

# WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 12, 2024

9:00 A.M.

## MINUTES

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

**MEMBERS ABSENT:** Commissioner Blake Mulder.

**ALSO PRESENT:** Commissioners Jim Mott, Scott Hansen, and Frank Holmes; Connie Sobie, Ben Dawson, Melissa Ballard, Nathan Baldermann, Tim Vandermark, Robert Robinson, Tom Reich, and Chad Powers.

The March 15, 2024 meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Vice-Chairperson Rogers.

The Pledge of Allegiance was given by all.

Commissioner Lautzenheiser moved to approve the April 12, 2024 agenda. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Droscha moved to approve the March 15, 2024 minutes. Commissioner Pearl-Wright seconded. Motion carried unanimously.

No limited public comment.

Nathan Baldermann, with the County's audit firm Rehmann Robson, was present to discuss the results of the audit of the County Financial Statements for the year ended September 30, 2023. Financial statements were released on March 20, 2024. Mr. Baldermann explained the County's unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices and provided a review of the financial statements and upcoming Governmental Accounting Standards Board requirements. Mr. Baldermann, Controller/Administrator Connie Sobie, and Finance Director Melissa Ballard answered questions from Committee members.

Mr. Baldermann spoke regarding the County's audit findings and their implications. Discussion held.

Commissioner Brehler moved to take off the table the Resolution to accept the September 30, 2023 audit report. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Brehler moved to recommend the Resolution to accept the September 30, 2023 audit report to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Equalization Director Tim Vandermark presented the recommended 2024 Equalization report to the Committee for their review. The total increase in equalized value from 2023 to 2024 was 10.1%. Mr. Vandermark also discussed the difference between the State Equalized Value (SEV) of property and the taxable value. There have been several projects that will affect Eaton County in a positive way. Commissioner Augustine moved to recommend approval of the 2024 Equalization Report to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously.

Mr. Vandermark presented recommendations for contractual services agreement for Appraiser Services. Mr. Vandermark is recommending Accurate Assessing for these services based on experience and price per parcel. Commissioner Brehler moved to accept the recommendation. Commissioner Droscha seconded. Motion carried unanimously.

Treasurer Robert Robinson presented the quarterly investment report for the 4<sup>th</sup> quarter of 2023. Cash flow is as expected and our interest revenue has increased. Discussion held.

Deputy Administrator/Human Resources Director Ben Dawson presented the positions update. Mr. Dawson spoke about the open positions in the Sheriff's Office and the other offices. Discussion held. Commissioner Augustine moved to approve filling the vacant positions. Commissioner Brehler seconded. Motion carried unanimously.

The Encompass renewal, an employee benefit, was presented. It was requested that a usage report be given at the next meeting. Commissioner Augustine moved to approve the renewal to the Board of Commissioners, as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Sheriff Tom Reich presented a request to change the department's current command structure. Sheriff requested to reclassify the current Sergeant, who oversees the Detective Bureau, to Lieutenant. Ms. Sobie clarified that this reclassification would not result in a change to the current budget due to the currently open positions in the Sheriff's Department. Commissioner Brehler moved to approve the proposed change in the Position Allocation List. Commissioner Augustine seconded. Motion carried unanimously.

The 2022/23 Final Year-End Financial Report was presented. Discussion held.

The Pension and Other Post-Employment Benefits (PA 202) Report for fiscal year 2023 was presented. Discussion held.

The Health Insurance Report for February was presented. The report indicates an unfavorable variance compared to fund revenues of (\$329,157). The Controller's Office will monitor the fund to ensure sufficient fund balance. Discussion held.

The Child Care Fund report was presented and discussed. Based on the updated projection of revenue and expenditures, the estimated fund balance at September 30, 2024 is \$1.9 million.

Vice-Chairperson Rogers recessed the meeting for a break at 10:19 a.m.

Vice-Chairperson Rogers reconvened the meeting at 10:32 a.m.

A Resolution to authorize an application for the Indigent Defense Grant was presented. Discussion held. Commissioner Pearl-Wright moved to approve the resolution to the Board of Commissioners, as presented. Seconded by Commissioner Augustine. Motion carried unanimously.

Chad Powers, Facilities Director, presented the public improvement report. Mr. Powers updated the Committee on current projects as well as the status of the Capital Improvement Program. He also presented a large change order for the Youth Facility expansion. It was determined that several new and existing doors needed additional security electronic measures. Based on Mr. Power's analysis, the proposed change order will not impact the final cost of the project due to current construction contingencies. Commissioner Augustine moved to approve the proposed change order. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

A Resolution Pledging Full Faith and Credit to Belaire Hills Drain Drainage District Bonds was presented. Commissioner Augustine moved to approve the resolution to the Board of Commissioners as presented. Seconded by Commissioner Pearl-Wright. Motion carried unanimously.

Miscellaneous – A request was presented by the Capital Council of Governments (CAPCOG) to raise the dues from \$5,000 to \$10,000 for the current fiscal year. Commissioner Augustine moved to approve to amend the budget to include the \$5,000 increase to the Board of Commissioners. Seconded by Commissioner Pearl-Wright. Discussion held. Motion carried unanimously.

Commissioner Brehler moved to recommend the approval of the payment of claims against the County in the amount of \$552,251.56 and immediate and electronic claims in the amount of \$9,881,819.83 to the Board of Commissioners as presented. Seconded by Commissioner Lautzenheiser. Motion carried unanimously.

Departmental budget requests were presented for the fiscal year 2024-25 budget. Ms. Sobie indicated the budget presentation does not currently include a cost of living increase, but this will need to be considered in future proposals. Reclassification and position requests were not included, as they will be reviewed in June. Mr. Dawson gave an update on the Capital Improvements Program. Discussion was held.

Commissioner Brehler moved to enter into closed session at 11:20 a.m. pursuant to Section 15.268 Sec 8. (e) of the Open Meetings Act to discuss a class action lawsuit regarding insulin price fixing. Commissioner Augustine seconded. Roll Call Vote: Augustine – yes, Brehler – yes, Droscha – yes, Lautzenheiser – yes, Pearl-Wright – yes, Rogers – yes. Motion carried.

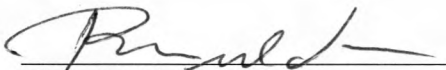
The Committee resumed the open meeting at 11:50 a.m.

Commissioner Brehler moved to recommend the resolution to pursue litigation regarding insulin price fixing to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Vice-Chairperson Rogers adjourned the meeting at 11:51 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, May 10, 2024, at 9:00 a.m. in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.



Blake Mulder, Chairperson