

DRAFT – Agenda
Tuscola County Board of Commissioners
Committee of the Whole – Monday, June 23, 2014 - 7:30 A.M.
HH Purdy Building - 125 W. Lincoln, Caro, MI

Finance
Committee Leaders-Commissioners Trisch and Kirkpatrick

Primary Finance

1. Letter Sent to County Road Commissioners Concerning Financial Issues (See 1)
2. Road Commission Annual Financial Report
3. Annex Telephone System Cost Saving Alternative
4. On-line Dog Licensing
5. Update Regarding Potential Acquisition of State Property
6. Personnel Property Tax Replacement with Use Tax – Letter of Support (See 2)
7. State Revenue Sharing – Ending CIP/EVIP Grant Program (See 3)
8. NG911 Multi-County Equipment Purchase
9. Medical Costs for Veterans in county Jail

On-Going Finance

1. Proposal from Caro Hospital to Reduce Prisoner Medical Costs
2. Remonumentation Program Legislative Changes
3. Oil Shale Mining Assessing/Taxation – MAC Involvement
4. Register of Deeds Recording of Wind Project Land Transactions
5. Jail Law Suit
6. County Web Page and Further Enhancements
7. Indigent Dental Program
8. Abused, Neglect and Delinquent Child Care Costs
9. Project Lifesaver Bracelet
10. SCMCCI Indirect Costs/Lease
11. Shared Equalization Director Huron/Tuscola 4-Year Extension
12. Next Steps County Solid Waste Management Plan Update
13. Jail Grant Research – Meeting with Eric Koan
14. Medical Examiner System Changes

Personnel
Committee Leader-Commissioners Kirkpatrick and Trisch

Primary Personnel

1. Vacant Prosecutor Position
2. Zimco Computer Services Contract
3. Proposed Changes in Compensation Days for Certain Correction Positions (See 4)
4. Refilling Mechanic Position – Timeline Hiring Issues

On-Going Personnel

1. Reclassification Procedures – New HR to Review

2. Health Insurance Affordable Care Act
3. Draft Court and Non-Union Personnel Policies – Labor Attorney Conducting Review – New HR to Review
4. Hiring of Part-time Replacements for former Full-Time Maintenance Person

Building and Grounds

Committee Leader-Commissioners Allen and Bierlein

Primary Building and Grounds

1. Discuss Property Acquisition Along Cleaver Road
2. Water Hook-Up Vanderbilt Park
3. County Web Site Link to Vanderbilt Park Facebook

On-Going Building and Grounds

1. Cass River Greenway
2. Dead Ash Trees Roadway Problems
3. Treasurer Office Security
4. Jail Lobby
5. Review of Multi-County Approach to Recycling and Need for a Plan
6. State Police Lease

Other Business as Necessary

1. July MAC 7th District Meeting
2. Resolution from Huron County (**See 5**)

Public Comment Period

(1)
A

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

Telephone: 989-672-3700
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To: Tuscola County Road Commissioners and Finance Director
Jack Laurie, Mike Zwerk, Julie Matuszak, Gary Parcell, Pat Sheridan and Mike Tuckey

From: Tuscola County Board of Commissioners, Finance Commissioners and County Controller
Craig Kirkpatrick, Thomas Bardwell and Michael Hoagland

Date: Thursday, June 19, 2014

RE: Public and Auditor Concerns Regarding Road Commission Finances

Members of the public have attended Tuscola County Board of Commissioner (BC) meetings and expressed concerns regarding certain financial matters involving the County Road Commission (RC). The public has requested that the BC review concerns and determine how the RC will resolve these financial issues.

Even though the RC is technically separate from the County, the BC is required by statute to exercise a degree of financial oversight relative to RC finances. Both the BC and RC represent the same constituent base. When the BC is asked questions by the public, we have an obligation to review whether the RC is making appropriate expenditures of public funds. Questions were prepared based on expressed public concerns and from auditor comments contained in RC audits.

Health Insurance Post Retirement Benefit

According to RC audits, the RC provides post employment health insurance benefits to all employees who retire with 85 points (years of service plus employee age). Employees hired prior to September 16, 2003 receive the benefit for life while those hired after this date receive the benefit for three years.

According to the RC auditors, the RC health insurance plan does not have an obligation to make contributions that exceed the annual premium payment amounts. (In other words this health insurance benefit plan may be financed on a "pay-as-you-go" basis.) The 2012 RC audit estimates the future cost of this benefit for the current 55 active and 24 retired employees at \$9.6 million. For that reason, auditors have recommended pre-funding a portion of this liability each year and also consideration be given to other options of reducing the liability through plan changes. This has been a multi-year repeat comment from RC auditors. (Attachment A)

The RC paid the 2012 required premium amount of \$475,821 on the "pay-as-you-go" basis. However, Attachment B shows that only paying this amount has resulted in a current obligation increase from \$1,793,922 to \$2,211,047 from 2011 to 2012. In other words, to just keep the current obligation at \$1,793,922 an additional \$417,125 would have been required to be paid.

Questions

1. Are the Road Commissioners aware of the multi-year auditor comments regarding under funding the health insurance plan?
2. Has pre-funding a portion of this liability each year been considered as recommended by the auditors? Does the RC have a plan to reduce the liability? If so, what is the plan?
3. Is an incentive paid to retirees who choose not to take the retiree health insurance program? How much is this incentive? Do retirees who receive incentive instead of health insurance report this as income on W-2 forms? Have auditors recommended the appropriate method of taxing this benefit?

Pension Plan Benefit

The RC participates in the Municipal Employees Retirement System of Michigan (MERS). The RC is required to contribute at an actuarially determined rate. Current salaried employee group contribution rate by the employer is 15.0% of annual payroll with the employee rate 5.43%. Current working foreman group contribution rate for the employer is 5.0% with the employee rate at the same 5.0%.

Contribution requirements for the MERS Plan are established by PA 427 of 1984 as amended and may be changed by the RC. According to the 2012 RC audit the liabilities for the MERS Plan exceeded assets by approximately \$1.4 million and the trend line shows that it has been increasing. **(Attachments C and D)** Based on the 2012 audit the plan was 69.9% funded which is a lower funding level than any other Tuscola County governmental entities in MERS.

The RC maintains a second retirement plan that is administered by the Massachusetts Mutual Life Insurance Company. Contribution requirements are established by the RC and maybe amended by the RC. The Massachusetts Mutual Plan has liabilities that exceed assets by approximately \$405,000 resulting in the plan being only 24.4% funded. The RC audit shows that the RC has not contributed the required contribution amount in many of the last several years.

The 2012 RC audit states that both of these plans are "DRAMATICALLY" under funded. The auditors also recommend that contributions to both plans need to be increased significantly and/or take other steps to improve the plan funding status. This has been a multi-year repeat comment from RC auditors. (Attachment A)

Questions

1. Are the Road Commissioners aware of the multi-year auditor comments that these retirement plans are **dramatically** under funded?
2. Why are there two pension plans? What is the level of benefit paid to employees (MERS C-1, B-1, B-2, B-3 or B-4)
3. Does the RC have a plan to improve the funding status and has the RC sought MERS, Massachusetts and RC auditor recommendations? Has the RC considered increasing annual payment amounts to improve funding status as recommended by the auditors?

4. Why is the employer share in the MERS Plan different for salaried employees verse the working foreman group? (The employer retirement share paid for salary employees is 15.0% and only 5.0% for the working foreman group).

Employee Assignment of RC Vehicles

It is our understanding that certain road commission employees are assigned vehicles to drive from home to work and work to home. It has been explained by the RC at a BC meeting that use of road commission vehicles by certain employees is necessary because these employees may have to respond to an incident at any time on any day.

Questions

1. Which employees are assigned vehicles?
2. How many non-regular working hour calls was each employee required to respond to over the last two year period?
3. Are the vehicles that employees operate marked as emergency vehicles? (If it is not a marked emergency vehicle, W-2 benefit forms must be issued because it is considered a fringe benefit to each employee for tax purposes) **(Attachment E)**. Have there been comments from state or other auditors regarding this issue and can a copy of their comments be forwarded?
4. Has the RC considered paying mileage to certain employees for use of their own vehicles in situations when a non-working hour call has to be responded to instead of assigning a vehicle? (Reduction in vehicle wear and tear and fuel costs etc).

Longevity Pay

Apparently certain road commission employees receive what is called longevity pay. According to information that a member of the public received from the RC, for 2012 over \$44,000 in longevity pay was provided to certain employees. **(Attachment F)** The RC has explained that this pay is provided in December of each year to qualifying employees. Lump sum longevity pay is an uncommon practice that can create a misunderstanding of employee compensation. A more common method is step increases whereby wage step schedules are established and compensation is increased annually by a series of steps. Normally, after about five years an employee reaches their top step and then may only receive cost of living increases annually as determined by the RC board.

Questions

1. Is longevity pay taxed as part of payroll or is a 1099 issued for this pay?
2. Has the RC considered revamping longevity pay to a wage step schedule? Has the RC considered eliminating longevity pay and incorporating this compensation into the base pay as the current system is confusing and can be misinterpreted?
3. The RC has explained changes will be made concerning this issue. Would you explain the status of changes to be implemented?

Food Purchases with Public Funds

Public comment has been received that the RC expended public funds to purchase lunches for township officials. The Michigan Department of Treasury has provided an opinion that the purchase of coffee, donuts and sandwiches must first be for the public not an individual or private group purpose. In other words the food must be available to the public.

Questions

1. In future years, will the RC follow the Michigan Department of Treasury recommendations regarding purchase of food? **(See Attachment G)**

Purchasing Policies

Purchasing for the RC is an important function. Effective purchasing policies can save tax payer funds and build credibility with vendors that a fair and equitable process is established.

Questions

1. Does the RC have a purchasing policy?
2. When are bids required under this policy?
3. Does the purchasing policy require awarding to the lowest bidder?
4. Do the road commissioners review and approve all bids or does this authority allow certain staff to award bids?

Prior Year Audit Comments

Research of prior year audits has found the following comments. Have all of these comments been resolved to auditor satisfaction?

1. **Termination of Benefits** - A 2010 RC audit comment explained that when individuals are terminated or change employment status it is unclear as to when fringe benefits such as health insurance should change. Auditors recommended that current RC policy be reviewed to clarify when benefit changes take effect.
2. **Petty Cash** - A comment from the 2012 RC audit states office employees do not have access to a petty cash drawer. Because the RC is involved in issuing permits and certain other functions it was the auditors recommendation to establish a petty cash fund and it be reconciled on a monthly basis by an employee who does not have access to the petty cash fund. This has been a multi-year repeat comment from RC auditors. Has the petty cash fund been established?
3. **Equipment Lease** - Previous year audit comments explained that the RC did not receive bids on equipment leases but subsequent year audit comments stated this was changed and bids were being taken.

4. **Budget Amendments** - Prior year audit comments noted budget amendments have not been implemented for situations where actual expenditures exceeded budget. Has this procedure been implemented?

Other Questions

1. Is the annual audit presented to the Road Commissioners by the firm that does the RC audit and is the comments section and any other comments in the annual audit explained?
2. Are monthly or quarterly financial reports provided and discussed at RC meetings?
3. Would the RC annually submit line item detail RC budget to the BC?
4. Have there been any audits of the RC in prior years other than the required annual audit? Would you forward a copy of these audits?

Please provide written initial response as to how the RC plans to resolve these issues. We appreciate your written responses to these questions by July 11, 2014. After your initial responses are received we can set up a small group meeting for further discussion of problems and how they can be resolved. Any additional thoughts or comments you have are welcomed in the interests of providing full financial transparency.

Thank you in advance for addressing the areas of auditor and public financial concern.

AB ANDERSON, TUCKEY, BERNHARDT & DORAN, P.C.

Certified Public Accountants

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.....
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Board of Commissioners
Tuscola County Road Commission

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tuscola County Road Commission as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Road Commission's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Road Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Road Commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of management, the Road Commission's board, and others within the organization, and is not intended and should not be used by anyone other than these specified parties.

The following comments relate to certain of the Tuscola County Road Commission's accounting, financial and administrative policies and procedures that we observed during the course of our audit. These matters are not considered control deficiencies or material weaknesses as defined by professional standards.

Prior Year Repeat Comments

Under Funded Pension Plan

The Watkins, Ross & Co and MERS Actuarial Valuation Reports indicate that the Road Commission's Pension Plans are dramatically underfunded. The underfunded actuarial liability at that time was in excess of \$400,000 and \$1.4 million respectively. In order to meet the 30-year amortization minimum contribution goal, contributions should continue to be increased significantly.

We recommend the Road Commission review their pension plans and take the necessary actions to improve the funded status.

Post Employment Benefits

The Government Accounting Standards Board Statement Number 45 (GASB 45) requires governmental entities to recognize the present value of future retiree health insurance costs on their full-accrual financial statements. An estimate of this liability was calculated in 2011, and the present value of these benefits was estimated to be \$9.6 million. Although GASB 45 does not require that any pre-funding of this amount, it does require that organizations recognize a portion of this liability each year as an unfunded liability.

Board of Commissioners
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Given the size of this unfunded liability we would recommend that the Board consider pre-funding a portion of it each year. In addition, we recommend the Board explore additional options that are available to reduce the current and future costs of this benefit for current retirees.

Petty Cash

At the present time, the office employees do not have a petty cash drawer at their disposal. Recently, the Road Commission began to charge for permits that are issued. We recommend that an imprest petty cash fund be established and that it be reconciled on a monthly basis by someone who does not have access to it.

Current Year Comments

None

We appreciate the opportunity to be of service to Tuscola County Road Commission and look forward each year to continuing our relationship. The cooperation extended to us by your staff throughout the audit was greatly appreciated. Should you wish to discuss any item included in this letter further, we would be happy to do so.

Very truly yours,

Anderson, Tuckey, Bernhardt & Doran, P.C.

Anderson, Tuckey, Bernhardt & Doran, P.C.
Certified Public Accountants
Caro, Michigan

May 28, 2013

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

Funding Progress: For the year beginning January 1, 2012, the Road Commission has estimated the cost of providing retiree healthcare benefits through an alternate calculation method as of December 31, 2012. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

| | |
|---|------------------------|
| Annual required contribution | \$ 767,371 |
| Interest on net OPEB | 125,575 |
| Amounts contributed: | |
| Payments of current premiums | <u>(475,821)</u> |
| Increase in net OPEB obligation | 417,125 |
| OPEB obligation – Beginning of year | <u>1,793,922</u> |
| OPEB obligation – End of year | <u>\$2,211,047</u> |

| Year Ended December 31, | Annual OPEB Cost | Percentage Contributed | Net OPEB Obligation |
|----------------------------|---------------------|---------------------------|------------------------|
| 2010* | 835,349 | 61% | 1,362,581 |
| 2011 | 862,752 | 48% | 1,793,922 |
| 2012 | 892,946 | 40% | 2,211,047 |

*Year 2010 amount changed due to a recalculation on the December 31, 2011 actuarial valuation.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability or occurrence of events far into the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The funded status of the plan as of December 31, 2012 (the most recent valuation date) was as follows:

| | |
|---|--------------|
| Actuarial accrued liability (AAL) | \$ 9,617,927 |
| Actuarial value of plan assets | <u>-</u> |
| Funded ratio | 0% |
| Annual covered payroll (12/31/12) | \$ 2,456,261 |
| UALL as a percentage of covered payroll | 392% |

Actuarial Methods and Assumptions: Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 14 – EMPLOYEE PENSION PLANS:

Multiple-employer plan

The Road Commission's defined benefit pension plans provide retirement and disability benefits and death benefits to plan members and beneficiaries. The Road Commission participates in the Municipal Employees Retirement System of Michigan (MERS), an agent multiple-employer plan administered by the MERS Retirement Board. Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. The Municipal Employees Retirement System of Michigan issues a publicly available financial report that includes financial statements and required supplementary information for MERS. That report may be obtained by writing to the Municipal Employees Retirement System of Michigan, 1134 Municipal Way, Lansing, Michigan 48917, or by calling (800) 767-6377.

The Road Commission is required to contribute at an actuarially determined rate. The current contribution rates are as follows. For the Salaried Employees Group, the Employer contribution rate is 15% of annual covered payroll and the employee contribution is .543%. For the Working Foreman Group, the Employer contribution rate is 5.0% and the Employee contribution rate is 5.0%. The contribution requirements of the Road Commission are established by Act No. 427 of the Public Acts of 1984, as amended, and may be amended by the Road Commission.

For the year ended December 31, 2012, the Road Commission's annual pension cost of \$124,752 for MERS was equal to the Road Commission's required and actual contributions. The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 8.0%, (b) projected salary increases of 4.5% per year, depending on age, attributable to seniority/merit. The actuarial value of MERS assets was determined on the entry age normal cost method basis of a valuation method that assumes the fund earns the expected rate of return, and includes an adjustment to reflect fair value. The Road Commission's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period as of December 31, 2011, the date of the latest actuarial valuation, was 28 years.

Single-employer plan

The Road Commission maintains single-employer defined benefit pension plan that is administered by the Massachusetts Mutual Life Insurance Company (Massachusetts Mutual Plan). The plan provides retirement, disability and death benefits to plan members and beneficiaries. The Massachusetts Mutual Plan issues a publicly available financial report that includes financial statements and required supplementary information and that report may be obtained by writing to the Tuscola County Road Commission, 1733 Mertz Road, Caro, MI 48723.

The Road Commission is required to contribute at an actuarially determined rate. The current rate is \$.03 per hour for employees and \$.56 per hour for the employer. The contribution requirements of the Road Commission and plan members are established and may be amended by the Board of County Road Commissioners.

The amount of the monthly retirement benefit to be provided for each participant who retires on the Participants Normal Retirement Date shall be equal to the Participants Accrued Benefit. A Participants Accrued Benefit is based on a retirement benefit equal to \$7.35 times the years of service participation with the Road Commission.

For the year ended December 31, 2012, the Road Commission's annual pension cost of \$137,116 for the Massachusetts Mutual Plan was more than the Road Commission's recommended contribution of \$58,876. The required contribution was determined as part of the April 1, 2012, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 5%. The actuarial value of Massachusetts Mutual Plan assets was determined on the basis of a valuation method that assumes the fund earns the expected rate of return, and includes an adjustment to reflect fair value. The unfunded actuarial accrued liability at April 1, 2012 is \$404,773.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

Three-Year Trend Information

| | <u>YEAR ENDED</u> | <u>ANNUAL PENSION COST (APC)</u> | <u>PERCENTAGE OF APC CONTRIBUTED</u> | <u>NET PENSION OBLIGATION</u> |
|----------------------|--------------------------|---|---|--------------------------------------|
| A) MERS Plan | | | | |
| | December 31, 2010 | 116,952 | 100% | NONE |
| | December 31, 2011 | 110,280 | 100% | NONE |
| | December 31, 2012 | 124,752 | 100% | NONE |
| B) Mass. Mutual Plan | | | | |
| | March 31, 2010 | 54,702 | 61% | 167,858 |
| | March 31, 2011 | 55,339 | 26% | 208,608 |
| | March 31, 2012 | 58,876 | 100% | 130,368 |

Schedule of Funding Progress

| | <u>Actuarial Valuation Date</u> | <u>Actuarial Value of Assets</u> | <u>Actuarial Accrued Liability (AAL) Entry Age</u> | <u>Unfunded AAL (UAAL)</u> | <u>Funded Ratio</u> | <u>Covered Payroll</u> | <u>UAAL as a % of Covered Payroll</u> |
|----------------------|--|---|---|-----------------------------------|----------------------------|-------------------------------|--|
| C) MERS Plan | | | | | | | |
| | 12/31/09 | 2,890,794 | 4,149,712 | (1,258,918) | 69.7% | 1,040,605 | 120.9% |
| | 12/31/10 | 3,089,765 | 4,314,814 | (1,225,049) | 71.6% | 1,065,090 | 114.9% |
| | 12/31/11 | 3,280,873 | 4,695,146 | (1,414,273) | 69.9% | 991,049 | 142.7% |
| D) Mass. Mutual Plan | | | | | | | |
| | 4/1/10 | 109,750 | 563,871 | (454,121) | 19.5% | 2,493,507 | 18.2% |
| | 4/1/11 | 129,345 | 619,104 | (489,759) | 20.9% | 2,553,429 | 19.2% |
| | 4/1/12 | 130,318 | 534,991 | (404,773) | 24.4% | 2,456,261 | 16.5% |

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS:

Plan Description: In addition to the pension benefits described in Note 14, the Road Commission provides post employment health care benefits to all employees who retire from the Road Commission with 85 points (years of service plus employee age). Those employees who were hired prior to September 16, 2003 and have accumulated the 85 points receive the health insurance for life. Those hired after September 16, 2003 with the same 85 points will receive health insurance for only 3 years after retirement.

Funding Policy: The Road Commission funds the benefits on a pay-as-you-go method for current retirees. During the year ended December 31, 2012, employer contributions of \$475,821 were made by the Road Commission.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

Funding Progress: For the year beginning January 1, 2012, the Road Commission has estimated the cost of providing retiree healthcare benefits through an alternate calculation method as of December 31, 2012. The valuation computes an annual required contribution, which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

| | |
|-------------------------------------|--------------------|
| Annual required contribution | \$ 767,371 |
| Interest on net OPEB | 125,575 |
| Amounts contributed: | |
| Payments of current premiums | <u>(475,821)</u> |
| Increase in net OPEB obligation | 417,125 |
| OPEB obligation – Beginning of year | <u>1,793,922</u> |
| OPEB obligation – End of year | <u>\$2,211,047</u> |

| Year Ended December 31, | Annual OPEB Cost | Percentage Contributed | Net OPEB Obligation |
|----------------------------|---------------------|---------------------------|------------------------|
| 2010* | 835,349 | 61% | 1,362,581 |
| 2011 | 862,752 | 48% | 1,793,922 |
| 2012 | 892,946 | 40% | 2,211,047 |

*Year 2010 amount changed due to a recalculation on the December 31, 2011 actuarial valuation.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability or occurrence of events far into the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The funded status of the plan as of December 31, 2012 (the most recent valuation date) was as follows:

| | |
|---|--------------|
| Actuarial accrued liability (AAL) | \$ 9,617,927 |
| Actuarial value of plan assets | <u>-</u> |
| Funded ratio | 0% |
| Annual covered payroll (12/31/12) | \$ 2,456,261 |
| UALL as a percentage of covered payroll | 392% |

Actuarial Methods and Assumptions: Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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TUSCOLA COUNTY ROAD COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM OF MICHIGAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
HISTORICAL TREND INFORMATION - UNAUDITED

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date December 31, | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) Entry Age | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
|--|---------------------------------|--|---------------------------|-----------------|--------------------|--|
| 2004 | \$ 2,105,045 | \$ 3,068,059 | \$ 963,014 | 69% | \$ 788,509 | 122% |
| 2005 | \$ 2,195,640 | \$ 3,187,163 | \$ 991,523 | 69% | \$ 678,624 | 146% |
| 2006 | \$ 2,335,396 | \$ 3,370,443 | \$ 1,035,047 | 69% | \$ 747,723 | 138% |
| 2007 | \$ 2,489,359 | \$ 3,625,637 | \$ 1,136,278 | 69% | \$ 781,776 | 145% |
| 2008 | \$ 2,766,674 | \$ 4,064,500 | \$ 1,297,826 | 68% | \$ 1,004,970 | 129% |
| 2009 | \$ 2,890,794 | \$ 4,149,712 | \$ 1,258,918 | 70% | \$ 1,040,605 | 121% |
| 2010 | \$ 3,089,765 | \$ 4,314,814 | \$ 1,225,049 | 72% | \$ 1,065,900 | 115% |
| 2011 | \$ 3,280,873 | \$ 4,695,146 | \$ 1,414,273 | 70% | \$ 991,049 | 142% |
| 2012 | \$ 3,471,194 | \$ 5,058,850 | \$ 1,587,656 | 69% | \$ 1,029,300 | 154% |

SCHEDULE OF EMPLOYER CONTRIBUTIONS

| Year Ended December 31, | Annual Required Contribution | Percentage Contributed |
|----------------------------|------------------------------------|---------------------------|
| 2005 | \$ 108,108 | 100% |
| 2006 | \$ 97,226 | 100% |
| 2007 | \$ 93,840 | 100% |
| 2008 | \$ 106,632 | 100% |
| 2009 | \$ 116,436 | 100% |
| 2010 | \$ 116,952 | 100% |
| 2011 | \$ 110,280 | 100% |
| 2012 | \$ 124,752 | 100% |

TUSCOLA COUNTY ROAD COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
 MASSACHUSETTS MUTUAL PLAN
 SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
 HISTORICAL TREND INFORMATION - UNAUDITED

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date December 31, | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) Entry Age | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
|--|---------------------------------|--|---------------------------|-----------------|--------------------|--|
| 2005 | \$ 157,793 | \$ 464,021 | \$ 333,339 | 34% | \$ 2,487,412 | 13% |
| 2006 | \$ 85,412 | \$ 502,454 | \$ 417,042 | 17% | \$ 2,328,064 | 18% |
| 2007 | \$ 53,979 | \$ 505,023 | \$ 451,044 | 11% | \$ 2,315,427 | 20% |
| 2008 | \$ 76,483 | \$ 488,787 | \$ 412,048 | 16% | \$ 2,461,335 | 17% |
| 2009 | \$ 93,561 | \$ 533,819 | \$ 440,258 | 18% | \$ 2,499,699 | 18% |
| 2010 | \$ 109,750 | \$ 563,871 | \$ 454,121 | 20% | \$ 2,493,507 | 18% |
| 2011 | \$ 129,345 | \$ 619,104 | \$ 489,759 | 21% | \$ 2,553,429 | 19% |
| 2012 | \$ 130,318 | \$ 534,991 | \$ 404,773 | 24% | \$ 2,456,261 | 17% |
| 2013 | \$ 145,196 | \$ 586,044 | \$ 440,848 | 25% | \$ 2,358,329 | 19% |

SCHEDULE OF EMPLOYER CONTRIBUTIONS

| Year Ended December 31, | Annual Required Contribution | Percentage Contributed |
|----------------------------|------------------------------------|---------------------------|
| 2005 | \$ 45,621 | 32% |
| 2006 | \$ 43,253 | 33% |
| 2007 | \$ 50,962 | 27% |
| 2008 | \$ 52,234 | 118% |
| 2009 | \$ 51,536 | 28% |
| 2010 | \$ 54,702 | 61% |
| 2011 | \$ 55,339 | 26% |
| 2012 | \$ 58,876 | 100% |

4. A widow or widower of a former employee who retired or left on disability.
5. A dependent child or spouse of any individual listed in (1) through (4) above.

A tuition reduction for graduate education qualifies for this exclusion only if it is for the education of a graduate student who performs teaching or research activities educational organization.

For more information on this exclusion, see Publication 970.

Working Condition Benefits

This exclusion applies to property and services you provide to an employee so that the employee can perform his or her job. It applies to the extent the employee could deduct a cost of the property or services as a business expense or depreciation expense if he or she had paid for it. The employee must meet any substantiation requirements that apply to the deduction. Examples of working condition benefits include an employee's use of a company car for business, an employer-provided cell phone provided primarily for noncompensatory business purposes, and job-related education provided to an employee.

This exclusion also applies to a cash payment you provide for an employee's expenses for a specific or prearranged business activity for which a deduction is otherwise allowable to the employee. You must require the employee to verify that the payment is actually used for those expenses and to return any unused part of the payment.

For information on deductible employee business expenses, see *Unreimbursed Employee Expenses* in Publication 529, Miscellaneous Deductions.

The exclusion does not apply to the following items.

- A service or property provided under a flexible spending account in which you agree to provide the employee, over a time period, a certain level of unspecified noncash benefits with a predetermined cash value.
- A physical examination program you provide, even if mandatory.
- Any item to the extent the employee could deduct its cost as an expense for a trade or business other than your trade or business.

Employee. For this exclusion, treat the following individuals as employees.

- A current employee.
- A partner who performs services for a partnership.
- A director of your company.
- An independent contractor who performs services for you.

Vehicle allocation rules. If you provide a car for an employee's use, the amount you can exclude as a working condition benefit is the amount that would be allowable as a deductible business expense if the employee paid for its use. If the employee uses the car for both business and personal use, the value of the working condition benefit is the part determined to be for business use of the vehicle. See *Business use of your car under Personal versus Business Expenses* in chapter 1 of Publication 535. Also, see the special rules for certain demonstrator cars and qualified nonpersonal use vehicles discussed later.

However, instead of excluding the value of the working condition benefit, you can include the employee's annual lease value of the car in the employee's wages. The employee can then claim any deductible business expense for the car as an itemized deduction on his or her personal income tax return. This option is available only if you use the lease value rule (discussed in section 3) to value the benefit.

Demonstrator cars. Generally, all of the use of a demonstrator car by your full-time auto salesperson qualifies as a working condition benefit if the use is primarily to facilitate the services the salesperson provides for you and there are substantial restrictions on personal use. For more information and the definition of "full-time auto salesperson," see Regulations section 1.132-5(e). For optional, simplified methods used to determine if full, partial, or no exclusion of income to the employee for personal use of a demonstrator car applies, see Revenue Procedure 2001-58. You can find Revenue Procedure 2001-58 on page 590 of Internal Revenue Bulletin 2001-51 at www.irs.gov/pub/irs-irba/irb01-51.pdf.

Qualified nonpersonal use vehicles. All of an employee's use of a qualified nonpersonal use vehicle is a working condition benefit. A qualified nonpersonal use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include all of the following vehicles.

- Clearly marked, through painted insignia or words, police, fire, and public safety vehicles.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- School buses.
- Tractors and other special-purpose farm vehicles.
- Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flatbed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

See Regulations section 1.274-5(k) for the definition of qualified moving van and qualified specialized utility repair truck.

Pickup trucks. A pickup truck with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a pickup truck qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and meets either of the following requirements.

1. It is equipped with at least one of the following items.
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent side boards or panels that materially raise the level of the sides of the truck bed.

(F)

Tuscola County Road Commission
Employee Census
Updated: December 31, 2012

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|------------------------------|---------------------------|-----------|----------|-------------|---------------|
| Commissioners: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$69,694.44 | \$4,181.67 |
| | Director of Finance | N | Salary | \$71,170.51 | \$2,846.82 |
| | County Highway Engineer | N | Salary | \$79,618.95 | \$3,184.76 |
| | Engineer Assistant | N | Salary | \$42,000.00 | |
| | Shop Foreman | N | Salary | \$53,797.20 | \$2,689.86 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,976.64 | \$2,448.83 |
| | State Highway Foreman | N | Salary | \$48,976.64 | \$2,938.60 |
| | Human Resources | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$33,955.13 | \$1,358.21 |
| | Chief Accountant | N | Salary | \$39,363.38 | \$1,968.17 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Mechanic | Y | Hourly | \$21.33 | |
| | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Diesel Mechanic/W-Foreman | Y | Hourly | \$22.65 | \$1,884.48 |
| Caro Garage: | Working Foreman | N | Hourly | \$22.65 | \$1,884.08 |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | Signs/Mechanic | Y | Hourly | \$20.97 | |
| | Laborer | Y | Hourly | \$19.73 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | DLEOperator | Y | Hourly | \$21.33 | |
| Akron Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| Deford Garage: | Division Foreman | N | Salary | \$50,445.93 | \$2,522.30 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| Vassar Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |

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**Tuscola County Road Commission
Employee Census
Updated: December 31, 2013**

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|----------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commissioners: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$69,694.44 | \$4,181.67 |
| | Director of Finance | N | Salary | \$71,170.51 | \$2,846.82 |
| | County Highway Engineer | N | Salary | \$79,618.95 | \$3,184.76 |
| | Engineer Assistant | N | Salary | \$42,000.00 | \$1,260.00 |
| | Shop Foreman | N | Salary | \$53,797.20 | \$2,689.86 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,976.64 | \$2,938.60 |
| | Highway Maint. Foreman | N | Salary | \$48,976.64 | \$2,448.83 |
| | Human Resources | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$33,955.13 | \$1,358.21 |
| Chief Accountant | N | Salary | \$39,363.38 | \$1,968.17 | |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Mechanic | Y | Hourly | \$21.33 | |
| | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Diesel Mechanic/W-Foreman | Y | Hourly | \$22.65 | \$1,884.08 |
| Caro Garage: | Working Foreman | N | Hourly | \$22.65 | \$1,884.08 |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | Signs/Mechanic | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | DLOperator | Y | Hourly | \$21.33 | |
| | Laborer | Y | Hourly | \$20.33 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| Akron Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | Laborer | Y | Hourly | \$19.73 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| Deford Garage: | Division Foreman | N | Salary | \$50,445.93 | \$2,522.30 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| Vassar Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,826.13 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | Laborer | Y | Hourly | \$20.33 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2013**

*A few hourly
Asst get
Longevity Pay
not just 2/12*

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|---------------------------|---------------------------|-----------|-------------|-------------|---------------|
| Commissioners: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$69,684.44 | \$4,181.67 |
| | Director of Finance | N | Salary | \$71,170.51 | \$2,846.82 |
| | County Highway Engineer | N | Salary | \$79,618.95 | \$3,184.76 |
| | Engineer Assistant | N | Salary | \$42,000.00 | \$1,260.00 |
| | Shop Foreman | N | Salary | \$53,797.20 | \$2,689.86 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,976.64 | \$2,938.60 |
| | Highway Maint. Foreman | N | Salary | \$48,976.64 | \$2,448.83 |
| | Human Resources | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$33,955.13 | \$1,358.21 |
| Chief Accountant | N | Salary | \$39,363.38 | \$1,968.17 | |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Mechanic | Y | Hourly | \$21.33 | |
| | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Diesel Mechanic/W-Foreman | Y | Hourly | \$22.65 | \$1,864.08 |
| Caro Garage: | Working Foreman | N | Hourly | \$22.65 | \$1,864.08 |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | Signs/Mechanic | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | DLOperator | Y | Hourly | \$21.33 | |
| | Laborer | Y | Hourly | \$20.33 | |
| LEOperator | Y | Hourly | \$20.97 | | |
| Akron Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | Laborer | Y | Hourly | \$19.73 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| Deford Garage: | Division Foreman | N | Salary | \$50,445.93 | \$2,522.30 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| Vassar Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,826.13 |
| | LEOperator | Y | Hourly | \$20.97 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | HEOperator | Y | Hourly | \$21.08 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | LEOperator | Y | Hourly | \$20.97 | |
| | Laborer | Y | Hourly | \$20.33 | |

*1 year
Inc. benefit (at year 24 \$177)*

*David Kenward
inc 4763 more*

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2012**

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|---------------------------|---------------------------|-----------|-------------|-------------|---------------|
| Commissioners: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$69,694.44 | \$4,181.67 |
| | Director of Finance | N | Salary | \$71,170.51 | \$2,846.82 |
| | County Highway Engineer | N | Salary | \$78,618.95 | \$3,184.76 |
| | Engineer Assistant | N | Salary | \$42,000.00 | |
| | Shop Foreman | N | Salary | \$53,797.20 | \$2,689.66 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,976.64 | \$2,448.63 |
| | State Highway Foreman | N | Salary | \$48,976.64 | \$2,938.60 |
| | Human Resources | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$33,955.13 | \$1,358.21 |
| Chief Accountant | N | Salary | \$39,363.38 | \$1,868.17 | |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Mechanic | Y | Hourly | \$21.33 | |
| | Diesel Mechanic | Y | Hourly | \$21.48 | |
| | Diesel Mechanic/W-Foreman | Y | Hourly | \$22.65 | \$1,884.48 |
| Caro Garage: | Working Foreman | N | Hourly | \$22.65 | \$1,884.08 |
| | HE Operator | Y | Hourly | \$21.08 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | Signs/Mechanic | Y | Hourly | \$20.97 | |
| | Laborer | Y | Hourly | \$19.73 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | DLE Operator | Y | Hourly | \$21.33 | |
| Akron Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LE Operator | Y | Hourly | \$20.97 | |
| | HE Operator | Y | Hourly | \$21.08 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | HE Operator | Y | Hourly | \$21.08 | |
| Deford Garage: | Division Foreman | N | Salary | \$50,445.93 | \$2,522.30 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LE Operator | Y | Hourly | \$20.97 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| Vassar Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LE Operator | Y | Hourly | \$20.97 | |
| | HE Operator | Y | Hourly | \$21.08 | |
| | HE Operator | Y | Hourly | \$21.08 | |
| | HE Operator | Y | Hourly | \$21.08 | |
| | LE Operator | Y | Hourly | \$20.97 | |
| | LE Operator | Y | Hourly | \$20.97 | |

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*Rec. from
B. Worth 5-16
10:21 AM*

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2011**

| Dept | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|------------------------------|--------------------------|-----------|----------|-------------|---------------|
| Commissioners: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$89,694.44 | \$4,181.67 |
| | Director of Finance | N | Salary | \$71,170.51 | \$2,846.82 |
| | County Highway Engineer | N | Salary | \$79,618.95 | \$3,184.76 |
| | Operations Engineer | N | Salary | \$48,634.89 | \$1,459.05 |
| | Shop Foreman | N | Salary | \$50,797.20 | \$2,539.86 |
| | Stock Clerk | N | Salary | \$48,976.64 | \$2,638.60 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,976.64 | \$2,448.83 |
| | State Highway Foreman | N | Salary | \$48,976.64 | \$2,938.60 |
| | Weighmaster | N | Salary | \$50,339.78 | \$3,020.39 |
| | Human Resources | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$37,322.51 | \$1,492.90 |
| | Administrative Assistant | N | Salary | \$33,955.13 | \$1,358.21 |
| | Chief Accountant | N | Salary | \$39,363.38 | \$1,568.17 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$20.96 | |
| | Mechanic | Y | Hourly | \$20.81 | |
| | Diesel Mechanic | Y | Hourly | \$20.96 | |
| | Diesel Mechanic | Y | Hourly | \$20.96 | |
| Caro Garage: | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | DLOperator | Y | Hourly | \$20.81 | |
| Signs/Mechanic | Y | Hourly | \$20.81 | | |
| Akron Garage: | Division Foreman | N | Salary | \$50,445.93 | \$3,026.76 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| Deford Garage: | Division Foreman | N | Salary | \$52,978.88 | \$3,178.73 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$22.65 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| Vassar Garage: | Division Foreman | N | Salary | \$50,445.93 | \$2,522.30 |
| | Working Foreman | N | Hourly | \$22.65 | \$2,355.10 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2010**

| <i>Dept.</i> | <i>Title / Classification</i> | <i>Union Y/N</i> | <i>Pay Type</i> | <i>Pay Rate</i> | <i>Longevity Pay</i> |
|--------------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commission: | Board Chairman | N | Salary | \$6,500.00 | |
| | Board Vice-Chairman | N | Salary | \$6,200.00 | |
| | Board Member | N | Salary | \$6,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$69,004.40 | \$4,140.26 |
| | Director of Finance | N | Salary | \$70,465.85 | \$2,818.63 |
| | County Highway Engineer | N | Salary | \$78,830.64 | \$3,153.23 |
| | Operations Engineer | N | Salary | \$48,153.46 | \$1,444.60 |
| | Shop Foreman | N | Salary | \$50,284.26 | \$2,011.77 |
| | Stock Clerk | N | Salary | \$48,491.72 | \$2,909.50 |
| | Bldg. & Grounds Foreman | N | Salary | \$48,491.72 | \$2,424.59 |
| | State Highway Foreman | N | Salary | \$48,491.72 | \$2,909.50 |
| | Weighmaster | N | Salary | \$49,841.37 | \$2,890.48 |
| | Human Resources | N | Salary | \$36,952.98 | \$1,478.12 |
| | Administrative Assistant | N | Salary | \$36,952.98 | \$1,478.12 |
| | Administrative Assistant | N | Salary | \$33,618.94 | \$1,006.57 |
| | Chief Accountant | N | Salary | \$38,973.64 | \$1,948.68 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$20.96 | |
| | Mechanic | Y | Hourly | \$20.81 | |
| | Diesel Mechanic | Y | Hourly | \$20.96 | |
| | Diesel Mechanic | Y | Hourly | \$20.96 | |
| Caro Garage: | Working Foreman | N | Hourly | \$21.99 | \$2,286.51 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | DLOperator | Y | Hourly | \$20.81 | |
| | Signs/Mechanic | Y | Hourly | \$20.81 | |
| HEOperator | Y | Hourly | \$20.57 | | |
| Akron Garage: | Division Foreman | N | Salary | \$49,946.47 | \$2,996.79 |
| | Working Foreman | N | Hourly | \$21.99 | \$2,286.51 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| Deford Garage: | Division Foreman | N | Salary | \$52,454.34 | \$3,147.26 |
| | Working Foreman | N | Hourly | \$21.99 | \$2,743.81 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| LEOperator | Y | Hourly | \$20.46 | | |
| Vassar Garage: | Division Foreman | N | Salary | \$49,946.47 | \$2,497.32 |
| | Working Foreman | N | Hourly | \$21.99 | \$2,286.51 |
| | LEOperator | Y | Hourly | \$20.46 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | HEOperator | Y | Hourly | \$20.57 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |
| | LEOperator | Y | Hourly | \$20.46 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2009**

| <u>Dept.</u> | <u>Title / Classification</u> | <u>Union Y/N</u> | <u>Pay Type</u> | <u>Pay Rate</u> | <u>Longevity Pay</u> |
|------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commission: | Board Chairman | N | Salary | \$4,500.00 | |
| | Board Vice-Chairman | N | Salary | \$4,200.00 | |
| | Board Member | N | Salary | \$4,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$66,994.56 | \$4,019.67 |
| | Director of Finance | N | Salary | \$68,413.45 | \$2,736.54 |
| | County Highway Engineer | N | Salary | \$76,534.60 | \$3,061.36 |
| | Operations Engineer | N | Salary | \$46,750.93 | \$1,402.53 |
| | Shop Foreman | N | Salary | \$48,829.38 | \$1,953.18 |
| | Stock Clerk | N | Salary | \$47,079.34 | \$2,824.76 |
| | Bldg. & Grounds Foreman | N | Salary | \$47,079.34 | \$2,353.97 |
| | State Highway Foreman | N | Salary | \$47,079.34 | \$2,824.76 |
| | Welghmaster | N | Salary | \$48,389.68 | \$2,903.38 |
| | Human Resources | N | Salary | \$35,876.68 | \$1,435.07 |
| | Administrative Assistant | N | Salary | \$35,876.68 | \$1,435.07 |
| | Administrative Assistant | N | Salary | \$52,639.75 | \$979.19 |
| | Chief Accountant | N | Salary | \$37,838.49 | \$1,891.92 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$20.45 | |
| | Mechanic | Y | Hourly | \$20.30 | |
| | Diesel Mechanic | Y | Hourly | \$20.45 | |
| | Diesel Mechanic | Y | Hourly | \$20.45 | |
| Caro Garage: | Working Foreman | N | Hourly | \$21.35 | \$2,219.91 |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | DLOperator | Y | Hourly | \$20.30 | |
| | Signs/Mechanic | Y | Hourly | \$20.30 | |
| HEOperator | Y | Hourly | \$20.07 | | |
| Akron Garage: | Division Foreman | N | Salary | \$48,491.72 | \$2,424.59 |
| | Working Foreman | N | Hourly | \$21.35 | \$2,219.91 |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| HEOperator | Y | Hourly | \$20.07 | | |
| Deford Garage: | Division Foreman | N | Salary | \$50,826.54 | \$2,546.33 |
| | Working Foreman | N | Hourly | \$21.35 | \$2,663.89 |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| LEOperator | Y | Hourly | \$19.96 | | |
| Vassar Garage: | Division Foreman | N | Salary | \$48,491.72 | \$2,424.59 |
| | Working Foreman | N | Hourly | \$21.35 | \$2,219.91 |
| | LEOperator | Y | Hourly | \$19.96 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | HEOperator | Y | Hourly | \$20.07 | |
| | LEOperator | Y | Hourly | \$19.96 | |
| | LEOperator | Y | Hourly | \$19.96 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2008**

| <i>Dept.</i> | <i>Title / Classification</i> | <i>Union Y/N</i> | <i>Pay Type</i> | <i>Pay Rate</i> | <i>Longevity Pay</i> |
|--------------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commission: | Board Chairman | N | Salary | \$4,500.00 | |
| | Board Vice-Chairman | N | Salary | \$4,200.00 | |
| | Board Member | N | Salary | \$4,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$65,043.26 | \$9,902.50 |
| | Director of Finance | N | Salary | \$66,420.63 | \$1,992.62 |
| | County Highway Engineer | N | Salary | \$74,305.44 | \$2,672.22 |
| | Operations Engineer | N | Salary | \$44,067.24 | \$1,322.02 |
| | Shop Foreman | N | Salary | \$46,026.37 | \$1,841.05 |
| | Stock Clerk | N | Salary | \$45,708.10 | \$2,742.49 |
| | Bldg. & Grounds Foreman | N | Salary | \$45,708.10 | \$2,285.41 |
| | State Highway Foreman | N | Salary | \$45,708.10 | \$2,742.49 |
| | Weighmaster | N | Salary | \$46,980.27 | \$2,346.01 |
| | Human Resources | N | Salary | \$34,831.73 | \$1,393.27 |
| | Administrative Assistant | N | Salary | \$34,831.73 | \$1,393.27 |
| | Administrative Assistant | N | Salary | \$31,689.08 | \$950.67 |
| | Chief Accountant | N | Salary | \$36,736.40 | \$1,836.82 |
| | Caro Shop: | Diesel Mechanic | Y | Hourly | \$18.15 |
| Mechanic | | Y | Hourly | \$18.41 | |
| Diesel Mechanic | | Y | Hourly | \$19.56 | |
| Diesel Mechanic | | Y | Hourly | \$18.56 | |
| Caro Garage: | Working Foreman | N | Hourly | \$20.72 | \$2,154.88 |
| | LEOperator | Y | Hourly | \$18.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | DLOperator | Y | Hourly | \$19.41 | |
| | Signs/Mechanic | Y | Hourly | \$19.41 | |
| HEOperator | Y | Hourly | \$19.20 | | |
| Akron Garage: | Division Foreman | N | Salary | \$45,708.10 | \$2,285.41 |
| | Working Foreman | N | Hourly | \$20.72 | \$2,154.88 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| Deford Garage: | Division Foreman | N | Salary | \$48,003.15 | \$2,400.16 |
| | Working Foreman | N | Hourly | \$20.72 | \$2,585.86 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| Vassar Garage: | Division Foreman | N | Salary | \$45,708.10 | \$2,285.41 |
| | Working Foreman | N | Hourly | \$20.72 | \$2,154.88 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |

Tuscola County Road Commission
Employee Census
Updated: December 2007

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|------------------------------|--------------------------|-----------|----------|-------------|---------------|
| Commission: | Board Chairman | N | Salary | \$4,500.00 | |
| | Board Vice-Chairman | N | Salary | \$4,200.00 | |
| | Board Member | N | Salary | \$4,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$63,148.80 | \$3,788.83 |
| | Director of Finance | N | Salary | \$64,486.24 | \$1,934.59 |
| | County Highway Engineer | N | Salary | \$72,141.20 | \$2,885.66 |
| | Operations Engineer | N | Salary | \$42,783.73 | \$1,283.51 |
| | Shop Foreman | N | Salary | \$44,665.80 | \$1,787.43 |
| | Stock Clerk | N | Salary | \$44,376.80 | \$2,662.61 |
| | Bldg. & Grounds Foreman | N | Salary | \$44,376.80 | \$2,218.64 |
| | State Highway Foreman | N | Salary | \$44,376.80 | \$2,662.61 |
| | Weighmaster | N | Salary | \$45,611.91 | \$2,280.60 |
| | Human Resources | N | Salary | \$33,817.21 | \$1,352.69 |
| | Administrative Assistant | N | Salary | \$33,817.21 | \$1,352.69 |
| | Administrative Assistant | N | Salary | \$30,766.10 | \$822.98 |
| | Chief Accountant | N | Salary | \$35,666.41 | \$1,783.32 |
| Caro Shop: | Mechanic | Y | Hourly | \$19.41 | |
| | Diesel Mechanic | Y | Hourly | \$19.56 | |
| | Diesel Mechanic | Y | Hourly | \$19.56 | |
| | Diesel Mechanic | Y | Hourly | \$19.15 | |
| Caro Garage: | Working Foreman | N | Hourly | \$20.12 | \$2,092.48 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | DLOperator | Y | Hourly | \$19.41 | |
| | Signs/Mechanic | Y | Hourly | \$19.41 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | Laborer | Y | Hourly | \$17.96 | |
| | Laborer | Y | Hourly | \$17.96 | |
| Akron Garage: | Division Foreman | N | Salary | \$44,376.80 | \$2,218.64 |
| | Working Foreman | N | Hourly | \$20.12 | \$2,092.48 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| Deford Garage: | Division Foreman | N | Salary | \$45,605.00 | \$2,330.25 |
| | Working Foreman | N | Hourly | \$20.12 | \$2,510.98 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | Laborer | Y | Hourly | \$17.96 | |
| Vassar Garage: | Division Foreman | N | Salary | \$44,376.80 | \$2,218.64 |
| | Working Foreman | N | Hourly | \$20.12 | \$2,092.48 |
| | LEOperator | Y | Hourly | \$19.09 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | HEOperator | Y | Hourly | \$19.20 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |
| | LEOperator | Y | Hourly | \$19.09 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2006**

| Dept. | Title / Classification | Union Y/N | Pay Type | Pay Rate | Longevity Pay |
|--------------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commission: | Board Chairman | N | Salary | \$4,500.00 | |
| | Board Vice-Chairman | N | Salary | \$4,200.00 | |
| | Board Member | N | Salary | \$4,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$61,318.40 | \$3,679.10 |
| | Director of Finance | N | Salary | \$82,608.00 | \$1,878.24 |
| | County Highway Engineer | N | Salary | \$70,040.00 | \$2,101.20 |
| | Operations Engineer | N | Salary | \$41,537.60 | \$0.00 |
| | Shop Foreman | N | Salary | \$43,368.80 | \$1,735.55 |
| | Stock Clerk | N | Salary | \$43,097.60 | \$2,585.86 |
| | Bldg. & Grounds Foreman | N | Salary | \$43,097.60 | \$2,154.88 |
| | State Highway Foreman | N | Salary | \$43,097.60 | \$2,154.88 |
| | Weighmaster | N | Salary | \$44,283.20 | \$2,214.16 |
| | Human Resources | N | Salary | \$32,832.24 | \$984.97 |
| | Administrative Assistant | N | Salary | \$32,832.24 | \$984.97 |
| | Administrative Assistant | N | Salary | \$29,370.00 | \$896.10 |
| | Chief Accountant | N | Salary | \$34,027.58 | \$1,731.38 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$18.62 | |
| | Mechanic | Y | Hourly | \$18.48 | |
| | Diesel Mechanic | Y | Hourly | \$18.62 | |
| | Diesel Mechanic | Y | Hourly | \$18.62 | |
| Caro Garage: | Working Foreman | N | Hourly | \$18.53 | \$2,031.12 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | DLOperator | Y | Hourly | \$18.48 | |
| | Signs/Mechanic | Y | Hourly | \$18.48 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | Laborer | Y | Hourly | \$17.10 | |
| | Laborer | Y | Hourly | \$17.10 | |
| Akron Garage: | Division Foreman | N | Salary | \$43,097.60 | \$2,154.88 |
| | Working Foreman | N | Hourly | \$18.53 | \$2,031.12 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| Deford Garage: | Division Foreman | N | Salary | \$45,290.80 | \$2,263.04 |
| | Working Foreman | N | Hourly | \$19.53 | \$2,437.34 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| Laborer | Y | Hourly | \$17.10 | | |
| Vassar Garage: | Division Foreman | N | Salary | \$43,097.60 | \$2,154.88 |
| | Working Foreman | N | Hourly | \$19.53 | \$2,031.12 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |

**Tuscola County Road Commission
Employee Census
Updated: December 31, 2005**

| <i>Dept.</i> | <i>Title / Classification</i> | <i>Union Y/N</i> | <i>Pay Type</i> | <i>Pay Rate</i> | <i>Longevity Pay</i> |
|--------------------------------------|-------------------------------|------------------|-----------------|-----------------|----------------------|
| Commission: | Board Chairman | N | Salary | \$4,500.00 | |
| | Board Vice-Chairman | N | Salary | \$4,200.00 | |
| | Board Member | N | Salary | \$4,200.00 | |
| General / Administrative: | Superintendent / Manager | N | Salary | \$54,516.00 | \$3,271.01 |
| | Director of Finance | N | Salary | \$57,784.38 | \$1,733.53 |
| | County Highway Engineer | N | Salary | \$68,000.00 | \$2,040.00 |
| | Shop Foreman | N | Salary | \$42,120.00 | \$1,684.80 |
| | Stock Clerk | N | Salary | \$41,828.80 | \$2,509.73 |
| | Bldg. & Grounds Foreman | N | Salary | \$41,828.80 | \$2,081.44 |
| | State Highway Foreman | N | Salary | \$41,828.80 | \$2,081.44 |
| | Weighmaster | N | Salary | \$42,993.50 | \$2,149.68 |
| | Human Resources | N | Salary | \$31,875.96 | \$955.28 |
| | Administrative Assistant | N | Salary | \$31,875.96 | \$955.28 |
| | Administrative Assistant | N | Salary | \$28,000.00 | \$0.00 |
| | Chief Accountant | N | Salary | \$33,619.00 | \$1,680.95 |
| Caro Shop: | Diesel Mechanic | Y | Hourly | \$18.62 | |
| | Mechanic | Y | Hourly | \$18.48 | |
| | Diesel Mechanic | Y | Hourly | \$18.62 | |
| | Diesel Mechanic | Y | Hourly | \$18.48 | |
| Caro Garage: | Working Foreman | N | Hourly | \$18.96 | \$1,971.84 |
| | Laborer | Y | Hourly | \$17.36 | |
| | LEOperator | Y | Hourly | \$17.80 | |
| | LEOperator | Y | Hourly | \$16.17 | |
| | Laborer | Y | Hourly | \$17.36 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$17.53 | |
| | HEOperator | Y | Hourly | \$18.17 | |
| | DLOperator | Y | Hourly | \$18.48 | |
| | Signs/Mechanic | Y | Hourly | \$18.48 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| HEOperator | Y | Hourly | \$18.27 | | |
| Akron Garage: | Division Foreman | N | Salary | \$41,828.80 | \$2,081.44 |
| | Working Foreman | N | Hourly | \$18.96 | \$1,971.84 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.17 | |
| Deford Garage: | Division Foreman | N | Salary | \$43,829.60 | \$2,196.48 |
| | Working Foreman | N | Hourly | \$18.96 | \$2,366.21 |
| | Laborer | Y | Hourly | \$17.10 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| Vassar Garage: | Division Foreman | N | Salary | \$41,828.80 | \$2,081.44 |
| | Working Foreman | N | Hourly | \$18.96 | \$1,971.84 |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | HEOperator | Y | Hourly | \$18.27 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |
| | LEOperator | Y | Hourly | \$18.17 | |

Determining Lawful Expenditures

CITY, TOWNSHIP, or VILLAGE (MCL 123.721) may enter into a agreement with the contractor or vendor to purchase land, buildings or equipment for a period not to exceed 15 years or the life of the item purchased and pay installments. The liability for such purchases, exclusive of interest shall not exceed 1 and 1/4 percent of the units State Equalized Assessed Value. The purchases must be for a public purpose, within the unit's budgetary appropriations and without the prior approval of the Michigan Municipal Finance Commission. Otherwise a unit of government cannot borrow without the prior approval of the Municipal Finance Commission.

COUNTIES (MCL 46.11b) may purchase and pay in installments for a period not to exceed 10 years or the life of the item purchased. The liability shall not exceed 1/2 of 1 percent of the SEV. The county can not levy a tax to pay the principal or interest. Special provisions apply for a few purchases that can be extended for a period of not to exceed 15 years. (see statute)

ROAD COMMISSIONS (COUNTY) (MCL 224.10) may enter into a contract or agreement for the purchase of machines, tools, appliances and materials (excludes buildings and land) to be used for public purposes that are paid for in installments over a period not to exceed 5 years or the useful life of the property acquired, whichever is less.

Urban Cooperation Act

CITY, COUNTY, TOWNSHIP, CHARTER TOWNSHIP or VILLAGE (MCL 124.501) may exercise jointly with any other public agency of the state, any other state, or public agency of the Dominion of Canada or the US Government, any power, privilege or authority which such agencies share in common and which each might exercise separately.

Intergovernmental Transfer of Functions and Responsibilities

CITY, VILLAGE, OTHER INCORPORATED POLITICAL SUBDIVISION, COUNTY, SCHOOL DISTRICT, COMMUNITY COLLEGE, INTERMEDIATE SCHOOL, TOWNSHIP, CHARTER TOWNSHIP, SPECIAL DISTRICT or AUTHORITY (MCL 124.531) Any two or more political subdivisions are authorized to enter into a contract with each other providing for the transfer of functions or responsibilities to one another or any combination thereof upon the consent of each political subdivision involved.

NOTE Several other specific statutes authorize the joint operations of sewer, water and other public functions by governmental units.

Tax Tribunal (SEV) Appeals

COUNTY and all SCHOOL BOARDS [211.44(3)] may contribute to the defense of tax tribunal issues defended by a local tax assessing unit to the extent that the cost of the appeal exceeds 1 percent of the administration fee available to the tax assessing unit.

Senior Citizens/Older Persons

CITY, COUNTY, TOWNSHIP or VILLAGE (MCL 400.571) authorizes a legislative body to appropriate funds to a public or private non-profit organization for the purpose of providing services to older persons 60 years or older. Appropriations to a private organization must be specified in a contract. The terms of the contract must be published within 10 days of its approval in a local newspaper specifying the terms of and services to be performed.

*** COFFEE/MEALS**

The purchase of coffee, donuts and sandwiches first must be for a public, not an individual or private group or purpose. These expenditures for use at a regular or special meetings, for fire fighters, volunteer or full time employees, when working an extended period of time or when dedicating public buildings are normally considered expenditures for a public purpose.

Coffee and donuts for employees use during normal working hours is considered personal, not for a public purpose, and improper unless specifically provided for in a collective bargaining agreement or duly adopted employment policy of the governmental unit (fringe benefit).

RETIREMENT/RECOGNITION FUNCTIONS

Retirement functions, gifts or plaques for employees or officials, recognition dinners for volunteer fire fighters or



Sample Resolution

RESOLUTION SUPPORTING LOCAL COMMUNITY STABILIZATION AND PERSONAL PROPERTY TAX REFORM WITHOUT RAISING TAXES

At a regular meeting of the [NAME OF ORGANIZATION] held in the [LOCATION], on the [DAY] of [MONTH],

PRESENT:

ABSENT:

The following resolution was offered by [NAME] and seconded by [NAME]:

WHEREAS, local governments in Michigan have struggled with unstable funding needed to provide services; and

WHEREAS, Michigan businesses have struggled with an uncompetitive tax on business; and

WHEREAS, Michigan’s personal property tax is an antiquated unfair double tax on Michigan’s small businesses; and

WHEREAS, small businesses and manufacturers power our economy and are the largest contributor to job growth in Michigan; and

WHEREAS, no other state in our region taxes business equipment the way Michigan does – and most of those states don’t tax it at all, which makes Michigan significantly less competitive when it comes to job creation and business investment; and

WHEREAS, Michigan communities have struggled for years to pay for essential services like police, fire, ambulances, schools and jails; and

WHEREAS, Michigan communities have relied on this shrinking source of Personal Property Tax revenue to provide other community services as well, including roads, transportation and libraries;

WHEREAS, with bipartisan support the Michigan legislature has voted to reform the antiquated personal property tax to help increase Michigan's competitiveness with other states and remove an onerous tax that will allow more business investment and create more jobs while making local community more financially stable at the same time;

WHEREAS, this is not a constitutional amendment but the state constitution requires Michigan voters to approve certain changes in local taxes;

WHEREAS, local governments have struggled with unstable funding needed to provide services and business have struggled with an uncompetitive tax on equipment for years;

WHEREAS, the proposal will make Michigan more competitive, which will help local communities to attract more businesses and create local jobs;

WHEREAS, if this proposal is not passed by Michigan voters, the antiquated unfair tax on our state's small businesses and manufacturers will go back into effect and Michigan communities will not have stable revenue to fund local services;

WHEREAS, the proposal is supported by (appropriate entities, ie) (insert appropriate organizations/businesses) including the Michigan Municipal League, the Michigan Townships Association, Michigan Association of Chiefs of Police, Michigan Association of Police Organizations, Michigan Community College Association, Michigan Farm Bureau, the Small Business Association of Michigan, Michigan Sheriffs Association, Michigan Chamber of Commerce, National Association of Independent Businesses and the Michigan Manufacturers Association (pick applicable).

NOW, THEREFORE, BE IT RESOLVED, the [NAME OF ORGANIZATION] hereby expresses its strong support for the proposal to eliminate the unfair double tax and strengthen our communities. We urge our [residents/members] to vote YES on this proposal on August 5, 2014.

DATED:

[name, title]



Oceana County
BOARD OF COMMISSIONERS
County Building
100 S. State Street, Suite M-4
Hart, Michigan 49420



RESOLUTION SUPPORTING LOCAL COMMUNITY STABILIZATION
AND PERSONAL PROPERTY TAX REFORM WITHOUT RAISING TAXES

Moved by Mr. Byl and seconded by Mrs. Kolbe to adopt the following resolution:

WHEREAS, local governments in Michigan have struggled with unstable funding needed to provide services; and

WHEREAS, Michigan businesses have struggled with an uncompetitive tax on business; and

WHEREAS, Michigan's personal property tax is an antiquated unfair double tax on Michigan's small businesses; and

WHEREAS, small businesses and manufacturers power our economy and are the largest contributor to job growth in Michigan; and

WHEREAS, no other state in our region taxes business equipment the way Michigan does – and most of those states do not tax it at all, which makes Michigan significantly less competitive when it comes to job creation and business investment; and

WHEREAS, Michigan communities have struggled for years to pay for essential services like police, fire, ambulances, schools and jails; and

WHEREAS, Michigan communities have relied on this shrinking source of Personal Property Tax revenue to provide other community services as well, including roads, transportation and libraries;

WHEREAS, with bipartisan support the Michigan legislature has voted to reform the antiquated personal property tax to help increase Michigan's competitiveness with other states and remove an onerous tax that will allow more business investment and create more jobs while making local community more financially stable at the same time;

WHEREAS, this is not a constitutional amendment but the state constitution requires Michigan voters to approve certain changes in local taxes;

WHEREAS, local governments have struggled with unstable funding needed to provide services and business have struggled with an uncompetitive tax on equipment for years;

WHEREAS, the proposal will make Michigan more competitive, which will help local communities to attract more businesses and create local jobs;

WHEREAS, if this proposal is not passed by Michigan voters, the antiquated unfair tax on our state's small businesses and manufacturers will go back into effect and Michigan communities will not have stable revenue to fund local services;

WHEREAS, the proposal is supported by the Michigan Association of Counties, Michigan Municipal League, the Michigan Townships Association, Michigan Farm Bureau, the Small Business Association of Michigan, and the Michigan Chamber of Commerce.

NOW, THEREFORE, BE IT RESOLVED, the Oceana County Board of Commissioners hereby expresses its strong support for the proposal to eliminate the unfair double tax and strengthen our communities. We urge our residents to vote YES on this proposal on August 5, 2014.

BE IT FINALLY RESOLVED that copies of this Resolution be forwarded to the other 82 counties and the Michigan Association of Counties.

Roll call vote: Byl, yes; Kolbe, yes; Brown, yes; Walker, yes; Powers, yes; Dykema, yes; and, Van Sickle, yes. Motion carried.

CERTIFICATION:

The undersigned, being the Clerk of Oceana County, does hereby certify that on the 12th day of June, 2014, the Oceana County Board of Commissioners did adopt the above Resolution at its Regular Meeting.

A handwritten signature in black ink, appearing to read "Rebecca J. Griffin", written over a horizontal line.

Rebecca J. Griffin, Clerk
Oceana County
Board of Commissioners



Talking Points

- **This proposal will create good Michigan jobs by modernizing our tax system.** According to the Anderson Economic Group, the proposal will create 15,000 Michigan jobs and increase business investment by \$450 million.
- **The proposal eliminates the personal property tax for small businesses.** This is a tax that all businesses must pay every year on every piece of equipment they own. The tax level on personal property is unique to Michigan and puts our state at an economic disadvantage in competing for new businesses and jobs.
- Not only do small businesses pay the six percent sales tax when they purchase equipment, they also pay the personal property tax each year just for owning equipment.
- Here's one small business' story: "For more than a century, Michigan businesses like mine have been paying personal property taxes on every piece of equipment every year they have owned it," said Robert Brammer, president of Stromberg Carlson Products in Traverse City. "In our case, some of that equipment dates back to when my grandfather ran this business! I could have instead invested that money where I really wanted to – in growing my business and creating new jobs right here in Traverse City."
- **This proposal protects local community services.** Many communities rely on the money raised by the personal property tax to help fund local services like education, police, fire, ambulances, jails, roads and libraries. This proposal guarantees that 100 percent of the money a community loses from the elimination of the personal property tax will be replaced using the

more stable State Use Tax.

- **Heavy reliance on personal property tax revenue exposes communities to severe risk.** When Electrolux moved its Greenville, Michigan operations to Mexico, its personal property tax taxable value dropped from \$40M in 2006 to \$34M in 2007. Between 2012 and 2013, Greenville's personal property tax taxable value dropped by more than 50 percent when a major solar panel producer went bankrupt.
- **This proposal ensures local community services funding is not subject to the uncertainty and politics of annual state budget battles.**
- **The proposal is not a tax increase – for anybody.** It is paid for by eliminating special corporate tax breaks that the legislature has already voted to end, and by establishing a special statewide Essential Services Assessment paid only by manufacturers receiving a personal property tax reduction.
- **This proposal does not amend Michigan's constitution.** Michigan requires voters to approve certain changes in local taxes, which is why this is on the August primary ballot.

Mike Hoagland

From: Thom Bardwell [tbardwell@hillsanddales.com]
Sent: Wednesday, June 11, 2014 3:41 PM
To: Christine Trisch; Craig Kirpatrick; Matt Bierlein; MHoagland@TuscolaCounty.org; Roger Allen
Subject: FW: Prop 1 Letter to the Editor Request

Mike and Commissioners,

I'm forwarding a request from MAC and would like your thoughts tomorrow relating to this request.

Thanks,

Thom

From: Kiran Samra [mailto:ksamra@truscottrossman.com]
Sent: Tuesday, June 10, 2014 4:36 PM
To: tbardwell@tuscolacounty.org
Subject: Prop 1 Letter to the Editor Request

Thomas,

Karen Currie gave me your contact information and told me you would be a great candidate for writing a letter-to-the-editor (LTE) in support of Prop 1, the proposal that would eliminate the personal property tax for Michigan's small businesses while creating a more stable funding system to pay for important local community services such as police, fire, ambulances, schools, jails, roads, libraries and parks. I left a voicemail earlier today but just wanted to follow up again.

Submitting an LTE is very simple – takes less than five minutes – but extremely important to the success of this campaign. I am happy to walk you through the process for submitting an LTE over the phone, or you can simply follow the steps below.

Steps for Submitting an LTE:

- Go to <http://strongandsafecommunities.com>
- Click the "Get Involved" tab
- Select the "Write a Letter" to the Editor" tool
- Fill in your contact information
- Select the publications to which you wish to send your LTE
- Enter your LTE or use the sample LTE text that's already provided

It is with your help that this campaign will be successful. Please contact me at 517-487-9320 if you have any questions.

Thank you,
Kiran Samra

Mike Hoagland

From: Deena Bosworth [bosworth@micounties.org]
Sent: Wednesday, June 18, 2014 11:10 AM
To: mhoagland@tuscolacounty.org
Cc: Bierlein Matthew; Kirkpatrick Craig; Roger Allen; tbardwell@hillsanddales.com; Trisch Christine
Subject: RE: Full state revenue sharing funding

You are welcome!! You have been an outspoken advocate for a long time too! Thank you for your efforts.

Unfortunately the program will be eliminated in FY 15. I don't know if there is still additional monies left in FY 14 or not. Please call the Department to discuss you plans. They would know better than I would.

From: Mike Hoagland [mailto:mhoagland@tuscolacounty.org]
Sent: Wednesday, June 18, 2014 9:19 AM
To: Deena Bosworth
Cc: Bierlein Matthew; Kirkpatrick Craig; Roger Allen; tbardwell@hillsanddales.com; Trisch Christine
Subject: Full state revenue sharing funding

Deena

Just wanted to extend my appreciation for all of your efforts in helping to accomplish full state revenue sharing funding for the first time in many years. Lets hope that this is a long term arrangement and our state officials understand that this funding was agreed to many years ago.

One question is will the service base consolidation grant funding remain even though this string has been eliminated? We have some projects for which we are interesting in making funding application. If this grant program remains do you know the application timelines?

Again, thank you for all your hard work.

Mike

Michael R. Hoagland
Tuscola County/Controller Administrator
125 W. Lincoln
Caro, MI. 48723
989-672-3700
mhoagland@tuscolacounty.org



Tuscola County Sheriff's Office

420 Court Street • Caro, MI 48723

Lee Teschendorf, Sheriff
Glen Skrent, Undersheriff

Phone (989) 673-8161
Fax (989) 673-8164

06/09/2014

Tuscola County Board of Commissioners
Mr. Michael Hoagland, County Controller

During the last contract negotiations with the POAM our corrections officers and support staff in that bargaining union lost all their compensation days. This has reduced the need for call-in and the administrative time needed to fill vacancies, especially for the officers assigned corrections duties.

The support staff has asked they be allowed to accumulate a limited number of compensation days as explained by the attached letter dated 05/21/2014. After reviewing their explanation I agreed that if the employees specified were allowed to regain limited compensation days I would not oppose the request.

The bargaining unit voted and agreed to allow this as specified in the letter of understanding dated 05/28/2014. If approved by the Board of Commissioners it could result in a cost savings to the county since these particular employees are normally not replaced when they take any type of leave day.

I have signed the letter of understanding as have all the required union representatives and ask that the county consider and allow the change.

Sincerely,

Leland Teschendorf, Sheriff

5/21/14

Request letter of understanding

There are 5 deputies in the Corrections Union that are on a contractual 8 hour 5 day work week. These employees receive very limited overtime and their positions are not filled with part time or overtime when they are off work sick or on vacation.

The recent Union vote gave up the option of working any of the 13 Holidays for anything other than double time and 1/2 if it is a scheduled work day. The following is the current Schedule:

Corrections officers work 7 out of 14 days

Records/Community Corrections work 10 out of 14 days

This schedule means 78 more non-working days for Corrections than Records/CC

We are asking for a portion of our comp days to be returned. We feel it would be fair to cap the Comp days at 7 per year which is down considerably from the previous Contract which gave us 13. Also, any earned comp days are to be used and not eligible for payout at the end of the year.

The following 5 positions affected are:

Community Corrections, Lobby Clerk, Inmate Records Clerk, Criminal Records Clerk, Mechanic

We feel this would be a cost savings as we would not be required to receive double time and a half for working a Holiday and the comp days earned are not filled with part time or overtime. Also, there would be no option of receiving payout for any comp days not used.

This request for letter of understanding was voted on and approved by the Corrections Union on 5/20/14.

Thank you

POAM

Corrections Bargaining Unit

TUSCOLA COUNTY
-and-
POAM

5/26/14

Letter of Understanding effective 2014 Contract

Five positions in the Corrections Union that are on a contractual 8 hour 5 day work week will be eligible to receive up to 7 eight (8) hour comp days when working any Holiday at time and one half.

The options when working a Holiday that falls on a regularly scheduled day are:

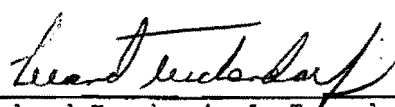
- *Request to be scheduled off for Holiday
- *Work at time and one half plus 8 hour compensation day to be taken within 12 months of Holiday
- *Work for Holiday pay "no comp day"

The following 5 positions affected are:
Community Corrections, Lobby Clerk, Inmate Records Clerk, Criminal Records Clerk, Mechanic

The comp days earned must be used and are not eligible for payout

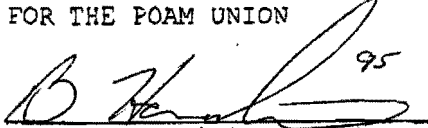
This letter of understanding was voted on and approved by the Corrections Union on 5/20/14.

FOR TUSCOLA COUNTY

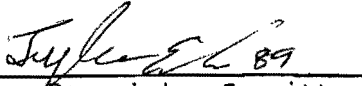


Leland Teschendorf, Tuscola County Sheriff


FOR THE POAM UNION

 95

Member-Bargaining Committee

 89

Member-Bargaining Committee

 POAM

Dan Kuhn POAM Representative

RESOLUTION

To: The Honorable Board of Commissioners
Huron County
Michigan

WE, the SAFETY COMMITTEE, respectfully beg leave to submit the following resolution for your consideration:

WHEREAS, a Canadian power company is proposing to develop an underground nuclear waste facility near Kincardine, Ontario; and

WHEREAS, the proposed facility would be situated less than 1 mile from the Lake Huron shoreline; and


WHEREAS, storing low and intermediate level waste so close to Lake Huron, which constitutes 21% of the world's fresh water supply, jeopardizes the fragile ecosystem and is a risk that cannot be afforded; now

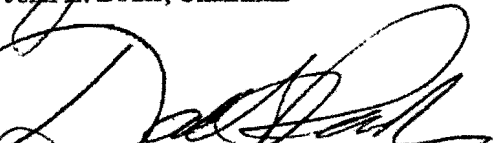
THEREFORE, BE IT RESOLVED that the Huron County Board of Commissioners hereby opposes the development of underground nuclear waste facility near Kincardine, Ontario because of the risk of polluting the Great Lakes and upsetting the ecosystem; and

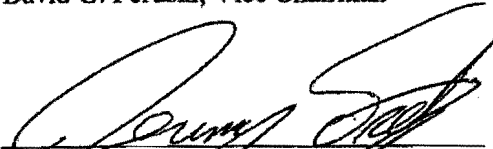
BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to all Michigan counties, and members of our State and Federal leadership, and the Province of Ontario.

Respectfully submitted,

SAFETY COMMITTEE


John L. Bodis, Chairman


David G. Peruski, Vice Chairman


Jeremy Tietz, Member

Dated: April 22, 2014