

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

THURSDAY, NOVEMBER 10, 2022, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the October 14, 2022 Meeting Minutes.
5. Limited Public Comment.
6. Apportionment Report.
7. Positions Update.
8. Section 125 Plan.
9. 2023 Holiday Schedule.
10. Health Insurance Update.
11. Child Care Fund Update.
12. Public Improvement Update.
13. CESF Grant Extension Resolution.
14. American Rescue Plan Update.
15. 2022/2023 Budget Amendments.
16. Appointments.
17. Miscellaneous.
18. Bills.
19. Limited Public Comment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, OCTOBER 14, 2022

9:00 A.M.

MINUTES

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

ALSO PRESENT: Commissioner Barbara Rogers; District Court Judges Julie O'Neill and Kelly Morton; Bob Robinson, Dan Skiver, Kelli Quiroga, John Fuentes and Connie Sobie.

The October 14, 2022 regular meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

Commissioner Lautzenheiser moved to approve the agenda as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the minutes of the September 16, 2022 Ways and Means Committee meeting. Commissioner Droscha seconded. Motion carried unanimously.

District Court Judges Julie O'Neill and Kelly Morton were present to discuss the vacant Attorney/Magistrate position and provide information regarding the position responsibilities and challenges in recruiting an attorney for the position. A letter by the judges was presented (attached). The judges discussed the qualifications Attorney/Magistrate candidate must be a registered elector in Eaton County, cannot practice law in Eaton County and the schedule is 20 hours per week with 24/7 on-call coverage. This has created difficulty retaining individuals in the position. The judges requested to post the position to recruit for an attorney and a non-attorney in order to find additional candidates. Discussion held regarding the qualifications of a non-attorney, training, oversight and duties able to be performed by a non-attorney magistrate. The judges are available at any time to address questions from the magistrate and are also able to review the work of the magistrate. There was also discussion regarding a law student serving as the magistrate, which could result in continued training turnover. There was also discussion regarding the 24/7 on-call status. There was also discussion by Committee members regarding full-time versus part-time being more attractive to candidates. The District Court Judges clarified a request is not being made to increase the position to full-time. The request is to fill the position as a permanent, part-time, Non-Attorney Magistrate, in the event a qualified candidate does not apply for the part-time Attorney Magistrate position. There was discussion regarding a member of the Committee participating in the hiring process. Controller Fuentes suggested working with the Court to develop a job description that will allow for more flexibility in hiring. After considerable discussion, no action was taken on the Court's request. An update will be provided at the November regular meeting.

No Public Comment

Treasurer Bob Robinson was present to provide a Foreclosing Governmental Unit Report of Real Property Foreclosure Sales. The 2020 report is required to be completed and submitted to the Michigan State Treasurer

and also to the Board of Commissioners (attached). Treasurer Robinson provided an explanation of the contents of the report and an update on the foreclosures in the County. In 2020, there were only two foreclosure sales for unoccupied properties and all others were suspended due to the economic impacts of the pandemic. Commissioner Lautzenheiser moved to receive the Foreclosing Governmental Unit Report of Real Property Foreclosure Sales from the Treasurer to be submitted to the Board of Commissioners. Commissioner Brehler seconded. Motion carried unanimously.

Treasurer Robinson provided information regarding the Delinquent Tax Revolving Funds (attached) and discussed the role of the Delinquent Tax Revolving Fund to make taxing authorities whole by purchasing delinquent taxes owed to those authorities. The Treasurer then manages the tax collection for the real property delinquent tax rolls. An overview of the chargeback process was also provided. Treasurer Robinson provided detailed information and responded to questions by the Committee.

The positions update was presented and reviewed (attached). There was discussion regarding the recruitment effort for Sheriff deputies. Controller Fuentes discussed the efforts by the Sheriff's Office including, recruitment efforts directly with the police academies, sponsorship candidates as well as establishing a recruitment marketing campaign utilizing a public relations firm. Commissioner Lautzenheiser moved to refill the vacancies as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

The August Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$726,505) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$625,642). The County's active employees' unfavorable variance is (\$454,773) and the retirees' unfavorable variance is (\$170,868). The report continues to show the trend of claims as discussed at the September regular meeting.

Dan Skiver (Brown and Brown) and Kelli Quiroga (BCBS) were present to discuss the renewal recommendation for the County's current health insurance plans. The recommendation is to continue the current health insurance benefit programs and increase the individual contract stop-loss coverage to \$100,000; thereby reducing the premiums for this coverage by approximately \$750,000. The required employee contributions under PA152 were provided and reviewed (attached).

Commissioner Augustine moved to approve the renewal of the administrative services contract, as recommended and the required employee contribution rates as presented, for the health benefit plan year beginning January 1, 2023. Commissioner Lautzenheiser seconded. Motion carried unanimously.

The dental and vision insurance renewals were presented and reviewed (attached). Commissioner Brehler moved to approve the dental and vision renewals as presented. Commissioner Augustine seconded. Motion carried unanimously.

Chairman Mulder recessed the meeting at 10:42 a.m. for a break.

Chairman Mulder reconvened the meeting at 10:53 a.m.

An update of the Child Care Fund was presented and discussed (attached). Based on the updated projection of revenues and expenditures the estimated fund balance at September 30, 2022 is \$202,785. A total of \$300,000 in appropriations was reduced from the General Fund and Juvenile Millage Fund equally.

It was reported that the County approved acceptance of a grant based on an anticipated award of \$100,000. During the grant process the County had indicated its intent to include \$10,000,000 for possible construction or renovation to increase capacity at the Youth Facility to address a statewide shortage of available juvenile

treatment bed space as indicated by Judge Byerley and discussed by Youth Facility Director at previous meetings. The County was notified on September 16, 2022 the state had approved the County's award of \$10,100,000, including the conceptual request for construction. Discussion held.

As a result, the Court, Facilities Director Powers and the Controller are developing a process to identify potential construction managers to invite to submit proposals for a design-build project, based on an expedited timeline given to grant requirements. Further discussion held.

Commissioner Brehler moved to accept the revised grant award and provide the authority to the Controller and the Court to continue to develop a process and plan to utilize the \$10,100,000 for construction and/or renovation of a facility to serve the youth of Eaton County. Commissioner Pearl-Wright seconded. Motion carried unanimously.

A letter to Governor Whitmer and MDHHS Director Elizabeth Hertel from stakeholders regarding the concern for the shortage of placement options for high risk youth in communities was presented and discussed (attached).

Mr. Fuentes provided an update to the status of the 2021/2022 Public Improvement projects as well as the preliminary final expenditures (attached). A summary and detail report of the Public Improvement projects over the last ten years was presented (attached).

Mr. Fuentes presented and discussed an analysis of the full faith and credit pledged by Eaton County. There is 8% of the total statutory debt limit pledged by the County for its full faith and credit for all debt with 6% related to drainage district projects.

An update of the American Rescue Plan identified uses and allocations was presented (attached). Controller Fuentes discussed the addition of a request provided by Chairman Whittum for \$3 million related to Emergency Medical Services. Discussion held. No action taken.

There are currently no proposed 2022/2023 budget amendments. The projects not finalized for the 2021/2022 budget are being reviewed for carryover into the 2022/2023 budget to be presented at a future meeting.

Mr. Fuentes presented the list of expiring citizen appointment (attached). Mr. Fuentes discussed number of members serving on the Historical Commission currently totals eleven residents of Eaton County and one Eaton County Commissioner. The current Ordinance and By-Laws provide for a total of ten members. An updated Ordinance and By-Laws of the Historical Commission was presented increasing the members to twelve. Discussion held. Commissioner Mott moved to recommend approval of the amendment to the Ordinance and By-Laws of the Historical Commission and to approve the appointments to the Historical Commission and Land Bank Authority, as presented to the Board of Commissioners. Commissioner Lautzenheiser seconded. Motion carried unanimously.

A resolution declaring November as Family Court Awareness Month was presented (attached). Commissioner Augustine moved to recommend approval of the Resolution to Declare November as Family Court Awareness Month to the Board of Commissioners as presented. Commissioner Droscha seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County in the amount of \$2,526,026.43 and immediate claims in the amount of \$21,954,275.22 to the Board of Commissioners, as presented. Commissioner Droscha seconded. Discussion held. Motion carried unanimously.

No Public Comment.

Chairperson Mulder adjourned the meeting at 11:34 a.m.

The next regular meeting of the Way and Means Committee will be held on Thursday November 10, 2022, at 9:00 a.m. in the Board of Commissioners Room at the County Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.

Chairman Blake Mulder

2022 Eaton County L-4402 (Apportionment Report)

				(E) Total County Extra Voted Operating	(F) Est. County EV Oper. Tax Dollars	(G) Total County Debt Rate	(H) Est. County Debt Tax Dollars
(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est. County Allocated / SET Tax Dollars	Rate			
Eaton	4,208,049,024.00	5.2096	21,922,252.19	3.8709	16,288,936.95	0.0000	0.00
STATE ED. TAX	4,118,123,852.00	6.0000	24,708,743.11	0.0000	0.00	0.0000	0.00

				(N) Total Other Extra Voted / General Law Operating	(O) Est. Local EV / GL Oper. Tax Dollars	(P) Total Debt Rate	(Q) Est. Local Debt Tax Dollars
(J) Local Unit Name		(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	Rate			
Townships							
Cities							
Villages							
Listed Alphabetically	(K) Taxable Value						
Bellevue	95,416,949.00	0.8009	76,419.43	0.0000	0.00	0.0000	0.00
Benton	115,114,331.00	0.8807	101,381.19	1.9664	226,360.82	0.0000	0.00
Brookfield	55,039,300.00	0.7913	43,552.60	0.0000	0.00	0.0000	0.00
Carmel	106,281,258.00	0.7957	84,568.00	0.0000	0.00	0.0000	0.00
Chester	67,809,686.00	0.8538	57,895.91	0.0000	0.00	0.0000	0.00
Delta	1,694,145,042.00	4.9287	8,349,932.67	0.9896	1,676,525.93	0.0000	0.00
Eaton	153,077,968.00	0.0000	0.00	0.0000	0.00	0.0000	0.00
Eaton Rapids	159,612,391.00	0.8106	129,381.80	0.0000	0.00	0.0000	0.00
Hamlin	122,021,789.00	0.8355	101,949.20	0.9385	114,517.45	0.0000	0.00
Kalamo	59,743,885.00	0.7853	46,916.87	0.0000	0.00	0.0000	0.00
Oneida	177,132,740.00	0.8796	155,805.96	0.0000	0.00	0.0000	0.00
Roxand	66,686,929.00	0.8221	54,823.32	0.0000	0.00	0.0000	0.00
Sunfield	74,164,135.00	0.8863	65,731.67	0.0000	0.00	0.0000	0.00
Vermontville	64,011,794.00	0.8088	51,772.74	2.9065	186,050.28	0.0000	0.00
Walton	76,167,325.00	0.8024	61,116.66	0.0000	0.00	0.0000	0.00
Windsor	298,551,355.00	3.8000	1,134,495.15	0.0000	0.00	0.0000	0.00
Charlotte	246,509,494.00	14.1369	3,484,880.07	0.2530	62,366.90	1.8050	444,949.64
Eaton Rapids	124,669,552.00	8.4071	1,048,109.39	0.8403	104,759.82	4.6679	581,945.00
Grand Ledge	273,422,973.00	11.2506	3,076,172.50	0.0000	0.00	0.0000	0.00
Lansing	102,145,169.00	19.4400	1,985,702.09	0.0000	0.00	0.2600	26,557.74
Olivet	17,596,778.00	14.2955	251,554.74	0.0000	0.00	0.0000	0.00
Potterville	58,728,181.00	11.7541	690,296.91	1.5000	88,092.27	0.0000	0.00
BELLEVUE	21,656,491.00	12.2657	265,632.02	0.0000	0.00	0.0000	0.00
DIMONDALE	37,679,438.00	10.0000	376,794.38	0.0000	0.00	0.0000	0.00
MULLIKEN	13,510,338.00	5.1593	69,703.89	0.0000	0.00	0.0000	0.00
SUNFIELD	12,521,163.00	12.5000	156,514.54	0.0000	0.00	0.0000	0.00
VERMONTVILLE	15,211,678.00	13.4371	204,400.84	0.0000	0.00	0.0000	0.00

(A) Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	(B) Taxable Value	(C) Total Operating Rate	(D) Est. Authority Oper. Tax Dollars	(E) Total Debt Rate
DDA - CHARLOTTE	8,033,614.00	1.8890	15,175.50	0.0000
EMS - GLESA EATON CO.	450,555,713.00	4.8820	2,199,612.99	0.0000
LIBRARY - CADL EATON CO.	50,853,925.00	1.5600	79,332.12	0.0000
LIBRARY - CHARLOTTE	505,868,720.00	1.3768	696,480.05	0.0000
LIBRARY - DELTA EATON CO.	1,745,436,286.00	1.0000	1,745,436.29	0.0000
LIBRARY - EATON RAPIDS	406,303,732.00	0.9903	402,362.59	0.0000
LIBRARY - GRAND LEDGE EATON CO.	450,555,713.00	1.2000	540,666.86	0.0000
LIBRARY - MULLIKEN	66,686,929.00	0.8193	54,636.60	0.0000
LIBRARY - POTTERVILLE	173,842,512.00	0.4515	78,489.89	0.0000
LIBRARY - SUNFIELD	74,164,135.00	0.6461	47,917.45	0.0000
PUBLIC AIRPORT - EATON CO.	102,145,169.00	0.6990	71,399.47	0.0000
TRANSIT - CATA EATON CO.	102,145,169.00	2.9895	305,362.98	0.0000

(A) Local K12 School District Name	(C)		(D)	(E)		(F)	(G)	(H)		(I)	(J)
	(B)	Total	Total Commercial	(E)		Est. HH /	Non	(H)		Total Debt /	Est. Debt /
	Total Taxable Value	NonHomestead Taxable Value	Personal Taxable Value	HH / Supplemental Rate	Supplemental Tax Dollars	Supplemental Tax Dollars	Homestead Operating Rate	Est. NH Operating Tax Dollars	Est. NH Operating Tax Dollars	Sinking Fund / Bldg Site Rate	Sinking Fund / Bldg Site Tax Dollars
BELLEVUE COMM SCH DIST	91,620,957.00	19,887,189.00	390,808.00	0.0000	0.00	0.00	18.0000	360,314.25	360,314.25	9.1200	835,583.13
CHARLOTTE PUBLIC SCHOOLS	640,004,048.00	165,610,408.00	7,781,390.00	0.0000	0.00	0.00	18.0000	3,027,675.68	3,027,675.68	7.5900	4,857,630.72
EATON RAPIDS PUBLIC SCHOOLS	503,353,421.00	90,473,656.00	5,560,280.00	0.0000	0.00	0.00	17.8669	1,649,105.37	1,649,105.37	7.9851	4,019,327.40
GRAND LEDGE PUBLIC SCHOOLS	1,524,281,316.00	542,086,808.00	57,646,100.00	0.0000	0.00	0.00	18.0000	10,103,439.14	10,103,439.14	6.4221	9,789,087.04
HOLT PUBLIC SCHOOLS	129,714,871.00	21,981,785.00	1,190,400.00	0.0000	0.00	0.00	18.0000	402,814.53	402,814.53	8.2300	1,067,553.39
LAKEWOOD PUBLIC SCHOOLS	85,950,310.00	18,739,308.00	775,400.00	0.0000	0.00	0.00	17.9730	341,433.04	341,433.04	4.0000	343,801.24
LANSING PUBLIC SCHOOL DIST	73,285,321.00	20,725,441.00	827,000.00	0.0000	0.00	0.00	17.4478	366,118.68	366,118.68	7.0575	517,211.15
MAPLE VALLEY SCHOOL DISTRICT	127,297,784.00	20,309,835.00	1,129,300.00	0.0000	0.00	0.00	18.0000	372,352.83	372,352.83	6.0000	763,786.70
OLIVET COMMUNITY SCHOOLS	157,216,796.00	26,026,195.00	449,389.00	0.0000	0.00	0.00	18.0000	471,167.84	471,167.84	11.8000	1,855,158.19
ONEIDA TWP SCHOOL DISTRICT 3	7,099,382.00	4,036,569.00	52,200.00	6.1474	18,828.34	18,828.34	18.0000	73,292.33	73,292.33	0.0000	0.00
PORTLAND PUBLIC SCHOOL DIST	72,000.00	72,000.00	0.00	0.0000	0.00	0.00	18.0000	1,296.00	1,296.00	7.3500	529.20
POTTERVILLE PUBLIC SCHOOLS	151,192,244.00	42,628,580.00	700,800.00	0.0000	0.00	0.00	18.0000	771,519.24	771,519.24	12.1063	1,830,378.66
SPRINGPORT PUBLIC SCHOOLS	3,645,810.00	260,330.00	33,600.00	0.0000	0.00	0.00	18.0000	4,887.54	4,887.54	6.1000	22,239.44
TR-CHARLOTTE/LOUCKS	3,094,863.00	393,632.00	0.00	0.0000	0.00	0.00	18.0000	7,085.38	7,085.38	5.0000	15,474.32
TR-GL/CHAR	193,377.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	9.1800	1,775.20
TR-GL/CHAR	50,271.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	2.5730	129.35
TR-GL/LOUCKS	880,130.00	153,688.00	2,500.00	0.0000	0.00	0.00	18.0000	2,781.38	2,781.38	5.0000	4,400.65
TR-GR.LDG/LK	40,514.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	6.0200	243.89
TR-HOLT/ER	159,714.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	8.3800	1,338.40
TR-HOLT/ER	305,267.00	65,384.00	0.00	0.0000	0.00	0.00	18.0000	1,176.91	1,176.91	10.0800	3,077.09
TR-HOLT/ER	78,182.00	78,182.00	0.00	0.0000	0.00	0.00	18.0000	1,407.28	1,407.28	3.4000	265.82
TR-HOLT/ER 91	501,078.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	6.6800	3,347.20
TR-LKWOOD/GR.LDG	87,040.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	10.8300	942.64
TR-OLIVET/ER	82,633.00	0.00	0.00	0.0000	0.00	0.00	18.0000	0.00	0.00	9.9100	818.89
WAVERLY SCHOOLS	707,841,695.00	315,375,428.00	40,437,500.00	2.4140	947,413.57	947,413.57	16.0424	5,320,459.44	5,320,459.44	7.4000	5,238,028.54

(A) Community College Name	(B) Taxable Value	(C) Total Operating Rate	(D) Est. Community College Oper. Tax Dollars	(E) Total Debt Rate	(F) Est. Community College Debt Tax Dollars	(G) Est. Total Community College Tax Dollars	(BB) Total RenZone Taxable Value
LANSING CC	2,437,331,736.00	3.7692	9,186,790.78	0.0000	0.00	9,186,790.78	0.00

(H) Intermediate School District Name	(I) Taxable Value	(J) ISD Allocated Rate	(K) Est. ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	(N) ISD Total Debt Rate	(O) Est. ISD Debt Tax Dollars	(P) Est. Total ISD Tax Dollars
CALHOUN	248,920,386.00	0.2513	62,553.69	5.9433	1,479,408.53	0.0000	0.00	1,541,962.22
EATON	2,957,487,350.00	0.1776	525,249.75	3.5611	10,531,908.20	0.0000	0.00	11,057,157.95
INGHAM	838,600,807.00	0.1994	167,217.00	6.0296	5,057,014.45	0.0000	0.00	5,224,231.45
INGHAM (LANSING SD) NO VOC ED	73,285,321.00	0.1994	14,613.09	4.7384	347,255.17	0.0000	0.00	361,868.26
IONIA	72,000.00	0.1300	9.36	5.6836	409.22	0.0000	0.00	418.58
IONIA (LAKEWOOD SD) NO VOC ED	86,037,350.00	0.1300	11,184.86	4.6961	404,040.00	0.0000	0.00	415,224.86
JACKSON	3,645,810.00	0.3400	1,239.58	8.3678	30,507.41	0.0000	0.00	31,746.99

WAYS & MEANS COMMITTEE
Positions Update
11/10/2022

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>VACANT</u>	<u>REASON</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Construction Code	Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
	Building Inspector	On Hold	2/28/2022	Promotion		Grade 8
	Mechanical and Plumbing Inspector	Posted	3/16/2022	New Position		Grade 8
Controller's Office	Executive Assistant	Filled	3/28/2022	Promotion	11/7/2022	Grade 4
Physical Plant	Custodian	Interviewing	9/16/2022	Retirement		Union
Sheriff's Office	Deputy	Academy	1/14/2022	Resigned Personal		Union
	Deputy	Academy	3/2/2022	Resigned Other Agency		Union
	Deputy	Conditional Offer	3/22/2022	Resigned Personal		Union
	Deputy	Possible Sponsorship	7/28/2022	Resigned Other Agency		Union
	Deputy	Posted	8/12/2022	Retirement		Union
	Deputy - Detective Assignment	Posted	8/12/2022	Retirement		Union
	Deputy	Posted	9/14/2022	Resigned Other Agency		Union
	Deputy	Posted	9/24/2022	Resigned Personal		Union
	Deputy	Posted	9/30/2022	Other		Union
	Jail Captain	Pending Promotion	10/14/2022	Retirement		Union
	Records Clerk	Posted	10/19/2022	Promotion to Admin Serv Asst		Union
	Jail Health Coordinator	Conditional Offer	12/29/2021	Retirement		Grade 11
Technology Services	PC Technician	Filled	9/9/2022	Other	10/24/2022	Grade 6
Trial Court	Youth Specialist	Filled	6/21/2022	Other	10/9/2022	Union
	Youth Specialist	Filled	7/21/2022	Transferred to Prosecutor's Office	10/30/2022	Union
	Youth Specialist	Filled	9/15/2022	Resigned Full-Time to On-Call	11/14/2022	Union
	Youth Specialist	Posted	10/14/2022	Resigned Other Employment		Union
	Youth Specialist - Part Time	Internal Posting	8/26/2022	Resigned Relocated		Union
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer/Promotion		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer-Youth Specialist		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/31/2022	Internal Transfer-Youth Specialist		Grade 3
	Day Treatment Specialist	Internal Posting	5/13/2022	Transferred to Youth Specialist		Grade 3
	Attorney/Magistrate - Part-Time	Filled	9/26/2022	Other	12/2/2022	Grade 10
	Probate Register	Filled	10/14/2022	Resigned Other Employment	10/17/2022	Grade 6
	Investigator/Conciliator	Filled	9/16/2022	Other		Grade 10
<u>CURRENT POSITION OPENINGS:</u>						
Drain Commissioner	Drain Maintenance Supervisor	Recommended	11/4/2022	Other		Grade 8
Prosecuting Attorney	Assistant Prosecuting Attorney	Recommended	11/16/2022	Resigned Other		Grade 10
	Legal Assistant	Recommended	11/23/2022	Resigned State of Michigan		Grade 3
Sheriff's Office	Corrections Deputy	Recommended	10/20/2022	Resigned Other		Union
	Corrections Deputy	Recommended	10/28/2022	Resigned Other Employment		Union
	Deputy	Recommended	11/9/2022	Resigned Other Employment		Union
Technology Services	Network Administrator	Recommended	11/3/2022	Other		Grade 10

SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT

A. EMPLOYER INFORMATION

Name of Employer:	EATON COUNTY.
Address:	1045 INDEPENDENCE BLVD CHARLOTTE, MI 48813
Employer Identification Number:	38-6004847
Nature of Business:	Government
Name of Plan:	EATON COUNTY FLEXIBLE BENEFIT PLAN
Plan Number:	501

B. EFFECTIVE DATE

Original effective date, of the Plan:	March 15, 2002
If Amendment to existing plan, effective date of amendment:	January 1, 2023

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements-for each component plan under this Section 125 document will \ be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following 30 days of . service.
Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 0 years.

D. PLAN YEAR

The current plan year will begin on January 1, 2023 and end on December 31, 2023. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

All but \$20 of the medical-cost for the employee + dependents medical, dental, and vision premiums, \$100.00 per month up to \$1,200 per year directly as taxable compensation. The payment shall be made on a monthly basis, on the first payday of the month following coverage.

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set-by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, Excess amounts will be paid to-the Participant as taxable cash.

Elective Contributions
(Salary Reduction):

The maximum amount available to each Participant for the purchase of-elected benefits through salary reduction will be:

60% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. AVAILABLE BENEFITS: Each of the following components should be considered a plan that comprises this Plan.

1. Group Medical Insurance -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

BlueCross/BlueShield

Eligibility Requirements for Participation, if different than Item C.

2. Disability Income Insurance -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

Advantage Group Insurance Company
American Fidelity

Eligibility Requirements for Participation, if different than Item C.

3. Cancer Coverage -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Advantage Group C-9 and subsequent policies
American Fidelity C-9 and subsequent policies

Eligibility Requirements for Participation, if different than Item C.

4. Dental/Vision Insurance -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Delta Dental
Eye Med

Eligibility Requirements for Participation, if different than Item C.

5. Group Life Insurance which will be comprised of Group-term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

N/A

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed \$50,000.

Eligibility Requirements for Participation, if different than Item C.

6. Dependent Care Assistance Plan -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - \$ 100.00 per Plan Year

Maximum Contribution - \$ 5000.00 per Plan Year

Record keeper: Advantage Group Insurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. Medical Expense Reimbursement Plan -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - \$ 100.00 per Plan Year

Maximum Coverage - \$ 3050.00 per Plan Year

Record keeper: American Fidelity

Restrictions: N/A

Carryover Provision: The provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan are elected.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are elected. .

Debit Card: The provisions in Section 8.05 of the Plan to permit the offer of the Debit Card with respect to the Medical Expense Reimbursement Plan **are** elected.

Eligibility Requirements for Participation, if different than Item C.

8. Health Savings Accounts - The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee - N/A

Maximum Contribution - As indexed annually by the IRS.

Limitation on Eligible Medical Expenses - For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

N/A

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Michigan. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted this ____ day of _____, 20____.

Eaton County
(Name of Employer)

Witness: _____ By: _____

Title: _____ Title: _____

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECITONS I THROUGH XIII

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- | | |
|--|---|
| 2.01 Administrator
writing by the | The Employer unless another has been designated in

Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 Beneficiary
Employee to receive | Any person or persons designated by a participating

any benefit payable under the Plan on account of the Employee's death. |
| 2.02A Carryover
from the | The amount equal to the lesser of (a) any unused amounts

immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5). |

- 2.03 **Code** Internal Revenue Code of 1986, as amended.
- 2.04 **Dependent** Any of the following:
- (a) Tax Dependent: A Dependent includes a Participant's spouse and
- any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom
- Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits

that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 Effective Date Adoption	The effective date of this Plan as shown in Item B of the Agreement.
2.06 Elective Contribution reduce	The amount the Participant authorizes the Employer to compensation for the purchase of benefits elected.
2.07 Eligible Employee participation as shown	Employee meeting the eligibility requirements for in Item C of the Adoption Agreement.
2.08 Employee Effective Date.	Any person employed by the Employer on or after the
2.09 Employer and any Related	The entity shown in Item A of the Adoption Agreement, Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
2.10 Employer Contributions Participant and are	Amounts that have not been actually received by the available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective

	Contributions and Elective Contributions through salary reduction.
2.11 Entry Date Plan.	The date that an Employee is eligible to participate in the Plan.
2.12 ERISA Public Law 93-	The Employee Retirement Income Security Act of 1974, 406 and all regulations and rulings issued thereunder, as amended (if applicable).
2.13 Fiduciary Administrator and	The named fiduciary shall mean the Employer, the other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
2.14 Health Savings Account the Internal	A "health savings account" as defined in Section 223(d) of the Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
2.15 HSA Trustee designated in Section	The Trustee of the Health Savings Account which is F.8 of the Adoption Agreement.
2.16 Highly Compensated "highly	Any Employee who at any time during the Plan Year is a compensated employee" as defined in Section 414(q) of the Code.
2.17 High Deductible Health annual deductibles Plan 223(c)(2).	A health plan that meets the statutory requirements for and out-of-pocket expenses set forth in Code section
2.18 HIPAA 1996, as	The Health Insurance Portability and Accountability Act of amended.
2.19 Insurer the terms of	Any insurance company that has issued a policy pursuant to this Plan.
2.20 Key Employee Section 416(i) of	Any Participant who is a "key employee" as defined in

	the Code.
2.21 Non-Elective the Contribution	A contribution amount made available by the Employer for purchase of benefits elected by the Participant.
2.22 Participant provided in Item	An Employee who has qualified for Plan participation as C of the Adoption Agreement.
2.23 Plan as may be	The Plan referred to in Item A of the Adoption Agreement amended from time to time.
2.24 Plan Year Agreement.	The Plan Year as specified in Item D of the Adoption
2.25 Policy	An insurance policy issued as a part of this Plan.
2.26 Preventative Care “preventative	Medical expenses which meet the safe harbor definition of care” set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
2.27 Recordkeeper recordkeeping	The person designated by the Employer to perform and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
2.28 Related Employer organizations with	Any employer that is a member of a related group of the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

3.01 ELIGIBILITY: Each Employee of the Employer who has met the eligibility requirements of Item C of

the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the

Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- (a) The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- (b) The date the Participant ceases to work for the Employer as an eligible Employee; or (c) The date of termination of the Plan; or
- (d) The first date a Participant fails to pay required contributions while on a leave of absence.

3.05 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the

employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.06 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the

contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the

Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the

Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability

requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the

occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special

enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f) or Section 2701(f) of the Public Health Service Act, then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that

the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant

or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.

(g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item

F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.

(h) Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this

Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the

irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

(a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during

the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.

(b) Significant curtailment of coverage.

(i) With no loss of coverage. If the coverage under a benefit package option is significantly

curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.

(ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage,

affected Participants may revoke election for curtailed coverage and make a new prospective

election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.

(c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.

(d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.

(e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be

considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.

4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be

made by the Employer from Elective Contributions which shall be held as a part of its general assets.

4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in

accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.

4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum

amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT:

Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.
- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.

7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.

7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.

7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of

Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.

8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

(a) Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each

Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on- going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

(b) Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.

(c) Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan

Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the ninetieth (90th) day following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

(d) Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the

Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.

(e) Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant

at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the

Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan.

With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.

(f) COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of

ERISA ('COBRA'), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

(g) Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.

(h) Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.

(i) Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

(j) Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount

by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.

(k) Continuation Coverage for Certain Dependent Children. In the event that benefits under the

Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:

- the date that is one year after the first day of the medically necessary leave of absence; or
- the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician’s certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

(a) (a) Eligible Medical Expense in General. The phrase ‘Eligible Medical Expense’ means any

expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan. Further, notwithstanding the above, effective January 1, 2011, only the following drugs or medicines will constitute Eligible Medical Expenses:

- (i.) Drugs or medicines that require a prescription;

- (ii.) Drugs or medicines that are available without a prescription (“over-the-counter drugs or medicines”) and the Participant or Dependent obtains a prescription; and
- (iii.) Insulin.

(b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by

a Participant or the Participant’s Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.

(c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses

incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and

(b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).

(d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to

allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards (“Debit Cards”) for reimbursement of Eligible Medical Expenses (other than over-the-counter drugs or medicines) under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply. However, beginning January 1, 2011, a Debit Card may not be used to purchase drugs or medicines over-the-counter.

(a) Substantiation. The following procedures shall be applied for purposes of substantiating claimed

Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:

- (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer’s major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.

- (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

(b) Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation

as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

(c) Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is

subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:

- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible

Employee will be required to pay back to the Plan an amount equal to the improper payment.

- (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the

improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.

- (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim

substitution or offset approach to resolve improper claims payments.

- (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the

Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.

- (v) In addition to the above, the Employer and the Plan may take other actions they may

deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to,

denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.

(d) Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to

pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace

Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 Carryover: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with

respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

8.08 QUALIFIED RESERVIST DISTRIBUTIONS: Notwithstanding anything in the Plan to the

contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in

excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused

Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

9.01 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.

9.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.

9.03 **TERMS, CONDITIONS, AND LIMITATIONS:**

(a) **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each

Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on- going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

(b) **Maximum Benefit.** The maximum amount of reimbursement for each Participant shall be limited to

the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

(c) For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and

other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally

incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

(d) Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the

Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the ninetieth (90th) day following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

(e) Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by

the Employer from its general assets to the extent of Elective Contributions directed by Participants.

Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.

(f) Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and

not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.

(g) Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be

provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

(a) "Dependent" (for purposes of this Section IX) means any individual who is:

- (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
- (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

(b) "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:

- (i) provides care for more than six individuals (other than individuals who reside at the facility);
- (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
- (iii) satisfies all applicable laws and regulations of a state or unit of local government.

(c) "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:

- (i) incurred for the care of a Dependent of the Participant or for related household services;
- (ii) paid or payable to a Dependent Care Service Provider; and
- (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally

incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

(d) "Dependent Care Service Provider" (for purposes of this Section IX) means:

- (i) a Dependent Care Center, or
- (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

(a) Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

(b) Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be

reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of

Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not “employee welfare benefit plans” for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in

whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that

such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper

which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services

as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

(a) General. The Administrator shall be vested with all powers and authority necessary in order to

amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.

(b) Recordkeeping. The Administrator shall keep full and complete records of the administration of the

Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.

(c) Inspection of Records. The Administrator shall, during normal business hours, make available to

each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without

compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable

personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from

time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may

release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply

with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a

claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

(a) Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as

provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given

written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

(b) Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right

to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

(c) Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the

procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable

to claims under the Group Medical Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

(a) Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by

which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

(b) Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to

the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

(c) Review of Appeal: The Administrator will review and decide the Participant's appeal within a

reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted

in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those

portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;

- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted
 - to or by it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately
 - protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan
 - agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any
 - other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted
 - uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45
 - CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with
 - 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received
 - from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any
 - form and retain no copies of such information when no longer needed for the purposes for which the disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is
 - established.

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic

media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS

PROVISIONS

13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any

Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit

hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.

13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Company makes

any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract

of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.

13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract,

engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale,

assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be

invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

(a) Words used herein in the masculine or feminine gender shall be construed as the feminine or

masculine gender, respectively where appropriate.

(b) Words used herein in the singular or plural shall be construed as the plural or singular, respectively,

where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is

intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

GENERAL EMPLOYEES

2023 HOLIDAY SCHEDULE

New Year's Day	Monday, January 2, 2023
Martin Luther King Day	Monday, January 16, 2023
President's Day	Monday, February 20, 2023
Memorial Day	Monday, May 29, 2023
Juneteenth	Monday, June 19, 2023
Independence Day	Tuesday, July 4, 2023
Labor Day	Monday, September 4, 2023
Veteran's Day	Friday, November 10, 2023
Thanksgiving Day	Thursday, November 23, 2023
Day After Thanksgiving	Friday, November 24, 2023
Christmas Eve	Friday, December 22, 2023
Christmas Day	Monday, December 25, 2023
New Year's Eve	Friday, December 29, 2023

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	475
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00
TOTAL WORST CASE (MED ONLY)	

* Specific Deductible Is: \$55,000

Fixed Costs	\$2,200,143
Maximum Aggregate Liability:	\$6,795,350
Total Worst Case Medical:	\$8,995,493

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	QTR Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	\$347,613	\$144,914	\$204,675	(\$116,041)	\$581,162	473		\$182,573	\$763,735	\$2,129,262 1st Qtr	
Feb-22	\$240,796	\$155,679	\$189,512	(\$93)	\$585,894	478		\$184,503	\$770,397		
Mar-22	\$185,425	\$166,929	\$174,383	(\$1,038)	\$525,699	478	(\$115,073)	\$184,503	\$595,129		
Apr-22	\$132,975	\$174,548	\$201,590	(\$2,405)	\$506,708	480		\$185,275	\$691,983	\$2,125,903 2nd Qtr	
May-22	\$270,338	\$135,708	\$205,780	(\$82,726)	\$529,099	474		\$182,959	\$712,058		
Jun-22	\$298,696	\$153,942	\$235,005	(\$59,805)	\$627,837	477	(\$90,093)	\$184,117	\$721,862		
Jul-22	\$182,328	\$219,118	\$178,862	(\$30,324)	\$549,984	472		\$182,187	\$732,171	\$2,061,098 3rd Qtr	
Aug-22	\$166,395	\$173,529	\$210,520	(\$55,583)	\$494,861	476		\$183,731	\$678,593		
Sep-22	\$172,939	\$198,965	\$199,186	(\$102,942)	\$468,147	472	\$0	\$182,187	\$650,335		
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 4th Qtr	
Nov-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Totals	\$1,997,505	\$1,523,331	\$1,799,512	(\$450,957)	\$4,869,392		(\$205,166)	\$1,652,037	\$6,316,263		
	31.62%	24.12%	28.49%	-7.14%	77.09%		-3.25%	26.16%	100.00%		

2022 BUDGET			
Expected Cost			
\$7,408,836			
Comp To Budg		Surp/(Def)	
Budget	Surp/(Def)	YTD	
Jan-22	\$617,403	(\$146,332)	(\$146,332)
Feb-22	\$617,403	(\$152,994)	(\$299,326)
Mar-22	\$617,403	\$22,274	(\$277,053)
Apr-22	\$617,403	(\$74,580)	(\$351,633)
May-22	\$617,403	(\$94,655)	(\$446,288)
Jun-22	\$617,403	(\$104,459)	(\$550,747)
Jul-22	\$617,403	(\$114,768)	(\$665,515)
Aug-22	\$617,403	(\$61,190)	(\$726,705)
Sep-22	\$617,403	(\$32,932)	(\$759,636)
Oct-22	\$0	\$0	(\$759,636)
Nov-22	\$0	\$0	(\$759,636)
Dec-22	\$0	\$0	(\$759,636)

Reconciliation		
County	BEDHD	Total
(\$660,081)	(\$99,555)	(\$759,636)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	436
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$343,164	\$138,342	\$197,568	(\$116,041)	\$563,033	443		\$170,994	\$734,026	
Feb-22	\$198,893	\$144,654	\$177,849	(\$93)	\$521,303	447		\$172,538	\$693,840	
Mar-22	\$178,775	\$144,030	\$163,177	(\$1,038)	\$484,944	446	(\$107,369)	\$172,152	\$549,726	\$1,977,593 1st Qtr
Apr-22	\$123,955	\$162,431	\$191,318	(\$2,405)	\$475,298	448		\$172,924	\$648,222	
May-22	\$243,003	\$124,903	\$197,063	(\$82,726)	\$482,243	444		\$171,380	\$653,622	
Jun-22	\$290,081	\$142,237	\$224,299	(\$57,942)	\$598,675	446	(\$84,238)	\$172,152	\$686,589	\$1,988,433 2nd Qtr
Jul-22	\$158,591	\$203,883	\$169,997	(\$26,346)	\$506,125	441		\$170,222	\$676,347	
Aug-22	\$123,375	\$152,555	\$199,873	(\$44,303)	\$431,499	443		\$170,994	\$602,493	
Sep-22	\$162,114	\$179,402	\$188,359	(\$85,937)	\$443,937	435	\$0	\$167,906	\$611,843	\$1,890,683 3rd Qtr
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Nov-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$1,821,950	\$1,392,438	\$1,709,502	(\$416,832)	\$4,507,058		(\$191,607)	\$1,541,258	\$5,856,708	
% Of Total	31.11%	23.78%	29.19%	-7.12%	76.96%		-3.27%	26.32%	100.00%	

<u>2022 BUDGET</u>			
Expected Cost			
\$6,928,836			
Comp To Budg		Surp/(Def) YTD	
Budget	Surp/(Def)		
Jan-22	\$577,403	(\$156,623)	(\$156,623)
Feb-22	\$577,403	(\$116,437)	(\$273,061)
Mar-22	\$577,403	\$27,677	(\$245,384)
Apr-22	\$577,403	(\$70,819)	(\$316,203)
May-22	\$577,403	(\$76,219)	(\$392,422)
Jun-22	\$577,403	(\$109,186)	(\$501,608)
Jul-22	\$577,403	(\$98,944)	(\$600,552)
Aug-22	\$577,403	(\$25,090)	(\$625,642)
Sep-22	\$577,403	(\$34,440)	(\$660,081)
Oct-22	\$0	\$0	(\$660,081)
Nov-22	\$0	\$0	(\$660,081)
Dec-22	\$0	\$0	(\$660,081)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:

Contracts at Renewal	291
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$125,921	\$124,066	\$130,562		\$380,550	294		\$113,481	\$494,031	
Feb-22	\$182,611	\$122,153	\$113,144		\$417,908	297		\$114,639	\$532,547	
Mar-22	\$114,239	\$118,820	\$88,383		\$321,442	295	(\$71,018)	\$113,867	\$364,291	\$1,390,869 1st Qtr
Apr-22	\$68,123	\$132,852	\$115,065	(\$2,405)	\$313,634	296		\$114,253	\$427,887	
May-22	\$224,106	\$108,432	\$126,154	(\$82,726)	\$375,966	292		\$112,709	\$488,675	
Jun-22	\$221,994	\$125,435	\$147,224	(\$54,034)	\$440,620	293	(\$55,340)	\$113,095	\$498,375	\$1,414,937 2nd Qtr
Jul-22	\$107,075	\$182,169	\$94,729	(\$18,320)	\$365,652	288		\$111,165	\$476,817	
Aug-22	\$93,552	\$132,217	\$130,433	(\$25,317)	\$330,884	291		\$112,323	\$443,207	
Sep-22	\$124,835	\$160,621	\$118,796	(\$69,957)	\$334,294	283	\$0	\$109,235	\$443,529	\$1,363,554 3rd Qtr
Oct-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Nov-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$1,262,456	\$1,206,765	\$1,064,489	(\$252,760)	\$3,280,950		(\$126,358)	\$1,014,768	\$4,169,360	
% Of Total	30.28%	28.94%	25.53%	-6.06%	78.69%		-3.03%	24.34%	100.00%	

<u>2022 BUDGET</u>			
Expected Cost			
\$4,906,586			
Comp To Budg			Surp/(Def) YTD
Budget	Surp/(Def)		
Jan-22	\$408,882	(\$85,148)	(\$85,148)
Feb-22	\$408,882	(\$123,665)	(\$208,814)
Mar-22	\$408,882	\$44,591	(\$164,222)
Apr-22	\$408,882	(\$19,005)	(\$183,228)
May-22	\$408,882	(\$79,793)	(\$263,021)
Jun-22	\$408,882	(\$89,493)	(\$352,513)
Jul-22	\$408,882	(\$67,935)	(\$420,448)
Aug-22	\$408,882	(\$34,325)	(\$454,773)
Sep-22	\$408,882	(\$34,647)	(\$489,420)
Oct-22	\$0	\$0	(\$489,420)
Nov-22	\$0	\$0	(\$489,420)
Dec-22	\$0	\$0	(\$489,420)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY RETIREES

Worst Case Scenario:

Contracts at Renewal	145
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$217,243	\$14,276	\$67,005	(\$116,041)	\$182,483	149		\$57,513	\$239,996	
Feb-22	\$16,281	\$22,501	\$64,705	(\$93)	\$103,395	150		\$57,899	\$161,293	
Mar-22	\$64,536	\$25,210	\$74,794	(\$1,038)	\$163,502	151	(\$36,352)	\$58,284	\$185,435	\$586,724 1st Qtr
Apr-22	\$55,832	\$29,579	\$76,253		\$161,664	152		\$58,670	\$220,334	
May-22	\$18,897	\$16,471	\$70,909		\$106,276	152		\$58,670	\$164,947	
Jun-22	\$68,087	\$16,802	\$77,075	(\$3,908)	\$158,056	153	(\$28,898)	\$59,056	\$188,214	\$573,496 2nd Qtr
Jul-22	\$51,516	\$21,715	\$75,269	(\$8,026)	\$140,473	153		\$59,056	\$199,530	
Aug-22	\$29,823	\$20,338	\$69,439	(\$18,986)	\$100,615	152		\$58,670	\$159,286	
Sep-22	\$37,279	\$18,781	\$69,563	(\$15,980)	\$109,643	152	\$0	\$58,670	\$168,313	\$527,129 3rd Qtr
Oct-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Nov-22	\$0	\$0	\$0		\$0	0		\$0	\$0	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$559,494	\$185,673	\$645,012	(\$164,072)	\$1,226,107		(\$65,249)	\$526,490	\$1,687,348	
% Of Total	33.16%	11.00%	38.23%	-9.72%	72.66%		-3.87%	31.20%	100.00%	

	<u>2022 BUDGET</u>		Surp/(Def) YTD
	Expected Cost \$2,022,250		
	Comp To Budg		
	Budget	Surp/(Def)	
Jan-22	\$168,521	(\$71,475)	(\$71,475)
Feb-22	\$168,521	\$7,228	(\$64,247)
Mar-22	\$168,521	(\$16,914)	(\$81,162)
Apr-22	\$168,521	(\$51,814)	(\$132,975)
May-22	\$168,521	\$3,574	(\$129,401)
Jun-22	\$168,521	(\$19,693)	(\$149,095)
Jul-22	\$168,521	(\$31,009)	(\$180,103)
Aug-22	\$168,521	\$9,235	(\$170,868)
Sep-22	\$168,521	\$207	(\$170,661)
Oct-22	\$0	\$0	(\$170,661)
Nov-22	\$0	\$0	(\$170,661)
Dec-22	\$0	\$0	(\$170,661)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	30
Adm Fee	\$64.75
Specific and Aggregate Stop Loss*	\$321.24
Attachment Point	\$14,306.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$4,450	\$6,572	\$7,107	\$0	\$18,129	30		\$11,580	\$29,708	
Feb-22	\$41,903	\$11,024	\$11,664	\$0	\$64,591	31		\$11,966	\$76,557	
Mar-22	\$6,650	\$22,899	\$11,206	\$0	\$40,755	32	(\$7,704)	\$12,352	\$45,403	\$151,669 1st Qtr
Apr-22	\$9,020	\$12,118	\$10,272	\$0	\$31,410	32		\$12,352	\$43,762	
May-22	\$27,334	\$10,805	\$8,717	\$0	\$46,856	30		\$11,580	\$58,436	
Jun-22	\$8,615	\$11,704	\$10,706	(\$1,863)	\$29,162	31	(\$5,855)	\$11,966	\$35,272	\$137,470 2nd Qtr
Jul-22	\$23,737	\$15,235	\$8,864	(\$3,978)	\$43,859	31		\$11,966	\$55,824	
Aug-22	\$43,020	\$20,974	\$10,648	(\$11,280)	\$63,362	33		\$12,738	\$76,099	
Sep-22	\$10,825	\$19,563	\$10,827	(\$17,005)	\$24,210	37	\$0	\$14,282	\$38,492	\$170,416 3rd Qtr
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Nov-22	\$0.00	\$0	\$0	\$0	\$0	0		\$0	\$0	
Dec-22	\$0.00	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$175,555.56	\$130,893	\$90,011	(\$34,125)	\$362,334		(\$13,559)	\$110,779	\$459,555	
% Of Total	38.20%	28.48%	19.59%	-7.43%	78.84%		-2.95%	24.11%	100.00%	

<u>2022 BUDGET</u>			
Expected Cost \$480,000			
	Comp To Budg		Surp/(Def) YTD
	Budget	Surp/(Def)	
Jan-22	\$40,000	\$10,292	\$10,292
Feb-22	\$40,000	(\$36,557)	(\$26,265)
Mar-22	\$40,000	(\$5,403)	(\$31,669)
Apr-22	\$40,000	(\$3,762)	(\$35,430)
May-22	\$40,000	(\$18,436)	(\$53,866)
Jun-22	\$40,000	\$4,728	(\$49,139)
Jul-22	\$40,000	(\$15,824)	(\$64,963)
Aug-22	\$40,000	(\$36,099)	(\$101,063)
Sep-22	\$40,000	\$1,508	(\$99,555)
Oct-22	\$0	\$0	(\$99,555)
Nov-22	\$0	\$0	(\$99,555)
Dec-22	\$0	\$0	(\$99,555)

2021-2022 BUDGET

11/9/2022

AS OF September-2022

Preliminary

	2021/2022 AMENDED BUDGET	2021/2022 YEAR TO DATE	2021/2022 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	\$ 2,122,564	\$ 1,963,287	\$ 1,963,287	\$ (159,277)
USDA FOOD PROGRAM	\$ 50,000	\$ 36,151	\$ 36,151	\$ (13,849)
PARENT & GOVT REIMBURSEMENT	\$ 70,000	\$ 44,349	\$ 44,349	\$ (25,651)
OTHER COUNTY REIMBURSEMENT	\$ 10,000	\$ 47,625	\$ 47,625	\$ 37,625
PROGRAM REIMBURSEMENTS	\$ 110,000	\$ 66,894	\$ 66,894	\$ (43,106)
FUND BALANCE-CARRYOVER	\$ 725,000	\$ -	\$ -	\$ (725,000)
TRANSFERS-IN	\$ 775,000	\$ 625,000	\$ 625,000	\$ (150,000)
TRANSFER-IN JUVENILE MILLAGE	\$ 1,445,200	\$ 1,295,200	\$ 1,295,200	\$ (150,000)
TOTAL REVENUES	\$ 5,307,764	\$ 4,078,507	\$ 4,078,507	\$ (1,229,257)
EXPENSES				
YOUTH FACILITY	\$ 2,064,840	\$ 1,791,241	\$ 1,791,241	\$ 273,599
SECURITY SYSTEM T/O PUBLIC IMPROVEMENT	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
COMMUNITY BASED TREATMENT	\$ 391,436	\$ 322,081	\$ 322,081	\$ 69,355
DAY TREATMENT PROGRAM	\$ 704,725	\$ 529,448	\$ 529,448	\$ 175,277
IN-HOME CARE	\$ 342,496	\$ 331,967	\$ 331,967	\$ 10,529
LINK	\$ 66,553	\$ 63,436	\$ 63,436	\$ 3,117
OUT OF HOME PLACEMENT	\$ 4,900	\$ -	\$ -	\$ 4,900
INELIGIBLE FOR REIMBURSEMENT	\$ 21,575	\$ 21,252	\$ 21,252	\$ 323
INSTITUTIONAL CARE	\$ 144,000	\$ 158,744	\$ 158,744	\$ (14,744)
STATE/COUNTY WARD CHARGEBACKS	\$ 525,000	\$ 370,711	\$ 370,711	\$ 154,289
PREVENTION PROGRAMS	\$ 442,239	\$ 300,391	\$ 442,239	\$ -
TOTAL EXPENSES	\$ 5,307,764	\$ 4,489,273	\$ 4,631,121	\$ 676,644
EXCESS REVENUE OVER EXPENSE	\$ -	\$ (410,766)	\$ (552,614)	\$ (552,613)
9/30/19 FUND BALANCE	\$ 151,315			
9/30/20 FUND BALANCE	\$ 710,430			
9/30/21 FUND BALANCE	\$ 742,010			
PROJECTED 9/30/22 FUND BALANCE			\$ 189,396	

PAY PERIODS	26.1
MONTH	12
QTR	4

[illegible]

2021/2022 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH

5

										TOTAL					
				COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE		Government Benefits		STATEWARD PLACEMENT DAYS						
MONTH															
OCTOBER				326		354			680						
NOVEMBER				356		180			536						
DECEMBER				359		274			633						
JANUARY				392		238			630						
FEBRUARY				345		182			527						
MARCH				404		266			670						
APRIL				272		168			440						
MAY				278		287			565						
JUNE				392		190			582						
JULY				245		322			567						
AUGUST				171		168			339						
SEPTEMBER									-						
DAYS YTD				-	3,540	2,629	-	-	6,169						
COST YTD				\$	-	\$	241,297.83	\$	144,679.47	\$	(15,265.83)	\$	-	\$	370,711.47
COST PER DAY				\$	-	\$	136.33	\$	110.06	\$	-	\$	-	\$	120.19
CHARGEBACK RATE				\$	-	\$	68.16	\$	55.03	\$	-	\$	-	\$	60.09
PROJECTED DAYS				-	8,496	6,310	-	-	14,806						
PROJECTED COST				\$	-	\$	241,297.83	\$	144,679.47	\$	(15,265.83)	\$	-	\$	370,711.47
OCTOBER					13,295.69	24,754.87	(1,811.15)		36,239.41						
NOVEMBER					26,822.02	10,366.65	(1,605.04)		35,583.63						
DECEMBER					27,565.80	17,661.05	(594.54)		44,632.31						
JANUARY					25,477.16	19,472.39	(1,216.58)		43,732.97						
FEBRUARY					21,925.97	14,707.98	(1,361.83)		35,272.12						
MARCH					22,393.01	23,175.40	(1,294.69)		44,273.72						
APRIL					10,584.82	8,353.17	(1,127.62)		17,810.37						
MAY					11,048.59	10,370.12	(760.26)		20,658.45						
JUNE					25,072.95	6,586.54	(3,650.37)		28,009.12						
JULY					19,615.07	4,499.86	(1,272.78)		22,842.15						
AUGUST					16,087.13	2,027.76	(336.47)		17,778.42						
SEPTEMBER					21,409.62	2,703.68	(234.50)		23,878.80						
COST YTD				\$	-	\$	241,297.83	\$	144,679.47	\$	(15,265.83)	\$	-	\$	370,711.47

Analysis of Program Census				
Youth Facility	Days	Days*Beds	Actual Days	Percent
OCTOBER	31	465	386	83.01%
NOVEMBER	30	450	356	79.11%
DECEMBER	31	465	367	78.92%
JANUARY	31	465	311	66.88%
FEBRUARY	28	420	303	72.14%
MARCH	31	465	366	78.71%
APRIL	30	450	361	80.22%
MAY	31	465	347	74.62%
JUNE	30	450	372	82.67%
JULY	31	465	319	68.60%
AUGUST	31	465	250	53.76%
SEPTEMBER	30	450	267	59.33%
	365	5475	4005	73.15%
Day Treatment				
OCTOBER	21	420	168	40.00%
NOVEMBER	18	360	213	59.17%
DECEMBER	19	380	205	53.95%
JANUARY	20	400	238	59.50%
FEBRUARY	14	280	185	66.07%
MARCH	21	420	301	71.67%
APRIL	20	400	243	60.75%
MAY	21	420	250	59.52%
JUNE	20	400	255	63.75%
JULY	20	400	219	54.75%
AUGUST	23	460	250	54.35%
SEPTEMBER	20	400	217	54.25%
	237	4740	2744	57.89%

Fiscal Year 2021-22
Month 2022-09
Months Remaining -

Fiscal Year to Date	# of Nights	# of Youth	Costs
Out of State Placement *	222	1	104,280.06
State Wards	2,858	14	144,679.47
Child Care Fund	3,778	19	241,297.83
Total	6,858	34	490,257.36

Average (monthly)	# of Nights	# of Youth	Costs
Out of State Placement *	36	1	21,607.58
State Wards	238	8	12,056.62
Child Care Fund	315	10	20,108.15
Total	589	19	53,772.36

*Placement continues - actual costs through September, 2022
based on billing

PUBLIC IMPROVEMENT FUND
2022/2023

Ways and Means Committee Meeting
November 10, 2022

			ADJUSTMENTS	ADJUSTED		
	2021/2022	BUDGET	& RESERVES	BUDGET	EXPENSES	BALANCE
0001.01.23	Complex - Roof Maintenance	\$ 5,000		\$ 5,000		\$ 5,000
0001.02.23	Complex - Control Upgrade	5,000		5,000		\$ 5,000
0001.03.23	Complex - Concrete	5,000		5,000		\$ 5,000
0001.04.23	Complex - Parking Maintenance	5,000		5,000		\$ 5,000
0756.04.23	Animal Control/Maint. - Parking Lot Paving	20,000	65,000	85,000		\$ 85,000
0911.04.23	Central Dispatch - Parking Lot Paving	20,000	60,000	80,000		\$ 80,000
1033.05.23	Health Dept Clinic Renovation	200,000	195,900	195,900	12,750	\$ 183,150
0001.05.22	Complex - JCI Public Health & Energy		3,679,946	3,679,946		\$ 3,679,946
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II		160,600	160,600		\$ 160,600
	Jail & Youth Facility Security System		975,966	\$ 975,966	260,775	\$ 715,191
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		\$ -
Reserves	Health Dept - Window Upgrade (4th of 5 yrs)	10,000	30,000	40,000		\$ 40,000
	TOTAL PROPOSED EXPENDITURES	\$ 270,000	\$ 5,167,412	\$ 5,237,412	273,525	\$ 4,963,887
	245.901.000.970.000					

EATON COUNTY BOARD OF COMMISSIONERS

NOVEMBER 16, 2022

**RESOLUTION TO AUTHORIZE APPLICATION FOR
UNITED STATES DEPARTMENT OF JUSTICE
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING GRANT
EXTENSION – PROSECUTING ATTORNEY**

Introduced by the Ways and Means Committee

WHEREAS, the Prosecuting Attorney was approved to receive Coronavirus Emergency Supplemental Funding through the United States Department of Justice passed-through the Michigan State Police for the period of June 1, 2021 through December 31, 2022; and

WHEREAS, the Prosecuting Attorney has been notified that an extension of the granting period is available to extend the previous grant period through September 30, 2023; and

WHEREAS, the grant would provide funding for contractual services and applicable equipment for an attorney to address coronavirus-related caseload backlog; and

WHEREAS, the Prosecuting Attorney's Office is desirous of submitting the grant extension to contract with an attorney to primarily manage the backlog of cases currently in the screening process.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Prosecutor's Office to submit a grant extension to retain the grant award with an amount not to exceed \$135,715 for the period of June 1, 2021 to September 30, 2023; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners be authorized to sign any necessary documents.

FY21 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING (CESF)

GRANT CONTRACT EXTENSION

Grant Agreement

hereinafter referred to as the "Agreement"

between

Michigan State Police

hereinafter referred to as the "Department"

and

Eaton County

Recipient

Federal ID: 38-6004847

hereinafter referred to as the "Contractor"

for

MSP Project Number: CESF-2021-04

I. Period of Agreement:

The Agreement period is amended as follows: The Agreement shall commence on **06/01/2021** and continue through **09/30/2023**.

II. Funding Source and Agreement Amount:

The Agreement amount remains \$135,714.29.

III. Contractor Signature:

The Authorized Official's signature below represents the Contractor's legal acceptance of this amendment to the original contract for **CESF-2021-04**.

Contractor Name of Authorized Official	Title of Authorized Official
Signature	Date
Department Name of Authorized Official Nancy Becker Bennett	Title of Authorized Official Division Director
Signature	Date

Schedule of American Rescue Plan (ARP) Act requests/allocations

11/10/2022

	Requested	No Action	Allocated/ Pending	Premium Pay	Public Health	Broadband	Revenue Loss
Board of Commissioners							
Broadband Survey	52,000		52,000			52,000	
Broadband access/adoption expansion	-						
Retention and Recruitment program							
Public Safety	550,000		550,000	550,000			
Non Public Safety (from revenue loss)							
Revenue Loss	10,000,000		6,765,000				6,765,000
FY2021/2022	(1,860,000)		1,860,000				1,860,000
Jail Security	(625,000)		625,000				625,000
Non-public safety retention & recruitment	(750,000)		750,000				750,000
Public Health and Energy	4,900,000		4,900,000		4,900,000		
Sheriff							
Recruitment and Retainment proposal (8/4/2022)	2,200,000		2,200,000				
Controller Administrator							
Additional operational expenditures (Employee testing/safety protocols/PPE)	742,000		742,000		742,000		
Off-schedule payments - Premium Pay	300,000		300,000	300,000			
Reconsider Additional Personnel requests (PA & Trial Court)	175,000	175,000					
County Treasurer							
Foreclosure Prevention Program	250,000	-					
CACS Foreclosure Prevention Program	125,000	125,000					
Barry-Eaton District Health Department							
Back-up generator	500,000	500,000					
On-site sewage system replacement subsidy program	100,000	100,000					
Eaton County Drain Commissioner							
Bentley & DePue contribution	675,000	675,000					
Resolution Services Center							
Mediation Program	40,000	40,000					
Eaton Area Senior Center							
Pandemic revenue losses	189,000	189,000					
Emergency Medical Services	3,000,000	3,000,000					
Court Appointed Special Advocates							
Operational grant funding reductions	No amount given	-	-				
Healing and Recovery Center							
Additional operational expenditures (Employee testing/safety protocols/PPE)	No amount given	-					
21,418,266	23,798,000	4,804,000	18,744,000	850,000	5,642,000	52,000	10,000,000
Total Allocated/Pending			2,674,266				
Pending			(2,200,000)				
Net			2,674,266				

EATON COUNTY BOARD OF COMMISSIONERS

NOVEMBER 16, 2022

RESOLUTION TO APPROVE 2022/2023 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2022/2023 Appropriations Act of September 21, 2022 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 2022/2023 Eaton County Budget:

GENERAL FUND

PROSECUTING ATTORNEY 101.267

Increase	Federal Revenue	\$ 105,000
Increase	Contractual Services	\$ 105,000

To increase total budget to grant revenue and expenditures for the Prosecuting Attorney CESF grant extension.

SHERIFF

Increase	Local Unit Revenue	\$ 125,000
Increase	Salary & Benefits	\$ 125,000

To increase total budget to contractual revenue and expenditures for Waverly Community Schools contract, recommended by the Public Safety Committee and amend the Position Allocation List to add one (1) deputy sheriff full-time equivalent position to be assigned as School Resource Officer.

TRANSFERS OUT

Increase	Transfers Out- Public Improvement	\$ 200,000
Increase	Contractual Services	\$ 200,000

To increase budget to re-authorize appropriation for health department clinic renovation project contribution.

TRANSFERS OUT

Increase	Transfers Out- Landfill	\$ 35,000
Decrease	Contingency	\$ 35,000

To increase transfer to Landfill Fund for the replacement of monitoring wells at the site, as recommended by the Public Works and Planning Committee.

SPECIAL REVENUE FUNDS

PARKS AND RECREATION

Increase	Fund Balance Carryover	\$ 68,700
Increase	Capital Outlay – Vehicle	\$ 68,700

To increase budget to re-authorize appropriation for truck purchase ordered October 2021, order not fulfilled due to supply chain shortages as of November 2022.

LANDFILL

Increase	Transfers In-General Fund	\$ 35,500
Increase	Contractual Services	\$ 35,500

To increase transfer to Landfill Fund for the replacement of monitoring wells at the site, as recommended by the Public Works and Planning Committee.

PUBLIC IMPROVEMENT FUND 245

Increase	Fund Balance Carryover	\$ 116,522
Increase	Transfers In – Rescue Plan	\$2,193,813
Increase	Proceeds from Borrowing	\$1,371,975
Increase	Capital Outlay	\$3,682,310

To increase budget for balance of public health and energy project not completed during FY21-22

Increase	Fund Balance Carryover	\$ 975,966
Increase	Capital Outlay	\$ 975,966

To increase budget for balance of jail and youth facility security system replacement project not completed during FY21-22

Increase	Transfers In – General Fund	\$ 200,000
Increase	Capital Outlay	\$ 200,000

To increase budget to re-authorize appropriation for health department clinic renovation project contribution.

AMERICAN RESCUE PLAN FUND

Increase	Federal Revenue	\$2,193,813
Increase	Transfers Out	\$2,193,813

To increase budget to re-authorize appropriation for balance of public health and energy project not completed during FY 21-22.

COMPUTER FUND 298

Increase	Fund Balance Carryover	\$ 237,004
Decrease	Transfer In-Central Dispatch	\$ 16,444
Increase	Capital Outlay	\$ 130,115
Increase	Contractual Services	\$ 90,445

To increase budget to re-authorize appropriation for technology projects in progress from FY 21-22, and return unexpended FY 21-22 project funds to the Central Dispatch Fund.

November 10, 2022

WAYS AND MEANS COMMITTEE

Eaton County Building Authority - 3 year term

Bob Robinson	12/31/22
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VACANT	12/31/24
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CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE NOVEMBER 10, 2022

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	\$ 2,505.59
101	131	CIRCUIT COURT	\$ 31,072.16
101	136	DISTRICT COURT	\$ 2,904.10
101	141	FRIEND OF THE COURT	\$ 168.05
101	147	COUNTY GUARDIAN	\$ 1,162.00
101	148	PROBATE COURT	\$ 3,845.65
101	149	JUVENILE COURT	\$ 13,984.30
101	172	CONTROLLER	\$ 15,135.88
101	215	COUNTY CLERK	\$ 580.83
101	262	ELECTIONS	\$ 50,795.39
101	257	EQUALIZATION	\$ 525.00
101	265	BUILDING AND GROUNDS	\$ 51,953.84
101	267.229	PROSECUTING ATTORNEY	\$ 62.73
101	267.232	ECONOMIC CRIME UNIT	\$ 45.00
101	301	SHERIFF DEPARTMENT	\$ 79,616.74
101	303	SHERIFF DELTA	\$ 84,932.37
101	351	SHERIFF CORRECTIONS	\$ 81,614.17
101	631	SUBSTANCE ABUSE - CMH	\$ 859.21
101	648	MEDICAL EXAMINER	\$ 24,286.22
101	681	VETERANS	\$ 2,239.38
101	721	COMMUNITY DEVELOPMENT	\$ 1,188.02
228	528	RESOURCE RECOVERY	\$ 117.00
242	721	COMMUNITY DEVELOPMENT	\$ 630.00
245	901	PUBLIC IMPROVEMENT	\$ 260,486.14
249	371	CONSTRUCTION CODE	\$ 16.25
252	299	PUBLIC DEFENDER	\$ 23,105.17
261	325	CENTRAL DISPATCH	\$ 20,038.18
261	327	WIRELESS TRAINING	\$ 1,918.00
277	301	SHERIFF DEPARTMENT	\$ 900.00
292	356	YOUTH FACILITY	\$ 31.38
298	228	COMPUTER FUND	\$ 81.78
298	901	COMPUTER FUND CAPITAL	\$ 11,854.61
701	228.063	LIVESCAN CSC	\$ 120.00
		GRAND TOTAL	\$ 775,196.14

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE NOVEMBER 10, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 18,457.00
101	090.000	PREPAID EXPENSES	\$ 148.26
101	090.002	PREPAID EXPENSES INSURANCE-LIABILITY	\$ 364,412.50
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 973.90
101	090.005	PREPAID EXPENSE - POSTAGE	\$ 17,000.00
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 770.70
101	273	RECEIPTS REFUNDABLE	\$ 1,103.65
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 26,213.34
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 3,312.00
101	101.101	BOARD OF COMMISSIONERS	\$ 5,179.61
101	131	CIRCUIT COURT	\$ 3,876.95
101	136	DISTRICT COURT	\$ 4,995.25
101	141	FRIEND OF THE COURT	\$ 22.36
101	148	PROBATE COURT	\$ 714.85
101	149	JUVENILE COURT	\$ 2,470.43
101	151	CIRCUIT COURT PROBATION	\$ 19.97
101	172	CONTROLLER	\$ 12,056.26
101	262	ELECTIONS	\$ 4,812.78
101	215	COUNTY CLERK	\$ 1,298.84
101	228	INFORMATION SYSTEMS	\$ 2,317.14
101	253	COUNTY TREASURER	\$ 831.42
101	257	EQUALIZATION	\$ 1,224.01
101	265	BUILDING AND GROUNDS	\$ 12,189.94
101	267-229	PROSECUTING ATTORNEY	\$ 20,176.33
101	267-232	ECU	\$ 24,362.96
101	268	REGISTER OF DEEDS	\$ 63.23
101	275	DRAIN COMMISSION	\$ 642.31
101	301	SHERIFF DEPARTMENT	\$ 21,073.04
101	303	SHERIFF DELTA	\$ 4,912.43
101	351	SHERIFF CORRECTIONS	\$ 39,778.50
101	430	ANIMAL CONTROL	\$ 1,637.08
101	681	VETERANS	\$ 78.92
101	681.689	VETERANS RELIEF	\$ 96.00
101	721	COMMUNITY DEVELOPMENT	\$ 163.74
101	906-131	994.000 PRINCIPAL	\$ 244.56
101		995.000 INTEREST	\$ 17.48
101	906-149	994.000 PRINCIPAL	\$ 1,104.37
101		995.000 INTEREST	\$ 181.50
101	906-228	994.000 PRINCIPAL	\$ 1,031.63
101		995.000 INTEREST	\$ 238.72
101	906-229	994.000 PRINCIPAL	\$ 709.44
101		995.000 INTEREST	\$ 232.72
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	\$ 10,234.85
101		995.000 INTEREST	\$ 1,621.12
101	906-303	994.000 PRINCIPAL	\$ 9,402.10
101		995.000 INTEREST	\$ 1,505.93
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
201	449	ROAD COMMISSION	\$ 2,184,177.33
208	751	PARKS ADMINISTRATION	\$ 1,755.22
208	752	FITZGERALD PARKS	\$ 3,202.64
208	753	FOX PARK	\$ 3,912.22
208	754	BELLEVUE	\$ 227.92
208	755	LINCOLN PARK	\$ 247.71

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE NOVEMBER 10, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
208	756	CRANDELL PARK	\$ 34.97
208	906	994.000 PRINCIPAL	\$ 1,268.54
208	906	995.000 INTEREST	\$ 202.20
221	601	HEALTH DEPARTMENT	\$ 555,004.50
227	526	SANITARY LANDFILL	\$ 19,377.95
228	528	RESOURCE RECOVERY	\$ 1,177.66
228	529	COUNTY PROJECTS	\$ 523.49
228	530	LOCAL UNIT GRANT PROJECTS	\$ 733.63
228	906	994.000 PRINCIPAL	\$ 584.28
228	906	995.000 INTEREST	\$ 106.90
236	690	CDBG-HOUSING	\$ 90.00
245	901	CAPITAL OUTLAY	\$ 52,283.55
249	371	CONSTRUCTION CODE	\$ 1,820.68
249	906	994.000 PRINCIPAL	\$ 1,364.12
249	906	995.000 INTEREST	\$ 252.76
252	299	PUBLIC DEFENDER	\$ 1,944.79
255	257	REMONUMENTATION	\$ 17,089.50
256	268	REGISTER OF DEEDS - AUTOMATION	\$ 6,089.69
260	325	911 SURCHARGE	\$ 824.10
261	325	CENTRAL DISPATCH	\$ 11,335.19
261	327	911 WIRELESS TRAINING	\$ 843.66
261	101-426	EMERGENCY SERVICES	\$ 1,695.68
261	906.994.000	DEBT SERVICE- PRINCIPAL	\$ 1,530.95
261	906.995.000	DEBT SERVICE -INTEREST	\$ 347.11
263	215	CONCEALED PISTOL LICENSE	\$ 1,863.66
268	301	BUILDING BRIDGES DOJ GRANT	\$ 8,396.86
272	130-138	PRIORITY COURT	\$ 125.28
272	130-140	DRUG COURT-PROGRAM INCOME	\$ 49.72
273	130-140	DRUG COURT - PROGRAM INCOME	\$ 403.99
274	130.138	SWIFT & SURE SANCTIONS	\$ 575.00
275	130-138	VETERAN'S COURT	\$ 1,100.00
276	130-152	COMMUNITY CORRECTIONS	\$ 100.80
276	130.153	COMMUNITY CORRECTIONS	\$ 3,960.00
277	301	SHERIFF DEPARTMENT	\$ 8,689.71
278	130-138	DRUG COURT - GRANT FUNDING	\$ 6,495.00
279	901	CORONA VIRUS EMERGENCY BJA GRANT-EQUIPMENT	\$ 16,821.10
287	301-428	AREA PLANNER	\$ 2,668.32
292	273	RECEIPTS REFUNDABLE	\$ 14.83
292	130-356	YOUTH FACILITY	\$ 14,034.12
292	130-358	COMMUNITY BASED TREATMENT	\$ 151.43
292	130-360	DAY TREATMENT	\$ 2,692.87
292	130-362	IN HOME CARE	\$ 724.00
292	130-368	CHILD CARE FUND PREVENTION SERVICES	\$ 34,826.76
292	130-650	STATE INSTITUTIONS	\$ 14,091.90
292	665	COUNTY WARD CHARGEBACKS	\$ 17,778.42
292	906-356	994.000 PRINCIPAL	\$ 550.65
292		995.000 INTEREST	\$ 74.29
292	906-360	994.000 PRINCIPAL	\$ 706.87
292		995.000 INTEREST	\$ 79.65
293	689	SOLDIERS & SAILORS	\$ 1,200.00
296	130-149	JUVENILE MILEAGE	\$ 4,526.42
298	228	COMPUTER FUND	\$ 426.66
298	901	COMPUTER FUND CAPITAL	\$ (4,519.40)
395	995	DEBT SERVICE DENATL CLINIC INTEREST	\$ 8,550.00
512	635	EATON COUNTY HEALTH AND REHABILITATIVE SERVICES	\$ 1,608,633.94
512		995.000 MEDICAL CARE FACILITY INTEREST	\$ 22,270.80
515	253	FORECLOSING GOVERNMENTAL UNIT	\$ 770.00
516	253	DELINQUENT TAX REVOLVING FUND	\$ 24,621.00
656	861	EMPLOYER SHARE RETIREMENT	\$ 610,749.17

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE NOVEMBER 10, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
670	090.000	HEALTH - SELF INSURANCE - PREPAID EXPENSES	\$ 763,468.00
676	852	RETIREE HEALTH HCSP	\$ 27,822.92
677	871	WORKERS COMPENSATION	\$ 2,976.69
678	870	MESC	\$ 53.82
679	853	LIFE & DISABILITY	\$ 6,573.79
680	854	DENTAL INSURANCE	\$ 18,297.31
690	20X0 300.000	BONDS PAYABLE	\$ 89,000.00
690	20X0 906.000	DEBT SERVICE	\$ 1,002.44
691	20X1 224.000	DUE TO ROAD COMMISSION	\$ 0.05
691	20X1 275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 1,501.78
691	20X1 300.000	BONDS PAYABLE	\$ 92,000.00
691	906.995.000	INTEREST	\$ 5,285.76
701	224.000	DUE TO ROAD COMMISSION	\$ 5,246.47
701	228-001	DUE TO STATE EDUCATION TAX	\$ 11,504,387.81
701	228-004	T/A-DUE TO STATE PROB SAL REDUCTION	\$ 3,827.87
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 5,760.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMTS	\$ 125.11
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	\$ 1,620.11
701	228.040	DUE TO STATE REMONUMENTATION	\$ 14,479.50
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 1,224.00
701	228.044	T/A0DUE TO STATE TRANSFER TAX	\$ 269,171.25
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC	\$ 3,174.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 50.31
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	\$ 2,150.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	\$ 100.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	\$ 10,950.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FUND	\$ 1,905.39
701	228-062	T/A-DUE TO STATE NOTARY TRAINING & EDUCATION FUND	\$ 38.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	\$ 1,771.25
701	230.000	DUE TO OTHER GOVERNMENT UNIT	\$ 44.55
701	230.001	DUE TO OTHER GOVERNMENTAL UNIT EATRAN	\$ 874.08
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 2,640.29
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 1,030.00
701	274.001	UNDISTRIBUTED TAX COLLECTION STATE TAX APPEAL	\$ 2,345.02
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	\$ 7,000.00
702	221.004	DUE TO CITIES LANSING	\$ 686.05
702	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 63,676.42
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	\$ 154,104.04
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	\$ 105,054.60
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	\$ 24,569.12
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 8,599.26
702	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE HGB WELLNESS CTR	\$ 1,312.00
702	231.008	PAYROLL DEDUCTIONS PAYABLE FLEXIBLE SPENDING ACCT	\$ 5,085.09
702	231.009	PAYROLL DEDUCTIONS PAYABLE DEF COMP	\$ 40,755.68
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	\$ 6,304.32
702	231.011	PAYROLL DEDUCTION PAYABLE HEALTH CARE SAVING PLAN	\$ 24,228.33
702	231.015	PAYROLL DEDUCTIONS PAYABLE MERS	\$ 190,996.90
702	258.000	ACCRUED TAXES PAYABLE	\$ 129,623.88
720	301	SHERIFF DEPT DONATIONS	\$ 1,250.00
767	130-149	DONATIONS-JUV COURT	\$ 49.12
768	130-356	DONATIONS - YOUTH FACILITY	\$ 26.98
801	901	DRAIN FUND	\$ 733,409.88
802	101.000	REVOVLING DRAIN FUND - INVENTORY	\$ 14,166.10
851	906.996.000	DRAIN BOND ISSUANCE COSTS	\$ 500.00
		TOTAL CHECKS	\$ 20,264,535.88
CATEGORY		WIRE TRANSFERS	
PAYROLL AND BENEFITS			\$ 1,155,670.44
		TOTAL WIRE TRANSFERS	\$ 1,155,670.44
GRAND TOTAL IMMEDIATE PAYMENTS			\$ 21,420,206.32