

Agenda
Tuscola County Board of Commissioners
Committee of the Whole Monday, May 24, 2021 – 8:00 A.M.
HH Purdy Building - 125 W. Lincoln, Caro, MI

RESIDENTS OF TUSCOLA COUNTY PLEASE TAKE NOTICE

A Hybrid Meeting, held in-person at the HH Purdy Building and virtually incorporating Google Meet Electronic remote access, will be implemented for this meeting. This is in accordance with Tuscola County Board of Commissioners 2021-07 Declaration of a Local State of Emergency related to COVID - 19

To participate in the Electronic Meeting you can:

Join by phone: (US) +1 440-462-2718 PIN: 288 461 437#
Join by Hangouts Meeting ID: meet.google.com/vqf-tezs-zau

8:00 A.M. Call to Order – Chairperson Bardwell
Roll Call – Clerk Fetting

County Updates

None

New Business

- 1. Building Codes - Debbie Powell, Cass City Village Manager**
- 2. Correspondence Regarding Mask Mandate (See A)**
- 3. Vehicle Policy Potential Changes (See B)**
- 4. Appointment to the Council on Aging**

10:00 a.m. BREAK

Old Business

- 1. Jail Update Discussion**
- 2. State of Emergency – Declaration for Open Meetings Act (OMA)**

Finance/Technology
Committee Leader **Commissioner Young** and Commissioner DuRussel

Primary Finance/Technology

1. Proposed L-4029 Tuscola County 2021 Tax Rates (**See C**)
 - a) Special Voted Fund Balance Information (**See D**)
 - b) Medical Care Facility Correspondence Regarding Millage (**See E**)
 - c) Road Commission Correspondence Regarding Millage (**See F**)
2. MGT Cost Allocation Plan Review (**See G**)

On Going and Other Finance and Technology

Finance

1. American Rescue Plan Act Ad-Hoc Committee – **Update on Funds**
2. Preparation of Multi-Year Financial Planning

Technology

3. GIS Update
4. Increasing On-Line Services/Updating Web Page

Building and Grounds

Committee Leader **Commissioner Grimshaw** and Commissioner DuRussel

Primary Building and Grounds

1. Annex Building Roof Bids – **Mike Miller, Building and Grounds Director (See H)**

On Going and Other Building and Grounds

1. Lease with Dost Property, LLC - **Update**
2. State Police Water and Annexation
3. IT Department Space Needs - **Update**
4. Vanderbilt Park Survey

5. Animal Shelter Cat Room Viewing Window Bids

Personnel

Committee Leader **Commissioner Grimshaw** and Commissioner Vaughan

Primary Personnel

1. Controller/Administrator Employment Agreement Renewal/Discussion – Potential Changes to Controller and Administrator or Keep Combined
2. County Draft Nepotism Policy – *will be addressed on May 27th*

On-Going and Other Personnel

1. Paperless Payroll Update
2. Refilling Full-Time Employee (FTE) Vacancies -Board Review and Approval
3. Workmans Compensation
4. Michigan Employees Retirement System (MERS)
5. Michigan Association of Counties (MAC) 7th District Meeting Updates
6. Safety Committees – Watch for Grant Opportunities

Other Business as Necessary

1. Airport Authority Board
2. Phragmites Update
3. Parks and Recreation Commission Resignation Letter from Steve Erickson (**See I**)

On-Going Other Business as Necessary

1. Animal Control Ordinance

Public Comment Period



Tuscola County

Clayette Zechmeister <zclay@tuscolacounty.org>

Fwd: [EXTERNAL] ending mask mandate for vaccinated people

1 message

Thomas Bardwell <tbardwell@tuscolacounty.org>

Fri, May 14, 2021 at 1:16 PM

To: Clayette Zechmeister <zclay@tuscolacounty.org>, Kim Vaughan <kvaughan@tuscolacounty.org>, Tom Young <tyoung@tuscolacounty.org>, Doug DuRussel <ddurussel@tuscolacounty.org>, Jodi Fetting <jfetting@tuscolacounty.org>, Steve Anderson <tcemanderson@tuscolacounty.org>, Ann Hepfer <ahepfer@tchd.us>

Please review and place on COW for further discussion under New Business

Thanks

Please forward a copy of this email to Commissioner Grimshaw, Senator Daley and Representative Green

Sent from my iPhone

Begin forwarded message:

From: michelle walker <fayraywalker@yahoo.com>

Date: May 14, 2021 at 10:32:53 AM EDT

To: tbardwell@tuscolacounty.org

Subject: [EXTERNAL] ending mask mandate for vaccinated people

Hello Mr. Bardwell. I am a resident of Almer township and I am writing to you today to ask you to tell the Tuscola county health department to immediately end the mask mandates on vaccinated people in light of the CDC and President Biden's announcement yesterday. My family is fully vaccinated including my 17 year old daughter who is a junior at Caro High School. We received a message from the school last night that they will not be following President Biden's announcement and that they have to follow the health departments recommendation. So, they will still be requiring masks at school until they are told by the health department they can stop requiring them of fully vaccinated people. Our overreaching governor and MDHHS has been preaching that they follow the "data and science" for over a year, well it's time they follow the data and science including the CDC and President Biden's announcement and end the ridiculous mask mandate for vaccinated citizens. Especially given the very harassing nature exhibited toward schools and businesses over the past year by the Tuscola county health dept.

Thank you for service to the county and your consideration in this matter.

Sincerely,
Michelle Walker

Vehicle Policy

Revised 7/14/2016

1. PURPOSE

This policy establishes rules, regulations, and procedures regarding the effective and efficient use of County financed and owned vehicles ("County vehicles"). The policy shall apply to the usage, maintenance, and replacement of County vehicles. The basic guideline of this policy shall be that the use of a County vehicle by an employee or the compensation for the use of a privately owned vehicle will be only for official County business, and in compliance with the rules and regulations detailed in this policy. No vehicle may be purchased or sold without the approval of the Tuscola County Board of Commissioners. The terms of this policy serve as a condition to the approval of the purchase of any County financed or owned vehicle.

2. POLICY

2.1 Policy Administration: The County Controller/Administrator shall be responsible for the overall administration of this policy with assistance from the Director of Building and Grounds and Human Resources Coordinator as provided herein. As further provided herein, responsibilities for implementing specific points of this policy are delegated to the elected and appointed department heads.

2.2 Driver's License: No County officer or employee may operate a County vehicle unless he or she has a valid Michigan driver's license, without restrictions except as to the use of corrective lenses. Except for the Sheriff's Department, the Human Resource Coordinator will verify that each new employee has a valid driver's license. Also, the validity of employee driver licenses will be checked on an annual basis. The Sheriff's Department will assume the responsibility for verifying the driver's licenses of all new Sheriff's Department personnel. The elected and appointed department heads must verify that employees in their respective departments maintain a driver's license in good standing in order to operate a County vehicle.

2.3 Driver's Record: The Human Resource Coordinator will obtain a copy of a proposed new hire's driving record and submit a copy to the department head or elected official who is considering the employment of the person. The record may also be submitted to the Personnel Committee of the Tuscola County Board of Commissioners for its consideration and review.

If an employee who uses a County vehicle in the performance of his duties has his license revoked, suspended, or any convictions beyond the restriction that corrective lenses be utilized, the employee must immediately report the limitation to his supervisor. The department head or elected official, in conjunction with the Personnel Committee – if it is involved, shall determine whether an individual's driving record or license restriction, suspension or loss disqualifies him or her from being offered employment or from continued employment.

Vehicle Policy

2.4 Vehicle Insurance/Registration: The elected and appointed department heads must verify that each vehicle assigned to their operation has an up-to-date copy of vehicle registration and proof of insurance kept in the glove box.

The Director of Building and Grounds will verify that each pool vehicle has an up-to-date copy of vehicle registration and proof of insurance kept in the glove box. Also, the vehicle title shall be provided to the County Clerk as official record of vehicle ownership.

Vehicle insurance records are maintained by the Human Resource Coordinator, but it is each department head's responsibility to monitor and notify the Human Resources Coordinator when a vehicle is added, deleted, or transferred in order to maintain accurate up-to-date records.

Employees who utilize their personal vehicles for County business, shall provide a copy of their vehicle insurance to the Human Resource Coordinator.

2.5 Accident Reporting: All accidents involving County vehicles or privately owned vehicles being used for County business must be reported immediately to the appropriate law enforcement agency and then to the Human Resources Coordinator at the beginning of the next business day.

Any employee involved in an accident should not discuss the circumstances surrounding the incident with anyone other than the appropriate law enforcement agency, the Human Resources Coordinator, County Controller/Administrator, and, if applicable, the elected officials to whom he or she reports.

2.6 Vehicle Fuel: All police and pool car vehicles shall obtain fuel at the designated gas station in Caro using assigned credit cards.

2.7 Vehicle Maintenance: All police and pool car vehicles shall be taken to the County Mechanic for maintenance, both interior and exterior. The County Mechanic will determine whether he will make the repairs or whether the vehicle will be taken to a local repair garage. Departments with vehicles will be notified by the County Mechanic when certain maintenance work is due to be done.

Each driver shall visually inspect the vehicle prior to each operation, including the tires and windshield.

2.8 Auction of Vehicles: The County Director of Building and Grounds and the County Mechanic, with the approval of the Board, will determine which County vehicles will be sold during County auctions.

2.9 Vehicle Assignment from the Pool: The Director of Building and Grounds shall be responsible for the assignment of pool cars. Police vehicles are assigned by the County Sheriff.

Vehicle Policy

The employees who use vehicles on a daily year-a-round basis may be assigned a vehicle to use on a regular basis. All other employees who use vehicles on a seasonal, occasional, or other than a daily year-a-round basis must request the use of a vehicle. Requests will be granted on a first-come first served-basis. The request must be made no sooner than 30 days in advance of the date of use. Also, a vehicle may only be requested for seven calendar days at one time.

Every possible attempt to accommodate the vehicle request will be made. However, there may be occasions when a vehicle is not available due to the limited number and the demand.

A County vehicle from the pool may be used to attend conferences and training sessions if a pool vehicle is available. First priority, however, will be given to the use of the pool vehicles for day-to-day County operations.

2.10 Driver Responsibilities: Each person assigned a county vehicle shall be responsible for the following:

- A. Safe driving practices, speed limits and other laws and regulations are to be observed at all times while operating a county vehicle. The driver shall be responsible for ensuring that all occupants are properly secured by a seat belt while the car is in operation.
- B. Tuscola County prefers that smoking not occur in County vehicles.
- C. The interior of the County vehicle is to be kept neat and clean and free of food, wrappers, cans, bottles and wastepaper at all times.
- D. No County vehicle may be driven out-of-state without advance approval of the Controller/Administrator, who shall verify that the vehicle insurance is recognized in all states in which the vehicle may be driven.
- E. No County vehicle shall be driven by anyone except the County officer or employee to whom that vehicle has been assigned.

2.11 On Call/Emergency Assignment: County vehicles may be assigned by the County Board of Commissioners to employees who are "on-call" duty beyond normal working hours in order to insure a quick response to emergency or after hour calls for service. At the time of adoption of the Policy, vehicles assigned under this section include:

Sheriff
Undersheriff
Emergency Services Director
Detectives (2)

← Animal Control

Vehicle Policy

("During an emergency, the Drain Commissioner and the Buildings and Grounds Director will be assigned a vehicle for usage on a 24 hour basis.)

2.12 Personal Business: Except those cars assigned under Section 2.11 above, no County vehicle shall be used for any purpose other than official County business. All vehicles assigned to employees or officers under the "on call" provisions in Section 2.11, shall be used only when the employee to whom the vehicle is assigned is responding to, or working on, official County business that requires "on call" attention. When the employee or officer is not "on call," the County vehicle must be parked at the employee's place of residence. All riders in County vehicles must be riding in the vehicle pursuant to official County business.

2.13 Traffic Infractions: Findings of Guilt or Civil Responsibility: Any employee or officer who is issued any criminal or civil citation or process for the violation of any local, state, or federal law or ordinance, for the illegal or improper operation of a County vehicle, shall be completely and solely responsible for the payment of any and all attorney fees, court fines, court costs, and all other expenses incurred coincident thereto, and shall hold the County of Tuscola harmless for the same. If the employee is found responsible for the offense, the employee may be disciplined, including discharged, at the discretion of the elected or appointed official who is the employee's supervisor.

2.14 County Vehicle Preference: County officers and employees should attempt to use County pooled cars first, and only use a personal vehicle if a pool car is unavailable. A copy of the employee's personal automobile insurance must be on file with the Human Resource Department; prior to using a personal vehicle for County business.

2.15 Based on county insurance company policy, a county vehicle cannot be operated if an individual has 5 or more driving points

ORIGINAL TO: County Clerk
 COPY TO: Equalization Department
 COPY TO: Each Township or City Clerk

2021 TAX RATE REQUEST (This form must be completed and submitted on or before September 30, 2021)
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County(ies) Where the Local Government Unit Levies Taxes	2021 Taxable Value (All)	2,042,915,934
Local Government Unit Requesting Millage Levy	2021 Taxable Value minus RenZones	2,035,743,482
For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties		

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Source	Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, etc.	2020 Millage Rate Permanently Reduced by MCL 211.34d	2021 Current Year Millage Reduction Fraction	2021 Millage Rate Permanently Reduced by MCL 211.34d	2021 Millage Rollback Fraction	2021 Maximum Allowable Millage Levy *	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
Alloc	Operating	Nov-64	4.2000	3.9141	1.0000	3.9141	1.0000	3.9141	3.9141		frozen
Sp Voted	Bridges/Streets	Aug-16	0.4807	0.4807	1.0000	0.4807	1.0000	0.4807		0.4807	Dec-23
Sp Voted	Senior Citizens	Aug-17	0.3200	0.3200	1.0000	0.3200	1.0000	0.3200		0.3200	Dec-24
Sp Voted	Medical Care	Aug-18	0.2500	0.2500	1.0000	0.2500	1.0000	0.2500		0.2500	Dec-28
Sp Voted	Road Patrol	Aug-17	1.3300	1.3300	1.0000	1.3300	1.0000	1.3300		1.3300	Dec-24
Sp Voted	Roads/Streets	Aug-16	0.9657	0.9657	1.0000	0.9657	1.0000	0.9657		0.9657	Dec-23
Sp Voted	Mosquito	Aug-20	0.6316	0.6316	1.0000	0.6316	1.0000	0.6316		0.6316	Dec-25
Sp Voted	Recycling	Aug-16	0.1500	0.1500	1.0000	0.1500	1.0000	0.1500		0.1500	Dec-24
Sp Voted	Veterans	Nov-20	0.1700	0.1700	1.0000	0.1700	1.0000	0.1700		0.1700	Dec-26
Sp Voted	MSU Extension	Mar-16	0.1000	0.1000	1.0000	0.1000	1.0000	0.1000		0.1000	Dec-21

Prepared by: **Angie Daniels** Title: **Equalization Director** Date: **04.26.21**

Certification: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e and 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3)

Clerk Signature
 Secretary Signature
 Chairperson Signature
 President Signature

Type Name: **Jodi Fetting** Date: _____
 Type Name: **Thom Bardwell** Date: _____

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9. IMPORTANT: See instructions on the reverse side regarding where to find the millage rate used in column (5)

Revenue figures are derived from multiplying the millage rate against the taxable value located on the 4029. These figures do not account for properties exempt from Ad Valorem taxation.

Truth in Taxation Multiplier	1.0000
------------------------------	--------

Purpose of Millage	Current Year Revenue	Last Years Millage Rate	Current Millage w/o Hearing	Revenue W/O Hearing	Extra Revenue over Last Year	Percent Increase	Millage Increase	Length of Millage	Year Millage First Levied	Next Election?
Operating	7,968,103	3.9141	3.9141	0	7,968,103	#DIV/0!	0.0000			
Bridge/Streets	978,581	0.4807	0.4807	0	978,581	#DIV/0!	0.0000	8 yrs.	2016	
Senior Citizens	651,437	0.3200	0.3200	0	651,437	#DIV/0!	0.0000	8 yrs.	2017	
Medical Care	508,935	0.2500	0.2500	0	508,935	#DIV/0!	0.0000	10 yrs.	2019	
Road Patrol	2,707,538	1.3300	1.3300	0	2,707,538	#DIV/0!	0.0000	8 yrs.	2017	
Roads/Streets	1,965,917	0.9657	0.9657	0	1,965,917	#DIV/0!	0.0000	8 yrs.	2016	
Mosquito	1,285,775	0.6316	0.6316	0	1,285,775	#DIV/0!	0.0000	6 yrs.	2020	
Recycling	305,361	0.1500	0.1500	0	305,361	#DIV/0!	0.0000	8 yrs.	2017	
Veterans	346,076	0.1700	0.1700	0	346,076	#DIV/0!	0.0000	6 yrs.	2015	
MSU Extension	203,574	0.1000	0.1000	0	203,574	#DIV/0!	0.0000	6 yrs.	2016	2022
	16,921,297	8.3121	8.3121	0	16,921,297	#DIV/0!	0.0000			

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
 PERIOD ENDING 12/31/2020

GL NUMBER	DESCRIPTION	2020		ACTIVITY FOR MONTH 12/31/20	YTD BALANCE 12/31/2020
		END BALANCE 12/31/2019	ORIGINAL BUDGET		
Fund 207 - ROAD PATROL:					
TOTAL REVENUES		2,450,712.55	2,526,306.00	5,977.14	2,593,173.50
TOTAL EXPENDITURES		2,150,788.40	2,779,088.00	256,434.76	2,439,129.94
NET OF REVENUES & EXPENDITURES		299,924.15	1252,782.00	(250,457.62)	154,043.56
BEG. FUND BALANCE		879,963.29	1,179,897.44		1,179,897.44
END FUND BALANCE		1,179,887.44	927,105.44		1,333,931.00
Fund 214 - VOTED PRIMARY ROAD IMPROVEMENT:					
TOTAL REVENUES		1,735,114.38	1,810,274.00	511.17	1,796,360.50
TOTAL EXPENDITURES		1,566,697.74	1,345,695.00	0.00	1,743,467.71
NET OF REVENUES & EXPENDITURES		168,416.64	464,579.00	511.17	52,892.79
BEG. FUND BALANCE		8,570.75	176,987.39		176,987.39
END FUND BALANCE		176,987.39	641,566.39		229,880.18
Fund 230 - RECYCLING:					
TOTAL REVENUES		344,060.94	348,814.00	19,030.45	345,261.68
TOTAL EXPENDITURES		434,697.20	379,783.00	59,867.75	415,299.68
NET OF REVENUES & EXPENDITURES		(90,636.26)	(30,969.00)	(40,837.30)	(70,038.00)
BEG. FUND BALANCE		222,680.71	132,043.45		132,043.45
FUND BALANCE ADJUSTMENTS		(11.00)			
END FUND BALANCE		132,043.45	101,074.45		62,005.45
Fund 240 - VOTED MOSQUITO FUND:					
TOTAL REVENUES		1,134,522.15	1,183,354.00	574.57	1,175,502.17
TOTAL EXPENDITURES		899,320.21	1,202,536.00	136,239.13	1,035,372.23
NET OF REVENUES & EXPENDITURES		235,201.94	(19,182.00)	(135,683.56)	110,129.94
BEG. FUND BALANCE		121,190.59	356,392.53		356,392.53
END FUND BALANCE		356,392.53	337,210.53		496,522.47
Fund 279 - VOTED MSU:					
TOTAL REVENUES		178,995.18	187,036.00	2,237.59	208,703.04
TOTAL EXPENDITURES		155,068.80	179,673.00	38,510.55	155,578.59
NET OF REVENUES & EXPENDITURES		23,926.38	7,363.00	(36,292.96)	53,126.45
BEG. FUND BALANCE		(77,036.49)	(53,111.11)		(53,111.11)
FUND BALANCE ADJUSTMENTS		(1.00)			
END FUND BALANCE		(53,111.11)	(45,748.11)		15.34
Fund 295 - VOTED VETERANS:					
TOTAL REVENUES		305,768.81	319,444.00	128.77	316,202.72
TOTAL EXPENDITURES		338,529.75	379,091.00	64,373.18	354,693.43
NET OF REVENUES & EXPENDITURES		(32,760.94)	(59,647.00)	(64,244.41)	(38,490.71)
BEG. FUND BALANCE		138,239.92	105,478.98		105,478.98
END FUND BALANCE		105,478.98	65,831.98		66,988.27
Fund 296 - VOTED BRIDGE:					
TOTAL REVENUES		874,792.63	906,120.00	634.79	902,185.27
TOTAL EXPENDITURES		798,332.68	842,500.00	0.00	806,875.75
NET OF REVENUES & EXPENDITURES		76,459.95	40,389.00	634.79	495,609.52

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY
 PERIOD ENDING 12/31/2020

CL NUMBER	DESCRIPTION	2020		2020	ACTIVITY FOR		YTD BALANCE
		ORIGINAL	BUDGET		MONTH	INCR (DECR)	
		NORM (ABNORM)	AMENDED BUDGET				NORM (ABNORM)
Fund 296 - VOTED BRIDGE							
	BEG. FUND BALANCE	969,121.46	1,045,581.41	1,045,581.41			1,045,581.41
	END FUND BALANCE	1,045,581.41	1,085,966.41	1,111,201.41			1,541,190.93
Fund 297 - VOTED SENIOR CITIZENS							
	Fund 297 - VOTED SENIOR CITIZENS:						
	TOTAL REVENUES	573,965.78	597,906.00	597,906.00	203.62	594,413.87	95.42
	TOTAL EXPENDITURES	546,613.02	565,584.00	593,776.00	4,020.75	556,920.51	95.40
	NET OF REVENUES & EXPENDITURES	27,372.76	32,322.00	14,130.00	(3,817.13)	37,459.36	265.39
	BEG. FUND BALANCE	87,761.47	115,134.23	115,134.23		115,134.23	
	END FUND BALANCE	115,134.23	147,456.23	123,264.23		152,633.59	
Fund 298 - VOTED MEDICAL CARE FACILITY							
	Fund 298 - VOTED MEDICAL CARE FACILITY:						
	TOTAL REVENUES	455,883.82	475,230.00	475,230.00	531.05	468,678.29	98.62
	TOTAL EXPENDITURES	785,876.92	277,826.00	264,702.00	9,913.12	185,309.90	70.01
	NET OF REVENUES & EXPENDITURES	(329,993.10)	197,404.00	210,528.00	(9,382.07)	283,368.39	134.60
	BEG. FUND BALANCE	1,036,150.37	706,157.27	706,157.27		706,157.27	
	END FUND BALANCE	706,157.27	903,561.27	916,685.27		989,525.66	
TOTAL REVENUES - ALL FUNDS							
	TOTAL EXPENDITURES - ALL FUNDS	8,053,836.24	8,354,484.00	8,488,611.00	29,809.15	8,400,489.04	98.96
	NET OF REVENUES & EXPENDITURES	7,675,924.72	7,923,886.00	8,478,661.69	569,378.24	7,292,347.74	86.01
	BEG. FUND BALANCE - ALL FUNDS	377,911.52	430,598.00	9,949.31	(539,569.09)	1,109,141.30	1,137.87
	FUND BALANCE ADJ - ALL FUNDS	3,386,642.07	3,764,551.59	3,764,551.59		3,764,551.59	
	END FUND BALANCE - ALL FUNDS	(2.00)	4,195,149.59	3,774,500.90		4,872,695.89	

2020 to 2021

Indirect Cost Comparisons

Incoming General Fund Revenue

GL NUMBER	DESCRIPTION	2020 Actual Indirect Costs	2021 Budget Indirect Costs	2020-2021 Changes	2021 Fund Budget	10% De Minimus (1)	Difference from CAP Plan to 10% De Minimus
Revenues							
Dept 000 - CONTROL							
101-000-699.207	INDIRECT COSTS - ROAD PATROL	68,368.00	91,105.00	22,737.00	2,731,668.00	273,166.80	182,061.80
101-000-699.215	INDIRECT COST - FOC	170,685.00	210,464.00	39,779.00	1,160,275.00	116,027.50	(94,436.50)
101-000-699.218	INDIRECT COSTS - DISPATCH FUND	94,241.00	98,930.00	4,689.00	1,244,231.00	124,423.10	25,493.10
101-000-699.221	INDIRECT COST - HEALTH DEPT	10,578.00	12,627.00	2,049.00	3,592,222.00	359,222.20	346,595.20
101-000-699.230	INDIRECT COSTS-RECYCLING	42,573.00	66,968.00	24,395.00	385,785.00	38,578.50	(28,389.50)
101-000-699.240	INDIRECT COST - MOSQUITO	84,295.00	93,478.00	9,183.00	1,254,558.00	125,455.80	31,977.80
101-000-699.279	INDIRECT COST VOTED MSU	1,408.00	1,140.00	(268.00)	180,032.00	18,003.20	16,863.20
101-000-699.295	INDIRECT COST VOTED VET	8,482.00	9,283.00	801.00	376,498.00	37,649.80	28,366.80
101-000-699.297	INDIRECT COST - SENIOR CITIZENS FND	7,197.00	8,697.00	1,500.00	582,479.00	58,247.90	49,550.90
101-000-699.298	INDIRECT COST - MEDICAL CARE FAC	1,452.00	1,973.00	521.00	251,483.00	25,148.30	23,175.30
TOTAL REVENUES		489,279.00	594,665.00	105,386.00	11,759,231.00	1,175,923.10	581,258.10
							594,665.00
							(13,406.90)

(1) De Minimus Calculations are at 100% of Expenses. Actual rules will exclude certain expenses.

Those rules are not identified at this time.

2021 Percent of Indirect Cost on Special Millages Tax Revenue

DESCRIPTION	2021 TOTAL MILLAGE	2021 INDIRECT COST	2021 % OF TAX REVENUE
Revenues			
VOTED ROAD PATROL	2,642,572.00	91,105.00	3.45%
VOTED PRIMARY ROAD	1,918,746.00	0.00	0.00%
VOTED RECYCLING	298,034.00	66,968.00	22.47%
VOTED MOSQUITO	1,254,953.00	93,478.00	7.45%
VOTED MSU	198,689.00	1,140.00	0.57%
VOTED VETERANS	337,773.00	9,283.00	2.75%
VOTED BRIDGE	995,100.00	0.00	0.00%
VOTED SENIOR CITIZENS	635,807.00	8,697.00	1.37%
VOTED MEDICAL CARE FACILITY	494,124.00	1,973.00	0.40%
	8,775,798.00	272,644.00	3.11%

D.

Special Voted Millage Fund Balance Breakdown

DESCRIPTION	12-31-20		TOTAL Fund Balance
	Available Fund Balance	Wind Reserves	
Revenues			
VOTED ROAD PATROL	1,089,941.00	243,990.00	1,333,931.00
VOTED PRIMARY ROAD	44,328.18	185,552.00	229,880.18
VOTED RECYCLING	33,184.45	28,821.00	62,005.45
VOTED MOSQUITO	375,164.47	121,358.00	496,522.47
VOTED MSU	(19,199.66)	19,215.00	15.34
VOTED VETERANS	34,323.27	32,665.00	66,988.27
VOTED BRIDGE	1,448,827.93	92,363.00	1,541,190.93
VOTED SENIOR CITIZENS	94,374.59	58,259.00	152,633.59
VOTED MEDICAL CARE FACILITY	941,489.66	48,036.00	989,525.66
	4,042,433.89	830,259.00	4,872,692.89

D.

Tuscola County Medical Care Community

Your Care Partner in Skilled Nursing and Rehabilitation Therapy

1285 CLEAVER ROAD ♦ CARO, MICHIGAN 48723

PHONE (989) 673-4117 ♦ FAX (989) 673-6665

E.

Executive Management

Brenda Kretzschmer, RN, NHA – Chief Executive Officer

Maggie Root, CHC – Chief Financial Officer

Rachel Curtis, RN – Chief Nursing Officer

Arshad Aqil., M.D. – Certified Medical Director



Tuscola County Department of Health & Human
Services and Tuscola County Medical Care Facility
Board of Directors

Tyler Colling - Chairman

Sue Morris – Vice-Chair

Michael Bearden – Member

May 18, 2021

Clayette Zechmeister, Controller/Administrator

County of Tuscola

125 W. Lincoln St., Suite 500

Caro, MI 48723

RE: Tuscola County Medical Care Facility / Special Voted Millage Fund 298

Dear Mrs. Zechmeister:

Thank you for the opportunity to speak to the continued need for the 0.25 special voted millage rate for the Medical Care Facility, currently approved by the voters of Tuscola County through the year ended 12/31/2028. This special voted millage fund is used by Tuscola County Medical Care Facility for two major types of expenditures: first, the monthly Maintenance of Effort (MOE) fees due the State for administering the Medicaid program which covers the care of about 80% of our residents (+/-) and second, major capital improvements.

The Maintenance of Effort (MOE) program is mandated through Public Act 280 of 1939, also known as the Social Welfare Act (see attachment 1). Tuscola County is currently billed the rate of \$4.24 per Medicaid day of care in the Medical Care Facility (see attachment 2). The monthly amount due the State varies between \$16,000 and \$19,000 and is paid by the Tuscola County Treasurer from the Medical Care Facility's Fund 298. Annual revenues to Fund 298 are currently around \$480,000 per year, which covers these monthly payments to the State and the rest goes into the Fund balance which is used for our capital improvements for which we receive little reimbursement through the Medicaid fee for service program.

Please see attachment 3, which is our latest Medicaid program per diem rate letter. On page 3 of that letter, you will see at the top of the page that our plant costs for the year ended 12/31/2020 are approximately \$24.08 per day (depreciation, interest expense, lease expense, etc.). Our Plant Cost limit paid by the State is \$13.34 per day; therefore, we are losing \$10.73 per day (or a little over \$500,000 annually), in unreimbursed plant costs. As you can see, the Medicaid program emphasizes its reimbursement toward direct and indirect expenses related to patient care and significantly limits reimbursement for plant costs. Nonetheless, we are required to capitalize any expenditures related to construction, as well as any expenditures for equipment exceeding \$5,000.00. The balance accumulating in Fund 298 helps TCMCC cover the costs of these necessary capital outlay expenditures.

Currently, there is a balance in Fund 298 of \$989,000, which is decreasing monthly by our MOE payments due the State. We did not spend any accumulated funds in 2020; however,

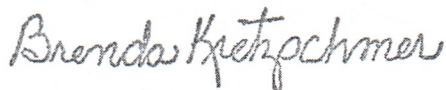
2020 was an anomaly for TCMCC, as it was for most healthcare providers. Significant restrictions amid the Covid-19 pandemic allowed little opportunity for us to bring in contractors for major capital repairs unless they were emergent. Prior to the pandemic, we had been spending these funds consistently. You may recall from requests submitted to the Board of Commissioners in years preceding 2020, TCMCC has used these funds on improvements including but not limited to the following examples: new handrails throughout Alderman, a major gas line repair, parking lot repair and re-stripe, a bladder scanner, two patient lifts, a new commercial dryer, a commercial washer, replacement PTAC units for resident rooms, replacement of resident room showers, replacement of resident room flooring in the Gabriel's Garden unit, replacement of four rooftop units at the Annex, replacement of a rooftop chiller at Alderman, etc. We also used some of these funds toward the expansion of our campus with the construction of the two small houses, to provide skilled-level nursing care to our residents in a more home-like setting.

As pandemic restrictions ease, we anticipate using the accumulated funds as soon as possible to address areas of the campus in need of repair or replacement, especially in our main building which was last renovated in 2003-2005. A few immediate examples are listed below.

1. The flooring in all resident rooms of the remaining four wings in Alderman needs replacement. The budgetary estimates from 2019 totaled about \$306,000 for this project.
2. The roof on our main building (Alderman) is in need of replacement. The budgetary estimate from 2019 was \$490,000. The most recent budgetary estimate we have received in 2021 is \$580,392.00.
3. Flooring in our ancillary services wing, Willow Run, is in critical need of replacement. The anticipated cost for this is about \$35,000.

In addition to the above items, we continue to replace building services equipment and major movable equipment in nursing, restorative, therapy, kitchen, laundry, housekeeping and maintenance as necessary. The Tuscola County Medical Care Community is grateful for the support of Tuscola County voters who saw fit to renew this millage in 2018 for another 10 years. This fund is critical to our ability to maintain our buildings and equipment in accordance with Nursing Home rules and Life Safety standards mandated in an industry that still uses a cost-based reimbursement model that does not encourage building upkeep.

Sincerely,



Brenda Kretzschmer, RN, NHA
Chief Executive Officer

Attachment 1 – Excerpt of The Social Welfare Act, Public Act 280 of 1939
Attachment 2 – MDHHS Maintenance of Effort Rate Letter dated 10/22/2019
Attachment 3 – MDHHS Notice of (Interim) Medicaid Reimbursement Rate eff. 1/1/2020

THE SOCIAL WELFARE ACT (EXCERPT)
Act 280 of 1939

400.109 Medical services provided under act; notice and approval of proposed change in method or level of reimbursement; definitions.

Sec. 109. (1) The following medical services may be provided under this act:

(a) Hospital services that an eligible individual may receive consist of medical, surgical, or obstetrical care, together with necessary drugs, X-rays, physical therapy, prosthesis, transportation, and nursing care incident to the medical, surgical, or obstetrical care. The period of inpatient hospital service shall be the minimum period necessary in this type of facility for the proper care and treatment of the individual. Necessary hospitalization to provide dental care shall be provided if certified by the attending dentist with the approval of the department. An individual who is receiving medical treatment as an inpatient because of a diagnosis of mental disease may receive service under this section, notwithstanding the mental health code, 1974 PA 258, MCL 330.1001 to 330.2106. The department shall pay for hospital services according to the state plan for medical assistance adopted under section 10 and approved by the United States Department of Health and Human Services.

(b) An eligible individual may receive physician services authorized by the department. The service may be furnished in the physician's office, the eligible individual's home, a medical institution, or elsewhere in case of emergency. A physician shall be paid a reasonable charge for the service rendered. Reasonable charges shall be determined by the department and shall not be more than those paid in this state for services rendered under title XVIII.

(c) An eligible individual may receive nursing home services in a state licensed nursing home, a medical care facility, or other facility or identifiable unit of that facility, certified by the appropriate authority as meeting established standards for a nursing home under the laws and rules of this state and the United States Department of Health and Human Services, to the extent found necessary by the attending physician, dentist, or certified Christian Science practitioner. An eligible individual may receive nursing services in an extended care services program established under section 22210 of the public health code, 1978 PA 368, MCL 333.22210, to the extent found necessary by the attending physician when the combined length of stay in the acute care bed and short-term nursing care bed exceeds the average length of stay for Medicaid hospital diagnostic related group reimbursement. The department shall not make a final payment under title XIX for benefits available under title XVIII without documentation that title XVIII claims have been filed and denied. The department shall pay for nursing home services according to the state plan for medical assistance adopted according to section 10 and approved by the United States Department of Health and Human Services. A county shall reimburse a county maintenance of effort rate determined on an annual basis for each patient day of Medicaid nursing home services provided to eligible individuals in long-term care facilities owned by the county and licensed to provide nursing home services. For purposes of determining rates and costs described in this subdivision, all of the following apply:

(i) For county-owned facilities with per patient day updated variable costs exceeding the variable cost limit for the county facility, county maintenance of effort rate means 45% of the difference between per patient day updated variable cost and the concomitant nursing home-class variable cost limit, the quantity offset by the difference between per patient day updated variable cost and the concomitant variable cost limit for the county facility. The county rate shall not be less than zero.

(ii) For county-owned facilities with per patient day updated variable costs not exceeding the variable cost limit for the county facility, county maintenance of effort rate means 45% of the difference between per patient day updated variable cost and the concomitant nursing home class variable cost limit.

(iii) For county-owned facilities with per patient day updated variable costs not exceeding the concomitant nursing home class variable cost limit, the county maintenance of effort rate shall equal zero.

(iv) For the purposes of this section: "per patient day updated variable costs and the variable cost limit for the county facility" shall be determined according to the state plan for medical assistance; for freestanding county facilities the "nursing home class variable cost limit" shall be determined according to the state plan for medical assistance and for hospital attached county facilities the "nursing class variable cost limit" shall be determined according to the state plan for medical assistance plus \$5.00 per patient day; and "freestanding" and "hospital attached" shall be determined according to the federal regulations.

(v) If the county maintenance of effort rate computed under this section exceeds the county maintenance of effort rate in effect as of September 30, 1984, the rate in effect as of September 30, 1984 shall remain in effect until a time that the rate computed under this section is less than the September 30, 1984 rate. This limitation remains in effect until December 31, 2022. For each subsequent county fiscal year, the maintenance of effort rate may not increase by more than \$1.00 per patient day each year.

(vi) For county-owned facilities, reimbursement for plant costs will continue to be based on interest expense and depreciation allowance unless otherwise provided by law.

(d) An eligible individual may receive pharmaceutical services from a licensed pharmacist of the person's choice as prescribed by a licensed physician or dentist and approved by the department. In an emergency, but not routinely, the individual may receive pharmaceutical services rendered personally by a licensed physician or dentist on the same basis as approved for pharmacists.

(e) An eligible individual may receive other medical and health services as authorized by the department.

(f) Psychiatric care may also be provided according to the guidelines established by the department to the extent of appropriations made available by the legislature for the fiscal year.

(g) An eligible individual may receive screening, laboratory services, diagnostic services, early intervention services, and treatment for chronic kidney disease under guidelines established by the department. A clinical laboratory performing a creatinine test on an eligible individual under this subdivision shall include in the lab report the glomerular filtration rate (eGFR) of the individual and shall report it as a percentage of kidney function remaining.

(h) An eligible individual may receive medically necessary acute medical detoxification for opioid use disorder, medically necessary inpatient care at an approved facility, or care in an appropriately licensed substance use disorder residential treatment facility.

(2) The director shall provide notice to the public, according to applicable federal regulations, and shall obtain the approval of the committees on appropriations of the house of representatives and senate of the legislature of this state, of a proposed change in the statewide method or level of reimbursement for a service, if the proposed change is expected to increase or decrease payments for that service by 1% or more during the 12 months after the effective date of the change.

(3) As used in this act:

(a) "Title XVIII" means title XVIII of the social security act, 42 USC 1395 to 1395III.

(b) "Title XIX" means title XIX of the social security act, 42 USC 1396 to 1396w-5.

(c) "Title XX" means title XX of the social security act, 42 USC 1397 to 1397n-13.

History: Add. 1966, Act 321, Eff. Oct. 1, 1966;—Am. 1967, Act 289, Imd. Eff. Aug. 1, 1967;—Am. 1970, Act 160, Imd. Eff. Aug. 2, 1970;—Am. 1972, Act 367, Imd. Eff. Jan. 9, 1973;—Am. 1977, Act 79, Imd. Eff. Aug. 2, 1977;—Am. 1980, Act 321, Imd. Eff. Dec. 12, 1980;—Am. 1980, Act 391, Imd. Eff. Jan. 7, 1981;—Am. 1984, Act 408, Imd. Eff. Dec. 28, 1984;—Am. 1990, Act 193, Imd. Eff. July 24, 1990;—Am. 1990, Act 261, Imd. Eff. Oct. 15, 1990;—Am. 1994, Act 352, Imd. Eff. Dec. 22, 1994;—Am. 1995, Act 277, Imd. Eff. Jan. 8, 1996;—Am. 1996, Act 473, Imd. Eff. Dec. 26, 1996;—Am. 1997, Act 173, Imd. Eff. Dec. 30, 1997;—Am. 2000, Act 168, Imd. Eff. June 20, 2000;—Am. 2002, Act 673, Imd. Eff. Dec. 26, 2002;—Am. 2006, Act 327, Imd. Eff. Aug. 10, 2006;—Am. 2006, Act 576, Imd. Eff. Jan. 3, 2007;—Am. 2011, Act 53, Imd. Eff. June 8, 2011;—Am. 2012, Act 48, Imd. Eff. Mar. 13, 2012;—Am. 2016, Act 551, Eff. Apr. 10, 2017;—Am. 2017, Act 253, Eff. Mar. 27, 2018;—Am. 2018, Act 315, Imd. Eff. June 29, 2018.

Compiler's note: For transfer of powers and duties of the home help program and the physical disabilities program from the family independence agency to the director of the department of community health, see E.R.O. No. 1997-5, compiled at MCL 400.224 of the Michigan Compiled Laws.

Popular name: Act 280



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES

LANSING

GRETCHEN WHITMER
GOVERNORROBERT GORDON
DIRECTOR

October 22, 2019

County Treasurer
County of Tuscola
125 Lincoln Street
Caro, MI 48723-1590RE: MAINTENANCE OF EFFORT (MOE) RATE DETERMINATIONS
Billing Rate Change Effective as of October 1, 2018 MOE Bills
FYE December 31, 2019 and December 31, 2020
Rate \$4.24

Dear County Treasurer:

Enclosed is the determination for the county MOE rate effective for the above referenced time period(s). The rate was calculated in accordance with Public Act 391 of 1980, amended by Public Act 408 of 1984 and amended by PA 193 of 1990 which established the county's responsibility for continuing financial support of the health care facility operated by the county.

The rate calculation sheet takes into consideration the changes in the Medicaid reimbursement methodology. Medicaid sub-limits were accounted for to provide assurance that the provisions of Public Act 193 were addressed including the MOE rate limitation in effect. The MOE rate limitation is the lesser of the rate determined in accordance with the provisions of the Act, or the MOE rate in effect for September 30, 1984.

The MOE billing rates on the monthly MOE billing system have been changed to reflect the enclosed rate action. Future MOE monthly billing statements will reflect the new MOE rate. The billing adjustment amounts for prior service days billed at the previous MOE billing rate will be completed in a billing adjustment calculation. The notice of the billing adjustment will be provided to the Department of Health and Human Services, Accounting Division. The billing adjustment detail and notice will be included in the accounting office's MOE account statement issued to the county.

If you have any questions or concerns regarding the MOE rate determinations, please submit them in writing to the following address:

Attn: Mark R. West, Section Manager
LTC Reimbursement and Rate Setting Section
Bureau of Audit
P.O. Box 30815
Lansing, Michigan 48909-7979

Sincerely,

/S/ Mark R. West, Section Manager
LTC Reimbursement and Rate Setting Section

Enclosures

cc: Administrator, Tuscola County Medical Care Facility

Michigan Department of Health and Human Services
Calculation of Medicaid Reimbursement Rate
Maintenance of Effort

Rate Effective: 10/01/2019
 County: Tuscola
 Provider: Tuscola County Medical Care Facility

I. Computation of Costs

	Base	Support
A. Cost Data from: Filed Cost Report 12/31/2018	246.354050	
1. Actual Base Costs		0.310941
2. Support/Base Ratio		76.601723
3. Imputed Support Costs		76.601723
4. Per Day Costs for MOE Calculation	246.354050	76.601723
6. Projection through FYE	\$244.81	\$76.12
7. Total Projected variable costs[Line A.6 Base plus Support]	<u>244.81</u>	<u>\$320.93</u>
 B. Rate Data from FYE 09/30/2020		
1. Base cost per rate		\$244.81
2. Support cost per rate		\$76.12
3. Class III DRI Variable Cost Limit		\$318.27
 C. Cost or Rate basis for MOE		\$320.93
[Line B.1 Base cost per rate plus lesser of Line A.6 Support or Line B.2 Support cost]		

II. MOE Rate Calculation

A. Cost or Rate basis for MOE [Lesser of Line I.B.3 or Line I.C.]	\$318.27
B. Class I Variable Cost Limit	\$218.35
C. Difference [Line II.A minus Line II.B.]	\$99.92
D. Times Percent per Public Act 408 of 1984	45.00%
E. MOE Rate - before excess cost limitation	\$44.96
F. Excess Cost Limitation [Line I.A.7. minus Line I.B.3, not less than 0.]	\$2.66
G. Calculated MOE Rate [Line II.E minus Line II.F, not less than 0.]	<u>\$42.30</u>

III. MOE Rate Limitation (per Amended Public Act 408 of 1984)

\$4.24

IV. MOE Rate Effective : 10/1/2019

\$4.24



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

ELIZABETH HERTEL
DIRECTOR

Administrator
Tuscola County Medical Care Facility
1285 Cleaver Road
Caro, MI 48723-0313

RE: NOTICE OF INTERIM MEDICAID REIMBURSEMENT RATE
National Provider Identifier No. 1215934534

Dear Provider:

The facility's medicaid routine nursing care reimbursement rate has been revised to reflect the following:

INTERIM RATE REBASING. The Provider's filed cost report has been used to complete an interim rate setting in accordance with Section 1633 of Public Act 352 of the Department of Community Health Appropriations Act for fiscal year 1996-1997. This action is only temporary until the audit data is available. The audit cost data rate rebasing will be done following completion of the cost report audit. The audited rebased rate will be effective for service days retroactive to the Provider's appropriate rate year begin date. A payment adjustment will be made for any overpayment or underpayment resulting from payment of the interim rate. The audited rebased rate will be on the Medicaid payment system to be paid for services effective for the month following a thirty (30) day rate notification. The interim rate determination is not appealable, however the Provider is afforded the right of appeal with the audited rebase rate determination. If the audited rebased rate is appealed, the Provider will be paid the higher of the audited rebase per diem rate or the per diem rate that was paid for services immediately before the interim rebase rate was effective .

- | | |
|--|--|
| <input type="checkbox"/> Filed Plant Cost Certification Data | <input type="checkbox"/> Nurse Aide Training and Testing Lockout |
| <input type="checkbox"/> Submitted Nurse Aide Training and Testing data | <input type="checkbox"/> Non-Available Bed Plan |
| <input type="checkbox"/> Change in Bed Certification (Medicare/Medicaid) | <input type="checkbox"/> Termination of Non-Available Bed Plan |
| <input type="checkbox"/> Rate Relief (Accelerated Rebasing) | <input type="checkbox"/> Amended Cost Report |
| <input checked="" type="checkbox"/> Other: PCC - Continuation | |

Date of services beginning: 01/01/2020

Rate: \$331.80

Date rate effective on payment system: N/A

If the "Date rate effective on payment system" line is different from the "Date of services beginning" line, a gross adjustment payment will be determined for the amount of payment difference for the time period. If this is applicable, the provider will receive notice of the gross adjustment prior to the processing of such adjustment.

The facility will be reimbursed on the basis of the lower of customary charge to the general public or the Medicaid reimbursement rate. The provider should bill the Medicaid Program the total charge based on the usual and customary charge of the facility.

Sincerely,
Mark R. West, Section Manager

/S/ Tim Caggegi Jr., Medicaid Auditor
LTC Reimbursement and Rate Setting Section

Enclosure

Michigan Department of Health and Human Services

Calculation of Medicaid Reimbursement Rate

Date: 04/16/2021
 Provider Name: Tuscola County Medical Care Facility
 National Provider Identifier No. 1215934534
 FYE: December 31
 Effective Date: 01/01/2020

I. Calculation of Variable Rate Base

Total Beds: 159
 LTC Beds 159

A. Variable cost per day	Audited Cost Report 12/31/2018	322.688303
B. Base cost per day:		246.359684
C. Support cost per day:		76.328618
D. Provider's support/base ratio		0.309825
E. Support/Base ratio limit per bed size group		0.354700
F. Cost Index	From: 12/31/2018 To: 10/01/2018	0.993739
G. Indexed base cost component (BCC) (base cost per day times CI)		244.817226
H. Indexed support cost component (SCC) (lesser of Provider's S/B ratio or S/B limit times indexed base cost)		75.850725
I. Variable rate base (VRB) (base cost component plus support cost component)		320.667952
J. Variable Cost Limit (VCL)	As of: 01/01/2020	318.270000
K. Lesser of Variable Rate Base or Variable Cost Limit		318.270000

II. Economic Inflationary Update (EIU)

A. Economic Inflation Rate (EIR)	From: 10/01/2018 To: 09/30/2020	0.00%
B. Lesser of Variable Rate Base or Variable Cost Limit		318.270000
C. Economic Inflationary Update		0.000000

**III. Quality Assurance Supplement (QAS)
 (Calculation for Informational Purposes Only)**

A. Lesser of Variable Rate Base or Variable Cost Limit		218.350000
B. Quality Assurance Adjustment Factor		21.76%
C. Quality Assurance Supplement		47.512960

**Michigan Department of Health and Human Services
Calculation of Medicaid Reimbursement Rate**

III. Calculation of Plant Cost Component

Filed Cost Report 12/31/2020

A. Depreciation and Interest Expenses	1,219,356
B. Total Days	50,647
C. Plant Cost Per Day	24.075581
D. Plant Cost Limit	13.342148
E. Lesser of Plant Cost or Plant Cost Limit	13.342148

Rate Calculation**Prospective Reimbursement**

A. Lesser of Variable Rate Base or Variable Cost Limit	318.270000
B. Economic Inflationary Update	0.000000
C. Variable Cost Component (Line A plus Line B)	318.270000
D. Plant Cost Component	13.342148
E. Reimbursement Rate Prior to Add-Ons	<u>331.612148</u>

OBRA Training & Testing Cost Settled

W/S 8 Costs: Audited Cost Report 12/31/2018	10,722	0.188611
---	--------	----------

Medicaid Reimbursement Rate

331.800759

Tuscola County Road Commission
1733 Mertz
Caro, MI 48723
Phone 989 673-2128
Fax 989 673-3294



To Our Future

MEMORANDUM

Date: May 20, 2021

To: Tuscola County Board of Commissioners

From: Michael Tuckey, Director of Finance/Clerk of the Board

R/E: County-Wide Local Bridge Millage Fund Balance

It is my understanding that the Board will be reviewing and discussing the county-wide millage tax rates at your May 24, 2021 Committee of the Whole Meeting. It is also my understanding that the millages with large fund balances are being scrutinized, in particular the Local Bridge Millage, and reducing the future tax rate is being considered.

First of all, a portion of that balance must be held in reserve due to the wind tax lawsuit. Secondly, the remaining balance is already earmarked for current and future year bridge projects. Furthermore, not only would the Road Commission's future funding be reduced, but also the future funding for eleven (11) cities/villages in Tuscola County who receive a share of that funding.

The Board of Tuscola County Road Commissioners strongly urge the County Board to not reduce the tax rate as these funds are critical in preserving the infrastructure of Tuscola County. I plan to attend your May 24th meeting to further discuss this topic.

Review and Analysis of the Federal Cost Allocation Plans, 2010 - 2019

Department	Departmental / Direct Expenditures														
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019					
1 Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-					
3 Postage Meter (101-104)	3,582	7,094	7,094	6,192	9,496	2,538	4,842	5,299	4,995	5,124					
4 Professional Services (101-202)	42,105	41,230	37,005	47,405	48,039	46,980	38,705	49,805	49,505	46,195					
5 Legal (101-211)	109,594	58,704	41,509	105,990	80,620	64,592	89,001	125,689	147,446	243,555					
6 Clerk (101-215)	387,925	390,864	397,964	387,766	427,728	414,758	429,694	444,828	426,686	473,564					
7 Controller (101-259)	335,728	348,178	289,873	279,233	300,402	306,117	312,482	331,184	346,746	394,281					
8 County Treasurer (101-253)	305,662	325,165	298,583	303,936	321,413	311,123	276,817	391,504	364,366	347,851					
9 Computer (101-259)	429,390	446,000	434,440	468,887	475,142	534,039	590,440	941,527	893,811	960,980					
10 Building & Grounds (101-265)	681,930	906,319	850,882	864,852	917,505	845,714	906,625	871,396	961,578	974,317					
11 Human Services Building (101-266)	55,302	50,394	53,670	54,559	56,447	59,866	52,486	53,703	51,687	46,216					
12 HH Purdy Building (101-880)	111,749	73,910	-	-	-	-	-	-	-	-					
13 Courthouse Security (101-303)	66,401	135,027	129,147	111,326	100,806	119,374	137,725	127,719	122,451	139,585					
14 Insurance (101-865)	153,333	146,894	208,134	133,088	111,340	77,051	92,530	59,533	110,850	84,847					
15 Sick/Vacation Payout (101-863)	91,853	74,478	88,845	39,152	30,523	51,111	10,240	20,458	8,514	52,244					
TOTAL	\$ 2,774,554	\$ 3,004,257	\$ 2,837,146	\$ 2,802,386	\$ 2,879,461	\$ 2,833,263	\$ 2,941,587	\$ 3,422,645	\$ 3,488,635	\$ 3,768,759					

Departmental Direct Expenditures: Building & Grounds

The largest share of direct costs for allocation in the cost plan are the building maintenance costs.

These costs are made up of three elements: (1) The expenditures reported in the Building & Grounds department, Fund 101, Dept 265. (2) Capital Expenditures reported in Fund 244. The entirety of these expenditures are added to this department, and those expenses that have been capitalized are later deducted (see the "Adjustments" section). Non-capitalized expenditures are identified to specific buildings for a location. (3) Wages for Mike Miller that are reported in Fund 230 Recycling. These wages are added in to aid in the calculation of General & Administrative time, are identified to the function "Recycling Direct" and are NOT allocated in the plan (see the "Unallocated / Direct Billings" section).

Each year, these three distinct elements of the Building & Grounds costs are identified in the narrative.

Distribution of the Building & Grounds costs to the benefitting buildings is based on time studies completed by the building & grounds staff. Certain costs, such as utilities, are identified to the benefitting buildings based on specific identified costs, using invoices or similar documentation for reference. Costs are then allocated to occupants of those buildings based on assigned square footage.

Departmental Direct Expenditures: Computer

The second largest share of direct costs for allocation are the Computer costs.

All salary, benefit, and general operational supply costs (such as printing & postage), are identified to the General Administration function and are allocated to the other functions of the department based on expenditures.

The majority of remaining costs are identified as Network or Department Specific.

- "Network" encompasses any costs that can be considered as required for maintaining a constant, high capacity, and secure network for all county computer users to access and use in the course of their duties. These costs are allocated to all departments based on the number of connected devices.

-Where detail is available identifying a cost, such as a service contract, as benefitting a single department, or a certain subset of departments, the cost is allocated to that department or to a function that allocates the cost based on the number of users.

**Tuscola County, Michigan
Review and Analysis of the Costs and /**

Department	Adjustments													
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019				
1 Building Depreciation	\$ 48,034	\$ 106,004	\$ 80,832	\$ 165,738	\$ 159,640	\$ 158,833	\$ 152,759	\$ 147,633	\$ 164,068	\$ 166,761				
2 Equipment Depreciation	9,470	13,034	17,499	7,024	11,098	22,563	37,426	68,674	86,381	88,263				
3 Postage Meter (101-104)	1,062	(902)	(902)	-	(3,134)	2,853	281	(175)	129	-				
4 Professional Services (101-202)	-	-	-	-	-	-	-	-	-	-				
5 Legal (101-211)	-	-	-	-	-	-	-	-	-	-				
6 Clerk (101-215)	-	-	-	-	-	-	(14,400)	(19,365)	-	-				
7 Controller (101-259)	-	-	-	-	-	-	(7,840)	(10,480)	-	-				
8 County Treasurer (101-253)	-	-	-	-	-	-	(6,983)	(14,524)	-	-				
9 Computer (101-259)	-	-	-	-	-	-	(18,980)	(195,163)	(112,636)	-				
10 Building & Grounds (101-265)	(16,793)	(6,192)	(6,192)	(7,188)	(6,362)	(5,391)	(119,193)	(74,801)	(115,437)	(111,474)				
11 Human Services Building (101-266)	-	-	-	-	-	-	-	-	-	-				
12 HH Purdy Building (101-880)	-	-	-	-	-	-	-	-	-	-				
13 Courthouse Security (101-303)	-	-	-	-	-	-	(3,770)	(3,844)	-	-				
14 Insurance (101-865)	45,344	54,574	(91,279)	98,766	99,691	115,366	121,979	114,754	113,948	124,134				
15 Sick/Vacation Payout (101-863)	-	-	-	3,081	13,483	8,717	53,146	2,900	241	33,356				
TOTAL	\$ 87,117	\$ 166,518	\$ (42)	\$ 267,421	\$ 274,416	\$ 302,941	\$ 194,425	\$ 15,609	\$ 136,694	\$ 301,040				

Adjustments: Depreciation

As the costs of annual depreciation for buildings, building improvements, and capitalized equipment are not reported directly in the General Fund expenditures, they are identified in this section as additions to the costs being allocated.

Adjustments: 2016 and 2017

In 2016 and 2017, costs related to Payment in Lieu of Retirement were deducted from the identified direct expenditures. This adjustment was made as it was an ineligible cost and was deducted from the audited expenditures of the department.

Adjustments: Insurance

Each year, the County directly bills certain non-general funds for their insurance premium costs. Those costs are added back into the Insurance department, to accurately allocate the related indirect costs. These additions are then deducted through the Direct Billing Credits.

**Tuscola County, Michigan
Review and Analysis of the Costs and**

Department	Incoming Expenditures														
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019					
1 Building Depreciation	\$ 1,227	\$ 4,242	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 500	\$ 500	\$ 500					
2 Equipment Depreciation	467	4,100	467	467	467	467	467	500	500	500					
3 Postage Meter (101-104)	931	735	1,582	1,536	1,638	1,556	1,741	5,662	5,887	4,259					
4 Professional Services (101-202)	772	674	747	1,090	787	862	723	903	998	947					
5 Legal (101-211)	1,575	1,020	1,204	2,958	4,435	4,189	5,278	7,331	7,218	6,205					
6 Clerk (101-215)	93,172	106,283	106,757	126,580	111,948	118,508	139,483	154,561	139,740	144,358					
7 Controller (101-259)	62,879	79,610	72,858	73,127	84,057	67,777	70,035	77,510	80,343	328,703					
8 County Treasurer (101-253)	108,778	85,789	72,740	81,113	97,631	86,623	78,156	67,419	74,787	65,718					
9 Computer (101-259)	81,339	45,773	32,718	27,331	44,895	35,432	49,565	153,051	130,986	139,681					
10 Building & Grounds (101-265)	56,600	73,175	70,648	70,708	76,855	82,719	94,312	91,134	101,854	104,111					
11 Human Services Building (101-266)	5,769	3,925	4,429	8,205	7,841	8,428	7,876	7,205	8,549	7,580					
12 HH Purdy Building (101-880)	1,174	1,580	480	481	1,743	478	479								
13 Courthouse Security (101-303)	5,789	7,129	9,234	8,649	8,305	8,912	8,767	7,758	8,646	15,751					
14 Insurance (101-865)	1,461	992	743	1,359	1,162	1,025	1,431	1,408	1,912	1,643					
15 Sick/Vacation Payout (101-863)	1,511	29,094	2,281	1,373	2,418	1,910	2,039	1,168	903	4,089					
TOTAL	\$ 423,444	\$ 444,121	\$ 377,355	\$ 405,444	\$ 444,649	\$ 419,353	\$ 460,819	\$ 576,110	\$ 562,823	\$ 824,045					

Incoming Expenditures

Incoming Expenditures are the costs allocated to central service departments from other central service departments. The Cost Allocation Plan is prepared using a double-step-down methodology, in which costs allocated to central service departments, from other central service departments, are identified as incoming costs and added to those costs being allocated to receiving departments.

In most cases, incoming costs are distributed to the functions of a department based on the relative expenditures of each function. When certain incoming costs can be identified to specific functions of a central service department, efforts are made to identify that distribution using customized methods. For example, no incoming costs to the Building & Grounds central service department are distributed to the Recycling Direct, Other Property, Phone Service, or Other Equipment functions, instead focusing on the maintenance-related building functions.

**Tuscola County, Michigan
Review and Analysis of the Costs and /**

Department	Unallocated / Direct Bill Credits														
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019					
1 Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-					
3 Postage Meter (101-104)	-	-	-	-	-	-	-	-	-	-					
4 Professional Services (101-202)	-	-	-	-	-	-	-	-	-	-					
5 Legal (101-211)	-	-	-	-	-	-	-	-	-	-					
6 Clerk (101-215)	473,731	488,652	496,097	509,108	530,218	521,730	542,444	568,454	555,426	607,305					
7 Controller (101-259)	-	-	11,583	8,417	27,852	28,377	28,530	28,354	34,385	101,864					
8 County Treasurer (101-253)	247,628	252,177	119,329	123,580	135,029	129,273	109,169	141,159	133,114	173,364					
9 Computer (101-259)	-	-	-	-	-	-	-	-	-	-					
10 Building & Grounds (101-265)	-	204,594	208,294	48,677	53,329	45,890	45,956	50,222	52,161	66,512					
11 Human Services Building (101-266)	-	-	-	-	-	-	-	-	-	-					
12 HH Purdy Building (101-880)	-	-	-	-	-	-	-	-	-	-					
13 Courthouse Security (101-303)	-	-	-	-	-	-	-	-	-	-					
14 Insurance (101-865)	41,036	52,223	80,421	98,230	95,868	115,366	121,979	114,754	113,948	124,134					
15 Sick/Vacation Payout (101-863)	-	-	-	3,081	13,483	8,717	53,146	2,900	241	33,356					
TOTAL	\$762,395	\$997,646	\$915,724	\$791,093	\$855,779	\$849,353	\$901,224	\$905,843	\$889,275	\$1,106,535					

Unallocated / Direct Bill Credits

Some expenditures identified in the cost plan are not allocated.

Building & Grounds, Insurance, and Sick/Vacation Payout have costs added in the "Adjustments" section, costs that have been directly charged to funds other than the General Fund but are added in for allocation purposes. These costs are then deducted as Direct Billing Credits, to avoid any "double-dipping" in the allocations.

The Clerk, the Controller, and the Treasurer each identify a share of staff time as "General Governmental" in nature, consisting of activities that are not allowable for allocation under the 2 CFR Part 200 guidance. These amounts are not allocated in the cost plan.

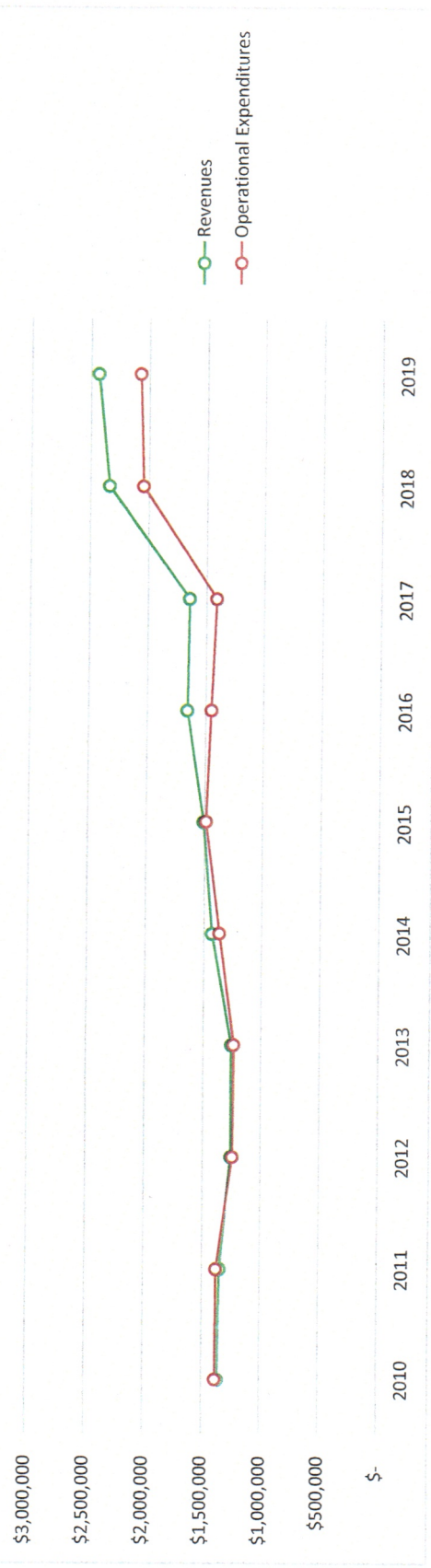
Tuscola County, Michigan
 Review and Analysis of the Costs and

Department	Total for Allocation										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1 Building Depreciation	\$ 49,261	\$ 110,246	\$ 81,299	\$ 166,205	\$ 160,107	\$ 159,300	\$ 153,226	\$ 148,133	\$ 164,568	\$ 167,261	
2 Equipment Depreciation	9,937	17,134	17,966	7,491	11,565	23,030	37,893	69,174	86,881	88,763	
3 Postage Meter (101-104)	5,575	6,927	7,774	7,728	8,000	6,947	6,864	10,786	11,011	9,383	
4 Professional Services (101-202)	42,877	41,904	37,752	48,495	48,826	47,842	39,428	50,708	50,503	47,142	
5 Legal (101-211)	111,169	59,724	42,713	108,948	85,055	68,781	94,279	133,020	154,664	249,760	
6 Clerk (101-215)	7,366	8,495	8,624	5,238	9,458	11,536	12,333	11,570	11,000	10,617	
7 Controller (101-259)	398,607	427,788	351,148	343,943	356,607	345,517	346,147	369,860	392,704	621,120	
8 County Treasurer (101-253)	166,812	158,777	251,994	261,469	284,015	268,473	238,821	303,240	306,039	240,205	
9 Computer (101-259)	510,729	491,773	467,158	496,218	520,037	569,471	621,025	899,415	912,161	1,100,661	
10 Building & Grounds (101-265)	721,737	768,708	707,044	879,695	934,669	877,152	835,788	837,507	895,834	900,442	
11 Human Services Building (101-266)	61,071	54,319	58,099	62,764	64,288	68,294	60,362	60,908	60,236	53,796	
12 HH Purdy Building (101-880)	112,923	75,490	480	481	1,743	478	479				
13 Courthouse Security (101-303)	72,190	142,156	138,381	119,975	109,111	128,286	142,722	131,633	131,097	155,336	
14 Insurance (101-865)	159,102	150,237	37,177	134,983	116,325	78,076	93,961	60,941	112,762	86,490	
15 Sick/Vacation Payout (101-863)	93,364	103,572	91,126	40,525	32,941	53,021	12,279	21,626	9,417	56,333	
TOTAL	\$ 2,522,720	\$ 2,617,250	\$ 2,298,735	\$ 2,684,158	\$ 2,742,747	\$ 2,706,204	\$ 2,695,607	\$ 3,108,521	\$ 3,298,877	\$ 3,787,309	

Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 1,319,298	\$ 1,269,564	\$ 1,243,566	\$ 1,238,252	\$ 1,350,237	\$ 1,457,204	\$ 1,573,774	\$ 1,553,355	\$ 2,318,357	\$ 2,378,645
Intergovernmental	13,731	17,460	2,700	3,472	14,053	19,342	59,697	54,705	7,298	33,650
Charges for Services	9,155	8,436	8,434	8,412	9,681	10,245	10,421	10,731	-	2,400
Interest & Rent	8,150	2,534	3,134	1,748	3,499	3,947	2,659	6,772	7,300	13,392
Reimbursements & Refunds	826	49,734	1,183	1,045	4,492	10,011	1,807	10,299	5,103	5,117
Other	14,984	1,407	1,718	6,100	50,618	9,070	9,130	9,190	43	429
Total Revenues	\$ 1,366,144	\$ 1,349,135	\$ 1,260,735	\$ 1,259,029	\$ 1,432,580	\$ 1,509,819	\$ 1,657,488	\$ 1,645,052	\$ 2,338,101	\$ 2,433,633
Expenditures										
Public Safety	1,302,110	1,307,442	1,209,321	1,191,493	1,262,248	1,425,596	1,377,379	1,310,866	2,042,344	2,069,286
Capital Outlay	61,280	67,873	31,632	41,859	100,845	59,196	70,466	98,233	-	-
Debt Service - principal	16,538	-	-	-	-	-	-	-	-	-
Debt Service - interest	1,213	-	-	-	-	-	-	-	-	-
Total Operational Expenditures	\$ 1,381,141	\$ 1,375,315	\$ 1,240,953	\$ 1,233,352	\$ 1,363,093	\$ 1,484,792	\$ 1,447,845	\$ 1,409,099	\$ 2,042,344	\$ 2,069,286
Other										
Transfer In (Out)	-	-	-	52,500	(52,500)	-	(26,853)	(36,907)	(57,458)	(64,423)
Net change in fund balance	\$ (14,997)	\$ (26,180)	\$ 19,782	\$ 78,177	\$ 16,987	\$ 25,027	\$ 182,790	\$ 199,046	\$ 238,299	\$ 299,924

Revenues vs Expenditures



Tuscola County, Michigan
Road Patrol Fund 207

Fund Statistics

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Ledger Transactions	2,121	2,272	2,196	2,301	2,223	2,321	2,355	2,715	2,893	2,706
AP Transactions	992	761	694	716	746	745	718	876	963	1,052
FTEs	15.59	18.25	17.29	14.91	13.80	15.12	15.71	14.49	19.24	20.92
# Computers		6	-	-	-	4	4	5	6	9
# email accounts		-	-	-	-	-	-	13	18	18
Postage charges		\$ 595.70	\$ 710.13	\$ 500.00	\$ 560.21	\$ 694.27	\$ 413.18	\$ 440.62	\$ 639.97	\$ 607.90

Allocations from Federal Cost Allocation Plan
To 207-303 Road Patrol

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2 Equipment Use / Depreciation	\$ 188	\$ 235	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Postage 101-104	146	106	136	91	112	127	77	133	189	\$ 212
4 Professional Services 101-202	2,932	1,165	717	981	980	945	1,071	1,575	1,621	1,334
5 Legal Services 101-211	7,351	4,595	3,178	7,689	6,247	5,229	7,501	9,546	1,150	19,547
6 Clerk 101-215	405	458	470	288	525	687	746	735	831	875
7 Controller 101-223	29,718	32,168	26,431	24,898	24,228	24,773	25,692	27,327	34,741	60,080
8 Treasurer 101-253	7,245	8,289	11,495	12,043	12,874	11,917	11,442	15,838	16,229	9,275
9 Computer 101-259	-	2,700	-	3,408	1,389	2,887	4,106	12,903	19,719	25,308
10 Building & Grounds 101-265	-	-	-	-	-	1,660	187	11,727	4,348	6,032
13 Insurance 101-865	6,757	(8,323)	(15,084)	5,637	9,076	904	1,131	(4,389)	8,534	135
14 Sick/Vacation Payout 101-863	7,787	9,022	7,900	3,537	(1,013)	4,205	5,503	1,930	725	(6,386)
TOTAL	\$ 62,529	\$ 50,415	\$ 35,427	\$ 58,572	\$ 54,418	\$ 53,334	\$ 57,456	\$ 77,325	\$ 88,087	\$ 116,412

To 207-330 Alcohol Enforcement

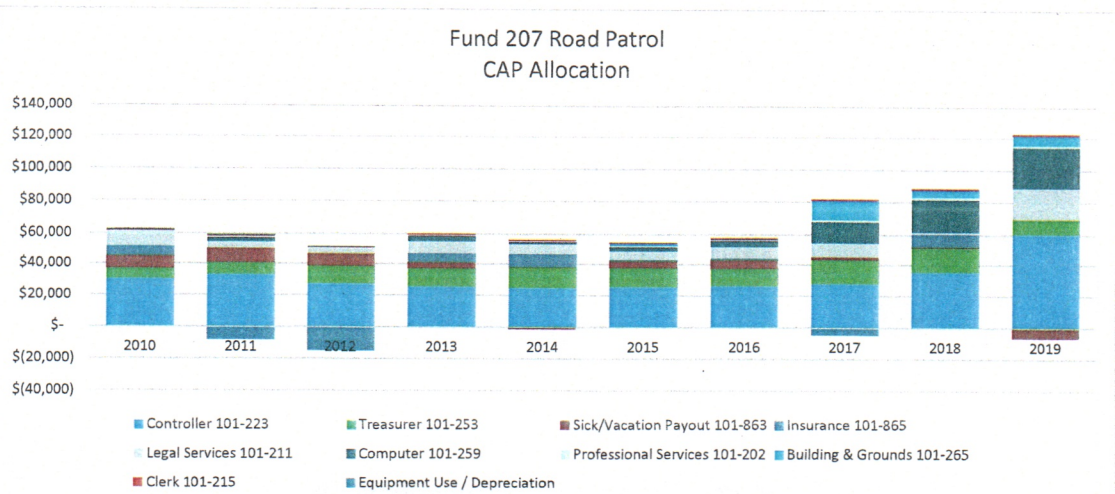
Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2 Equipment Use / Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Postage 101-104	-	-	-	-	-	-	-	-	-	\$ -
4 Professional Services 101-202	-	-	26	39	29	80	29	18	44	25
5 Legal Services 101-211	-	188	222	695	431	78	44	-	1	-
6 Clerk 101-215	-	2	2	1	1	3	2	-	-	-
7 Controller 101-223	-	323	238	124	110	374	131	16	60	-
8 Treasurer 101-253	-	-	418	473	382	1,008	309	177	444	14
9 Computer 101-259	-	-	-	-	2	-	-	-	6	-
10 Building & Grounds 101-265	-	-	-	-	-	-	-	-	-	-
13 Insurance 101-865	-	224	241	247	170	32	22	-	2	-
14 Sick/Vacation Payout 101-863	-	125	78	19	18	39	25	-	1	-
TOTAL	\$ -	\$ 862	\$ 1,225	\$ 1,598	\$ 1,143	\$ 1,614	\$ 562	\$ 211	\$ 558	\$ 39

COMBINED to Fund 207

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2 Equipment Use / Depreciation	\$ 188	\$ 235	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Postage 101-104	\$ 146	\$ 106	\$ 136	\$ 91	\$ 112	\$ 127	\$ 77	\$ 133	\$ 189	\$ 212
4 Professional Services 101-202	\$ 2,932	\$ 1,165	\$ 743	\$ 1,020	\$ 1,009	\$ 1,025	\$ 1,100	\$ 1,593	\$ 1,665	\$ 1,359
5 Legal Services 101-211	\$ 7,351	\$ 4,783	\$ 3,400	\$ 8,384	\$ 6,678	\$ 5,307	\$ 7,545	\$ 9,546	\$ 1,151	\$ 19,547
6 Clerk 101-215	\$ 405	\$ 460	\$ 472	\$ 289	\$ 526	\$ 690	\$ 748	\$ 735	\$ 831	\$ 875
7 Controller 101-223	\$ 29,718	\$ 32,491	\$ 26,669	\$ 25,022	\$ 24,338	\$ 25,147	\$ 25,823	\$ 27,343	\$ 34,801	\$ 60,080
8 Treasurer 101-253	\$ 7,245	\$ 8,289	\$ 11,913	\$ 12,516	\$ 13,256	\$ 12,925	\$ 11,751	\$ 16,015	\$ 16,673	\$ 9,289
9 Computer 101-259	\$ -	\$ 2,700	\$ -	\$ 3,408	\$ 1,391	\$ 2,887	\$ 4,106	\$ 12,903	\$ 19,725	\$ 25,308
10 Building & Grounds 101-265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660	\$ 187	\$ 11,727	\$ 4,348	\$ 6,032
13 Insurance 101-865	\$ 6,757	\$ (8,099)	\$ (14,843)	\$ 5,884	\$ 9,246	\$ 936	\$ 1,153	\$ (4,389)	\$ 8,536	\$ 135
14 Sick/Vacation Payout 101-863	\$ 7,787	\$ 9,147	\$ 7,978	\$ 3,556	\$ (995)	\$ 4,244	\$ 5,528	\$ 1,930	\$ 726	\$ (6,386)
TOTAL	\$ 62,529	\$ 51,277	\$ 36,652	\$ 60,170	\$ 55,561	\$ 54,948	\$ 58,018	\$ 77,536	\$ 88,645	\$ 116,451

If we used the Roll Forward Calculation:

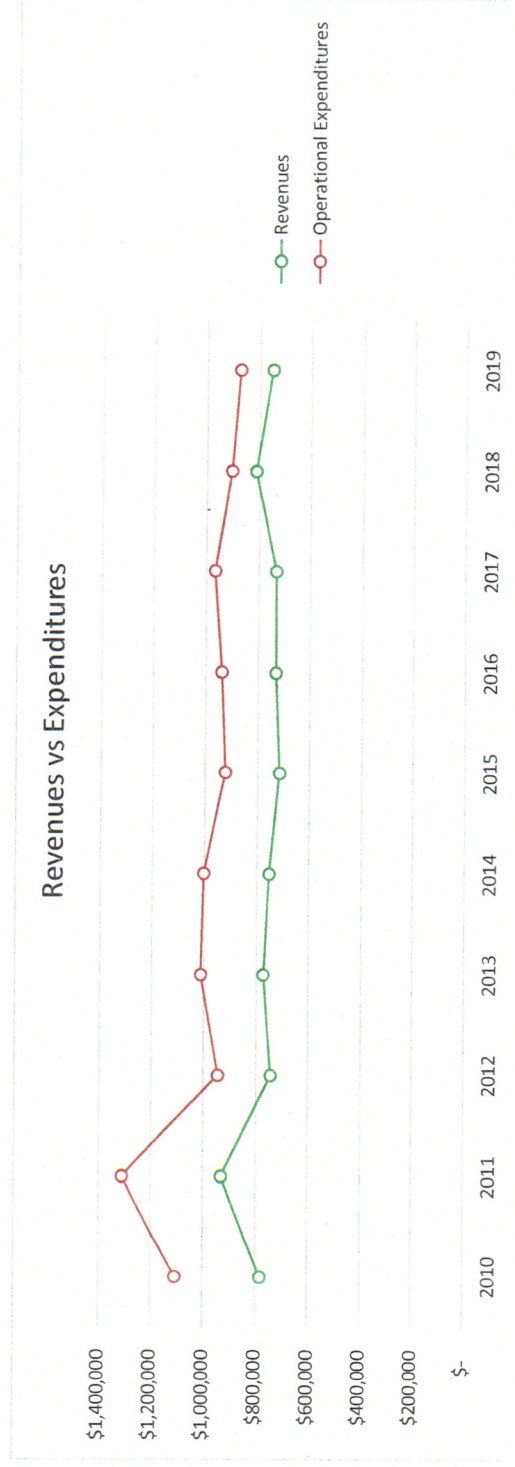
Prior Year Allocation			62,529	51,277	36,652	60,170	55,561	54,948	58,018	77,536
Roll Forward			(25,877)	8,893	18,909	(5,222)	2,457	22,588	30,627	38,915
Proposed Costs	62,529	51,277	10,775	69,063	74,470	49,726	60,475	100,124	119,272	155,366



Tuscola County, Michigan
 Friend of the Court Fund 215

Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Intergovernmental	\$ 682,579	\$ 835,261	\$ 642,064	\$ 680,505	\$ 668,152	\$ 620,094	\$ 637,525	\$ 650,263	\$ 742,488	\$ 686,871
Charges for Services	86,931	84,229	90,604	81,130	75,327	87,898	85,634	73,721	67,477	58,208
Interest & Rent	-	-	15	208	450	692	810	959	527	572
Reimbursements & Refunds	-	-	-	-	-	-	-	-	20	56
Other	11,067	10,243	9,771	9,178	7,484	5,337	4,925	4,370	-	-
Total Revenues	\$ 780,577	\$ 929,733	\$ 742,454	\$ 771,021	\$ 751,413	\$ 714,021	\$ 728,894	\$ 779,313	\$ 810,512	\$ 745,707
Expenditures										
Judicial	1,094,918	1,268,040	924,498	1,011,055	1,001,202	922,749	937,907	964,185	903,228	872,662
Capital Outlay	10,975	41,904	20,468	903	1,407	69	-	1,800	-	-
Total Operational Expenditures	\$ 1,105,893	\$ 1,309,944	\$ 944,966	\$ 1,011,958	\$ 1,002,609	\$ 922,818	\$ 937,907	\$ 965,985	\$ 903,228	\$ 872,662
Other										
Transfer In (Out)	320,131	417,151	282,970	282,970	282,970	282,970	219,828	212,107	37,295	84,247
Net change in fund balance	\$ (5,185)	\$ 36,940	\$ 80,458	\$ 42,033	\$ 31,774	\$ 74,173	\$ 10,815	\$ (24,565)	\$ (55,421)	\$ (42,708)



Allocations from Federal Cost Allocation Plan
To Fund 215 Friend of the Court

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Building Depreciation	\$ 400	\$ 8,995	\$ 3,129	\$ 6,737	\$ 6,668	\$ 6,882	\$ 6,687	\$ 6,689	\$ 8,013	\$ 7,722
2 Equipment Depreciation	\$ 23	\$ 29	\$ 23	\$ -	\$ -	\$ -	\$ 560	\$ 1,056	\$ 1,326	\$ 127
3 Postage 101-104	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Professional Services 101-202	3,207	1,491	850	1,076	1,083	1,047	974	1,366	1,389	1,154
5 Legal Services 101-211	7,358	3,933	2,476	6,593	5,228	3,550	5,497	7,370	5,975	8,913
6 Clerk 101-215	439	371	334	210	405	504	531	497	452	435
7 Controller 101-223	31,396	27,965	21,943	22,404	23,350	21,068	20,019	21,419	21,834	33,334
8 Treasurer 101-253	10,009	10,613	13,610	13,202	14,234	13,203	10,405	13,744	13,901	12,529
9 Computer 101-259	-	-	-	-	-	-	738	1,423	7,902	1,835
10 Building & Grounds 101-265	9,704	27,990	24,186	23,794	26,300	23,578	23,557	24,227	25,028	23,199
12 Security 101-303	-	15,482	15,085	13,068	11,884	13,967	15,541	16,656	16,587	19,689
13 Insurance 101-865	6,656	13,606	4,119	9,197	9,261	3,473	4,594	3,378	4,855	4,215
14 Sick/Vacation Payout 101-863	8,151	7,143	6,395	3,339	3,498	4,181	4,539	1,696	637	5,526
TOTAL	\$ 77,343	\$ 117,618	\$ 92,150	\$ 99,623	\$ 101,911	\$ 91,453	\$ 93,642	\$ 99,521	\$ 107,899	\$ 118,678

To Friend of the Court, Data Processing

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Building Depreciation										
2 Equipment Depreciation										
3 Postage 101-104										
4 Professional Services 101-202										
5 Legal Services 101-211										
6 Clerk 101-215										
7 Controller 101-223										
8 Treasurer 101-253										
9 Computer 101-259	34,180	88,654	35,902	42,476	13,468	41,470	60,637	72,390	54,584	72,509
10 Building & Grounds 101-265										
12 Security 101-303										
13 Insurance 101-865										
14 Sick/Vacation Payout 101-863										
TOTAL	\$ 34,180	\$ 88,654	\$ 35,902	\$ 42,476	\$ 13,468	\$ 41,470	\$ 60,637	\$ 72,390	\$ 54,584	\$ 72,509

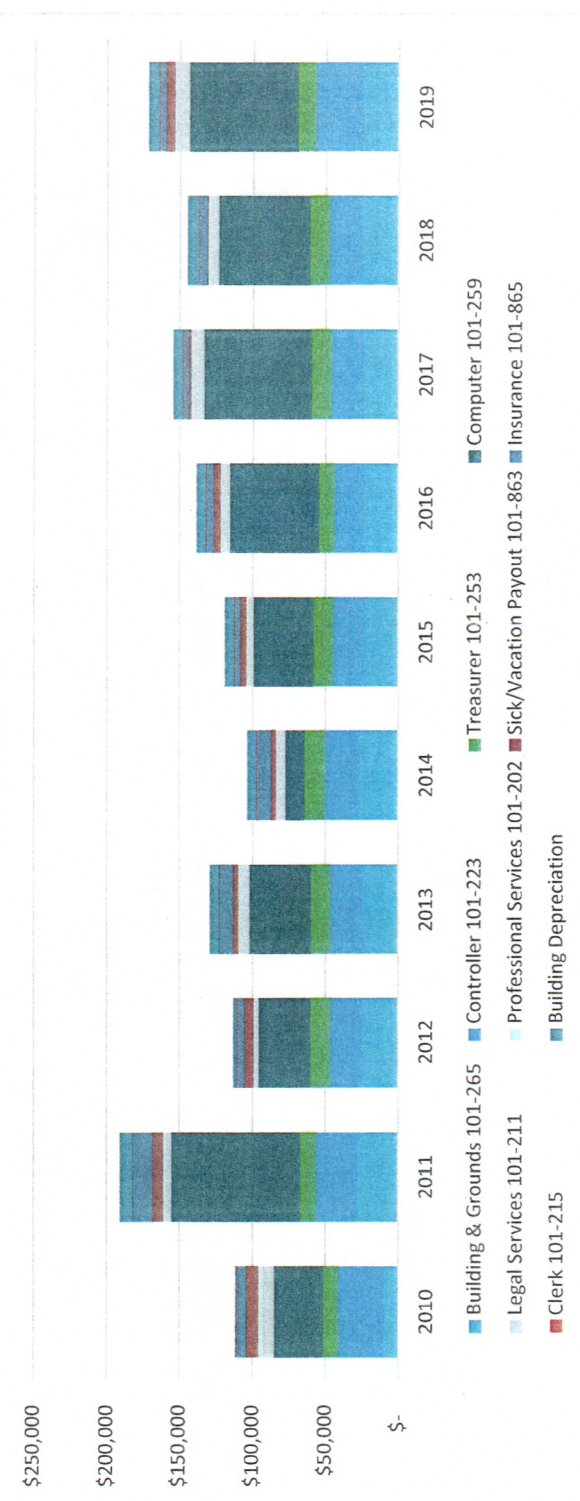
COMBINED to Friend of the Court

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Building Depreciation	\$ 400	\$ 8,995	\$ 3,129	\$ 6,737	\$ 6,668	\$ 6,882	\$ 6,687	\$ 6,689	\$ 8,013	\$ 7,722
2 Equipment Depreciation	\$ 23	\$ 29	\$ 23	\$ -	\$ -	\$ -	\$ 560	\$ 1,056	\$ 1,326	\$ 127
3 Postage 101-104	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Professional Services 101-202	\$ 3,207	\$ 1,491	\$ 850	\$ 1,076	\$ 1,083	\$ 1,047	\$ 974	\$ 1,366	\$ 1,389	\$ 1,154
5 Legal Services 101-211	\$ 7,358	\$ 3,933	\$ 2,476	\$ 6,593	\$ 5,228	\$ 3,550	\$ 5,497	\$ 7,370	\$ 5,975	\$ 8,913
6 Clerk 101-215	\$ 439	\$ 371	\$ 334	\$ 210	\$ 405	\$ 504	\$ 531	\$ 497	\$ 452	\$ 435
7 Controller 101-223	\$ 31,396	\$ 27,965	\$ 21,943	\$ 22,404	\$ 23,350	\$ 21,068	\$ 20,019	\$ 21,419	\$ 21,834	\$ 33,334
8 Treasurer 101-253	\$ 10,009	\$ 10,613	\$ 13,610	\$ 13,202	\$ 14,234	\$ 13,203	\$ 10,405	\$ 13,744	\$ 13,901	\$ 12,529
9 Computer 101-259	\$ 34,180	\$ 88,654	\$ 35,902	\$ 42,476	\$ 13,468	\$ 41,470	\$ 61,375	\$ 73,813	\$ 62,486	\$ 74,344
10 Building & Grounds 101-265	\$ 9,704	\$ 27,990	\$ 24,186	\$ 23,794	\$ 26,300	\$ 23,578	\$ 23,557	\$ 24,227	\$ 25,028	\$ 23,199
12 Security 101-303	\$ -	\$ 15,482	\$ 15,085	\$ 13,068	\$ 11,884	\$ 13,967	\$ 15,541	\$ 16,656	\$ 16,587	\$ 19,689
13 Insurance 101-865	\$ 6,656	\$ 13,606	\$ 4,119	\$ 9,197	\$ 9,261	\$ 3,473	\$ 4,594	\$ 3,378	\$ 4,855	\$ 4,215
14 Sick/Vacation Payout 101-863	\$ 8,151	\$ 7,143	\$ 6,395	\$ 3,339	\$ 3,498	\$ 4,181	\$ 4,539	\$ 1,696	\$ 637	\$ 5,526
TOTAL	\$ 111,523	\$ 206,272	\$ 128,052	\$ 142,099	\$ 115,379	\$ 132,923	\$ 154,279	\$ 171,911	\$ 162,483	\$ 191,187

Combined Roll Forward Allocation

Prior Year Allocation	109,644	197,260	111,523	206,272	128,052	142,099	115,379	132,923	154,279	171,911
Roll Forward	1,879	9,012	16,529	(64,173)	(12,673)	(9,176)	38,900	38,988	8,204	19,276
Proposed Costs	113,402	215,284	144,581	77,926	102,706	123,747	193,179	210,899	170,687	210,463

**Fund 215 Friend of the Court
CAP Allocation**



Tuscola County, Michigan
Dispatch/911 Fund 218

Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Intergovernmental	\$ 202,652	\$ 201,990	\$ 202,044	\$ 208,589	\$ 206,677	\$ 204,821	\$ 204,291	\$ 206,034	\$ 10,699	\$ 16,674
Charges for Services	1,061,800	1,040,859	1,008,710	1,058,166	1,112,976	1,109,805	1,112,677	1,112,350	1,107,158	1,074,091
Interest & Rent	5,950	5,615	501	79	311	1,081	1,503	3,342	11,544	12,892
Reimbursements & Refunds	11,093	195,688	29,510	194,511	10,690	7,685	11,715	9,353	2,400	2,400
Other	-	-	-	-	-	-	-	-	10,890	6,053
Total Revenues	\$1,281,495	\$1,444,152	\$1,240,765	\$1,461,345	\$1,330,654	\$1,323,392	\$1,330,186	\$1,331,079	\$1,142,691	\$1,112,110
Expenditures										
Public Safety	1,048,876	1,132,128	1,075,058	1,082,650	1,119,067	1,274,592	1,004,195	1,034,794	882,152	945,843
Capital Outlay	199,353	386,859	332,344	221,200	240,544	40,663	26,268	19,913	-	-
Total Operational Expenditures	\$1,248,229	\$1,518,987	\$1,407,402	\$1,303,850	\$1,359,611	\$1,315,255	\$1,030,463	\$1,054,707	\$882,152	\$945,843
Other										
Transfer In (Out)	-	-	-	-	-	(12,500)	(22,800)	(25,968)	(78,784)	(88,756)
Net change in fund balance	\$ 33,266	\$ (74,835)	\$ (166,637)	\$ 157,495	\$ (28,957)	\$ (4,363)	\$ 276,923	\$ 250,404	\$ 181,755	\$ 77,511



Tuscola County, Michigan
Dispatch/911 Fund 218

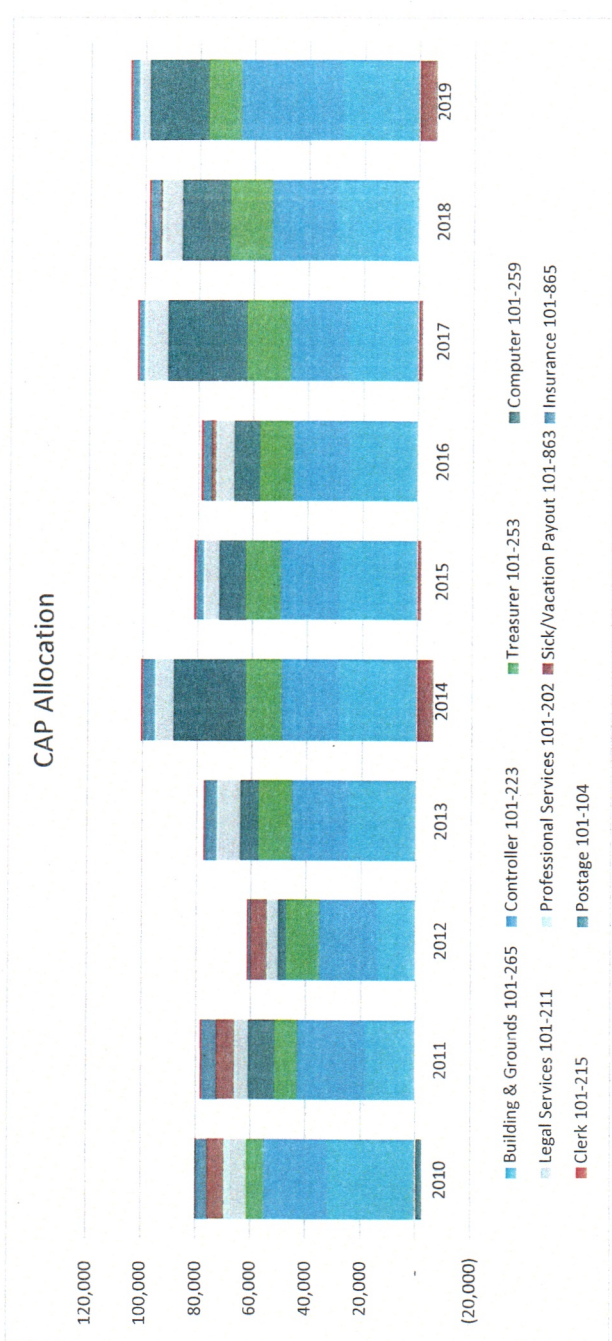
Fund Statistics

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Ledger Transactions	1,859	2,247	2,196	2,222	2,167	2,286	2,453	2,701	2,697	2,476
AP Transactions	794	820	707	677	651	601	609	589	587	573
FTEs	12.22	13.00	13.00	12.10	11.87	12.90	11.56	10.92	12.90	13.00
# Computers	2	8	-	-	9	7	7	13	9	10
# email accounts	2	16	13	14	16	12	14	14	13	13
Building & Grounds time %	4.84%	1.76%	1.59%	4.37%	4.32%	4.22%	3.77%	3.80%	3.80%	3.62%

Allocations from Federal Cost Allocation Plan

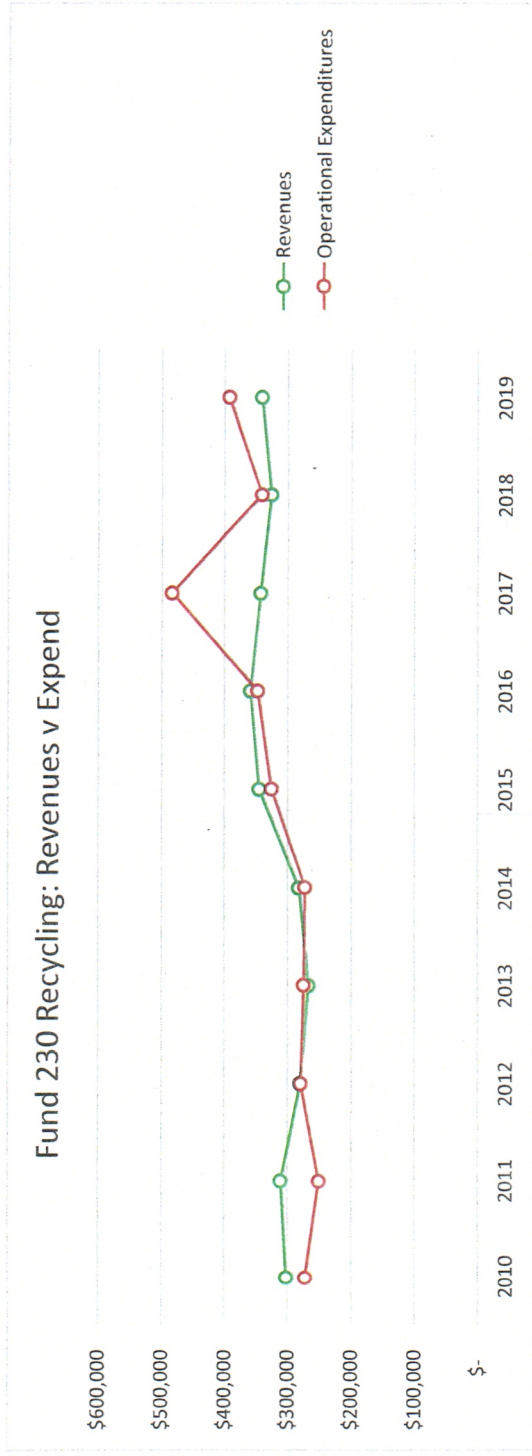
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Central Service Department										
3 Postage 101-104	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Professional Services 101-202	2,347	1,152	744	985	984	1,010	1,146	1,584	1,553	1,244
5 Legal Services 101-211	5,927	4,019	3,170	7,574	5,917	4,665	5,455	7,167	5,866	2,617
6 Clerk 101-215	323	436	436	258	456	574	588	524	535	520
7 Controller 101-223	23,395	24,618	21,110	20,552	21,171	21,531	20,414	21,020	23,866	37,322
8 Treasurer 101-253	6,350	8,198	11,912	12,087	12,922	12,730	12,241	15,933	15,543	11,929
9 Computer 101-259	(2,243)	9,707	3,113	6,848	26,582	9,972	9,662	29,164	17,582	21,745
10 Building & Grounds 101-265	31,595	18,299	14,019	24,684	28,035	28,101	24,751	25,253	29,345	27,517
13 Insurance 101-865	3,949	5,348	705	4,384	4,253	2,456	3,023	1,585	3,312	2,379
14 Sick/Vacation Payout 101-863	6,103	6,516	5,998	(195)	(5,976)	(1,325)	1,504	(1,445)	648	(6,341)
TOTAL	\$ 77,751	\$ 78,293	\$ 61,207	\$ 77,177	\$ 94,344	\$ 79,714	\$ 78,784	\$ 100,785	\$ 98,250	\$ 98,932

Prior Year Allocation	77,751	78,293	61,207	77,177	94,344	79,714	78,784	100,785	100,785
Roll Forward	(16,544)	(1,116)	33,137	2,537	(15,560)	21,071	19,466	(1,853)	(1,853)
Proposed Costs	77,751	78,293	44,663	127,481	82,251	63,224	121,856	117,716	97,079



Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$220,701	\$211,297	\$207,169	\$206,957	\$224,701	\$242,660	\$262,165	\$258,745	\$261,737	\$268,045
Intergovernmental	-	-	1,800	-	-	43,707	34,669	5,549	-	12,529
Charges for Services	76,278	93,739	67,719	58,591	55,854	56,825	60,212	76,527	60,892	48,817
Interest & Rent	5,540	5,890	3,816	2,029	2,282	2,397	2,191	2,476	3,637	3,789
Other	-	-	-	-	-	-	-	-	221	8,113
Total Revenues	\$302,519	\$310,926	\$280,504	\$267,577	\$282,837	\$345,589	\$359,237	\$343,297	\$326,487	\$341,293
Expenditures										
Public Works	271,789	240,033	253,038	253,252	248,077	302,930	313,328	302,040	264,564	367,511
Capital Outlay	-	10,114	25,717	21,018	24,193	22,575	33,774	180,652	69,110	-
Debt service - principal	-	-	-	-	-	-	-	-	7,046	23,512
Debt service - interest	-	-	-	-	-	-	-	-	-	998
Total Operational Expenditures	\$271,789	\$250,147	\$278,755	\$274,270	\$272,270	\$325,505	\$347,102	\$482,692	\$340,720	\$392,021
Other										
Proceeds from capital lease	-	-	-	-	-	-	-	31,130	-	-
Transfer In (Out)	-	-	-	-	-	(12,500)	(6,133)	(8,245)	(38,938)	(39,908)
Net change in fund balance	\$ 30,730	\$ 60,779	\$ 1,749	\$ (6,693)	\$ 10,567	\$ 7,584	\$ 6,002	\$ (116,510)	\$ (53,171)	\$ (90,636)



Tuscola County, Michigan
Voted Millege Fund 230 - Recycling

Fund Statistics

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Ledger Transactions	1,623	1,540	1,540	1,577	1,498	1,677	1,795	1,827	1,920	1,968
AP Transactions	538	502	500	454	425	464	462	525	623	705
FTEs	4.71	5.00	4.33	4.24	4.33	4.71	5.14	4.91	4.98	5.20
# Computers	-	3	-	-	1	1	1	1	1	2
# email accounts	-	3	2	2	3	2	2	2	2	2
Building & Grounds time %	1.84%	25.67%	37.25%	11.92%	11.75%	10.81%	10.55%	10.56%	10.56%	12.20%
Postage	\$ -	\$ -	\$ 21.65	\$ 43.00	\$ 41.07	\$ 42.46	\$ 25.06	\$ 28.89	\$ 28.32	\$ 29.86

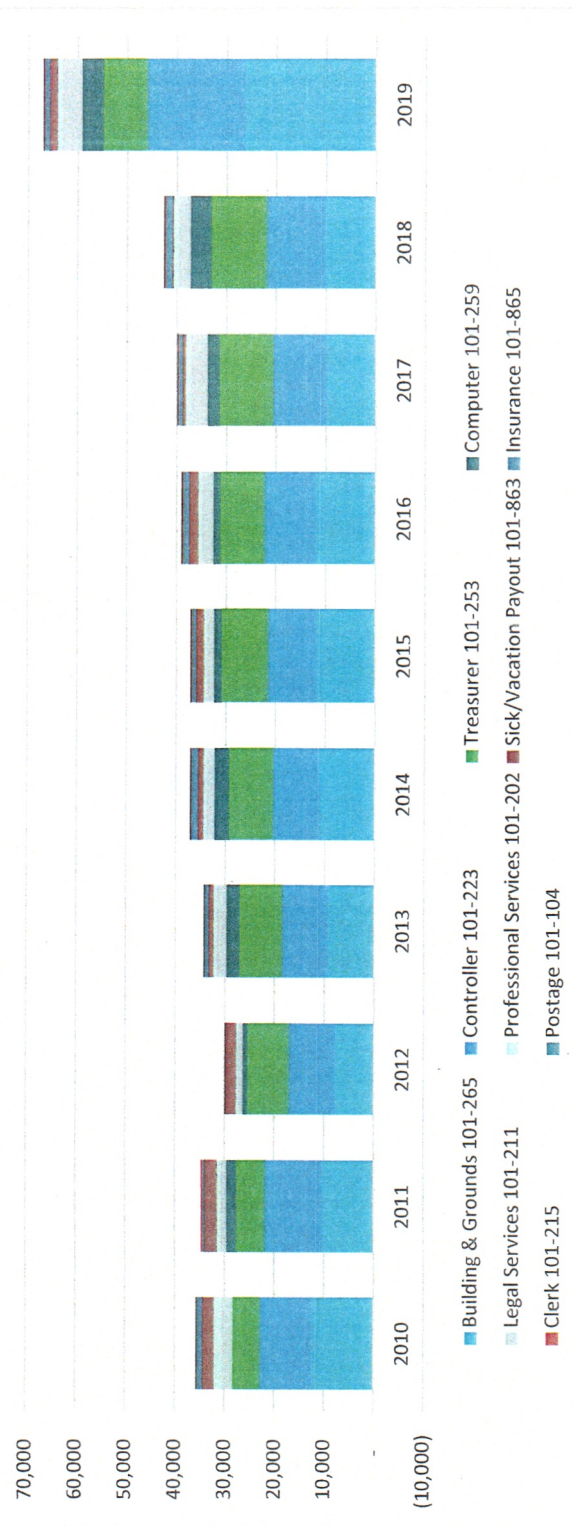
Allocations from Federal Cost Allocation Plan

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
3 Postage 101-104	\$ 21	\$ -	\$ 4	\$ 8	\$ 8	\$ 8	\$ 5	\$ 9	\$ 8	\$ 10
4 Professional Services 101-202	1,590	789	521	699	680	741	838	1,071	1,105	988
5 Legal Services 101-211	2,076	1,101	747	1,856	1,520	1,267	2,116	3,254	2,266	3,952
6 Clerk 101-215	203	240	261	145	242	314	349	344	358	349
7 Controller 101-223	10,447	11,775	9,332	9,195	9,375	9,769	10,344	10,943	11,882	19,737
8 Treasurer 101-253	5,544	5,619	8,354	8,578	8,933	9,338	8,957	10,777	11,065	8,896
9 Computer 101-259	-	1,970	1,010	2,683	2,892	1,542	1,380	2,448	4,246	4,328
10 Building & Grounds 101-265	12,395	10,206	7,742	9,268	11,018	11,781	11,936	9,665	10,061	26,225
13 Insurance 101-865	1,085	408	(109)	785	1,342	767	1,204	742	1,331	943
14 Sick/Vacation Payout 101-863	2,352	2,506	1,998	1,011	1,098	1,541	1,809	654	250	1,539
TOTAL	\$ 35,713	\$ 34,614	\$ 29,860	\$ 34,228	\$ 37,108	\$ 37,068	\$ 38,938	\$ 39,907	\$ 42,572	\$ 66,967

If we used the Roll Forward Calculation:

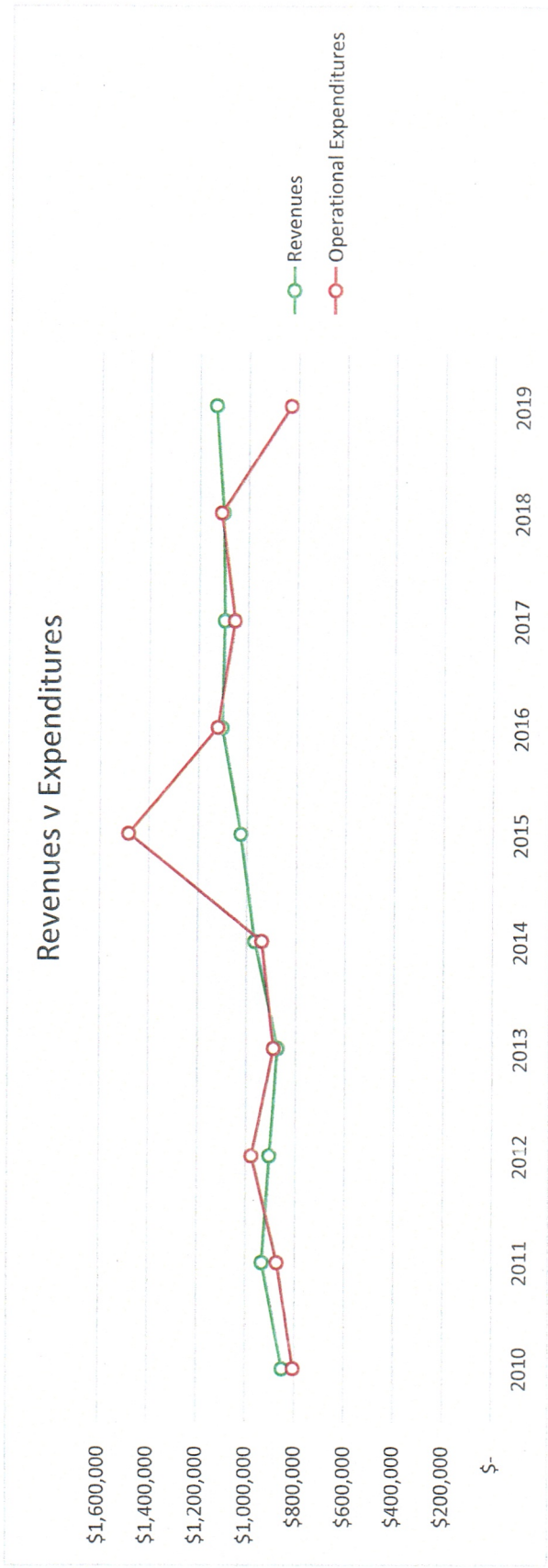
Prior Year Allocation	35,713	34,614	29,860	34,228	37,108	37,068	37,108	37,068	38,938	39,907
Roll Forward	(5,853)	(386)	7,248	2,840	1,830	2,839	1,830	2,839	3,634	27,060
Proposed Costs	35,713	34,614	24,007	33,842	44,356	39,908	40,768	42,746	46,206	94,027

Fund 230 Recycling
CAP Allocation



Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$827,214	\$890,241	\$872,592	\$868,124	\$947,569	\$1,022,183	\$1,104,352	\$1,089,994	\$1,100,765	\$1,129,132
Interest & Rent	14,076	13,804	8,153	4,232	5,346	5,358	2,258	4,011	2,896	5,128
Reimbursements & Refunds	3,349	790	230	82	1,084	50	-	-	-	-
Other	6,991	30,000	25,100	1,520	14,000	-	-	2,600	-	-
Total Revenues	\$851,630	\$934,835	\$906,075	\$873,958	\$967,999	\$1,027,591	\$1,106,610	\$1,096,605	\$1,103,661	\$1,134,260
Expenditures										
Health and Welfare	688,641	780,674	791,947	849,595	854,609	931,934	986,593	997,439	1,109,511	827,185
Capital Outlay	116,472	91,138	184,600	39,509	81,677	548,342	133,905	56,165	-	-
Total Operational Expenditures	\$805,113	\$871,812	\$976,547	\$889,104	\$936,286	\$1,480,276	\$1,120,498	\$1,053,604	\$1,109,511	\$ 827,185
Other										
Transfer In (Out)	-	-	-	-	-	12,500	(7,000)	(9,682)	(61,901)	(71,873)
Net change in fund balance	\$ 46,517	\$ 63,023	\$ (70,472)	\$ (15,146)	\$ 31,713	\$ (440,185)	\$ (20,888)	\$ 33,319	\$ (67,751)	\$ 235,202



Tuscola County, Michigan
 Mosquito Control Fund 240

Fund Statistics

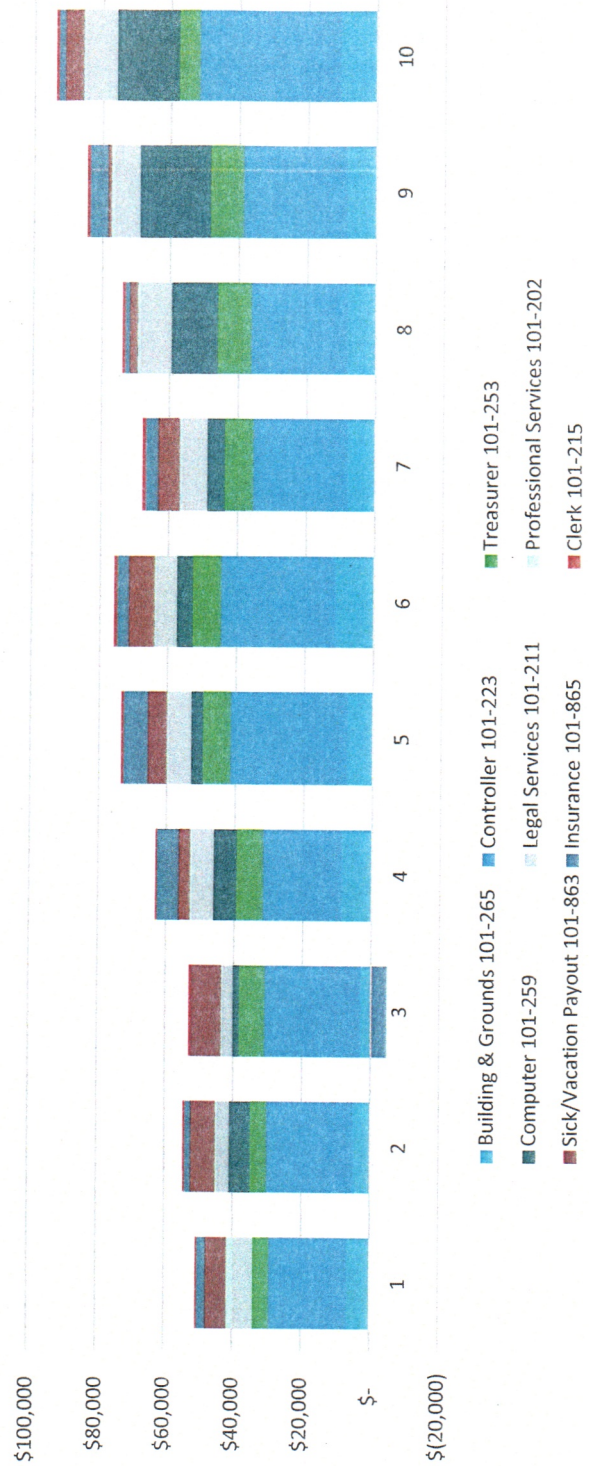
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Ledger Transactions	1,390	1,298	1,358	1,393	1,381	1,468	1,664	1,639	1,655	1,616
AP Transactions	678	695	718	681	614	673	760	693	713	704
FTEs	12.38	14.23	19.17	14.31	22.24	23.10	17.82	17.16	18.45	14.87
# Computers	-	9	-	-	-	3	4	6	10	11
# email accounts	-	5	5	5	7	6	6	7	5	6
Building & Grounds Time %	0.82%	0.34%	0.31%	1.67%	1.19%	1.68%	1.29%	1.30%	1.30%	1.36%

Allocations from Federal Cost Allocation Plan

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
4 Professional Services 101-202	\$ 2,004	\$ 665	\$ 460	\$ 617	\$ 627	\$ 648	\$ 777	\$ 961	\$ 953	\$ 812
5 Legal Services 101-211	\$ 5,548	\$ 3,365	\$ 2,887	\$ 6,104	\$ 6,490	\$ 5,888	\$ 7,106	\$ 9,006	\$ 7,511	\$ 9,124
6 Clerk 101-215	\$ 284	\$ 400	\$ 500	\$ 275	\$ 610	\$ 856	\$ 824	\$ 726	\$ 716	\$ 609
7 Controller 101-223	\$ 22,923	\$ 25,426	\$ 28,330	\$ 23,178	\$ 34,050	\$ 33,411	\$ 27,722	\$ 28,327	\$ 30,422	\$ 41,193
8 Treasurer 101-253	\$ 4,748	\$ 4,736	\$ 7,367	\$ 7,577	\$ 8,235	\$ 8,175	\$ 8,304	\$ 9,668	\$ 9,538	\$ 5,986
9 Computer 101-259	\$ -	\$ 6,123	\$ 1,858	\$ 6,810	\$ 3,323	\$ 4,625	\$ 5,167	\$ 13,580	\$ 20,712	\$ 18,281
10 Building & Grounds 101-265	\$ 6,470	\$ 4,817	\$ 2,700	\$ 8,624	\$ 7,273	\$ 11,192	\$ 7,717	\$ 7,953	\$ 8,268	\$ 10,338
13 Insurance 101-865	\$ 2,554	\$ 1,688	\$ (4,561)	\$ 6,274	\$ 7,052	\$ 3,302	\$ 3,713	\$ 1,257	\$ 5,248	\$ 1,951
14 Sick/Vacation Payout 101-863	\$ 6,183	\$ 7,193	\$ 8,845	\$ 3,413	\$ 5,642	\$ 7,558	\$ 6,270	\$ 2,286	\$ 927	\$ 5,185
TOTAL	\$ 50,714	\$ 54,413	\$ 48,386	\$ 62,872	\$ 73,302	\$ 75,655	\$ 67,600	\$ 73,764	\$ 84,295	\$ 93,479

Prior Year Allocation	50,355	44,096	50,714	54,413	48,386	62,872	73,302	75,655	67,600	73,764
Roll Forward	359	10,317	(2,328)	8,459	24,916	12,783	(5,702)	(1,891)	16,695	19,715
Proposed Costs	51,073	64,730	46,058	71,331	98,218	88,438	61,898	71,873	100,990	113,194

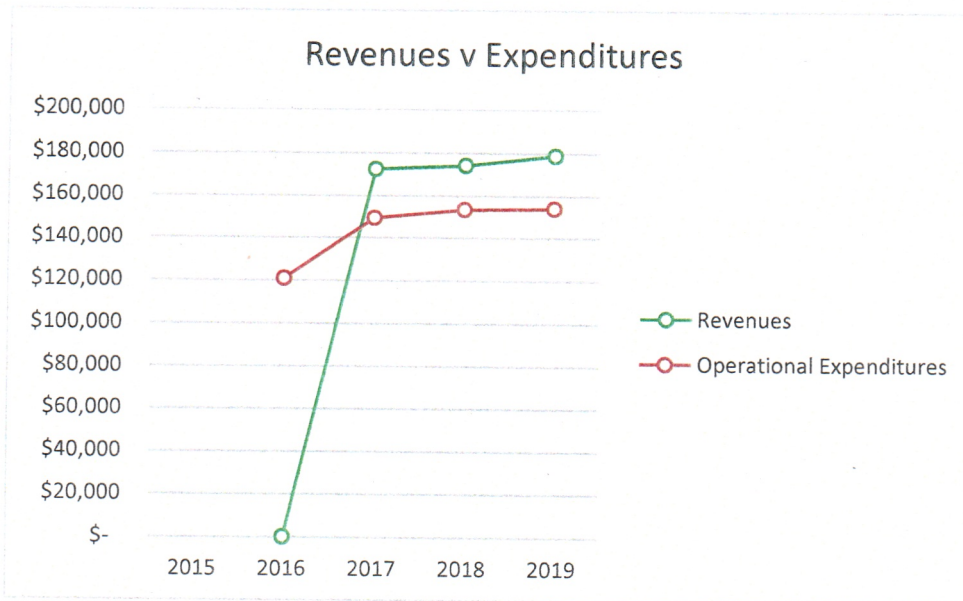
Fund 40 Mosquito Control
CAP Allocation



Tuscola County, Michigan
Voted MSU

Audited Financials Summary

	2015	2016	2017	2018	2019
Revenues					
Taxes		\$ -	\$ 172,315	\$174,166	\$178,753
Interest & Rent		92	168	189	243
Total Revenues		\$ 92	\$ 172,483	\$174,355	\$178,996
Expenditures					
Public Safety		120,651	149,242	153,312	153,889
Total Operational Expenditures		\$ 120,651	\$ 149,242	\$153,312	\$153,889
Other					
Transfer In (Out)		-	-	(762)	(1,182)
Net change in fund balance	\$ -	\$ (120,559)	\$ 23,241	\$ 20,281	\$ 23,925



Tuscola County, Michigan

Voted MSU

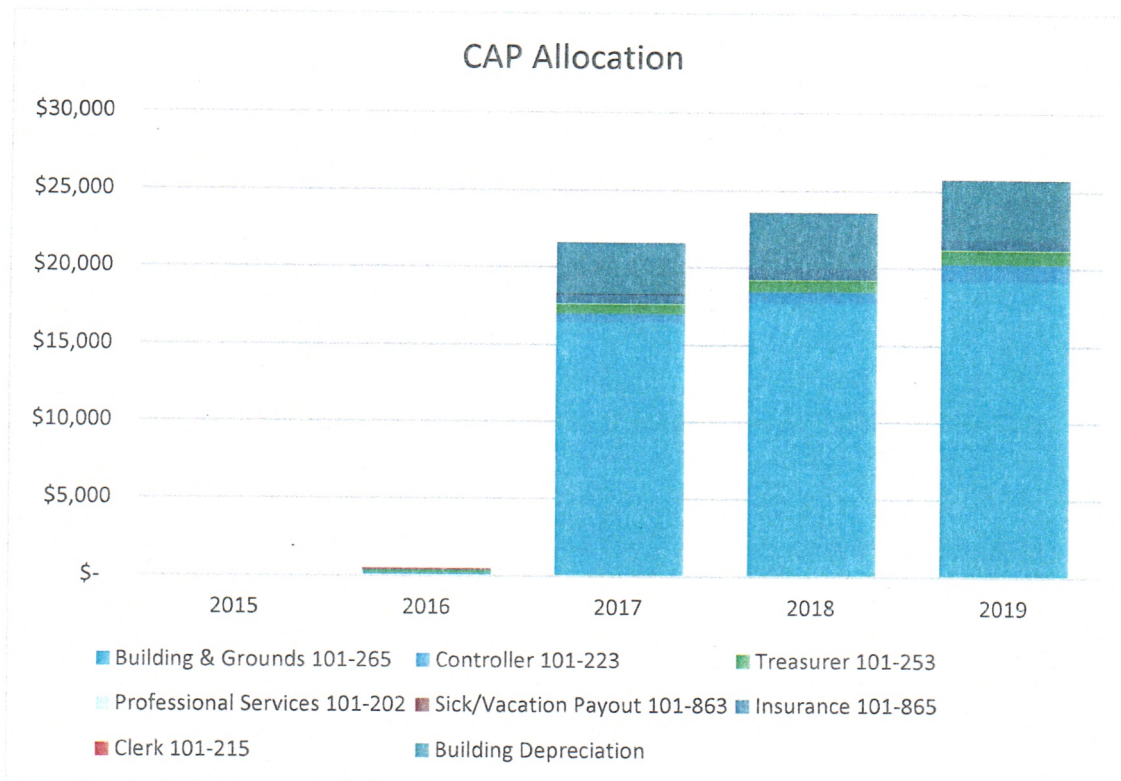
Fund Statistics

	2015	2016	2017	2018	2019
General Ledger Transactions		31	110	128	164
AP Transactions		14	36	32	36
FTEs					
# Computers					
# email accounts					
Building & Grounds Time %			1.98%	1.98%	1.97%

Allocations from Federal Cost Allocation Plan

Central Service Department	2015	2016	2017	2018	2019
1 Building Depreciation		\$ -	\$ 3,349	\$ 3,624	\$ 3,855
4 Professional Services 101-202		\$ 14	\$ 65	\$ 74	\$ 82
5 Legal Services 101-211		\$ 336	\$ 558	\$ 885	\$ 1,140
6 Clerk 101-215		\$ 6	\$ 15	\$ 12	\$ 11
7 Controller 101-223		\$ 169	\$ 518	\$ 670	\$ 1,025
8 Treasurer 101-253		\$ 155	\$ 649	\$ 738	\$ 937
10 Building & Grounds 101-265		\$ -	\$ 16,437	\$ 17,762	\$ 19,182
13 Insurance 101-865		\$ 82	\$ 567	\$ 718	\$ 666
14 Sick/Vacation Payout 101-863		\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 762	\$ 22,158	\$ 24,483	\$ 26,898

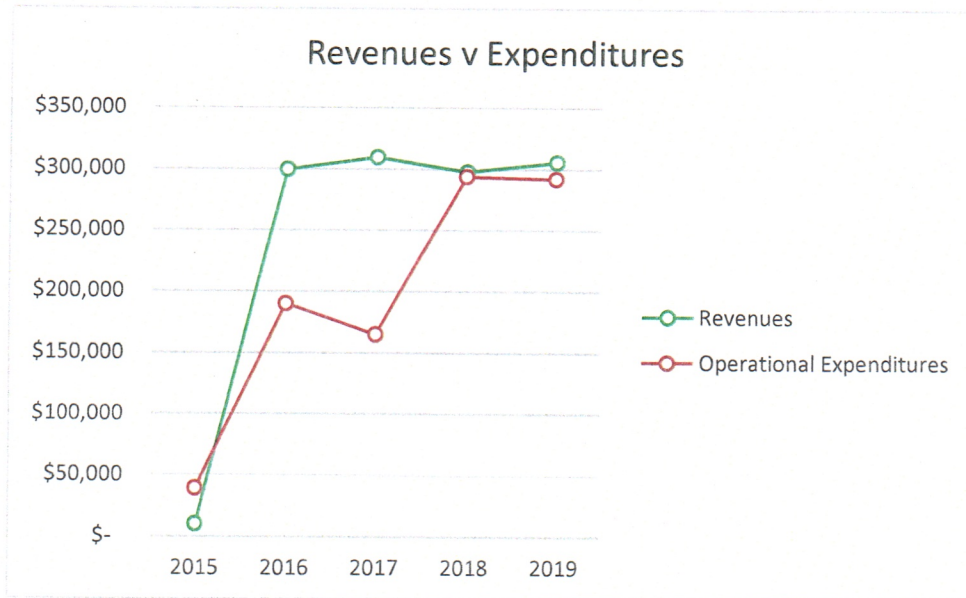
Prior Year Allocation				762	22,158
Roll Forward				23,721	4,740
Proposed Costs	-	762	22,158	48,204	31,638



Tuscola County, Michigan
Voted Vets 295

Audited Financials Summary

	2015	2016	2017	2018	2019
Revenues					
Taxes	\$ -	\$ -	\$ -	\$296,198	\$303,767
Intergovernmental	10,000	299,220	308,096	-	-
Interest & Rent	13	594	1,624	1,516	2,002
Other	-	-	-	276	-
Total Revenues	\$ 10,013	\$ 299,814	\$ 309,720	\$297,990	\$305,769
Expenditures					
Health & Welfare	29,690	173,730	165,044	293,646	291,783
Capital Outlay	9,348	16,073	-	-	-
Total Operational Expenditures	\$ 39,038	\$ 189,803	\$ 165,044	\$293,646	\$291,783
Other					
Transfer In (Out)	34,076	(40,000)	(40,000)	(45,842)	(46,747)
Net change in fund balance	\$ 5,051	\$ 70,011	\$ 104,676	\$ (41,498)	\$ (32,761)



Tuscola County, Michigan
Voted Vets 295

Fund Statistics

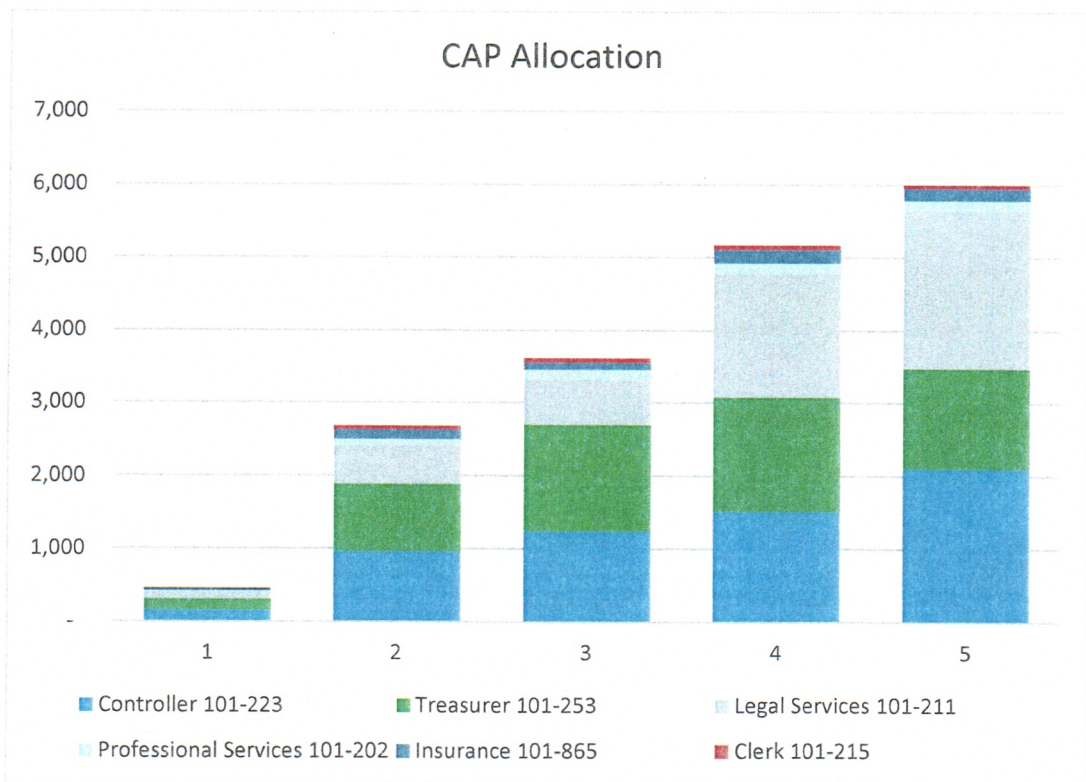
	2015	2016	2017	2018	2019
General Ledger Transactions	28	187	248	272	297
AP Transactions	10	106	139	153	151

Tuscola County, Michigan
Voted Vets 295

Allocations from Federal Cost Allocation Plan

Central Service Department	2015	2016	2017	2018	2019
4 Professional Services 101-202	12	87	145	157	149
5 Legal Services 101-211	110	528	617	1,696	2,162
6 Clerk 101-215	4	48	58	59	45
7 Controller 101-223	144	948	1,230	1,504	2,093
8 Treasurer 101-253	156	933	1,463	1,568	1,380
13 Insurance 101-865	25	128	92	174	162
TOTAL	\$ 451	\$ 2,672	\$ 3,605	\$ 5,158	\$ 5,991

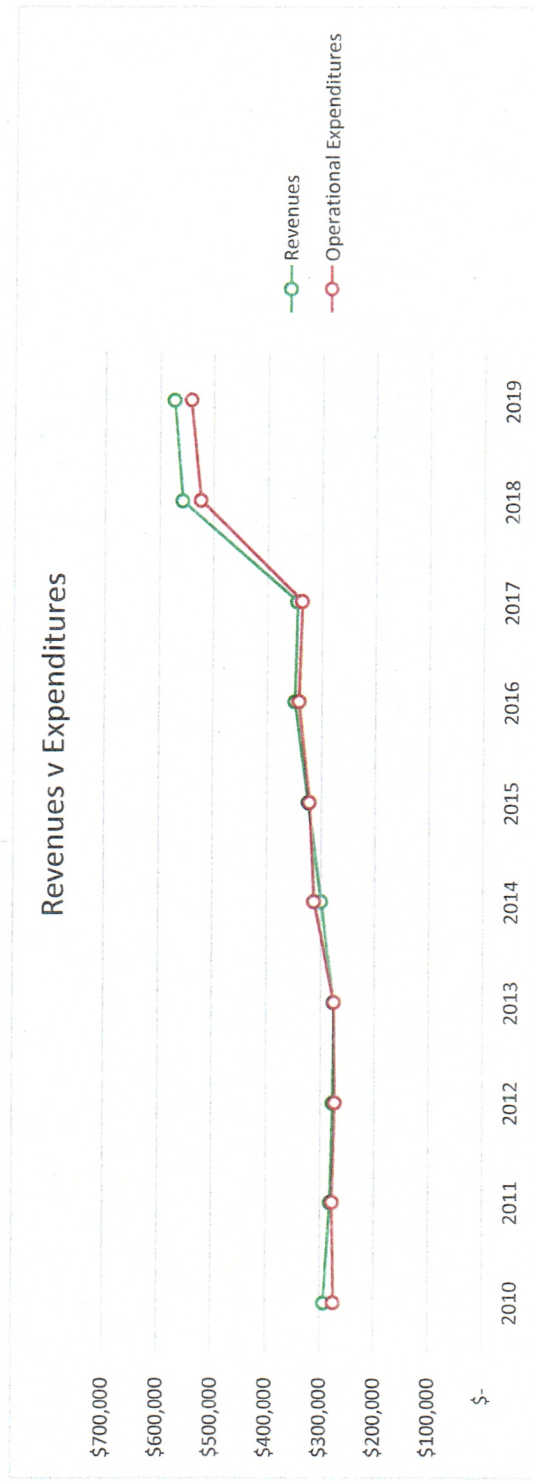
Prior Year Allocation			451	2,672	3,605
Roll Forward			3,154	2,486	2,386
Proposed Costs	451	2,672	6,759	7,644	8,377



Tuscola County, Michigan
Voted Senior Citizens Fund 297

Audited Financials Summary

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$292,017	\$281,123	\$276,326	\$275,094	\$299,312	\$323,626	\$349,631	\$345,085	\$557,677	\$572,245
Interest & Rent	1,514	818	802	443	814	775	354	1,079	846	1,741
Other	-	-	-	-	-	-	-	-	-	25
Total Revenues	\$293,531	\$281,941	\$277,128	\$275,537	\$300,126	\$324,401	\$349,985	\$346,164	\$558,548	\$573,986
Expenditures										
Health and Welfare	273,708	277,039	272,011	274,486	312,130	321,035	340,919	335,945	522,908	541,669
Total Operational Expenditures	\$273,708	\$277,039	\$272,011	\$274,486	\$312,130	\$321,035	\$340,919	\$335,945	\$522,908	\$541,669
Other										
Transfer In (Out)	-	-	-	-	-	-	-	-	(4,318)	(4,943)
Net change in fund balance	\$ 19,823	\$ 4,902	\$ 5,117	\$ 1,051	\$ (12,004)	\$ 3,366	\$ 9,066	\$ 10,219	\$ 31,322	\$ 27,374



Tuscola County, Michigan
 Voted Senior Citizens Fund 297

Fund Statistics

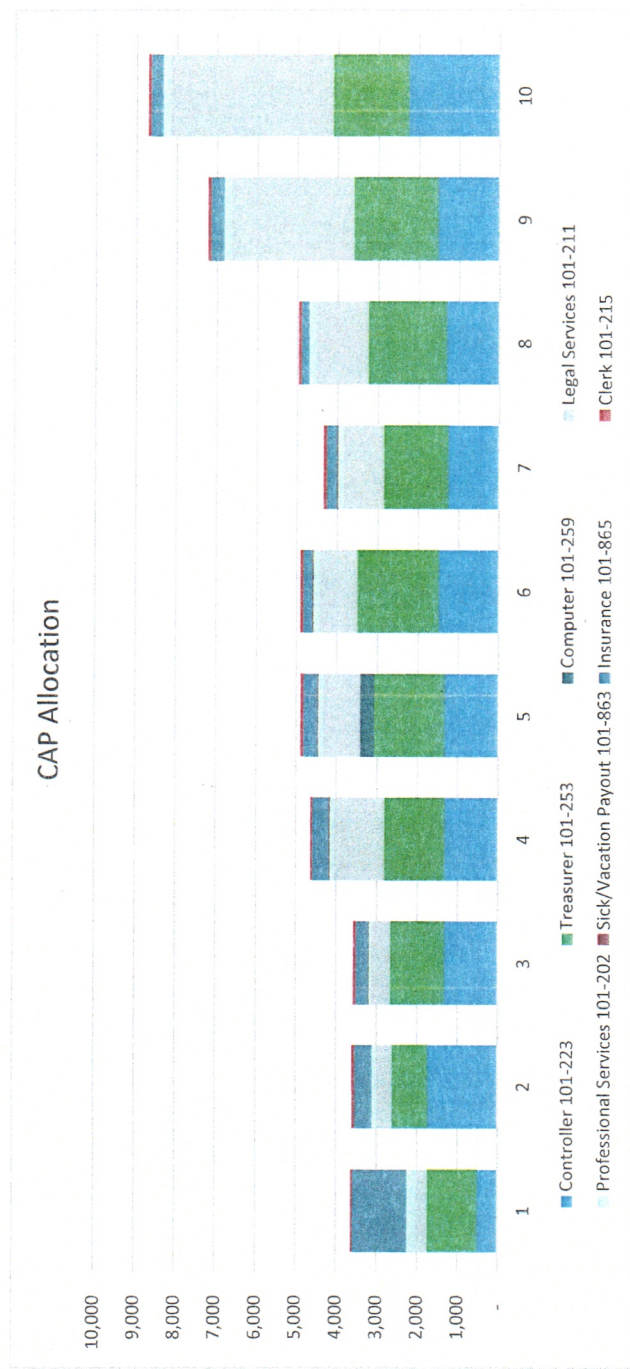
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Ledger Transactions	363	240	248	277	293	364	323	332	364	422
AP Transactions	82	149	133	143	154	162	142	138	148	166
FTEs			0.01	0.05	0.06	0.09	0.08	-	-	

Tuscola County, Michigan
Voted Senior Citizens Fund 297

Allocations from Federal Cost Allocation Plan

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
4 Professional Services 101-202	242	123	84	123	133	161	151	195	210	212
5 Legal Services 101-211	272	369	443	1,207	901	911	967	1,256	3,020	4,014
6 Clerk 101-215	28	58	58	36	63	71	67	58	57	49
7 Controller 101-223	505	1,740	1,317	1,315	1,323	1,473	1,245	1,289	1,504	2,241
8 Treasurer 101-253	1,240	876	1,345	1,507	1,747	2,027	1,612	1,958	2,098	1,881
9 Computer 101-259	-	-	-	-	341	-	-	-	-	-
13 Insurance 101-865	1,329	417	305	417	344	216	248	187	310	300
14 Sick/Vacation Payout 101-863	-	-	5	12	15	29	28	-	-	-
TOTAL	\$ 3,616	\$ 3,583	\$ 3,557	\$ 4,617	\$ 4,867	\$ 4,888	\$ 4,318	\$ 4,943	\$ 7,199	\$ 8,697

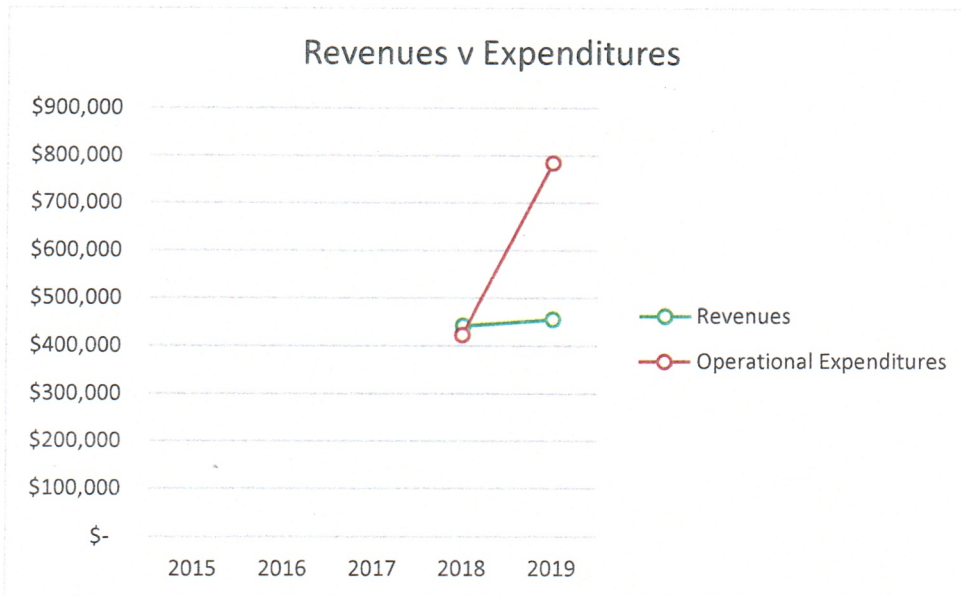
Prior Year Allocation	3,616	3,583	3,557	4,617	4,867	4,888	4,318	4,943	4,888	4,318	4,943
Roll Forward	(59)	1,034	1,310	271	(549)	55	2,881	3,754	10,080	12,451	
Proposed Costs	3,616	3,498	5,651	6,177	5,159	3,769	4,998	10,080	12,451		



Tuscola County, Michigan
Voted Medical Care Fund 298

Audited Financials Summary

	2015	2016	2017	2018	2019
Revenues					
Taxes				\$435,759	\$ 446,846
Interest & Rent				6,616	9,038
Total Revenues				\$442,375	\$ 455,884
Expenditures					
Health and Welfare				423,063	784,382
Total Operational Expenditures				\$423,063	\$ 784,382
Other					
Transfer In (Out)				(1,309)	(1,495)
Net change in fund balance	\$ -	\$ -	\$ -	\$ 18,003	\$ (329,993)



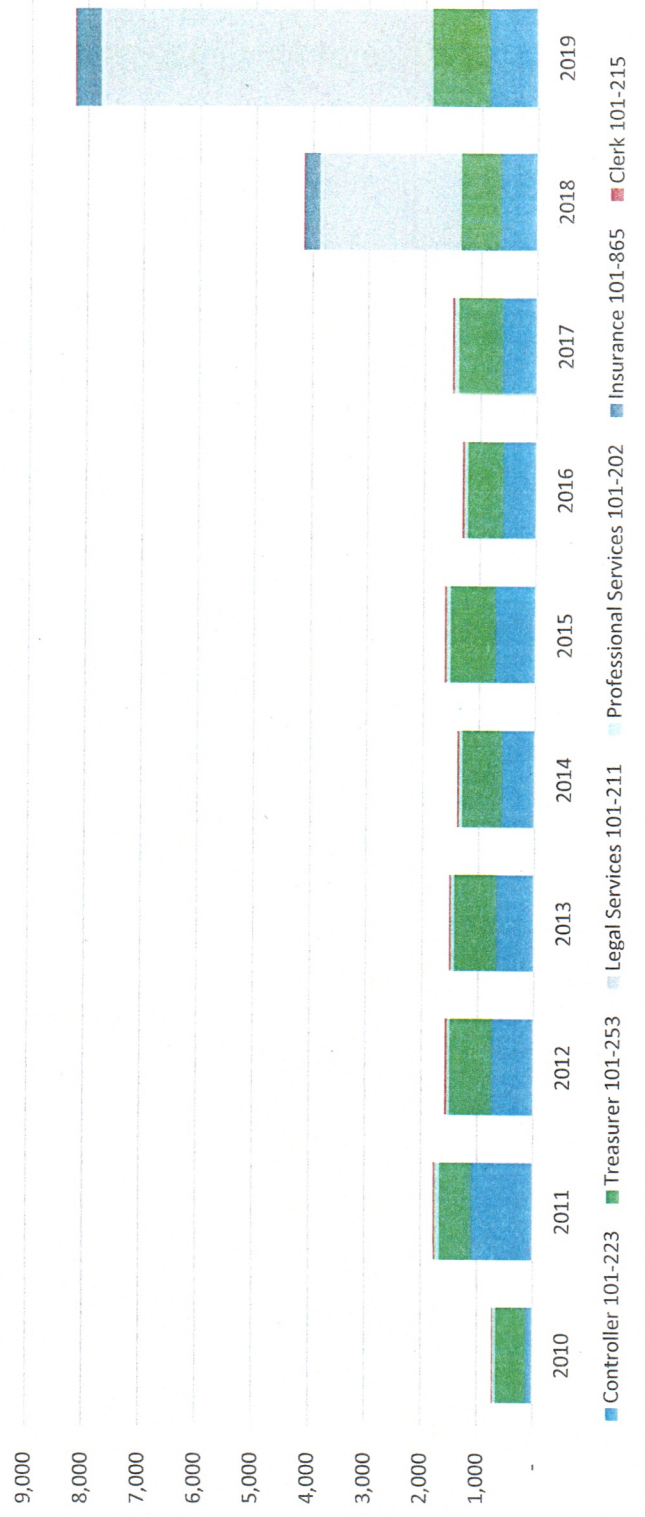
Tuscola County, Michigan
Voted Medical Care Fund 298

Allocations from Federal Cost Allocation Plan

Central Service Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
4 Professional Services 101-202	59	80	47	62	54	64	59	77	71	82
5 Legal Services 101-211	-	-	-	-	-	-	-	-	2,443	5,813
6 Clerk 101-215	7	22	26	14	25	27	27	24	20	15
7 Controller 101-223	123	1,102	747	675	588	715	594	615	646	860
8 Treasurer 101-253	540	569	754	756	710	807	629	779	715	1,016
13 Insurance 101-865	-	-	-	-	-	-	-	-	251	434
TOTAL	\$ 729	\$ 1,773	\$ 1,574	\$ 1,507	\$ 1,377	\$ 1,613	\$ 1,309	\$ 1,495	\$ 4,146	\$ 8,220

Prior Year Allocation	729	1,773	2,419	1,241	1,180	1,719	1,241	1,377	6,983	14,945
Roll Forward			845	(266)	(197)	106	(68)	(118)	2,837	6,725
Proposed Costs	729	1,773	2,419	1,241	1,180	1,719	1,241	1,377	6,983	14,945

CAP Allocation



COUNTY OF TUSCOLA

DEPARTMENT OF BUILDINGS & GROUNDS

125 W. Lincoln St
Caro, Michigan 48723-1660
(989)672-3756

MICHAEL MILLER
Director

THOMAS McLANE
Assistant Director

2021 Annex Roof Replacement Bids

These are the bids received, these were reviewed by our Duro-Last representative to determine if all of the specifications have been met.

Brandle Roofing & Sheet Metal - \$65,250 (Bid does not meet the required insulation factor or Gas line)

Marlette Roofing - \$82,100

Streng Roofing and Sheet Metal - \$92,100

Superior Services - \$92,388.03

Kawkawlin Roofing - \$111,995

Zimmer Roofing & Construction - \$114,647

The roof will have a 20 year warranty.

I budgeted \$50,000 for this project, but as you can see it will not be sufficient to compete this project. One of the reasons is that this roof must be brought up to the current code for the insulation R-factor. This requires a complete tear off of the old roofing system. However, the biggest factor was the increase of the need roofing materials; our rep indicated that pricing has gone up because of the shortage of the material. Like any other construction related items.

Because Brandle did not meeting the specifications, we are recommending that Marlette Roofing be awarded the project.

Tuscola Co. Parks and Rec Commission
Robert McKay, Chair
Caro, MI 48723

May 18, 2021

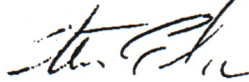
Dear Commission Members,

By way of this letter, please consider this to be my Notice of Resignation from the Tuscola County Parks and Recreation Commission, effective immediately.

I have enjoyed working with all of you over the past several years, but with my increased responsibilities with both the EDC and the Land Bank Authority... as well as other groups, I find that I can no longer serve with the proper level of attention on the Parks and Rec Commission.

I wish you and the Commission all the best in the future, and know that the Commission will continue to do great things for the people of Tuscola County !

Respectfully submitted,



Steve Erickson