

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Trevor TJ Youngquist
Mark Mudry
Joseph Brehler



MEMBERS

Brian Droscha
Jacob Toomey
Scott Hansen
Brian Lautzenheiser
Jim Mott
Frank Holmes
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, JANUARY 13, 2023, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Limited Public Comment.
5. Delinquent Tax Borrowing Resolution.
6. Positions Update.
7. Controller's Office Update.
8. Health Insurance Update.
9. Public Improvement Update.
10. 2022/2023 Budget Amendments.
11. Miscellaneous.
12. Bills.
13. Limited Public Comment.

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

COUNTY OF EATON

A _____ meeting of the Board of Commissioners of the County of Eaton, Michigan (the "County"), was held in Charlotte, Michigan, on _____, 2023. The following Commissioners were

PRESENT: _____

ABSENT: _____

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

**2023 BORROWING RESOLUTION
(2022 DELINQUENT TAXES)**

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

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

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

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

WHEREAS, the County Board of Commissioners (the "Board") has adopted a resolution authorizing the County's 100% Tax Payment Fund (the "Revolving Fund Program"), pursuant to Section 87b of Act No. 206, Michigan Public Acts of 1893, as amended ("Act 206"); and

WHEREAS, such fund has been established to provide a source of monies from which the Treasurer may pay any or all delinquent ad valorem real property taxes which are due the County,

and any city, township, school district, intermediate school district, community college district, special assessment district, drainage district, or other political unit within the geographical boundaries of the County participating in the County's Revolving Fund Program pursuant to Act 206 ("local units"); and

WHEREAS, the Treasurer is authorized under Act 206, and has been directed by the Board, to make such payments with respect to delinquent ad valorem real property taxes (including the property tax administration fees assessed under subsection (6) of Section 44 of Act 206) owed in 2022 to the County and the local units (collectively, the "taxing units") which will have remained unpaid on March 1, 2023 and the Treasurer is authorized to pledge these amounts in addition to any amounts not already pledged for repayment of prior series of Notes (or after such prior series of Notes are retired as a secondary pledge) all as the Treasurer shall specify in an order when the Notes authorized hereunder are issued (the "Delinquent Taxes"); and

WHEREAS, the Board has determined that in order to raise sufficient monies to adequately fund the Revolving Fund, the County must issue its General Obligation Limited Tax Notes, Series 2023 in one or more series, in accordance with Sections 87c, 87d, 87g and 89 of Act 206 and on the terms and conditions set forth below.

NOW, THEREFORE, BE IT RESOLVED:

I. GENERAL PROVISIONS

101. Establishment of 2023 Revolving Fund. In order to implement the continuation of the Revolving Fund Program and in accordance with Act 206, the County hereby establishes a 2023 100% Tax Payment Fund (the "Revolving Fund") as a separate and segregated fund within the existing 100% Tax Payment Fund of the County previously established by the Board pursuant to Section 87b of Act 206.

102. Issuance of Notes. The County shall issue its General Obligation Limited Tax Notes, Series 2023 in one or more series (the "Notes" or "Note"), in accordance with this Resolution and Sections 87c, 87d, 87g and 89 of Act 206, payable in whole or in part from the Delinquent Taxes and/or from the other sources specified below.

103. Aggregate Amount of Notes.

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

(b) The aggregate amount of the Notes shall not be less than the amount by which the actual or estimated Delinquent Taxes exceeds (i) the County's participating share of Delinquent Taxes, and (ii) any sums otherwise available to fund the Tax Payment Account established under Section 702 (including any monies held in respect of Section 704(c)).

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

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

104. Proceeds. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated to occur to allow distribution of the proceeds of the Notes within 20 days after the date of issue, the proceeds of the Notes shall be deposited in the County's 2023 Delinquent Tax Project Account and thereafter used to fund the whole or a part of the County's 2023 Tax Payment Account, 2023 Notes Reserve Account and/or 2023 Note Payment Account, subject to and in accordance with Article VII. If the Notes are issued and sold on or after such time, the proceeds of the Notes shall be deposited directly into the County's 2023 Tax Payment Account, 2023 Notes Reserve Account and/or 2023 Note Payment Account, as provided in Article VII.

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

II. FIXED MATURITY NOTES

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

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

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

(a) The first maturity of the Notes or of a series of the Notes shall be determined by the Treasurer pursuant to written order, but shall not be later than three years after the date of issue. Later maturities of the Notes shall be on the first anniversary of the preceding maturity or on such earlier date as the Treasurer may specify by written order. The Notes shall be structured with the number of maturities determined by the Treasurer to be necessary or appropriate, and the last maturity shall be scheduled for no later than the sixth anniversary of the date of issue. The amount of each maturity or of any mandatory or optional call date shall be set by the Treasurer when the amount of Delinquent Taxes is determined by the Treasurer or when a reliable estimate of the Delinquent Taxes is available to the Treasurer. In determining the exact amount of each maturity or of any mandatory or optional call date the Treasurer shall consider the schedule of delinquent tax collections prepared for the tax years ending December 31, 2022, or ending any other years and the corollary schedule setting forth the anticipated rate of collection of those Delinquent Taxes which are pledged to the repayment of the Notes. The amount of each maturity and the scheduled maturity dates of the Notes shall be established to take into account the dates on which the Treasurer reasonably anticipates the collection of such Delinquent Taxes and shall allow for no more than a 15% variance between the debt service payable on each maturity date, the Notes, and the anticipated amount of pledged monies available on such maturity date to make payment of such debt service.

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

204. Interest Rate and Date of Record.

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

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

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

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

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

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

207. Transfer or Exchange of Notes.

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

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

(c) Any service charge made by the Registrar or Paying Agent for any such registration, transfer or exchange shall be paid for by the County as an expense of borrowing, unless otherwise agreed by the Treasurer and the Registrar or Paying Agent. The Registrar or

Paying Agent may, however, require payment by a Noteholder of a sum sufficient to cover any tax or other governmental charge payable in connection with any such registration, transfer or exchange.

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

209. Redemption.

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

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

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

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

(e) With respect to partial redemptions, any portion of a Note outstanding in a denomination larger than the minimum authorized denomination may be redeemed, provided such portion as well as the amount not being redeemed constitute authorized denominations. In the event less than the entire principal amount of a Note is called for redemption, the Registrar or

Paying Agent shall, upon surrender of the Note by the owner thereof, authenticate and deliver to the owner a new Note in the principal amount of the principal portion not redeemed.

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

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

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

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

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

III. SHORT-TERM NOTES

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

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

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

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

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

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

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

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

309. Renewal or Refunding Notes.

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

(b) In the order authorizing Renewal Notes, the Treasurer shall specify whether the Notes shall be issued in accordance with this Article III, in which event the provisions of Article

III shall govern the issuance of the Notes, or whether the Notes shall be issued in accordance with Article II, in which event the provisions of Article II shall govern the issuance of the Notes. The order shall also provide for and shall also govern with respect to:

- (i) the aggregate amount of the Renewal Notes;
- (ii) the date of the Renewal Notes;
- (iii) the denominations of the Renewal Notes;
- (iv) the interest payment dates of the Renewal Notes;
- (v) the maturity or maturities of the Renewal Notes;
- (vi) the terms of sale of the Renewal Notes;
- (vii) whether any Renewal Notes issued in accordance with Article II shall be subject to redemption and, if so, the terms thereof; and
- (viii) any other terms of the Renewal Notes consistent with, but not specified in, Article II or Article III.

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

IV. VARIABLE INTEREST RATE

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

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

- (i) Publicly reported prices or yields of obligations of the United States of America;
- (ii) An index of municipal obligations periodically reported by a nationally recognized source;

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

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

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

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

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

405. Remarketing, Repurchase and Resale.

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

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

V. MULTIPLE SERIES

501. Issuance of Multiple Series. At the option of the Treasurer, exercisable by written order, the Note or Notes issued under Article II, Article III or Article X may be issued in two or more individually designated series. Each series shall bear its own rate of interest, which may be fixed or variable in accordance with Article IV. Various series need not be issued at the same time and may be issued from time to time in the discretion of the Treasurer exercisable by written order. In determining the dates of issuance of the respective series, the Treasurer shall consider, among other pertinent factors, the impact the dates selected may have on the marketability, rating and/or qualification for credit support or liquidity support for, or insurance of, the Note or Notes. The

Note of each such series shall be issued according to this Resolution in all respects (and the term “Note” or “Notes” shall be deemed to include each series of Notes throughout this Resolution), provided that:

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

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

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

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

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

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

(a) The Treasurer may by written order establish separate sub-accounts in the County's 2023 Note Reserve Account for each series of Notes, into which shall be deposited the amount borrowed for the Note Reserve Account for each such series.

(b) The Treasurer may by written order establish separate sub-accounts in the County's 2023 Note Payment Account for each series of Notes, and all amounts deposited in the Note Payment Account shall be allocated to the sub-accounts.

(c)(i) In the event separate sub-accounts are established pursuant to subsection (b) above, and subject to Paragraph (ii) below, the percentage of deposits to the County's 2023 Note Payment Account allocated to each sub-account may be set equal to the percentage that Notes issued in the corresponding series bears to all Notes issued under this Resolution or to any other percentage designated by the Treasurer pursuant to written order; provided that if the various series are issued at different times or if the various series are structured with different maturity dates, (I) sums deposited in the Note Payment Account prior to the issuance of one or more series may upon the issuance of each such series be reallocated among the various sub-accounts established under Subsection (b) above to achieve a balance among the sub-accounts proportionate to the designated percentage allocation, and/or (II) deposits to the Note Payment Account may be allocated among

the sub-accounts according to the total amount of debt service that will actually be paid from the respective sub-accounts.

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

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

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

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

(b) Separate sub-accounts shall be established in the County's 2023 Tax Payment Account. Each sub-account shall receive the proceeds of one and only one series of Notes, and amounts shall be disbursed from the sub-account to only those taxing units designated as being in that series.

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

(d) A separate sub-account shall be established in the County's 2023 Note Reserve Account for each series of Notes, into which shall be deposited the amount determined by the Treasurer under Section 103 or Section 703 with respect to the series. Each sub-account shall secure one and only one series.

(e) A separate sub-account shall be established in the County's 2023 Note Payment Account for each series of Notes. Each sub-account shall be allocated only those amounts described in Section 704 which pertain to the taxing units included in the series corresponding to the sub-account. Chargebacks received from a taxing unit pursuant to Section 905 shall be deposited in the sub-account corresponding to the series in which the taxing unit is included. Amounts held in each sub-account shall secure the debt represented by only those Notes included in the series corresponding to the sub-account, and disbursements from each sub-account may be applied toward the payment of only those Notes included in the series corresponding to the sub-account.

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

VI. TAXABILITY OF INTEREST

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

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

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

VII. FUNDS AND SECURITY

701. Delinquent Tax Project Account. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated in time to allow distribution of the proceeds of the Notes within 20 days after the date of issue, a 2023 Delinquent Tax Project Account (the "Project Account") shall be established by the Treasurer as a separate and distinct fund of the County within its general fund. The Project Account shall receive all proceeds from the sale of the Notes,

including any premium or accrued interest received at the time of sale. The Project Account shall be held in trust by an escrow agent until the monies therein are disbursed in accordance with this Article VII. The escrow agent shall be a commercial bank, shall be located in Michigan, shall have authority to exercise trust powers, and shall have a net worth in excess of \$25,000,000. The form and content of the agreement between the County and the escrow agent shall be approved by the Treasurer. Subject to the following sentence, monies deposited in the Project Account shall be expended only (i) for the purpose of funding the Tax Payment Account established under Section 702 and (ii) to the extent permitted by Act 206, for the purpose of paying the expenses of the offering of the Notes. In the event the Treasurer by written order so directs, additional funding of the Project Account may be undertaken, and any surplus proceeds remaining in the Project Account after the Treasurer has completed the funding of the Tax Payment Account may be transferred to either the 2023 Note Reserve Account created under Section 703 or the 2023 Note Payment Account created under Section 704. Monies in the Project Account may be disbursed by the escrow agent to the County's 2023 Tax Payment Account at any time and from time to time, upon receipt of a written requisition signed by the Treasurer.

702. 2023 Tax Payment Account. The County's 2023 Tax Payment Account (the "Tax Payment Account") is hereby established as a distinct account within the Revolving Fund. The Treasurer shall designate all or a portion of the proceeds of the Notes, not to exceed the amount of Delinquent Taxes, for deposit in the Tax Payment Account. If, however, the proceeds of the Notes are initially deposited in the Project Account pursuant to Section 701, the Treasurer is instead authorized and directed to transfer monies included in the Project Account in accordance with the procedures set forth in Section 701. The County shall apply the monies in the Tax Payment Account to the payment of the Delinquent Taxes or expenses of the borrowing in accordance with Act 206. The allocation of monies from the Tax Payment Account may be made pursuant to a single, comprehensive disbursement or may instead be made from time to time, within the time constraints of Act 206, to particular taxing units as monies are paid into the Tax Payment Account, such that the source of the monies (whether from the County's own funds, from the proceeds of a tax exempt borrowing or from the proceeds of a taxable borrowing) may be traced to the particular taxing unit receiving the funds. Moreover, and regardless of whether multiple series of Notes are issued, the Tax Payment Account may be divided into separate sub-accounts in order to allow the Treasurer to designate which taxing units shall receive borrowed funds and which shall receive funds otherwise contributed by the County.

703. 2023 Note Reserve Account. In the event funding is provided as described in this Section 703, the Treasurer shall establish a 2023 Note Reserve Account (the "Note Reserve Account") as a distinct account within the Revolving Fund. After depositing all of the monies to fund the Tax Payment Account pursuant to Section 702, the Treasurer shall next transfer to the Note Reserve Account, either from the Project Account or directly from the proceeds of Notes, any proceeds remaining from the initial issuance of the Notes. In addition, the Treasurer may transfer unpledged monies from other County sources to the Note Reserve Account in an amount which, when added to any other amounts to be deposited in the Note Reserve Account, does not exceed the amount reasonably required for the Notes secured by the Reserve Account or, if less, 20% of the total amount of the Notes secured by the Reserve Account. Except as provided below, all monies in the Note Reserve Account shall be used solely for payment of principal of, premium, if any, and interest on the Notes to the extent that monies required for such payment are not

available in the County's 2023 Note Payment Account. Monies in the Note Reserve Account shall be withdrawn first for payment of principal of, premium, if any, and interest on the Notes before County general funds are used to make the payments. All income or interest earned by, or increment to, the Note Reserve Account due to its investment or reinvestment shall be deposited in the Note Reserve Account. When the Note Reserve Account is sufficient to retire the Notes and accrued interest thereon, the Treasurer may order that the Note Reserve Account be used to purchase the Notes on the market, or, if the Notes are not available, to retire the Notes when due. If so ordered by the Treasurer, all or any specified portion of the Note Reserve Account may be applied toward the redemption of any Notes designated for redemption in accordance with Section 209.

704. 2023 Note Payment Account.

(a) The County's 2023 Note Payment Account is hereby established as a distinct account within the Revolving Fund. (The County's 2023 Note Payment Account, as supplemented by monies held in any interim account that are designated for transfer to the 2023 Note Payment Account, is herein referred to as the "Note Payment Account".) The Treasurer is directed to deposit into the Note Payment Account, promptly on receipt, those amounts described below in Paragraphs (i), (ii), (iv), and (v) that are not excluded pursuant to Subsection (c) below. Furthermore, the Treasurer may, by written order, deposit into the Note Payment Account all or any portion of the amounts described below in Paragraph (iii).

(i) All Delinquent Taxes.

(ii) All statutory interest on the Delinquent Taxes.

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

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

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

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

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

Account pursuant to this Subsection shall be determined in accordance with the following Paragraph.

(ii) Prior to the issuance of the Notes, the Treasurer may by written order specify a cut-off date not earlier than March 1, 2023, and only those sums payable to the Note Payment Account and received by the County after the cut-off date shall be applied to the Note Payment Account.

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

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

705. Limited Tax General Obligation and Pledge.

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

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

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

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

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

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

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

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

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

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

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

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

VIII. SUPPLEMENTAL AGREEMENTS

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

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

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

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

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

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

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

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

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

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

IX. MISCELLANEOUS PROVISIONS

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

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

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

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

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

905. Chargebacks. If, by the date which is three months prior to the final maturity date of the Notes, sufficient monies are not on deposit in the Note Payment Account and the Note Reserve Account to pay all principal of and interest on the Notes when due, Delinquent Taxes not then paid or recovered at or prior to the latest tax sale transacted two or more months before the final maturity of the Notes shall, if necessary to ensure full and timely payment on the date of final maturity, be charged back to the local units in such fashion as the Treasurer may determine, and, subject to Article V, the proceeds of such chargebacks shall be deposited into the County's 2023 Note Payment Account no later than five weeks prior to the final maturity of the Notes. This Section 905 shall not be construed to limit the authority of the Treasurer under State law to charge back under other circumstances or at other times.

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

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

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

ARTICLE X. TAX-EXEMPT NOTES OR REFUNDING

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

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

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

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

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

(i) the County will make no use of the proceeds of the Notes or Refunding Notes and will undertake no other intentional act with respect to the Notes or Refunding Notes which, if such use or act had been reasonably expected on the date of issuance of the Notes or Refunding Notes or if such use or act were intentionally made or undertaken after the date of issuance of the Notes or Refunding Notes, would cause the Notes or Refunding Notes to be

“arbitrage bonds,” as defined in Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”), in the Regulations promulgated under Sections 103 and 148 of the Code or in any successor or supplementary provision of law hereinafter promulgated,

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

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

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

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

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

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

RESOLUTION AUTHORIZING 2023 ADMINISTRATIVE FUND

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

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

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

AYES: _____

NAYS: _____

ABSTAIN: _____

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

STATE OF MICHIGAN

COUNTY OF EATON

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

Diana Bosworth, Clerk of the EATON
County Board of Commissioners

[SEAL]

WAYS & MEANS COMMITTEE
Positions Update
1/13/2023

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>VACANT</u>	<u>REASON</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Central Dispatch	Public Safety Telecommunicator	Interviewing	12/7/2022	Resigned Other		Union
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	On Hold	3/16/2022	New Position		Grade 8
Controller's Office	Controller/Administrator	Filled	1/13/2023	Retirement	1/17/2023	Grade 18
Drain Commissioner	Drain Inspector	Posted	11/4/2022	Other		Grade 8
Prosecuting Attorney	Assistant Prosecuting Attorney	Posted	11/16/2022	Resigned Other		Grade 10
	Economic Crimes Unit Financial Assistant	Filled	12/16/2022	Resigned Other Employment	12/19/2022	Grade 4
	Senior Assistant Prosecuting Attorney	Posted	1/20/2023	Resigned Other Agency		Grade 15
Public Defender's Office	Senior Assistant Public Defender	Posted	12/2/2022	Resigned Other		Grade 13
Sheriff's Office	Deputy	Academy (Exp Grad. 5/2023)	3/22/2022	Resigned Personal		Union
	Deputy	Posted	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
	Deputy	Posted	11/9/2022	Resigned Other Employment		Union
	Deputy	Posted	8/29/2022	Resigned Other		Union
	Deputy - School Resource Officer	Posted	11/16/2022	Waverly School Contract		Union
	Deputy	Posted	12/29/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Deputy	Posted	12/19/2022	Resigned Other Agency		Union
	Corrections Deputy	Posted	10/20/2022	Resigned Other		Union
	Corrections Deputy	Posted	10/28/2022	Resigned Other Employment		Union
	Jail Captain	Filled	10/14/2022	Retirement	1/3/2023	Union
	Records Clerk	Filled	10/19/2022	Promotion to Admin Serv Asst	1/17/2023	Union
Technology Services	Network Administrator	Filled	11/3/2022	Other	1/3/2023	Grade 10
Trial Court	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
	Court Financial Clerk - Juvenile	Interviewing	12/7/2022	Resigned Other Employment		Grade 4
	Juvenile Probation Officer	Filled	12/29/2022	Retirement	1/23/2023	Grade 8
	Office Manager - Youth Facility	Filled	1/13/2023	Promotion	1/9/2023	Grade 4

CURRENT POSITION OPENINGS:

Resource Recovery	Coordinator	Recommended	1/25/2023	Resigned Other Agency		Grade 8
Sheriff's Office	Lieutenant - Delta	Recommended	1/2/2023	Promotion to Captain		Union
	Deputy	Recommended	1/31/2023	Retirement		Union



EATON COUNTY CONTROLLER/PERSONNEL

1045 Independence Blvd
Charlotte, MI 48813

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

John F. Fuentes, CPA
Controller/Administrator

Connie L. Sobie
*Deputy
Controller/Administrator*

TO: Ways and Means Committee

FROM: Connie Sobie

SUBJECT: Controller's Office Restructure

DATE: January 13, 2023

As the incoming Controller/Administrator, I request to restructure the office by eliminating the classifications of Deputy Controller/Administrator and Senior Accountant and replace with positions of Finance Director and Human Resources Director. Given challenges for recruitment and retention, managing talent, evaluating compensation and benefits, training and compliance, I believe it is crucial for the County to have a dedicated Human Resources professional. The Finance Director would be tasked with providing detailed analysis of the County finances, unfunded liabilities, revenue sources, financial policies, audit, and budget and would work with the Controller/Administrator to provide information to the Board of Commissioners in their decision making process.

In consideration of this request, job descriptions for the Human Resource Director and Finance Director were created and referred to Municipal Consulting Services and evaluated for recommended pay grade classifications of Grade 15 based on the attached analysis.

The following actions are requested:

1. Amend the 2022/2023 Positions Allocation list as follows and approve the recommendation of Municipal Consulting Services to as to the placement of salary on the County's Salary Classification and Pay Structure:

Deputy Controller/Administrator	Human Resources Director
Senior Accountant	Finance Director

2. Recommend General Fund budget amendment to the Controller's Office Wages and Fringes for 2022/2023 to the Board of Commissioners:

Increase	Wages and Fringes	\$ 49,350
Increase	Fund Balance Carryover	\$ 49,350

3. I would also request the current Accountant classification be considered to provide levels I (Grade 7) and II (Grade 8). This designation would be based on the qualifications and experience level of an individual within the Accountant position if warranted in future years.

MUNICIPAL CONSULTING SERVICES LLC

January 12, 2023

Ms. Connie L. Sobie
Controller/Administrator
Eaton County
1045 Independence Blvd.
Charlotte, MI 48813

Dear Ms. Sobie,

This letter is in regard to your request for our firm to conduct classification analyses for two new positions in the Eaton County organization including the Finance Director and Human Resources Director. In completing the classification analyses for these positions I have performed the following tasks:

- Reviewed job-related information including the job descriptions that were submitted.
- Reviewed information regarding Eaton County's classification and compensation system including job evaluation totals and the grade structure.
- Point-factored the classifications utilizing the accumulated understanding of the positions, the pay structure and the job evaluation (point factor) plan.
- Developed recommended pay grade levels for the classifications.

The positions were evaluated based on eleven compensable job factors. These are the same factors and values that were utilized to develop Eaton County's pay grade structure.

BACKGROUND FOR THE CLASSIFICATION ANALYSES FOR TWO NEW DIRECTOR-LEVEL POSITIONS

The two new positions to be evaluated include the following:

- Finance Director
- Human Resources Director.

The rationale for the creation of these two positions focuses on the need for high-level administrative leadership in two areas of critical concern. Historically, the Deputy Controller/Administrator has led both areas; a level of responsibility that was likely excessive as compared to the organizational structures of comparable county governments.

The division of these responsibilities into two departments, managed by respective department heads will ensure the appropriate level of management support and leadership as well as the required level of legal compliance, best practices and professional accomplishment.

The point factor analyses and grade recommendations for the two positions are summarized below.

POINT FACTOR ANALYSIS AND RESULTS

As noted above, I have evaluated the position using the eleven point factors which comprise the County's job evaluation plan. In summary, the analysis has resulted in the following point totals and suggested grade placements:

Finance Director: The point factor analysis has resulted in a point total of 2,661. This total would place the position in grade 15 of the County's pay grade structure.

Human Resources Director: The point factor analysis has resulted in a point total of 2,662. This total would place the position in grade 15 of the County's pay grade structure.

* * * * *

We have appreciated the opportunity to assist Eaton County in this important classification analysis. Please feel free to contact me at 734.904.4632 if you have questions or wish to discuss the findings and conclusions.

Very truly yours,



Mark W. Nottley, Principal
Municipal Consulting Services LLC

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	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$347,613	\$144,914	\$204,675	(\$116,041)	\$581,162	473		\$182,573	\$763,735	
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	\$2,129,262 1st Qtr
Apr-22	\$132,975	\$174,548	\$201,590	(\$2,405)	\$506,708	480		\$185,275	\$691,983	
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	\$2,125,903 2nd Qtr
Jul-22	\$182,328	\$219,118	\$178,862	(\$30,324)	\$549,984	472		\$182,187	\$732,171	
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	(\$92,762)	\$182,187	\$557,573	\$1,968,336 3rd Qtr
Oct-22	\$131,656	\$149,931	\$190,750	(\$96,812)	\$375,525	474		\$182,959	\$558,484	
Nov-22	\$165,385	\$169,939	\$170,435	(\$131,329)	\$374,430	480		\$185,275	\$559,705	
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$1,118,189 4th Qtr
Totals	\$2,294,546	\$1,843,201	\$2,160,697	(\$679,097)	\$5,619,346		(\$297,928)	\$2,020,272	\$7,341,690	
% Of Total	31.25%	25.11%	29.43%	-9.25%	76.54%		-4.06%	27.52%	100.00%	

2022 BUDGET			
Expected Cost			
\$7,408,836			
Comp To Budg			Surp/(Def) YTD
Budget	Surp/(Def)		
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	\$59,830	(\$666,874)
Oct-22	\$617,403	\$58,919	(\$607,955)
Nov-22	\$617,403	\$57,698	(\$550,257)
Dec-22	\$0	\$0	(\$550,257)

Reconciliation		
County	BEDHD	Total
(\$462,812)	(\$87,445)	(\$550,257)

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	\$1,977,593	1st Qtr	
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			
Apr-22	\$123,955	\$162,431	\$191,318	(\$2,405)	\$475,298	448		\$172,924	\$648,222	\$1,988,433	2nd Qtr	
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			
Jul-22	\$158,591	\$203,883	\$169,997	(\$26,346)	\$506,125	441		\$170,222	\$676,347	\$1,805,192	3rd Qtr	
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	(\$85,490)	\$167,906	\$526,352			
Oct-22	\$120,407	\$130,497	\$180,922	(\$71,135)	\$360,691	433		\$167,134	\$527,825	\$1,043,027	4th Qtr	
Nov-22	\$141,821	\$152,313	\$159,126	(\$105,192)	\$348,069	433		\$167,134	\$515,202			
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0			
Totals	\$2,084,178	\$1,675,248	\$2,049,550	(\$593,159)	\$5,215,818		(\$277,098)	\$1,875,525	\$6,814,245			
% Of Total	30.59%	24.58%	30.08%	-8.70%	76.54%		-4.07%	27.52%	100.00%			

2022 BUDGET			
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	\$51,051	(\$574,591)
Oct-22	\$577,403	\$49,578	(\$525,013)
Nov-22	\$577,403	\$62,201	(\$462,812)
Dec-22	\$0	\$0	(\$462,812)

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	(\$55,618)	\$109,235	\$387,911	\$1,307,936 3rd Qtr
Oct-22	\$102,441	\$111,810	\$121,819	(\$65,544)	\$270,526	280		\$108,077	\$378,603	
Nov-22	\$126,929	\$134,108	\$111,637	(\$110,122)	\$262,552	280		\$108,077	\$370,629	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$749,232 4th Qtr
Totals	\$1,491,826	\$1,452,683	\$1,297,945	(\$428,426)	\$3,814,028		(\$181,976)	\$1,230,922	\$4,862,974	
% Of Total	30.68%	29.87%	26.69%	-8.81%	78.43%		-3.74%	25.31%	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	\$20,971	(\$433,803)
Oct-22	\$408,882	\$30,279	(\$403,524)
Nov-22	\$408,882	\$38,253	(\$365,271)
Dec-22	\$0	\$0	(\$365,271)

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	(\$29,873)	\$58,670	\$138,441	\$497,256 3rd Qtr
Oct-22	\$17,966	\$18,687	\$59,104	(\$5,591)	\$90,165	153		\$59,056	\$149,222	
Nov-22	\$14,893	\$18,205	\$47,489	\$4,930	\$85,517	153		\$59,056	\$144,573	
Dec-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$293,795 4th Qtr
Totals	\$592,352	\$222,565	\$751,605	(\$164,733)	\$1,401,789		(\$95,122)	\$644,603	\$1,951,271	
% Of Total	30.36%	11.41%	38.52%	-8.44%	71.84%		-4.87%	33.04%	100.00%	

<u>2022 BUDGET</u>			
Expected Cost \$2,022,250			
Comp To Budg		Surp/(Def) YTD	
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	\$30,080	(\$140,788)
Oct-22	\$168,521	\$19,299	(\$121,489)
Nov-22	\$168,521	\$23,948	(\$97,542)
Dec-22	\$0	\$0	(\$97,542)

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	(\$7,272)	\$14,282	\$31,220	\$163,144 3rd Qtr
Oct-22	\$11,248	\$19,434	\$9,828	-\$25,676	\$14,833	41		\$15,826	\$30,659	
Nov-22	\$23,563.70	\$17,626	\$11,309	(\$26,137)	\$26,361	47		\$18,142	\$44,503	
Dec-22	\$0.00	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$75,162 4th Qtr
Totals	\$210,367.65	\$167,953	\$111,147	(\$85,939)	\$403,529		(\$20,830)	\$144,746	\$527,445	
% Of Total	39.88%	31.84%	21.07%	-16.29%	76.51%		-3.95%	27.44%	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	\$8,780	(\$92,283)
Oct-22	\$40,000	\$9,341	(\$82,942)
Nov-22	\$40,000	(\$4,503)	(\$87,445)
Dec-22	\$0	\$0	(\$87,445)

PUBLIC IMPROVEMENT FUND
2022/2023

Ways and Means Committee Meeting
January 13, 2023

			ADJUSTMENTS	ADJUSTED		
	2022/2023	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	296,833	496,833	17,400	\$ 479,433
0001.05.22	Complex - JCI Public Health & Energy		3,679,946	3,679,946	227,035	\$ 3,452,911
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	360,273	\$ 615,693
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	\$ 5,268,345	\$ 5,538,345	604,708	\$ 4,933,637
	225.101.00.970.000					



CONTRACT MODIFICATION PROPOSAL REQUEST

Project: Safety and Security Upgrade Project at the Jail and Youth Services Facility
Owner: Eaton County Board of Commissioners
Date Prepared: 2023-01-10
HOK Project No.: 21.09011.00
Proposal Request No.: PR-04

Contractor: Accurate Controls, Inc.
Architect/Engineer: HOK
Regarding: Construction Duration Extension

Accurate Controls, Inc. and Eaton County Board of Commissioners entered into an agreement dated February 16th 2022 (the "Agreement") for the provision of General Contractor services in connection with the Safety and Security Upgrade Project at the Jail and Youth Services Facility (the "Project"). Except as expressly modified in this document, each and every term of the Agreement shall remain unchanged and in full force and effect.

Description of Work:

1. Per attached letter dated January 5, 2023 from Accurate Controls, Inc. a Construction Duration Extension is requested due to material lead time delays and unknown existing site conditions. There is not a cost increase request, only a time extension request.

Compensation:

☐ No Cost Change

☐ Deductive Cost Change

☒ Additive Cost Change

Labor	<\$ _____ >	Labor	\$ -
Material	<\$ _____ >	Material	\$ -
O&P 0% for deducts		O&P 15%	\$ -
Total Cost	<\$ _____ >	Total Cost	\$ -
Total Days	< _____ >	Total Days	29 DAYS

Proposal by
Contractor:

Brian A. Waite

Recommended for
Approval by AE:

Justin Schamberger

Approved
by Owner:

Printed Brian A. Waite,
Name: Accurate Controls, Inc.

Printed Justin Schamberger,
Name: HOK

Printed
Name: Eaton County

Date:

01/10/2023

Date:

01/10/2023

Date:



ACCURATE CONTROLS, INC.

January 5, 2022

Justin Schamberger
Hellmuth, Obata & Kassabaum
Eaton County Jail and Youth Facilities
Charlotte, MI

Accurate Controls is respectfully requesting an extension to the substantial agreement date of February 16, 2023, as outlined in the signed contract, dated February 16, 2022.

There are several factors that have contributed to the delay in the Substantial Agreement date for this project. I am going to mention two of them.

As everyone is aware, the supply chain issues that the world has been experiencing in the last year or so have had significant impact on getting PLC components that are essential to fabricating the panels that we built for this project.

The delay in obtaining the components necessary to test the complete system and to schedule the factory demonstration a month earlier, resulted in a month-long delay in getting the new components shipped to the site to be installed.

Along with the unforeseen supply chain issues, we (Centennial Electric and Accurate Controls) had to decipher what Blackstone had done for the doors at the YSF. Although we were on-site to assess what needed to be done at the YSF and the Jail, it is not until we take something apart that we can truly determine what we are dealing with and how best to make the components function as per designed.

During this on-site assessment and deciphering experience, it was determined that all the doors were sharing commons in the splice cabinet under the desk in the control room at the YSF. Special attention was given to the splice cabinet to determine how the doors were wired so that individual doors could be isolated if one of the doors experienced an issue.

Therefore, based upon the items outlined above, the date proposed for the new substantial completion is March 17, 2023.

Respectfully,

Brian A. Waite

Brian A. Waite
Project Manager
bwaite@accuratecontrols.com
(920) 748-6603 ext 284

EATON COUNTY BOARD OF COMMISSIONERS

JANUARY 18, 2023

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

SPECIAL REVENUE FUNDS

JUVENILE MILLAGE 296

Increase	Professional Services	\$ 91,969
Increase	Fund Balance Carryover	\$ 91,969

To increase budget for funding to CEI-Community Mental Health for Integrative Community Youth Outreach Unit (ICYOU) program for the period of April 1, 2023 through September 30, 2023 as recommended by Health and Human Services Committee.

EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO WATSON AND WATSON DRAIN: CHRIS J. DRIVE BRANCH DRAIN DRAINAGE
DISTRICT BONDS
RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2023, at _____ .m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

The following resolution was offered by Commissioner _____ and supported by Commissioner: _____:

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Watson and Watson Drain: Chris J. Drive Branch Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Watson and Watson Drain: Chris J. Drive Branch Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed \$907,580.02 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Bonds will reduce the cost of financing the Project and will be a benefit to the people of the County.

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$ 907,580.02. The County shall immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

3. The Chairperson of the Board, the County Controller/Administrator, the County Clerk, the County Treasurer and any other official of the County, or any one or more of them ("Authorized Officers"), are authorized and directed to take all actions necessary or desirable for the issuance of the Bonds and to execute any documents or certificates necessary to complete the issuance of the Bonds, including, but not limited to, any applications including the Michigan Department of Treasury, Application for State Treasurer's Approval to Issue Long-Term Securities, any waivers, certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules, or regulations and to participate in the preparation of a preliminary official statement and a final official statement for the Bonds and to sign such documents on behalf of the County and give any approvals necessary therefor.

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate").

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

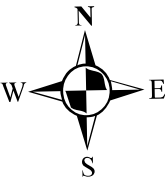
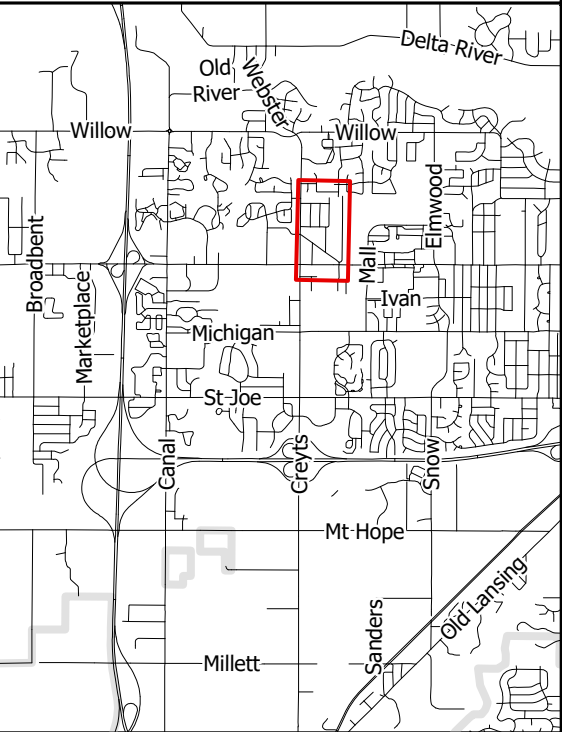
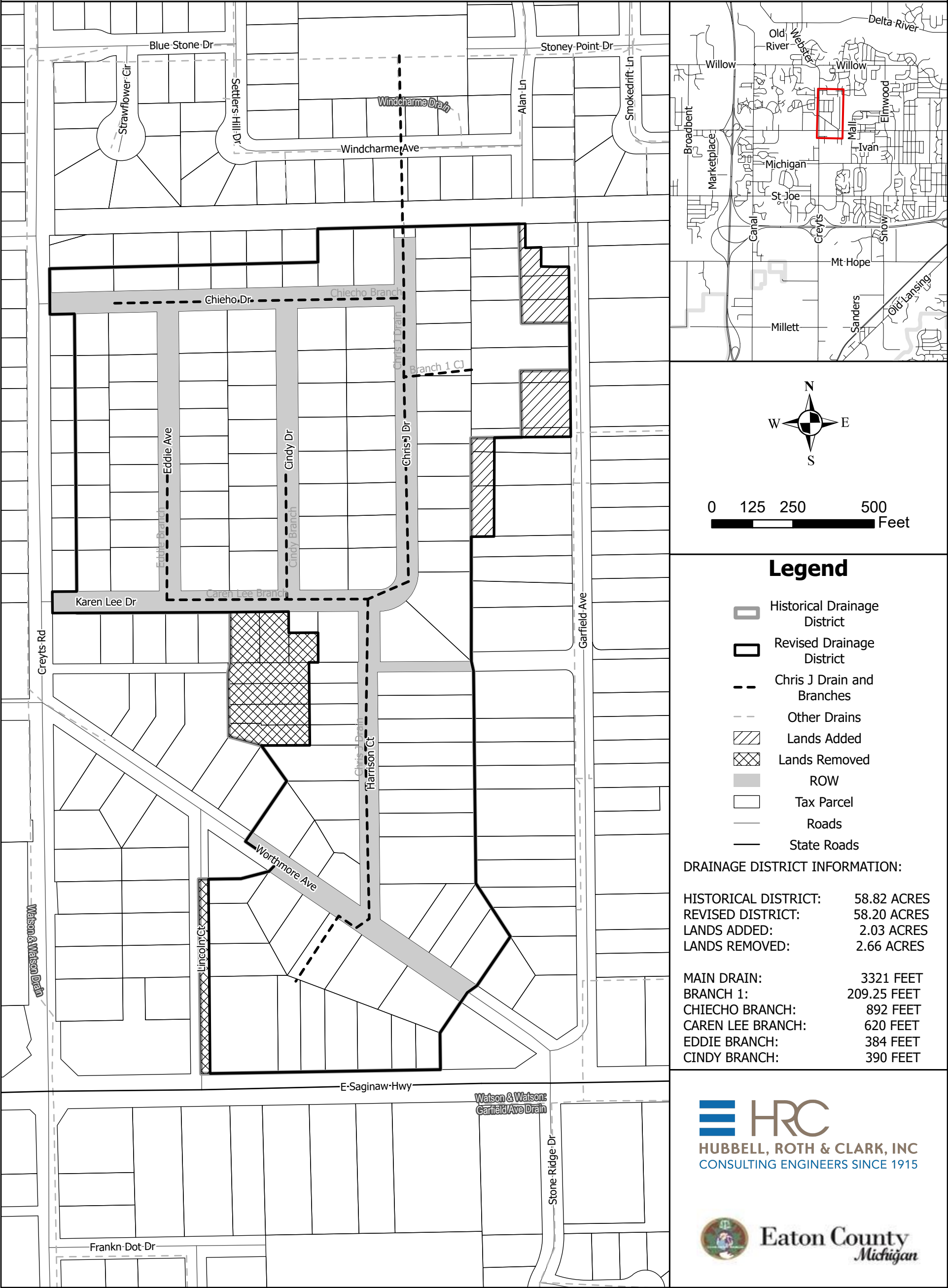
I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

Date: _____, 2023

Diana Bosworth, Clerk
County of Eaton

Watson and Watson and Branches Drain: Chris J. Drive Branch Drainage District

EATON COUNTY DRAIN COMMISSIONER
RICHARD WAGNER



0 125 250 500 Feet

Legend

- Historical Drainage District
- Revised Drainage District
- Chris J Drain and Branches
- Other Drains
- Lands Added
- Lands Removed
- ROW
- Tax Parcel
- Roads
- State Roads

DRAINAGE DISTRICT INFORMATION:

HISTORICAL DISTRICT:	58.82 ACRES
REVISED DISTRICT:	58.20 ACRES
LANDS ADDED:	2.03 ACRES
LANDS REMOVED:	2.66 ACRES
MAIN DRAIN:	3321 FEET
BRANCH 1:	209.25 FEET
CHIECHO BRANCH:	892 FEET
CAREN LEE BRANCH:	620 FEET
EDDIE BRANCH:	384 FEET
CINDY BRANCH:	390 FEET

HRC
HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

Eaton County
Michigan

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 13, 2023

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	281.31	CIRCUIT COURT	\$ 15,223.35
101	281.36	DISTRICT COURT	\$ 6,610.91
101	281.41	FRIEND OF THE COURT	\$ 1,425.00
101	281.48	PROBATE COURT	\$ 4,018.05
101	281.49	JUVENILE COURT	\$ 19,470.37
101	172	CONTROLLER	\$ 52,497.13
101	215.00	COUNTY CLERK	\$ 314.55
101	265	BUILDING AND GROUNDS	\$ 30,412.11
101	296.29	PROSECUTING ATTORNEY	\$ 774.56
101	267-234	CHILD SUPPORT	\$ 135.93
101	301.01	SHERIFF DEPARTMENT	\$ 27,402.40
101	301.03	SHERIFF DELTA	\$ 32,452.96
101	301.43	ANIMAL CONTROL	\$ 1,203.33
101	301.51	SHERIFF CORRECTIONS	\$ 30,136.81
101	648	MEDICAL EXAMINER	\$ 24,176.22
101	689	VETERANS	\$ 1,609.38
101	710	MSU EXTENSION	\$ 36,547.25
101	711	REGISTER OF DEEDS	\$ 565.00
101	721	COMMUNITY DEVELOPMENT	\$ 16.25
101	728	ECONOMIC DEVELOPMENT	\$ 25,231.50
226	228	TECHNOLOGY SERVICES	\$ 30,383.39
249	371	CONSTRUCTION CODE	\$ 16.25
260	299	PUBLIC DEFENDER	\$ 21,419.65
261	325	CENTRAL DISPATCH	\$ 159,122.13
261	101-426	EMERGENCY SERVICES	\$ 995.00
		GRAND TOTAL	\$ 522,159.48

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 13, 2023
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 26,271.00
101	123.004	PREPAID EXPENSE-TELEPHONE	\$ 1,611.18
101	123.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 560.00
101	276	RECEIPTS REFUNDABLE	\$ 15,854.19
101	276.001	RECEIPTS REFUNDABLE - ECU	\$ 15,820.61
101	101.101	BOARD OF COMMISSIONERS	\$ 817.88
101	281.31	CIRCUIT COURT	\$ 5,568.57
101	281.36	DISTRICT COURT	\$ 9,402.65
101	281.41	FRIEND OF THE COURT	\$ 1,303.77
101	281.48	PROBATE COURT	\$ 6,275.04
101	281.49	JUVENILE COURT	\$ 22,228.34
101	281.5	CIRCUIT COURT PROBATION	\$ 18.29
101	172	CONTROLLER	\$ 83,446.15
101	215	COUNTY CLERK	\$ 9,185.60
101	228	INFORMATION SYSTEMS	\$ 11,296.23
101	253	COUNTY TREASURER	\$ 484.21
101	257	EQUALIZATION	\$ 2,338.90
101	265	BUILDING AND GROUNDS	\$ 35,536.30
101	296.29	PROSECUTING ATTORNEY	\$ 9,244.88
101	296.32	ECU	\$ 4,002.09
101	296.35	CRIME VICTIMS	\$ 66.80
101	711	REGISTER OF DEEDS	\$ 63.24
101	442	DRAIN COMMISSION	\$ 4,252.40
101	301.01	SHERIFF DEPARTMENT	\$ 94,622.60
101	301.03	SHERIFF DELTA	\$ 64,709.31
101	301.51	SHERIFF CORRECTIONS	\$ 60,576.95
101	301.43	ANIMAL CONTROL	\$ 5,876.41
101	648	MEDICAL EXAMINER	\$ 29,101.82
101	689	VETERANS	\$ 4,230.02
101	721	COMMUNITY DEVELOPMENT	\$ 1,013.21
201	449	ROAD COMMISSION	\$ 1,243,592.55
208	751	PARKS ADMINISTRATION	\$ 4,879.98
208	752	FITZGERALD PARKS	\$ 1,687.67
208	753	FOX PARK	\$ 145.95
208	755	LINCOLN PARK	\$ 808.55
221	601	HEALTH DEPARTMENT	\$ 566,178.38
223	721	COMPREHENSIVE PLAN	\$ 5,121.25
228	528	RESOURCE RECOVERY	\$ 2,967.99
228	529	COUNTY PROJECTS	\$ 482.78
228	530	LOCAL UNIT GRANT PROJECTS	\$ 89.84
236	690	CDBG-HOUSING	\$ 28,941.11
225	101.00.970	CAPITAL OUTLAY	\$ 133,933.51
249	371	CONSTRUCTION CODE	\$ 5,837.51
260	299	PUBLIC DEFENDER	\$ 21,143.60
245	257	REMONUMENTATION	\$ 11,218.04
256	711	REGISTER OF DEEDS - AUTOMATION	\$ 170.00
261	325	CENTRAL DISPATCH	\$ 20,560.48
261	327	911 WIRELESS TRAINING	\$ 542.75
261	101.26	EMERGENCY SERVICES	\$ 2,608.75
272	281.38	PRIORITY COURT	\$ 1,245.00
272	281.40	DRUG COURT-PROGRAM INCOME	\$ 44.52
273	281.38	SOBRIETY COURT	\$ 90.00
273	281.40	DRUG COURT - PROGRAM INCOME	\$ 293.99
274	281.38	SWIFT & SURE SANCTIONS	\$ 570.00
275	281.38	VETERAN'S COURT	\$ 1,130.00
276	281.52	COMMUNITY CORRECTIONS	\$ 89.54
276	281.53	COMMUNITY CORRECTIONS	\$ 5,345.00
276	281.54	OTHER GROUP SERVICES	\$ 3,800.00
277	301	SHERIFF DEPARTMENT	\$ 7,420.99

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 13, 2023
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
278	281.38	DRUG COURT - GRANT FUNDING	\$ 2,283.14
281	301.51	BUILDING BRIDGES DOJ GRANT	\$ 7,669.67
287	301.28	AREA PLANNER	\$ 3,110.40
290	670	DEPT OF HUMAN SERVICES	\$ 2,890.26
292	276	RECEIPTS REFUNDABLE	\$ 122.86
292	281.56	YOUTH FACILITY	\$ 12,503.08
292	281.57	INSTITUTIONAL CARE	\$ 14,091.90
292	281.58	COMMUNITY BASED TREATMENT	\$ 369.69
292	281.60	DAY TREATMENT	\$ 3,039.26
292	281.62	IN HOME CARE	\$ 1,177.14
292	665	COUNTY WARD CHARGEBACKS	\$ 23,878.80
293	683	SOLDIERS & SAILORS	\$ 1,600.00
296	281.49	JUVENILE MILEAGE	\$ 999.08
297	325	CENTRAL DISPATCH - 911 SURCHARGE	\$ 1,216.97
226	228	COMPUTER FUND	\$ 102,632.68
299	301.51	JAIL MILAGE	\$ 1,220.34
512	635	EATON COUNTY HEALTH AND REHABILITATIVE SERVICES	\$ 1,908,527.66
513	253	FORECLOSING GOVERNMENTAL UNIT	\$ 1,242.25
595	301	COMMISSARY	\$ 352.50
656	861	EMPLOYER SHARE RETIREMENT	\$ 484,087.20
670	123.000	HEALTH - SELF INSURANCE - PREPAID EXPENSES	\$ 625,133.00
670	851.85	HEALTH INS VISION CLAIMS CURRENT EMP	\$ 3,983.46
670	851-86	REIREES HEALTH INS VISION CLAIMS	\$ 123.00
676	852.00	RETIREE HEALTH INSURANCE	\$ 28,865.32
677	871	WORKERS COMPENSATION	\$ 80,327.92
679	853	LIFE & DISABILITY	\$ 2,218.80
680	854	DENTAL INSURANCE	\$ 17,336.80
690	20X0 253.00	DELINQUENT TAX FUND TREASURER	\$ 716.99
690	20X0 300.000	BONDS PAYABLE	\$ 47,000.00
691	20X1 221.000	DUE TO CITIES	\$ 4,084.12
691	20X1 224.000	DUE TO ROAD COMMISSION	\$ 4.34
691	20X1 225.000	DUE TO SCHOOLS	\$ 5,007.08
691	20X1 230.001	DUE TO OTHER GOVERNMENTAL UNIT EATRAN	\$ 47.92
691	20X1 230.004	DUE TO OTHER GOVERNMENTAL UNIT LIBRARY	\$ 266.47
691	20X1 234.000	DUE TO INTERMEDIATE SCHOOLS	\$ 718.56
691	20X1 275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 4,472.27
691	20X1 300.000	BONDS PAYABLE	\$ 120,000.00
691	253.00.993	INTEREST	\$ 5,553.56
692	275.000	DUE TO TAXPAYERS OVERPAYMENT	\$ 9.38
701	226.080	DUE TO TOWNSHIPS WINDSOR TOWNSHIP	\$ 237.19
701	228-001	DUE TO STATE EDUCATION TAX	\$ 162,599.88
701	228.005	DUE TO STATE NOTARY TRAINING & EDUCATION	\$ 28.00
701	228-006	T/A-DUE TO STATE PROBATE COURT SHARED FEES	\$ 2,948.47
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 6,258.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMTS	\$ 116.66
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	\$ 1,942.44
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 1,170.00
701	228.044	T/A0DUE TO STATE TRANSFER TAX	\$ 259,001.25
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC	\$ 688.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 241.15
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	\$ 1,525.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	\$ 250.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	\$ 8,396.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FUND	\$ 2,450.43
701	228.063	DUE TO STATE CSC OFFENDER REGISTRATION FEE	\$ 60.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	\$ 1,773.25
701	231.000	PAYROLL DEDUCTIONS PAYABLE	\$ 8,999.36
701	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	\$ 2,346.92
701	265-000	T/A-APPEARANCE BONDS PAYABLE	\$ 450.00

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JANUARY 13, 2023
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
701	266-000	T/A-COURT ORDERS PAYABLE	\$ 843.01
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 8,967.75
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 435.00
701	276.000	RECEIPTS REFUNDABLE	\$ 44.00
701	274.001	UNDISTRIBUTED TAX COLLECTION STATE TAX APPEAL	\$ 15,456.42
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	\$ 6,000.00
704	221.004	DUE TO CITIES LANSING	\$ 971.27
704	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 76,999.61
704	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	\$ 202,285.73
704	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	\$ 123,783.99
704	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	\$ 29,129.77
704	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 19,986.85
704	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE HGB WELLNESS CTR	\$ 1,312.00
704	231.008	PAYROLL DEDUCTIONS PAYABLE FLEXIBLE SPENDING ACCT	\$ 8,999.40
704	231.009	PAYROLL DEDUCTIONS PAYABLE DEF COMP	\$ 40,147.90
704	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	\$ 1,348.32
704	231.011	PAYROLL DEDUCTION PAYABLE HEALTH CARE SAVING PLAN	\$ 23,852.02
704	231.015	PAYROLL DEDUCTIONS PAYABLE MERS	\$ 130,920.64
704	258.000	ACCRUED TAXES PAYABLE	\$ 152,913.92
720	301	SHERIFF DEPT DONATIONS	\$ 53.99
707	281.56	DONATIONS - YOUTH FACILITY	\$ 15.99
801	445	DRAIN FUND	\$ 679,508.77
802	101.000	REVOVLING DRAIN FUND - INVENTORY	\$ 48.90
851	445.00.996	DRAIN BOND ISSUANCE COSTS	\$ 500.00
851	445.00.993	DRAINS INTEREST	\$ 8,101,609.49
CATEGORY		WIRE TRANSFERS	
OTHER AGENCIES			
PAYROLL AND BENEFITS			\$ 1,376,554.17
CONSTRUCTION PAYMENTS			
INVESTMENTS			
		TOTAL WIRE TRANSFERS	\$ 1,398,157.09
GRAND TOTAL IMMEDIATE PAYMENTS			\$ 9,499,766.58