428	AREA PLANNER	$ 3,823.20
290	670	DEPT OF HUMAN SERVICES	$ 74.15
292	130-356	YOUTH FACILITY	$ 21,623.80
292	130-358	COMMUNITY BASED TREATMENT	$ 242.52
292	130-360	DAY TREATMENT	$ 1,711.60
292	130-362	IN HOME CARE	$ 944.27
292	130-364	LINK PROGRAM	$ 92.75
292	130-650	STATE INSTITUTIONS	$ 24,919.50
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	$ 1,710.00
298	228	COMPUTER FUND	$ 10,767.98
298	901	COMPUTER FUND CAPITAL	$ 3,298.62

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 14, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
298	994	PRINCIPAL	$ 149,253.85
298	995	INTEREST	$ 25,554.23
512	635	MEDICAL CARE FACILITY	$ 1,743,988.16
515	253	FORECLOSING GVT UNIT	$ 345.00
515	600	CHARGES FOR SERVICES	$ 1,035.00
516	253	DELINQUENT TAX REVOLVING FUND	$ 318.34
656	861	EMPLOYER SHARED RETIREMENT	$ 419,378.56
670	090.000	HEALTH - SELF INSURANCE - PREPAID	$ 678,439.00
670	851-865	HEALTH INS VISION CLAIMS CURRENT	$ 3,446.47
670	851-865-801	CONTRACTUAL	$ 2,250.00
670	851-866	REIREES HEALTH INS VISION CLAIMS	$ 246.32
676	852	RETIREE HEALTH HCSP	$ 27,945.56
677	871	WORKERS COMPENSATION	$ 87,037.98
679	853	LIFE & DISABILITY	$ 2,334.90
680	854	DENTAL INSURANCE	$ 12,123.26
690	20X0 275.000	DUE TAX PAYERS TAX OVERPYMT	$ 5.00
690	20X0 300.000	BONDS PAYABLE	$ 134,000.00
690	20X0 906.995	INTEREST	$ 730.08
699	20X9.300.000	BONDS PAYABLE	$ 234,066.41
699	20X9.906.995	INTEREST	$ 349.91
701	228-001	DUE TO STATE EDUCATION TAX	$ 138,216.61
701	228-006	T/A-DUE TO STATE PROBATE CRT SHAI	$ 2,635.03
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	$ 6,455.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORD	$ 151.34
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIG	$ 1,044.45
701	228-042	T/A-DUE TO STATE STATE COURT FEES	$ 825.00
701	228.044	T/A0DUE TO STATE TSFR TAX	$ 322,766.25
701	228-046	T/A-DUE TO STATE TRAILER COACH PA	$ 1,176.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	$ 78.00
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING	$ 1,850.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSAT	$ 100.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FU	$ 9,824.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FU	$ 1,041.50
701	228-062	T/A-DUE TO STATE NOTARY TRAINING &	$ 48.00
701	228.063	DUE TO STATE CSC OFFENDER REGIST	$ 630.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER A	$ 1,468.50
701	230.000	DUE TO OTHER GOVERNMENT UNIT	$ 272.40
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	$ 10,158.48
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	$ 2,242.75
701	274.001	UNDISTRIBUTIED TAX COLLECTION STA	$ 31,548.02
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT	$ 22,050.00
702	221.004	DUE TO CITIES LANSING	$ 543.74
702	228.002	DUE TO STATE MI WITHHOLDING TAX	$ 72,245.62
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOL	$ 184,056.34
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TA	$ 117,609.19
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXE	$ 27,662.92
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	$ 22,506.14
702	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE H	$ 1,497.60
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPE	$ 9,996.60
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	$ 46,009.59
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMEF	$ 3,638.84

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 14, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE	$ 24,070.52
702	231.015	PYRL DEDUCTIONS PBLE MERS	$ 130,923.83
702	258.000	ACCRUED TAXES PAYABLE	$ 145,272.28
720	301	SHERIFF DEPT DONATIONS	$ 2,540.61
767	130-149	DONATIONS-JUV COURT	$ 67.93
768	130-356	DONATIONS - YOUTH FACILITY	$ 2,865.07
801	901	DRAIN FUND	$ 630,973.40
		TOTAL CHECKS	$ 8,232,938.48
CATEGORY		**WIRE TRANSFERS**	
OTHER AGENCIES			$ 1,309,833.34
PAYROLL AND BENEFITS			
DEBT PAYMENTS			
CONSTRUCTION PAYMENTS			
INVESTMENTS			
		TOTAL WIRE TRANSFERS	$ 1,309,833.34
		GRAND TOTAL IMMEDIATE PAYMENTS	**$ 9,542,771.82**