



TUSCOLA COUNTY

Committee of the Whole

MEETING AGENDA

Monday, June 10, 2024 – 8:00 AM

H.H. Purdy Building Board Room, 125 W. Lincoln
St., Caro, MI 48723

Public may participate in the meeting electronically:
Join by phone: (US) +1 929-276-1248 PIN:112 203 398#
Join by Hangouts Meeting ID: meet.google.com/mih-jntr-jya

8:00 AM Call to Order - Chairperson Vaughan
Roll Call - Deputy Clerk Cockerill

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New Business

1. Presentation of Mosquito Abatement's 2023 Annual Report - Larry Zapfe, Director, Tuscola County Mosquito Abatement
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2. Consideration for Purchasing an Updated DC-IV Mosquito Calibration System - Larry Zapfe, Director, Tuscola County Mosquito Abatement
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3. Consideration of the 2024 Remonumentation Contract - Neil Hammerbacher, Controller-Administrator
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- | | | |
|----|--|---------|
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| 7. | Consideration of Friday, July 5, 2024 Being a Day Off with Pay - Neil Hammerbacher, Controller-Administrator
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Old Business

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| 3. | Consideration for Establishing Board of Commissioner's Salary for the Four-year Term Beginning January 1, 2025 - Neil Hammerbacher, Controller-Administrator
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Finance/Technology

Committee Leader **Commissioner Young** and Commissioner Koch

Primary Finance/Technology

- | | | |
|----|---|-----------|
| 1. | Compliance with the State of Michigan's Uniform Chart of Accounts Project - Neil Hammerbacher, Controller-Administrator
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On-Going and Other Finance

On-Going and Other Technology

Building and Grounds

Committee Leader **Commissioner Koch** and Commissioner Lutz

Primary Building and Grounds

On-Going and Other Building and Grounds

Personnel

Committee Leader **Commissioner Bardwell** and Commissioner Vaughan

Primary Personnel

1. New Part-time Hire for Marine Patrol - Neil Hammerbacher,
Controller-Administrator
[New Part-time Hire for Marine Patrol](#)

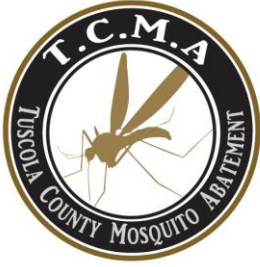
159

On-Going and Other Personnel

Other Business as Necessary

Public Comment Period

Adjournment



TUSCOLA COUNTY MOSQUITO ABATEMENT

1500 Press Drive
Caro, Michigan 48723-9291
989-672-3748 Phone ~ 989-672-3724 Fax
Larry Zapfe, Director

2023 Annual Report Highlights Page

- History and Organization

Established in 1997, as a millage base program, Tuscola County Mosquito Abatement is one of only four mosquito districts in the state of Michigan. A Technical Advisory Committee, which is composed of some of Michigan's leading biologists, entomologists, conservationists and scientists review our program every March. The TAC Committee approved this report on March 13, 2024.

- The Mission

To protect the public from mosquito borne diseases such as the West Nile Virus, Eastern Equine Encephalitis (EEE) and the James Town Canyon Virus, by reducing mosquito populations.

- Staffing

For the 2023 mosquito season, the program employed 21 seasonal positions and four full time employees. All technicians are required to have a Certified Pesticide Applicator's License from the Michigan Department of Agriculture.

- Operations and Timeline

Larviciding treatment of flooded wood lots begins in early spring. This includes residential private properties, parks, golf courses, campgrounds and sportsmen clubs. The material used for treating is a granular product called Vectobac G or otherwise known as BTI.

Adulticiding treatment begins during the first or second week of May. All 23 townships in the county are assigned a technician that will perform roadside truck fogging throughout the season. This also includes campgrounds, parks, sportsmen clubs and nine sewage lagoons in the

county. We also treat golf courses, parks and rail trails with a UTV off road vehicle equipped with a ULV fogger. Technicians also treat private property for residents that call in and requested treatment. Residents who call in to request a yard treatment are allowed up to four treatments during the season.

- Long Driveway Program

This part of our program continues to be very popular. Many of our residents have homes that are 300 feet or more from the road and many times do not receive the benefits of routine roadside fogging. The criteria for residents to qualify for the long drive way program include:

1. Home must be 300 feet or greater from the roadway.
2. Adequate turnaround for our trucks.
3. The drive must be passable with a two-wheel drive vehicle.
4. The drive must have significant habitat to support mosquito activity.

- Catch Basins, Lagoons and Roadside Ditch Treatments

During the season, we treat all catch basins in the city of Caro and all surrounding villages in the county. All nine sewage lagoons were monitored for disease activity and treated throughout the season along with road side ditches.

- Surveillance and Disease

Four types of traps were used to collect mosquitoes during the season. These traps include: Gravid traps, CDC traps, BG – Gat traps and New Jersey Light traps. Captured mosquitoes are sorted and identified by hand under a microscope. Species that are more likely to be involved in disease transmission are selected for testing. Testing is conducted in our lab and through the Michigan Department of Health and Human Services. The New Jersey Light traps captured the most mosquitoes this season with a total number of 34,179.

During 2023 season, we tested a total of 139 mosquito pools for disease. Within those pools, 89 were sent to MDHHS for testing. Five tested positive for the West Nile Virus. All other mosquito-borne diseases remained undetected though out the season.

- MDHHS Statewide Summary Report

Page 20. Arbovirus Activity for 2023

- Most Common Mosquito Species in Tuscola County

Aedes, Anopheles, Culex and Coquillettidia perturbans. All of these species carry the West Nile Virus, Eastern Equine Encephalitis (EEE) and the Jamestown Canyon Virus. These are the most common mosquito-borne diseases detected in the county.

- Memberships

The permanent staff attended conferences, classes and seminars related to mosquito-borne diseases, biology and control. The Technical Advisory Committee also provides new insight and important data in the areas of Biological Environmental Science.

The permanent staff maintains membership and participation in the Michigan Mosquito Control Association and the American Mosquito Control Association.

- 2024 Program Plans

Increase Community Outreach

Broadened Species Surveillance

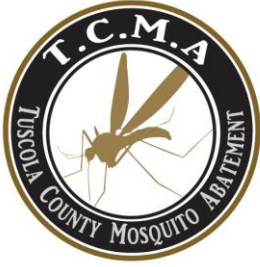
New Radio System

Two new trucks

Two new ULV truck foggers

New Pioneer back pack foggers

Three additional field technicians



TUSCOLA COUNTY MOSQUITO ABATEMENT

1500 Press Drive
Caro, Michigan 48723-9291
989-672-3748 Phone ~ 989-672-3724 Fax
Larry Zapfe, Director

To: Tuscola County Board of Commissioners,
Neil Hammerbacher-County Controller/Administrator

From: Larry Zapfe, Director Tuscola County Mosquito Abatement

Date: June 10, 2024

Re: 2023 Annual Report. Request to purchase updated mosquito calibration system from KLDLABS Measurement Technologies.

- Present 2023 Tuscola County Mosquito Abatement Annual Report.
- Update mosquito calibration machine. KLDLABS can no longer support our departments DC-III System. The system needs to be updated to the current DC-IV system. The cost of this upgrade would be \$4,816.14.

The cost of the updated DC-IV system was anticipated and budgeted for in the 2024 budget. Respectfully, I would like to request permission to purchase the updated DC-IV mosquito calibration system from KLDLABS, at a cost of \$4,816.14. Respectfully, I would like to request the funds for this purchase be removed from the 2024 budget, line item number 240-100-932 equipment and maintenance.

Thank you for your time and consideration.

Respectfully,

Larry Zapfe, Director

5/01/2024

Tuscola County Representative

Michael K. Yates

128 S. Main St.

Vassar, MI 48768

Please find attached the 2024 Remon contract & things to carefully review.

THINGS TO CAREFULLY REVIEW

- 1.) Very Important for invoicing of any services, you must spell out by **Corner Code, Township and Range** the corners you are billing for. Either research corners invoice or Final Approved corner invoice. Also going forward LARA will approve the State Rate for Mileage. This is the rate you will put on your mileage sheet.
- 2.) Tony Poulos at the T.C.R.C. #989-550-2979 for the new Monument boxes needed for this years contract. Tuscola is currently reimbursing up to \$129.49/Box and Lid. Contact me if you have any questions.
- 3.) At this time it is not clear as to whether the Review will be held at the Purdy Building, My new office 128 S. Main St. Vassar Mi 48768 or over Video Conferencing. To be announced. (SPECIAL NOTE: Meetings may vary from the above stated times with a minimum of 4 hours and not exceeding 8 hours to expedite the completion of the 2024 Remon program).
- 4.) Instead of the brass caps we are transitioning over too less expensive steel caps. These caps will require the full 10 digits P.S.# and the word "REMON" on every cap set.

See: section C. The standardized Monument Cap #2-5
In the 2023 Specifications.

In regards to the steel caps we are still experimenting with the caps on the rods tips. If the concrete monument is experiencing looseness of the cap, it is requested that fresh concrete be placed around the cap to secure it better to the concrete monument during placement. Thank you for your patience with this matter.

- 5.) Please review the included L.C.R.C. Example as it outlines the two corner codes method on one L.C.R.C., The accompanying drawing would be a typical standard drawing. The other example illustrates a drawing along the township line. You have plenty of examples of drawings of regular sections.
- 6.) State of Michigan Directory phone# 517-284-1837
Phil Norder P.S. Consumers Energy# 517-262-2775
MDOT wits & Plans no Rep. found call # 517-284-1837
T.C.R.C. contact is Scott Reamer #989-673-5268

Lastly, a much needed price increase for each corner monumented.

2024 TUSCOLA COUNTY REMONUMENTATION PROGRAM

Michael K. Yates, P.S.
Tuscola County Representative to County Surveyor's Office
201 South Main St.
Vassar, Michigan 48767

May 1, 2024

Derek Hodges, P.S.
William A. Kibbe & Assoc., Inc.
1475 S. Washington Ave.
Saginaw, MI 48601

I am pleased to inform you that your firm has been selected to remonument several Government Corners in Tuscola County as part of the current years Remonumentation Program.

Enclosed are maps depicting the corners to be completed along with a price sheet indicating what Tuscola County will pay for your services. Due to limited Grant Funds, we must place a cap on the total project. If it is impossible to complete the work for the "Total Contract Price" listed, these corners will be assigned to another firm and your firm will not be asked to participate for this grant year.

Please return all enclosed documents with properly executed signatures to Michael K Yates, P.S. at the above address by 4 PM. Friday, May 17, 2024. We would like to have contracts signed by a date yet to be determined.

All field work, including monuments set and L.C.R.C. forms with geodetic coordinate data shall be complete by Sept. 6, 2024. Peer Group meetings will be held as needed but will be concluded prior to Sept. 27, 2024. All L.C.R.C. forms will be filed with the Tuscola County Register of Deeds with two (2) copies of each filed form returned to the Peer Group Chairman, along with a completed dossier of each corner and original field notes prior to October 4, 2024.

Sincerely,

Michael K. Yates P.S.
Tuscola County Representative

TUSCOLA COUNTY REMONUMENTATION PROGRAM

2024 Price Sheet for Research, Surveying, Monumenting or Remonumenting, preparing and filing L.C.R.C. forms and Peer Group Meeting attendance per the attached Specifications and other requirements for the following corners:

G-2, G-1, and H-1 in T14N-R10E, Elmwood Twp. 3 corner.

G-12 through G-5, H-11, H-9, H-7, H-6, and H-5 in T11N-R9E, Fremont Twp. 13 corners.

Total.....16 corners.

1) Contractors Name William A. Kibbe Assoc., Inc.
Address 1475 S.Washington Ave.
Saginaw, MI 48601

Federal I.D.# or Soc.Sec. # _____

2) Corner Research Price per corner \$125.00 ea. for 16 corners = \$2,000.00

Field Work, Corner Monument, L.C.R.C., & Geodetic Coordinates Data, etc.
Price per corner \$1,375.00 ea. for 16 corners = \$22,000.00

*New monument boxes Price per corner \$129.49 each for 7 corners = \$906.43

TOTAL COST OF THIS CONTRACT.....\$24,906.43

*Based on 7 monument boxes.

3) The person signing below warrants he/she has been authorized by his/her organization to make this agreement and understands that if a contract is signed, and this price is agreed upon, the above price is the contractual price for the duration of this contract and non-completion of the contract could result in a fine equal to the "Contract Price" listed above.

Dated this _____ day of _____, 2024.

Contractor representative _____
(print or type name)

Authorized Signature _____

*NOTE: If the proposed number of new monument boxes is incorrect, you must notify Michael Yates, P.S. by June 7, 2024. New monument boxes shall be purchased from the Tuscola County Road Commission, Caro, MI.

THE AGREEMENT

THIS AGREEMENT, made between William A. Kibbe & Assoc., Inc. hereinafter called the "CONTRACTOR" and TUSCOLA COUNTY hereinafter called the "OWNER".

WITNESSETH, that the Contractor and Owner for the consideration hereinafter named, agree as follows:

ARTICLE 1 - THE WORK. The Contractor shall furnish all materials and equipment and perform all the work shown on the Drawings and described in the specifications entitled:

2024 Specifications for Tuscola County Remonumentation Program

and prepared by the Tuscola County in strict compliance with the Contract Documents; the Contract Documents consisting of the Proposal, Agreement, Drawings, Specifications, Addenda, and any supplements agreed to by both parties.

ARTICLE 2 - CHANGES AND ALTERATIONS. The Contractor agrees to make alterations to the work under this contract as the Owner may order in writing. Such alterations shall be paid for at prices mutually agreed upon at the time by the Owner and the Contractor, such prices to be either unit prices, lump sum or time and material basis.

ARTICLE 3 - TIME. The Contractor covenants and agrees that the work herein agreed to be performed shall be commenced promptly upon notice and that said work shall be carried on with dispatch, time being of essence of this agreement, and in such manner as to be fully and completely performed on or before the specified completion date.

ARTICLE 4 - EXTENSION OF TIME. If the Contractor is unavoidably delayed in fulfilling the Contract due to reasons listed below, the Contractor may, in writing, within 7 days following the date such cause or delay occurred, request an extension of time. Extensions approved shall be as the Owner adjudges to be just and reasonable. Reasons for extensions are:

- (1) Delay or suspension of work by the OWNER for causes other than negligence, faulty work, failure or refusal to carry out the provisions of the contract or the orders of the OWNER.
- (2) Delays due to unforeseen causes beyond the control and without the fault or negligence of the Contractor, including but not restricted to: acts of God, acts of the public enemy, acts of Government, acts of the State or any political subdivision thereof, fires, floods, epidemics, labor disputes, or extraordinary delays in delivery of materials.

ARTICLE 5 - ASSIGNMENT OF CONTRACT. The Contractor shall not assign or transfer this Contract or sublet any part of the work embraced in it, except with the written consent of the Owner to do so.

All parts of the work which may be performed by a subcontractor shall be done in conformity with and be subject to all the provisions of the Contract Documents exactly as if performed by the Contractor and his immediate employees and workmen. No subletting of the work shall in any way diminish or weaken the responsibility of the Contractor for all parts of the work or lessen his obligations and liabilities under this Agreement.

The Contractor shall not assign, either legally or equitably, any of the monies payable to him under this Agreement, or his claim thereto, except with the written consent of the Owner.

ARTICLE 6 - OWNER'S RIGHT TO COMPLETE. If the Contractor shall be adjudged bankrupt, or if he should make a general assignment for the benefit of his creditors, or if a receiver should be appointed on account of his insolvency, or if he should persistently or repeatedly fail to supply enough properly skilled workmen or sufficient suitable materials for the work, or if he should fail to make prompt payment to subcontractors or to pay promptly for materials and labor, or if he should persistently disregard laws or ordinances or the directions of the OWNER, or if he should willfully and repeatedly violate any of the substantial provisions of this Agreement; then in such case the Owner shall state in writing that sufficient cause exists to justify such action and state the nature of said cause and after giving the Contractor and his sureties written notice thereof, may order him to discontinue all work under this Contract or any part thereof. Thereupon the Contractor shall at once discontinue such work or such part thereof. The Owner shall have the right to finish the work, or such part thereof, by contract or otherwise as he may elect in conformance with the Contract Documents. The Contractor shall not be entitled to receive any payment until the work is finished.

From and after the date of the order to discontinue work, and until said work shall have been finally completed by the Owner, neither the Contractor nor any of his agents or employees shall remove, or make any effort, directly or indirectly, to remove any of the materials from the points at which they were located on the date of said order, except upon the written consent of the Owner to do so.

The foregoing provisions of this article are without prejudice to any other right or remedy which the Owner may have under this Agreement.

ARTICLE 7 - GENERAL REQUIREMENTS. The Contractor shall comply with the following general requirements.

Permits and Regulations. The Contractor shall secure and bear the cost of any permits or licenses of a temporary nature necessary for the prosecution of the work.

Insurance. Prior to commencement of the work, the Contractor shall purchase and maintain during the term of the project such insurance as required in the Contract Documents.

Labor Laws and Ordinances. The Contractor shall obey and abide by all the laws of the State of Michigan relating to the employment of labor on public work and all the laws and requirements of the Owner regulating or applying to public improvements.

ARTICLE 8 - ARBITRATION. All matters in dispute arising from this Contract shall be promptly submitted to the Peer Review Group upon demand by either party to the dispute. The Contractor shall not delay the work because review proceedings are pending, unless he shall have written permission from the Owner to do so and such delay shall not extend beyond the time when the Peer Review Group shall have an opportunity to determine whether the work shall continue or be suspended pending decision by the Peer Review Group.

ARTICLE 9 - PAYMENT. In consideration of the faithful and entire performance by the Contractor of his obligations under the Contract, the Owner shall pay to him, at the time and in the manner stipulated in the Contract Documents, and the amount based on the respective lump sum prices as set forth in the Contract documents. Partial payments will be based on a percentage of work completed relative to the total lump sum price.

As soon as practicable after the satisfactory completion of all work covered by this Agreement, the Owner will make a final inspection of all work covered by this Agreement, the OWNER will make a final inspection of the work as a whole and will make up a final statement of the total amount due the Contractor under the terms of the agreement. Upon the acceptance of the completed work, the Owner will pay to the Contractor the entire amount of such final estimate, less such sums as the Owner may deem to be necessary to meet the undischarged obligation of the Contractor for labor, materials or equipment furnished for the work. The Contractor shall file with the Owner a sworn statement that all claims for amounts due for labor, materials, and equipment furnished for this work have been paid in full, or he shall so file in lieu thereof, a sworn statement showing in detail the nature and amount of all unpaid claims for said labor, materials and equipment.

ARTICLE 10 – INDEMNIFICATION. To the extent that liabilities, obligations, damages, claims, costs, charges and expenses are caused by any negligent act, error or omission of the monumentation surveyor (or anyone directly or indirectly employed by it) arising from the services rendered by the monumentation surveyor, the monumentation surveyor agrees to hold harmless and indemnify the Grantee and the State of Michigan (and its agents and employees) from and against said liabilities, obligations, damages, claims, costs, charges and expenses imposed upon the Grantee.

IN WITNESS HEREOF, the parties hereto have set their hands and seals in duplicate, this _____ day of _____, 2024.

WITNESS

CONTRACTOR

WILLIAM A. KIBBE & ASSOC., INC.

Signature of Witness

By _____
Signature of Principal Owner

In Witness Hereof, the parties hereto have set their hands and seals in duplicate, this _____ day of _____, 2024.

OWNER

TUSCOLA COUNTY

Signature of Witness

By _____
Signature of Administrator

“MEETING NOTICE”

The Tuscola County Remonumentation Peer Group will meet at the
Tuscola County “H. H. Purdy Building at 125 W. Lincoln St., Caro, Michigan,
48723. The meetings will be conducted from **9:00 A.M.** and not extend past **5:00
P.M.** on the following
dates in 2024.

Tuesday	Sept. 10
Wednesday	Sept. 11
Thursday	Sept. 12
Tuesday	Sept. 17
Thursday	Sept. 19

Inquiries may be directed to: Michael K. Yates, P. S.

Vassar, MI 48768

Cell Phone: Days & Evenings 989-501-5959

E-mail: ysurvey@charter.net

SPECIAL NOTE: Meetings times may vary from the above stated times with a minimum of 4 hours and not exceeding 8 hours to expedite the completion of the 2024 Remon program.

SPECIAL NOTE: Due to Covid-19 it is undetermined at this time if Meetings will be held at the Purdy Building or over the internet through some type of Video Conferencing.

TUSCOLA COUNTY BOARD OF COMMISSIONERS
Building & Grounds Committee
125 W. Lincoln St.
Caro, MI 48723

2024 SPECIFICATIONS FOR TUSCOLA COUNTY REMONUMENTATION
PROGRAM

- A. The work will be performed using procedures established by Tuscola County.
- B. A brief summary of how the work will be done may be submitted with each proposal.
- C. It is suggested a record of time spent on the project be kept.
- D. Sufficient evidence must be presented to the Peer Group of the location of the government corners for their approval.
- E. While there may be corner information available from the County Register of Deeds Office, additional research may be required per Appendix E of the county plan. An approved file folder with all corner data included and bound in said folder, shall be submitted to the County Representative at the completion of all work.
- F. Distances and angles measured or calculated within the contract limits between existing and proposed section corners shall be shown on a sketch on the Act 74 form. "See exhibits for additional angles and distances required."
- G. Research, field survey and/or reconnaissance, placing of a typical steel monument cap and/or a standard brass cap, purchase and placing monument boxes (reimbursable up to \$100 per monument box), purchase and placing of carsonite posts, preparing the Act 74 form, presentation to the peer group and filing fees shall be a part of the contract price.
- H. A Michigan Department of Commerce survey and Remonumentation Commission data collection form must be completed for each contract corner or a list of the appropriate information with dates shall be submitted to the County Representative along with two copies of each filed Act 74 form.
- I. An Act 74 (L.C.R.C.) form must be prepared, submitted and approved by the Peer Group for each G.L.O. corner common to the contract corners. The form may contain 1 or 2 corners on each LCRC form submitted. (Example I-5 & I-6). No additional pay is provided for preparation and approval of these common corners (L.C.R. C.) Act 74 forms.
- J. The contractor's original field notes shall be submitted along with a dossier mentioned in "E" above.
- K. Geodetic Coordinates – MCL 54.268(2)(a)(iii) and 54.268(2)(d)
Starting with the 2015 grant, latitude and longitude positions must be submitted for each original public land survey corner or protracted public land corner at the time it is monumented, remonumented or maintained. Latitude and Longitude values must be reported to a minimum of 0.01 seconds of arc, which is equivalent to approximately one-foot. Coordinate values must be obtained either.
 - 1. Directly from a Continuously Operating Reference Station (CORS), or
 - 2. From supplemental control established from CORS, or
 - 3. From supplemental control established from other NGS horizontal control stations.

The following information must be published on the Land Corner Recordation Certificate.

Latitude:	00M00'00.00"
Longitude:	00M00'00.00"
Estimated Reputability/Accuracy:	00.00" or 0.00 ft or PPM
Datum and Adjustment Year:	
Epoch Date:	DD-MMM-YYYY
Date of Observation:	DD-MMM-YYYY
Method of Survey:	Narrative explanation

Starting with the 2015 grant, the Program's previous State Plane Coordinates requirements will no longer be required.

Geodetic coordinates specifications and reporting will be further addressed in the revised rules once promulgated.

"The above guidelines are not intended to be all inclusive."

QUALIFICATIONS

A professional surveyor from the participating firm (contractor) in charge of the field work performed for a particular corner, shall be in attendance at the Remonumentation Peer Group meetings relative to corners contracted to his/her firm.

INFORMATION

- A. Monuments and brass caps or steel caps shall be furnished by Tuscola County.
- B. Monument boxes, witness posts (carsonite) and witness tags shall be furnished by the contractor.
- C. Monument boxes shall be placed over monuments in all hard surfaced roads by the participating firm.
- D. Witness posts (carsonite) shall be placed near monuments out of the road right of way and the position noted in the corner accessories.
- E. No final payment shall be made until the work is completed to the satisfaction of the County Representative. Act 74 forms must be filed with the Tuscola County Register of Deeds before final payment is made. File folders must be complete, properly bound and submitted to the County Representative prior to final payment.
- F. Original field notes shall be submitted prior to final payment.

Completion Date

The work described in the specifications shall be completed prior to Sept. 6, 2024.

Indemnity & Insurance

To the extent that liabilities, obligations, damages, claims, costs, charges, and expenses are caused by any negligent act, error, or omission of the Monumentation Surveyor (or anyone directly or indirectly employed by it) arising from the services rendered by the Monumentation Surveyor, the Monumentation Surveyor agrees to hold harmless and indemnify the County of Tuscola and the State of Michigan (and its agents and employees) from and against said liabilities, obligations, damages, claims, costs, charges, and expenses imposed upon the Grantee.

Auto Liability	\$250,000 Bodily Injury/Property
Owned and Non-owned	Damage including statutory
	Michigan No-Fault and Uninsured
	Motorists

General Liability	\$500,000 Bodily Injury \$250,000 Property Damage
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Worker's Compensation	Statutory Coverage \$100,000 Employers' Liability
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These coverages shall protect the participating firm, its employees, agents, representatives, and subcontractors against claims arising out of the performance of the work described.

Certificates evidencing the aforementioned coverages, with a 20-day cancellation clause, shall be filed with the Tuscola County Board of Commissioners before the described work begins.

QUALIFIED BASE SELECTION

The county (owner) will select those firms that it considers to be in the best interest of said owner.

RIGHT OF REFUSAL

The Tuscola County Board of Commissioners (owner) has the right to refuse any and all firms.

QUESTIONS

Questions relating to these specifications should be directed to Michael K. Yates, P.S., 989-501-5959 or Clayette A. Zechmeister, 989-672-3710.

PROCEDURE FOR MONUMENTATION OF GOVERNMENT CORNERS BY PRIVATE FIRMS

A. Peer Group Meetings

1. Will be held at the offices of the Tuscola County Commissioners or as posted at the Purdy Building at 125 W. Lincoln St., Caro, MI.
2. The County Representative shall chair these meetings.
3. The purpose of the meeting will be to review the Act 74 form data, witnesses, etc. and approve the forms if agreed upon by the appointed peer group members eligible to vote at said meeting.
4. In order to be eligible for reimbursement for any work performed, each participating firm shall send a responsible representative (must be a professional surveyor) to each meeting during which corners included in their contract will be considered.
5. At the review meeting, the Peer Group of surveyors will determine if there is a conflict in location of each corner thus considered, and if so, the group will attempt to resolve the conflict, based on the information provided. If the Peer Group cannot agree on the position for a particular corner, no monument will be placed until such time as the group can reach agreement.
6. If there seems to be a conflict in position with a company that is not participating in the remonumentation, then the County Representative shall attempt to resolve the conflict by notifying by registered letter the company involved, requesting information and examining that company's procedure in establishing the corner in question.

B. To insure that monuments will be properly placed, the following procedures must be followed:

1. Research of Records – This must necessarily be an effort on the part of each participating surveying firm, plus conference with non-participating firms, the utility companies, Tuscola County Road Commission, etc.

Information thus obtained may consist of former witnesses, dimensions of the section, evidence of occupation, etc. This information will be submitted to the County Representative.

2. Field Reconnaissance and Verification – After the research has been completed, a participating firm will use the information to try to find the proper location of the government corner in question. This field work in most cases will require additional sectional measurements, location of occupation lines and excavation in search of evidence. When field measurements are made to determine a corner's position, these measurements will be included in a sketch on the reverse side of the recordation certificate. This field work must be done under direct supervision of a Professional Land Surveyor. After a government corner location is determined by a participating firm, the evidence found and procedure used to make that determination will be presented on an Act 74 certificate for review and approval by the Peer Group. If the Peer Group approves the location as determined the corner may then be monumented.

C. The Standardized Monument Cap

1. Will be purchased by the County of Tuscola and distributed by the County Representative to the County Surveyor's Office to the participating firms.
2. Each brass cap monument will have a corner code number, town and range numbers, year and P.S. number stamped by the P.S. in charge. If setting a steel cap is used the full P.S. number (10 digits) will be stamped on the cap, along with the word REMON minimum.
3. In locations where the full typical monument with attached brass cap or steel cap cannot be placed, a standardized brass cap or steel cap will be provided and placed (see sketch attached).
4. In locations where standard brass cap or steel cap cannot be placed, the County Representative will decide what procedure will be followed.
5. See attached detail of typical monument(s) and standard brass caps or steel caps.

D. Placing the Monument

1. Shall be done under the direct, in field, supervision of a Michigan Professional Surveyor.
2. When excavating the hole for the monument, a record should be made of evidence found below, such as wood posts, irons, bottles, bricks, etc. and this evidence listed on the recordation certificate. Photographs are suggested.
3. When placing the monument, the surveyor shall keep the monument in a plumb position and shall backfill the hole and tamp the soil properly, so that if the monument is later sheared off, the bottom of the monument will be in the proper position.
4. After the monument is in place, the approved Act 74 certificate shall be filed at the Tuscola County Register of Deeds with either 1 or 2 corners on the form, and two copies forwarded to the Tuscola County Representative along with other required data.
5. Reference ties – There must be a minimum of four accessories to witness the location of the monument. Nails and washers used in the side of trees, poles shall be placed perpendicular to the line of measure. Distances to the accessories shall be to the nearest 0.01 of a foot. Bearings to accessories may be compass bearings to nearest 05°. Witness tags shall be supplied by the contractor.
6. In areas outside of roadways, a carsonite post shall be placed near the monument. The carsonite post to be supplied by the contractor.

E. Reimbursement

After a monument has been placed in compliance with the procedure outlined above,

and after the proper approved certificate has been filed, the County Representative shall recommend payment by the Tuscola County Treasurer.

F. Miscellaneous

1. Each participating firm is responsible for normal safety precautions and traffic control, but should notify police department or sheriff's department if the monument being placed is in a hazardous traffic area.
 2. Pavement repair and placing of monument boxes will be part of the contract price. The contractor will provide approved monument boxes to be placed in hard surfaced roads.
 3. Each participating firm shall provide the proper insurance coverage and obtain a permit from the Tuscola County Road Commission. Said firm shall also adhere to the requirements of the Road Commission while working in the road right of way.
 4. Monuments placed in gravel roads shall be 0.5' below finish grade.
 5. If it becomes evident that a contract corner cannot be monumented, the County Representative must be notified and will make a determination on the placement of a monument and/or payment of work completed.
 6. The County Representative shall have the authority to check or have checked, the work of the participating firms to make sure all above procedures are being carried out properly.
 7. It is required in Section B of the L.C.R.C. form that a statement as to which BLM instruction or procedure was followed from the 2009 BLM manual or instructions, or that the existing evidence is accepted as the best available evidence of the position of the original corner by reason of common usage or occupation.
 8. Per Memorandum 16, Section 19, the following statement shall appear at the end of Section A of the L.C.R.C. form: "This document supercedes previous recorded documents listed above."
 9. Any contractor who has not provided all data required by these specifications, will not be allowed to participate in future remonumentation until all previous original records and notes are submitted and approved.
10. Data Collection Forms for each corner monumented or an excel spreadsheet listing providing the appropriate data shall be provided with the copies of the final Act 74 forms.
11. Non-original corners, i.e., Centers of Sections, North ¼ corners and West ¼ corners along the North and West township lines, are now permissible under the Remonumentation Program. In your research of data for a corner dossier, it is determined that a non-original corner may have been previously established or during your field work a non-original corner is located, that data shall be noted on the drawing required on the reverse of the L.C.R.C. (Act 74 Form). Such as liber and page of documents containing data, angle and distance from at least one adjacent corner if tied to field work or at least a note of object found. See attached sample for suggested wording.

Original drafted Jan. 1993
Last revision May 2024

Attachments

- 1) January 15, 2011 Memo re: centers and ¼ corner corners
- 2) Sample L.C.R.C. Act 74 forms (currently under review)
- 3) January 1994 sketch, standard cap & typical monument
- 4) Two samples of Data Collection Form / or Excel Spreadsheet (see example)

Tuscola County Surveyor

Michael K. Yates

Tuscola County Representative

201 S. Main St.

Vassar, MI 48768

Memo: Contract Surveyors, Tuscola County Remonumentation Program
From: Michael K. Yates, P.S. Tuscola County Representative
Date: February 24, 2015
Subject: Non-original government corners, i.e., centers, N 1/4 corners and West 1/4 Corners along the North and West township lines.

One of the following notes shall appear on the map on the reverse of the L.C.R.C. form.

1. No recorded or unrecorded data was found relative to the existence of Corner_____. However, a field investigation may reveal evidence of said corner.
2. The following documents were found to contain information relative to Corner_____. The information was NOT field verified. (List documents as you would in Section A of this form.
3. (See F-11 of the 2011 Specifications)

The information shown for Coner_____ is the APPARENT corner but is NOT verified or approved at this time by the Peer Group. Information shown is for informational purposes only.

Note: Do not show angles or distances by others to non-original corners.

If you feel another statement is more appropriate to the situation, please contact me prior to its use.

NOTE: NON-ORIGINAL CORNERS WERE APPROVED FOR 2015 AND BEYOND.





Michael K. Yates P.S.

County Representative

LEGEND:

Grant Year 2024

Corners this Contract 16

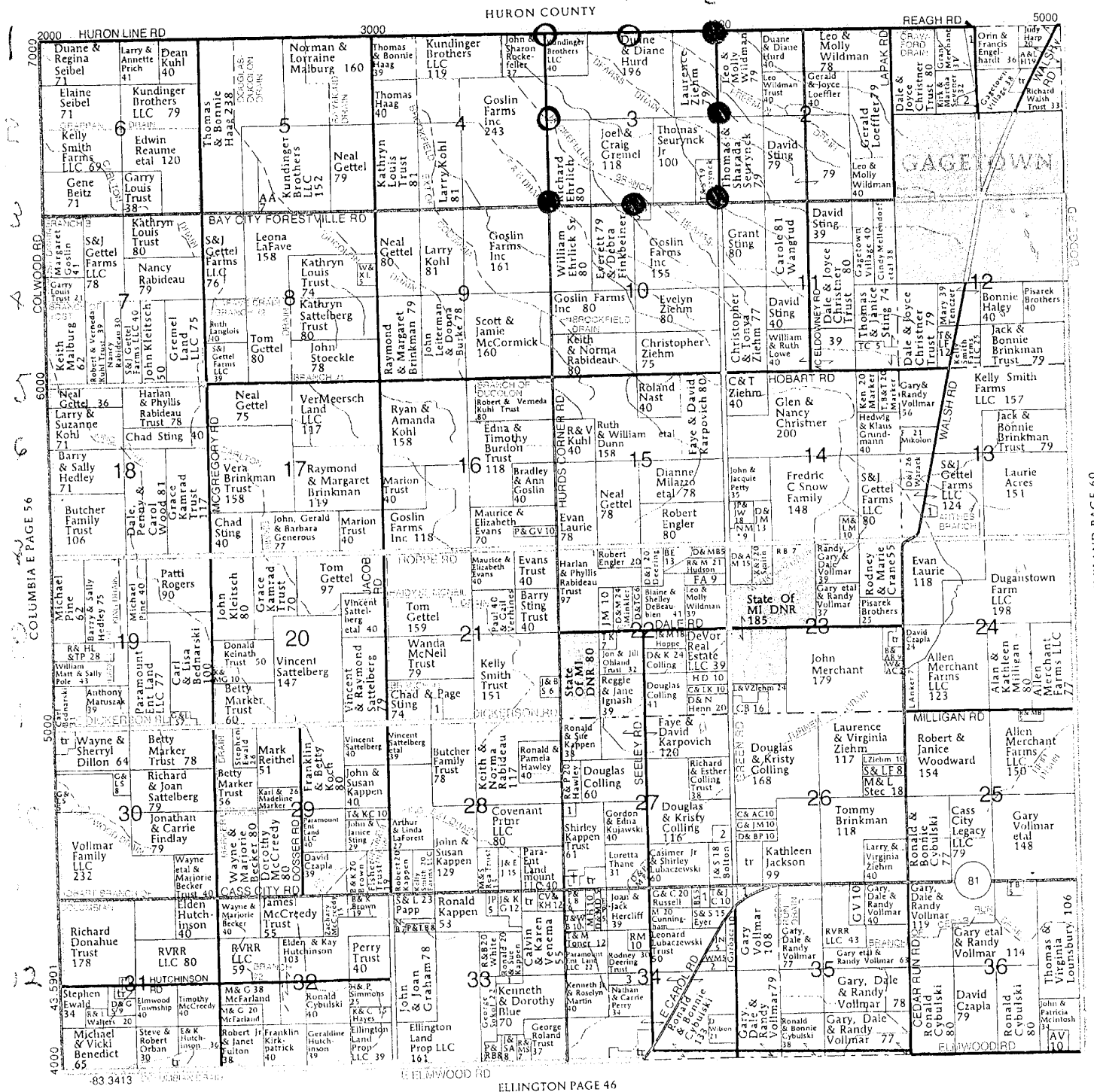
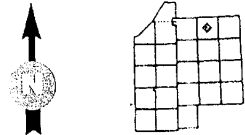
  = Existing Monuments Previously Placed.
  = Monuments to be placed this contract.


NOTE: Witness Monuments shall be placed on the
Section or 1/4 line adjacent to a corner
Position that is inaccessible.

ELMWOOD PLAT

T-14-N • R-10-E

See Pages 98-101 For Additional Names.





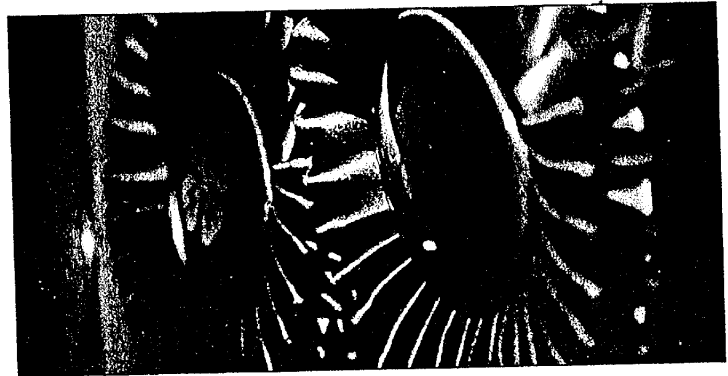
CASE SURVEYING

ALL TYPES OF LAND SURVEYING

Laurence J. Wade, P.S.

111½ S. Port Crescent
P.O. Box 129
Bad Axe, MI 48413

Office: (989) 269-9142
Fax: (989) 269-7712



© Farm & Home Publishers, Ltd.

Land Corners:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	1	2	3	4	5	6	7	8	9	10	11	12	13
2		6	5	4	3	2	1	10	9	8	7	6	5
3	1	2	3	4	5	6	7	8	9	10	11	12	13
4	1	7	6	5	4	3	2	10	9	8	7	6	5
5	1	2	3	4	5	6	7	8	9	10	11	12	13
6	1	18	17	16	15	14	13	12	11	10	9	8	7
7	1	2	3	4	5	6	7	8	9	10	11	12	13
8		19	20	21	22	23	24	25	26	27	28	29	30
9	1	2	3	4	5	6	7	8	9	10	11	12	13
10	1	30	29	28	27	26	25	24	23	22	21	20	19
11	1	2	3	4	5	6	7	8	9	10	11	12	13
12		31	32	33	34	35	36	37	38	39	40	41	42
13	1	2	3	4	5	6	7	8	9	10	11	12	13

G-9 is on Snover Rd.

H-11 is Just off W. Saginaw Rd.

All others have L.C.R.C's

EXAMPLE

Land Corner Recordation Certificate Attachment B to 2019 Annual Grant Agreement AUTHORITY: MCL 54.205 and R54.202

This form is **ONLY** for corners filed under the 2019 State Survey and Remonumentation Grant Agreement

Filing Requirement: MCL 54.268(2)(a), 54.268(2)(d), 54.201 – 54.210d and 2019 State Survey and Remonumentation Grant Agreement

- Notes:**
- No more than two Original Public Land Survey Corners can be recorded on this certificate
 - If a corner reported hereon is common to two or more survey townships, each Town, Range and Corner Code for the corner may be identified on this certificate
 - If a corner reported hereon is common to two or more counties, each county may be identified on this certificate and a copy of this certificate filed with the Register of Deeds in each county

For corner(s) in: Tuscola County

Millington Township

Corner Type	Survey Township				Corner Code																
Original Public Land Survey Corner	T	10N	R	08E	G-6	1	A	B	C	D	E	F	G	H	I	J	K	L	M	1	
• MCL 54.202(g)	T	10N	R	08E	G-5	2		6				4		3		2		1		2	
• MCL 54.262(g)	T		R			3															3
	T		R			4	7		8		9		10		11		12			4	
						5							●								5
Property Controlling Corner	S		T	R		6	18		17		16		●	15		14		13		6	
• MCL 54.202(i)	S		T	R		7															7
• MCL 54.262(h)	S		T	R		8	19		20		21		22		23		24			8	
	S		T	R		9															9
Protracted Public Land Survey Corner						10	30		29		28		27		26		25			10	
• MCL 54.202(k)	T		R			11															11
• MCL 54.262(i)	T		R			12	31		32		33		34		35		36			12	
	T		R			13															13

Part A: Corner(s) History

G-6

- 1822 GLO notes Fletcher DS; Set 1/4 Sec. Post, Beech 12 N87 W7, Beech 10 N12 W17.
- October 29, 1973, Survey L.435 P.605-606 Edwin J. McCombs RLS#10696; No object or witnesses mentioned.
- October 21, 1975, LCRC File# 39 David T. Rowe RLS#11192; Found 1" Pipe 6" above grade with 3" pipe 4' high encased in concrete. Held 1" Pipe. In-line East & West Fence Line. No Witnesses.
- March 20, 1980 Unrecorded Survey John W. Martin RLS#4699; No object or witnesses mentioned.
- January 28, 1987, Survey L.571 P.998-998 Earl E. Gravlin LS#23510; No object mentioned, East 47.80' Nail 4" Cherry, N20°E 9.0' SE Cor. Large Stone (4' Dia.), W 10.02' Steel Fence Post.
- August 7, 2002, LCRC L. 0, P.121 Keyno J. Shellenbarger LS#30101; Found steel pipe in concrete, 4 feet above ground, in line with old fence row Westerly. Location is substantially as described within corner record dated May, 10 1976. Replaced pipe with 36" Concrete Mon. flush w/ground, Mon. is 4" dia. With 1/2" Capped Re-rod, South 145.04' Tag W. Face 12" Maple, N04°E 111.39 Tag W. Face 15" Maple, N44°E 128.80' NW Cor. of School, S55°E 217.83' SW Cor. of School, West 2518.38' to center of Sec. 16.
- September 13, 2002, Unrecorded Survey Charles T. Lillieberg PS#40162; Found Pipe in Conc, South 145,04' Tag W.F. 12" Maple, N04E 111.39' Tag W.F. 15" Maple, N44E 128.80' N.W. Corner of School, S55E 217.83 S.W. Cor. of School.

G-5

1822 GLO notes Fletcher DS; Corner to Sec's 9-10-15-16 Sugar 20 S45E 28, Sugar 16 S59W 6.

May 17, 1961, TCRC Witness Card, (Source Scott Eng. Alpena) Found Iron Stake, N45°E 29.84'
Scott Eng. Tab in Tele. Pole., S10°E 21.72' Scott Eng. Tab in Tele. Pole., N35°W 55.07' Spike in root of 12" Maple,
S40°W 45.13' Spike in root of 24" Elder.

August 3, 1971, LCRC File # 7 David T. Rowe RLS#11192; Found nail in Asph. C.K. Ties by Scott Eng. Found Iron under
nail, N45°E 29.84' Scott Eng. Tag in T.P., S10°E 21.72' Scott Eng. Tag in T.P., N35°W 55.07' spike in root of 12" Maple,
S40°W 45.13 spike in root of 24" Elder.

August 10, 1971, Survey L.1 P.156 David T. Rowe RLS#11192; Found Iron stake, N45°E 29.84' tag in T.P., S10°E 21.72
tag in T.P., S40°W 45.13' Spike in root of 24" Elder.

September 20, 1971, Survey L.1 P.209-210 David T. Rowe RLS#11192; Found Iron stake, N45°E 29.84' tag in T.P.,
S10°E 21.72 tag in T.P., S40°W 45.13' Spike in root of 24" Elder.

April 6, 1973, Survey L.2 P.437-438 David T. Rowe RLS#11192; Found Iron Stake, N45°E 29.84' tag in T.P., S10°E 21.72
tag in T.P., S40°W 45.13' Spike in root of 24" Elder.

October 29, 1973, Survey L.435 P.605-606 Edwin J. McCombs RLS#10696; Found Iron Rowe Eng. Cap., S10°E 24.37'
Conc. Hwy. Marker, N23°E 33.73' Rd. Sign, N30°E 29.90' Tel. Pole, N40°W 55.10' to 14" Maple.

Part B: Surveyor's Report on Perpetuation or Monumentation of Corner(s)

G-6

Found existing concrete monument as described per August 7, 2002 LCRC liber 0, page 121. Historical distances support
the position of the found concrete monument. Recovered 4 witnesses indicating the concrete monument is in the same
position. Corner falls behind a high school in a manicured lawn, was not desirable to set Carsonite witness post. No clear
occupation in any direction.

Although not established according to the BLM manual of survey instructions, the position of the concrete monument is
accepted as the best available evidence of the position of the original corner by reason of common usage and
occupation.

G-5

Found a 1/2" rod in an existing mon. box, reviewed witness history and distances. Historical distances support the
position of the found 1/2" rod. Recovered 7 witnesses indicating that 1/2" rod is in the same position. Corner falls half
foot South of the centerline of East and West Millington Road and fits Caine Road centerline North and physical
occupation South.

Although not established according to the BLM manual of survey instructions, the position of the 1/2" Rod is accepted as
the best available evidence of the position of the original corner by reason of common usage and occupation.

Part C: Field Evidence of Perpetuation or Monumentation of Corner(s)

G-6

Remove concrete monument and set 5/8" diameter by 36" long rebar with a magnetic field encased in a 4" diameter
concrete cylinder and topped with a Tuscola County remonumentation standard brass cap stamped G-6, T10N-R08E.

S09°W, 145.11', Set a mag nail and remon tag in the East face of a 20" Maple.(Metal locator ping, west side tree)
(Rec. 145.04')

S44°E, 217.85', Southwest corner of High School #8537, near parking area. (Rec. 217.83')

N55°E, 128.81', Northwest corner of High School. (Rec. 128.8')

N10°W, 299.43', to Southeast corner of baseball dugout.

N20°W, 299.69' to Southwest corner of baseball dugout.

West, 2517.77' to apparent center of Section 16, T10N-R08E, found 1/2" rod in Mon. Box. (Rec. 2518.55')

G-5

Removed 1/2" rod, set a 24" long 5/8" steel rod having a magnetic field topped with standard brass cap stamped G-5, T10N-R08E, inside the existing monument's box. Encased Rod and cap inside existing monument box in cement.

- S04°E, 24.28', North face of Triangle Concrete post. (Rec. 24.43')
- S29°E 115.80', Northeast corner of garage, House #4497.
- N48°E, 41.90', Set remon tag and mag nail above found PK in NE face of P.P.
- S06°W, 21.84', Found nail and tag in West face of Stub P.P. (Rec. 21.65')
- N40°E, 71.95' Southwest corner of House #4496. (Rec. 71.95')
- N40°W, 42.88' SE Corner of Tele. Riser. (Rec. 42.88')
- S46°W, 34.31', NE Cor. concrete side walk. (Rec. 34.02')
- S84°W, 78.47', Top center of Hydrant. (Rec. 78.33')
- N71°E, 46.66', South edge of new Speed Limit sign.
- N32°W, 43.82' Southeast corner of new plastic picket fence.
- North, 2660.75', to East 1/4 Cor. of Sec. 9, T10N-R08E. (Rec. 2661.14')

Date of Observation	Latitude	Longitude	Datum and Adjustment Year	Epoch Date
G-6 4/2/18	43°16' 26.58" N	83° 31' 12.72" W	NAD83 (2011)	2010.00
G-5				
4/2/18	43°16' 52.89" N	83° 31' 13.00" W	NAD83 (2011)	2010.00

Method: Average of two (2) observations using GPS real time position to nearest MDOT- COR'S station "Vassar"

Disclaimer: The Latitude and Longitude reported hereon was established using global positioning methods with an estimated positional accuracy of one foot, more or less, reported at the time of observation. The reported Latitude and Longitude is a navigational accessory to the approximate corner location and shall not be used to reestablish the corner or used in establishing property boundaries.

I, Michael K. Yates, in a field survey on April 2, 2019 certify under the requirements of the State Survey and Remonumentation Act, 1990 PA 345, MCL 54.261 to 54.279, and the Corner Recordation Act, 1970 PA 74, MCL 54.201 to 54.210d, that the corner(s) identified and described hereon has been perpetuated or monumented as described in Parts A, B, and C above, pursuant to the laws and rules of the State of Michigan.

 Michael K. Yates Date
 Professional Surveyor's License No.: 50460
 Advance Surveying Inc. 201 S. Main St. Vassar, Mi, 48768

I, Michael K. Yates, state that the corner(s) identified and described hereon and perpetuated or monumented as described in Parts A, B, and C above was presented to and reviewed by the Peer Review Group on August 15, 2019 and is accepted for filing in the Tuscola County Remonumentation Program.

 Michael K. Yates Date
 Professional Surveyor's License No.: 50460

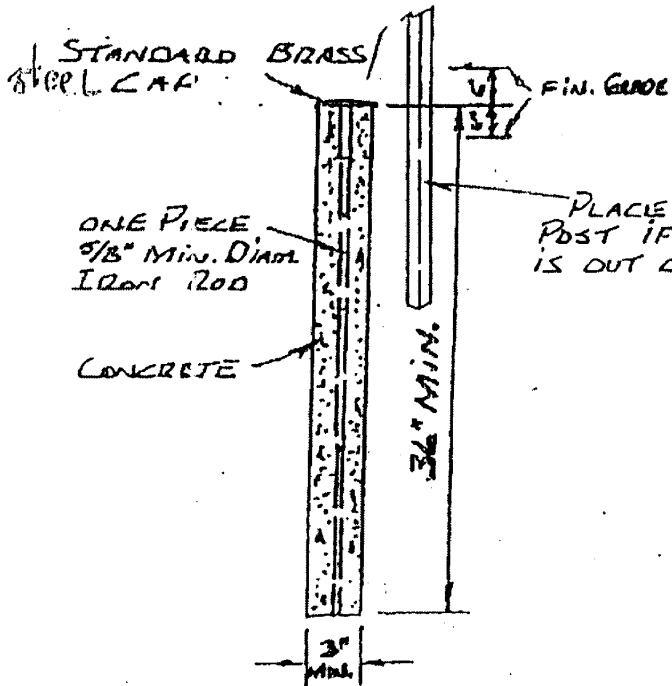
Data Collection Form
 2017 Tuscola County Remon. Program
 Gilford & Millington Township

Prepared By: Michael K. Yates
 Date 8-23-17
 Company Name: Advance Surveying Inc.
 P.S. Name: Michael K. Yates
 P.S.# 4001050460

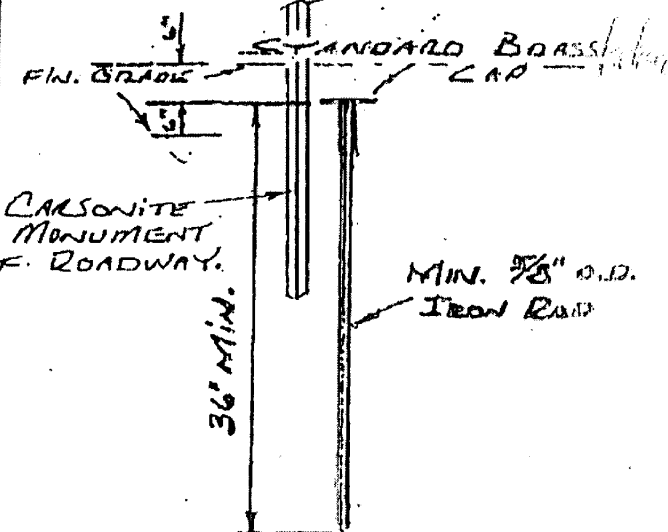
Town#	Range#	C-C	Research Date	Peer Approval Date	Mon. Set Date	Recording Date	Page#
T13N	R07E	I-5	6-19-17	8-14-17	7-6-17	8-25-17	142
T13N	R07E	J-5	6-19-17	8-14-17	7-6-17	8-25-17	143
T13N	R07E	I-4	6-19-17	8-14-17	7-12-17	8-25-17	144
T13N	R07E	I-3	6-19-17	8-14-17	7-6-17	8-25-17	145
T13N	R07E	J-3	6-19-17	8-14-17	7-7-17	8-25-17	146
T13N	R07E	I-2	6-19-17	8-14-17	7-7-17	8-25-17	147
T13N	R07E	I-1	6-19-17	8-14-17	7-7-17	8-25-17	148
T13N	R07E	J-1	6-19-17	8-14-17	7-12-17	8-25-17	149
T10N	R08E	G-12	6-19-17	8-14-17	7-11-17	8-25-17	166
T10N	R08E	G-10	6-19-17	8-14-17	7-10-17	8-25-17	167
T10N	R08E	H-11	6-19-17	8-14-17	7-11-17	8-25-17	168
T10N	R08E	G-11	6-19-17	8-14-17	7-10-17	8-25-17	169

New steel cap

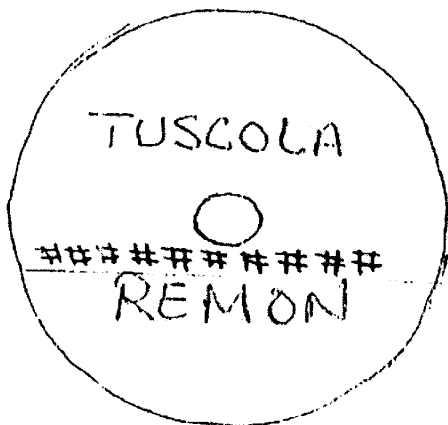
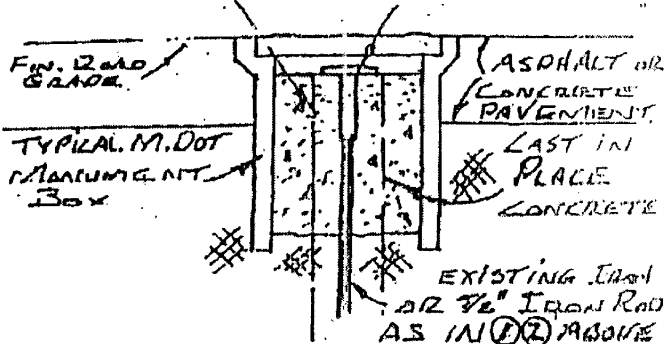
① TYPICAL MONUMENT PREPARED APPLICATION.



② ALTERNATE MONUMENT WITH PEER GROUP APPROVAL.



③ ALTERNATE MONUMENT IN HARD SURFACE WITH MONUMENT BOX REQUIRED. PLACE TYPICAL MON. STANDARD BRASS CAP OR CAST IN PLACE. BRASS CAP



TUSCOLA COUNTY REMONUMENTATION PROGRAM
TYPICAL AND ALTERNATE MONUMENTS
AND STANDARD BRASS CAP

AUTUM. NO.	DRAWN KDD
DATE. REC.	DATE 3/1/93
REV. Mt. 94	SCALE NONE
SHEET 1 OF 1 PLAN	

Prepared By: _____

Co. Name _____

Date Prepared _____

P.S. Name _____

P.S. # _____

Provide a Data Collection form for each corner monumented or a list in the following form and order. Must be in this order for ease in Data entry to State of Michigan by County Surveyor.

Town No.	Range No.	Corner Code #	Research Date	Peer Approval Date	Mon. Set Date	Recording DATE	Page No.
----------	-----------	---------------	---------------	--------------------	---------------	----------------	----------

T__N__R__E

May use ditto marks if T & R repeat.

Note: Place in order of Alpha letter & number 13 through 1 or 1 through 13.

RECEIVED IN TUSCOLA COUNTY
 Aug 23, 2016 10:28:32A

COPY



Recorded Aug 23, 2016 10:37a
 Tuscola County John Bishop
 (Register of Deeds)
 Receipt # 372402 Fee: 23.00

L-1 P-121

**2016 TUSCOLA COUNTY REMONUMENTATION
 Land Corner Recordation Certificate**
 Authority: MCL 54.205 and R54.202

This form is **ONLY** for corners filed under the 2016 State Survey and Remonumentation Grant Agreement

Filing Requirement: MCL 54.268(2)(a), 54.268(2)(d), 54.201 – 54.210d and 2016 State Survey and Remonumentation Grant Agreement

Notes:

- No more than two Original Public Land Survey Corners can be recorded on this certificate
- If a corner reported hereon is common to two or more survey townships, each Town, Range and Corner Code for the corner may be identified on this certificate
- If a corner reported hereon is common to two or more counties, each county may be identified on this certificate and a copy of this certificate filed with the Register of Deeds in each county

For corner(s) in: Tuscola County

Elkland Twp

Corner Type	Survey Township	Corner Code
Original Public Land Survey Corner	T <u>14N</u> R <u>11E</u>	<u>I-1</u>
• MCL 54.202(g)	T _____ R _____	_____
• MCL 54.262(g)	T _____ R _____	_____
Property Controlling Corner	S _____ T _____ R _____	_____
• MCL 54.202(l)	S _____ T _____ R _____	_____
• MCL 54.262(h)	S _____ T _____ R _____	_____
Protracted Public Land Survey Corner	T _____ R _____	_____
• MCL 54.202(k)	T _____ R _____	_____
• MCL 54.262(i)	T _____ R _____	_____

	A	B	C	D	E	F	G	H	I	J	K	L	M
1									1				
2	6		5		4			3		2			1
3													
4	7		8		9			10		11		12	
5													
6	13		17		16			15		14		13	
7													
8	19		20		21			22		23		24	
9													
10	30		29		28			27		26		25	
11													
12	31		32		33			34		35		36	
13													
	A	B	C	D	E	F	G	H	I	J	K	L	M

Part A: Corner(s) History

June 3, 1835 - GLC notes, Hervey Parke, D.S.: No object noted; intersected N. Boundary 70 E; Hemlock 14, N73W, 55; Hemlock 14, S44E, 13.

July 3, 1885 - County Surveyor records, SRW Book, P. 76-77; John A. Teskey, C.S.: Stone 4"x6"x8" marked "X" at corner; established from SW corner of Sec. 35, T15N-R11E; SW corner Sec. 35, West, 70 lks; Stone 6"x8", S45E, 70 lks; Sugar, N9-1/4E, 49 lks.

Dec. 1, 1888 - County Surveyor records, SRW Book, P. 78-79; John A. Teskey, C.S.: See NW Cor. of Sec. 2, Page 77 (July 3, 1885 notes).

Jan. 1892 - Huron County Drain minutes, P. 3; No surveyor noted; no object or accessories noted; Between sections 2 and 3 crossing line 100 rods south of NE corner of said section 3.

June 1971 - Unrecorded Survey by Stewart G. Case, RLS #15399: Found pointed stone with pieces of crockery around it. Placed 1-1/2" x 36" pipe in center; N15°E, 31.5', center of 18" Maple tree; N57°E, 47.35', center of 14" Maple tree; S40°E, 35.8', power pole.

Dec. 11, 1981 - Unrecorded Survey by Russell L. Brown, RLS #24588: Found 1-1/4" steel pipe; N10°E, 31.70' to spike in 24" Maple; N60°E, 47.40' to spike in 15" Maple; S50°E, 36.0' to spike in T.P..

March 1, 1984 - TCRC Notes by RB-DL-JM: Found 1-1/2" pipe, used this corner for sight to est. sec. line. No accessories. Shows distance from I-1 West to I-13 (T15N-R4E) = 49.08' and distance from I-1 East to J-13 (T15N-R4E) = 2588.88' and distance from I-1 to J-1 (T14N-R1E) = 2620.16'.

Part A continued:

Oct. 11, 1996 – LCRC, L. 1, P. 31 Huron County Remon by James T. Meek, LLS #39089; Remon was performed for corner I-13 (T15N-R11E). Has accessory call to 1" pipe, 4" below grd. Bears, East 49.1'.

July 23, 2002 – Unrecorded Survey by Laurence J. Wade, PS #46696: Found 1-1/2" pipe in place; N15°E, 31.5', center of 18" Maple tree; N57°E, 47.35', center of 14" Maple tree; S40°E, 35.8', power pole; West, 49.20' to SW Cor. Section 35.

Oct. 22, 2003 - Unrecorded Survey by Laurence J. Wade, PS #46696: Same object and accessories as July 23, 2002 survey by Wade.

July 8, 2011 - Unrecorded Survey by Laurence J. Wade, PS #46696: Same object and accessories as July 23, 2002 survey by Wade.

Part B: Surveyor's Report on Perpetuation or Monumentation of Corner(s)

Searched the apparent location and found a 1-1/2" diameter iron pipe 10" below grade above large stone in the centerline of E-W road and in centerline with the extension of the road to the South. Recovered three accessories from Part "A" above which indicate the 1-1/2" diameter iron rod is in same position. The 1-1/2" diameter pipe falls 0.34' North of the Huron County Line as previously established by James T. Meek, LLS #39089 in the 1996 Huron County Remonumentation Program. The position for I-1 was established on the Huron County line at the intersection of a line from the found 1-1/2" pipe South to I-2 and a line between I-13 (T15N-R11E) and J-13 (T15N-R11E). Said corner J-13 was also established during the 1996 Huron County Remon Program by James T. Meek.

No conflicting evidence was found for the position of this corner.

Although not established according to the BLM Manual of Survey Instructions, the calculated position of the corner (I-1) on the county line is accepted as the best available evidence of the position of the original corner.

Part C: Field Evidence of Perpetuation or Monumentation of Corner(s)

I left the found 1-1/2" pipe in place and set a 5/8" diameter iron x 18" long with a magnetic field above the found large stone and topped with a Tuscola County Remonumentation standard brass cap stamped "I-1, T14N-R11E". Asphalt cold patch was placed around set 5/8" iron to allow future access to 1-1/2" pipe.

- N10°E 32.10' to set mag nail in W face 24" Maple.
- N55°E 47.37' to set mag nail in SE face 17" Maple.
- S40°E 66.32' to set nail & TC Remon tag in SE face 36" Spruce.
- West 49.34' to found Remon Mon., J-13 (T15N-R11E).
- North 0.34' to found 1-1/2" pipe.

Witnesses to found 1-1/2" pipe (Amended Monument):

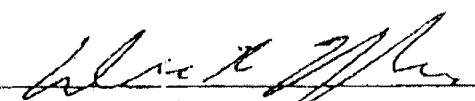
- N10°E 31.75' to set mag nail in W face 24" Maple.
- N55°E 47.15' to set mag nail in SE face 17" Maple.
- S40°E 66.60' to set nail & TC Remon tag in SE face 36" Spruce.
- West 49.34' to found Remon Mon., J-13 (T15N-R11E).
- South 0.34' to set TC Remon Mon., I-1 (T14N-R11E).

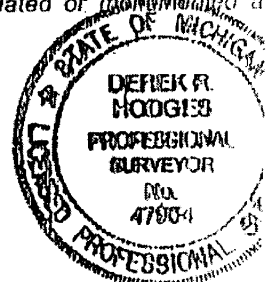
Date of Observation	Latitude	Longitude	Datum and Adjustment Year	Epoch Date
6/29/16	43° 40' 26.84" N	83° 09' 27.03" W	NAD83 (2011)	2010.00

Method: Average of two observations using GPS real time position to the nearest MDOT- COR's station "Cass City"

Disclaimer: The Latitude and Longitude reported hereon was established using global positioning methods with an estimated positional accuracy of one foot, more or less, reported at the time of observation. The reported Latitude and Longitude is a navigational accessory to the approximate corner location and shall not be used to reestablish the corner or used in establishing property boundaries.

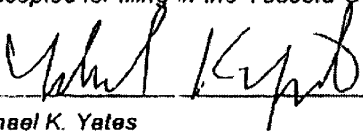
I, Derek R. Hodges, in a field survey on June 29, 2016, certify under the requirements of the State Survey and Remonumentation Act, 1990 PA 345, MCL 54.261 to 54.279, and the Corner Recordation Act, 1970 PA 74, MC 54.201 to 54.210d, that the corner(s) identified and described hereon has been perpetuated or monumented as described in Parts A, B, and C above, pursuant to the laws and rules of the State of Michigan.


Derek R. Hodges
Date: 8/8/16
Professional Surveyor's License No.: 47954



William A. Kibbe & Associates, 1475 S. Washington Ave, Saginaw, MI, 48601

I, Michael K. Yates, state that the corner(s) identified and described hereon and perpetuated or monumented as described in Parts A, B, and C above was presented to and reviewed by the Peer Review Group on August 8, 2016 and is accepted for filing in the Tuscola County Remonumentation Program.



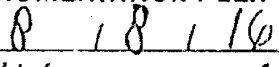
Michael K. Yates

8/8/16

Date

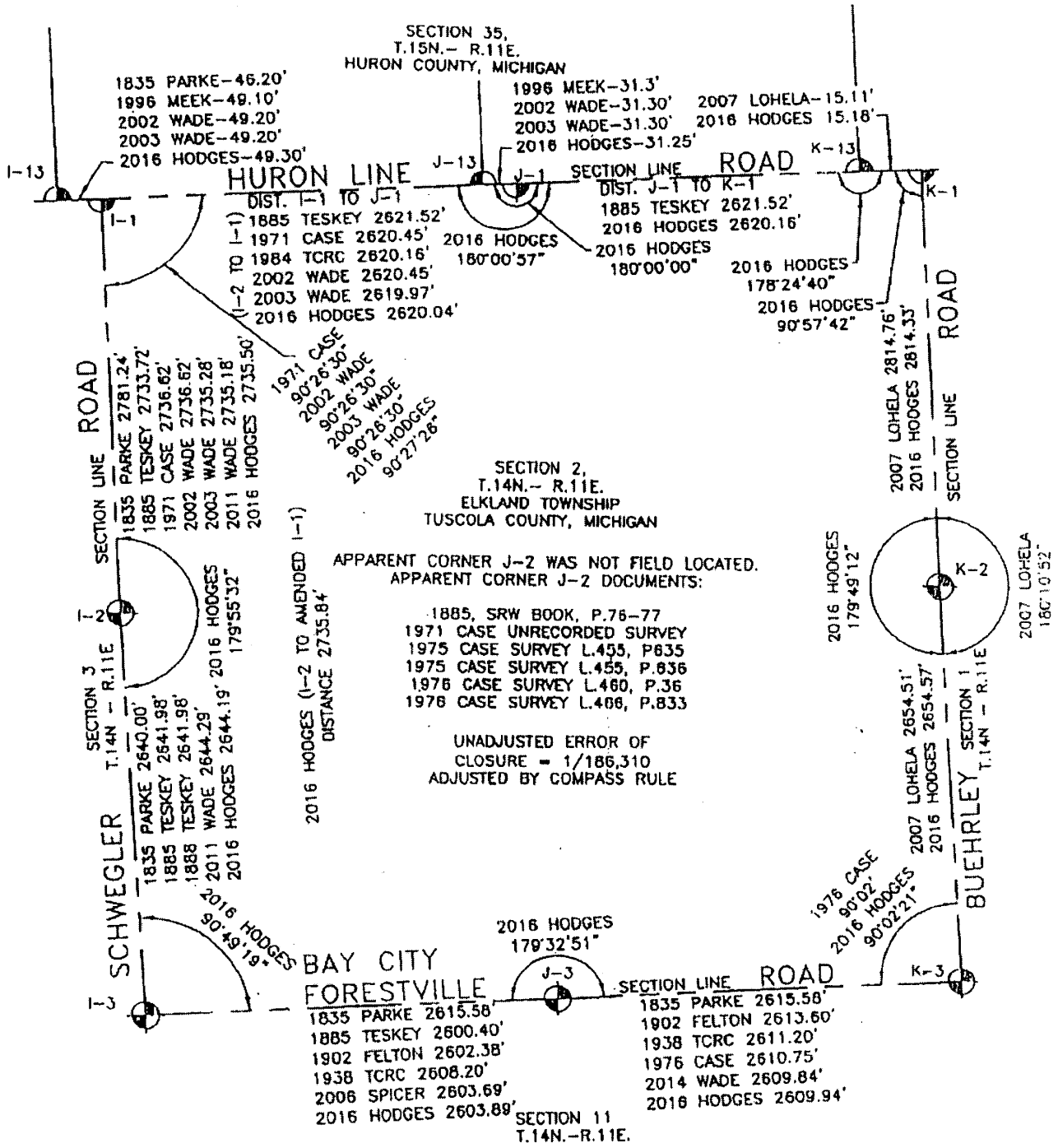
Professional Surveyor's License No.: 50460

APPROVED BY TUSCOLA COUNTY
REMONUMENTATION PEER GROUP



MKY Son MWP

Sketch for I-1, T14N-R11E



SCALE: NO SCALE

TUSCOLA COUNTY REMONUMENTATION PROGRAM

2024 Price Sheet for Research, Surveying, Monumenting or Remonumenting, preparing and filing L.C.R.C. forms and Peer Group Meeting attendance per the attached Specifications and other requirements for the following corners:

G-2, G-1, and H-1 in T14N-R10E, Elmwood Twp. 3 corner.

G-12 through G-5, H-11, H-9, H-7, H-6, and H-5 in T11N-R9E, Fremont Twp. 13 corners.

Total.....16 corners.

1) Contractors Name William A. Kibbe Assoc., Inc.
Address 1475 S. Washington Ave.
Saginaw, MI 48601

Federal I.D.# or Soc.Sec. # 38-235-3575

2) Corner Research Price per corner \$125.00 ea. for 16 corners = \$2,000.00

Field Work, Corner Monument, L.C.R.C., & Geodetic Coordinates Data, etc.
Price per corner \$1,375.00 ea. for 16 corners = \$22,000.00

*New monument boxes Price per corner \$129.49 each for 7 corners = \$906.43

TOTAL COST OF THIS CONTRACT.....\$24,906.43

*Based on 7 monument boxes.

3) The person signing below warrants he/she has been authorized by his/her organization to make this agreement and understands that if a contract is signed, and this price is agreed upon, the above price is the contractual price for the duration of this contract and non-completion of the contract could result in a fine equal to the "Contract Price" listed above.

Dated this 2nd day of May, 2024.

Contractor representative Jay Wheeler
(print or type name)

Authorized Signature [Signature]

*NOTE: If the proposed number of new monument boxes is incorrect, you must notify Michael Yates, P.S. by June 7, 2024. New monument boxes shall be purchased from the Tuscola County Road Commission, Caro, MI.

THE AGREEMENT

THIS AGREEMENT, made between William A. Kibbe & Assoc., Inc. hereinafter called the "CONTRACTOR" and TUSCOLA COUNTY hereinafter called the "OWNER".

WITNESSETH, that the Contractor and Owner for the consideration hereinafter named, agree as follows:

ARTICLE 1 - THE WORK. The Contractor shall furnish all materials and equipment and perform all the work shown on the Drawings and described in the specifications entitled:

2024 Specifications for Tuscola County Remonumentation Program

and prepared by the Tuscola County in strict compliance with the Contract Documents; the Contract Documents consisting of the Proposal, Agreement, Drawings, Specifications, Addenda, and any supplements agreed to by both parties.

ARTICLE 2 - CHANGES AND ALTERATIONS. The Contractor agrees to make alterations to the work under this contract as the Owner may order in writing. Such alterations shall be paid for at prices mutually agreed upon at the time by the Owner and the Contractor, such prices to be either unit prices, lump sum or time and material basis.

ARTICLE 3 - TIME. The Contractor covenants and agrees that the work herein agreed to be performed shall be commenced promptly upon notice and that said work shall be carried on with dispatch, time being of essence of this agreement, and in such manner as to be fully and completely performed on or before the specified completion date.

ARTICLE 4 - EXTENSION OF TIME. If the Contractor is unavoidably delayed in fulfilling the Contract due to reasons listed below, the Contractor may, in writing, within 7 days following the date such cause or delay occurred, request an extension of time. Extensions approved shall be as the Owner adjudges to be just and reasonable. Reasons for extensions are:

- (1) Delay or suspension of work by the OWNER for causes other than negligence, faulty work, failure or refusal to carry out the provisions of the contract or the orders of the OWNER.
- (2) Delays due to unforeseen causes beyond the control and without the fault or negligence of the Contractor, including but not restricted to: acts of God, acts of the public enemy, acts of Government, acts of the State or any political subdivision thereof, fires, floods, epidemics, labor disputes, or extraordinary delays in delivery of materials.

ARTICLE 5 - ASSIGNMENT OF CONTRACT. The Contractor shall not assign or transfer this Contract or sublet any part of the work embraced in it, except with the written consent of the Owner to do so.

All parts of the work which may be performed by a subcontractor shall be done in conformity with and be subject to all the provisions of the Contract Documents exactly as if performed by the Contractor and his immediate employees and workmen. No subletting of the work shall in any way diminish or weaken the responsibility of the Contractor for all parts of the work or lessen his obligations and liabilities under this Agreement.

The Contractor shall not assign, either legally or equitably, any of the monies payable to him under this Agreement, or his claim thereto, except with the written consent of the Owner.

ARTICLE 6 - OWNER'S RIGHT TO COMPLETE. If the Contractor shall be adjudged bankrupt, or if he should make a general assignment for the benefit of his creditors, or if a receiver should be appointed on account of his insolvency, or if he should persistently or repeatedly fail to supply enough properly skilled workmen or sufficient suitable materials for the work, or if he should fail to make prompt payment to subcontractors or to pay promptly for materials and labor, or if he should persistently disregard laws or ordinances or the directions of the OWNER, or if he should wilfully and repeatedly violate any of the substantial provisions of this Agreement; then in such case the Owner shall state in writing that sufficient cause exists to justify such action and state the nature of said cause and after giving the Contractor and his sureties written notice thereof, may order him to discontinue all work under this Contract or any part thereof. Thereupon the Contractor shall at once discontinue such work or such part thereof. The Owner shall have the right to finish the work, or such part thereof, by contract or otherwise as he may elect in conformance with the Contract Documents. The Contractor shall not be entitled to receive any payment until the work is finished.

From and after the date of the order to discontinue work, and until said work shall have been finally completed by the Owner, neither the Contractor nor any of his agents or employees shall remove, or make any effort, directly or indirectly, to remove any of the materials from the points at which they were located on the date of said order, except upon the written consent of the Owner to do so.

The foregoing provisions of this article are without prejudice to any other right or remedy which the Owner may have under this Agreement.

ARTICLE 7 - GENERAL REQUIREMENTS. The Contractor shall comply with the following general requirements.

Permits and Regulations. The Contractor shall secure and bear the cost of any permits or licenses of a temporary nature necessary for the prosecution of the work.

Insurance. Prior to commencement of the work, the Contractor shall purchase and maintain during the term of the project such insurance as required in the Contract Documents.

Labor Laws and Ordinances. The Contractor shall obey and abide by all the laws of the State of Michigan relating to the employment of labor on public work and all the laws and requirements of the Owner regulating or applying to public improvements.

ARTICLE 8 - ARBITRATION. All matters in dispute arising from this Contract shall be promptly submitted to the Peer Review Group upon demand by either party to the dispute. The Contractor shall not delay the work because review proceedings are pending, unless he shall have written permission from the Owner to do so and such delay shall not extend beyond the time when the Peer Review Group shall have an opportunity to determine whether the work shall continue or be suspended pending decision by the Peer Review Group.

ARTICLE 9 - PAYMENT. In consideration of the faithful and entire performance by the Contractor of his obligations under the Contract, the Owner shall pay to him, at the time and in the manner stipulated in the Contract Documents, and the amount based on the respective lump sum prices as set forth in the Contract documents. Partial payments will be based on a percentage of work completed relative to the total lump sum price.

As soon as practicable after the satisfactory completion of all work covered by this Agreement, the Owner will make a final inspection of all work covered by this Agreement, the OWNER will make a final inspection of the work as a whole and will make up a final statement of the total amount due the Contractor under the terms of the agreement. Upon the acceptance of the completed work, the Owner will pay to the Contractor the entire amount of such final estimate, less such sums as the Owner may deem to be necessary to meet the undischarged obligation of the Contractor for labor, materials or equipment furnished for the work. The Contractor shall file with the Owner a sworn statement that all claims for amounts due for labor, materials, and equipment furnished for this work have been paid in full, or he shall so file in lieu thereof, a sworn statement showing in detail the nature and amount of all unpaid claims for said labor, materials and equipment.

ARTICLE 10 - INDEMNIFICATION. To the extent that liabilities, obligations, damages, claims, costs, charges and expenses are caused by any negligent act, error or omission of the monumentation surveyor (or anyone directly or indirectly employed by it) arising from the services rendered by the monumentation surveyor, the monumentation surveyor agrees to hold harmless and indemnify the Grantee and the State of Michigan (and its agents and employees) from and against said liabilities, obligations, damages, claims, costs, charges and expenses imposed upon the Grantee.

IN WITNESS HEREOF, the parties hereto have set their hands and seals in duplicate, this 2nd day of May, 2024.

WITNESS

CONTRACTOR

WILLIAM A. KIBBE & ASSOC., INC.

Lindsay Wellender
Signature of Witness

[Signature]
By
Signature of Principal Owner

In Witness Hereof, the parties hereto have set their hands and seals in duplicate, this day of 5-30, 2024.

OWNER

TUSCOLA COUNTY

Bruce Francisco
Signature of Witness

[Signature]
By
Signature of Administrator

The foregoing provisions of this article are without prejudice to any other right or remedy which the Owner may have under this Agreement.

ARTICLE 7 - GENERAL REQUIREMENTS. The Contractor shall comply with the following general requirements.

Permits and Regulations. The Contractor shall secure and bear the cost of any permits or licenses of a temporary nature necessary for the prosecution of the work.

Insurance. Prior to commencement of the work, the Contractor shall purchase and maintain during the term of the project such insurance as required in the Contract Documents.

Labor Laws and Ordinances. The Contractor shall obey and abide by all the laws of the State of Michigan relating to the employment of labor on public work and all the laws and requirements of the Owner regulating or applying to public improvements.

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ARTICLE 9 - PAYMENT. In consideration of the faithful and entire performance by the Contractor of his obligations under the Contract, the Owner shall pay to him, at the time and in the manner stipulated in the Contract Documents, and the amount based on the respective lump sum prices as set forth in the Contract documents. Partial payments will be based on a percentage of work completed relative to the total lump sum price.

As soon as practicable after the satisfactory completion of all work covered by this Agreement, the Owner will make a final inspection of all work covered by this Agreement, the OWNER will make a final inspection of the work as a whole and will make up a final statement of the total amount due the Contractor under the terms of the agreement. Upon the acceptance of the completed work, the Owner will pay to the Contractor the entire amount of such final estimate, less such sums as the Owner may deem to be necessary to meet the undischarged obligation of the Contractor for labor, materials or equipment furnished for the work. The Contractor shall file with the Owner a sworn statement that all claims for amounts due for labor, materials, and equipment furnished for this work have been paid in full, or he shall so file in lieu thereof, a sworn statement showing in detail the nature and amount of all unpaid claims for said labor, materials and equipment.

ARTICLE 10 - INDEMNIFICATION. To the extent that liabilities, obligations, damages, claims, costs, charges and expenses are caused by any negligent act, error or omission of the monumentation surveyor (or anyone directly or indirectly employed by it) arising from the services rendered by the monumentation surveyor, the monumentation surveyor agrees to hold harmless and indemnify the Grantee and the State of Michigan (and its agents and employees) from and against said liabilities, obligations, damages, claims, costs, charges and expenses imposed upon the Grantee.

IN WITNESS HEREOF, the parties hereto have set their hands and seals in duplicate, this 30th day of May, 2024.

WITNESS

CONTRACTOR

ADVANCE SURVEYING, INC.

Hori Henschmann
Signature of Witness

By [Signature]
Signature of Principal Owner

In Witness Hereof, the parties hereto have set their hands and seals in duplicate, this _____ day of 5-30, 2024.

OWNER

TUSCOLA COUNTY

Bruce Francisco
Signature of Witness

By [Signature]
Signature of Administrator

June 3rd, 2024

To: Kim Vaughan, Chair, Board of County Commissioners

From: Rebecca Mack, Grants Director, Michigan Indigent Defense Commission (MIDC)

Subject: Notification – Please confirm receipt

We are reaching out to notify you that Tuscola County has been selected for participation in MIDC's Financial Status Report (FSR) compliance review program.

The MIDC is responsible for creating and enforcing minimum standards for adult indigent defense. To ensure the program standards are satisfied, MIDC has engaged an independent advisory firm, Orion Solutions Group, to perform compliance reviews of financial reporting. The objective of the review is to substantiate the accuracy, compliance, and completeness of quarterly FSRs.

This compliance review will include:

- The initial time period, which may be subject to expansion, will be the (MIDC) grant reporting year for fiscal year 2023, which represents October 1, 2022 through September 30, 2023.
- All activity of the local restricted fund (Fund 260) and the General Ledger for said time period.
- Verification and accuracy of the quarterly FSRs submitted, corresponding back-up documentation, and additional information and/or documentation as needed.
- Summary of work performed and reviewed and identification of concerns or discrepancies.

Our goal is to initiate our review within the next couple weeks.

Please anticipate Kerry Sitar from Orion Solutions Group communicating with you or your designate to review the details and logistics regarding this engagement. His email is Kerry.sitar@jeffersonwells.com. Please consult with your information technology department to make sure his email can get through your servers and email system.

If you have any questions in the meantime, please contact me directly at 517-281-4782 or by email at MackR2@Michigan.gov.

We look forward to working with you during this review and appreciate your cooperation.

cc: Matt Lozen, MIDC

Geoffrey J. M. Stuart, Assigned Counsel Administrator

Neil Hammerbacher, Financial Controller

Kerry Sitar, Orion Solutions Group

Paula Patterson, Orion Solutions Group

Dave Flynn, Orion Solutions Group



SHERIFF

TUSCOLA COUNTY

SHERIFF GLEN SKRENT

UNDERSHERIFF ROBERT BAXTER

420 COURT STREET, CARO, MI 48723

Phone: 989-673-8161 Fax: 989-673-8164

To: Neil Hammerbacher

From: Lt. Brian Harris

Date: 06/02/2024

Ref: Canteen Food Service Price Increase

Tiggs Canteen Services has informed us that there will be a price increase in our inmate meals due to inflation. This has occurred in the past and is not abnormal. Tiggs representative informed me that they are basing this increase from the CPI Index. We had a similar increase in 2022, but none in 2023. This increase would be .09 cents per meal tray.

- Our current monthly inmate population average is 75 for the year of 2024. Based on our current average.
- Each inmate receives 3 meal trays per day for a total cost increase of .27 cents per inmate, per day.
- Average of 75 inmates multiplied by .27 cents per day equates to daily increase of \$20.25
- The increase would start on July 21, 2024 and would affect the remaining 164 calendar days.
- The estimated cost for this increase would be \$3,321.00 for the remainder of the year.
- The daily average population is lower than expected, which equates to our budget being below what we expected. ***I do not believe this price increase will affect the budget.***

I request your authorization for me to sign and return the acknowledgment of the price increase as requested by Tiggs Canteen Services.

Sincerely,

Lt. Brian Harris



353 S. Michigan Ave. P. O. Box 160, Coldwater, MI 49036 ~ Phone (877) 922-6833 ~ Fax (517) 279-9650

May 30, 2024

Lt. Brian Harris
Tuscola County Sheriff's Office
420 Court St.
Caro, MI 48723

Dear Lt. Harris,

Canteen Services appreciates the support Tuscola County has given us over the many years. As a result of continued rising costs in food supplies, paper products, transportation, and staffing expenses, Canteen Services finds it necessary to increase Tuscola County's meal pricing effective July 21, 2024.

Canteen is requesting to implement a tiered pricing schedule based on the quantity of meals served per each meal service (Breakfast, Lunch, Dinner) as follows:

Description	Price
0-54	\$3.05
55-65	\$2.56
66-80	\$2.31
81 and above	\$2.12
Medical Snack	\$1.16/each

Please sign in the box below, to acknowledge agreement of this change, and return to the above address or email to me at mstump@canteenservices.com.

We truly appreciate the opportunity to continue providing our services to your facility and Thank You for trusting us to be your food service provider.

Sincerely,

Michael S. Stump

Michael Stump
V. P. of Commissary and Business Development

I acknowledge & accept the pricing listed above to be effective upon signature.

Signature Date

Printed Name Title

CANTEEN SERVICES, INC.
FOOD SERVICE AGREEMENT

THIS AGREEMENT, made this 28 day of March 2006, by and between TUSCOLA COUNTY SHERIFF DEPARTMENT, with offices located at 420 Court Street, Caro, MI 48723 (hereinafter referred to as "Client"), and Canteen Services, Inc. a Michigan corporation with principal offices at 5695 West River Drive, Belmont, Michigan 49306-9739 (hereinafter referred to as "Canteen").

WITNESSETH:

WHEREAS, Client desires to avail itself of Canteen's food services ; and,

WHEREAS, Canteen desires to perform such services for Client,

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto, intending to be legally bound hereby, agree as follows:

SECTION 1. CLIENT'S GRANT TO CANTEEN

Client grants unto Canteen, as an independent contractor, the exclusive right to operate a food service at the following described premises:

Tuscola County Jail
420 Court Street
Caro, MI 48723

(such location hereinafter referred to as the "Premises"), and the exclusive right to prepare and provide meals for jail inmates, Commission on Aging clients, county employees, guests, and other persons as shall be approved by the Client (said manual food service hereinafter referred to as "Services").

SECTION 2. CANTEEN'S RESPONSIBILITIES

- A. Pursuant to the provisions of this Agreement, Canteen will operate and manage its Services to provide nutritious meals and maintain high standards of quality, sanitation, and cleanliness.
- B. Canteen agrees to pay all Federal, State, and local taxes which may be assessed against Canteen's equipment or merchandise while in or upon the Premises, as well as all Federal, State, and local taxes assessed in connection with the operation of its Services upon the Premises. Canteen also agrees to comply with all Federal, State, and local laws and regulations governing the preparation, handling, storage preparations and serving of foods, and to procure and keep in effect all the necessary licenses, permits, and food handler's cards required by law, and to post such permits within the catering areas in a prominent place as required by law. All costs in connection with such taxes (excluding said Client's real estate and personal property taxes referred to in Section 3), licenses, permits, and food handler's cards, shall be paid by Canteen. Canteen agrees to comply with applicable Federal, State, and local laws and regulations pertaining to wages and hours of employment.

- C. Canteen shall hire all employees necessary for the performance of this Agreement. If possible, employees will be hired from the Tuscola County area. Upon being hired, such employees shall be subject to such health examination as proper city, State, or Federal authorities may require in connection with their employment. All persons employed by Canteen will be the employees of Canteen, and not of the client, and will be covered by a fidelity bond. Canteen agrees that no employees of the Client will be hired by Canteen without permission of the Client for a period of six (6) months after the termination of their employment with Client. Canteen, in performing work required by this Agreement, shall not discriminate against any employee or applicant for employment because of race, religion, sex, color, national origin, age, height, weight, handicap, or marital status in violation of Federal, State, or local law, unless such requirement is necessary for security reasons.
- D. The County reserves the right to reject employees placed on the premises by Canteen.
- E. Canteen shall perform all necessary spot mopping of the floors in the storage and food service preparation areas. Canteen agrees to maintain conditions of sanitation and cleanliness. Canteen further agrees that Canteen's facilities and services, as well as the food prepared by Canteen, shall at all times be subject to inspection by an authorized, capable person or persons designated by the Client. See attached Exhibit B for detailed cleaning responsibilities. Tuscola County Jail shall furnish adequate jail inmates to cook food and do necessary clean-up of the facilities.
- F. All records shall be kept on file by Canteen for a period of three (3) years from the date the record is made, and Canteen shall, upon reasonable notice, give the client or his authorized representative the privilege at a reasonable time of inspecting, examining, and auditing, during normal business hours, such of Canteen's business records which are directly relevant to the financial arrangements set forth in Exhibit A. The cost of such inspection, examination, and audit will be at the sole expense of the Client, and such inspection, examination, and audit shall be conducted at the Canteen location where said records are normally maintained.
- G. Canteen agrees that Canteen's employees and agents shall comply with and observe all applicable rules and regulations concerning conduct on the Premises which Client imposes upon Client's employees and agents.

SECTION 3. CLIENT'S RESPONSIBILITIES

- A. Client shall, at its own cost and expense, provide all food equipment, facilities, and floor space, as mutually agreed between Client and Canteen, necessary to the efficient operation, transporting, and control of Canteen's Services. The Client will maintain, repair, and replace said equipment and facilities at its own expense, and the Client shall keep such equipment and facilities maintained in a safe operating condition such that no Canteen employee is exposed to or subjected to any unsafe situation which would violate the Occupational Safety and Health Act, including but not limited to the general duty and the specific duty clauses thereof, or any other similar Federal, state, or local law or regulation; provided, however, if equipment provided by Client becomes inoperative, hazardous, or inefficient to operate, Canteen shall have the right to effect repairs or replacements at the expense of the Client, if the Client fails to do so within a reasonable time after written notice of said equipment deficiency. Client shall permit Canteen to have the use of all such equipment and facilities in the performance of its obligations hereunder, subject to the duty to exercise reasonable care in the use thereof. Canteen agrees that all equipment and items of equipment now or hereafter furnished by the Client to Canteen are the sole property of the Client, and Canteen agrees not to change, deface, or remove any symbol or mark of identity upon said equipment or items of equipment furnished by the Client.
- B. The Client will be responsible for all daily spot mopping of the floors in the dining area, all necessary cleaning of walls, windows, and electric light fixtures, and all necessary scrubbing, stripping, and polishing of floors in the storage, food service preparation area, and the dining room areas, as well as any areas adjacent to stands or carts used for Canteen's Services, at no cost to Canteen. See attached Exhibit B for detailed cleaning responsibilities.
- C. Client agrees that no employees of Canteen will be hired by Client without permission of Canteen for a period of six (6) months after the termination of their employment with Canteen. Client shall not impose any regulation on Canteen's employees not imposed on Client's employees.
- D. Client shall pay all real estate taxes with respect to the Premises, and Client shall pay all personal property taxes and similar taxes with respect to Client's equipment located on the Premises.
- E. Client also agrees to provide all cleaning supplies, expendable replacements of all supplies, and provide telephone and office equipment and service to Canteen.

SECTION 4. FINANCIAL ARRANGEMENTS

The financial arrangements of this Agreement are set forth in Exhibit A which is attached hereto, incorporated herein, and made a part hereof as if fully set forth in the Agreement.

SECTION 5. INDEMNIFICATION: INSURANCE

- A. Canteen shall indemnify Client and the Sheriff of Tuscola County, their employees, agents, elected officials, appointed officials, and county commissioners, against any and all claims, suits, losses, expenses, costs, damages, including actual attorney's fees incurred by Client and/or Sheriff caused, in whole or in part, by Canteen's actions or failure to act, or caused by the negligent acts or omissions of Canteen's agents or employees and/or caused by or arising out of the presence of Canteen's employees or agents on the Premises of the Tuscola County Jail and/or arising out of the consumption or use of the products

and food products sold by Canteen; provided however, nothing contained herein shall require Canteen to defend or indemnify the Client or the Sheriff of Tuscola County for losses, damages, injuries, or death arising out of the sole negligence of the County of Tuscola, the Sheriff of Tuscola County, their agents or employees.

B. Client shall promptly notify Canteen in writing of any claims or lawsuits against Client within ten (10) days after the day Client first receives actual notice of such claim or lawsuit. Client will provide Canteen with a copy of a summons and complaint in the event a lawsuit is filed.

C. In order to secure Canteen's obligation to hold harmless and indemnify the Client, Canteen shall procure and maintain the following insurance:

1. Worker's Compensation Insurance as prescribed by the law's of the State of Michigan.
2. Comprehensive General and Automobile Liability Insurance, with combined single limits of \$1,000,000 for any one occurrence in which bodily injury or property damage is alleged. Also, excess liability umbrella form in the amount \$10,000,000

Canteen shall furnish Client with a Certificate of Insurance evidencing such coverage naming Client as additional insured. The cost of the above insurance will be paid by Canteen.

SECTION 6. COMMENCEMENT AND TERMINATION

This agreement shall become effective as of the 15th day of July 2006, and shall remain in force for three (3) years, automatically renewed and cannot be cancelled until sixty (60) days after implementation of service.

Either party may terminate this Agreement by giving sixty (60) days' written notice to the other party. The County may terminate this Agreement for nonperformance by Canteen immediately without 60 days' notice.

Upon the termination or expiration of this Agreement, Canteen shall, as soon thereafter as is feasible, vacate all parts of the Premises occupied by Canteen, where applicable, and return the Premises to Client, together with all the equipment furnished by the Client pursuant to this Agreement, in the same condition as when originally made available to Canteen, excepting ordinary wear and tear and fire and other casualty loss.

The termination of this Agreement shall not affect the rights, privileges, liabilities, and/or responsibilities of the parties as they exist as of the effective date of termination and the parties shall cooperate fully with each other during the term of the contract and subsequent to the termination in order to ascertain and satisfy the liabilities of either party to the other. The indemnities in this Agreement shall survive the termination.

SECTION 7. INDEPENDENT CONTRACTOR RELATIONSHIP

It is mutually understood and agreed, and it is the intent of the parties that an independent contractor relationship be established and is hereby established under the terms and conditions of this Agreement; that employees of Canteen are not nor shall they be deemed to be employees of Client; and, that employees of Client are not nor shall they be deemed to be employees of Canteen.

SECTION 8. LOCKDOWN

In the case of lockdown or other related acts, Canteen shall serve the jail a special menu that would be kept on site for this type of emergency. If lockdown or emergency lasts more than three days the jail administrator and Canteen will determine what course of action needs to be taken.

SECTION 8A. The Sheriff shall have the right to inspect or search all employees and agents of Canteen, their property and belongings while upon the Premises, without prior warning at any time. The Sheriff shall have the right to refuse access of any person to the secured areas of the jail.

SECTION 9. ASSIGNMENT

Neither Canteen or Client may assign or transfer this Agreement, or any part thereof, without the prior written consent of the other party.

SECTION 10. ENTIRE AGREEMENT: WAIVER

This Agreement constitutes the entire Agreement between the parties with respect to the provision of Canteen's Services, and there are no other or further written or oral understandings or agreements with respect thereto. No variation or modification of this Agreement and no waiver of its provisions shall be valid unless in writing and signed by the duly authorized officers of Canteen and Client. This Agreement supersedes all other agreements between the parties for the provision of Canteen's Services on the Premises.

SECTION 11. NOTICES

All notices to Client of shall be addressed to it at:

Office of the Sheriff Tuscola County
420 Court Street
Caro, MI 48723

All notices to Canteen shall be addressed to it at:

Canteen Services, Inc.
5695 West River Drive
Belmont, Michigan 49306-9739

SECTION 12. GOVERNING LAW

This Agreement shall be governed by the laws of the State of Michigan.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals of the day and year first above written.

CANTEEN SERVICES, INC.

Cynthia Lee Burns
Signature

V.P. Corrections
Title

Cynthia Lee Burns
Typed Name of Officer Signing

TUSCOLA COUNTY SHERIFF DEPARTMENT

Thomas T. Kern
Signature

Sheriff
Title

Thomas T. Kern
Typed Name of Officer Signing

COUNTY

Frank DeLeon
Signature

Board Chair
Title

Typed Name of Officer Signing

EXHIBIT A

I. Canteen agrees to operate its food service for Tuscola County under the following terms:

A. Canteen will provide the jail with food service at a set price per meal. All jail personnel including jail staff shall be charged the same price. The cost per meal will be determined a weekly basis (Saturday morning through Friday evening) according to the following schedule:

Meal Pricing	
0-65 inmates	\$ 2.09
66-80 inmates	\$ 1.85
81 inmates and above	\$ 1.82
Nutritionally Supplemental Snacks	\$ 1.00
Minimum daily charge for \$407.55	

Tuscola County Jail will provide telephone service for business purposes of administering this Agreement with long-distance service limited to \$25 per month, utilities, cleaning supplies, uniforms for inmates, expendable replacements and all repairs and maintenance cost of equipment. Canteen's price is based upon Tuscola County Jail supplying a minimum of four (4) trustees. In the event that trustee labor is not available, Canteen would acquire temporary labor from M.E.S.C. and bill the Tuscola County Jail for this cost.

Hours of service for the jail facility will be:

7:00 a.m.
12:30 p.m.
5:00 p.m.

Hours may be adjusted if mutually agreed upon.

The jail will provide Canteen with sufficient trustees to operate the food service facility. The Jail administration will replace any disruptive trustee at Canteen's request.

At each anniversary date, prices will be increased or decreased. Price increase or decrease will be based on the Food Away from Home Index All Cities provided by the Department of Agriculture. Price will be based on the CPI with a maximum increase of two percent (2%) yearly.

B. In the event a determination is made during the term of this Agreement or after the term of this Agreement by the appropriate governmental authority that the payment either in part or in full, paid by the Client pursuant to this Agreement, is subject to any sales tax, this tax, together with any interest and/or penalties with respect thereto concerning such payments, shall immediately be reimbursed by client to Canteen, notwithstanding the year in which such determination is made or the fact that this Agreement may have expired or been terminated for any reason by either party hereto prior to the date of such determination is made during the term of this Agreement, the Client shall, in addition, from the time of such determination forward, pay such tax to Canteen in the same manner.

II. Credit Terms

Invoices for all meals will be processed weekly. All past-due amounts, over 45 days past billed, due to Canteen will be subject, at the option of Canteen, to a service charge of up to one percent (1%) per month of the unpaid balance.

In the event that sales amounts set forth in sole discretion, determines that Client's credit has become impaired, Canteen shall have the option of either declining to continue its services hereunder except on a cash-in-advance basis until such time as said credit has been re-established to Canteen's satisfaction, or terminating this Agreement without any liability whatsoever to Canteen.

III. Basis of Financial Terms

The financial terms of this Agreement have been negotiated between the parties upon the conditions that Canteen will operate its Services at the same points of service and remain in operation only the hours agreed to when Canteen begins operations hereunder. If client desires Canteen to operate its Services for additional points of service and/or for additional hours, client and Canteen shall mutually agree on the appropriate financial arrangements for the additional points of service and/or additional hours.

EXHIBIT B

RESPONSIBILITIES OF CANTEEN AND TUSCOLA COUNTY

	<u>Canteen</u>	<u>Client</u>
Floor Cleaning--Daily spot mopping of floors in the storage and food service preparation areas	X	
Floor Cleaning--Daily spot mopping of floor in the dining areas and all necessary scrubbing, stripping, and polishing of floor in the storage, food service preparation area and the dining areas		X
Freezers and Refrigerators--Cleaning of shelving, walls, and floor	X	
Freezers and Refrigerators--Cleaning of fans, coils, and condensers		X
Cleaning of cooking utensils, and mixing equipment and utensils, hand utensils, containers, toasters, coffee makers, grills, steam kettles, steamers, can openers, work surfaces, mixers, slicers, grinders, saws, deep fat fryers and skillets, vegetable peelers, sinks, beverage dispensers, mops and buckets, cafeteria tables, eating utensils, trays, tumblers, cups, storeroom shelving, shelving in food preparation and serving areas, ice machine, utensil racks, and utility drawers	X	

**Exhibit B
Responsibilities of Canteen and**

County

Page 2

	<u>Canteen</u>	<u>Client</u>
Food Costs	X	
Labor Costs	X	
Trustee Labor		X
Paper Goods	X	
Cleaning Supplies	X	X
Uniforms	X	X
Telephone--Local		X
Telephone--Long Distance		X
Expendable Replacements		X
Interest on Late Payments		X
Employee Insurance	X	
General Liability	X	
Jail Facility Liability		X
Maintenance Costs		X
Utilities		X
Dumpster Service		X
Pest Control		X
Food License	X	
Fire Systems		X
Sack Lunch Program	X	
Record-keeping	X	
Equipment Replacement		X
Starting Expendable Inventory		X



Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

Fwd: [EXTERNAL] Tuscola County EDC Voting Board Members

1 message

Thomas Bardwell <tbardwell@tuscolacounty.org>

Wed, Jun 5, 2024 at 10:20 PM

To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

Neil,

Received the following followup regarding the EDC requests for appointments to their Board. Let me know if you have any further thoughts.

Best,
Thom

----- Forwarded message -----

From: **Debbie Powell** <ccmanager@casscity.org>

Date: Wed, Jun 5, 2024 at 3:03 PM

Subject: [EXTERNAL] Tuscola County EDC Voting Board Members

To: Thomas Bardwell <tbardwell@tuscolacounty.org>

CC: Tom Young <tyoung@tuscolacounty.org>, Trevor Keyes <tkeyes@tuscolaedc.org>, James McLoskey <jmcliskey@tuscolaedc.org>, Michael Clinesmith <mclinesmith@tuscolaedc.org>

Hello Thom,

After we spoke about TC-EDC voting board members I looked at the EDC Articles of Incorporation and By-laws. I did not see where the Executive Director is a voting board member. I then reviewed the MSU agreement and found this language in Exhibit A, Section C. Oversight, subsection ii. "MSU Extension District Director will serve on the Board of Directors to guide direction and provide oversight of Extension programming outcomes." Therefore, my interpretation is that the Tuscola County Commissioners should appoint Karly Creguer, MSU Extension District Director to the Tuscola County EDC Board. The Executive Director is not a voting board member, and even though there was a motion made at our last full board meeting of the TC-EDC, no further action is required by the Tuscola County Commission.

Debbie

Debbie Powell

Village Manager

Village of Cass City

989-872-2911 W

989-385-1972 C

Tuscola County
Estimated Additional Cost for the County to Declare
July 5th a "Day Off with Pay" if 24/7 Employees
Receive Time and 1/2 for Hours Worked

Animal Control	
One employee	\$ 200.04
Dispatch	
Six employees	736.36
Sheriff	
Twenty-one employees	3,329.70
Buildings and Grounds	
One employee	114.18
Information Technology	
One employee	<u>183.12</u>
Subtotal	4,563.40
Estimated payroll taxes, retirement, etc.	<u>684.51</u>
Estimated Additional Cost of Having the Day Off	<u><u>\$ 5,247.91</u></u>

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723


Telephone: 989-672-3700
Fax: 989-672-4011

As per our conversation on June 4, 2024, the Police Officer's Labor Council agrees that as a onetime only non-precedence setting occurrence that Tuscola County will pay any employee, in this bargaining unit, that is scheduled to work and does work during the 24-hour timeframe on July 5th 1.5 times their normal rate of pay.

All parties agree to this one-time proposal, and the Union, and its members agree to hold the County harmless from any matter that could arise from the granting of this pay.

Kim Vaughan
Tuscola County Board Chair

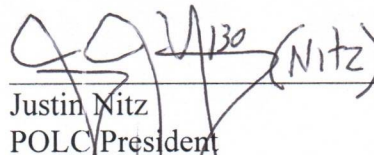
Date



Neil Hammerbacher
Controller/Administrator

6-5-2024

Date



Justin Nitz
POLC President

6-5-2024

Date

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

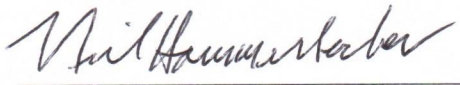
Telephone: 989-672-3700
Fax: 989-672-4011

As per our conversation on June 4, 2024, the Police Officers Association of Michigan agrees that as a onetime only non-precedence setting occurrence that Tuscola County will pay any employee, in this bargaining unit, that is scheduled to work and does work during the 24-hour timeframe on July 5th 1.5 times their normal rate of pay.

All parties agree to this one-time proposal, and the Union, and its members agree to hold the County harmless from any matter that could arise from the granting of this pay.

Kim Vaughan
Tuscola County Board Chair

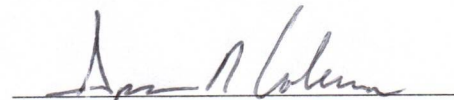
Date



Neil Hammerbacher
Controller/Administrator

6-5-2024

Date



Spencer Coleman
POAM Road Deputies President

6-5-2024

Date

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723


Telephone: 989-672-3700
Fax: 989-672-4011

As per our conversation on June 4, 2024, the Police Officers Association of Michigan agrees that as a onetime only non-precedence setting occurrence that Tuscola County will pay any employee, in this bargaining unit, that is scheduled to work and does work during the 24-hour timeframe on July 5th 1.5 times their normal rate of pay.

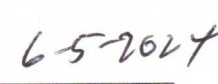
All parties agree to this one-time proposal, and the Union, and its members agree to hold the County harmless from any matter that could arise from the granting of this pay.

Kim Vaughan
Tuscola County Board Chair


Date



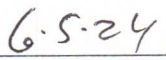
Neil Hammerbacher
Controller/Administrator



Date



Kyle Nordstrom
POAM Corrections President



Date

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

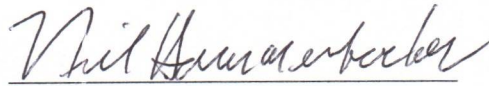
Telephone: 989-672-3700
Fax: 989-672-4011

As per our conversation on June 5, 2024, the American Federation of State, County, and Municipal Employees agrees that as a onetime only non-precedence setting occurrence that Tuscola County will pay any employee, in this bargaining unit, that is scheduled to work and does work during the 24-hour timeframe on July 5th 1.5 times their normal rate of pay.

All parties agree to this one-time proposal, and the Union, and its members agree to hold the County harmless from any matter that could arise from the granting of this pay.

Kim Vaughan
Tuscola County Board Chair

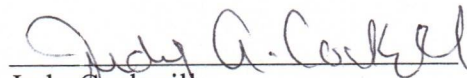
Date



Neil Hammerbacher
Controller/Administrator

Date

6-5-2024



Judy Cockerill
AFSCME President

Date

6-5-24

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

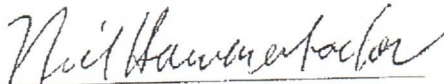
Telephone: 989-672-3700
Fax: 989-672-4011

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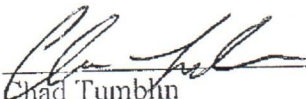
Kim Vaughan
Tuscola County Board Chair

Date



Neil Hammerbacher
Controller/Administrator

6-5-2024
Date



Chad Tumblin
POAM Central Dispatch President

6-6-2024
Date

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
Caro, Michigan

Report on Financial Statements
(with required and other supplementary information)
Year Ended December 31, 2023

DRAFT

TUSCOLA COUNTY ROAD COMMISSION MANAGEMENT'S DISCUSSION AND ANALYSIS

Using this Annual Report

The Tuscola County Road Commission's discussion and analysis is designed to: (a) assist the reader in focusing on significant financial issues; (b) provide an overview of the Road Commission's financial activity; (c) identify changes in the Road Commission's financial position (its ability to address the next and subsequent year challenges); (d) identify any material deviations from the approved budget; and (e) identify any issues or concerns.

Financial Highlights

- Contributions from Local Units Revenue decreased by more than \$500 thousand under last year.
- Overall revenue decreased by approximately \$152 thousand under last year.
- Expenditures decreased by more than \$1,265 thousand under last year.
- Over \$7.2 million was added to net position this year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's financial statements. The Commission's basic financial statements are comprised of the following three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

This annual report consists of four parts – management's discussion and analysis (this section), the basic financial statements, required supplementary information, and the other supplementary information section that presents the operating fund broken down between primary, local, and county roads. The basic financial statements include two kinds of statements that present different views of the Commission:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Commission's overall financial status. These statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid. The two government-wide financial statements report the Commission's net position and how they have changed. "Net Position" is the difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources – this is one way to measure the Commission's financial health or position.
- The remaining statements are fund financial statements that focus on individual funds; reporting the operations in more detail than the government-wide statements.

Note that Tuscola County's government-wide financial statements are not presented herein because the Commission is a component unit of the County. The County presents their financial statements in a separately issued annual comprehensive financial report.

Reporting the Road Commission as a Whole

The Statement of Net Position and the Statement of Activities report information about the Road Commission as a whole and about its activities in a way that helps answer the question whether the Road Commission, as a whole, is better off or worse off as a result of the year's activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. All of the year's revenues and expenses are taken into account regardless of when cash is received or paid.

TUSCOLA COUNTY ROAD COMMISSION MANAGEMENT'S DISCUSSION AND ANALYSIS

The two statements mentioned above, report the Road Commission's net position and the changes in them. The reader can think of the Road Commission's net position (the difference between assets and liabilities) as one way to measure the Road Commission's financial health or financial position. Over time, increases or decreases in the Road Commission's net position are one indicator of whether its financial health is improving or deteriorating. To assess the overall health of the Commission, additional nonfinancial factors such as changes in the county's property tax base, the condition of the Commission's roads, and changes in the law related to the gas taxes and its distribution need to be considered.

Reporting the Road Commission's Major Fund

Our analysis of the Road Commission's major fund and fund financial statements begin on page 14 and provide detailed information about the major fund. The Road Commission currently has only one fund, the General Operating Fund, in which all of the Road Commission's activities are accounted. The General Operating Fund is a governmental fund type.

Governmental funds focus on how money flows into and out of this fund and the balances left at year end that are available for spending. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Road Commission's general governmental operations and the basic service it provides. Governmental fund information helps the reader to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Road Commission's services. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and the governmental fund in a reconciliation following the fund financial statements.

The Road Commission as a Whole

The Road Commission's net position increased by 6.3% from \$116,515,900 to \$123,771,865 for the year ended December 31, 2023. The net position and change in net position are summarized below.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements, increased by \$1,966,638. Restricted net position, those restricted mainly for Act 51 purposes, increased by \$38,732.

**TUSCOLA COUNTY ROAD COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Net Position as of year ended December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>	<u>Variance</u>	<u>%</u>
Current and Other Assets	\$ 16,146,459	\$ 15,394,747	\$ 751,712	5%
Capital Assets	124,267,816	119,381,816	4,886,000	4%
Total Assets	140,414,275	134,776,563	5,637,712	4%
Deferred Outflows of Resources	977,317	1,277,545	(300,228)	-24%
Current Liabilities	2,927,351	1,780,923	1,146,428	64%
Noncurrent Liabilities	11,792,018	12,055,494	(263,476)	-2%
Total Liabilities	14,719,369	13,836,417	882,952	6%
Deferred Inflows of Resources	2,900,358	5,701,791	(2,801,433)	-49%
Net Position				
Net Investment in				
Capital Assets	123,020,415	117,769,820	5,250,595	4%
Restricted	1,835,389	1,796,657	38,732	2%
Unrestricted	(1,083,939)	(3,050,577)	1,966,638	-64%
Total Net Position	\$ 123,771,865	\$ 116,515,900	\$ 7,255,965	6%

**TUSCOLA COUNTY ROAD COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

A summary of changes in net position for the years ended December 31, 2023 and 2022 follows:

	Governmental Activities 2023	Governmental Activities 2022	Variance	Variance %
Program Revenue:				
Federal Grants	\$ 567,616	\$ 1,318,213	\$ (750,597)	-57%
State Grants	11,557,235	10,663,800	893,435	8%
Contributions From Local Units	3,677,607	4,254,877	(577,270)	-14%
Charges for Services	1,175,802	1,155,424	20,378	2%
General Revenue:				
Taxes	2,829,448	2,615,554	213,894	8%
Miscellaneous	205,990	316,637	(110,647)	-35%
Licenses & Permits	75,994	58,103	17,891	31%
Salvage Sales	5,238	13,873	(8,635)	-62%
Investment Earnings	99,789	18,986	80,803	426%
Gain on Equipment Disposal	75,624	7,423	68,201	919%
TOTAL REVENUES	20,270,343	20,422,890	(152,547)	-1%
Program Expenses:				
Primary Road Maintenance	2,248,141	2,574,749	(326,608)	-13%
Local Road Maintenance	4,194,947	4,315,321	(120,374)	-3%
State Trunkline Expense	1,032,090	1,035,156	(3,066)	0%
Net Equipment Expense	6,774,714	6,360,595	414,119	7%
Administrative Expense	(1,720,471)	829,804	(2,550,275)	-307%
Non Road Related Expense	377,218	-	377,218	100%
Interest Expense	107,739	64,159	43,580	68%
TOTAL EXPENDITURES	13,014,378	15,179,784	(2,165,406)	-14%
Change in Net Position	\$ 7,255,965	\$ 5,243,106	\$ 2,012,859	38%

TUSCOLA COUNTY ROAD COMMISSION MANAGEMENT'S DISCUSSION AND ANALYSIS

The Road Commission's Fund

The Road Commission's General Operating Fund is used to control the expenditures of Michigan Transportation Fund monies distributed to the county which are earmarked by law for road and highway purposes.

For the year ended December 31, 2023, the fund balance of the General Operating Fund decreased \$646,499 as compared to an increase of \$160,756 in the fund balance for the year ended December 31, 2022. Total revenues were \$20,363,114, an increase of \$142,599 as compared to last year. Total expenses were \$21,009,613, an increase of \$949,854 as compared to last year

Budgetary Highlights

Prior to the beginning of any year, the Road Commission's budget is compiled based upon certain assumptions and facts available at that time. During the year, the Road Commission Board acts to amend its budget to reflect changes in these original assumptions, facts and/or economic conditions that were unknown at the time the original budget was completed.

The final revenue budget for 2023 was less than the original budget by \$1,386,906. There was a large decrease in federal revenue received in 2023. Overall, the actual revenues were more than budgeted by \$1,068,114 mainly due from the state pension grant combined with the lease activity for the year.

Road Commission final expenditures budget for 2023 was lower than the original budget by \$1,480,235. The final budget for Primary Road Preservation and Improvements and the Local Road Preservation and Improvements was decreased. Overall the actual expenditures were more than the final budgeted amounts by \$553,713 mainly due to more local road preservation and improvements and maintenance, the state pension grant, and the lease activity.

**TUSCOLA COUNTY ROAD COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

	2023 Original <u>Budget</u>	2023 Final <u>Budget</u>
Revenues:		
Michigan Transportation Funds	\$11,000,000	\$11,000,000
State Trunkline Revenue	1,100,000	1,100,000
Federal/State Funds:		
Primary Roads	1,928,000	368,000
Primary Roads Bridges	208,103	257,000
Local Roads Bridges	390,803	-
County Raised Funds:		
Primary Road Millage	1,800,000	1,800,000
Local Road Bridge Millage	850,000	850,000
Township & Village Contributions	3,200,000	3,700,000
Other Contributions	100,000	100,000
Other Revenues:		
Permit Fees	60,000	75,000
Interest Earned	30,000	30,000
Salvage Sales	15,000	15,000
TOTAL REVENUES	<u>20,681,906</u>	<u>19,295,000</u>
Expenditures:		
Primary Roads Preservation/Improvements	6,111,910	4,669,000
Primary Roads Routine Maintenance	2,000,000	2,300,000
Local Roads Preservation/Improvements	3,900,000	4,400,000
Local Roads Routine Maintenance	3,600,000	4,000,000
Primary Structures Preservation/Improve.	1,320,000	1,500,000
Local Structures Preservation/Improve.	2,866,225	1,360,000
State Trunkline Expense	1,100,000	1,100,000
Administrative Expense	700,000	700,000
Capital Outlay (net)	238,000	(13,100)
Debt Principal Payment		275,000
Interest Expense		65,000
Sundry Billings	100,000	100,000
TOTAL EXPENDITURES	<u>21,936,135</u>	<u>20,455,900</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,254,229)</u>	<u>\$ (1,160,900)</u>

**TUSCOLA COUNTY ROAD COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Capital Assets

As of December 31, 2023, the Road Commission had \$195,194,354 invested in capital assets as follows:

	<u>2023</u>	<u>2022</u>
Capital Assets, Not Being Depreciated:		
Construction in Progress	\$ 8,500	\$ -
Land and Land Improvements	<u>41,735,042</u>	<u>39,926,180</u>
Other Capital Assets:		
Depletable Assets	278,249	278,249
Buildings	2,422,043	2,282,084
Bridges	52,621,458	50,750,946
Roads	86,717,331	81,937,087
Signals & Guardrails	636,552	632,565
Road Equipment	10,188,402	10,224,811
Shop Equipment	222,234	222,234
Engineers Equipment	37,672	37,672
Other Equipment	326,871	327,934
Total Other Capital Assets	<u>153,450,812</u>	<u>146,693,582</u>
Total Capital Assets at Historic Cost	<u>195,194,354</u>	<u>186,619,762</u>
Total Accumulated Depreciation	<u>70,926,538</u>	<u>67,237,946</u>
Total Net Capital Assets	<u>\$ 124,267,816</u>	<u>\$ 119,381,816</u>

Current year net additions/deductions included the following:

Equipment	\$ (37,472)
Buildings	139,959
Roads	4,780,244
Bridges	1,870,512
Signs and guardrails	3,987
Depletable assets	-
Construction in progress	8,500
Land improvements	<u>1,808,862</u>
	<u>\$8,574,592</u>

More detailed information about the Commission's capital assets is presented in Note 6 to the Financial Statements.

TUSCOLA COUNTY ROAD COMMISSION MANAGEMENT'S DISCUSSION AND ANALYSIS

Debt

As of December 31, 2023, the Road Commission had \$1,316,531 of long-term obligations outstanding as follows:

	2023	2022
Installment purchase agreements	\$ 1,247,401	\$ 1,611,996
Compensated absences	69,130	64,778
Total	\$ 1,316,531	\$ 1,676,774

More detailed information about the Commission's long-term debt is presented in Note 7 to the Financial Statements.

Economic Factors and Next Year's Budget

The Board of County Road Commissioners considered many factors when setting the fiscal year 2024 budget. The Road Commission has budgeted additional road and bridge projects in 2024 with the additional road funding included in the Michigan Transportation Fund with the recent State Legislation.

The Board realizes, and the reader should understand, that there are not sufficient funds available to repair and/or rebuild every road in Tuscola County's transportation system. Therefore, the Board attempts to spend the public's money wisely and equitably, and in the best interest of the motoring public and the citizens of Tuscola County.

Contacting the Road Commission's Financial Management

This financial report is designed to provide the motoring public, citizens and other interested parties a general overview of the Road Commission's finances and to show the Road Commission's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Tuscola County Road Commission administrative offices at (989) 673-2128.

TUSCOLA COUNTY ROAD COMMISSION

A Component Unit of Tuscola County

STATEMENT OF NET POSITION

DECEMBER 31, 2023

ASSETS

Current assets		
Cash	\$	8,339,760
Due from other governments:		
State		2,136,488
Local		1,899,313
Accounts receivable		87,519
Taxes receivable		2,732,120
Inventory		674,868
Prepaid expenses		276,391
Total current assets		<u>16,146,459</u>
Noncurrent assets		
Capital assets not being depreciated		41,743,542
Capital assets, net of accumulated depreciation		82,524,274
Total noncurrent assets		<u>124,267,816</u>
TOTAL ASSETS		<u>140,414,275</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to pensions	515,510
Related to OPEB	461,807
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>977,317</u>

LIABILITIES

Current liabilities		
Accounts payable	874,848	
Accrued liabilities	96,351	
Advance - townships	5,236	
Advance - State of Michigan	327,222	
Unearned revenue	1,113,268	
Current portion of long-term debt	510,426	
Total current liabilities	<u>2,927,351</u>	
Noncurrent liabilities		
Noncurrent portion of compensated absences	69,130	
Noncurrent portion of long-term debt	736,975	
Net pension liability	1,375,750	
Net other post employment benefit liability	9,610,163	
Total noncurrent liabilities	<u>11,792,018</u>	
TOTAL LIABILITIES	<u>14,719,369</u>	

DEFERRED INFLOWS OF RESOURCES

Related to pensions	1,152,704
Related to OPEB	1,747,654
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,900,358</u>

NET POSITION

Net investment in capital assets	123,020,415
Restricted	1,835,389
Unrestricted	<u>(1,083,939)</u>
TOTAL NET POSITION	<u>\$ 123,771,865</u>

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

	Governmental Activities
Program expenses:	
Primary road	\$ 2,248,141
Local road	4,194,947
State trunkline	1,032,090
Administrative - net	(1,720,471)
Equipment - net	6,774,714
Non road related expense	377,218
Interest expense	107,739
Total program expenses	13,014,378
Program revenues:	
Charges for services	1,257,034
Operating grants and contributions	5,731,774
Capital grants and contributions	10,070,684
Total program revenues	17,059,492
Net program revenues	4,045,114
General revenues	
Property taxes	2,829,448
Investment gain/(loss)	99,789
Gain/(loss) on sale of capital assets	75,624
Other	205,990
Total general revenues	3,210,851
Change in net position	7,255,965
Net position, beginning of year	116,515,900
Net position, end of year	\$ 123,771,865

See accompanying notes to financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
GOVERNMENTAL FUND
BALANCE SHEET
DECEMBER 31, 2023

	General Operating Fund
<u>ASSETS</u>	
Cash	\$ 8,339,760
Due from other governments:	
State	2,136,488
Local	1,899,313
Accounts receivable	87,519
Taxes receivable	2,732,120
Inventory	674,868
Prepaid expenditures	276,391
	16,146,459
TOTAL ASSETS	\$ 16,146,459
<u>LIABILITIES</u>	
Accounts payable	\$ 874,848
Accrued liabilities	96,351
Advance - townships	5,236
Advance - State of Michigan	327,222
Unearned revenue	1,113,268
	2,416,925
TOTAL LIABILITIES	2,416,925
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenue - property taxes	2,732,120
Unavailable revenue - other	364,538
	3,096,658
TOTAL DEFERRED INFLOWS OF RESOURCES	3,096,658
<u>FUND BALANCE</u>	
Nonspendable:	
Inventory	674,868
Prepaid expenditures	276,391
Restricted for construction	1,835,389
Assigned for subsequent expenditures	2,844,127
Unassigned	5,002,101
	10,632,876
TOTAL FUND BALANCE	10,632,876
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 16,146,459

See accompanying notes to financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
YEAR ENDED DECEMBER 31, 2023

Total Fund Balance - Governmental Fund \$ 10,632,876

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental fund:

Cost of capital assets	195,194,354
Accumulated depreciation	(70,926,538)

Governmental funds report actual pension/OPEB expenditures for the fiscal year, whereas the governmental activities will recognize the net pension/OPEB liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension/OPEB plan investment earnings will be deferred over time in the government-wide financial statements.

These amounts consist of:

Deferred outflows of resources related to pensions	515,510
Deferred inflows of resources related to pensions	(1,152,704)
Deferred outflows of resources related to OPEB	461,807
Deferred inflows of resources related to OPEB	(1,747,654)
Deferred inflows of resources related to unavailable revenue	3,096,658

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental fund balance sheet. Long-term liabilities at year-end consist of:

Installment purchase agreements payable	(1,247,401)
Compensated absences	(69,130)
Net pension liability	(1,375,750)
Net OPEB liability	(9,610,163)
	(12,302,444)

Net Position of Governmental Activities **\$ 123,771,865**

See accompanying notes to financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
YEAR ENDED DECEMBER 31, 2023

	<u>General Operating Fund</u>
<u>Revenues</u>	
Taxes	\$ 2,731,152
Intergovernmental -	
Federal sources	567,616
State sources	11,557,235
Local sources	3,677,607
Charges for services	1,045,118
Interest	99,789
Licenses & permits	75,994
Gain (loss) equipment disposal	266,870
Proceeds from installment purchases	135,743
Other	205,990
	20,363,114
Total revenues	20,363,114
 <u>Expenditures</u>	
Primary preservation - structural improvements	5,965,708
Local preservation - structural improvements	5,917,826
Primary maintenance	2,248,141
Local maintenance	4,194,947
State maintenance	1,032,090
Administrative expense	697,180
Equipment expense - net	(196,495)
Capital outlay - net	164,921
Non road related expense	377,218
Debt service	608,077
	21,009,613
Total expenditures	21,009,613
 Net change in fund balance	(646,499)
 Fund balance, beginning of year	11,279,375
 Fund balance, end of year	\$ 10,632,876

See accompanying notes to financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

Net Change in Fund Balance - Governmental Fund \$ (646,499)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in the governmental fund. However, in the statement of activities, the cost of capital assets are allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	12,535,346
Depreciation expense	(7,458,100)

In the statement of activities, only the gain or loss on the sale of the capital assets is reported, whereas in the governmental fund, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of capital assets disposed.

(191,246)

Borrowing of long-term debt is reported as expenditures in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Installment purchase principal retirement	500,338
Proceeds from installment purchase agreements	(135,743)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental fund. These activities consist of:

Increase in deferred inflows of resources related to unavailable revenue	234,218
(Increase) in compensated absences	(4,352)
Increase in deferred outflows of resources related to pension	91,891
Decrease in deferred inflows of resources related to pensions	537,503
(Decrease) in deferred outflows of resources related to OPEB	(392,119)
Decrease in deferred inflows of resources related to OPEB	2,263,930
Decrease in net pension liability	406,037
(Increase) in net OPEB liability	(485,239)

Change in Net Position of Governmental Activities \$ 7,255,965

See accompanying notes to financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

DESCRIPTION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The accounting policies of the Tuscola County Road Commission (the "Commission") conform to generally accepted accounting principles as applied to governmental units. The following is a summary of the significant policies.

REPORTING ENTITY:

The Tuscola County Road Commission is a discretely presented component unit of the County of Tuscola, Michigan. The Road Commission was established pursuant to the county road law (MCL 224.1) and is governed by a five member Board of County Road Commissioners (Road Commission Board) appointed by the County Board of Commissioners.

The Road Commission is a component unit of the County of Tuscola, Michigan, (County) because the County is a direct beneficiary of the services provided and is financially accountable for the Road Commission. These financial statements present the Tuscola County Road Commission, a discretely presented component unit of Tuscola County, and include the Road Commission's General Operating Fund.

The Road Commission General Operating Fund is used to control the expenditures of Michigan Transportation Fund monies distributed to the County, which are earmarked by law for street and highway purposes. The Road Commission Board has responsibility for the administration of the Road Commission's General Operating Fund.

The Commission is required by Public Act 51 of the State of Michigan to have an audit performed of its operations. This financial report has been prepared to meet this State requirement.

BASIS OF PRESENTATION:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities (the government-wide financial statements) present information for the Commission as a whole.

The Statement of Activities presents the direct functional expenses of the Commission and the program revenues that support them. Direct expenses are specifically associated with a service or program and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients for goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes interest and shows how governmental functions are either self-financing or supported by the general revenues of the Commission.

FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the Commission's funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The governmental fund financial statements present the Commission's individual major fund.

The *Major Fund* of the Commission is:

The *General Operating Fund* is used to account for all financial resources of the Commission, which are restricted to expenditures for specified county road related purposes.

MEASUREMENT FOCUS:

Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*.

The government-wide financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations are provided that explain the differences in detail.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

The governmental fund is presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included in the balance sheet. Operating statements of this fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

BASIS OF ACCOUNTING:

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of account relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund is accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both "measurable" and "available to finance expenditures of the current period"). The length of time used as "available" for purposes of revenue recognition in the governmental fund financial statements is 60 days. Revenues, which are considered measurable but not available, are recorded as a receivable and unavailable revenue. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt which is recorded when due.

If/when both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

BUDGETARY INFORMATION:

Budgetary Basis of Accounting:

Budgetary procedures are established pursuant to Act 621, PA 1978, as amended, (MCL 141.421) which requires the County Board of Road Commissioners to approve a budget for the County Road Fund.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executor) contracts for goods or services (i.e., purchase orders, contracts, and commitments). The Road Commission does not utilize encumbrance accounting.

The Road Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or prior to December 31 of each year, a proposed budget is submitted to the County Board of Road Commissioners for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Expenditures shall not be made or incurred, unless authorized in the budget, or in excess of the amount appropriated.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to January 1 the budget is legally enacted through passage of a resolution.
4. Any revisions of the budget must be approved by the County Board of Road Commissioners.
5. Formal budgetary integration is employed as a management control device during the year for the Operating Fund.
6. The budget is adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by the County Board of Road Commissioners during the year. Individual amendments were not material in relation to the original appropriations that were amended.
7. P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount budgeted. Violations, if any, are reported in the required supplementary information.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND BALANCE:

1. CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisitions.

Investments consist of OPEB fund securities, mutual funds, and other publicly traded funds. Investments are recorded at acquisition value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*.

The Uniform Accounting Procedures Manual for Michigan County Road Commissions provides that the County Treasurer maintain the cash of the Commission. All Commission receipts are deposited with the Tuscola County Treasurer's Office, and in order to make disbursements, the Commission requests the County Treasurer to transfer the required funds to an imprest vendor or payroll checking account. Also, in order to invest cash, a request is made of the County Treasurer. Some of the accounts of the Commission are held with the County Treasurer in separate accounts in the Commission's name.

In accordance with Michigan Compiled Laws, the Township is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration (NCUA), but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
- c. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

2. ACCOUNTS RECEIVABLE

Accounts receivable are primarily amounts due from other units of government. The Road Commission has not recorded a provision for doubtful accounts receivable since it is the opinion of management that those receivables are collectible in full.

3. INVENTORIES

Inventory of road materials and equipment parts are recognized using the consumption method (inventories are recorded as expenditures when they are used). Inventory is stated at average cost.

4. PREPAID EXPENSES

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid expense in both the government-wide and fund financial statements.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

5. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (roads, bridges and similar items), are reported in the government-wide statements (statement of net position and statement of changes in net position). Capital assets are defined by the Tuscola County Road Commission as assets with an initial cost of \$1,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded as capital expenditures at the time of purchase in the fund financial statements (general operating fund balance sheet and statement of general operating fund revenues, expenditures and changes in fund balance) and are subsequently capitalized on the government-wide statements.

The Uniform Accounting Procedures prescribed for Michigan County Road Commissions provide for recording depreciation in the General Operating Fund as a charge to various expense accounts and a credit to the depreciation contra expense account. Accordingly, the annual depreciation expense does not affect the available operation fund balance of the General Operating Fund.

Land and construction in progress, if any, are not depreciated. Right to use assets are amortized using the straight-line method over the shorter of the lease period or the estimated useful lives. The other capital assets are depreciated over the estimated useful lives (ranging from five to fifty years) of the assets, using the sum-of-the-years-digits method for road equipment and the straight-line method for all other capital assets and infrastructure as follows:

Buildings & Improvements	30 to 50 years
Road Equipment	5 to 8 years
Shop Equipment	10 years
Engineering Department	4 to 10 years
Office Equipment	4 to 10 years
Infrastructure – Roads	8 to 30 years
Infrastructure – Bridges	12 to 50 years

Depletion is computed by allocating the purchase or process costs over the total resource available and charging depletion for the units extracted and used during the year.

6. ADVANCES FROM THE STATE OF MICHIGAN

The State of Michigan advances funds on a State maintenance agreement it has with the Road Commission for specific maintenance performed by the Road Commission during the year and for equipment purchases. These advances are considered current liabilities because they are subject to repayment annually, upon results of audit procedures performed by the State of Michigan.

7. UNEARNED REVENUES

Governmental funds report unearned revenue for amounts received during the year but not yet earned. The Commission reports grant and other contributions as unearned revenue.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

8. DEFINED BENEFIT PENSION PLANS

Municipal Employees Retirement System of Michigan - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Plan for Employees of Tuscola County Road Commission - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pension Plan for Employees of Tuscola County Road Commission and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by Tuscola County Road Commission. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. NET OTHER POSTEMPLOYMENT BENEFITS

The net other postemployment benefits asset is deemed to be a noncurrent asset and is recognized in the government-wide financial statements.

10. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Road Commission has two items that qualifies for reporting in this category. They are pension and OPEB related items reported in the government-wide statement of net position. A deferred outflow is recognized for pension/OPEB related items which represent a consumption of future resources. These amounts are expensed in the year in which they apply.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Road Commission has four items that qualify for reporting in this category. The deferred inflows of resources related to unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from two sources: local contributions and property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other two items are future resources yet to be recognized in relation to the pension and OPEB actuarial calculation. These future resources arise from differences in the estimates used by the actuary to calculate the pension and OPEB liability and the actual results. The amounts are amortized over a period determined by the actuary.

11. NET POSITION FLOW ASSUMPTION

Sometimes the Road Commission will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Road Commission's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

TUSCOLA COUNTY ROAD COMMISSION
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YEAR ENDED DECEMBER 31, 2023

12. FUND BALANCE CLASSIFICATIONS

Fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five classifications of fund balance under this standard:

Nonspendable – assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted – amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations, or enabling legislation.

Committed – amounts constrained on use imposed by formal action of the government's highest level of decision-making authority i.e., Board, Council, etc.).

Assigned – amounts intended to be used for a specific purpose. This is determined by the governing body, the budget, or finance committee or a delegated municipality official.

Unassigned – all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

13. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

For committed fund balance, the Commission's highest level of decision-making authority is the Board of County Road Commissioners. The formal action that is required to be taken to establish and modify or rescind a fund balance commitment is Board resolution.

For assigned fund balance, the Board has not approved a policy indicating who is authorized to assign amounts for a specific purpose. As a result, this authority is retained by the Board.

It is the Road Commission's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

REVENUES AND EXPENDITURES/EXPENSES:

1. PROGRAM REVENUES

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenue.

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2. PROPERTY TAXES

The Road Commission portion of the County property tax is levied each December 1, on the taxable value of property located in the County as of the preceding December 31. Assessed values are established annually by the County and are equalized by the State at 50% of approximated current market value.

In the government-wide financial statements, the property taxes receivable is recorded as revenue when the tax is levied in the current year.

For the governmental fund financial statements, it is the Road Commission's policy to recognize revenues from the current tax levy in the subsequent year, as the levy is received. The Road Commission's property tax rates for the 2023 levy were .4807 mills for voted bridges and .9657 mills for voted Primary Roads.

3. COMPENSATED ABSENCES (SICK & VACATION BENEFITS)

It is the Road Commission's policy to allow employees to accumulate earned but unused sick and vacation pay benefits. Hourly Union Employees may accumulate up to 160 hours of paid vacation after which credits are discontinued until the paid vacation accumulation is reduced. A Union Employee must work ninety (90) or more hours to accumulate vacation time. Salaried Employees and Working Foremen earn vacation days annually based on years of service with the Road Commission. These employees may carry over from year to year a maximum of ten (10) unused vacation days. For all employee classifications, accumulated and unused vacation credits will be paid out upon separation of employment.

In accordance with the Labor Agreement between the Board of Tuscola County Road Commissioners and the Tuscola County Road Commission Hourly Employees Association, a sickness and accident insurance program funded through a third-party insurance carrier has been established. The program provides a weekly benefit equal to 70% of the employee's regular weekly earnings, with a maximum weekly benefit of \$500 per week, for a maximum period of fifty-two (52) weeks. The Road Commission also provides a short-term (STD) and long-term (LTD) disability plan for Salaried Employees. To be eligible for this plan, the employee must work for the Road Commission for one (1) year. The STD benefit is equal to 70% of the employee's regular wages, with a maximum weekly benefit of \$1,000 per week, from day fifteen (15) through twenty-four (24) weeks. The LTD benefit is equal to 60% of the employee's regular wages, with a maximum monthly benefit of \$3,500 per month, from day one hundred and eighty (180) to age 65.

The General Operating Fund recognizes the expenditure when the obligations come due for payment; the statement of net position and statement of activities recognize the expense at the time the hours are earned by the employees.

4. EQUIPMENT RENTAL

The Michigan Department of Transportation requires that the cost of operating equipment, including depreciation, be allocated to the various activities. The effect of this allocation is deducted from equipment expenditures for the Statement of Revenues, Expenditures, and Changes in Fund Balance.

5. TAX ABATEMENTS

The Commission's tax revenues have been reduced by tax abatements throughout the County. Management has determined these amounts to be immaterial to the financial statements.

6. USE OF ESTIMATES

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

TUSCOLA COUNTY ROAD COMMISSION
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NOTE 2 – DEPOSITS AND INVESTMENTS:

As of December 31, 2023 the Commission had deposits and investments subject to the following risk:

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Road Commission's deposits may not be returned. As of December 31, 2023, \$229,839 of the Commission's bank balance of \$479,839 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Commission's deposits had a carrying amount of \$75 as of December 31, 2023.

Amounts reported on the balance sheet include \$8,339,685 on deposit with the Tuscola County Treasurer. As a result, the insured and uninsured portions related to these amounts cannot be determined.

Custodial Credit Risk – Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of another side party. The Commission will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Commission will do business. As of December 31, 2023, the County Treasurer, on behalf of the Road Commission, had no investments.

Interest Rate Risk. In accordance with its investment policy, the Commission will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Commission's cash requirements.

Credit Risk. State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSROs). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of December 31, 2023, the Commission did not hold any investments that would be subject to rating.

Concentration of Credit Risk. The Commission will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk. The Commission is not authorized to invest in investments which have this type of risk.

Fair value measurement. The Road Commission is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the Road Commission own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

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The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Road Commission does not have any investments subject to the fair value measurement.

The deposits and investments referred to above have been reported in either the cash or investment captions on the financial statements based upon criteria disclosed in Note 1.

The following summarizes the categorization of these amounts as of December 31, 2023:

	Primary Government
Cash	\$ 75
Deposits with fiscal agent	8,339,685
Total	\$ 8,339,760

NOTE 3 – ACCOUNTS RECEIVABLE:

Accounts receivable consists of the following:

	<u>December 31, 2023</u>
Due from state	\$2,136,488
Due on county road agreements	1,899,313
Sundry accounts	87,519
TOTAL	\$4,123,320

The receivables consist primarily of charges to other agencies for services and materials provided by the Road Commission.

NOTE 4 – ACCRUED CONSTRUCTION:

Prepaid construction represents progress payments made by the Road Commission to the State Highway Department on various road projects not completed at December 31, 2023. These amounts will be either refunded or charged to expense as the projects are completed.

NOTE 5 - ADVANCES - STATE OF MICHIGAN:

The balance of this account consists of the following:

December 31, 2023

Non-interest bearing notes for the purchase of equipment to maintain State trunklines. The loan does not have to be repaid as long as a maintenance contract exists.

\$327,222

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NOTE 6 - CHANGES IN CAPITAL ASSETS:

A summary of changes in the recorded capital assets follows:

<u>Governmental Activities</u>	<u>BALANCE JANUARY 1, 2023</u>	<u>ADDITIONS & ADJUSTMENTS</u>	<u>DISPOSALS & ADJUSTMENTS</u>	<u>BALANCE DECEMBER 31, 2023</u>
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 8,500	\$ -	\$ 8,500
Land & right of ways	294,218	-	-	294,218
Land improvements	39,631,962	1,808,862	-	41,440,824
Total capital assets, not being depreciated	<u>39,926,180</u>	<u>1,817,362</u>	<u>-</u>	<u>41,743,542</u>
Capital assets, being depreciated:				
Buildings	2,282,084	139,959	-	2,422,043
Bridges	50,750,946	1,870,512	-	52,621,458
Roads	81,937,087	8,335,915	3,909,760	86,363,242
Signals & guardrails	632,565	3,987	-	636,552
Equipment - roads	10,224,811	367,611	49,931	10,542,491
Equipment - shop	222,234	-	-	222,234
Equipment - heating	148,354	-	1,063	147,291
Equipment - office	154,763	-	-	154,763
Equipment - engineer	37,672	-	-	37,672
Depletable assets	278,249	-	-	278,249
Weighmaster equipment	24,817	-	-	24,817
	<u>146,693,582</u>	<u>10,717,984</u>	<u>3,960,754</u>	<u>153,450,812</u>
Less - accumulated depreciation:				
Buildings	1,795,490	39,266	-	1,834,756
Bridges	20,408,375	1,087,359	-	21,495,734
Roads	36,168,368	5,865,884	3,718,514	38,315,738
Signals & guardrails	525,751	18,025	-	543,776
Equipment - roads	7,824,022	427,137	49,931	8,201,228
Equipment - shop	162,253	13,171	-	175,424
Equipment - heating	109,843	2,327	1,063	111,107
Equipment - office	140,172	3,647	-	143,819
Equipment - engineers	33,543	985	-	34,528
Depletable assets	47,271	3	-	47,274
Weighmaster equipment	22,858	296	-	23,154
	<u>67,237,946</u>	<u>7,458,100</u>	<u>3,769,508</u>	<u>70,926,538</u>
Total Capital assets, being depreciated:	<u>79,455,636</u>	<u>3,259,884</u>	<u>191,246</u>	<u>82,524,274</u>
Governmental activities				
Capital assets, net	<u>\$ 119,381,816</u>	<u>\$ 5,077,246</u>	<u>\$ 191,246</u>	<u>\$ 124,267,816</u>

Total depreciation expense for the year ended December 31, 2023 was \$7,458,100. The Road Commission determined it was impractical to allocate depreciation to various governmental activities.

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NOTE 7 – LONG-TERM OBLIGATIONS:

The following is a summary of changes in long-term obligations (including current portions) of the Road Commission for the year ended December 31, 2023:

	Balance Jan. 1, 2023	Additions	Deletions	Balance Dec. 31, 2023	Amounts Due Within One Year
Direct borrowings/placements					
2018 CAT Grader 1230	\$ 146,754	\$ -	\$ (146,754)	\$ -	\$ -
2018 CAT Grader 1231	146,754	-	(146,754)	-	-
2019 CAT Loader 1076	112,589	-	(20,002)	92,587	92,587
2019 CAT Loader 1232	112,589	-	(20,002)	92,587	92,587
2019 CAT Grader 0591	172,477	-	(28,483)	143,994	143,994
2020 CAT Grader 109	185,145	-	(30,997)	154,148	31,908
2020 CAT Grader 110	183,922	-	(18,133)	165,789	31,773
2020 CAT Grader 111	183,922	-	(18,133)	165,789	31,773
2020 CAT Grader 112	183,922	-	(18,133)	165,789	31,773
2020 CAT Grader 113	183,922	-	(18,133)	165,789	31,773
2023 CAT Loader 2818	-	135,743	(34,814)	100,929	22,258
Total direct borrowings/placements	1,611,996	135,743	(500,338)	1,247,401	510,426
Compensated absences	64,778	4,352	-	69,130	-
Total	<u>\$ 1,676,774</u>	<u>\$ 140,095</u>	<u>\$ (500,338)</u>	<u>\$ 1,316,531</u>	<u>\$ 510,426</u>

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TUSCOLA COUNTY ROAD COMMISSION
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Significant details regarding outstanding long-term obligations (including current portions) are presented below:

<p>The Commission purchased a 2019 CAT wheel loader under an installment purchase agreement, dated July 16, 2019, at a cost of \$219,320. The lease purchase agreement requires 60 consecutive monthly payments through August 9, 2024, which includes lease financing costs at a rate of 4.15%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	\$ 92,587
<p>The Commission purchased a 2019 CAT wheel loader under an installment purchase agreement, dated July 16, 2019, at a cost of \$219,320. The lease purchase agreement requires 60 consecutive monthly payments through August 9, 2024, which includes lease financing costs at a rate of 4.15%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	92,587
<p>The Commission purchased a 2019 CAT motor grader under an installment purchase agreement, dated December 6, 2019, at a cost of \$296,017. The lease purchase agreement requires 60 consecutive monthly payments through December 27, 2024, which includes lease financing costs at a rate of 4.14%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	143,994
<p>The Commission purchased a 2020 CAT motor grader under an installment purchase agreement, dated May 12, 2020 at a cost of \$294,509. The lease purchase agreement requires 60 consecutive monthly payments through June 9, 2025, which includes lease financing costs at a rate of 3.35%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	154,148
<p>The Commission purchased a 2020 CAT motor grader under an installment purchase agreement, dated May 12, 2020 at a cost of \$301,428. The lease purchase agreement requires 60 consecutive monthly payments through September 16, 2025, which includes lease financing costs at a rate of 3.17%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	165,789

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Significant details regarding outstanding long-term obligations (including current portions) continued:

<p>The Commission purchased a 2020 CAT motor grader under an installment purchase agreement, dated May 12, 2020 at a cost of \$301,428. The lease purchase agreement requires 60 consecutive monthly payments through September 16, 2025, which includes lease financing costs at a rate of 3.17%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	165,789
<p>The Commission purchased a 2020 CAT motor grader under an installment purchase agreement, dated May 12, 2020 at a cost of \$301,428. The lease purchase agreement requires 60 consecutive monthly payments through September 16, 2025, which includes lease financing costs at a rate of 3.17%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	165,789
<p>The Commission purchased a 2020 CAT motor grader under an installment purchase agreement, dated May 12, 2020 at a cost of \$301,428. The lease purchase agreement requires 60 consecutive monthly payments through September 16, 2025, which includes lease financing costs at a rate of 3.17%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	165,789
<p>The Commission purchased a 2023 CAT wheel loader under an installment purchase agreement, dated March 9, 2023 at a cost of \$135,743. The lease purchase agreement requires 60 consecutive monthly payments through March 16, 2028, which includes lease financing costs at a rate of 6.99%. The lease purchase agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the date of inception.</p>	<u>100,929</u>
	<u><u>\$ 1,247,401</u></u>

The Commission's outstanding notes from direct borrowings and direct placements related to governmental activities of \$1,247,401 contains provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

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The annual requirements to pay long-term debt principal and interest outstanding for the following debts at December 31, 2023, are as follows:

Year Ending December 31,	Installment Purchase Agreements		
	Principal	Interest	Payment
2024	\$ 510,426	\$ 45,123	\$ 555,549
2025	682,168	22,182	704,350
2026	25,587	7,793	33,380
2027	26,846	6,535	33,381
2028	2,374	408	2,782
Total	<u>\$ 1,247,401</u>	<u>\$ 82,041</u>	<u>\$ 1,329,442</u>

Interest expense for the year ended December 31, 2023 was approximately \$107,739.

Compensated absences – In accordance with the Road Commission’s personnel policies and/or contracts negotiated with various employee groups, individual employees have vested rights upon termination of employment to receive payment for used vacation under formulas and conditions specified in their respective personnel policies and/or contracts.

Accumulated vacation represents a liability to the Road Commission, which is presented as a long-term liability. For the year ended December 31, 2023, the liability reported in the government-wide financial statements was \$69,130.

NOTE 8 - DEFERRED COMPENSATION PLAN:

The Road Commission offers elected officials a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457. The assets of the plan were held in trust, (custodial account or annuity contract) as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The Administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the Tuscola County Road Commission’s financial statements.

NOTE 9 - DEPLETION EXPENSES:

Depletion expense amounted to \$3 for the year ended December 31, 2023. Depletion was computed at a rate of twenty cents per ton of gravel removed from various county gravel pits.

NOTE 10 - RESTRICTED FUND BALANCE:

Fund balance is restricted in the amount of \$1,835,389 for the year ended December 31, 2023. This represents the amount of bridge/road levy assets on hand at year-end. These assets must be used for the purpose of improvements to primary county roads and local road bridges.

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NOTE 11 – EMPLOYEE PENSION PLANS:

Municipal Employees Retirement System of Michigan

Plan Description. The Road Commission participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided

	2022 Valuation		
	Salaried Employees Closed Division	Work Foremen Closed Division	New Hires Open Division
Benefit multiplier:	2.00% Multiplier (no max)	1.30% Multiplier (no max)	1.00% Multiplier (no max)
Normal retirement age:	60	60	60
Vesting:	10 years	10 years	6 years
Early retirement (unreduced):	55/20	-	-
Early retirement (reduced)	50/25 55/15	50/25 55/15	-
Final average compensation:	3 years	5 years	3 years
Employee contributions:	5.43%	5.00%	0.00%
Act 88:	Yes (Adopted 1/6/2000)	Yes (Adopted 1/6/2000)	Yes (Adopted 1/6/2000)

Employees covered by benefit terms. At the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	26
Inactive employees entitled to but not yet receiving benefits	4
Active employees	<u>22</u>
	<u>52</u>

Contributions. Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the open division, the employer contribution rate was 6.11%. For the closed divisions, the employer was required to contribute approximately \$120,000.

Net Pension Liability. The employer's Net Pension Liability was measured as of December 31, 2023, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of December 31, 2022.

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Actuarial assumptions. The total pension liability in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: 3.0% in the long-term

Investment rate of return: 7.0%, net of investment expense, including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.0% long-term wage inflation assumption would be consistent with a price inflation of 3.0% - 4.0%.

The mortality table used were based on a version of Pub-2010 and full generation MP-2019.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money- weighted Rate of Return</u>
Global equity	60.0%	4.20%	2.70%
Global fixed income	20.0%	0.90%	0.40%
Private investments	20.0%	1.90%	1.40%
	<u>100.0%</u>		
Inflation			<u>2.50%</u>
Assumed investment rate of return			7.00%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>7.25%</u>

Discount rate. The discount rate used to measure the total pension liability is 7.25%. The current discount rate shown for GASB 68 purposes is higher than MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at 12/31/22	\$ 7,142,528	\$ 5,958,035	\$ 1,184,493
Changes for the year:			
Service cost	92,715		92,715
Interest on total pension liability	503,324		503,324
Difference between expected and actual experience	86,128		86,128
Employer contributions		425,757	(425,757)
Employee contributions		26,639	(26,639)
Net investment income		647,870	(647,870)
Benefit payments, including employee refunds	(492,961)	(492,961)	-
Administrative expense		(13,767)	13,767
Other changes	(5,568)		(5,568)
Net changes	<u>183,638</u>	<u>593,538</u>	<u>(409,900)</u>
Balances at 12/31/23	<u>\$ 7,326,166</u>	<u>\$ 6,551,573</u>	<u>\$ 774,593</u>

Sensitivity of the Net Pension Liability to changes in the discount rate. The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or 1% higher (8.25%) than the current rate.

	<u>1% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability	\$ 1,482,297	\$ 774,593	\$ 167,983

PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended December 31, 2023, the Road Commission recognized pension benefit of \$181,007. The Road Commission reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 57,418	\$ 510
Changes of assumptions	72,632	-
Net difference between projected and actual earnings on pension plan investments	174,305	892,029
	<u>\$ 304,355</u>	<u>\$ 892,539</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Amount
2024	(208,330)
2025	(233,224)
2026	(190,207)
2027	43,577
	<u>\$ (588,184)</u>

Changes in assumptions. There were no changes of assumptions during the plan year.

Changes in benefits. There were no changes of benefit terms during the plan year.

TUSCOLA COUNTY ROAD COMMISSION
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

Pension Plan for Employees of Tuscola County Road Commission

Plan Description. The Road Commission administers the Pension Plan for Employees of Tuscola County Road Commission - a single-employer defined benefit pension plan that provides pension for participants as defined by the plan document. Management of the plan is the responsibility of the Road Commission. The Pension Plan issues a publicly available financial report that includes financial statements and required supplementary information and that report may be obtained by writing to the Tuscola County Road Commission, 1733 Mertz Road, Caro, MI 48723.

Benefits Provided. For active participants in the plan: \$7.35 multiplied by years of benefit service.

Employees covered by benefit terms. At the April 1, 2023 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	7
Active employees	<u>18</u>
	<u>25</u>

Contributions. The Pension Plan for Employees of Tuscola County Road Commission was established and is being funded under the authority of Tuscola County Road Commission. The plan's funding policy is that employees will contribute a fixed hourly rate specified in the plan document, and the employer will contribute any remaining required amounts as determined by an annual actuarial valuation. The current rate of employee contribution is \$0.03 for each straight time hour worked during each month. The plan also calls for Tuscola County Road Commission to contribute amounts sufficient to fund the plan in accordance with minimum funding standards of the Internal Revenue Code. There are no long term contracts for contributions to the plan. The plan has no legally required reserves.

Net Pension Liability. The net pension liability was valued and measured as of April 1, 2023.

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of March 31, 2023 and the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	0.00%
Investment rate of return	3.25%

The mortality tables used were the Pub 2010 Public Retirement Plans Mortality Tables for General Employees; annuitant and non-annuitant, sex-distinct with modified MP-2020 improvement factors.

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocation as of March 31, 2023 (see the discussion of the retirement plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income general investment contract	100.0%	3.25%

The long-term expected rate of return is 3.25%.

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Discount rate. The discount rate used to measure the total pension liability was 4.09%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the most recent recommended contribution expressed as a percentage of covered payroll. Based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Last year's discount rate was 3.46%.

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at 3/31/22	\$ 615,166	\$ 17,872	\$ 597,294
Changes for the year:			
Service cost	12,282		12,282
Interest on total pension liability	21,416		21,416
Experience (gains)/losses	26,328		26,328
Change in actuarial assumptions	(53,199)		(53,199)
Employer contributions	-	3,903	(3,903)
Employee contributions	-	1,171	(1,171)
Net investment income	-	(1,310)	1,310
Benefit payments, including employee refunds	(16,999)	(16,999)	-
Administrative expense		(800)	800
Net changes	(10,172)	(14,035)	3,863
Balances at 3/31/23	\$ 604,994	\$ 3,837	\$ 601,157

Sensitivity of the Net Pension Liability to changes in the discount rate. The following presents the net pension liability (NPL) of the Road Commission, calculated using the discount rate of 4.09%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% point higher (5.09%) or lower (3.09%) than the current rate:

	1% Lower (3.09%)	Discount Rate (4.09%)	1% Higher (5.09%)
Net Pension Liability	\$690,480	\$601,157	\$526,889

PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the plan year ended March 31, 2023 the Road Commission recognized pension expense of \$11,038. The Road Commission reported deferred outflows and inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to valuation date*	\$ 3,212	\$ -
Differences between expected and actual experience	20,662	101,642
Changes of assumptions	185,665	158,523
Net difference between projected and actual earnings on pension plan investments	1,616	-
	\$ 211,155	\$ 260,165

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ended December 31, 2024.

TUSCOLA COUNTY ROAD COMMISSION
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

Other amounts reported as deferred outflows and inflows or resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Amount
2024	\$ (18,766)
2025	(19,801)
2026	(18,622)
2027	6,142
2028	2,037
	\$ (49,010)

Changes in assumptions. There were no changes of assumptions during the plan year.

Changes in benefits. There were no changes of benefit terms during the plan year.

At December 31, 2023, the above described pension amounts were reported in the Road Commission's governmental activities as follows:

	Net pension liability	Deferred outflows of resources-related to pensions	Deferred inflows of resources-related to pensions
MERS	\$ 774,593	\$ 304,355	\$ 892,539
Mass Mutual	601,157	211,155	260,165
Total	\$ 1,375,750	\$ 515,510	\$ 1,152,704

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS:

Plan Description: In addition to the pension benefits described in Note 11, the Road Commission provides certain post-employment health care benefits (OPEB) to all employees who retire from the Road Commission with 85 points (years of service plus employee age). Those employees who were hired prior to September 16, 2003 and have accumulated the 85 points receive the health insurance for life. Those hired after September 16, 2003 with the same 85 points will receive health insurance for only 3 years after retirement. The Road Commission administers the OPEB plan through a single-employer defined benefit healthcare plan. Plan benefit provisions were established and may be amended under the authority of Board of County Road Commissioners. The Road Commission makes contributions to the extent possible but has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The Road Commission has no legally required reserves that must be maintained. The Road Commission reserves the right to modify to terminate other post-employment benefits. The commission does not issue separate stand-alone financial statements for the plan.

Plan Membership: Membership in the plan at December 31, 2022 is as follows:

Retirees and beneficiaries	35
Active plan members	26
Total membership	61

Benefits Provided: The Road Commission provides certain retiree health care benefits as other post-employment benefits (OPEB) to all applicable employees, in accordance with union agreements and/or personal policies.

TUSCOLA COUNTY ROAD COMMISSION
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

Contributions: The Tuscola County Road Commission Employee OPEB Plan was established and is being funded under the authority of the Board of County Road Commissioners and under agreements with the unions representing various classes of employees. The plan's funding policy is that the employer will fund the plan on a pay-as-you-go basis. That is, benefit payments will be made from general operating funds. There are no long term contracts for contributions to the plan. The plan has no legally required reserves. For the year ended December 31, 2023, the Road Commission expended \$418,485 for actual current premiums.

The County Road Commission's OPEB liability was measured as of December 31, 2023.

Actuarial Assumptions: The assumptions used in the December 31, 2022 valuation were determined by the Commission's management as of December 31, 2023. The assumptions are as follows:

Inflation: not applicable

Salary increases: 3.00%

Investment rate of return: N/A; plan is not pre-funded

20-year AA Municipal bond rate: 4.00%

Mortality: Public General 2010 Employee and Healthy Retiree, Headcount weighted with improvement scale MP-2021.

As this plan is not pre-funded, no long-term expected rate of return on Plan investments was determined.

Discount Rate: The discount rate used to measure the total OPEB liability was 4.00%. Because the Plan does not have a dedicated OPEB trust, there are no assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets (not applicable for this plan), the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. The discount rate is used to determine the total OPEB liability. As of December 31, 2022 the discount rate used to value OPEB liabilities was 4.31%.

Change in Net OPEB Liability: The change in the net OPEB liability for the year ended December 31, 2023, is as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a - b)
Balance at December 31, 2022	\$ 9,124,924	\$ -	\$ 9,124,924
Changes during the year:			
Service cost	62,935		62,935
Interest	386,978		386,978
Experience (Gains)/Losses	13,576		13,576
Change in actuarial assumptions	440,235		440,235
Contributions/benefit paid from general operating funds		418,485	(418,485)
Benefit payments	(418,485)	(418,485)	-
Total Changes	485,239	-	485,239
Balance at December 31, 2023	\$ 9,610,163	\$ -	\$ 9,610,163

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YEAR ENDED DECEMBER 31, 2023

Sensitivity to the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Road Commission, calculated using the discount rate of 4.00%, as well as what the Road Commission's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 10,906,641	\$ 9,610,163	\$ 8,542,633

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the total OPEB liability of the Road Commission, calculated using the healthcare cost trend rate, as well as what the Road Commission's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ 8,382,136	\$ 9,610,163	\$ 11,101,112

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended December 31, 2023, the Road Commission recognized OPEB benefit of \$968,087. At December 31, 2023, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Experience (Gains)/Losses	\$ 16,934	\$ 334,597
Changes in assumptions	444,873	1,413,057
Total	\$ 461,807	\$ 1,747,654

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	OPEB Expense
2024	\$ (698,703)
2025	(659,601)
2026	72,457
	\$ (1,285,847)

TUSCOLA COUNTY ROAD COMMISSION
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 13 – RISK MANAGEMENT:

The Road Commission participates in a pool, the Michigan County Road Commission Self-Insurance Pool, with other municipalities, for claims relating to the property, general liability, trunkline, excess liability, auto liability, errors and omissions, physical damage, and storage and tank systems. The pool is organized under Public Act 138 of 1982, as amended as a governmental group property and casualty self-insurance pool. In the even the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to a special assessment to make up the deficiency. The Commission has not been informed of any special assessments being required.

The Commission participates in the County Road Association Self-Insurance Fund (CRASIF) for workers' compensation insurance and has full statutory coverage for workers' disability compensation and employers' liability as granted by the State of Michigan under Chapter 6, Section 418.611 of the Workers' Disability Compensation Act. The Commission has no liability for additional assessments based on the claims filed against the fund nor do they have rights to dividends.

NOTE 14 – SUMMARY OF DISCLOSURE OF SIGNIFICANT CONTINGENCIES:

In the normal course of its operations, the Tuscola County Road Commission often becomes a party to various claims and lawsuits. In the opinion of the Road Commission's legal counsel, if any of these claims should result in an unfavorable resolution to the Road Commission, the Road Commission's liability would be limited to its deductible under insurance policies. The insurer would pay the losses, and there should be no material effect on the financial position of the Road Commission.

Also, the Commission participates in a number of Federal and State assisted grant programs that are subject to compliance audits. The programs and the periodic program compliance audits of many of the programs have not yet been conducted, completed, or resolved. Accordingly, the Commission's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Commission expects such amounts, if any, to be immaterial.

NOTE 15 – FEDERAL FINANCIAL ASSISTANCE:

The Michigan Department of Transportation (MDOT) requires that road commissions report all Federal and State grants pertaining to their county. During the year ended December 31, 2023, the Federal aid received and expended by the Commission was \$567,616 for contracted projects and \$0 for negotiated projects. Contracted projects are defined as projects performed by private contractors paid for and administered by MDOT (they are included in MDOT's single audit). Negotiated projects are projects where the road commission administers the grant and either performs the work or contracts it out. The Commission would be subject to single audit requirements if it expends \$750,000 or more for negotiated projects.

TUSCOLA COUNTY ROAD COMMISSION
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 16 – TAX ABATEMENTS:

For the year ended December 31, 2023 the Road Commission is required to disclose significant tax abatements as required by GASB 77 (Tax abatements).

The Road Commission receives reduced property tax revenues as a result of Industrial Facilities Tax exceptions granted by cities, villages and townships. Industrial facility exemptions are intended to promote construction of new industrial facilities, or to rehabilitate historical facilities. The property taxes abated for all funds by municipality under these programs are as follows:

Municipality	Taxes Abated
Akron Township	\$ 255
Elkland Township	2,470
Elmwood Township	389
Fairgrove Township	666
Gilford Township	1,570
Millington Township	522
City of Caro	45
City of Vassar	466
Total	\$ 6,383

There are no significant abatements made by the Road Commission.

NOTE 17 – CHANGE IN ACCOUNTING PRINCIPLE:

For the year ended December 31, 2023, the Commission implemented the following new pronouncement: GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

Summary:

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

There was no material impact on the Commission's financial statement after the adoption of GASB Statement 96.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County, Michigan
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

NOTE 18 – UPCOMING ACCOUNTING PRONOUNCEMENT:

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

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TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2023

	ROAD FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES				
Property taxes	\$ 2,650,000	\$ 2,650,000	\$ 2,731,152	\$ 81,152
Interest earned	30,000	30,000	99,789	69,789
Licenses & permits	60,000	75,000	75,994	994
Intergovernmental				
Federal sources				
Surface transportation program	2,526,906	625,000	567,616	(57,384)
State sources				
Motor vehicle highway funds	11,000,000	11,000,000	11,180,017	180,017
Other state grants	-	-	377,218	377,218
Local sources				
Township and village contributions	3,200,000	3,700,000	3,677,607	(22,393)
Total intergovernmental	<u>16,726,906</u>	<u>15,325,000</u>	<u>15,802,458</u>	<u>477,458</u>
Charges for services				
State trunkline				
Maintenance	1,100,000	1,100,000	1,033,556	(66,444)
Salvage sales	15,000	15,000	5,238	(9,762)
Other	-	-	6,324	6,324
Total charges for services	<u>1,115,000</u>	<u>1,115,000</u>	<u>1,045,118</u>	<u>(69,882)</u>
Other financing sources				
Contributions from private sources	100,000	100,000	193,619	93,619
Miscellaneous	-	-	12,371	12,371
Proceeds from sale of assets	-	-	266,870	266,870
Proceeds from installment purchases	-	-	135,743	135,743
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>608,603</u>	<u>508,603</u>
TOTAL REVENUES	<u>20,681,906</u>	<u>19,295,000</u>	<u>20,363,114</u>	<u>1,068,114</u>
EXPENDITURES:				
Current				
Primary road				
Preservation - structural improvements	7,431,910	6,169,000	5,965,708	203,292
Routine and preventative maintenance	2,000,000	2,300,000	2,248,141	51,859
Total primary road	<u>9,431,910</u>	<u>8,469,000</u>	<u>8,213,849</u>	<u>255,151</u>
Local road				
Preservation - structural improvements	6,766,225	5,760,000	5,917,826	(157,826)
Routine and preventative maintenance	3,700,000	4,100,000	4,194,947	(94,947)
Total local road	<u>10,466,225</u>	<u>9,860,000</u>	<u>10,112,773</u>	<u>(252,773)</u>
State trunkline				
Maintenance	1,100,000	1,100,000	1,032,090	67,910
Total state trunkline	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,032,090</u>	<u>67,910</u>
Administration	<u>700,000</u>	<u>700,000</u>	<u>697,180</u>	<u>2,820</u>
Equipment				
Direct	1,500,000	1,500,000	1,543,100	(43,100)
Indirect	700,000	800,000	785,233	14,767
Operating	600,000	600,000	509,204	90,796
Less: equipment rental	(2,800,000)	(2,900,000)	(3,034,032)	134,032
Total equipment	<u>-</u>	<u>-</u>	<u>(196,495)</u>	<u>196,495</u>
Capital outlay				
Capital outlay	738,000	516,900	651,754	(134,854)
Less: depreciation & depletion	(500,000)	(530,000)	(486,833)	(43,167)
Total capital outlay	<u>238,000</u>	<u>(13,100)</u>	<u>164,921</u>	<u>(178,021)</u>
Non road related expenses - state pension grant	<u>-</u>	<u>-</u>	<u>377,218</u>	<u>(377,218)</u>
Debt service				
Principal payments	-	275,000	500,338	(225,338)
Interest payments	-	65,000	107,739	(42,739)
Total debt service	<u>-</u>	<u>340,000</u>	<u>608,077</u>	<u>(268,077)</u>
TOTAL EXPENDITURES	<u>21,936,135</u>	<u>20,455,900</u>	<u>21,009,613</u>	<u>(553,713)</u>
CHANGE IN FUND BALANCE	<u>\$ (1,254,229)</u>	<u>\$ (1,160,900)</u>	<u>(646,499)</u>	<u>\$ 514,401</u>
FUND BALANCE - BEGINNING OF YEAR			<u>11,279,375</u>	
FUND BALANCE - END OF YEAR			<u>\$ 10,632,876</u>	

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN
LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED
AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY:									
Service cost	\$ 92,715	\$ 78,579	\$ 76,363	\$ 75,240	\$ 84,942	\$ 89,013	\$ 91,294	\$ 80,723	\$ 97,076
Interest	503,324	480,930	512,125	481,435	498,907	490,439	478,491	447,215	448,822
Difference between expected and actual experience	86,128	(1,529)	(341,693)	104,060	(34,936)	(22,411)	10,090	(4,434)	-
Change of assumptions	-	217,896	124,852	190,391	-	-	-	267,140	-
Benefit payments (including refunds of employee contributions)	(492,961)	(483,100)	(434,078)	(472,783)	(468,102)	(422,663)	(399,611)	(412,389)	(377,193)
Other changes	(5,569)	13,966	(19,130)	5,557	23,764	(2,813)	(18,242)	1,012	6,982
NET CHANGE IN TOTAL PENSION LIABILITY	183,638	306,742	(81,561)	383,900	104,575	131,565	162,022	379,267	175,687
TOTAL PENSION LIABILITY - BEGINNING OF YEAR	7,142,528	6,835,786	6,917,347	6,533,447	6,428,872	6,297,307	6,135,285	5,756,018	5,580,331
TOTAL PENSION LIABILITY - END OF YEAR (a)	\$ 7,326,166	\$ 7,142,528	\$ 6,835,786	\$ 6,917,347	\$ 6,533,447	\$ 6,428,872	\$ 6,297,307	\$ 6,135,285	\$ 5,756,018
PLAN FIDUCIARY NET POSITION:									
Contributions - employer	\$ 425,757	\$ 458,727	\$ 492,854	\$ 460,796	\$ 492,382	\$ 498,190	\$ 492,617	\$ 471,508	\$ 143,621
Contributions - employee	26,639	25,529	29,620	28,639	28,736	37,800	65,407	49,032	44,739
Net investment income	647,870	(686,770)	800,611	627,198	601,514	(175,062)	510,386	380,374	(53,796)
Benefit payments (including refunds of employee contributions)	(492,961)	(483,100)	(434,078)	(472,783)	(468,102)	(422,663)	(399,611)	(412,389)	(377,193)
Administrative expenses	(13,767)	(12,109)	(9,224)	(10,143)	(10,347)	(8,750)	(8,082)	(7,516)	(7,889)
NET CHANGE IN FIDUCIARY NET POSITION	593,538	(697,723)	879,783	633,707	644,183	(70,485)	660,717	481,009	(250,518)
PLAN FIDUCIARY NET POSITION - BEGINNING OF YEAR	5,958,035	6,655,758	5,775,975	5,142,268	4,498,085	4,568,570	3,907,853	3,426,844	3,677,362
PLAN FIDUCIARY NET POSITION - END OF YEAR (b)	\$ 6,551,573	\$ 5,958,035	\$ 6,655,758	\$ 5,775,975	\$ 5,142,268	\$ 4,498,085	\$ 4,568,570	\$ 3,907,853	\$ 3,426,844
NET PENSION LIABILITY - ENDING (a)-(b)	\$ 774,593	\$ 1,184,493	\$ 180,028	\$ 1,141,372	\$ 1,391,179	\$ 1,930,787	\$ 1,728,737	\$ 2,227,432	\$ 2,329,174
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF TOTAL PENSION LIABILITY	89.43%	83.42%	97.37%	83.50%	78.71%	69.97%	72.55%	63.69%	59.53%
COVERED EMPLOYEE PAYROLL	\$ 1,178,102	\$ 1,134,544	\$ 1,119,805	\$ 1,134,883	\$ 1,003,623	\$ 1,046,859	\$ 1,065,069	\$ 1,051,454	\$ 891,693
NET PENSION LIABILITY AS PERCENTAGE OF PAYROLL	66.75%	104.40%	16.08%	100.57%	138.62%	184.44%	162.31%	211.84%	261.21%

Notes to Schedule
Benefit changes - there were no changes of benefits terms.
Changes of assumptions - investment rate of return **there were no changes in assumptions.**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN
LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED
AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined total contribution	\$ 108,972	\$ 153,996	\$ 192,504	\$ 220,632	\$ 213,348	\$ 198,190	\$ 192,617	\$ 171,508	\$ 140,812
Employer contribution	425,757	458,727	492,854	460,796	492,382	498,190	492,617	471,508	143,621
Contribution deficiency (excess)	\$ (316,785)	\$ (304,731)	\$ (300,350)	\$ (240,164)	\$ (279,034)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (2,809)
Covered employee payroll	\$ 1,178,102	\$ 1,134,544	\$ 1,119,805	\$ 1,134,883	\$ 1,003,623	\$ 1,046,859	\$ 1,065,069	\$ 1,051,454	\$ 891,693
Employer contribution as a percentage of covered payroll	36.14%	40.43%	44.01%	40.60%	49.06%	47.59%	46.25%	44.84%	16.11%

Notes to Schedule

- Actuarial cost method
- Amortization method
- Remaining amortization period
- Asset valuation method
- Inflation
- Salary increases
- Investment rate of return
- Retirement age
- Mortality
- Entry Age
- Level percentage of payroll, open
- 15 years
- 5 year smoothed
- 2.5%
- 3.0%
- 7.0%
- Varies depending on plan adoption
- 106% of Pub-2010 Tables
- Annuity Mortality Table

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSION PLAN FOR EMPLOYEES OF TUSCOLA COUNTY ROAD COMMISSION
LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED
AS OF 3/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY:									
Service cost	\$ 12,282	\$ 21,895	\$ 17,601	\$ 16,838	\$ 17,823	\$ 13,615	\$ 15,005	\$ 16,630	\$ 17,727
Interest	21,416	16,782	23,601	20,494	22,428	28,680	28,826	29,766	30,767
Difference between expected and actual experience	26,328	(112,262)	(10,620)	(7,293)	(23,115)	(13,187)	(16,076)	(6,357)	(13,482)
Change of assumptions	(53,199)	(183,802)	153,859	47,209	30,126	157,333	1,134	1,143	1,165
Benefit payments (including refunds of employee contributions)	(16,999)	(86,239)	-	(271)	(79,164)	(34,279)	(26,589)	(90,080)	(20,182)
NET CHANGE IN TOTAL PENSION LIABILITY	(10,172)	(343,626)	184,441	76,977	(31,902)	152,162	2,298	(48,898)	15,995
TOTAL PENSION LIABILITY - BEGINNING OF YEAR	615,166	958,792	774,351	697,374	729,276	577,114	574,816	623,714	607,719
TOTAL PENSION LIABILITY - END OF YEAR (a)	\$ 604,994	\$ 615,166	\$ 958,792	\$ 774,351	\$ 697,374	\$ 729,276	\$ 577,114	\$ 574,816	\$ 623,714
PLAN FIDUCIARY NET POSITION:									
Contributions - employer	\$ 3,903	\$ 4,655	\$ 5,306	\$ 5,306	\$ 6,180	\$ 6,973	\$ 7,990	\$ 89,250	\$ 25,086
Contributions - employee	1,171	1,397	1,592	1,592	1,854	2,092	2,397	2,458	2,775
Net investment income	(1,310)	2,443	2,925	2,662	4,900	7,505	8,388	7,853	7,521
Benefit payments (including refunds of employee contributions)	(16,999)	(86,239)	-	(271)	(79,164)	(34,279)	(26,589)	(90,080)	(20,182)
Administrative expenses	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(82)	(721)
NET CHANGE IN FIDUCIARY NET POSITION	(14,035)	(78,544)	9,023	8,489	(67,030)	(18,509)	(8,614)	9,399	14,479
PLAN FIDUCIARY NET POSITION - BEGINNING OF YEAR	17,872	96,416	87,393	78,904	145,934	164,443	173,057	163,658	149,179
PLAN FIDUCIARY NET POSITION - END OF YEAR (b)	\$ 3,837	\$ 17,872	\$ 96,416	\$ 87,393	\$ 78,904	\$ 145,934	\$ 164,443	\$ 173,057	\$ 163,658
NET PENSION LIABILITY - ENDING (a)-(b)	\$ 601,157	\$ 597,294	\$ 862,376	\$ 686,958	\$ 618,470	\$ 583,342	\$ 412,671	\$ 401,759	\$ 460,056
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF TOTAL PENSION LIABILITY	0.63%	2.91%	10.06%	11.29%	11.31%	20.01%	28.49%	30.11%	26.24%
COVERED EMPLOYEE PAYROLL	\$ 1,104,620	\$ 1,202,588	\$ 1,260,591	\$ 1,268,646	\$ 1,364,786	\$ 1,472,831	\$ 1,619,958	\$ 1,685,581	\$ 1,900,055
NET PENSION LIABILITY AS PERCENTAGE OF PAYROLL	54.42%	49.67%	68.41%	54.15%	45.32%	39.61%	25.47%	23.84%	24.21%

Notes to Schedule
Change in benefit terms:

There were no changes of benefit terms during plan year 2023

Change in assumptions:

There were no changes of assumptions during plan year 2023

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS

PENSION PLAN FOR EMPLOYEES OF TUSCOLA COUNTY ROAD COMMISSION
LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED
AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined total contribution	\$ 56,923	\$ 53,730	\$ 54,933	\$ 55,185	\$ 48,593	\$ 43,635	\$ 44,031	\$ 38,417	\$ 44,539
Employer contribution	4,310	4,269	4,818	5,306	5,774	6,485	7,197	8,169	89,547
Contribution deficiency (excess)	\$ 52,613	\$ 49,461	\$ 50,115	\$ 49,879	\$ 42,819	\$ 37,150	\$ 36,834	\$ 30,248	\$ (45,008)
Covered employee payroll	\$ 1,138,192	\$ 1,081,514	\$ 1,191,648	\$ 1,268,646	\$ 1,364,786	\$ 1,472,831	\$ 1,559,771	\$ 1,638,925	\$ 1,762,985
Employer contribution as a percentage of covered payroll	0.38%	0.39%	0.40%	0.42%	0.42%	0.44%	0.46%	0.50%	5.08%

Notes to Schedule

Actuarial valuation information relative to the determination of contributions:

Valuation date
Measurement date

April 1, 2023
April 1, 2023

Methods and assumptions used to determine contribution rates:

- Actuarial cost method
- Asset valuation method
- Interest rate
- Termination rates
- Retirement age
- Mortality table
- Disability rates

- Entry age normal (level dollar)
- Market value of assets
- 3.25% per annum, compounded annually
- Crocker-Sarason-Straight T-1
- Earlier of age 63 with 10 years of service or age 70
- Pub-2010 Public Retirement Plans Mortality Tables for General Employees; annuitant and non-annuitant, sex-distinct with modified MP-2021 improvement factors
- 1998 Social Security Disabled Worker Incidence Rates

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION

A Component Unit of Tuscola County

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED

AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY:						
Service cost	\$ 62,935	\$ 110,538	\$ 131,415	\$ 133,109	\$ 123,584	\$ 119,244
Interest	386,978	284,037	265,214	485,878	509,590	506,614
Changes of benefit terms	-	-	-	184,020	-	-
Difference between expected and actual experience	13,576	(618,895)	(73,870)	(3,974,772)	44,846	(81,768)
Change of assumptions	440,235	(2,912,185)	(987,320)	2,399,412	689,528	-
Benefit payments (including refunds of employee contributions)	(418,485)	(503,803)	(360,876)	(416,247)	(528,858)	(404,507)
Other changes	-	-	-	-	-	-
NET CHANGE IN TOTAL OPEB LIABILITY	485,239	(3,640,308)	(1,025,437)	(1,188,600)	838,690	139,583
TOTAL OPEB LIABILITY - BEGINNING OF YEAR	9,124,924	12,765,232	13,790,669	14,979,269	14,140,579	14,000,996
TOTAL OPEB LIABILITY - END OF YEAR (a)	\$ 9,610,163	\$ 9,124,924	\$ 12,765,232	\$ 13,790,669	\$ 14,979,269	\$ 14,140,579
PLAN FIDUCIARY NET POSITION:						
Contributions/benefit payments made from general operating funds	\$ 418,485	\$ 503,803	\$ 360,876	\$ 416,247	\$ 528,858	\$ 404,507
Benefit payments (including refunds of employee contributions)	(418,485)	(503,803)	(360,876)	(416,247)	(528,858)	(404,507)
NET CHANGE IN FIDUCIARY NET POSITION	-	-	-	-	-	-
PLAN FIDUCIARY NET POSITION - BEGINNING OF YEAR	-	-	-	-	-	-
PLAN FIDUCIARY NET POSITION - END OF YEAR (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET OPEB LIABILITY - ENDING (a)-(b)	\$ 9,610,163	\$ 9,124,924	\$ 12,765,232	\$ 13,790,669	\$ 14,979,269	\$ 14,140,579
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF TOTAL OPEB LIABILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COVERED EMPLOYEE PAYROLL	\$ 2,327,646	\$ 2,071,961	\$ 1,967,884	\$ 1,832,256	\$ 1,983,519	\$ 1,903,029
NET OPEB LIABILITY AS PERCENTAGE OF PAYROLL	412.87%	440.40%	648.68%	752.66%	755.19%	743.06%

Notes to Schedule

Change in benefit terms:

Change in assumptions:

There were no changes of benefit terms during plan year 2023

Medical trend updated

Discount rate changed from 4.31% to 4.0%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS (AMOUNTS WERE DETERMINED
AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018
Actuarially determined total contribution	\$ 1,310,282	\$ 1,552,786	\$ 1,537,449	\$ 1,665,748	\$ 1,512,722	\$ 1,417,736
Employer contribution (benefit payments)	<u>(418,415)</u>	<u>(503,803)</u>	<u>(360,876)</u>	<u>(416,247)</u>	<u>(528,858)</u>	<u>(404,507)</u>
Contribution deficiency (excess)	<u>\$ 891,867</u>	<u>\$ 1,048,983</u>	<u>\$ 1,176,573</u>	<u>\$ 1,249,501</u>	<u>\$ 983,864</u>	<u>\$ 1,013,229</u>
Covered employee payroll	\$ 2,327,646	\$ 2,071,961	\$ 1,967,884	\$ 1,832,256	\$ 1,983,519	\$ 1,903,029
Actuarially determined total contribution as a percentage of covered payroll	56.29%	74.94%	78.13%	90.91%	76.26%	74.50%
Employer contribution as a percentage of covered payroll	17.98%	24.32%	18.34%	22.72%	26.66%	21.26%

Notes to Schedule

Actuarial valuation information relative to the determination of contributions:

Valuation date	December 31, 2022
Measurement date	December 31, 2023

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal (level percentage of compensation)
Asset valuation method	Not applicable - Plan is not prefunded
Amortization method	Level dollar, closed
Remaining amortization period	9 years
Salary scale	3.00%
Medical trend	Pre-65 7.25% for two years graded down to 4.50% by 0.25% per year; Post-65 5.50% for two years graded down to 4.50% by 0.25% per year
Investment rate of return	Not applicable - Plan is not prefunded
Discount rate	4.00%
Mortality rates	Public General 2010 Employee and Healthy Retiree, Headcount weighted, MP-2021 improvement scale

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Road Commission presents information for those years for which information is available.

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
GENERAL OPERATING FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2023

TOTAL REVENUES		\$ 20,363,114
TOTAL EXPENDITURES		<u>21,009,613</u>
NET CHANGE IN FUND BALANCE		(646,499)
Fund Balance, beginning of year		<u>11,279,375</u>
Fund balance, end of year		<u><u>\$ 10,632,876</u></u>

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TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
GENERAL OPERATING FUND
ANALYSIS OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2023

	<u>PRIMARY ROAD FUND</u>	<u>LOCAL ROAD FUND</u>	<u>COUNTY ROAD COMMISSION</u>	<u>TOTAL</u>
TOTAL REVENUES	\$ 8,593,812	\$ 9,655,143	\$ 2,114,159	\$ 20,363,114
TOTAL EXPENDITURES	8,815,066	10,624,583	1,569,964	21,009,613
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(221,254)	(969,440)	544,195	(646,499)
NET CHANGE IN FUND BALANCE	(221,254)	(969,440)	544,195	(646,499)
Fund Balance, beginning of year	8,305,644	2,157,020	816,711	11,279,375
Fund balance, end of year	<u>\$ 8,084,390</u>	<u>\$ 1,187,580</u>	<u>\$ 1,360,906</u>	<u>\$ 10,632,876</u>

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TUSCOLA COUNTY ROAD COMMISSION

A Component Unit of Tuscola County

GENERAL OPERATING FUND

ANALYSIS OF REVENUES

YEAR ENDED DECEMBER 31, 2023

	<u>PRIMARY ROAD FUND</u>	<u>LOCAL ROAD FUND</u>	<u>COUNTY ROAD COMMISSION</u>	<u>TOTAL</u>
REVENUES				
Taxes	\$ 1,794,896	\$ 936,256	\$ -	\$ 2,731,152
Licenses and Permits	-	-	75,994	75,994
Intergovernmental:				
Federal Sources				
Surface Tran. Program (STP)	567,616	-	-	567,616
Total Federal Sources	<u>567,616</u>	<u>-</u>	<u>-</u>	<u>567,616</u>
State Sources				
Michigan Transportation Fund				
Engineering	5,508	4,492	-	10,000
Urban Road	25,969	25,856	-	51,825
Allocation	6,126,343	4,991,849	-	11,118,192
Other State Funds				
State Pension Grant			377,218	377,218
Total State Sources	<u>6,157,820</u>	<u>5,022,197</u>	<u>377,218</u>	<u>11,557,235</u>
Local Sources				
Township Contributions	-	3,592,080	-	3,592,080
Village Contributions	-	85,527	-	85,527
Total Local Sources	<u>-</u>	<u>3,677,607</u>	<u>-</u>	<u>3,677,607</u>
Total Intergovernmental	<u>6,725,436</u>	<u>8,699,804</u>	<u>377,218</u>	<u>15,802,458</u>
Charges for Services				
State Trunkline Maintenance	-	-	1,033,556	1,033,556
Salvage Sales	-	-	5,238	5,238
Other	-	-	6,324	6,324
Total Charges for Services	<u>-</u>	<u>-</u>	<u>1,045,118</u>	<u>1,045,118</u>
Interest Earned	<u>73,480</u>	<u>19,083</u>	<u>7,226</u>	<u>99,789</u>
Other Financing Sources				
Proceeds from Sale of Assets	-	-	266,870	266,870
Proceeds from Installment Purchases	-	-	135,743	135,743
Other	-	-	205,990	205,990
Total Other	<u>-</u>	<u>-</u>	<u>608,603</u>	<u>608,603</u>
TOTAL REVENUES	<u>\$ 8,593,812</u>	<u>\$ 9,655,143</u>	<u>\$ 2,114,159</u>	<u>\$ 20,363,114</u>

TUSCOLA COUNTY ROAD COMMISSION
A Component Unit of Tuscola County
GENERAL OPERATING FUND
ANALYSIS OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2023

	<u>PRIMARY ROAD FUND</u>	<u>LOCAL ROAD FUND</u>	<u>COUNTY ROAD COMMISSION</u>	<u>TOTAL</u>
EXPENDITURES				
Preservation improvements - roads	\$ 5,394,324	\$ 4,618,697	\$ -	\$ 10,013,021
Structural improvements	571,384	1,299,129	-	1,870,513
Routine and preventative maintenance	2,248,141	4,098,962	-	6,347,103
State trunkline maintenance	-	-	1,032,090	1,032,090
State trunkline non-maintenance	-	-	-	-
Administrative expense - net	330,847	366,333	-	697,180
Equipment expense- net	(50,342)	(115,278)	(30,875)	(196,495)
Capital outlay - net	164,921	-	-	164,921
Debt principal payment	128,187	293,533	78,618	500,338
Interest expense	27,604	63,207	16,928	107,739
Sundry billings	-	-	95,985	95,985
Non road related expenses - state pension grant	-	-	377,218	377,218
TOTAL EXPENDITURES	<u>\$ 8,815,066</u>	<u>\$ 10,624,583</u>	<u>\$ 1,569,964</u>	<u>\$ 21,009,613</u>

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**Summary of Audit Submission Dates
for the Tuscola County Road Commission and the
Road Commissions of Our Comparable Counties**

Last updated: 06-06-2024

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Tuscola County Road Commission	Not Uploaded	06/29/2023	06/28/2022	07/29/2021	07/31/2020	07/01/2019
Days before due date		1 Day	2 Days	Late - Pandemic	Late - Pandemic	Late 1 Day
Montcalm County Road Commission	03/29/2023	03/24/2023	03/17/2022	03/01/2021	02/09/2020	02/05/2019
Days before due date	1 day	7 Days	14 Days	30 Days	50 Days	54 Days
Gratiot County	02/27/2024	02/24/2023	02/22/2022	02/23/2021	02/19/2020	02/21/2019
Days before due date	33 days	35 days	37 days	36 days	40 days	38 days
St. Joseph County	05/15/2024	05/08/2023	05/02/2022	06/16/2021	05/14/2020	05/13/2019
Days before due date	46 days	53 days	59 days	14 days	47 days	48 days
Sanilac County	05/09/2024	06/08/2023	05/25/2022	05/24/2021	05/12/2020	06/13/2019
Days before due date	52 days	22 days	36 days	37 days	49 days	17 days
Shiawassee County	05/29/2024	06/14/2023	05/11/2022	05/12/2021	05/20/2020	05/31/2019
Days before due date	32 days	16 days	50 days	49 days	41 days	30 days

Ionia County

Ionia County does not have a Road Commission; they have a Road Department within the County

**AGREEMENT
BETWEEN THE**

TUSCOLA COUNTY and TUSCOLA COUNTY SHERIFF

AND

POLICE OFFICERS LABOR COUNCIL

(Supervisory Unit)

January 1, 2024 through December 31, 2026

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LETTER OF UNDERSTANDING regarding College Credit Pay

AGREEMENT

This Agreement, entered into as of the 1st day of January 2024, between the Tuscola County Sheriff and Tuscola County (hereinafter collectively referred to as the “Employer”) and the Police Officers Labor Council (hereinafter referred to as the “Union”).

PURPOSE AND INTENT

It is recognized by both parties that the best interests of the County of Tuscola are of paramount concern and that any labor disputes between the Bargaining Unit and the Employer be resolved in an orderly manner without interruption of public services as provided under the provisions of this Agreement. The parties recognize that the interest of the community and the job security of the members of the Bargaining Unit depend upon the County’s success in establishing a proper service to the community.

RECOGNITION

Section 1.0. Collective Bargaining Unit. Pursuant to and in accordance with all applicable provisions of Act #379 of Public Acts of 1965, as amended, the Employer does hereby recognize the Union as the exclusive representative for the purpose of collective bargaining in respect to rates of pay, wages, hours of employment, and other conditions of employment for the term of this Agreement of all fulltime employees of the Employer included in the Bargaining Unit described below:

All full time supervisory employees in the classifications of Detective-Sergeant, Road Patrol Sergeant, Lieutenant, Corrections Sergeant and Jail Administrator and Sheriff’s Secretary. **EXCLUDING:** All elected or appointed officials, all part-time employees, all non-supervisory employees below the rank of Sergeant (Road Patrol and Corrections), all other employees employed in or through the Sheriff Department, confidential employees (except Sheriff’s Secretary) and all other employees employed in or by the County of Tuscola.

The Employer will not aid, promote, or finance any other labor group or organization which purports to engage in collective bargaining or make any agreement with any such group or organization.

Section 1.1. Bargaining Unit Responsibilities. The Union agrees that its members will perform efficient services and use its best efforts to protect property and interest of the Employer and will cooperate with the Employer in performance of their duties.

REPRESENTATION

Section 2.0. Union Representatives. There shall be two (2) Union representatives chosen from among employees with one (1) or more years seniority in a manner to be determined by the Union. There shall be two (2) alternate Union representatives chosen from among employees with one (1) or more years’ seniority in a manner to be determined by the Union. The Union

representatives shall represent the employees and shall be authorized to resolve grievances and other employee matters on behalf of such employees in any step of the grievance procedure provided herein. Such resolved grievances and matters shall be final and binding upon the Employer, the Union and the bargaining unit employees.

Section 2.1. Identification of Union Representatives. The Union shall designate to the Employer, in writing, the Union representatives and the Employer shall not be required to recognize or deal with any employee other than the ones so designated, except as provided by the Public Employees Relations Act (Act 336 of the Public Acts of 1947, as amended), specifically 17.455(11).

Section 2.2. Collective Bargaining Committee. The Union in contract negotiations may be represented by employees in the bargaining unit, not to exceed three (3), however, no more than two (2) shall be on duty and not more than two (2) POLC Representatives.

Section 2.3. Pay Allowance for Stewards. There shall be two (2) stewards and two (2) alternate stewards. The Employer will grant a necessary and reasonable amount of time off, not to exceed a total of eight (8) hours with pay per week, or such additional time as approved by the Sheriff or designee, during straight time working hours, to the stewards or alternates who must necessarily be present for direct participation in investigating grievances and grievance adjustments with management. Such steward shall first receive permission from their immediate supervisor to leave their work station and shall report back promptly when their part in the grievance adjustment has been completed. Any employee who takes an unreasonable or unnecessary amount of time in grievance procedure adjustments shall be subject to disciplinary action. The Employer will pay them for any on duty time they spend in the arbitration procedure, or in proceedings, if any, that occur at any place other than on the Employer's premises, or that are conducted or attended by any governmental agency or agent.

Section 2.4. Union Conference Attendance. One duly elected Union representative shall be allowed one (1) day leave to attend the Police Officers Labor Council meeting each year. If that day was a regularly scheduled work day for said employee he shall be paid. To obtain the above mentioned leave day with pay, request for leave must be submitted in writing seven (7) days in advance showing location and duties of conventions or conferences.

Section 2.5. Special Conferences. In the interest of sound labor relations between the employees and the Employer, special conferences may be held by mutual consent, for the purpose of exchanging ideas and information. Arrangements for such conferences shall be handled by the Chairperson of the Union and the Employer or designee. Such a meeting shall be between no more than two (2) representatives of the Union and two (2) representatives of the Employer. Arrangements for such special conferences shall be in advance and an agenda of the matters to be taken up at the meeting shall be presented at the time the conference is requested. (Matters taken up in special conference shall be confined to those included in the agenda.)

Section 2.6. Union Access. Representatives of the Union may enter the Sheriff's Department for any proper Union business, provided they have secured prior permission of the Employer or designee. The employer shall grant permission to the Bargaining Unit representative to visit the employees for the above limited purpose at a mutually agreeable time and place.

UNION MEMBERSHIP AND CHECK-OFF OF UNION DUES

Section 3.0. Employment Not Contingent on Union Membership or Payment of Union Dues or Fees. The current or future employment of bargaining unit employees is not contingent upon membership in the Union or the payment of union dues or fees.

Section 3.1. Payroll Deductions. Employer agrees to make Union payroll deductions once each month from the pay of the employees who have authorized that such deductions be made as set forth in Section 3.2 below.

Section 3.2. Check-off. To the extent the laws of the State of Michigan permit, it is agreed that:

A. As soon as practicable following the decision to hire a new employee into the bargaining unit, the Employer shall notify the Union of newly-hired bargaining unit employees and provide the Union an opportunity during the onboarding process to meet with newly-hired bargaining unit employees to discuss the employees' options with respect to becoming or not becoming a member of the Union.

B. Each employee who becomes a member of the Union after June 27, 2018, must sign the Union's Application for Union Membership and Authorized Dues Deduction Card, and shall do so with the understanding that the dues authorization and assignment shall be irrevocable for the term of the applicable contract between the Union and the Employer or for one year, whichever is the lesser, and shall automatically renew itself for successive yearly or applicable contract periods thereafter, whichever is the lesser, unless the employee gives written notice to the Employer and the Union at least sixty (60) days, but not more than ninety (90) days before any periodic renewal date of this authorization and assignment of the employee's desire to revoke same. Such authorization and assignment is voluntary and not conditioned upon present or future membership in the Union. Previously signed and unrevoked written authorization shall continue to be effective as to current employees and as to reinstated employees.

C. The Employer will deduct current union dues or representation fees from the pay of all eligible employees for the first pay period ending in the calendar month.

D. The Employer will deduct from the pay of eligible employees in any month only the dues or representation fees incurred while an employee has been in the employ of the Employer and only such amount becoming due and payable in such month.

E. The Employer shall not make any Union payroll deductions from any employee without written authorization from the employee. In the case of an employee who becomes a member after June 27, 2018, written authorization must be in the form of a signed and completed Application for Union Membership and Authorized Dues Deduction Card, as well as any

additional written authorization as the Employer may require. In the event the terms of the Employer's written authorization conflicts with the terms of the Union's Card, the terms of the Card shall be controlling. For an employee who became a member prior to June 27, 2018, the employer must have from the employee written authorization showing the employee's clear intent to participate in Union payroll deductions.

F. Employees may resign their Union membership at any time by notifying the Union, but may still be responsible for payroll deductions as set forth in this Section.

G. In the event that a refund is due any employee for any sums deducted from wages and paid to the Union, it shall be the responsibility of such employee to obtain appropriate refund from the Union. The Union shall indemnify and save the Employer harmless against any and all claims, demands, suits, or other forms of liability that shall arise out of or by reason of action taken or not taken by the Employer for the purpose of complying with any of the provisions of this Agreement.

H. All sums deducted by the Employer shall be remitted to the Secretary-Treasurer of the Union at the first pay period, not later than the fifteenth (15th) day of the calendar month in which such deductions are made.

I. In the event the Union requests that the Employer deduct monies in excess of the amounts deducted as of the date of execution of this Agreement, such request shall be effective only upon written assurance by the requesting party that the additional amounts have been authorized pursuant to and under the Union's Constitution and shall become effective upon the second pay period following satisfaction of the above requirement; provided that in the event a new written authorization from the employee is necessary that such authorization will be secured by the Union and presented to the Employer prior to the deduction of the newly certified amounts.

J. The Employer shall not be liable for the remittance or payment of any sums other than those constituting actual deductions made; and if for any reason it fails to make a deduction for any employee as above provided, it shall make that deduction from the employee's next pay in which such deduction is normally deducted after the error has been called to its attention by the employee or the Union.

K. The Employer agrees that the Stewards may solicit the membership for monies and pass out membership cards while on duty. There shall be no interruption of departmental services.

L. The Employer's remittance will be deemed correct if the Union does not give written notice to the Employer within three (3) calendar weeks after remittance is sent, of its belief, with reasons stated therefore, that remittance is incorrect.

Section 3.3. Indemnification. The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, or other forms of liability including but not limited to wages, damages, awards, fines, court costs, and attorney's fees that arise out of or by reason of action

taken or not taken by the Employer pursuant to Sections 3.0, 3.1 and/or 3.2.

Section 3.4. Union Membership. The Employer recognizes the right of the Union to solicit membership from the employees working in the bargaining unit. It is mutually agreed that neither the Employer nor the Union shall interfere with, restrain or coerce any employee in the exercise of their right to join, or refrain from joining the Union.

MANAGEMENT RIGHTS

Section 4.0. Management Rights. The Union recognizes and agrees that the Employer is charged with certain powers, rights, authority, duties and responsibilities by the laws and constitution of the State of Michigan and of the United States which it must assume and discharge and which may not be delegated. Nothing contained herein, either expressed or implied, shall abridge, abrogate or usurp such rights or duties of the Employer. It is agreed that other rights and responsibilities of the Employer including those delegated to the Sheriff by the Employer, are hereby recognized.

Except as in this Agreement otherwise specifically and expressly provided, the Employer retains the sole and exclusive right to manage and operate the County in all of its operations and activities. Among the rights of management, included only by way of illustration and not by way of limitations, is the right to determine all matters pertaining to the services to be furnished and the methods, procedures, means, equipment and machines required to provide such services to establish classifications of work and the number of personnel required; to determine the nature and number of facilities and departments to be operated and their locations; to direct and control operations; to establish work rules; to study and use improved methods and equipment, and in all respects to carry out the ordinary and customary function of management.

The Employer shall also have the right to hire, promote, assign, transfer, suspend, discipline, discharge, layoff and recall personnel; to establish penalties for violations of such rules; to make judgments as to ability and skill; to determine workloads; to establish and change work schedules; to provide and assign relief personnel.

The Union hereby agrees that the Employer retains the sole and exclusive right to establish and administer without limitations, implied or otherwise, all matters not specifically and expressly limited by this Agreement.

Section 4.1. Work Rules. The Employer reserves the right to publish and enforce work rules, policies, and regulations. However, the work rules will be in writing and posted for seven (7) days before they go into effect.

Section 4.2. Disciplinary Action. The right to discharge, suspend, or discipline employees shall remain at the sole discretion of the Employer, and except that no discharge or discipline shall be made without just cause. Discharge, suspension, or written discipline must be by proper written notice to the employee and the steward and the Employer shall cite specific charges against the employee. The degree or severity of discipline shall be at the discretion of the Employer but due consideration shall be given to a progressive degree of discipline and its reasonableness in view

of the offense.

Section 4.3. Disciplinary Procedures. The discharged or suspended or disciplined employee will be allowed to discuss the discharge, suspension, or discipline with a steward and the Employer will make available an area where the employee may do so before being required to leave the property of the Employer. Upon request, the Employer or his designated representative will discuss the discharge, suspension, or discipline with the employee and the steward of the Union. Should the discharged, suspended, or disciplined employee and the Union consider the discharge, suspension or discipline to be improper, a grievance may be presented in writing through the Union to the Employer. In imposing any discipline on a current charge, the Employer will not take into account any prior infractions which occurred more than twelve (12) months previously unless related to the current charge or as provided by law.

Section 4.4. Suspension. In the event an employee is suspended, the employee shall be taken off the payroll. In all cases, officers relieved from duty shall immediately surrender their badge and departmental identification to the officer relieving them from duty. During such period of suspension, the officer may not wear the uniform of the Department and shall be liable for any violations of the rules and regulations of the Department. The employee may elect to continue insurance benefits under the group plan by filing a written election with the Employer's Personnel Office and paying the premium as directed. In the event a grievance had been filed and the employee prevails, the employee shall be reimbursed the premium paid. Discipline shall be used by the Department for any violation of the Employer's Department Rules and Regulations and any violation of this agreement.

Section 4.5. Inactivation. Inactivation means that an employee may be taken off active duty up to thirty (30) days. Inactivation may be used by the Department as a period of investigation. During this period, the employee will remain on the payroll. In the event inactivation lasts longer than one (1) week, the supervisor shall indicate the status of the investigation weekly to the employee.

Section 4.6. Investigation of Complaints. At any time a formal complaint is lodged against a member of the bargaining unit, the Sheriff shall advise the employee involved and furnish copies of the complaint to the employee and the Union Representative. Such reports shall include all charges and complaints involved and name or names of complainant and other information reported. In case discipline or investigation is started reference a written complaint and after the employee has been notified of the incident, the Employer shall indicate the status in writing bi-weekly and at the conclusion of the investigation to the employee and the Union. No disciplinary action shall be taken solely on the basis of an anonymous complaint.

GRIEVANCE PROCEDURE

Section 5.0. Definition of a Grievance. A grievance under this Agreement is a dispute, claim or complaint arising under and during the term of this Agreement and filed by either an authorized representative of the Union, or an employee in the bargaining unit. Grievances are limited to matters of interpretation or application of express provisions of this Agreement. The grievance procedure shall not apply to the retirement plan or any of the insurance plans or the payment of

insurance, unless the grievance is against the Employer.

Section 5.1. Grievance Procedure. The parties, recognizing that an orderly grievance procedure is necessary, agree that each step must be adhered to as set forth herein or the grievance is forfeited. All grievances must be submitted on a grievance report form, signed, and dated by the aggrieved employee and a steward and naming the Sections that are being violated. All grievances must be filed within ten (10) calendar days after the occurrence of the circumstances giving rise to the grievance, otherwise the right to file a grievance is forfeited and no grievance shall be deemed to exist. All grievances must be filed within thirty (30) days, which pertain to rates of pay, after the occurrence of the circumstances giving rise to the grievance, otherwise the right to file a grievance is forfeited and no grievance shall be deemed to exist.

Step 1. Oral Procedure. Any employee having a complaint shall first take up the matter orally with their immediate supervisor. If no satisfactory answer or disposition is received within five (5) calendar days, the complaint may be advanced to Step 2.

Step 2. Written Procedure to Sheriff. The employee and/or representative shall within ten (10) calendar days after occurrence of the circumstance giving rise to the grievance, reduce the matter to written form stating all facts in detail and submit same to the Sheriff or designee. The Sheriff or designee shall meet with the employee and/or the representative if a meeting is requested to discuss the grievance. The Sheriff or designee shall, within five (5) calendar days, give a written answer in detail on all copies of the grievance form, returning two (2) copies to the representative or the employee.

Step 3. Written Procedure to Board of Commissioners. Failing to resolve the issue in the second step, the steward(s) shall state the reasons in writing why the answer of the Sheriff or designee in Step 2 was not satisfactory and shall then within five (5) calendar days of the Sheriff or designee's disposition contact the Employer and/or designated representative to arrange a meeting between the representative and the Employer or designated representative to discuss said grievance. This meeting shall be scheduled within ten (10) days, and the Employer shall have ten (10) days after the meeting to respond. If the parties in this step are unable to resolve the grievance, the matter may be submitted to arbitration as hereinafter provided for in this Agreement.

Any and all grievances resolved at any step of the grievance procedure as contained in this Agreement shall be final and binding on the Employer, the Union and any and all unit employees involved in the particular grievance.

Section 5.2. Grievance Time Limits. Grievances shall be processed from one step to the next within the time limit prescribed in each of the steps. Any grievance upon which a disposition is not made by the Employer within time limits prescribed, or any extension which may be agreed to, shall be deemed granted to the employee, the time limit to run from the date when time for dispositions expired. Any grievance not carried to the next step by the Union within the prescribed time limits shall be automatically closed upon the basis of the last disposition.

Section 5.3. Disciplinary Grievances. If an employee is to be disciplined in any manner, the employee shall be entitled to the presence of a Union Steward. Any discipline that is to be affixed to the employee's personnel record, the employee and the Union shall be given written notification at the time of discipline issued, stating in detail the reason for such discipline, before said discipline may be entered into the record. Such disciplinary action shall be deemed final and automatically closed unless a written grievance is filed within ten (10) calendar days from the time of presentation of the notice to the steward and the employee.

Section 5.4. Back Wage Relief. All claims for back wages shall be limited to the amount of wages that the employee would otherwise have earned, less any unemployment compensation, compensation received from the employer, and/or benefits received as fringe benefits under this contract.

Section 5.5. Arbitration. The Union may request arbitration of an unsettled grievance. The Union must notify the Employer in writing of such desire within thirty (30) calendar days of the day the written deposition was given under the last step of the grievance procedure provided for in this Agreement. In the event the Union should fail to serve such written notice, the matter shall be considered as settled on the basis of the written disposition made in the last step of the grievance procedure.

Section 5.6. Selection of Arbitrator. After receipt of a desire to arbitrate, the parties shall attempt to agree on an arbitrator. If the parties are unable to so agree within five (5) calendar days or within a longer period if mutually agreed upon, either party may submit the matter to the Michigan Employment Relations Commission, requesting that an arbitrator be selected with assistance and under the rules of the Michigan Employment Relations Commission.

Section 5.7. Arbitrator's Powers and Jurisdiction. The parties understand and agree that in making this Agreement, they have resolved for its term all bargaining issues which were or could have been made the subject of discussions. The arbitral forum here established is intended to resolve disputes between the parties only over the interpretations or applications of the matters which are specifically covered in this Agreement and which are not excluded from arbitration. The arbitrator shall have no power to add to or subtract from or modify any of the terms of this Agreement or any supplementary agreement, nor to rule on any matter except while this Agreement is in full force and effect between the parties. The arbitrator shall have no power to establish wage scales or rates, or to change any rate unless it is provided for in this Agreement. The arbitrator shall have no power to provide agreements for the parties in those cases where in this Agreement they have agreed that further negotiations should occur to cover the matters in dispute. In the event a case is appealed to an arbitrator and the arbitrator finds no power to rule on such case, the matter shall be referred back to the parties without decision or recommendation on the merits of the case. The award of the arbitrator shall be based exclusively on evidence presented at the arbitration hearing and the award under no circumstances shall be based on other extra contract matters not specifically incorporated in this Agreement.

Section 5.8. Arbitration Costs. The expenses of the arbitrator shall be shared equally by the parties. Each party shall make arrangements for and pay the expenses of witnesses which are called by them.

Section 5.9. Arbitrator's Decision. There shall be no appeal from an arbitrator's decision. It shall be final and binding on the Union, on all the bargaining unit employees and on the Employers.

Section 5.10. Time Limits. Time limits shall exclude Saturdays, Sundays and Holidays, and such other days as the county offices are closed.

Section 5.11. Veterans' Preference Claims. It is the intent of the parties to this Agreement that its terms and provisions shall be applicable to all employees included within the bargaining unit covered by this agreement. Accordingly, the parties hereby agree that any employee who may come within the provisions of any legislative enactment entitling a military veteran to a preference in employment or which establishes a procedure whereby the military veteran may challenge the Employer's determinations regarding the veteran's employment status will be required, not later than Step 3 of the Grievance Procedure, to elect in writing either the Grievance Procedure or their statutory remedy as their single means of challenging the Employer's determination. If the employee elects to pursue their statutory remedy or fails to make an election, any grievance concerning the Employer's employment determination shall be considered withdrawn by the Union and, further, shall not thereafter be a subject of any Arbitration proceeding.

WORK STOPPAGES AND ILLEGAL ACTIONS

Section 6.0. No Work Restriction Pledge. The parties to this Agreement mutually recognize that the services performed by the employees covered by this Agreement are services essential to public health, safety, and welfare. The Union, therefore, agrees until the termination of this Agreement, that there shall be no interruption of these services, for any cause whatsoever by the employees it represents, nor shall there be any concerted failure by them to report for duty, nor shall they absent themselves from their work, stop work, or abstain in whole or in part from the full, faithful and proper performance of the duties of their employment. The Union further agrees that there shall be no strikes, sit-downs, slowdowns, stay-ins, stoppages of work or any acts that interfere in any manner or to any degree with the services of the County, as long as this contract is in force.

Section 6.1. No Lockout. The Employer will not lock out employees during the term of this Agreement.

Section 6.2. Bargaining During Work Restriction. The parties of this Agreement mutually recognize and agree that the services performed by employees covered by this Agreement are services essential to the public health, safety and welfare. Under no circumstances will the Union cause or permit its members to cause, nor will any member of the bargaining unit take part in any strike, sit-down, slowdown of work or restriction of production or interference with the operations of the Employer, or any picketing or patrolling during the term of this Agreement. In the event of a work stoppage, other curtailments of production, picketing or patrolling, the Employer shall not be required to negotiate on the merits of the dispute that gave rise to the stoppage or curtailment until same has ceased.

Section 6.3. Affirmative Action. In the event of a work stoppage, picketing, patrolling or any other curtailment, by the Union or the employees covered hereunder during the term of this Agreement, the Union, by its officers, agents, and shift representative shall immediately declare such work stoppage, picketing, patrolling or other curtailment to be illegal and unauthorized in writing to the employees, and order said employees in writing to stop the said conduct and resume full work. Copies of such written notices shall be served upon the Employer. The Union agrees further to cooperate with the Employer to remedy such situation by immediately giving written notice to the Employer and the employees involved, declaring the said conduct unlawful and directing the employees to return to work. The Employer shall have the right to discharge any employee who instigates, participates in, or gives leadership to any activity herein prohibited.

SENIORITY

Section 7.0. Seniority. Seniority shall be defined as the length of an employee's continuous service with the Tuscola County Sheriff's Department since the employee's last date of hire. Classification seniority shall be defined as the length of an employee's continuous service in classification covered by this Agreement. Seniority and classification seniority shall entitle an employee only to such rights as are expressly provided for in this Agreement.

Section 7.1. Probationary Period. All promoted employees shall be on a promotional probation of twelve (12) months immediately following promotion. During such probationary period, the Sheriff may return the employee to their former rank or the employee may on their own volition request in writing to be relieved of their new rank and be returned to their former rank.

Section 7.2. Seniority List. The Employer agrees to post and update semi-annually a seniority list by classification seniority and seniority. An employee's standing on the published list will be final unless protested to the Employer's personnel office after the list has been posted on the Employer's bulletin board.

Section 7.3. Seniority of Temporary Employees. An employee who is hired for only a limited period of time to substitute for one (1) or more permanent full-time employees during their absence or is hired for a job which is of limited duration, and who is so informed at the time they are hired shall be considered a temporary employee. The employee shall not acquire seniority by virtue of such temporary employment regardless of how long it lasts.

Section 7.4. Seniority While on Leave of Absence. Seniority and classification seniority does not accumulate when an employee is off work for more than thirty (30) calendar days, unless the time off is on vacation, workers' compensation leave, military training or emergency duty leave, FMLA leave, funeral leave, paid sick leave or jury duty leave.

Section 7.5. Loss of Seniority. An employee's seniority, classification seniority and employment shall terminate if:

- A. The employee quits, or

- B. The employee is discharged, or
- C. The employee fails to return to work within seven (7) working days after issuance of the Employer's notice of recall by certified mail to the last known address of such employee as shown by the employer's records. It shall be the responsibility of the employee to provide the Employer with a current address, or
- D. The employee is absent from work for three (3) consecutive working days without advising the Employer of an acceptable reason to the Employer for such absence, or
- E. The employee overstays a leave of absence without advising the Employer of a reason acceptable to the Employer, except when the failure to notify and return to work is due to circumstances beyond the control of the employee, or
- F. The employee gives a false reason in requesting a leave of absence or engages in other employment during such leave of absence, or
- G. A settlement with the employee has been made for a total disability, or
- H. The employee is retired,
- I. The employee is laid off or has not, for any reason, worked for the employer for a continuous period exceeding the length of their employment or eighteen (18) calendar months whichever occurs sooner, or
- J. The employee falsifies pertinent information on their application for employment,
or
- K. The employee is employed by another employer and their outside employment conflicts with the Agreement (the employee may hold more than one regular job wherein they are employed by another employer to exercise skills similar to those exercised for the Employer as long as their employment is not in conflict with this Agreement), or
- L. The employee accepts employment elsewhere when on leave of absence, or is self-employed for the purpose of making a profit, after a leave of absence is granted; however, the Employer may waive this requirement, or
- M. The employee is convicted of any criminal offense resulting in over ninety (90) days imprisonment, reckless use of a firearm or vehicle, or
- N. The employee is convicted of any felony, Circuit Court misdemeanor or high misdemeanor, or
- O. The employee is declared mentally incompetent by Probate Court, or

P. The employee is using the equipment of the Employer or is in a uniform that is furnished by the Employer when working for another employer, unless authorized by the Sheriff or designee.

Section 7.6. Seniority Retention after Transfer. Any employee covered by this Agreement or who would have been covered by this Agreement if not transferred, who is transferred from a classification covered by this agreement to a supervisory or other position within the Sheriff Department which is not included within this Agreement shall retain their seniority as of the date of such transfer or promotion, and shall continue to accumulate additional seniority in the collective bargaining unit, except while in a non-bargaining unit position. In case of voluntary demotion, or involuntary demotion due to lack of work, or elimination of said position, said employee may return to this collective bargaining unit with full seniority benefits.

LAYOFF AND RECALL

Section 8.0. Layoff. Layoff of employees shall be by department wide seniority and the following order shall be followed, provided that the employees who remain are capable of performing the work available:

- A. Part-time, temporary and reserve
- B. Probationary full-time employees
- C. Full-time seniority employees shall be laid off in inverse order of departmental seniority.

An employee who is to be laid off shall receive written notice at least fourteen (14) days in advance of the date on which the layoff is to take effect, except as applicable under the disciplinary provision.

Section 8.1. Recall. A laid-off seniority employee, if recalled to a job similar from which they were laid off, shall be required to take the recall. Failure to take such offered work shall result in loss of seniority and discharge. The order of recalling laid-off employees shall be in the inverse order in which the employees are laid off and shall be subject to the same conditions of layoff. Notices of recall shall be sent by certified or registered mail, or telegram to the employee's last known address as shown on the Employer's records and it shall be the obligation of the employee to provide the Employer with a current address and telephone number. A recalled employee shall contact the Employer within three (3) consecutive days from the date of delivery of a recall notice and return to work within seven (7) calendar days, or their employment shall be terminated without recourse to this Agreement unless the time is extended by the Employer.

HOURS OF WORK

Section 9.0. Workday. The normal workday for regular full-time employees shall be eight (8), ten (10) or twelve (12) hours including a thirty (30) minute lunch period and including two fifteen-minute paid breaks which is part of the employee's work day with the employee being still on duty, subject to call in. The work period shall be a period of fourteen consecutive days which coincides with the two week pay period utilized by the County. The normal work schedule

for regular full-time employees shall normally consist of eighty (80) hours in a fourteen day work period. This section shall not be construed as and is not a guarantee of any number of hours of work per day or per week, or pay per day, or pay per week. An employee's thirty (30) minute lunch period is part of their workday and the employee is still on duty, subject to call. The lunch period shall be taken when convenient with the employee's work schedule and shall be subservient thereto. Nothing shall restrict the Employer from scheduling overtime and employees shall be required to work such overtime unless excused for satisfactory reasons. The starting and quitting time of each shift shall be established by the Employer as required to meet operating schedules.

Section 9.1. Work Schedule. Schedules for full-time employees shall be posted a minimum of sixty (60) calendar days in advance. Shift schedules shall be of six (6) months duration. The Employer reserves the right to reassign an employee to another shift upon seven (7) calendar days' notice, except in the case of an emergency (as defined in Webster's Dictionary) when the Employer may reassign in less time.

Section 9.2. Shift Preference and Refusal Hours Reset. A shift preference shall be established by seniority within the job assignment designated by the Sheriff. Shift preference pick shall be made within two (2) weeks prior to posting of the new six (6) month schedule. Changes required after the posting of a schedule will not be open for re-bid. Changes required after the posting of a schedule shall be filled with the lowest seniority employee within that classification provided such employee is qualified for that position. Overtime refusal hours, as referenced in Sections 9.6 and 9.7, will be reset to zero for all bargaining unit employees at the same time each six (6) month schedule is established.

Section 9.3. Weekends. Every employee shall have at least four (4) weekends off each calendar year commencing January 1, 1990. A weekend shall be defined as Saturday and Sunday. This contract right shall supersede seniority rights to shift preference and job assignment.

Section 9.4. Shift Hours. The Employer reserves the right to change the shift hours upon seven (7) calendar days' personal notice or by telephone or verbal. Any change less than seven (7) calendar days' notice must have the employee's approval, except in the case of an emergency, if and when it might become necessary to maintain continuity of public safety.

Section 9.5. Overtime Assignment. Overtime hours shall be equalized as much as possible throughout the Department on the basis of seniority and job assignment. An up-to-date list showing overtime hours will be posted monthly in a prominent place. Whenever overtime is required, the person with the least number of overtime hours in that job assignment with at least ninety (90) days seniority, will be called first and so on down in an attempt to equalize the overtime hours. An employee who refuses a call-in on a given calendar day will be charged the hours for that call-in. Management has the option, and may call the employee for other shifts open and available for the same calendar day. Any additional call-in on that same day will not be charged as additional refusal time. Further, the Sheriff reserved the right to require employees to work overtime. For the purpose of this clause, time not worked because the employee did not choose to work will be charged to that employee in the amount of hours of the employee working during that period, unless the employee has worked at least three (3) hours

overtime in addition to a regular shift within the previous twenty-four (24) hours, prior to the commencement of the requested overtime period. Hours will be averaged regardless of vacation, comp days, sick days, injury days or personal days. Newly hired employees shall be assigned the average accumulated number of overtime hours within their classification upon their starting date.

Section 9.6. Refusal of Overtime Hours. Once an employee refuses overtime hours offered on a specific date, the Employer shall not be required to offer any subsequent overtime on the same date to that employee.

Section 9.7. Required Overtime. When the Employer has complied with Section 9.5, the Employer shall have the right to force overtime by going to employee with the least total overtime hours in the job assignment needed to get the number of personnel required.

Section 9.8. Absenteeism. Due to the importance of continuity of public safety, it is necessary that employees work their scheduled working hours according to the schedule prepared by the Employer.

Section 9.9 Inclement Weather. When County Offices have to be closed due to inclement weather, employees under this collective bargaining agreement shall be paid 2 and 1/2 times their regular rate of pay for each hour worked on such days

TRANSFERS

Section 10.0. Promotional Testing. The following promotional procedure will be adhered to for all promotions within Unit II of the Tuscola County Sheriff s Department:

A. Vacancy - Posting – Application: Whenever a vacancy occurs in this unit and the Employer deems it necessary to fill said vacancy, the position shall be posted at the jail for a minimum of thirty (30) days prior to the examination date. Applications for the position shall be delivered to the Sheriff or Undersheriff no later than fifteen (15) days after the date of posting. The number of applicants shall remain confidential until the posting period is complete.

B. Probationary Period: All promoted employees shall be on probation for a period of twelve (12) months immediately following promotion. During such probationary period, the Sheriff may return the employee to their former rank or the officer may on their own volition, request in writing to be relieved of their new rank and be returned to their former rank.

C. Written Examination:

1. Eligible applicants shall be required to take a written examination. The score each applicant receives will be used as sixty percent (60%) of their total promotional score.

2. The objective of the examination shall be to test the candidates:

a. Depth of understanding the specific duties and responsibilities of

the position being sought.

b. Depth of knowledge and application of supervisory skills.

c. Depth of knowledge and application of law enforcement and/or corrections skills.

D. The examination will place emphasis on, but not necessarily be limited to:

1. Policy and procedure,
2. Criminal law and procedure,
3. Criminal investigation,
4. Supervisory skills and knowledge,
5. First aid,
6. Motor vehicle regulations,
7. A broad, thorough, general working knowledge of the Department and the County of Tuscola.

E. Each employee shall have the right to review their written examination.

F. Oral Interview: An oral interview will be conducted with each person taking the written exam. The score of the oral interview will account for forty percent (40%) of the total promotional score. The oral board shall consist of three (3) individuals selected by the Sheriff. If the board member(s) are from within the department, they shall be of the rank or above that being appointed.

G. Seniority Points: One (1) point shall be added to each applicant's score for each two (2) years of seniority or a fraction thereof not to exceed a total of five (5) points.

H. Filling Vacancy: The three (3) applicants receiving the highest combined ratings, or in the event of a tie, the applicants with the three (3) highest ratings shall be notified that they have been selected for consideration by the Sheriff for promotion. The names of the selected applicants will be posted at the Jail. The Sheriff shall fill the vacancy from the three (3) applicants submitted to him for promotion.

I. Promotional List: The promotional list shall be valid for a period of one (1) year from the date of its creation, and in the event another promotion to the same classification becomes available within the Department, within that one year period, selection shall be made from the remaining two (2) applicants submitted to the Sheriff for promotion. That procedure shall follow until one (1) year lapses from the original appointment, and the promotional procedure shall not be reinstated until the facts outlined in paragraph I above reoccur.

J. Right to Decline Promotions: A candidate may ask not be promoted to a current vacancy. The candidate's name will remain on the eligibility list for the remaining effective period. The candidate will be considered for promotion to any subsequent vacancies without penalty or loss of position on the promotional list.

K. Three (3) applicants or less. Regardless of the above, should there be three (3) or

less applicants for a vacancy, the Sheriff may fill the vacancy from the applicants submitted for promotion without the necessity of a written examination, oral interview or seniority points consideration.

L. Promotion to Lieutenant. In order to be eligible for promotion to Lieutenant, the employee must have a minimum of four (4) years as a Correction's Sergeant, Uniformed Sergeant or Detective Sergeant within this bargaining unit.

In order to be eligible for promotion to Lieutenant/Uniformed Commander, the employee must have a minimum of four (4) years and be currently assigned in the Bargaining Unit as a Uniformed Sergeant or Detective Sergeant.

In order to be eligible for promotion to Lieutenant/Jail Administrator, the employee must have a minimum of four (4) years and be currently assigned in the Bargaining Unit as a Corrections Sergeant.”

Section 10.1. Pay Upon Promotion. When an employee is permanently promoted to a position in a higher classification, the employee's pay shall be increased to the step on the higher classification that gives a minimum of 50 cents an hour pay raise. On a promotion, if there are no rates above, the employee would receive the same rate of pay.

Section 10.2. Pay Upon Demotion. In application to the pay scale only, if an employee is permanently demoted to a position in a lower classification, the employee's pay shall be decreased to the step on the lower classification pay scale immediately below their present pay rate.

Section 10.3. Training Upon Transfer. When employees are transferred from one classification to another, the Employer shall provide training for said employee before the transfer is made, except in the case of an emergency situation.

LEAVES OF ABSENCE

Section 11.0. Unpaid Leave of Absence. A leave of absence without pay, is a written authorized absence from work for a definite period of time without pay and with no accumulation of seniority. A request for a leave of absence without pay shall be made by an employee in writing and shall state the reason for such leave upon the application. Only a permanent full-time employee who has worked continuously for the Employer for one year or more may be granted a leave of absence.

A. Leaves requested due to personal illness or illness in the immediate family must be accompanied by a medical doctor's certificate, certifying that the employee or the immediate family member is unable to work or needs personal attention and reason therefore, a request for a personal illness leave or a leave because of the illness in the immediate family shall be granted.

B. No leave in excess of six (6) calendar months shall be granted, however, leaves may be renewed at the discretion of the Employer.

C. All leave requests shall state the exact date on which the employee desires to begin the leave and the exact date on which the employee is to return to work.

D. If an employee uses a leave of absence for a reason other than stated in their request, the employee shall be terminated from their job without recourse.

E. Failure to return to work within three (3) days of the exact date scheduled for return shall be cause for termination at the sole discretion of the Employer.

F. Employees shall not accept employment elsewhere while on a leave of absence unless agreed to by the Employer. Acceptance of employment or working for another employer without permission while on a leave of absence shall result in the employee being terminated from their job without recourse.

G. An employee who wishes to return to work prior to the expiration of their leave shall give the Employer two weeks written notice of the date they wish to commence work.

H. Time absent on unpaid leave shall not be counted as time at work for any purpose.

Upon return of an employee from a leave of absence, they shall be re-employed in the same position within the department or a position generally similar to that which they did last, if available, at the prevailing rate of pay for that classification.

Section 11.1. Military Training or Emergency Duty Leave. Employees required to perform active duty for training or to perform emergency duty in any reserve component of the Armed Forces of the United States or the National Guard shall be granted a leave of absence without pay for the period of such training or emergency duty upon request and the presentation of proper documentation from the employee's Commanding Officer. The provisions of this Section do not apply to an employee's initial period of active duty for training.

Section 11.2. Funeral Leave. A full time employee shall be granted up to three consecutive work days of leave to attend the funeral in the event that a death occurs in the employee's immediate family one day of which must be the day of the funeral unless it is a pass day. In the event that a memorial service is held at a time not contiguous with the time of death, one of the days may be reserved to attend the memorial service. Immediate family to mean spouse, mother, father, children, mother-in-law, father-in-law, brother, sister, grandparents, stepparent, step-children, dependents within the household, and grand-children. A full time employee shall be granted leave on the day of the funeral of an employee's aunt, uncle, niece, nephew, brother-in-law, sister-in-law or to serve as a pallbearer. Employees shall notify the Sheriff or designee by telephone of a death and the anticipated length of their leave. An additional two (2) consecutive work days of leave shall be granted for a death to an employee's spouse or children. Full time employees who lose time from their regularly scheduled hours shall receive pay at their regular straight time rate of pay for all hours lost as a result of the funeral leave, provided that no pay will be made to an employee who does not attend the funeral. Additional time may be authorized by the Sheriff, but pay for that additional time is to be charged to personal leave or vacation.

Section 11.3. Paid Sick Leave. During the term of this Agreement full-time employees covered by this Agreement shall be entitled to paid sick leave in accordance with the following schedule and in accordance with the following conditions:

A. An employee shall earn and be credited with eight (8) hours for each month actually worked and not to exceed ninety-six (96) hours per year. Sick days shall be banked for future use for legitimate sick claims. Sick day accumulation shall be unlimited, effective July 1, 1981.

B. Sick leave pay shall be granted for absences due to a qualifying reason under Michigan's Paid Medical Leave Act, MCL 408.964, as amended.

C. An employee making claim for sick leave pay, which the Employer considers excessive or abusive, will be required to take a physical examination, by a physician of the Employer's choice without cost to the employee, to determine the physical fitness of the employee to perform their duties.

D. Part-time employees may be eligible for sick leave pay if required under Michigan's Paid Medical Leave Act, MCL 408.964, as amended.

E. Absence for a fraction or a part of the day that is chargeable to sick leave in accordance with these provisions shall be charged proportionately in an amount not smaller than one-half (1/2) hour.

F. **Sick Leave Payoff on resignation.** Non-probationary employees who voluntarily resign their employment without disciplinary action pending shall have all accrued but unused sick leave hours up to 960 multiplied by the employee's straight time rate of pay and 25% of that amount shall be paid to the employee.

G. **Sick Leave Payoff upon Retirement or Death.** Employees who retire under the County's retirement plan with less than twenty (20) years of County service shall have all accrued but unused sick leave hours up to 960 multiplied by the employee's straight time rate of pay and 50% of that amount shall be paid to the employee. Employees who retire under the County's retirement plan with twenty (20) or more years of County service shall have all accrued but unused sick leave hours up to 960 multiplied by the employee's straight time rate of pay and 100% of that amount shall be paid to the employee. (Retirement shall be defined as an employee being eligible to receive retirement under Michigan Municipal Employees Retirement System). Upon the death of an employee, all accrued but unused sick leave hours up to 960 hours shall be multiplied by the deceased employee's straight time rate of pay and 100% of that amount shall be paid to their designated beneficiary.

H. **Use of Paid Sick Leave.** Any employee absent three (3) consecutive workdays due to claimed illness, shall, upon the Employer's request, furnish a medical doctor's statement of incapacity to work. Such employee shall have no less than three (3) days from such request to furnish documentation. Employees absent from work due to claimed illness or otherwise shall

inform the Employer of such absence by telephone one (1) hour prior to starting time, except in case of emergency.

Section 11.4. Medical Dispute. In the event of a dispute involving an employee's physical or mental ability to perform their job and the Employer or the Sheriff is not satisfied with the determination of the treating physician, the Employer may submit a report from a medical doctor of their choosing and at their expense. If the dispute still exists, at the request of the Union, the employee's doctor and the Employer's doctor shall agree upon a third medical doctor to submit a report to the Employer and the employee. The expense of the report of the third party shall be borne equally by the Employer and the employee. The employee shall arrange to be available to the Employer's physician for examination at a time set by the physician.

Section 11.5. Jury Duty Leave. Employees shall be paid for each day partially or wholly spent in performing jury duty if scheduled to work. Such employees shall be paid at their regular rate for such days. If an employee is excused from jury duty on any scheduled workday and has been in court less than two (2) hours of their scheduled workday they shall be required to report for work. In consideration of receiving their regular pay, employees shall assign to the Employer all other remuneration received for jury duty during the same period, except mileage.

Section 11.6. Personal Business Day. Full-time employees will be given three (3) days of personal business time per year without loss of pay. A day will be either 8, 10 or 12 hours, depending upon the regular schedule being worked by the employee at the time the personal business day is taken. Personal business time shall be arranged and approved by the Employer. Application for personal business days must be made to the Employer two (2) days in advance. The provisions of this section notwithstanding, Command Officers who are working eight (8) hour shifts will be provided with four (4) paid personal days each year instead of three (3) per year as long as there are Command Officers working twelve (12) hour shifts.

Section 11.7. Workers Compensation Coverage. All employees shall be covered by the applicable Workers' Compensation law. Any employee who receives a work related illness or injury during the course of their duties shall immediately report said injury or illness to their immediate supervisor. If necessary, said employee shall report to a physician. In addition to the Worker's Compensation payment, the Employer agrees that the employee may use their accumulated sick leave. For each three (3) days paid from Workers Compensation, the employee may use one (1) sick day or vacation day until such days are exhausted. Then the Employer shall have no more obligation to supplement the employee's Workers Compensation pay. In using sick leave and/or vacation days in this way, time paid will not be counted as hours worked for the purpose of retirement benefits, unless the law provides otherwise.

VACATIONS

Section 12.0. Vacation Allowance. Since the hazardous duties and responsibilities of a police force are unrelated to length of service and the beginning police officer experiences weariness along with loss of attention to duties, without proper vacation leave, all full-time employees will be granted vacation leave in accordance with the following schedule:

On completion of one (1) year to three (3) years = eighty (80) hours.
Over three (3) years, ninety six (96) hours.
Over seven (7) years, one hundred twenty eight (128) hours.
Over ten (10) or more years = one hundred sixty (160) hours.

Employees may accrue up to one-half (1/2) of their annual earned vacation to carry over from one year to the next.

Section 12.1. Vacation Eligibility. An approved vacation leave of absence will not be counted as a break in the employee's service record when determining vacation allowance under the progressive vacation plan.

Section 12.2. Vacation Pay. Vacation pay shall be computed at the employee's present rate of pay and a full day of vacation shall be paid for at the rate of eight (8), ten (10) or twelve (12) hours of pay as scheduled.

Section 12.3. Vacation Scheduling. An employee may take vacation at any time in the course of the year. All employees may take their vacation in at least one (1) or more hour increments as requested by the employee on approval of the Sheriff or designee. Vacation leaves shall be granted by the Employer and such vacations will be granted at such times as they least interfere with the efficient operation of the department and including consideration of the availability and number of employees who are able to work at any particular time. Officers are granted vacation in accordance with seniority throughout the department. Vacations shall not be denied due to a layoff in the work force.

Section 12.4. Benefits on Termination. Any employee entitled to vacation leave who terminates service from the Department shall receive earned vacation pay upon leaving.

HOLIDAYS

Section 13.0. Holidays. The following are holidays for full-time employees:

January 1, New Year's Day
Third Monday in January, Martin Luther King Day
Third Monday of February, President's Day
Good Friday
Last Monday of May, Memorial or Decoration Day
June 19, Juneteenth
July 4, Independence Day
First Monday of September, Labor Day
November 11, Veterans Day
Fourth Thursday of November, Thanksgiving Day
Friday after Thanksgiving
December 24, Christmas Eve Day
December 25, Christmas Day
December 31, New Year's Eve Day

Employees who terminate employment will not receive pay for holidays occurring after the last day worked.

Section 13.1. Unworked Holiday Pay. Bargaining unit members shall be paid for eight (8) hours at their regular rate of pay for each of the specified holidays for which they do not work. In lieu of said holiday pay the employee shall receive eight (8) hours compensatory time off if the employee so requests. Said request is to be given within the pay period in which the holiday falls, in the event an employee does not elect to receive pay for such holiday, compensatory time off must be taken within twelve (12) months of said holiday.

Section 13.2. Worked Holiday Premium Pay. All employees of the bargaining unit shall, at the option of the employee, receive either two and one-half (1/2) times their regular rate of pay for each hour worked on a holiday or one and one-half (1/2) times their regular rate of pay for each hour worked on a holiday and compensatory time off equal to the number of hours actually worked on the holiday. The employee shall make his or her election within the pay period in which the holiday falls, and compensatory time off granted under this section must be taken within twelve (12) months of said holiday.

Section 13.3. Holiday Eligibility. To be eligible for unworked holiday pay, an employee must work their last scheduled day before the holiday, and their first scheduled day after the holiday. Notwithstanding the foregoing, employees that utilize sick leave for the employee's own illness on either the last scheduled day before or first scheduled day after a holiday (but not both) shall receive holiday pay. Holidays occurring during leaves, layoff, bereavement leave, sick leave, or maternity leave are not compensable. When an employee agrees to work on one of the herein before designated holidays, or the day observed in lieu thereof, if any, and does not work as agreed, they shall not receive the pay for such holiday. Employees scheduled to work on one of the herein before designated holidays, or the day observed in lieu thereof, if any, who do not work shall not receive holiday pay.

Section 13.4. Holiday During Vacation. When a holiday is observed by the Employer during an employee's scheduled vacation, the vacation may be extended one (1) day continuous with the vacation.

Section 13.5. Employees Called to Work a Holiday on Scheduled Day Off. If an employee's scheduled day off falls on a specified holiday and the employee is requested to work by the Employer and works that holiday, the employee shall receive Unworked Holiday Pay as set forth in Section 13.1 and shall be compensated pursuant to Section 13.2 for actual hours worked on the holiday.

Section 13.6. Holiday Compensatory Time Usage. Holiday compensatory time may be used at a time mutually agreeable to the employee and the County. During the first pay period in November, the County will pay employees for all unused holiday time that has not been scheduled to be used by December 31 of that same year.

WAGES AND PREMIUM PAY

Section 14.0. Wages. During the term of this Agreement, wages shall be as set forth in Appendix A, attached hereto and made a part hereof, and as set forth in this Section. Employees who have ten (10) or more years of continuous service with the Tuscola County Sheriff's Department since the employee's last date of hire shall have their rate of pay increased by one percent (1%) over their wage as established in Appendix A. Employees who have fifteen (15) or more years of continuous service with the Tuscola County Sheriff's Department since the employee's last date of hire shall have their rate of pay increased by two percent (3%) over their wage as established in Appendix A. Employees who have twenty (20) or more years of continuous service with the Tuscola County Sheriff's Department since the employee's last date of hire shall have their rate of pay increased by four percent (5%) over their wage as established in Appendix A. The wage enhancements outlined in this Section shall not be "stacked" or "pyramided."

Section 14.1. New Jobs. Whenever the Employer establishes a new classification within the collective bargaining unit, the Union shall be notified of the rate of pay assigned to the classification. The Union shall have twenty (20) calendar days from receipt of such notification to object to the assigned rate. If no objection is filed with the Employer within this period of time, the rate shall be deemed to be agreed to. Should the Union timely object to the rate of pay assigned to a new classification, representatives of the Employer and the Union shall meet within forty-five (45) calendar days to negotiate any changes which might be required. If the parties are unable to agree on the rate after MERC mediation, the Employer may implement its last best offer.

Section 14.2. Overtime Premium Pay. Time and one-half (1½) the employee's regular straight time rate of pay shall be paid for all hours actually worked in excess of eighty (80) hours in a fourteen (14) day work period or in excess of the number of hours in their regularly scheduled workday. For purposes of this section, hours worked shall include paid leaves of absence, hours of paid vacation and all hours actually worked. Full-time officers will be given preference if overtime is involved. If personal time off the job without pay is involved, overtime shall not commence until this time is made up.

Section 14.3. Compensatory Time. Employees shall be eligible to accrue compensatory time in lieu of overtime premium pay in a bank capped at 40 hours. Compensatory time banks shall be paid out upon separation for any reason.

Section 14.4. Court Pay. Court pay will be paid for two (2) hour minimum at the rate of time and one-half.

Section 14.5. Call-in and Reporting Pay. In addition to Court time, a minimum of two (2) hours call-in time will be paid to all full-time employees for all call-ins, regardless of the reason of call-in (corrections officer, breathalyzer operator, off-duty obtaining of warrants, re-exams, implied consent hearing, etc.) at the rate of time and one-half regular pay rate.

Section 14.6. Travel Reimbursement. If travel time is involved out of the county, and the employee is required to furnish their own transportation, they shall be reimbursed at the existing

approved county mileage rate.

Section 14.7. Departmental Meetings. When an employee is off duty and is ordered by the Sheriff to attend departmental meetings whether these meetings are held locally or otherwise, the employee shall be compensated at one and one half (1-1/2) times the employee's normal rate of pay for actual hours spent.

Section 14.8. College Incentive Program. Full-time employees who have earned a B.S. Degree in Criminal Justice or a Bachelor's Degree directly related to their assigned duties shall have an additional \$.50 (cents) added to their base rate of pay. Full-time employees who have earned an Associate's Degree in Criminal Justice or an Associate's Degree directly related to their assigned duties shall have an additional \$.25 (cents) added to their base rate of pay. Current employees who are paid at a higher college incentive pay will not be reduced.

Section 14.9. Shift Premium. A shift premium of Fifty Cents (\$.50) per hour shall be paid to employees for all hours worked between the hours of 6:00 p.m. and 6:00 a.m.

Section 14.10. Pyramiding. Overtime or other premium rates shall not be pyramided or compounded or paid twice for the same hours worked.

Section 14.11. Voluntary Deductions. The Employer shall deduct from an employee's wages contributions to a savings account as directed, in writing by the employee, to the Employer's Personnel Department. Such contributions shall be deposited by the Employer to the credit of the employee with a single financial institution as selected by the local P.O.L.C. Unit.

INSURANCE

Section 15.0. Medical and Dental Insurance. The Employer will provide at its cost a group health care and dental plan covering certain hospitalization, surgical and medical expenses for participating employees and their eligible dependents. The Employer-provided plan shall be Simply Blue Option 1 (as further described in Appendix B). Should the Employer-provided plan exceed the "hard caps" established by Public Act 152 of 2011 for 2025 or 2026, then Employer and Union agree to meet and confer for the sole purpose of identifying an alternative base Employer-provided plan for which plan costs would remain under the then-current "hard caps."

The health care plan will allow employees to purchase other health care plans by paying 100% through payroll deduction of the difference between the cost of such other health care plan and the health care plan then being provided by the Employer. The description of the health care plans are set forth on Appendix B. The specific terms and conditions of the health care plan are set forth in the master policy.

Regular full-time employees are eligible to participate in the health care plan no earlier than the first (1st) day of the premium (plan) month following thirty (30) calendar days of employment with the Employer in a regular full-time position.

The Employer-provided plan shall include an online (virtual) visit option for medical health.

This service will be governed by applicable rules and procedures established by the plan. The Employee co-pay for online (virtual) medical visits will be set at zero. However, Employer shall have the discretion to cease offering this online (virtual) option for medical visits, or increase the Employee co-pay to no more than \$20 per visit, beginning with the 2025 Plan Year if Employer determines that utilization of this option has unduly impacted health care costs counted towards the “hard caps” established by Public Act 152 of 2011.

Section 15.1. Vision Insurance. The Employer will make available a group vision insurance program covering certain vision care expenses for participating employees and their eligible dependents. The insurance program will provide the coverage set forth on Appendix C. The specific terms and conditions governing the group insurance program are set forth in detail in the master policy or policies governing the program as issued by the carrier or carriers.

During the term of this Agreement, the Employer agrees to pay for single subscriber, two person and family coverage for eligible full-time employees who elect to participate in the group vision insurance plan. The Employer’s obligation shall be limited to these amounts.

Full-time employees are eligible to participate in the group insurance program no earlier than the first (1st) day of the premium month following thirty (30) days of employment with the Employer in a full-time position or at a date thereafter that may be established by the insurance carrier. Employees electing to participate in the group insurance plan shall complete the applicable forms and shall make arrangements satisfactory to the Employer for the payment of the required monthly premium, if any.

Section 15.2. Life Insurance. Life Insurance in the amount of \$50,000.00 for full-time employees shall be fully paid by the Employer. (See Human Resources Office for details).

Section 15.3. Long Term and Short Term Disability Insurance. The Employer currently provides short term disability insurance coverage, which pays benefits in the amount of 66.7% of an employee’s base gross wages for a period not to exceed twenty-four (24) weeks after the two (2) week waiting period. The Employer currently provides long term disability insurance coverage which pays benefits in the amount of 60% of any employee’s base gross wage upon expiration of short term disability benefits. The specific terms and conditions governing short term and long term disability insurance coverage, including requirements for approval of claims and for healthcare provider certification, are set forth in detail in the applicable policies. An employee shall not be entitled to any other compensation from the Employer when they are receiving disability insurance compensation.

Section 15.4. Liability Insurance. Police officer’s professional liability insurance shall be maintained by the Employer for the benefit of the employee, protecting the employee for acts allegedly committed during the course of employment and within the scope of their authority.

Section 15.5. Insurance Carrier. The Employer shall select or change the insurance carrier at its discretion and shall be entitled to receive any dividends, refunds, or rebates earned without condition or limit of any kind. All benefits shall be subject to standard provisions set forth in the policy or policies.

Section 15.6. Obligation to Continue Payments. In the event that an employee eligible for insurance coverage under this Agreement is discharged, quits, retires, resigns, is laid off, or commences an unpaid leave of absence, the Employer shall have no obligation or liability whatsoever for making any insurance premium payment for any such employee or their lawful dependents beyond the month in which the discharge, quit, retirement, resignation, layoff, or unpaid leave of absence commences; provided, however, that employees on a family and medical leave of absence shall continue to be eligible for Employer-paid insurance for the period of their family and medical leave on the same terms that would exist if they were not on the leave. Employees on Employer approved leaves of absence may continue insurance benefits on a month by month basis by paying to the Employer, in advance, the amount of the next month's premium for that employee and/or their lawful dependents, subject to the approval of the insurance program. The Employer shall resume payment of insurance premiums for eligible employees who return to work from layoff or unpaid leaves of absence as of the first (1st) day of the premium month following the date of the employee's return to work. The provisions of the foregoing notwithstanding, the Employer will continue to pay insurance premiums for eligible employees who are entitled to worker's compensation benefits because of a job related injury during the period of their workers compensation leave.

Section 15.7. Employees Not Needing Health or Dental Coverage/Insurance. Employees who have health care coverage/insurance through a plan under another employer and elect to drop out of the Employer's health care plan shall be eligible to receive \$1200 per year in lieu of health care coverage/insurance. Employees who have dental care insurance through a plan under another employer and elect to drop out of the Employer's dental care plan shall be eligible to receive \$800 per year in lieu of dental care insurance. These amounts will be paid in twenty-six (26) equal payments. Employees electing to opt out of the health insurance program must present proof of other coverage/insurance. This election shall be made on an annual basis during the open enrollment period and shall be effective for the next full insurance year. In the event that an employee loses coverage under the plan with the other employer, they shall be returned to coverage under the Employer's Plan as soon as possible. This payment is not available to County employees who are married to another County employee or are married to an employee of another County affiliated entity which participates in the County health care plan.

Section 15.8. Duplication of Benefits. The Employer shall have no obligation to duplicate any benefit any employee received under any other policy, excluding life insurance, with any other employer notwithstanding the circumstances of eligibility, amount or duration of benefit, and it shall be the obligation of the employee to inform the Employer of any and all insurance coverage enjoyed by said employee, other than coverage provided by the Employer herein.

Section 15.9. Governmental Programs. Should the Employer be obligated by law to contribute to a governmentally-sponsored insurance program, national or otherwise, which duplicates the benefits provided by the Employer under insurance policies currently in effect as a result of this Agreement, it is the intent of the parties that the Employer not be obligated to provide double coverage and to escape such double payments, the Employer shall be permitted to cancel benefits or policies which duplicate, in whole or in part, compulsory governmentally-sponsored insurance programs.

Section 15.10. Benefits for New Employees. Except as otherwise specified herein, all other benefits for eligible new employees will become effective when they attain seniority.

Section 15.11. Benefits Upon Leave of Absence. As a condition of continued receipt of benefits, the Employer, at its expense, may require the employee to submit to a physical examination in order to verify the employee’s ability to return to full-time work.

Section 15.12. Retiree Health Insurance. The Employer shall allow retired employees to participate in the group health insurance program, provided the employee has been a subscriber of the health insurance program prior to retirement and pays one hundred two (102%) per cent of the premium. Payment must be paid one month in advance by the tenth (10th) of the month preceding month of coverage. For purposes of this section, retirement means eligibility for an immediate retirement allowance from MERS and does not include separations under circumstances that will allow the employee to collect a deferred, vested retirement allowance from MERS at a later date.

Section 15.13. Flexible Spending Account. The Employer offers a Flexible Spending Account maximum contribution of \$2,800.00 per annum for each employee, \$550.00 of which may be rolled over to the next year. The specific terms and conditions governing the flexible spending account are set forth in detail in the plan documents.

RETIREMENT

Section 16.0. Retirement. The program of benefits provided for in Plan B-4 with the F50(25) rider of the Municipal Employees’ Retirement System of Michigan shall be in effect for employees covered by this Agreement. Under this plan, employees contribute four and seven tenths percent (4.70%) of their gross pay to the retirement system. The specific terms and conditions of the retirement plan are controlled by the statutes and regulations establishing the Municipal Employees’ Retirement System of Michigan and its Municipal Employees’ Retirement System of Michigan Plan Document.

For full time employees hired after 1/1/2016: Defined Contribution Plan (401A) with the Michigan Municipal Employees’ Retirement System (MERS). The DC plan employee/employer contributions, and vesting schedule are as follows:

Employee Contribution	Employer Contribution
0% - 4%	4%
5%	4.50%
6%	5%

Graded Vesting	
25% Vesting	after completing 3 years of service
50% Vesting	after completing 4 years of service
75% Vesting	after completing 5 years of service
100% Vesting	after completing 6 years of service
Automatic Vesting at age 60	

In order to be paid a retirement allowance from MERS, an employee must meet the age and service requirements established by MERS and there must have been a bona fide termination of the employment relationship between the County as an employer and the individual as an employee. The specific terms and conditions governing the retirement plan are controlled by the statutes and regulations establishing the Michigan Municipal Employees' Retirement System and the MERS Plan Document.

New employees promoted into the Supervisory Unit beginning 1/1/2011 and thereafter will be covered by the terms of the retirement provisions of the bargaining unit they were promoted from rather than those same provisions in this Agreement.

Section 16.1. Military Service Purchase. The Employer by a resolution shall approve all pending and future requests by employees to purchase prior military service credit provided that the employee so requesting meets all the conditions and requirements of the Retirement System, and deposits in the Employer's account with the Municipal Employees Retirement System, the amount calculated by the Retirement Office and identified as the employer cost so that the unfunded accrued liability of the County is not increased as a result of the crediting of such prior military service, and shall have ten (10) years of Service with MERS to receive military service credit and said military credit shall not exceed five (5) years. Also, other military service credit provisions as defined by Act 247 of 1984 shall apply.

Section 16.2. Deferred Compensation. The Employer shall provide and administer a 457 Retirement Plan for benefit of the employee. For employees participating in the Defined Contribution Plan (401A) with MERS, Employer will contribute 4% of base pay to the 457

Retirement Plan provided the employee contributes at least 2% of base pay to the Plan. For employees participating in a defined benefit retirement plan with MERS, Employer will contribute 1.5% of base pay to the 457 Retirement Plan regardless of the employee's contribution. Contributions cannot be retroactive. Employer will use its best efforts to place the 2024 changes into effect as soon as reasonably possible. The employee shall be entitled to make additional payroll deduction contributions into the Plan in accordance with its provisions.

Section 16.3. Health Care Savings Program. The County participates in a Health Care Savings Program (HCSP) through the Municipal Employees' Retirement System of Michigan ("MERS") that allows employees access to a tax-deferred program to save for health care needs when they are no longer employed by the County. Under the HCSP, employees may make voluntary contributions in an amount determined by each employee, with changes in that amount made no more often than on a monthly basis. The specific terms and conditions of the HCSP are controlled by the MERS HCSP Plan Document and the statutes and regulations governing such programs. Contributions and their earnings can only be used to pay qualifying medical expenses for the employee and their dependents, and cannot be withdrawn for any other purpose. Upon the death of an employee, the employee's spouse and/or legal dependents may continue to use the HCSP account for their medical expenses. If the employee and spouse are both deceased and there are no legal dependents, the remainder of the employee's HCSP funds will remain in the HCSP Trust to the credit of the County. The County agrees to distribute the amount of the remaining HCSP funds to the employee's beneficiaries. The County will pay all costs required to establish the HCSP plan, but employees are responsible for the payment of required investment fees and expenses. Disputes regarding the HCSP are subject to resolution under the procedures promulgated by MERS for its HCSP and are not subject to the grievance and arbitration provisions of this Agreement.

MISCELLANEOUS

Section 17.0. Captions. The captions used in each section of this Agreement are for identification purposes only and are not a substantial part of this Agreement.

Section 17.1. Job Descriptions. The Sheriff shall provide all employees with a job description for their classification.

Section 17.2. Light Duty Assignments. An employee who is unable to work because of a work related injury or compensable occupational disease, a non-work related disability, or pregnancy may, in the sole discretion of this Employer, be employed at other work on the job that is operating in the Sheriff's Department and which the employee can perform, in the opinion of the Employer, without regard to any seniority provisions of this Agreement.

Section 17.3. Voluntary Termination. All employees must notify their supervisor in writing two (2) weeks prior to voluntarily terminating employment with the Employer. Employees shall have the responsibility of turning in all county equipment and property at termination of employment. The employee shall be charged for all items not returned, and the price of the items not returned shall be deducted from their paycheck. An exit interview may be arranged in the Human Resources Office for all permanent employees leaving the Employer.

Section 17.4. Unsafe Working Conditions. It will be the responsibility of each employee to report to their supervisor any malfunction of equipment, or any unsafe working conditions which they may observe. All equipment found to be defective or in hazardous condition shall be removed from service until such conditions have been corrected.

Section 17.5. Safety Committee. A safety committee composed of members of the bargaining unit and the Employer is hereby established. This committee will include the chief steward and steward of the Union and two (2) members of the Employer which may meet at a mutually agreed time for the purpose of making recommendations to the Employer.

Section 17.6. Bullet Proof Vests. Bullet proof vests will be furnished to all road patrol personnel and any additional personnel at the discretion of the Sheriff. Employees assigned bullet proof vests shall wear same if required by the Sheriff.

Section 17.7. Prisoner Transports. All marked regular road patrol units shall be equipped with a safety screen or safety shield. Part-time employees may be used to transport prisoners. In the absence of the Sheriff or Undersheriff and after normal business hours, assignment of prisoner transport will be left to the discretion of the command officers.

Section 17.8. Supplemental Employment. While outside or supplemental employment is discouraged, employees may engage in outside or supplemental employment in accordance with the following limitations: In no case shall outside or supplemental employment conflict with, or impair an employee's responsibilities to the Employer. The Employer shall not be liable, either directly or indirectly, for any activities performed during outside or supplemental employment. Any employee desiring to participate in outside or supplemental employment must obtain permission of the Sheriff in writing prior to engaging in outside or supplemental employment. The following guidelines shall be applicable to all employees engaged in outside or supplemental employment. Employees engaged in outside or supplemental employment shall:

- A. Not use Employer facilities as a source of referral for customers or clients.
- B. Not be engaged in during the employee's regularly scheduled working hours.
- C. Not use the name of the Employer as a reference or credential in advertising or soliciting customers or clients.
- D. Not use Employer supplies, facilities, staff or equipment in conjunction with any outside or supplemental employment or private practice.
- E. Maintain a clear separation of outside or supplemental employment from activities performed for the Employer.
- F. Not cause any conflict of interest, or impairment of the employee's duties.

Section 17.9. Change in Personal Status. Employees shall notify the Sheriff and County Human Resources Office of any change of name, address, telephone number, marital status, or number of dependents promptly, within five (5) days after such change has been made. The telephone number shall be held in confidence.

Section 17.10. Uniforms. The Employer shall furnish, maintain, dry clean, launder, and press the following items of the employee's uniform:

Winter Shirts	Summer Shirts	Ties	Hats
Winter Jacket	Summer Jacket	Pants	

The Employer shall provide the following items for use by the employees:

Shirt and Coat Badges	Name Plate	Hand Cuffs
Hat or Cap Emblem	Uniform Patches	Service Ammunition
Certified Weapon	Whistle Chain	Collar Brass
All leather gear except shoes and trouser belt		

Each Detective shall be issued only one (1) complete uniform. A clothing allowance in the amount of \$800.00 is to be allowed those Detectives working their entire time in civilian clothes. If an officer works only part-time or does not work the full year, the clothing allowance shall be pro-rated according to the time worked. Civilian clothing used for work by Detectives shall be laundered, dry cleaned and pressed in the same manner as uniforms.

The Employer will reimburse each employee up to \$200.00 during the term of this Agreement for the purchase of boots and approved equipment.

Section 17.11. Severability. Should any part of this Agreement be rendered or declared illegal or invalid by legislation, decree of a court of competent jurisdiction or other established or to be established governmental administrative tribunal, such invalidation shall not affect the remaining portions of this Agreement.

Section 17.12. Waiver. It is the intent of the parties hereto that the provisions of this Agreement, which supersedes all prior agreements and understandings between such parties, shall govern their relationship and shall be the source of any rights or claims which may be asserted. The provisions of this Agreement can be amended, supplemented, rescinded, or otherwise altered only by mutual agreement in writing hereafter signed by the parties hereto. The parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. Therefore, the Employer and the Union, for the life of this Agreement, each voluntarily and unqualifiedly waived the right, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter not specifically referred to or covered in this Agreement, even though such subject or matter may not have been within the knowledge or contemplation of either or both of the parties at the time that they negotiated or

signed this Agreement.

Section 17.13. Term of Agreement. This Agreement shall be effective on January 1, 2024 and shall remain in full force and effect through December 31, 2026, at 11:59 p.m. and thereafter for successive periods of one (1) calendar year unless either party shall on or before the sixtieth (60th) calendar day prior to expiration serve written notice on the other party of a desire to terminate, modify, alter, negotiate, change or amend this Agreement. The parties agree to meet within a reasonable time after service of the written notice to commence negotiations.

Section 17.14. Emergency Manager. An emergency manager appointed under the Local Financial Stability and Choice Act, 2012 PA 436, MCL 141.1541 to 141.1575, may reject, modify, or terminate the Collective Bargaining Agreement as provided in the Local Financial Stability and Choice Act.

FOR THE COUNTY:

FOR THE UNION:

APPENDIX A

For 1/1/24 through 12/31/24

	Step 1	Step 2/ End of Year 1	Step 3/ End of Year 2	Step 4/ End of Year 3
Jail Administrator	\$33.69	\$34.68	n/a	n/a
Lieutenant	\$33.69	\$34.68	n/a	n/a
Sergeant/Detective Sgt.	\$32.03	\$33.03	n/a	n/a
Corrections Sergeant	\$28.16	\$28.90	n/a	n/a
Sheriff's Secretary	\$20.31	\$21.51	\$22.69	\$24.20

For 1/1/25 through 12/31/25

	Step 1	Step 2/ End of Year 1	Step 3/ End of Year 2	Step 4/ End of Year 3
Jail Administrator	\$35.37	\$36.41	n/a	n/a
Lieutenant	\$35.37	\$36.41	n/a	n/a
Sergeant/Detective Sgt.	\$33.63	\$34.68	n/a	n/a
Corrections Sergeant	\$29.57	\$30.35	n/a	n/a
Sheriff's Secretary	\$21.33	\$22.59	\$23.82	\$25.41

For 1/1/26 through 12/31/26

	Step 1	Step 2/ End of Year 1	Step 3/ End of Year 2	Step 4/ End of Year 3
Jail Administrator	\$36.78	\$37.87	n/a	n/a
Lieutenant	\$36.78	\$37.87	n/a	n/a
Sergeant/Detective Sgt.	\$34.98	\$36.07	n/a	n/a
Corrections Sergeant	\$30.75	\$31.56	n/a	n/a
Sheriff's Secretary	\$22.18	\$23.49	\$24.77	\$26.43

APPENDIX B
HEALTH CARE PLAN

Option A: Community Blue Option 1 with a \$10 office visit co-pay, a \$50 emergency room co-pay, a \$10 Urgent Care Center co-pay, and \$15 generic /\$30 brand copay prescription drug rider. All costs which exceed Option D to be paid 100% by employee.

Option B: Community Blue Option 2 with a \$100/\$200 deductible, 90/10 co-insurance with \$500/\$1000 coinsurance calendar year maximum, a \$10 office visit co-pay, a \$50 emergency room co-pay, a \$10 Urgent Care Center co-pay, and \$15 generic /\$30 brand copay prescription drug rider. All costs which exceed Option D to be paid 100% by employee.

Option C: Community Blue Option 3 with a \$250/\$500 deductible, 80/20 co-insurance with \$1000/\$2000 coinsurance calendar year maximum, a \$10 office visit co-pay, a \$50 emergency room co-pay, a \$10 Urgent Care Center co-pay, and \$15 generic /\$30 brand copay prescription drug rider. All costs which exceed Option D to be paid 100% by employee.

Option D: Simply Blue Option 1 Base Plan provided at cost of Employer with a \$500/\$1,000 deductible, 80/20 co-insurance with \$2,500/\$5,000 coinsurance calendar year maximum, a \$20 primary care office visit co-pay, a \$40 specialist office visit co-pay, a \$250.00 emergency room co-pay, a \$60.00 Urgent Care Center co-pay, and the \$10 generic/\$40 preferred brand name/\$80 non-preferred brand name copay/2 copays for greater than 30 days' supply prescription drug rider. This RX plan also includes prior authorization, step therapy, mandatory maximum allowable cost drugs, and excludes elective lifestyle drugs.

Dental Insurance Coverage

The dental insurance provides the following coverages, currently through Blue Cross:

Class I - Diagnostic and Preventive (100%)
Class II - Restorative, Endodontic and Periodontic (50%)
Class III - Extended Prosthodontic (50%)

Benefits are payable up to a maximum of \$1,000 per member per benefit period.

Employees will also be offered an employee-paid dental "buy up" option which would raise the maximum yearly benefit per person to \$2,000 and include the following benefits.

Class I - Diagnostic and Preventative (100%)
Class II - Restorative, Endodontic and Periodontic (75%)
Class III - Extended Prosthodontic (75%)

The cost of the "buy up" option in 2024 is:

Individual - \$4.92 per pay period

2 – Person - \$9.83 per pay period

Family - \$17.21 per pay period

APPENDIX C

VISION CARE COVERAGE

Vision Coverage

This is intended as an easy-to-read summary and provides only a general overview of your benefits. It is not a contract. Additional limitations and exclusions may apply. Payment amounts are based on BCBSM's approved amount, less any applicable deductible and/or copay. For a complete description of benefits please see the applicable BCBSM certificates and riders, if your group is underwritten or any other plan documents your group uses, if your group is self-funded. If there is a discrepancy between this Benefits-at-a-Glance and any applicable plan document, the plan document will control.

Blue Vision benefits are provided by Vision Service Plan (VSP), the largest provider of vision care in the nation. VSP is an independent company providing vision benefit services for Blues members. To find a VSP doctor, call 1-800-877-7195 or log on to the VSP Web site at vsp.com.

Note: Members may choose between prescription glasses (lenses and frame) or contact lenses, but not both

Member's responsibility (copays)

Benefits	VSP network doctor	Non-VSP provider
Eye exam	\$20 copay	\$20 copay applies to charge
Prescription glasses (lenses and/or frames)	Combined \$20 copay	Member responsible for difference between approved amount and provider's charge, after \$20 copay
Medically necessary contact lenses	\$20 copay	Member responsible for difference between approved amount and provider's charge, after \$20 copay

Note: No copay is required for prescribed contact lenses that are not medically necessary.

Eye exam

Benefits	VSP network doctor	Non-VSP provider
Complete eye exam by an ophthalmologist or optometrist. The exam includes refraction, glaucoma testing and other tests necessary to determine the overall visual health of the patient.	\$20 copay	Reimbursement up to \$50 less \$20 copay (member responsible for any difference)

One eye exam in any period of 24 consecutive months

Lenses and frames

Benefits	VSP network doctor	Non-VSP provider
Standard lenses (must not exceed 60 mm in diameter) prescribed and dispensed by an ophthalmologist or optometrist. Lenses may be molded or ground, glass or plastic. Also covers prism, slab-off prism and special base curve lenses when medically necessary.	\$20 copay (one copay applies to both lenses and frames)	Reimbursement up to approved amount based on lens type less \$20 copay (member responsible for any difference)
Note: Discounts on additional prescription glasses and savings on lens extras when obtained from a VSP doctor	One pair of lenses, with or without frames, in any period of 24 consecutive months	
Standard frames	\$130 allowance that is applied toward frames (member responsible for any cost exceeding the allowance) less \$20 copay (one copay applies to both frames and lenses)	Reimbursement up to \$70 less \$20 copay (member responsible for any difference)
Note: All VSP network doctor locations are required to stock at least 100 different frames within the frame allowance.	One frame in any period of 24 consecutive months	

Contact Lenses

Benefits	VSP network doctor	Non-VSP provider
Medically necessary contact lenses (requires prior authorization approval from VSP and must meet criteria of medically necessary)	\$20 copay	Reimbursement up to \$210 less \$20 copay (member responsible for any difference)

One pair of contact lenses in any period of 24 consecutive months

Benefits	VSP network doctor	Non-VSP provider
Elective contact lenses that improve vision (prescribed, but do not meet criteria of medically necessary)	\$130 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance)	\$105 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance)

One pair of contact lenses in any period of 24 consecutive months

TUSCOLA COUNTY
-and-
POLC

Letter of Understanding regarding College Credit Pay

Effective 7-1-2003 the parties agreed to eliminate the payments for 30, 60 and 90 credit hours, and to reduce the payment for BS from 4% to \$.50 per hour. The provisions of Section 14.8 College Incentive Pay notwithstanding, those individuals receiving the 4.00% payment for a B.S. as of April 24, 2003 (Curtis Chambers [\$.80], Glen Skrent [\$.80], Leland Teschendorf [\$.85] and Scott Jones [\$.76]) shall be entitled to the amount indicated per hour instead of the stated \$.50. Those individuals receiving the 3.00% payment for 90 hours as of April 24, 2003) will continue to be paid an additional \$.53 per hour. Those individuals receiving the 2.00% payment for 60 hours as of April 24, 2003 (Michael Pine) will continue to be paid an additional \$.40 per hour. In the event that an employee promoted to this unit had an agreement to continue payment of a discontinued college incentive payment or the payment of a college incentive at a rate higher than \$.50 that agreement will continue within this unit. (Ted Hull and Robert Baxter shall continue to receive \$.58)

FOR THE COUNTY

FOR THE UNION

TERM	EMPLOYEE	ANNUAL BASE	PERCENTAGE INCREASE	PER DIEMS (thru 5/30/24)
2023-2024	T. BARDWELL	\$13,909.08	COMMISSIONER	\$2,800.00
	T. YOUNG	\$13,909.08	3.00%	\$2,000.00
	K. VAUGHAN	\$14,775.14		\$1,550.00
	B. LUTZ	\$13,909.08	CHAIRPERSON	\$4,950.00
	M. KOCH	\$13,909.08	3.00%	\$1,250.00
2021-2022	D. GRIMSHAW	\$13,503.96	COMMISSIONER	\$0.00
	T. BARDWELL	\$14,344.80	17.38%	\$5,750.00
	T. YOUNG	\$13,503.96		\$3,400.00
	K. VAUGHAN	\$13,503.96	CHAIRPERSON	\$3,100.00
	D. DURUSSEL	\$13,503.96	17.38%	\$0.00
2019-2020	D. GRIMSHAW	\$11,503.96		\$1,250.00
	T. BARDWELL	\$12,344.80		\$5,700.00
	T. YOUNG	\$11,503.96		\$4,520.00
	K. VAUGHAN	\$11,503.96		\$2,850.00
	M. JENSEN	\$11,503.96		\$4,000.00
**COMMISSIONERS ARE ENTITLED TO A \$2,000 ANNUAL INCENTIVE IF THEY ELECT NOT TO TAKE COUNTY HEALTH INSURANCE				

FUND	DESCRIPTION	State Number in the Uniform Chart of Accounts	County's Chart Matches State Chart	Notes/Comments
101	GENERAL FUND	101	TRUE	
151	CEMETERY TRUST FUND	151	TRUE	
201	COUNTY ROAD	201	TRUE	
207	ROAD PATROL	207	TRUE	
208	COUNTY PARKS & RECREATION	208	TRUE	
211	COUNTY DISASTER	OPEN	FALSE	The State has the 258 fund called "Disaster Contingency"
213	ARBELA TWP POLICE SVC CONTRACT	OPEN	FALSE	
214	VOTED PRIMARY ROAD IMPROVEMENT	OPEN	FALSE	214 would be acceptable
215	FRIEND OF THE COURT	215	TRUE	
216	FAMILY COUNSELING	OPEN	FALSE	The State says this should be an activity in the General Fund
217	ACCESS & VISITATION GRANT	OPEN	FALSE	
218	DISPATCH/911	OPEN	FALSE	The State has the 261 "911 Service Fund"
221	HEALTH DEPARTMENT	221	TRUE	
222	BEHAVIORAL HEALTH	222	TRUE	The State calls this fund "Community Mental Health"
223	REGIONAL DWI COURT	OPEN	FALSE	"DWI" is not mentioned in the UCA
224	REGIONAL DWI COURT GRANT	None	FALSE	224 Fund in UCA is labeled as "Lake Pollution Control"
225	VASSAR TWP POLICE SVC CONTRACT	OPEN	FALSE	
230	RECYCLING	OPEN	FALSE	The word "Recycling" does not appear in the UCA
231	JUVENILE MENTAL HEALTH COURT PROGRAM	None	FALSE	231 Fund in UCA is labeled Parking Meter/System
232	MILLINGTON TWP POLICE CONTRACT	OPEN	FALSE	
233	MENTAL HEALTH COURT	OPEN	FALSE	"Mental Health Court" is not mentioned in the UCA
234	1996 NUTRITION GRANT	OPEN	FALSE	Grant Fund only
235	GPGS/STRONG FAMILIES	OPEN	FALSE	"GPGS/Strong Families" not mentioned in the UCA
236	VICTIM SERVICES	OPEN	FALSE	"Victim Services" not mentioned in the UCA
237	EARLY ON GRANT	OPEN	FALSE	Grant Fund only
238	CDBG JOB TRAINING FUND	OPEN	FALSE	"Job Training" Fund not mentioned in the UCA
239	ANIMAL SHELTER	OPEN	FALSE	The UCA does not identify an "Animal Shelter" operating fund
240	VOTED MOSQUITO FUND	240	TRUE	
242	EECBG MULTI-PURPOSE GRANT	None	FALSE	242 Fund in UCA is labeled "Local Brownfield Revolving" Fund
243	BROWNFIELD REDEVELOPMENT	243	TRUE	UCA add the word "Authority"
244	EQUIPMENT/TECHNOLOGY FUN	None	FALSE	244 Fund in the UCA is labeled "Economic Development" Fund
245	ENTREPRENEURSHIP PROGRAMS	OPEN	FALSE	The word "Entrepreneurhip" does not appear in the UCA
246	COUNTY VETERAN SERVICE GRANT	OPEN	FALSE	
249	BUILDING INSPECTION FUND	249	TRUE	UCA labels it the "Building Department" Fund
250	CDBG HOUSING GRANT FUND	None	FALSE	UCA labels it the "Local Development Finance Authority" Fund
251	PRINCIPAL RESIDENCE EXEMPTION	OPEN	FALSE	The words "Principal Residence Exemption" do not appear in the UCA
252	STATE SURVEY GRANT FUND (REMON	OPEN	FALSE	UCA lists it as an Activity only
253	REVOLVING TAX ADMINISTRATION	OPEN	FALSE	The words "Revolving Tax Administration" do not appear in the UCA

254	VIOLENCE AGAINST WOMEN GRANT	OPEN	FALSE	Grant Fund only
255	VICTIM OF CRIME ACT GRANT	None	FALSE	UCA list this fund as "Property Tax Exemption" Fund
256	REG.OF DEEDS AUTOMATION FND	256	TRUE	
257	HDC STOP GRANT	OPEN	FALSE	Grant Fund only
258	GIS	None	FALSE	UCA lists Fund 258 as "Disaster Contingency" Fund
260	MANAGED ASSIGNED COUNSEL FUND	None	FALSE	UCA lists Fund 260 as "Indigent Defense" Fund
261	HOMELAND SECURITY	None	FALSE	UCA lists Fund 261 as "911 Service" Fund
262	HAZARD MITIGATION	None	FALSE	UCA lists Fund 262 as " Federal Forfeitures" Fund
263	CONCEALED PISTOL LICENSING	263	TRUE	
264	COMMUNITY CORRECTIONS SERVICE	None	FALSE	UCA lists Fund 264 as "Local Officers Training" Fund
265	LOCAL CORR OFF'S TRAINING	None	FALSE	UCA lists Fund 265 as "Drug Law Enforcement" Fund
266	DRUG FORFEITURE FUND	None	FALSE	UCA lists Fund 266 as "Law Enforcement" Fund
267	SEX OFFENDERS REGISTRATION	None	FALSE	UCA lists Fund 267 as "Special Investigative" Fund
268	CRIME VICTIM SHERIFF/PROSECUTO	None	FALSE	UCA lists Fund 268 as "Library System" Fund
269	LAW LIBRARY	269	TRUE	
270	AMERICAN RESCUE PLAN ACT (ARPA)	None	FALSE	UCA lists Fund 270 as "Historical Commission/Museum" Fund
271	LIBRARY FUND	271	TRUE	
272	SHSP HOMELAND SECURITY	OPEN	FALSE	"Homeland Security" only shows up as an Activity in the UCA
273	CORONAVIRUS EMERGENCY SUPP FUNDING	OPEN	FALSE	Grant Fund only
274	COPS AHEAD GRANT	OPEN	FALSE	Grant Fund only
275	OPERATION NITE CAP GRANT	OPEN	FALSE	Grant Fund only
276	LEADERS	OPEN	FALSE	Grant Fund only
277	SPOTLIGHT GRANT	OPEN	FALSE	Grant Fund only
278	DRUG ENFORCEMENT GRANT	OPEN	FALSE	Grant Fund only
279	VOTED MSU	OPEN	FALSE	Fund 279 would be acceptable
280	WATER QUALITY GRANT	OPEN	FALSE	Grant Fund only
281	COMPUTER TECH GRANT	OPEN	FALSE	Grant Fund only
282	CARES ACT	282	TRUE	
284	OPIOID SETTLEMENT FUND	284	TRUE	
285	MICHIGAN JUSTICE TRAINING	OPEN	FALSE	
286	COUNTY RETIREMENT FUND	OPEN	FALSE	
287	REVENUE SHARING RESERVE	OPEN	FALSE	
288	CHILD CARE - DHHS	None	FALSE	UCA lists Fund 288 as "Transportation System" Fund
289	JAIB BLOCK GRANT	None	FALSE	UCA lists Fund 289 as "Automobile Theft Prevention" Fund
290	DHHS BOARD	None	FALSE	UCA lists Fund 290 as "Social Welfare" Fund
291	MEDICAL CARE FACILITY	291	TRUE	
292	CHILD CARE	292	TRUE	
293	SOLDIERS RELIEF	None	FALSE	UCA lists Fund 293 as "Veterans' Relief" Fund
294	VETERANS TRUST	294	TRUE	
295	VOTED VETERANS	None	FALSE	UCA lists Fund 295 as "Airport" Fund
296	VOTED BRIDGE	OPEN	FALSE	Fund 296 would be acceptable
297	VOTED SENIOR CITIZENS	OPEN	FALSE	Fund 297 would be acceptable
298	VOTED MEDICAL CARE FACILITY	OPEN	FALSE	Fund 298 would be acceptable

352	PENSION OBLIGATION BOND DEBT	OPEN	FALSE	Fund 352 would be acceptable
353	HD PENSION OB BOND DEBT	OPEN	FALSE	Fund 353 would be acceptable
367	HEALTH DEPT. BUILDING AUTHORIT	OPEN	FALSE	No g/l activity
369	BUILDING AND SITE	None	FALSE	No g/l activity
372	AKRON-FAIRGROVE SEWAGE SYSTEM	OPEN	FALSE	No g/l activity
374	PURDY BLDG DEBT	OPEN	FALSE	Fund 374 would be acceptable
375	CARO SEWER SERIES 2007	OPEN	FALSE	Fund 375 would be acceptable
376	REFINANCED CARO AREA SEWER	OPEN	FALSE	No g/l activity
377	CARO SEWAGE SYSTEM	OPEN	FALSE	No g/l activity
378	DISPATCH BUILDING & EQUIPT DEB	OPEN	FALSE	No g/l activity
379	MAYVILLE STORM SEWER DEBT	OPEN	FALSE	Fund 379 would be acceptable
380	RICHVILLE WATER SYSTEM DEBT	OPEN	FALSE	No g/l activity
381	STATE POLICE BLDG DEBT SVC	None	FALSE	UCA lists Fund 381 as "Airport Debt"
384	MILLINGTON SEWER DEBT SVC	OPEN	FALSE	No g/l activity
385	DENMARK TWP SEWER DEBT	OPEN	FALSE	Fund 385 would be acceptable
386	DENMARK TWP WATER EXT PROJECT	OPEN	FALSE	No g/l activity
387	WISNER TWP WATER DIST SYS DEBT	OPEN	FALSE	Fund 387 would be acceptable
391	MEDICAL CARE DEBT RET	391	TRUE	
392	MEDICAL CARE SMALL HOUSE DEBT	None	FALSE	
395	FIA BUILDING AUTHORITY	None	FALSE	UCA lists Fund 395 as "Tax Increment Authority Debt"
403	CAPITAL PROJECTS RESERVE	OPEN	FALSE	
452	PENSION BOND ISSUANCE 2016	OPEN	FALSE	Description does not seem to match a capital project
453	HD PENSION BONDS ISSUANCE	OPEN	FALSE	Description does not seem to match a capital project
467	HEALTH DEPT. BUILDING AUTHORIT	OPEN	FALSE	Description does not seem to match a capital project
469	HUMAN SVC CAPITAL EXPENDITURES	None	FALSE	UCA lists Fund 469 as "Building Authority Construction" Fund
470	STATE POLICE BUILDING	None	FALSE	UCA lists Fund 470 as "Municipal Building" Fund
472	AKRON-FAIRGROVE CONSTRUCTION	None	FALSE	UCA lists Fund 472 as "Federal Grant Construction"
474	PURDY BLDG CAPITAL EXPENDITURE	None	FALSE	UCA lists Fund 474 as "Federal Grant Construction"
475	CARO SEWER 2007 CONST	None	FALSE	UCA lists Fund 475 as "Federal Grant Construction"
477	CARO SEWAGE CONSTRUCTION	None	FALSE	UCA lists Fund 477 as "Federal Grant Construction"
478	JAIL CONSTRUCTION FUND	None	FALSE	UCA lists Fund 478 as "Federal Grant Construction"
479	DISPATCH BLDG CONST. & EQUIPT	None	FALSE	UCA lists Fund 479 as "Federal Grant Construction"
480	MAYVILLE STORM SEWER CONST.	None	FALSE	UCA lists Fund 480 as "Federal Grant Construction"
481	RICHVILLE WATER SYSTEM CONST	None	FALSE	UCA lists Fund 481 as "Airport"
482	STATE POLICE BLDG CONSTRUCTION	OPEN	FALSE	
483	CAPITAL IMPROVEMENTS FUND	OPEN	FALSE	County uses the fund as a catchall, including maintenance items.
484	MILLINGTON SEWER CONSTRUCTION	OPEN	FALSE	
485	DENMARK TWP SEWER CONST.	OPEN	FALSE	
486	DENMARK TWP WATER EXT CONSTRUC	OPEN	FALSE	
487	WISNER TWP WATER DIST CONSTRUC	OPEN	FALSE	
488	JAIL CAPITAL IMPROVEMENTS FUND	OPEN	FALSE	
491	MEDICAL CARE CONSTRUC	491	TRUE	
492	MEDICAL CARE SMALL HOUSE CONST	None	FALSE	UCA lists Fund 492 as "Juvenile Home Building"

532	TAX FORECLOSURE FUND	OPEN	FALSE	
595	COMMISSARY/CONCESSION FUND	595	TRUE	
596	GARBAGE AND RUBBISH COLLECITON FUND	596	TRUE	Not sure why the County has this fund
616	2006 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
617	2007 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
618	2008 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
619	2009 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
620	2000 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
621	2001 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
622	2002 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
623	2003 DELINQUENT TAX COLLECTION	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
624	2004 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
625	2005 DELINQUENT TAX REVOLVING	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
626	COMBINED REVOLVING TAX FUND	None	FALSE	UCA lists one fund to handle as "516 Delinquent Tax Revolving"
676	MOTOR POOL FUND	None	FALSE	UCA lists Fund 661 as the "
677	WORKERS' COMPENSATION	None	FALSE	UCA lists Fund 677 as "Self-Insurance"
678	HEALTH INSURANCE FUND	OPEN	FALSE	
701	TRUST AND AGENCY	701	TRUE	UCA now calls it the "General Custodial" Fund
711	PROBATE COURT CUSTODIAL FUND	711	TRUE	
714	INMATES' TRUST FUND	714	TRUE	UCA now calls it the "Inmates' Custodial" Fund
721	LIBRARY PENAL FINE	721	TRUE	
730	EMPLOYEE VACATION/SICK TIME	OPEN	FALSE	
778	PAYROLL CLEARING FUND	OPEN	FALSE	UCA lists Fund 704 as the "Imprest Payroll" Fund



Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

For next BOC meeting

1 message

Robert Baxter <rbaxter@tuscolacounty.org>

Wed, Jun 5, 2024 at 11:54 AM

To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>, Shelly Lutz <lutzs@tuscolacounty.org>

Michael Finn has accepted a position to fill a vacant part-time marine patrol position. His wage will be \$20.91 per hour. His interview, background, drug/physical have been completed. His start date was June 3, 2024.

Undersheriff Robert E. Baxter
Tuscola County Sheriff Administration
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989-673-8161 ext 2225
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