



# TUSCOLA COUNTY

## Board of Commissioners

### BOARD MEETING AGENDA

Thursday, June 27, 2024 – 8:00 AM

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

***Public may participate in the meeting electronically:***

(US) +1 929-276-1248 PIN:112 203 398#

Join by Hangouts Meet: [meet.google.com/mih-jntr-jya](https://meet.google.com/mih-jntr-jya)

8:00 AM Call to Order - Chairperson Vaughan  
Prayer - Commissioner Young  
Pledge of Allegiance - Commissioner Vaughan  
Roll Call - Clerk Fetting

Page

#### Adoption of Agenda

#### Action on Previous Meeting Minutes

1. Action on Previous Meeting Minutes 6 - 11  
[Board of Commissioners - 13 Jun 2024 - Minutes - Pdf](#)

#### Brief Public Comment Period for Agenda Items Only

#### Consent Agenda

- [Committee of the Whole - 24 Jun 2024 - Minutes - Pdf](#) 12 - 15
1. Acceptance of the 2023 Medical Examiner's Annual Report
  2. Approval to Submit the Fiscal Year (FY) 2025 County Veteran's Service Fund Grant 16 - 36  
[Veteran's Grant](#)
  3. Permission to Search for Funding Opportunities to Equip All Units of Government in Tuscola County with Cloud-Based BS&A Software.

#### New Business

1. Discussion of the May 2024 Financial Statements for the Friend of the Court - Judge Gierhart 37 - 40  
[FOC May 2024 Balance Sheet Report](#)  
[FOC May 2024 Revenue and Expenditure Report](#)  
[Judge Gierhart Request to be on Agenda](#)
2. Approval of Purchasing a New Vehicle for Juvenile Probation - Judge Gierhart 41 - 43  
[Automobile Purchase Request](#)  
[Request to Waive Sealed Bid Requirement of Purchasing Policy](#)  
[Uniform Guidance Threshold for Sealed Bids](#)
3. Approval of Purchasing Equipment From the Homeland Security Grant - Steve Anderson, Emergency Manager 44 - 62  
[LETPA MDT Project - Part 1 Laptops and Docks \(1\)](#)  
[LETPA MDT Project - Part 2 Components \(1\)](#)  
[County Purchase Request for MX FUEL Tower Lights](#)
4. Approval of Departmental Employee Transfer and Granting of Full-time Status of Toni James to the Treasurer's Department - Ashley Bennett, Tuscola County Treasurer 63  
[Departmental Transfer of Employee to the Treasurer's Office](#)
5. Approval to Fill Corrections Deputy Position in the Sheriff's Department - Robert Baxter, Undersheriff 64  
[New Hires in the Sheriff Department](#)
6. Approval to Fill Road Deputy Position in the Sheriff's Department, Robert Baxter, Undersheriff 65  
[New Hires in the Sheriff Department](#)
7. Approval to Promote Katrina McCombs to the Position of Animal Control Officer - Tyler Ray, Director, Tuscola County Animal Control 66  
[Promotion in the Animal Control Department](#)
8. Approval to Purchase the Migration to MiVB - Eean Lee, Chief Information Officer 67 - 71  
[Tuscola County - Migration to MiVB Quote - June 2024](#)

### Old Business

1. Approval of Interlocal Agreement to Create a Multicounty Materials Management Plan, Designate a Planning Agency, and Establish a Material's Management Planning Committee - Mike Miller, Director of Recycling 72 - 82  
[Tuscola County - DRAFT MMP Interlocal Agreement Thumb Region \(S1837782-2x7B01A\)](#)

## Correspondence/Resolutions

1. [State of Michigan Uniform Budget Manual Effective July 1, 2024](#)

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## Commissioner Liaison Committee Reports

### Lutz

Board of Health  
Community Corrections Advisory Board  
Department of Human Services/Medical Care Facility Liaison  
Genesee Shiawassee Thumb Works  
Jail Planning Committee  
Local Emergency Planning Committee (LEPC)  
MAC Judiciary Committee  
MEMS All Hazard  
Local Units of Government Activity Report  
Human Development Commission Board of Directors Liaison

### Koch

Behavioral Health Systems Board  
Recycling Advisory  
Jail Planning Committee  
MI Renewable Energy Coalition (MREC)  
Local Units of Government

### Bardwell

Behavioral Health Systems Board  
Caro DDA/TIFA  
Economic Development Corp/Brownfield Redevelopment  
MAC 7th District  
MAC Workers Comp Board  
MAC Finance Committee  
NACo Rural Action Caucus (RAC)

Local Units of Government Activity Report

**Young**

- Board of Public Works
- County Road Commission Liaison
- Dispatch Authority Board
- Genesee Shiawassee Thumb Works
- Great Start Collaborative
- Human Services Collaborative Council (HSCC)
- MAC Agricultural/Tourism Committee
- Region VII Economic Development Planning
- Saginaw Bay Coastal Initiative
- Senior Services Advisory Council
- Tuscola 2020
- Local Units of Government Activity Report

**Vaughan**

- Board of Health
- County Planning Commission
- Economic Development Corp/Brownfield Redevelopment
- MAC Environmental Regulatory
- Mid-Michigan Mosquito Control Advisory Committee
- NACO-Energy, Environment & Land Use
- Parks and Recreation Commission
- Tuscola County Fair Board Liaison
- Local Units of Government Activity Report

**Other Business as Necessary**

**Extended Public Comment**

**Adjournment**



Note: If you need accommodations to attend this meeting, please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two (2) days in advance of the meeting.



# MINUTES

## Board of Commissioners

### Meeting

**8:00 AM - Thursday, June 13, 2024**

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

Commissioner Vaughan called the regular meeting of the Board of Commissioners of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln Street, Caro, MI 48723, on Thursday, June 13, 2024, to order at 8:00 AM local time.

Prayer - Commissioner Bardwell

Pledge of Allegiance - Commissioner Young

Roll Call - Clerk Fetting

Commissioners Present In-Person: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, Matt Koch

Commissioners Absent: None

Others Present In-Person: Clerk Jodi Fetting, Eean Lee, Neil Hammerbacher, Mike Miller

Also Present Virtual: Tracy Violet, Mary Drier, Mark Haney, Crystal Knoblock, Cody Horton, Debbie Babich, Brandon Bertram, Ashley Gaudett, Jon Ramirez, Renee Francisco, Estee Bitzer, Karlee Romain, Treasurer Ashley Bennett, Barry Lapp, Judy Cockerill, Katie Robinson, Tanya Pisha, Drain Commissioner Bob Mantey

At 8:04 a.m., there were a total of 17 participants attending the meeting virtually.

#### **Adoption of Agenda**

1. Adoption of Agenda -

2024-M-133

Motion by Thomas Young, seconded by Bill Lutz to adopt the agenda as presented.  
Motion Carried.

#### **Action on Previous Meeting Minutes**

1. Action on Previous Meeting Minutes -

2024-M-134

Motion by Matt Koch, seconded by Thomas Young to adopt the meeting minutes from the May 30, 2024 Regular meeting. Motion Carried.

**Brief Public Comment Period for Agenda Items Only**

None

**Consent Agenda**

2024-M-135

Motion by Bill Lutz, seconded by Matt Koch that the Consent Agenda Minutes and Consent Agenda Items from the June 10, 2024 Committee of the Whole meeting be adopted. Motion Carried.

**CONSENT AGENDA**

1. Acceptance of the 2023 Mosquito Abatement's Annual Report -  
Move to accept the 2023 Mosquito Abatement Annual Report as recommended by Larry Zapfe, Director of Tuscola County Mosquito Abatement.
2. Approval of Purchasing an Updated DC-IV Mosquito Abatement Calibration System -  
Move to approve the purchase of an updated Mosquito Calibration Machine from KLDLABS Measurement Technologies for \$4,816.14 as recommended by Larry Zapfe, Director of Tuscola County Mosquito Abatement.
3. Approval of Pricing Change Increase on the Tiggs Canteen Contract for Jail Inmate Meals -  
Move to approve the pricing increase on the Tiggs Canteen Jail Inmate Meal Contract effective July 1, 2024 and to authorize Brian Harris, Jail Administrator, to sign the Meal Price Acknowledgement form as recommended by Brian Harris, Jail Administrator.
4. Approval For a Part-time Hire for Marine Patrol -  
Move to approve the hiring of Michael Finn to refill the vacant, seasonal part-time Marine Patrol position at the Sheriff's Department. His satisfactory background, physical, and drug screen have been completed. Michael's start date is June 3, 2024 at Step 1 on the pay scale, which is at the rate of \$20.91 per hour as recommended by Robert Baxter, Undersheriff.

**New Business**

1. Approve Multiple Change Orders for the People's State Bank (PSB) Building Construction Project -  
Mike Miller, Director of Buildings and Grounds, reviewed the details of each change order requested for the renovations of the PSB Building. There are funds available in the contingency fund for the project.

2024-M-136

Motion by Bill Lutz, seconded by Thomas Young to approve Change Orders #3, #4, #5 and #6 for the People's State Bank (PSB) Building Construction Project as recommend by Mike Miller, Director of Buildings and Grounds. Motion Carried.

### **Old Business**

1. Approval of Two (2) Remonumentation Survey Contracts for 2024 -  
Neil Hammerbacher, Controller-Administrator, explained the request to have the contracts signed that were presented by Michael Yates.

2024-M-137

Motion by Bill Lutz, seconded by Matt Koch to approve the 2024 Remonumentation Surveying Contracts with William A. Kibbe Associates, Inc. for \$24,906.43 and Advance Surveying, Inc. for \$24,776.49 and to authorize the Board Chair to sign. Motion Carried.

2. Appointment of Karly Creguer, MSU Extension (MSUe) District Director, to the Tuscola County Economic Development Corporation's (EDC) Board of Directors -  
Neil Hammerbacher, Controller-Administrator, explained that the partnership between the EDC and MSUe includes having the District Director be appointed to the EDC Board of Directors.

2024-M-138

Motion by Thomas Young, seconded by Matt Koch to appoint Karly Creguer, MSU Extension District Director, to the Tuscola County Economic Development Corporation's Board of Directors. Motion Carried.

3. Approval of Friday, July 5, 2024 being Declared a Day Off With Pay -  
Neil Hammerbacher, Controller-Administrator, explained the request to close the county on July 5, 2024. The Unions have issued Letters of Understanding in support of this.

2024-M-139

Motion by Matt Koch, seconded by Thomas Young to approve Friday, July 5, 2024 being a day off with pay for all County employees and any 24/7 employees who must work being paid time and one-half as recommended by Neil Hammerbacher, Controller-Administrator for the year 2024 only. Motion Carried.

4. Approval of the Police Officer Labor Council (POLC) Command Unit's Contract -  
Neil Hammerbacher, Controller-Administrator, explained the contract has all signatures except for the Board Chair.

2024-M-140

Motion by Bill Lutz, seconded by Matt Koch to approve the new Police Officer Labor Council (POLC) Command Unit's Labor Contract effective January 1, 2024 for a 3-year term as recommended by Shelly Lutz, Director of Human Resources. Motion Carried.

- 5. Adoption of Resolution 2024-09 In Support of Creating an Access Road to Bypass M-53 for the Amish Community to Safely Travel In and Around the Village of Cass City - Neil Hammerbacher, Controller-Administrator, presented a proposed resolution in support of the bypass road for the Amish.

2024-M-141

Motion by Thomas Young, seconded by Bill Lutz to adopt Resolution 2024-09 in support of creating an access road to bypass M-53 for the Amish Community to safely travel in and around the Village of Cass City as recommended by the Village Council of the Village of Cass City.

Yes: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz, and Matt Koch

Motion Carried.

**Correspondence/Resolutions**

- 1. Resolution Recognizing May as Mental Health Awareness Month
- 2. Resolution in Opposition of the Governor's Fiscal Year (FY) 2025 Budget for the Reduction of Operation Funding to Michigan Conservation Districts
- 3. Status of Tuscola County's 2023 Financial Audit

**Commissioner Liaison Committee Reports**

**Vaughan**

No Report

Board of Health

County Planning Commission

Economic Development Corp/Brownfield Redevelopment

MAC Environmental Regulatory

Mid-Michigan Mosquito Control Advisory Committee

NACO-Energy, Environment & Land Use

Parks and Recreation Commission

Tuscola County Fair Board Liaison

Local Units of Government Activity Report

**Lutz**

No Report

Board of Health

Community Corrections Advisory Board

Department of Human Services/Medical Care Facility Liaison  
Genesee Shiawassee Thumb Works  
Jail Planning Committee  
Local Emergency Planning Committee (LEPC)  
MAC Judiciary Committee  
MEMS All Hazard  
Local Units of Government Activity Report  
Human Development Commission Board of Directors Liaison

**Koch**

Commissioner Koch had the opportunity to meet the new EDC Director.

Behavioral Health Systems Board  
Recycling Advisory  
Jail Planning Committee  
MI Renewable Energy Coalition (MREC)  
Local Units of Government

**Bardwell**

Behavioral Health Systems Board  
Caro DDA/TIFA  
Update provided regarding the budget and upcoming opportunities for building facade updates in the downtown area. Farmer's Market is looking to do a vendor survey.  
Economic Development Corp/Brownfield Redevelopment  
MAC 7th District  
MAC Workers Comp Board  
Provided an update on the number of worker comp bills that were submitted for payment.  
MAC Finance Committee  
NACo Rural Action Caucus (RAC)  
Local Units of Government Activity Report  
Ellington Township is still looking at options available regarding the repair or replacement of their Township Hall.

**Young**

Commissioner Young spoke with Debbie Powell and the goal is to provide a quarterly update to the Board from the EDC Director or EDC Chairperson.

Board of Public Works  
County Road Commission Liaison  
Dispatch Authority Board  
Genesee Shiawassee Thumb Works  
Update provided  
Great Start Collaborative  
Human Services Collaborative Council (HSCC)  
MAC Agricultural/Tourism Committee  
Region VII Economic Development Planning  
Saginaw Bay Coastal Initiative  
Senior Services Advisory Council  
Tuscola 2020  
Local Units of Government Activity Report

**Other Business as Necessary**

-Neil Hammerbacher provided an update of the status of grants that have been applied for and that Jon Ramirez is applying for a grant as well.

At 8:44 a.m., there were a total of 23 participants attending the meeting virtually.

**Extended Public Comment**

None

**Adjournment**

2024-M-142

Motion by Bill Lutz, seconded by Thomas Young to adjourn the meeting at 8:45 a.m.  
Motion Carried.

Jodi Fetting  
Tuscola County Clerk, CCO



# MINUTES

## Committee of the Whole Meeting

**8:00 AM - Monday, June 24, 2024**

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

Commissioner Vaughan called the regular meeting of the Committee of the Whole of the County of Tuscola, Michigan, held at the H.H. Purdy Building Board Room, 125 W. Lincoln St., Caro, MI 48723, on Monday, June 24, 2024, to order at 8:00 AM local time.

Roll Call - Clerk Fetting

Commissioners Present In-Person: Thomas Young, Thomas Bardwell, Kim Vaughan, Bill Lutz

Commissioners Absent: Matt Koch

Others Present In-Person: Clerk Jodi Fetting, Eean Lee, Steve Anderson, Mike Miller, Jon Ramirez, Dr. William Morrone, Karly Creguer, Trevor Keyes, Geoffrey Stuart, Debbie Powell, Jim McLoskey, Tyler Ray, Martin Porzondek, Amanda Ertman, Mark Zmierski, Michael Clinesmith, Treasurer Ashley Bennett, John Boggs, Kris Swartzendruber

Also Present Virtual: Tracy Violet, Mary Drier, Mark Haney, Renee Francisco, Brandon Bertram, Cody Horton, Carrie Tabar, Tim Green, Jodi Barrons, Estee Bitzer, Mark Ransford, Linda Strasz, Cindy McKinney-Volz, Krystaria Skakle, Drain Commissioner Bob Mantey, Judy Cockerill, Bob Baxter, Sheriff Glen Skrent, Ashley Gaudett, Barry Lapp, Amy Prill, Angie Daniels, Angie House, Anthony Trevino, Echo Torrez, Katie Robinson, Miranda Weigold, Judge Amy Grace Gierhart

At 8:10 a.m., there were a total of 17 participants attending the meeting virtually.

### **New Business**

1. Presentation of Medical Examiner's Annual Report for 2023 -  
Dr. Morrone, Tuscola County Medical Examiner, reviewed the annual 2023 report. Matter to be placed on the Consent Agenda.
2. Introduction of the New Executive Director of Tuscola County's Economic Development Corporation (EDC) -  
Trevor Keyes, EDC Executive Director, introduced himself to the Board and provided his background related to the position.



3. Michigan State University Extension (MSUe) Update -  
Karly Creguer, MSUe District Manager, introduced members of her team.

Nola Aurenhammer updated the Board regarding the food share program.

Lori Messing is with the food safety program which currently focuses on assisting participants on how to preserve produce.

Kris Swartzendruber explained a program that is available to participants that are dealing with medical conditions where diet is very important.

4. Managed Assigned Counsel Fund Update -  
Geoffrey Stuart, Michigan Indigent Defense Counsel (MIDC) Manager, addressed the deficit that the fund is showing mid-year. There is a current request pending from the State in order to apply to the deficit. Adjustments have been made for the upcoming budget cycle.

5. Animal Control Fund Update - Tyler Ray, Animal Control Director and Neil Hammerbacher, Controller-Administrator

Tyler Ray, Animal Control Director, reviewed the current Animal Control budget and that the grant award for the purchase of the truck was denied causing a shortfall. Commissioner Lutz referenced Motion 2024-M-058 which states the budget amendments were authorized but Commissioner Lutz stated the transfers were not completed. This matter will need to be brought back when Controller-Administrator Hammerbacher returns to discuss the budget matters. The Board discussed dog licenses and the process of issuing the license and who could issue the license. Treasurer Bennett also provided information regarding the collection of dog license fees.

Recessed at 9:54 a.m.

Reconvened at 10:05 a.m.

At 10:05 a.m., there were a total of 27 participants attending the meeting virtually.

6. Friend of the Court Fund Update -

Cindy Hughes, Friend of the Court Director, provided an update to the Board regarding the budget. Controller-Administrator Hammerbacher has switched the budget from cash basis to accrual basis. The current budget does not have the revenue numbers from May included. Also, the Referee position is not going to be refilled. Judge Thane is absorbing those matters in her docket.

7. Acknowledgement of Submitting the Fiscal Year (FY) 2025 County Veteran's Service Fund Grant -

Mark Zmierski, Veterans Affairs Director, provided an update regarding the Veteran's Services Department. He also provided an update as to what the grant that is being applied for would cover. Matter to be placed on the Consent Agenda.

8. Consideration of an Interlocal Agreement to Create a Materials Management Plan, Designate a Planning Agency and Establish a Materials Management Planning Committee -  
Mike Miller, Director of Recycling, explained the draft agreement to establish the multi-county materials management plan. The draft agreement has been submitted to the participating counties and it has been sent to Tuscola County's legal counsel for review. Matter to be placed on Thursday's agenda for a further update if ready.
9. Permission to Search for Funding Opportunities to Equip All Units of Government in Tuscola County with Cloud-Based BS&A Software -  
Eean Lee, Chief Information Officer, explained that Controller-Administrator Hammerbacher would like to research funding opportunities for this project. CIO Lee would be supportive of the project. Matter to be placed on the Consent Agenda.
10. Discussion of Mobile Medical Response (MMR) Services in Tuscola County -  
Kim Vaughan, Chairman of the Board of Commissioners, explained that some jurisdictions participate in funding of MMR although about 6 jurisdictions do not contribute. The non-contributing jurisdictions are still receiving services. The lack of funding contribution is causing budget constraints for MMR and other jurisdictions who are being asked to contribute.

**Old Business**

None

**Finance/Technology**

***Primary Finance/Technology***

1. Monthly Fund Balance Report for May, 2024 -  
Matter to be placed on an upcoming agenda.
2. Federal Awards County Comparison -  
Matter to be placed on an upcoming agenda.

***On-Going and Other Finance***

None

***On-Going and Other Technology***

-Eean Lee, Chief Information Officer, provided an update on various projects:

1. Phone project has been completed and has come in under budget.
2. The quote to digitize building codes blueprints came in at approximately \$330,000.00. CIO Lee believes he can complete the project for much less with the purchase of a new scanner.
3. A request to have an additional person to be trained for OnBase will be submitted as the back-up person took other employment.
4. The stairway on the building is being built at the PSB Building.

**Building and Grounds**

***Primary Building and Grounds***

None

***On-Going and Other Building and Grounds***

None

**Personnel**

***Primary Personnel***

None

***On-Going and Other Personnel***

None

**Other Business as Necessary**

None

At 10:47 a.m., there were a total of 22 participants attending the meeting virtually.

**Public Comment Period**

None

**Adjournment**

Motion by Bill Lutz, seconded by Thomas Young to adjourn the meeting at 10:49 a.m.  
Motion Carried.

Jodi Fetting  
Tuscola County Clerk, CCO



## FY25 COUNTY VETERAN SERVICE FUND GRANT APPLICATION TEMPLATE

This is the only approved template for use in submitting the County Veteran Service Fund (CVSF) grant request.

Definitions to determine the proper individual to list as a contact can be found in the Grant Guidance. Your Authorizing Official is the person able to accept funds and enter the County into agreements and contracts. This is usually the Chairperson of the Board of Commissioners. The Financial Officer and Authorized Official must be different.

### CONTACT INFORMATION

<b>Applicant County</b>	Tuscola County Veterans Affairs		
<b>Total Grant Amount</b>	\$82,113		
<b>SIGMA Vendor Code</b>	VC0048120-001	<b>SIGMA Address Code</b>	

<b>Project Director</b>	Mark Zmierski		
<b>Mailing Address</b>	1309 Cleaver Rd. Caro, MI 48723		
<b>Phone</b>	989 673 -8148		
<b>E-mail Address</b>	mzmierski@tchd.us		

<b>Financial Officer</b>	Ashley Bennett		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 300 Caro, MI 48723		
<b>Phone</b>	989 672- 3890		
<b>E-mail Address</b>	abennett@tuscolacounty.org		

<b>Authorized Official</b>	Kim Vaughan Chairman Tuscola County Board Of Commissioners		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 500 Caro, MI 48723		
<b>Phone</b>	989 672-3710		
<b>E-mail Address</b>	kvaughan@tuscolacounty.org		

All assistance, programming, and service initiatives need to be submitted with separate project narrative, budget narrative, and budget request forms. Please duplicate the Project Detail, Budget Narrative, and Excel request sheets as needed for each initiative/program/salaries your county is seeking funding. Attach pages as needed.

Grant amount requested above is the TOTAL of ALL initiatives/programs/salaries.

## PROJECT DETAIL

<b>Project Title</b>	Flag Initiative
<b>Grant Focus Area</b>	Help bring families in office for Burial Benefits

## PROJECT NARRATIVE

Detailed project narrative must be provided below:

Our goal for the FY 25 Veterans Service Fund Grant is to promote our office by connecting with the widows and families of veterans. By doing this, we aim to build a good relationship with not only the veterans but also their extended families.

To achieve this, we will purchase flags for cemetery plots to promote the burial benefit available to our veterans' families. When a veteran passes away, our office provides qualifying families with a burial benefit to help cover funeral costs. Additionally, we plan to provide each veteran who passes away with a flag and marker for their burial plot. This initiative will encourage family members to visit our office, where our Veteran Service Officers (VSOs) can determine if they qualify for other benefits.

The purchase of these flags also inspires many veterans and their families to volunteer their time and effort to place them. As people drive by the cemeteries and see the flags, we have had veterans and their families contact our office because they noticed the U.S. veteran flag.

We will be providing a 12 by 18 U.S. helmed polycotton flag with a wood dowel and spear tip. Every year, we distribute these flags to be placed on U.S. veterans' graves at local cemeteries. These flags are displayed from spring to Veterans Day and then retired. The placement of the flags is a community event, with many veterans and their families helping. We have had many veterans or widows contact our office after seeing the flags, thanking us for our efforts, and expressing a desire to participate in placing them. This initiative has resulted in increased visits to our office to file claims.

Expected Outcomes:

- Enhanced community engagement and support for veterans and their families.
- Increased awareness and utilization of the burial benefits and other available veteran benefits.
- Strengthened relationships between our office, veterans, and their families.
- Recognition and honor for veterans at their burial sites, fostering a sense of pride and respect within the community.

**BUDGET NARRATIVE/JUSTIFICATION**

Budget Narrative/Justification must be provided below. In addition, an **itemized list** of all expenditures, including salary if applicable, must be provided in the Excel budget templates provided. Add Excel spreadsheets as an attachment for each initiative.

12"x18 American flags to be placed in the US Veteran Holder across all the Cemeteries in Tuscola County = \$11,100.00

US Veteran Markers which 12"x18" American Flags are placed in across all our Cemeteries. = \$3,252.00

5'x8 American Flags for our Veterans Memorial at Tuscola County Veteran Affairs Flag Poles. - \$588.00

PROGRAMMING/INITIATIVE JUSTIFICATION


Programming/initiative justification must be provided below. Describe how the requested programming 1) enhances or increases veteran service provision **over past service provisions**, and 2) connects eligible veterans, servicemembers, dependents or survivors to benefits by an accredited service officer to obtain USDVA health, financial, or memorial benefits.

The Flag Initiative meets the intent of the grant by helping/promoting dependents or survivors to educate and promote memorial benefits or more.

**SUBMISSION OF APPLICATION**

Type an "X" in the box for confirmation of the following statements.

I understand that my County must become registered to do business with the State of Michigan prior to receiving any grant funding. Registration is available at the following website: <a href="http://www.michigan.gov/SIGMAVSS">www.michigan.gov/SIGMAVSS</a> .	X
I understand that remote access to the United States Department of Veterans Affairs computing systems to obtain PIV cards for county veteran services officers must be established no later than September 24, 2025.	X
I understand that my County must submit Michigan Veterans Trust Fund applications for emergency assistance prior to utilizing the County Veteran Service Fund when applicable.	X
I have included itemized budget attachments for each initiative/program/salary request.	X
I have included FY17 and current year county budgets for the organization structure that provides assistance to veterans and/or family members.	X
I understand that I should receive an email confirmation of submission of my application within 24 business hours, and if I do not receive an email confirmation, I should contact the agency for confirmation.	X
I understand that the grant agreement must be signed by the <b>Authorized Official</b> before grant funds can be expended.	X

Signature:   
 Authorized Official

Date: 06/18/2024







## FY25 COUNTY VETERAN SERVICE FUND GRANT APPLICATION TEMPLATE

This is the only approved template for use in submitting the County Veteran Service Fund (CVSF) grant request.

Definitions to determine the proper individual to list as a contact can be found in the Grant Guidance. Your Authorizing Official is the person able to accept funds and enter the County into agreements and contracts. This is usually the Chairperson of the Board of Commissioners. The Financial Officer and Authorized Official must be different.

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<b>Phone</b>	989 673 -8148		
<b>E-mail Address</b>	mzmierski@tchd.us		

<b>Financial Officer</b>	Ashley Bennett		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 300 Caro, MI 48723		
<b>Phone</b>	989 672- 3890		
<b>E-mail Address</b>	abennett@tuscolacounty.org		

<b>Authorized Official</b>	Kim Vaughan Chairman Tuscola County Board Of Commissioners		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 500 Caro, MI 48723		
<b>Phone</b>	989 672-3710		
<b>E-mail Address</b>	kvaughan@tuscolacounty.org		

All assistance, programming, and service initiatives need to be submitted with separate project narrative, budget narrative, and budget request forms. Please duplicate the Project Detail, Budget Narrative, and Excel request sheets as needed for each initiative/program/salaries your county is seeking funding. Attach pages as needed.

Grant amount requested above is the TOTAL of ALL initiatives/programs/salaries.

**PROJECT DETAIL**

<b>Project Title</b>	Office Upgrade Initiative
<b>Grant Focus Area</b>	Providing a welcoming safe atmosphere for Veterans and Families

**PROJECT NARRATIVE**

Detailed project narrative must be provided below:

Our goal for the FY 25 Veterans Service Fund Grant with the Office Upgrade Initiative is to enhance our facilities to better serve our Veterans and community. This initiative aims to make our office more welcoming, professional, and functional, providing Veterans with a secure and convenient environment for their appointments and interactions with our Veteran Service Officers (VSOs).

## BUDGET NARRATIVE/JUSTIFICATION

Budget Narrative/Justification must be provided below. In addition, an **itemized list** of all expenditures, including salary if applicable, must be provided in the Excel budget templates provided. Add Excel spreadsheets as an attachment for each initiative.

### Carport and Security Upgrades

- Run electricity to the carport to install lighting and a temperature-controlled lockbox.
- Use the lockbox to store AEDs ( and van keys, ensuring they are accessible and secure year-round. - \$9539.99

### Teleconference Room Enhancement

- Upgrade the conference room to provide a professional setting for veterans to utilize during their off-site, secure teleconference appointments.
- Wrap the conference room table with the TCVA logo to create a cohesive and professional look.
- Install a wireless keyboard and mouse in the conference room for ease of use during teleconferences. - \$\$2187.47

### Exterior and Interior Signage:

- Install an outside door sign displaying office hours, availability, and contact information.
- Erect custom nine-foot feather banners outside our doors to advertise our services.
- Place parking signs indicating designated parking spots for Veterans.
- Install a sign over the carport where we store our Disabled American Veterans (DAV) vehicles.
- Add a sign next to the doorbell explaining its use for visitors.\$1967.50  
( installation of signs was added to Exterior and Interior Signage).

### Interior Comfort and Functionality

- Provide custom outdoor-indoor floor mats featuring the office logo to enhance the entrance area. \$750.00
- Purchase two new office chairs to improve comfort for our VSOs. \$598.00
- Update wireless keyboard and mouse for one of the VSO's.-\$140.00

## PROGRAMMING/INITIATIVE JUSTIFICATION

Programming/initiative justification must be provided below. Describe how the requested programming 1) enhances or increases veteran service provision **over past service provisions**, and 2) connects eligible veterans, servicemembers, dependents or survivors to benefits by an accredited service officer to obtain USDVA health, financial, or memorial benefits.

These upgrades will help our office improved service, provide a professional environment, making veterans feel more comfortable and respected during their visits. It will also enhanced accessibility with clear and professional signage that will make our office more navigable and approachable for veterans and their families. Also increased security and efficiency. Ensure that necessary equipment and keys are stored securely and are accessible when needed, particularly for the DAV vehicles. The upgraded facilities and signage will attract more veterans to our office, increasing awareness of the benefits and services we provide.

By undertaking these upgrades, we aim to create a welcoming, secure, and professional environment that honors our veterans and enhances the effectiveness of our services. This initiative will enable us to better meet the needs of our community and ensure that veterans receive the support and respect they deserve.

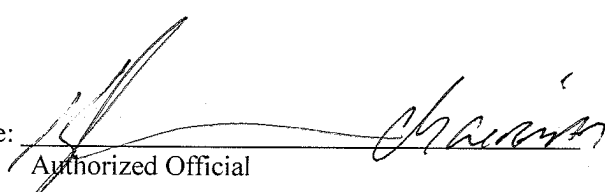
**SUBMISSION OF APPLICATION**

Type an "X" in the box for confirmation of the following statements.

I understand that my County must become registered to do business with the State of Michigan prior to receiving any grant funding. Registration is available at the following website: <a href="http://www.michigan.gov/SIGMAVSS">www.michigan.gov/SIGMAVSS</a> .	X
I understand that remote access to the United States Department of Veterans Affairs computing systems to obtain PIV cards for county veteran services officers must be established no later than September 24, 2025.	X
I understand that my County must submit Michigan Veterans Trust Fund applications for emergency assistance prior to utilizing the County Veteran Service Fund when applicable.	X
I have included itemized budget attachments for each initiative/program/salary request.	X
I have included FY17 and current year county budgets for the organization structure that provides assistance to veterans and/or family members.	X
I understand that I should receive an email confirmation of submission of my application within 24 business hours, and if I do not receive an email confirmation, I should contact the agency for confirmation.	X
I understand that the grant agreement must be signed by the <b>Authorized Official</b> before grant funds can be expended.	X

Signature: \_\_\_\_\_

Authorized Official



Date: \_\_\_\_\_

06/18/2024

**County Veteran Service Fund Grant  
Budget Request**

One initiative per page. Make additional sheets for each initiative.			
Applicant County	Grant Number	SIGMA Vendor Code	
Tuscola County Veterans Affairs	GN- 200000001875	CV0048120-001	
<b>I. Project / Initiative Name</b>			
Office Upgrade Initiative			
<b>II. Project Total (Amount requested for this initiative)</b>			
			15,182.96
<b>III. Expenditure Details</b>			
Item / Service Description	Quantity	Cost Per Unit	Cost
Wall Graphic for Conference Room	1	\$1,112.47	\$1,112.47
Custom Table Wrap for Conference Room with Logo	1	\$375.00	\$375.00
Door Sign with Hours of Availablity	1	\$140.00	\$140.00
Custom Feather Banners 9'	2	\$356.50	\$713.00
Parking Signs Showing Veterans Parking with Arrow	1	\$225.00	\$225.00
Carport Sign over the Gable	1	\$689.50	\$689.50
Sign next to DoorBell Explaining to Push Button	1	\$200.00	\$200.00
Temperature Control Lockbox	1	\$889.99	\$889.99
Custom Outdoor/Indoor Floor Matt With our Logo	2	\$375.00	\$750.00
Lubar Support Work Chairs	2	\$299.00	\$598.00
Intalling all Signs and Graphics and Table Wrap	1	\$560.00	\$560.00
Wireless Keyboard and Mouse	2	\$140.00	\$280.00
			\$0.00
<b>Electric to the Carport and Installing Temp. Control Box</b>			\$0.00
Borrowing of Coduit to Building	1	\$1,990.00	\$1,990.00
Material for Borrowing	1	\$1,210.00	\$1,210.00
Installing of Wires and Mount New Electrical Panel			\$0.00
Material	1	\$950.00	\$950.00
Labor	1	\$800.00	\$800.00
Wiring Carport with Lights and Plugs			\$0.00
Material	1	\$600.00	\$600.00
Labor	1	\$800.00	\$800.00
Install Conduit Inside Main Building to Panel			\$0.00
Pull and Install Wiring/ Labor	1	\$900.00	\$900.00
Material	1	\$500.00	\$500.00
Installing and Wiring Post for temperture Controlled Box	1	\$500.00	\$500.00
Material	1	\$400.00	\$400.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
		<b>Total</b>	\$15,182.96



# FY25 COUNTY VETERAN SERVICE FUND GRANT APPLICATION TEMPLATE

This is the only approved template for use in submitting the County Veteran Service Fund (CVSF) grant request.

Definitions to determine the proper individual to list as a contact can be found in the Grant Guidance. Your Authorizing Official is the person able to accept funds and enter the County into agreements and contracts. This is usually the Chairperson of the Board of Commissioners. The Financial Officer and Authorized Official must be different.

## CONTACT INFORMATION

<b>Applicant County</b>	Tuscola County Veterans Affairs		
<b>Total Grant Amount</b>	\$82,113		
<b>SIGMA Vendor Code</b>	VC0048120-001	<b>SIGMA Address Code</b>	

<b>Project Director</b>	Mark Zmierski		
<b>Mailing Address</b>	1309 Cleaver Rd. Caro, MI 48723		
<b>Phone</b>	989 673 -8148		
<b>E-mail Address</b>	mzmierski@tchd.us		

<b>Financial Officer</b>	Ashley Bennett		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 300 Caro, MI 48723		
<b>Phone</b>	989 672- 3890		
<b>E-mail Address</b>	abennett@tuscolacounty.org		

<b>Authorized Official</b>	Kim Vaughan Chairman Tuscola County Board Of Commissioners		
<b>Mailing Address</b>	125 W Lincoln St. Ste. 500 Caro, MI 48723		
<b>Phone</b>	989 672-3710		
<b>E-mail Address</b>	kvaughan@tuscolacounty.org		

All assistance, programming, and service initiatives need to be submitted with separate project narrative, budget narrative, and budget request forms. Please duplicate the Project Detail, Budget Narrative, and Excel request sheets as needed for each initiative/program/salaries your county is seeking funding. Attach pages as needed.

Grant amount requested above is the TOTAL of ALL initiatives/programs/salaries.



**PROJECT DETAIL**

<b>Project Title</b>	Advertising and Promotional Initiative
<b>Grant Focus Area</b>	Advertising in our community to help connect Veterans to benefits

**PROJECT NARRATIVE**

Detailed project narrative must be provided below:

Our Advertising Initiative is vital to reaching the majority of our Veterans who are over the age of 70. Over 50% of our Veterans are in this group, and they do not use social media or the internet. We are also doing Internet based advertisement, for the younger Veteran population in our County. By utilizing the CVSF Grant we have been able to continuously meet more and more new Veterans who have never had any contact with our Veterans Affairs Office. Because of the CVSF Grant we are able to procure benefits for these Veterans and their families, such as compensation, signing them up for VA healthcare, burial benefits, etc.

With our promotional items we go out in the community by going to local events and use these items as giveaways. All promotional items have our contact information to make it easier for Veterans and their families to reach out. Our plan is to attend as many local county community events, and reach out to as many Veterans, family of Veterans and Widows as possible. In doing this, we will be able to build good relationships with not only the Veterans, and our community partners. In return this will also give us the opportunity to connect with the Veteran and have them be able to come in office to see what benefits they would qualify for, or to do a benefit check

## BUDGET NARRATIVE/JUSTIFICATION

Budget Narrative/Justification must be provided below. In addition, an **itemized list** of all expenditures, including salary if applicable, must be provided in the Excel budget templates provided. Add Excel spreadsheets as an attachment for each initiative.

Our goal for the Advertising and Promotional Initiative is to promote Tuscola County Veteran Affairs in a larger scale to reach out to as many Veterans, family of Veterans and Widows as possible. Our office feels that advertising in the Newspaper or promoting our office with good quality items that can be utilized and are readily available has been very successful. We find this is the best way to reach Veterans and their families, and educating them on what our office can do for them. We receive many calls inquiring, and in return we have them come into our office, and our accredited VSO's can advise, assist, and advocate for them. We are requesting funding for various platforms.

### Advertising:

#### Newspaper -

25000 Flyers inserted into local newspaper rotating different zip codes.

Flyers- \$1290.75 Insertion of flyers \$900.00

Burial Ad 3X's per month- 1440.00

10 full Front covers of the Shoppers Advantage or Cass Trader \$6,250.00

Veterans Day Ad in November and Memorial Day Ad in May \$300.00

Office Uniforms with Logo- 450.00

### Promotional Items:

Custom T shirts With Office and Contact Information- \$5175.00

Custom Long Sleeve shirts with Office Information - \$2,175.00

Lanyards custom with branches of service and Office Information \$4990.00

Custom Hats with Office Logo -\$3000.00

Rubber Wristband - \$792.00

Challenge Coins with Office Information - \$5775.00

US Flag pins- \$1442.25

Custom Office Cards Sympathy /Thank you/ In Memory- \$990.00

2025 Custom Calendars with Local Veteran Events- \$3250.00

Sticky Note pads with Office Info -\$495.00

DAV Vehicle Wraps - \$2500.00

Office Pens with Logo and Office Information- \$900.00

Coffee Cups with Office Information- \$1900.00

Pocket Planner with Office info and Contact Information- \$2000.00

2 DAV Ford Flex Transportation Vehicles Wrapped and old Removed- \$2800.00

Multi Sleeve Wallet with Office Logo- \$2000.00

Branch Specific Large Bumper Stickers w/ Office Information- \$1175.00

The Budget Request has a detailed breakdown of all items.

## PROGRAMMING/INITIATIVE JUSTIFICATION

Programming/initiative justification must be provided below. Describe how the requested programming 1) enhances or increases veteran service provision **over past service provisions**, and 2) connects eligible veterans, servicemembers, dependents or survivors to benefits by an accredited service officer to obtain USDVA health, financial, or memorial benefits.

We are requesting funding for Advertisement and Promotional Items due to the amazing results we have had in previous years. We feel these types of outreach enhances the numbers of Veterans that come to the office to see an accredited VSO's and receive the benefits they deserve.

**SUBMISSION OF APPLICATION**

Type an "X" in the box for confirmation of the following statements.

I understand that my County must become registered to do business with the State of Michigan prior to receiving any grant funding. Registration is available at the following website: <a href="http://www.michigan.gov/SIGMAVSS">www.michigan.gov/SIGMAVSS</a> .	X
I understand that remote access to the United States Department of Veterans Affairs computing systems to obtain PIV cards for county veteran services officers must be established no later than September 24, 2025.	X
I understand that my County must submit Michigan Veterans Trust Fund applications for emergency assistance prior to utilizing the County Veteran Service Fund when applicable.	X
I have included itemized budget attachments for each initiative/program/salary request.	X
I have included FY17 and current year county budgets for the organization structure that provides assistance to veterans and/or family members.	X
I understand that I should receive an email confirmation of submission of my application within 24 business hours, and if I do not receive an email confirmation, I should contact the agency for confirmation.	X
I understand that the grant agreement must be signed by the <b>Authorized Official</b> before grant funds can be expended.	X

Signature:   
 Authorized Official

Date: 06/18/2024

**County Veteran Service Fund Grant  
Budget Request**

<b>One initiative per page. Make additional sheets for each initiative.</b>			
<b>Applicant County</b>	<b>Grant Number</b>	<b>SIGMA Vendor Code</b>	
Tuscola County Veteran Affairs	GN- 200000001875	CV0048120-001	
<b>I. Project / Initiative Name</b>			
Advertising /Promotional Initiative			
<b>II. Project Total (Amount requested for this initiative)</b>			
			51,990.00
<b>III. Expenditure Details</b>			
<b>Item / Service Description</b>	<b>Quantity</b>	<b>Cost Per Unit</b>	<b>Cost</b>
Printing of 25000 Flyers Including Design	25000	\$0.05	\$1,290.75
Insertion of Flyers Rotating Zipcodes Each Time	5	\$180.00	\$900.00
Burial Ads 3x Per month for November to August	30	\$48.00	\$1,440.00
5 Front Cover of Cass River Trader	5	\$625.00	\$3,125.00
5 Front Covers of the Shoppers Advantage	5	\$625.00	\$3,125.00
Veterans Day Ad in November 2024	1	\$150.00	\$150.00
Memorial Day Ad May 2025	1	\$150.00	\$150.00
Office Uniforms with Logo	10	\$45.00	\$450.00
			\$0.00
<b>On All Printed Items</b>			\$0.00
<b>(Funded in whole or in part by the Michigan Veterans Affairs Agency )</b>			\$0.00
Custom T shirts With Office and Contact Information	450	\$11.50	\$5,175.00
Custom Long Sleeve shirts with Office Info	150	\$14.50	\$2,175.00
Lanyards custom with branches of service and office info	1000	\$4.99	\$4,990.00
Custom Hats with Office Logo	200	\$15.00	\$3,000.00
Rubber Wristband	800	\$0.99	\$792.00
Challenge Coins with Office Info	700	\$8.25	\$5,775.00
US Flag pins	641	\$2.25	\$1,442.25
Custom Office cards Sympothy /Thank you/ In Memory	1000	\$0.99	\$990.00
2025 Custom Calendars	500	\$6.50	\$3,250.00
Sticky Note pads with Office Info	500	\$0.99	\$495.00
DAV Vehivhle Wraps	2	\$1,250.00	\$2,500.00
Office Pens with Logo and Office Info	500	\$1.80	\$900.00
Coffee Cups with Office Info	500	\$3.80	\$1,900.00
Pocket Planner with Office info and Contact Information	500	\$4.00	\$2,000.00
2 DAV Ford Flex Transportation Vehicles Wrapped	2	\$700.00	\$1,400.00
2 Dav Ford Flex Transportation Vehicles Old Wrap Removed	2	\$700.00	\$1,400.00
Multi Sleeve Wallet	500	\$4.00	\$2,000.00
Branch Specific Large bumper Stickers w/ Office Info	500	\$2.35	\$1,175.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
		<b>Total</b>	<b>\$51,990.00</b>

# BUDGET STATUS REPORT

Fund 295 VOTED VETERANS  
Department 446 CONTROL  
Tuscola County  
Period Ending Date: December 31, 2017

Account Number Account Name Fiscal Year	Previous Actual	Current Year Appropriated Budget	Current Year Total Amended Budget	Month-to-date Actual	Current Year-to-date Actual	Current Budget Balance	Percentage Spent/Received
446-402-000 CURRENT/DELINQUENT TAXES	240,140.88	249,542.00	249,542.00	73.62	238,699.62	10,842.38	95.66%
446-402-891 CURRENT TAX WIND REVENUE	56,605.65	43,832.00	43,832.00	0.00	54,396.36	-10,564.36	124.10%
446-539-000 VETERANS STATE GRANT	2,473.39	0.00	15,000.00	0.00	15,000.00	0.00	100.00%
446-665-000 INTEREST REVENUE	593.97	0.00	1,000.00	376.69	1,624.06	-624.06	162.41%
Revenue Total	299,813.89	293,374.00	309,374.00	450.31	309,720.04	-346.04	100.11%
Expenses							
446-700-000 WAGE/FRINGE HD	83,665.46	97,000.00	97,000.00	23,697.00	105,270.93	-8,270.93	108.53%
446-727-000 SUPPLIES	6,966.11	6,231.00	6,231.00	5,750.00	10,278.81	-4,047.81	164.66%
446-801-000 COMPUTER/CONTRACTUAL	0.00	0.00	5,100.00	0.00	5,096.69	3.31	99.94%
446-802-000 LEGAL	1,396.04	0.00	1,000.00	178.93	955.30	44.70	95.53%
446-809-000 MEMBERSHIP AND SUBSCRIPTIONS	165.00	110.00	110.00	110.00	242.00	-132.00	220.00%
446-833-000 VETERANS BURIAL	7,750.00	10,000.00	10,000.00	600.00	8,525.00	1,475.00	85.25%
446-851-000 PHONE	1,548.69	1,800.00	1,800.00	484.00	2,159.98	-359.98	120.00%
446-961-000 MILITAGE	0.00	1,620.00	1,620.00	0.00	759.38	860.62	46.88%
446-965-910 LIABILITY INSURANCE	174.32	970.00	970.00	287.00	310.11	659.89	31.97%
446-991-000 ESCROW PORTION OF WIND REVENUE	0.00	10,450.00	10,450.00	0.00	0.00	10,450.00	0.00%
446-901-000 ADVERTISING	927.85	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
446-931-000 REPAIRS AND MAINTENANCE	854.74	0.00	0.00	0.00	0.00	0.00	0.00%
446-934-000 EQUIPMENT MAINTENANCE	881.87	400.00	400.00	165.00	375.81	24.19	93.95%
446-935-000 OFFICE FURNITURE/EQUIPMENT	1,205.15	6,700.00	6,700.00	2,402.00	2,402.00	4,298.00	35.85%

# BUDGET STATUS REPORT

Fund 295 VOTED VETERANS  
Department 446 CONTROL

Tuscola County  
Period Ending Date: December 31, 2017

Account Number Account Name	Previous Actual	Current Year Appropriated Budget	Current Year Total Amended Budget	Month-to-date Actual	Current Year-to-date Actual	Current Budget Balance	Percentage Spent/Received
446-996-000 JUSTICE DATA SYSTEM	0.00	0.00	0.00	0.00	650.00	-650.00	100.00%
446-940-000 SPACE RENT	4,369.80	4,629.00	0.00	0.00	0.00	0.00	0.00%
446-957-000 TRAINING	1,845.16	1,000.00	1,000.00	0.00	403.13	596.87	40.31%
446-984-000 REFUNDS & REBATES	0.00	0.00	70.00	0.00	65.20	4.80	93.14%
446-985-101 GF LOAN PAYBACK ON ADVANCE	34,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
446-991-000 VETERANS VAN	16,072.60	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00%
446-999-101 INDIRECT COST GF (NON SPACE)	0.00	0.00	451.00	0.00	451.00	0.00	100.00%
446-999-102 INDIRECT COSTS GF (SPACE)	0.00	0.00	2,967.00	0.00	2,967.00	0.00	100.00%
446-999-221 INDIRECT COST HEALTH DEPT	27,350.41	25,200.00	25,200.00	5,414.00	24,131.14	1,068.86	95.78%
446-999-293 TRANSFER SOLDIERS RELIEF	40,000.00	40,000.00	40,000.00	0.00	40,000.00	0.00	100.00%
Expenses Total	228,803.20	223,810.00	228,569.00	39,087.93	205,043.48	23,525.52	89.71%
CONTROL Dept Total	70,010.69	69,764.00	80,805.00	-36,637.62	104,676.56	-23,871.56	129.54%
Revenues Total	299,813.89	293,374.00	309,374.00	450.31	309,720.04	-346.04	100.11%
Expenses Fund Total	229,803.20	223,810.00	228,569.00	39,087.93	205,043.48	23,525.52	89.71%
Net (Rev/Exp)	70,010.69	69,764.00	80,805.00	-38,637.62	104,676.56	-23,871.56	
Beginning/Adjusted Balance	70,490.27	+	YTD Revenues 309,720.04	-	YTD Expenses 205,043.48	=	Current Fund Balance 175,166.83

Fund 295 - VOTED VETERANS

Revenues

Dept 100 - CONTROL

295-100-402.000	CURRENT/DELINQUENT TAXES	313,329.00	313,329.00	0.00
295-100-402.891	CURRENT TAX WIND REVENUE	58,877.00	58,877.00	0.00
295-100-665.000	INTEREST REVENUE	700.00	700.00	0.00

Total Dept 100 - CONTROL		372,906.00	372,906.00	0.00
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TOTAL REVENUES		372,906.00	372,906.00	0.00
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Expenditures

Dept 100 - CONTROL

12/15/2023 10:12 AM

REVENUE AND EXPENDITURE REPORT FOR TUSCOLA COUNTY

Page: 23/31

User: tcfababid

PERIOD ENDING 01/31/2024

DB: Tuscola County

GL NUMBER	DESCRIPTION	2024	2024	ACTIVITY FOR
		ORIGINAL BUDGET	AMENDED BUDGET	MONTH 01/31/2024 INCREASE (DECREASE)
Fund 295 - VOTED VETERANS				
Expenditures				
295-100-700.000	WAGE/FRINGS HD	301,274.00	301,274.00	0.00
295-100-727.000	SUPPLIES, PRINTING & POSTAGE	2,655.00	3,655.00	0.00
295-100-801.000	COMPUTER/CONTRACTUAL	3,472.00	3,472.00	0.00
295-100-809.000	MEMBERSHIP AND SUBSCRIPTIONS	300.00	300.00	0.00
295-100-801.000	PHONE	942.00	942.00	0.00
295-100-861.000	MILEAGE	376.00	376.00	0.00
295-100-865.910	LIABILITY INSURANCE	1,880.00	1,880.00	0.00
295-100-901.000	ADVERTISING	500.00	500.00	0.00
295-100-934.000	EQUIPMENT MAINTENANCE	505.00	505.00	0.00
295-100-940.000	SPACE RENT	14,381.00	14,381.00	0.00
295-100-955.000	MISC EXPENSE	40.00	40.00	0.00
295-100-957.000	TRAINING	1,632.00	1,632.00	0.00
295-100-999.101	INDIRECT COST SF (NON SPACE)	3,733.00	3,733.00	0.00
295-100-999.201	INDIRECT COST HEALTH DEPT	73,151.00	73,151.00	0.00
Total Dept 100 - CONTROL		405,843.00	405,843.00	0.00
TOTAL EXPENDITURES		405,843.00	405,843.00	0.00
Fund 295 - VOTED VETERANS:				
TOTAL REVENUES		372,906.00	372,906.00	0.00
TOTAL EXPENDITURES		405,843.00	405,843.00	0.00
NET OF REVENUES & EXPENDITURES		(32,937.00)	(32,937.00)	0.00
BEG. FUND BALANCE		73,500.86	73,500.86	
END FUND BALANCE		42,563.86	42,563.86	



Fund 215 FRIEND OF THE COURT

GL Number	Description	PERIOD ENDED 05/31/2023	PERIOD ENDED 05/31/2024
*** Assets ***			
215-000-001.000	CASH - CHECKING	(148,175.09)	(86,107.79)
215-000-040.000	ACCOUNTS RECEIVABLE	(102,093.63)	0.00
215-000-078.000	DUE FROM STATE	104,386.43	133,011.90
215-000-079.000	DUE FROM FEDERAL GOV'T	0.00	0.00
215-000-080.000	PREPAID EXPENSE	0.00	0.00
215-000-082.000	FOC RECOVERY	0.00	0.00
215-000-084.000	DUE FROM OTHER FUNDS	0.00	0.00
<b>Total Assets</b>		<b>(145,882.29)</b>	<b>46,904.11</b>
*** Liabilities ***			
215-000-202.000	ACCOUNTS PAYABLE	0.00	0.00
215-000-202.100	ACCOUNTS PAYABLE/UNEMPLOYMENT	0.00	0.00
215-000-214.000	DUE TO OTHER FUNDS	0.00	0.00
215-000-257.000	PAYROLL ACCRUAL	0.00	10,404.78
215-000-267.000	RECEIPTS REFUNDABLE	0.00	0.00
215-000-275.602	OVERPAYMENT OF COURT COST	0.00	0.00
215-000-276.000	RECEIPTS REFUNDABLE	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>10,404.78</b>
*** Fund Balance ***			
215-000-390.000	FUND BALANCE	2,113.15	0.63
<b>Total Fund Balance</b>		<b>2,113.15</b>	<b>0.63</b>
<b>Beginning Fund Balance</b>		<b>2,113.15</b>	<b>0.63</b>
<b>Net of Revenues VS Expenditures</b>		<b>(147,995.44)</b>	<b>36,498.70</b>
<b>Ending Fund Balance</b>		<b>(145,882.29)</b>	<b>36,499.33</b>
<b>Total Liabilities And Fund Balance</b>		<b>(145,882.29)</b>	<b>46,904.11</b>

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	END BALANCE	2024		YTD BALANCE	ACTIVITY FOR
		12/31/2023	ORIGINAL	2024	05/31/2024	MONTH 05/31/2024
		NORMAL (ABNORMAL)	BUDGET	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)
Fund 215 - FRIEND OF THE COURT						
Revenues						
Dept 100 - CONTROL						
215-100-561.000	MEDICAL INCENTIVES	11,946.26	15,000.00	15,000.00	5,790.34	3,061.70
215-100-563.000	ARREST AND TRANSPORT FEES	1,382.92	1,200.00	1,200.00	797.56	185.09
215-100-564.000	CO-OP REIMBURSEMENT PROGRAM	534,000.65	600,000.00	600,000.00	242,943.75	151,627.62
215-100-564.001	GF/GP PAYMENTS (STATE)	41,803.74	40,000.00	40,000.00	11,157.96	11,157.96
215-100-566.000	PERFORMANCE INCENTIVE	63,339.00	60,000.00	60,000.00	34,314.00	17,408.00
215-100-609.000	FOC STATUTORY FEES	32,896.14	45,000.00	45,000.00	15,472.60	2,715.91
215-100-650.000	NON IV-D ORDER ENTRY FEES	16,080.00	15,000.00	15,000.00	5,040.00	880.00
215-100-651.000	IV-D ORDER ENTRY FEES	760.00	600.00	600.00	440.00	0.00
215-100-665.000	INTEREST EARNED	0.00	20.00	20.00	0.00	0.00
215-100-676.000	REIMBURSEMENTS	28.00	0.00	0.00	3.00	3.00
215-100-699.101	OPERATING TRANSFERS IN-GENERAL	434,480.00	432,970.00	432,970.00	216,485.00	0.00
Total Dept 100 - CONTROL		1,136,716.71	1,209,790.00	1,209,790.00	532,444.21	187,039.28
TOTAL REVENUES		1,136,716.71	1,209,790.00	1,209,790.00	532,444.21	187,039.28
Expenditures						
Dept 100 - CONTROL						
215-100-703.000	SALARIES SUPERVISION	81,205.94	82,422.00	84,895.00	35,892.90	7,509.87
215-100-704.000	SALARIES PERMANENT	473,627.14	490,244.00	504,951.00	177,369.61	37,122.79
215-100-704.030	DISABILITY PLAN	4,623.74	4,824.00	4,973.00	1,885.81	343.28
215-100-706.000	SALARIES-OVERTIME	0.00	0.00	0.00	24.46	0.00
215-100-710.000	WORKERS COMPENSATION	11,121.01	16,541.00	17,695.00	6,394.10	1,746.48
215-100-711.000	HEALTH & DENTAL INSURANCE	231,860.56	208,120.00	208,120.00	101,682.71	22,109.04
215-100-715.000	F.I.C.A.	40,455.07	43,809.00	45,123.00	15,421.77	3,227.42
215-100-717.000	LIFE INSURANCE	323.86	296.00	296.00	118.45	22.34
215-100-718.000	RETIREMENT	40,812.65	77,563.00	77,563.00	31,129.36	6,501.16
215-100-718.100	POB IN LIEU OF RETIREMENT	30,333.28	30,816.00	30,816.00	12,768.17	2,553.68
215-100-727.000	SUPPLIES, PRINTING & POSTAGE	7,594.44	10,000.00	10,000.00	6,503.31	95.94
215-100-801.050	PROFESS/CONTRACTED SERVICES	10,181.20	9,000.00	9,000.00	2,363.60	48.00
215-100-809.000	MEMBERSHIPS & SUBSCRIPTIONS	1,057.00	2,000.00	2,000.00	375.00	0.00
215-100-851.000	TELEPHONE	459.95	500.00	500.00	194.91	38.42
215-100-861.000	TRAVEL	2,101.66	5,000.00	5,000.00	159.06	159.06
215-100-863.000	INVESTIGATIONS	0.00	200.00	200.00	0.00	0.00
215-100-934.000	OFFICE EQUIP. REPAIR & MAINT.	0.00	500.00	500.00	0.00	0.00
215-100-955.000	MISCELLANEOUS	0.00	500.00	500.00	0.00	0.00
215-100-956.000	BANK CHARGES	300.00	300.00	300.00	0.00	0.00
215-100-957.000	EMPLOYEE TRAINING	270.00	2,500.00	2,500.00	70.00	0.00
215-100-970.010	EQUIPMENT PURCHASES	0.00	500.00	500.00	0.00	0.00
215-100-990.000	DEBT PAYMENTS	819.73	1,000.00	1,000.00	354.79	0.00
215-100-999.101	INDIRECT COSTS - FOC	201,682.00	206,475.00	206,475.00	103,237.50	0.00
Total Dept 100 - CONTROL		1,138,829.23	1,193,110.00	1,212,907.00	495,945.51	81,477.48
TOTAL EXPENDITURES		1,138,829.23	1,193,110.00	1,212,907.00	495,945.51	81,477.48
Fund 215 - FRIEND OF THE COURT:						
TOTAL REVENUES		1,136,716.71	1,209,790.00	1,209,790.00	532,444.21	187,039.28
TOTAL EXPENDITURES		1,138,829.23	1,193,110.00	1,212,907.00	495,945.51	81,477.48
NET OF REVENUES & EXPENDITURES		(2,112.52)	16,680.00	(3,117.00)	36,498.70	105,561.80

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	END BALANCE		2024		YTD BALANCE		ACTIVITY FOR	
		NORMAL	(ABNORMAL)	ORIGINAL	BUDGET	AMENDED BUDGET	NORMAL	(ABNORMAL)	INCREASE
Fund 215 - FRIEND OF THE COURT									
BEG. FUND BALANCE		2,113.15		0.63		0.63		0.63	
END FUND BALANCE		0.63		16,680.63		(3,116.37)		36,499.33	



## Thursday's Agenda

1 message

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**Cindy McKinney-Volz** <volzc@tuscolacounty.org>

Mon, Jun 24, 2024 at 10:32 AM

To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>, Renee Francisco <renee@tuscolacounty.org>

Hello,

Will you please add Judge Gierhart on the agenda for Thursday? Please and thank you.

Cindy McKinney-Volz  
Deputy Court Administrator  
[440 North State Street](#)  
[Caro, MI 48723](#)  
(989) 672-3772

STATE OF MICHIGAN  
TUSCOLA COUNTY COURTS



*Honorable Amy Grace Gierhart*  
Chief Judge

**Sheila Long**  
Court Administrator

CARO, MICHIGAN 48723-1594  
Phone: (989) 673-3330  
Fax: (989) 672-2169

**Cindy McKinney-Volz**  
Deputy Court Administrator

Date: 6-10-2024

To: Tuscola Count Board of Commissioners  
Neil Hammerbacher, County Administrator

From: Hon. Amy Grace Gierhart, Chief Judge

Re: Vehicle Purchase for Juvenile Probation

I am requesting approval to purchase a new vehicle for the Juvenile Probation Department and to sell the oldest vehicle in their fleet. The funds would come from the Child Care Motor Pool Fund (676 Fund). The fund balance as of May 31, 2024 was \$33,282.04.

Linda Strasz received three quotes from different dealerships and has chosen the 2024 GMC Terrain from Bell-Wasik priced at \$29,208.00.

The Juvenile Probation Department's 2008 Ford Taurus SEL vehicle can be sold per the county's policy with the funds generated from the sale going back into the Child Care Motor Pool Fund (676 Fund).

Thank you for your consideration.



Tuscola County

Neil Hammerbacher &lt;nhammerbacher@tuscolacounty.org&gt;

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**Agenda Item for Vehicle Purchase for Juvenile Probation**

2 messages

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**Neil Hammerbacher** <nhammerbacher@tuscolacounty.org>  
To: Sheila Long <slong@tuscolacounty.org>

Tue, Jun 18, 2024 at 9:02 AM

Hi Sheila,

I am in receipt of Judge Gierhart's request to purchase a new vehicle for Juvenile Probation. In reading the County's current purchasing policy, section 2.14 D says purchases of \$20,000 or greater require Closed Sealed Bids. Other sections allude to the Board of Commissioners having the authority to suspend certain provisions of the purchasing policy. Is Judge Gierhart requesting the Board of Commissioners to suspend the requirement to obtain Closed Sealed Bids for this purchase? The money is there, so that's not an issue. Please let me know.

Thank you,

--

**Neil Hammerbacher, CPA, CPM**

**Neil Hammerbacher, CPA, CPM**  
**Tuscola County Controller-Administrator**  
125 W Lincoln St, Suite 500  
Caro, MI 48723  
nhammerbacher@tuscolacounty.org  
voice 989-672-3710  
fax 989-672-4011

*Visit us Online for County Services @ [www.tuscolacounty.org](http://www.tuscolacounty.org)*

**CONFIDENTIALITY NOTICE**

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**Neil Hammerbacher** <nhammerbacher@tuscolacounty.org>  
To: Cindy McKinney-Volz <volzc@tuscolacounty.org>

Tue, Jun 18, 2024 at 9:04 AM

Hi Cindy,

Apparently Sheila is out for a few days. Can you get an answer for me on this?

Thank you,

[Quoted text hidden]

Sealed Bids purchase procedures are used when estimated value of the purchase of awarded contract is equal to or greater than the Simplified Acquisition Threshold. Federal and DPI Simplified Acquisition Threshold is \$250,000 (2 CFR §200.88).



# **Tuscola County Office of Emergency Management**

A division of the Tuscola County Sheriff's Office



## **Tuscola County LETPA – FY 2022 Akron/Gagetown/Vassar Police Department MDT Project**

### **Part 1-Laptops and Docks**

IIS-22-04a

The Law Enforcement Terrorism Prevention Activities group awarded Tuscola County \$32,000.00 from the FY 2023 Homeland Security Grant Program for the purchase of new MDTs for the Akron Police Department (x1), Gagetown Police Department (x1), and the Vassar Police Department (x4)

In working within the confines of the county purchase policy and the directives from the Homeland Security Grant Programs, the following quotes were obtained for this project:

It should be noted that as required for any HSGP purchase, a quote must be obtained from a federally recognized socio-economic group vendor. I reached out to two of these vendors, VCloud Services, who I have obtained quotes from in the past, which acknowledged the email request but never provided an updated quote. The second was Ocean, Inc. provided a quote via a company called Exonnex.

### **Dell 5430 Rugged Touch Laptop (CLEMIS Specifications); Quantity: 6**

Dell (Oakland Co. Contract Price)	CDW-G (MiDEAL contract)	Exonnex (Ocean Inc)
\$14,598.00	\$21,900.00	\$23,501.80

*Purchase the above items from Dell, lowest price at \$14,598.00*





**Tuscola County Office of Emergency Management**

A division of the Tuscola County Sheriff's Office



**Havis DS-Dell-426-3 Docking Stations; Quantity: 6**

Dell (Oakland Co. Contract Price)	CDW-G (Mi-DEAL contract)	Valor Outfitters
\$3,967.98	\$5,700.00	\$6,475.46

*Purchase the above items from Dell, lowest price at \$3,967.98*

With your approval, I can now submit the purchase request to our regional planner, who in turn submits it to our regional fiduciary for their approval.

Keep in mind this project is 100% reimbursed out of the FY 2022 HSGP..

Respectfully,

Deputy Steven Anderson

Savings	\$22,498.02
<b>Subtotal (12)</b>	<b>\$18,565.98</b>
Estimated Shipping	\$0.00
<b>Total</b>	<b>\$18,565.98</b>

**Details**

Tuscola County EM  
 Quote number # 3000178196777  
 Created June 17, 2024  
 Expires July 17, 2024  
 Created by  
 tcemanderson@tuscolacounty.org  
 Authorized buyer Steve Anderson

**Billing**

**Order contact**  
 Steven Anderson Tuscola County  
 Contract Code: C000000009850  
 Customer agreement number:  
 071B6600111  
 Phone number: (989) 673-5181  
 Additional::  
 tcemanderson@tuscolacounty.org

**Billing information**  
 ROBERT BAXTER  
 TUSCOLA COUNTY  
 420 COURT ST, CARO, MI, 48723-1698  
 Customer number: 16873232  
 Phone number: (989) 673-8161 ext. 2225  
 Additional::  
 TCEMANDERSON@TUSCOLACOUNTY.ORG

**Tax exemption**  
 I am tax exempt

**Shipping**

**Shipping information**  
 Steve Anderson  
 Tuscola County Sheriff's Office  
 420 court st, Caro, MI, 48723  
 Phone number: (989) 673-5181  
 Additional::  
 tcemanderson@tuscolacounty.org

**Delivery method**  
 FREE Standard Delivery

**Trade compliance**  
 No, I will not be exporting

**Payment method**

*IIS -22-04a*  
*R3 2022-80-0054*

*Quote #1*  
*Laptops + Perks*

**Items**

**Quantity**

**Unit Price**

**Item total**



Latitude 5430 Rugged

6

\$5,940.00

\$35,640.00

Discounted unit price: \$2,433.00  
 Contract Code: C000000009850  
**Estimated Delivery**  
 FREE Standard Delivery to 48723 by Thursday,  
 July 18, 2024  
 Catalog Number: 84 / rrc1296685-7161059

Category	Description	Code	SKU	ID
Base	Latitude 5430 Rgd, XCTO	G3VZ8JS	[210-BCFW]	1
Processor	11th Gen Intel® Core™ i7-1185G7, vPro® (12 MB cache, 4 cores, 8 threads, 3.00 GHz to 4.30 GHz Turbo)	G2NRMBT	[379-BERR]	146
Operating System	Windows 11 Pro, English, French, Spanish	G0Y1P9E	[619-AQLP]	11
Office Productivity Software	Activate Your Microsoft 365 For A 30 Day Trial	GC70FJV	[658-BCSB]	1002
Base Options	Intel® Core™ vPro i7-1185G7 with Iris Xe Graphics	GGTACJ9	[338-CCRL]	149
Systems Management	ME Lockout MOD - Manageability	G9FVJ6U	[631-ADED]	49
Memory	16 GB: 2 x 8 GB, DDR4, 3200 MT/s	GWHU8GC	[370-AGTH]	3
Hard Drive	256 GB, M.2, PCIe NVMe, SSD, Class 35	G6DHVL1	[400-BMSB]	8
LCD	14" Touch 1100 nits WVA FHD (1920 x 1080) 100% sRGB Anti-Glare, Outdoor Viewable, Passive Pen	G6NDEXI	[391-BGGI]	760
Keyboard	English US RGB Backlit Sealed Internal keyboard	GS4ADVL	[583-BILF]	4
Mouse	No Mouse	G8043UZ	[570-AADK]	12
Driver	Intel AX210 WLAN Driver	G5MSY4Q	[555-BHCC]	7

Category	Description	Code	SKU	ID
Wireless	Intel® AX210, 2x2, 802.11ax, Bluetooth® wireless card	GI3D0B5	[555-BHCH]	19
Mobile Broadband	4G CAT16 - Qualcomm® Snapdragon™ X 20 LTE (DW5821e), eSIM, Verizon, NMEA GPS port	GLON5T2	[556-BDVJ]	114
Primary Battery	3 Cell, 53.5 Whr, Long-lifecycle 3 Year Battery	G2RLYUJ	[451-BCYL]	112
Power Supply	65W AC adapter, USB Type-C, Eco-design	GAMHK1R	[492-BDRC]	1015
PalmRest	No Fingerprint, no Smartcard reader	G3X4W9J	[346-BHQK]	55
Protect your new PC	No anti-virus software	GD4K19S	[650-AAAM]	1014
Operating System Recovery Options	OS-Windows Media Not Included	GLA9OQ1	[620-AALW]	200013
Cable	E4 Power Cord 1M for US	G7XRU8M	[537-BBBL]	20
Placemat	Setup and Features Guide	GLPMFC4	[340-CXCE]	60
Carrying Cases	No Carrying Case	G3WKG0Y	[460-BBEX]	118
Second Battery	Dummy Airbay Cover	G81Z6SD	[325-BEIV]	113
Resource Media	No Resource USB Media	G5KFAU6	[430-XXYG]	50
Documentation/Disks	Safety/Environment and Regulatory Guide (English/French Multi-language)	G7RB0GY	[340-AGIK]	21
ENERGY STAR	ENERGY STAR Qualified	GFSJ2Q8	[387-BBPC]	122
FGA Module	No FGA	NOFGA	[817-BBBB]	572
Non-Microsoft Application Software	Dell Applications for Windows 11	GYK5F90	[658-BFIP]	1003
Packaging	Mix Ship, Notebook, 5430 Rugged	GTC3KQ1	[340-CYJC]	465
Processor Branding	Intel® Core™ i7 non-vPro Processor Label	GS7J6TG	[389-DXDV]	749
Transportation	Standard Shipment (VS)	G1IR983	[800-BBQK]	200080
Support Tech Sheet and Powercord	No UPC Label	G8WGTYN	[389-BCGW]	292
EPEAT 2018	EPEAT 2018 Registered (Silver)	GTZOE2H	[379-BDTP]	200331
Camera	Microphone +RGB HD camera; Touch; WLAN/WWAN antennae; Pogo vehicle docking and RF passthrough	GPDQFA8	[319-BBHV]	379
GPS	Dedicated u-blox NEO GPS Card	GHO4RKE	[540-BDCC]	1409
Windows AutoPilot	No AutoPilot	GYE02AP	[340-CKSZ]	291
Rear Expansion Port	Additional USB-A rear port	GIZW7X1	[590-TFHR]	698
Right Side Expansion Port	Additional TBT/Type-C port	G7TBO9C	[325-BEJZ]	289
Handle	Rigid handle	G5GV1OW	[750-ADPK]	200503
Hardware Support Services	5Y ProSupport Plus with ProSupport and AD and KYHD and Service Account Mgr	PPN5	[808-6796] [808-6797] [808-6827] [808-6845] [975-3461] [997-8367] [808-6805] [808-6826]	29
Premier discount				-\$21,042.00

Item total: \$14,598.00

*Laptops*



HAVIS DS-DELL-426-3 - DOCKING STATION

=

Discounted unit price: \$661.33  
Contract Code: C000000009850  
Manufacturer Part# : DS-DELL-426-3  
Dell Part# : AB913619

**Estimated Delivery**  
FREE Standard Delivery to 48723 by Friday,  
August 23, 2024

Catalog Number: 84 / rrcrc1296685-7246610

Category	Description	Code	SKU	ID
			[AB913619]	
Premier discount				-\$1,456.02

Item total: **\$3,967.98**

*Docks*

Savings: \$22,498.02

**Subtotal (12): \$18,565.98**

Savings \$22,498.02

**Subtotal (12) \$18,565.98**

Estimated Shipping \$0.00

**Total \$18,565.98**

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Order Status

[Account](#) Account  
Your Profile

Drivers & Downloads

Dell Contacts

Product Support

Address Book

Support by Topic

Warranty Information

Order Support

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Quotes

Sales Quotes

Systems

Peripherals

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Anti-Slavery & Human Trafficking

Ultrabook, Celeron, Celeron Inside, Core Inside, Intel, Intel Logo, Intel Atom, Intel Atom Inside, Intel Core, Intel Inside, Intel Inside Logo, Intel vPro, Itanium, Itanium Inside, Pentium, Pentium Inside, vPro Inside, Xeon, Xeon Phi, Xeon Inside, and Intel Optane are trademarks of Intel Corporation or its subsidiaries in the U.S. and/or other countries.

Same day shipment subject to order size limitations, Dell standard shipping methods and payment via credit card, gift card or Dell Business Credit.\* Notification will be provided if there are payment delays which could impact shipping date. Electronics and accessories may ship separately.

Smart Selection. Limited quantities. Only available for orders placed by 5:59 p.m. CT Mon.–Thurs. Systems shipped the next business day after an order is placed. Subject to order approval. Software and accessories not part of the configuration will be shipped separately and may arrive after your system. Please note that Smart Selection Configuration pricing cannot be combined with other pricing offers or discounts provided or agreed to by Dell. Orders with Custom Factory Integration might require additional processing time.

**Onsite Service After Remote Diagnosis and Other Important Information:** \*On-site Service or Advanced Exchange Service after remote diagnosis: (a) On-site Service after remote diagnosis is determined by the online or phone technician, and may involve customer access to the inside of the system and multiple extended sessions. If the issue is covered by the Limited Hardware Warranty and cannot be resolved remotely, the technician and/or replacement part will be dispatched, usually in 1 or 2 business days, following the completion of the remote diagnosis. The customer must return the original hardware to Dell according to the rules specified. On-site service is provided by Dell Marketing L.P.; Availability varies. Other conditions apply. (b) Advanced Exchange Service replaces hardware after remote diagnosis. The customer must return the original hardware to Dell according to the rules specified. Advanced Exchange Service is subject to country availability. (c) For complete details about On-site Service or Advanced Exchange Service, see [dell.com/servicecontracts](http://dell.com/servicecontracts)



IIS-22-04a / R3-2022-80 0054

Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

# QUOTE CONFIRMATION *Quote #2*

**STEVE ANDERSON,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NWSQ315	5/14/2024	NWSQ315	4389920	\$36,390.00

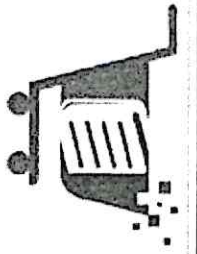
**QUOTE DETAILS**

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<u>Cradlepoint IBR900 Series IBR900-1200M-B - wireless router - WWAN - Wi-Fi 5</u> Mfg. Part#: MA5-0900120B-NNA UNSPSC: 43233204 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	5766206	\$1,200.00	\$7,200.00
<u>Panorama Low-Profile 5-in-1 Sharkfin Antenna - Black</u> Mfg. Part#: SH-IN2440 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	5776205	\$265.00	\$1,590.00
<u>DELL CTO HAVIS DS-DELL-426-3</u> Mfg. Part#: 3000176789013 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	7930503	\$950.00	\$5,700.00
<u>DELL CTO 5430 I7-1185G7 512/16 W11P</u> Mfg. Part#: 3000176789261 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	7930506	\$3,650.00	\$21,900.00

<b>SUBTOTAL</b>	\$36,390.00
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$0.00
<b>GRAND TOTAL</b>	<b>\$36,390.00</b>

PURCHASER BILLING INFO	DELIVER TO
<b>Billing Address:</b> TUSCOLA COUNTY SHERIFF'S DEPT ACCTS PAYABLE 420 COURT ST CARO, MI 48723-1606 <b>Phone:</b> (989) 673-8161 <b>Payment Terms:</b> Master Card	<b>Shipping Address:</b> TUSCOLA COUNTY SHERIFF'S DEPT STEVE ANDERSON 420 COURT ST CARO, MI 48723-1606 <b>Phone:</b> (989) 673-8161 <b>Shipping Method:</b> DROP SHIP-GROUND
<b>Please remit payments to:</b>	





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# Quotation

Laptop Quote # 3

<b>Customer Name:</b> Tuscola County	<b>Date:</b> 2/21/2024
<b>Contact Name:</b> Steve Anderson	<b>Quotation #</b> A0221
<b>Phone:</b> 989-673-5181	<b>DUNS</b> 12-538-3784
<b>Email:</b> tcemanderson@tuscolacounty.org	<b>Terms:</b> UPFRONT
<b>Street Address:</b> 420 Court St. Suite #1	<b>Customer ID</b> TUSCO
<b>City, State Zip</b> Caro, MI 48723	<b>Quote Expiry</b> 3/29/2024

<b>Shipping Address:</b>	<b>Quoted By:</b>
<b>Name:</b> Tuscola County Sheriff's Office	<b>Sales Rep Name:</b> Syed Taimoor Shah
<b>Attn:</b> Steve Anderson	<b>Sales Rep Email:</b> tshah@exonnex.com
<b>Street Address</b> 420 Court St. Suite #1	<b>Phone:</b> (470)-750-9889
<b>Phone:</b> 989-673-5181	
<b>Email:</b> tcemanderson@tuscolacounty.org	

LN Item #	Part#	Description	Avail	Qty	Unit Price	Ext. Price
1	DELL-3000172720116-5YR#PSP	LATITUDE 5430 RUGGED 11th Gen Intel® Core™ i7-1185G7, vPro®, RAM 16 GB, 256 GB SSD	6	6	\$ 3,680.00	\$ 22,080.00
<b>Sub Total</b>						\$ 22,080.00
<b>Sales Tax</b>						\$ 1,324.80
<b>Shipping</b>						\$ 97.00
<b>Total</b>						\$ 23,501.80



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HAVIS DS-DELL-426-3 Docking Station With Standard Port Replication, Triple Pass-Through Antenna Connection, & Power Supply For Dell Latitude Rugged Notebooks 5430, 7330, 5420, 5424 & 7424

Qty: 8

\$6,475.46

Subtotal

\$6,475.46

Shipping

Free

**TOTAL**

**\$6,475.46**

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Your email address

Keep me up to date on news and exclusive offers

Checkout

All data is secure

PayPal Checkout

venmo Checkout

Pay Later

### Next

#### Delivery options

Select how you'll be receiving your order.

#### Payment information

Choose a payment method and enter your payment details.



# **Tuscola County Office of Emergency Management**

A division of the Tuscola County Sheriff's Office



## **Tuscola County LETPA – FY 2022 Akron/Gagetown/Vassar Police Department MDT Project**

### **Part 2 - Components**

IIS-22-04a

The Law Enforcement Terrorism Prevention Activities group awarded Tuscola County \$32,000.00 from the FY 2023 Homeland Security Grant Program for the purchase of new MDTs for the Akron Police Department (x1), Gagetown Police Department (x1), and the Vassar Police Department (x4). This purchase request is for the components for this project.

Because of the commonality of these components, I was able to find a MiDEAL vendor, CDW-G, that will be able to provide all of the needed items. As a comparison, I found two other vendors for each item.

#### **Cradlepoint IBR900 Series Wireless Routers; Quantity 6**

CDW-G (MiDEAL Contract)	Westward Sales	Magnum Electronics
\$7,200.00	\$10,686.00	\$8,700.00

*Purchase the above items from CDW-G, lowest price at \$7,200.00*

#### **Panorama Low-Profile 5-in-1 Shark Fin Antennas; Quantity: 6**

CDW-G (MiDeal Contract)	Westward Sales	Magnum Electronics
\$1,590.00	\$2,089.74	\$1,794.00

*Purchase the above items from CDW-G, lowest price at \$1,590.00*

420 Court St. Suite #1 Caro, MI 48723  
[www.tuscolacounty.org/emergency/](http://www.tuscolacounty.org/emergency/)  
989-673-5181





**Tuscola County Office of Emergency Management**

A division of the Tuscola County Sheriff's Office



With your approval, I can now submit this purchase request to our regional planner, who in turn submits it to our regional fiduciary for their approval.

Keep in mind this project is 100% reimbursed out of the FY 2022 HSGP..

Respectfully,

Deputy Steven Anderson



Thank you for choosing CDW. We have received your quote.

Hardware      Software      Services      IT Solutions      Brands      Research Hub

# QUOTE CONFIRMATION

**STEVE ANDERSON,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NWSQ315	5/14/2024	NWSQ315	4389920	\$36,390.00

**QUOTE DETAILS**

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<u>Cradlepoint IBR900 Series IBR900-1200M-B - wireless router - WWAN - Wi-Fi 5</u> Mfg. Part#: MA5-0900120B-NNA UNSPSC: 43233204 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	5766206	\$1,200.00	\$7,200.00
<u>Panorama Low-Profile 5-in-1 Sharkfin Antenna - Black</u> Mfg. Part#: SH-IN2440 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	5776205	\$265.00	\$1,590.00
<u>DELL CTO HAVIS DS-DELL-426-3</u> Mfg. Part#: 3000176789013 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	7930503	\$950.00	\$5,700.00
<u>DELL CTO 5430 T7-1185G7 512/16 W11P</u> Mfg. Part#: 3000176789261 Contract: Michigan Master Computing-MIDEAL (071B6600110)	6	7930506	\$3,650.00	\$21,900.00

<b>SUBTOTAL</b>	\$36,390.00
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$0.00
<b>GRAND TOTAL</b>	<b>\$36,390.00</b>

PURCHASER BILLING INFO	DELIVER TO
<b>Billing Address:</b> TUSCOLA COUNTY SHERIFF'S DEPT ACCTS PAYABLE 420 COURT ST CARO, MI 48723-1606 <b>Phone:</b> (989) 673-8161 <b>Payment Terms:</b> Master Card	<b>Shipping Address:</b> TUSCOLA COUNTY SHERIFF'S DEPT STEVE ANDERSON 420 COURT ST CARO, MI 48723-1606 <b>Phone:</b> (989) 673-8161 <b>Shipping Method:</b> DROP SHIP-GROUND
<b>Please remit payments to:</b>	

720.870.4500

Login Register Contact Us Blog Product Compare (0)

IS-22-04a / R3 2022-80-0054

Cradlepoint / Antenna Quote #2

# WESTWARD SALES

12 item(s) - \$12,775.74

- Industrial Cellular & Wireless High-Performance Edge Computing Serial & USB Power
- Ethernet IoT Devices Antennas Video & Displays Communication Solutions

Home » Shopping Cart

## Shopping Cart

Image	Product Name	Model	Quantity	Unit Price	Total
	<b>Cradlepoint IBR900 Rugged Mobile Gigabit-Class LTE Router with NetCloud Package</b> - Cloud Management: NetCloud Mobile Esse. - Cellular Network: 1200M-B-NPS Modem (C..	Cradlepoint - MA5-0900120B-NNA	6	\$1,781.00	\$10,686.00
	<b>Panorama SH-IN2440 5-in-1 Sharkee Antenna Kit with 4G LTE, WIFI, &amp; GPS, 16' Cables</b> - Color: Black	SH-IN2440	6	\$348.29	\$2,089.74

What would you like to do next?

Choose if you have a discount code or reward points you want to use or would like to estimate your delivery cost.

- Use Coupon Code
- Estimate Shipping

Sub-Total: \$12,775.74  
 Sales Tax (TBD): 0.00  
 Total: \$12,775.74

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720.870.4500  
sales@westwardsales.com

Hours: 7:00 - 5:00 MST

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- About Westward Sales
- Industries We Serve
- Our Manufacturers

My Account

- Account
- Order History
- Product Compare (0)



1500-08-2202-R3-2022-80-0054 / II S-22-4a

Cradlepoint/Antenna Quote #3

Review Order > Shipping > Extra Info > Payment

# Order overview

 **Panorama SH-IN2440 MIMO 2G/3G/4G + GPS/GNSS + MIMO Wifi Sharkee Antenna**  
 Remove - 6 + \$ 1,794.00

 **Cradlepoint IBR900 Gigabit LTE Wi-Fi 5, GPS, Rugged IoT Router (5 Year NetCloud License)**  
 Remove - 6 + \$ 8,700.00

Subtotal \$ 10,494.00

Gift card or discount code...

Checkout >

or

< Continue shopping

Connect with us:     

**Magnum Electronics, Inc.**

927 Horsepond Road  
Dover, DE 19901

☎ Phone: +1 302-734-9250

📠 Fax: 302-734-1056

✉ Email: [orders@magnumelectronics.com](mailto:orders@magnumelectronics.com)

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# Tuscola County Office of Emergency Management

A division of the Tuscola County Sheriff's Office



## **Tuscola County HSGP – FY 2023 Tower Light Project**

ST-23-01 / R3-2023-80-0001

Tuscola County was awarded an additional \$23,300.84 for the purchase of eight Milwaukee MX FUEL Tower Lights for the fire departments. This portion of grant money was awarded out of the Homeland Security Grant Program for fiscal year 2023, under the “Crowded Places & Soft Target” special investment category. Upon the completion of this purchase, all fire departments within the county will have one of these versatile lights.

In working within the confines of the county purchase policy and the directives from the Homeland Security Grant Programs, the following quotes were obtained for this project:

### **Milwaukee MX FUEL Tower Light; Quantity: 8**

Dunn Hardware & Supply, Inc.	The Home Depot	Northern Tool
\$19,598.88	\$21,592.00	\$22,171.15

*Purchase the above items from Dunn Hardware & Supply, Inc. with the lowest price of \$19,598.88*

With your approval, I can now submit the purchase request to our regional planner, who in turn submits it to our regional fiduciary, District Health Department 2, for their approval.

Keep in mind this project is 100% reimbursed out of the FY 2023 HSGP..

Respectfully,

Deputy Steven Anderson

420 Court St. Suite #1 Caro, MI 48723

[www.tuscolacounty.org/emergency/](http://www.tuscolacounty.org/emergency/)

989-673-5181

ST-23-01 / R3-2023-80-0001

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**Dunn Hardware & Supply, Inc.**  
**2023 Gates Street - Reese, Michigan 48757**

---

June 20, 2024

Quote #1

TO: Steve Anderson  
Tuscola County Sheriff's Office

FROM: John Weber  
Dunn Hardware & Supply

RE: Milwaukee Tool Quote

Steve,

Per your request, please review the Milwaukee item listed below:

<u>Qty</u>	<u>SKU</u>	<u>Description</u>	<u>Each</u>	<u>Ext Price</u>
8	MXF041-1XC	MX FUEL Tower Light	\$2,449.86	\$19,598.88

**Total \$19,598.88**

A few items of note:

- Please allow 10-14 business days for FOB to our location.

Should you have any questions or concerns, please contact me at the telephone number or e-mail address as listed below.

Thank you,

John Weber

---

**Phone: 989.868.4901**

**dunnhardware@hotmail.com**

**Fax:**



ST-23-01 / R3-2023-80-0001



Saginaw 10PM

48723

What can we help you find today?



Quote # Z



Pay \$3,599 per Month† When You Use Your Card

\$3,599 per month† suggested payments with 6 months financing on this \$21592 qualifying purchase. [Apply Now](#)

[Apply Now](#)

## CART (8)

[Remove All Items](#)

### Pickup

Saginaw (1 item)



Milwaukee

MX FUEL ROCKET Tower Light/Charger

Model #MXF041-1XC

Pickup at [Saginaw](#)

Delivering to [48723](#)

#### Ship to Store

Jun 25 - Jun 28

48 available

FREE

#### Delivery

Saturday, Jun 29

48 available

FREE

- 8 +

**\$21,592.00**  
(~~\$2,600.00/Item \$2,999.00~~)  
Save 10%

### Your Order

Subtotal	\$23,992.00
Savings	-\$2,400.00
Pickup	FREE
Sales Tax (determined in later step)	---

**Total \$21,592.00**

You Saved **10% Off Your Item**

Have a Promo Code? [v](#)

[Checkout](#)

Or

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Pay monthly for purchases of \$199-\$19,000 with [PayPal](#). [Learn more](#)



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ST-23-01 / R3 2023-80-0001

**NORTHERN**  
TOOL + EQUIPMENT

Categories ▾ Brands ▾ Deals ▾ Search

**2x FREE GIFT CARD ON ALL ORDERS OVER \$100** ⓘ  
Use Promo Code 286897

**Cart** (8 Items)


Quote # 3

 **Milwaukee MX Fuel Rocket LED Tower Light/Charger, 27,000 Lumens, Model# MXF041-1XC** **\$21,592.00**  
Reg \$3299.00/ea. Save \$460.00  
Item # 69982 Qty: 8 ▾  
Shipping: Available now  
Store Pickup: Not Available  
Check stores  
Save for Later Remove

 **Repair Plan — 1 Year \$249.99**  
Add to Cart See Plan Benefits

**Complete Your Solution** ▾

**Order Summary**

Product Total	\$21,592.00
Delivery	TDD
<a href="#">See Delivery Options</a>	
Tax	TBD
Promo Code	<input type="text" value="Apply"/>
<b>Order Total</b>	<b>\$21,592.00</b>
<input type="button" value="Checkout"/>	
 <b>PayPal</b>	Available at Checkout

**Delivery Options** ^

You will be able to select your preferred

Shipping is an additional \$579.15

**Total Price \$22,171.15**



Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

**New Employee**

2 messages

**Ashley Bennett** <abennett@tuscolacounty.org>  
To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

Wed, Jun 26, 2024 at 1:40 PM

Good afternoon,

Can we please add the hiring of Toni James from the Register of Deeds part-time employee to a full-time employee in the Treasurer's Office to fill the vacant position of Abstract Tax Clerk step 1 effective July 8th? If you need anything else from me please let me know.

Thank you,  
**ASHLEY BENNETT**  
TUSCOLA COUNTY TREASURER  
TUSCOLA COUNTY TREASURER'S OFFICE  
PH: (989) 672-3895  
FAX: (989) 672-3894  
[www.tuscolacounty.org](http://www.tuscolacounty.org)

**Neil Hammerbacher** <nhammerbacher@tuscolacounty.org>  
To: Shelly Lutz <lutzs@tuscolacounty.org>

Wed, Jun 26, 2024 at 2:25 PM

[Quoted text hidden]

--

**Neil Hammerbacher, CPA, CPM**

**Neil Hammerbacher, CPA, CPM**  
**Tuscola County Controller-Administrator**  
125 W Lincoln St, Suite 500  
Caro, MI 48723  
[nhammerbacher@tuscolacounty.org](mailto:nhammerbacher@tuscolacounty.org)  
voice 989-672-3710  
fax 989-672-4011

Visit us Online for County Services @ [www.tuscolacounty.org](http://www.tuscolacounty.org)

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Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

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## Next BOC agenda

1 message

---

**Robert Baxter** <rbaxter@tuscolacounty.org>

Fri, Jun 21, 2024 at 6:37 AM

To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>, Shelly Lutz <lutzs@tuscolacounty.org>

We have hired Adam Callahan to fill a vacant full time corrections deputy position. A background check, drug test and physical have been completed. He is to start July 10, 2024 at step one rate of \$20.91 per hour.

We have offered a full time vacant road patrol deputy position to Kile Arp pending a background check, drug test, physical and psychological test. His anticipated start date will be August 19th at the Delta College Police Academy. Academy funding has been applied for on his behalf through the MCOLES public Safety Academy Assistance Program. His starting wage at step one will be \$25.04 per hour.

**Undersheriff Robert E. Baxter**  
**Tuscola County Sheriff Administration**  
**420 Court St**  
**Caro, MI 48723**  
**989-673-8161 ext 2225**  
**Fax: 989-673-8164**

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Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

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## Next BOC agenda

1 message

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**Robert Baxter** <rbaxter@tuscolacounty.org>

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To: Neil Hammerbacher <nhammerbacher@tuscolacounty.org>, Shelly Lutz <lutzs@tuscolacounty.org>

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**Undersheriff Robert E. Baxter**  
**Tuscola County Sheriff Administration**  
**420 Court St**  
**Caro, MI 48723**  
**989-673-8161 ext 2225**  
**Fax: 989-673-8164**

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Tuscola County

Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

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## Refill vacant Animal Control Officer position

1 message

---

**Tyler Ray** <tray@tuscolacounty.org>

Mon, Jun 24, 2024 at 5:07 PM

To: Shelly Lutz <lutzs@tuscolacounty.org>, Neil Hammerbacher <nhammerbacher@tuscolacounty.org>

Hello,

I would like to request the Board approve Katrina McCombs to fill the vacant Animal Control Officer position. Katrina is currently working at the shelter as a Kennel Attendant, and she has been employed for a little over a year now. Katrina has performed all the necessary work and documentation that the State of Michigan Requires and it has been submitted.

She would start at step 1 on the payscale at \$20.22 per hour.

I would like this to take effect on July 1.

Thank you,  
ACO Tyler Ray  
Director of Tuscola County Animal Control

**Migration to MiVB w/o  
Rendundancy (SourceWell)**

Quote #MTVP005670 | Version 2

Prepared for

**County of Tuscola**



**Millennia**  
TECHNOLOGIES<sup>®</sup>

**Business Technology Solutions  
delivered with Integrity!**





**Prepared For**

County of Tuscola  
 Eean Lee  
 125 W Lincoln St Ste 500  
 Caro, MI 48723  
 elee@tuscolacounty.org  
 (989) 672-3773

**Prepared By**

Kim Thurston  
 Phone: (616) 828-5360  
 Email: KThurston@fusion-it.net  
 Sales Admin: Robert Belt

**Quote Information:**

Quote #: MTVP005670  
 Version: 2  
 Expiration Date: 08/01/2024

Terms: 100% Hardware and Software. Services 50% down net 15 days

Contact Center & UC Apps								Price	Qty	Ext. Price
<b>SourceWell Breakdown</b>										
Contact Center & UC Apps										
SIP TRUNKING CHANNEL PROXY	54004491	23	49.50	100.00%	0.00	0.00				
MiVoice Border Gateway Virtual	54005339	1	250.00	100.00%	0.00	0.00				
MiCClient Licnse - Peering Adv Server	54005380	1	0.00	40.00%	0.00	0.00				
MiCClient Licnse - Federation Adv Server	54005381	1	0.00	40.00%	0.00	0.00				
MiCollab Virtual Appliance	54005442	1	1,050.00	100.00%	0.00	0.00				
UCCv4.0 Entry User for MiVoice Bus x1	54006539	142	235.00	100.00%	0.00	0.00				
UCCv4.0 STND User for MiVoice Bus x1	54006542	10	340.00	100.00%	0.00	0.00				
Subtotal			40,347.00	100.00%		0.00				
<b>SIP TRUNKING CHANNEL PROXY</b>								\$0.00	23	\$0.00
<b>MiVoice Border Gateway Virtual</b>								\$0.00	1	\$0.00
<b>MiCClient Licnse - Peering Adv Server</b>								\$0.00	1	\$0.00
<b>MiCClient Licnse - Federation Adv Server</b>								\$0.00	1	\$0.00
<b>MiCollab Virtual Appliance</b>								\$0.00	1	\$0.00
<b>UCCv4.0 Entry User for MiVoice Bus x1</b>								\$0.00	142	\$0.00
<b>UCCv4.0 STND User for MiVoice Bus x1</b>								\$0.00	10	\$0.00
<b>Contact Center &amp; UC Apps Subtotal</b>										<b>\$0.00</b>

Professional Services		Price	Qty	Ext. Price
<b>Professional Services - Provided by Millennia Technologies - 3 Years Bronze Support</b>		\$21,497.14	1	\$21,497.14
<b>Professional Services Subtotal</b>				<b>\$21,497.14</b>



Core Telephony Infrastructure							Price	Qty	Ext. Price
<b>SourceWell Breakdown</b>									
Core Telephony Infrastructure									
MCD Mailbox license	54000297	10	45.50	100.00%	0.00	0.00			
MiVoice Bus License - Enterprise User	54004975	25	155.00	100.00%	0.00	0.00			
MiVoice Business SIP Trunks x50	54005401	1	3,600.00	100.00%	0.00	0.00			
MiVoice Bus Enterprise ISS SW	54005970	1	1,350.00	33.00%	904.50	904.50			
Subtotal Core Telephony Infrastructure			9,280.00	90.25%		904.50			
<b>MCD Mailbox license</b>							\$0.00	10	\$0.00
<b>Mitel MiVoice Business License - Enterprise User</b>							\$0.00	25	\$0.00
<b>MiVoice Business Virtual for Enterprise</b>							\$0.00	1	\$0.00
<b>MiVoice Business Virtual for Enterprise</b>							\$904.50	1	\$904.50
<b>Core Telephony Infrastructure Subtotal</b>									<b>\$904.50</b>

Devices							Price	Qty	Ext. Price
<b>SourceWell Breakdown</b>									
Devices - [3P]									
6900/6800 Wall Mount Kit (10 Pack)	50006921	1	347.00	35.00%	225.55	225.55			
6920w IP Phone	50008385	150	350.00	35.00%	227.50	34,125.00			
6930w IP Phone	50008386	10	450.00	35.00%	292.50	2,925.00			
6940w IP Phone	50008387	5	595.00	35.00%	386.75	1,933.75			
Subtotal Devices			60,322.00	35.00%		39,209.30			
<b>6900/6800 Wall Mount Kit (10 Pack)</b>							\$225.55	1	\$225.55
<b>6920w IP Phone</b>							\$227.50	150	\$34,125.00
<b>6930w IP Phone</b>							\$292.50	10	\$2,925.00
<b>6940w IP Phone</b>							\$386.75	5	\$1,933.75
<b>Devices Subtotal</b>									<b>\$39,209.30</b>

Write-in-Component							Price	Qty	Ext. Price
<b>SIP to PRI Gateway</b>							\$672.30	1	\$672.30
<b>Write-in-Component Subtotal</b>									<b>\$672.30</b>

Onboarding Services	Price	Qty	Ext. Price
<p><b>Conversion and migration of their existing ShoreTel/Mitel system to the Mitel Voice Business</b></p> <p><b>Discovery</b>            Engineer Communication &amp; Planning            Information Gathering            Gathering call flow, users, DIDs, etc  <i>**Client to confirm current call flow and provide any changes **</i></p> <p><b>Virtual System Installation</b>            Acquiring media and licensing from Mitel            Installation of Virtual Linux Hosts            Assistance Deploying Virtual Hosts            Installation of PRI Gateway            Configuration of Virtual Hosts            Installation of virtual software-MiVB, MiCollab, MBG  <i>**Client responsible for providing virtual server**</i></p> <p><b>Phone System Configuration</b>            Main System Config: Configuration of up to: 1 primary Server (Routing, COS, COR, etc.)            Users - Configuration of up to: 155 users            Call Flow - Configuration of up to:                31 Auto -Receptionists,                31 Call Queues/Hunt Group            Testing - Basic call flow testing  <i>**Client responsible for testing and approving call flow prior to cut over**</i></p> <p><b>Phone Deployment</b>            Installation of Phones            Installation of up to 165 phones at 4 different sites  <i>**Client responsible for providing all necessary IP and network information required**</i></p> <p><b>Trunk Deployment</b>            Configure SIP trunks up to 23 trunks            Testing and Validation  <i>**Client responsible for acquiring SIP trunk parameters from provider**</i></p> <p><b>Paging Integration</b>            Integrate paging system at each location - for up to 2 sites</p> <p><b>Cutover</b>            Turn up of SIP Trunks/PRI and cutover to new system            First Day Support at Cut-Over            Answering questions, troubleshooting any issues that arise for up to 4 sites</p> <p><b>Travel Time</b>            Travel to sites for onsite installation            Estimated at 1 person onsite for a total of 7 days</p>	\$25,177.95	1	\$25,177.95
Optional On-Site Training			
<p><b>10 - 1 hour end user training sessions (up to 15 users) @ \$197/ea</b></p> <p>Optional</p>	\$197.00	10	\$1,970.00
<b>Onboarding Services Subtotal</b>			<b>\$27,147.95</b>

Recap		Amount
	Professional Services	\$21,497.14
	Core Telephony Infrastructure	\$904.50
	Devices	\$39,209.30
	Write-in-Component	\$672.30
	Onboarding Services	\$27,147.95
	<b>Subtotal</b>	<b>\$89,431.19</b>
	<b>Shipping</b>	<b>\$439.00</b>
	<b>Total</b>	<b>\$89,870.19</b>

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**INTERLOCAL AGREEMENT TO CREATE A MULTICOUNTY MATERIALS  
MANAGEMENT PLAN, DESIGNATE A PLANNING AGENCY, AND ESTABLISH A  
MATERIALS MANAGEMENT PLANNING COMMITTEE**

Pursuant to Subpart 11 of Part 115 of the Natural Resources and Environmental Protection Act, MCL 324.11571 *et seq.* (“Subpart 11”), the Counties of Tuscola, Huron, Sanilac, and Lapeer (collectively “Counties”) enter into this Interlocal Agreement to Create a Multicounty Materials Management Plan, Designate a Planning Agency, and Establish a Materials Management Planning Committee. The Counties are individually a “Party” and collectively the “Parties.”

**BACKGROUND**

The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege, or authority which such political subdivisions share in common with each other and which each might exercise separately.

The Urban Cooperation Act of 1967, MCL 124.501 *et seq.*, and the Intergovernmental Transfer of Functions and Responsibilities Act of 1967, MCL 124.531 *et seq.*, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers, and authority.

Subpart 11 requires each county to have an approved Materials Management Plan (“MMP”) to regulate the disposition of solid waste and waste diversion activities within its county.

Each county board of commissioners, acting as County Approval Agency (“CAA”), may submit to the Department of Environment, Great Lakes, and Energy (“~~Department~~EGLE”) a Notice of Intent to prepare the MMP or be subject to an MMP developed by ~~EGLE~~the Department.

Subpart 11 expressly authorizes counties to prepare a multicounty MMP pursuant to the Urban Cooperation Act of 1967, MCL 124.501 to 124.512.

Counties that elect to prepare a multicounty MMP must submit a notice of intent that includes a copy of any interlocal agreement identifying the process for creating a multicounty MMP.

Among other things, counties that prepare a multicounty MMP must also select a Designated Planning Agency and establish a Materials Management Planning Committee.

Based on the foregoing, the Parties agree as follows:

**I. PURPOSE**

The purpose of this Agreement is to enable the Counties to create and implement a multicounty MMP that meets the requirements of Subpart 11 of Part 115 of Public Act 451 of 1994 (MCL 324.11571 *et seq.*). The Designated Planning Area for the multicounty MMP will encompass all of the municipalities within the Counties.

## II. JOINT EXERCISE OF POWERS AND DUTIES

To effectuate the purpose of this Agreement, the Counties agree to the joint exercise of powers and performance of the duties imposed on county boards of commissioners, acting as County Approval Agencies, under Subpart 11 of Part 115 of the of P.A. 451 of 1994, MCL 324.11571 *et seq.*

## III. DESIGNATED PLANNING AGENCY

The Counties designate Tuscola County Recycling Director (“TCRD”) to serve as their Designated Planning Agency (“DPA”) and designate Mike Miller to serve as the DPA’s contact person under MCL 324.11571(10)-(a), and TCRD accepts ~~such the~~ designation as the DPA.

A. Responsibilities. Acting as the DPA on behalf of the Counties, TCRD will perform the following responsibilities, separated into Ongoing Activities and Planning Year(s) Activities:

### 1. Ongoing Activities

- Administration of a Materials Management Planning Committee (“MMPC”), encompassing representation from the planning area and consisting of membership outlined in MCL 324.15572. Administration activities may include:
  - Coordinating meeting times and venues
  - Noticing meetings
  - Tracking membership and soliciting appointments for vacancies
  - Retention of records, meeting minutes, and other documents
- Creation of a work program for the development of a Materials Management Plan, to be approved by the MMPC and EGLE.
- Serve as the primary government resource regarding materials management within the planning area, including outreach and education.
- Collection of reportable information including developing a base recycling rate, a utilization rate, and regular updates to the MMPC and EGLE.
- Reporting to EGLE on plan implementation every two years.
- Reviewing the Materials Management Plan with the MMPC at least every five years.
- Identifying enforcement actions relevant to the provisions of the Materials Management Plan and reporting to authorities identified by the Plan.

### 2. Planning Year(s) Activities:

- Preparation of the Materials Management Plan for the planning area under the requirements of MCL 324.11578.
  - Inventory of existing disposal areas and materials utilization facilities.
  - Data collection of associated tonnage produced, how much is processed, and potential capacity for landfill and diversion.

- Municipality-based gap analysis of current availability, geographic coverage, transportation infrastructure, zoning, and other ordinances.
- Goals for increasing managed material utilization and the recycling rate.
- County-by-county implementation strategy for actions to meet established goals.
- Strategic planning for education and outreach.
- Document and communication retention and incorporation into plan.
- Presentations, plan development, plan drafting, plan review with MMPC.
- Facilitation of the municipal and public approval process, including required notices, public hearings, public comment periods, county approval, municipality approval, and EGLE approval.

B. Compensation. In consideration of the scope of work, timeline, and goals established by MCL 324.115 *et seq.* and EGLE, ~~for the initial Term of the Agreement, Tuscola County TCRD~~ shall be compensated ~~as follows for providing DPA services through the TCRD based on the development and approval process and ongoing activities during the initial Term of this Agreement based on a three year plan development and approval process and ongoing activities spanning the duration of the Term~~ as follows:-

	<del>Total Compensation due TCRD</del>	<del>Per County with 4 Counties</del>
<i>Ongoing Activities</i>	\$20,000/year	\$5,000/county/year
<b><i>Total Compensation for First <del>Five</del> Three Years</i></b>	<b>\$6100,000</b>	<b>\$5,000/county/year</b>

~~TCRD~~ Compensation shall be subject to negotiation for additional terms (beyond the first ~~5~~-year terms).

C. Invoicing. Tuscola County will invoice each County annually for its \$5,000 per year share of the compensation, beginning on the execution date of this agreement.

#### IV. MATERIALS MANAGEMENT PLANNING COMMITTEE

Consistent with Subpart 11, the Counties establish the Thumb Region Materials Management Planning Committee (“MMPC”). This MMPC is a permanent public body subject to Public Act 267 of 1976, the “Open Meetings Act” (MCL 15.261 *et seq.*).

A. Membership. The MMPC shall consist of the following members, as required by MCL 324.11572(4):

1. A representative of a solid waste disposal facility operator that provides service in the planning area.
2. A representative of a hauler that provides service in the planning area.
3. A representative of a materials recovery facility operator that provides service in the planning area.
4. A representative of a composting facility or anaerobic digester operator that provides service in the planning area.
5. A representative of a waste diversion, reuse, or reduction facility operator that provides service in the planning area.
6. A representative of an environmental interest group that has members residing in the planning area.
7. An elected official of a county in the planning area.
8. An elected official of a township in the planning area.
9. An elected official of a city or village in the planning area.
10. A representative of a business that generates managed materials in the planning area.
11. A representative of the regional planning agency whose territory includes the planning area.

In addition, each County in this Agreement may appoint (1) an elected official of their county or a municipality in their county; and (2) a representative from a business that generates managed materials within their county. These appointments are optional but encouraged.

If the County Boards of Commissioners, acting as the County Approval Agencies, have difficulty finding qualified individuals to serve on the MMPC, they may seek approval from EGLE for a reduction in the number of members of the MMPC. However, at a minimum, the MMPC shall include all of the following members:

1. A representative of the solid waste disposal industry that provides services in the planning area.
2. A representative of a materials utilization facility that provides service in the planning area.
3. Two individuals, each of whom is either a member of an environmental interest group who resides in the planning area or a representative of the regional planning agency.
4. An elected official of a county in the planning area.
5. An elected official of a township in the planning area.
6. An elected official of a city or village in the planning area.

- B. Appointments. Appointments to the MMPC will be based on applications submitted for each seat. Applications are to be sent to the DPA. A group of four Commissioners,



one from each County in this agreement, will review the applications and make nominations. ~~If there is not a suitable nomination within the boundary of the Designated Planning Area, then one can be sought who services the Designated Planning Area.~~ To the extent possible, the Commissioners will ensure that nominations are spread throughout the Planning Area. With the exception of the ~~appointment of elected officials and~~ optional members ~~appointed,~~ appointments by the respective county boards of commissioners, ~~each~~ County Board of Commissioners within this agreement shall ~~then~~ approve nominees.

- C. Terms. Initial appointments to the ~~Planning Committee~~MMPC will consist of five-year terms. Their immediate successors shall be appointed for 2-, 3-, 4-, or 5-year terms such that, as nearly as possible, the same number are appointed for each term length. Members may be reappointed.
- D. Vacancies. When a vacancy on the ~~Planning Committee~~MMPC occurs, the DPA will notify each County Board of the vacancy, and seek authority to advertise to refill one or more representatives that meets the requirements of the vacancy.
- E. Removal. ~~Planning Committee~~MMPC members may only be removed for incompetence, dereliction of duty, or malfeasance, misfeasance, or nonfeasance in office.
- F. Mileage and Per Diem. Members shall serve without compensation other than mileage and per diem at the standard rates established, for attending ~~Planning Committee~~MMPC meetings, other authorized meetings, and travel to represent the ~~Planning Committee~~MMPC when requested by CAA or a municipality within its jurisdiction. Tuscola County will pay for the mileage and per diems, and will invoice the other Counties for reimbursement on a quarterly basis. Each County is responsible for 25%.
- G. Initial Meeting. Within 60 days of appointment of all committee members, the DPA shall call the first meeting of the MMPC. At its first meeting, the MMPC shall elect ~~from among its members~~ a chair and other officers as ~~it considers~~ necessary or appropriate.
- H. Quorum. A majority of the members of the MMPC constitute a quorum for the transaction of business at a meeting of the MMPC. For purposes of establishing a quorum, the number of members of the ~~MMPC~~planning committee is the number as established under Article IV, Section A, excluding any unfilled vacancies created in the past 90 days and any optional appointments that a County elects not to fill.



I. Rules of Procedure. The MMPC shall make and adopt procedures for the conduct of its business, including the election of officers and the length of subsequent appointments, as outlined above.

J. Responsibilities. Consistent with MCL 324.11573, the MMPC will:

1. Direct the DPA in the preparation of the MMP.
2. Review and approve the DPA's work program under Section 11587(4).
3. Identify relevant local materials management policies and priorities.
4. Ensure coordination in the preparation of the MMP.
5. Advise counties and municipalities with respect to the MMP.
6. Ensure that the DPA is fulfilling the requirements of Part 115 as to both the content of the MMP and public participation.

K. Authority. The MMPC's authority is limited to the responsibilities set forth in Subpart 11. The MMPC shall have no authority to enter into contracts, acquire real or personal property, borrow or commit funds, or bind the Counties to any specific course of action.

## **V. INDIVIDUAL COUNTY RESPONSIBILITIES**

A. As the County Approval Agency for its county, each county board of commissioners shall:

1. File a joint Notice of Intent with ~~the Department of Environment, Great Lakes, and Energy~~EGLE.
2. Within 60 days of filing the Notice of Intent
  - a. Make all assigned and optional appointments to the MMPC.
  - b. Supply the DPA with copies of any applicable policies, procedures, or ordinances necessary for creating or implementing the MMP.
3. Provide, within a reasonable time, all approvals or denials, communications, and documentation required by Subpart 11 of Part 115 of the Act.
4. Facilitate the DPA's solicitation of approvals of the legislative bodies of the municipalities within the planning area.

B. Additionally, each County shall:

1. Timely make all payments due to Tuscola County for the DPA.
2. Timely reimburse Tuscola County for paid mileage and per diems.

## **VI. MATERIALS MANAGEMENT PLAN**

- A. Initial Plan. The Counties, acting in their capacity as County Approval Agencies, may approve or deny the MMP. If approved, each county will submit its written approval or minutes of the meeting where a motion was passed to the MMPC, the DPA, and the other counties. If rejected, a county will communicate in writing its objection and any suggestions for changes to the MMPC, the DPA, and the other counties.
- B. Amendments. The Counties may initiate one or more amendments to the MMP based on a recommendation from the MMPC and submission of a Notice of Intent to ~~EGLE~~the Department of Environment Great Lakes, and Energy. The DPA shall facilitate the amendment process and approvals.

**VII. TERM**

Unless earlier terminated as provided herein, the term of this Agreement will be five (5) years beginning \_\_\_\_\_, 2024. This Agreement may extend for one (1) additional ~~term~~period of five (5) years, unless the participating Counties or the DPA gives notice to the other parties in writing at least six months prior to expiration of the current 5-year term that it does not wish to continue the Agreement.

**VIII. WITHDRAWAL & TERMINATION**

- A. Any county may withdraw from this Agreement by providing six (6) months written notice to the other Parties. In the event of withdrawal:
  1. The withdrawing county assumes responsibility for the requirements contained in MCL 324.15571 *et seq.* to include creation of a MMP, designation of a Planning Agency, and appointment of a Planning Committee.
  2. The DPA is not obligated to function as the Designated Planning Agency for any county withdrawing from this Agreement.
  3. The DPA will reallocate appointments to the MMPC and make appropriate nominations.
- B. This Agreement will automatically terminate when only one county remains.

**IX. GENERAL**

A. Notices. All notices required under Subpart 11 and this Agreement shall be delivered by first-class mail or by hand-delivery to the following:

If to the County of Tuscola:

County Administrator/Controller  
Neil Hammerbacher

125 W. Lincoln ST  
Caro, MI 48723

If to the County of Lapeer:

County Administrator/Controller  
Moses Santo

Lapeer, MI 48446

If to the County of Sanilac:

County Controller/Administrator  
Nathan Roskey  
60 W. Sanilac RD  
Sandusky, MI 48471

If to the County of Huron:

Executive Assistant  
Jodi Essenmacher  
250 E. Huron AVE  
Room 305  
Bad Axe, MI 48413

If to DPA:

Mike Miller  
125 W. Lincoln ST  
Caro, MI 48723  
(989) 672-5305

B. Amendment. This Agreement may only be amended by a written document signed by all Parties.

C. Severability. Each provision of this Agreement must be interpreted in a way that is valid under applicable law. If any provision is held invalid, the rest of the Agreement will remain in full effect.

D. Entire Agreement. This Agreement contains the entire understanding between the Parties and; supersedes any prior agreements, promises, negotiations, or representations concerning the subject matter of this Agreement not expressly set forth herein.

E. Headings. Headings preceding paragraphs in this Agreement are for reference purposes only and may not be used to interpret this Agreement.

F. Jurisdiction/Venue. This Agreement is governed by the laws of the State of Michigan. All disputes involving multiple counties shall be brought in a court of competent jurisdiction in the Tuscola County, Michigan. Disputes involving one county shall be brought in a court of competent jurisdiction in that county.

G. Counterparts. This Agreement may be executed in separate counterparts, each of which is deemed to be an original and all of which taken together constitute one and the same Agreement. The execution of this Agreement by any Party hereto, and the delivery of a copy thereof bearing an electronically scanned or facsimile signature shall be valid and enforceable and shall, for all purposes, be treated as an original signature.

IN WITNESS WHEREOF, this Agreement is entered into on this \_\_\_\_ day of \_\_\_\_ 2024 and is effective on execution by the Chair of the Board of Commissioners of each County.

(SIGNATURES ON NEXT PAGE)

COUNTY OF TUSCOLA:

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Kim Vaughan, Chair County Board of Commissioners

COUNTY OF HURON:

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Todd Talaski, Chair County Board of Commissioners

COUNTY OF SANILAC:

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Jon Block, Chair County Board of Commissioners

COUNTY OF LAPPER:

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Tom Kohlman, Chair County Board of Commissioners

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# MICHIGAN DEPARTMENT OF TREASURY

## UNIFORM BUDGET MANUAL FOR LOCAL UNITS OF GOVERNMENT



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## Section 1: Introduction

The purpose of this manual is to assist local units of government in applying legal requirements and establishing a sound budgeting process. Recommended practices that would enhance the budgeting process are also included. A budget is a financial plan that estimates revenues and expenditures for a single year. This allows the governing body of a local unit of government to exercise its control over the use of its resources primarily through budgeting and ongoing monitoring through financial reporting. A continuous process of proper accounting, budgeting, and auditing of the local unit is a critical factor in sound fiscal health of local governments. Budgets are the primary tool a governing body uses to ensure the local unit is heading in a desired direction both fiscally and operationally and should be used continuously throughout the year.

Most accounting, budgeting, and auditing requirements for Michigan local units are contained in [Public Act 2 of 1968](#) (PA 2), the Uniform Accounting and Budgeting Act, as amended. Note that local municipal charters may have different requirements. Also, [Public Act 359 of 1947](#) (PA 359), the Charter Township Act, contains budgeting requirements specifically pertaining to Charter Townships. PA 2 requires that all local units of government in Michigan adopt balanced budgets, set appropriation levels (i.e., levy of taxes), to establish responsibilities and define procedures for the preparation, adoption, and maintenance of the budget, and to require certain information for the budget process.

A strong budget process and a properly adopted budget is the driver for most all other governmental operations, services, and activities. A budget is an important policy document and allows for the implementation of the local government's strategic vision to achieve its goals and objectives. A budget is a financial plan that allows the local government to balance immediate and long-term needs and is an important communication device to staff and the public.

**Effective Date:**

This manual is effective for fiscal year beginning July 1, 2024, and after.

Michigan Uniform Budget Manual for Local Units of Government  
Section 1: Introduction

**General Budgeting Timeline**

Step	Stage	Legally Required	Major Activities	Responsible Party	Recommended Timeline
1	Budget Initiation	Yes	Prepare a final recommended budget package	Chief Administrative Officer and department heads and administrators with budgetary responsibilities	Starting 7-8 months prior to, and completing 3-4 months prior to beginning of ensuing fiscal (budget) year <sup>1</sup> .
2	Budget Adoption	Yes, for all local units of government in Michigan that use a general fund or special revenue fund	Pass a general appropriations act reflecting formal budget approval	Governing body	Required to be adopted before the beginning of ensuing fiscal (budget) year.  Suggest adopting 1-3 months prior to beginning of ensuing fiscal (budget) year.
3	Budget Administration	Yes	Periodic review budgetary comparison schedules and other information	Chief Administrative Officer	Monthly basis
4	Budget Amendment	Yes	Pass an amended budget	Governing body	As soon as a deviation is projected.

<sup>1</sup> [MCL 42.24](#) of the Public Act 359 of 1947, the Charter Township Act, requires Charter Townships to submit budget to township board not later than 120 days prior to commencement of the fiscal year. A public hearing on the proposed budget shall be held not later than December 15 and adopted not later than December 31, in the year preceding the calendar year covered by the budget.

## Section 2: Budget Initiation – Prepare A Budget Package

This section provides guidance on how to initiate the budgeting process and prepare a final recommended budget package before adoption.

PA 2 requires adequate time for review and adoption by the governing body before commencement of the budget year. If a budget is not passed before the end of the fiscal year, a local unit is not able to incur expenses, pay bills, or conduct any other general business involving the expenditure of funds. There is no provision in the law to allow for a “continuation budget” from the last budget or any other alternative to a full budget.

The budget is the responsibility of the chief administrative officer who also has responsibility to present the budget and recommended general appropriations act for adoption to the governing body. Department heads and administrators with budgetary responsibilities are responsible for providing necessary information to chief administrative officer.

In the table below, steps for budget initiation are provided. Please note that the timing in the table is recommended and may not apply to each local unit of government.

For illustration purposes, assume that it is currently fiscal year 1 and the budget for fiscal year 2 needs to be prepared.

Step	Activities	Recommended Timing	Responsible Party	Notes
1	Prepare and distribute preliminary budget preparation information to department heads and other administrators with budgetary responsibilities.	7-8 months prior to beginning of Year 2 and 9-10 months for some larger local units	Chief Administrative Officer	Preliminary information should include: <ul style="list-style-type: none"> <li>• Standard budget preparation forms, rules, procedures, and documentation requirements.</li> <li>• Discussion of necessary assumptions, constraints, and program/service emphasis for Year 2.</li> <li>• Other data pertinent to budget preparation, such as economic and revenue forecasts, computational factors, etc.</li> </ul>

Michigan Uniform Budget Manual for Local Units of Government  
Section 2: Budget Initiation – Prepare a Budget Package

Step	Activities	Recommended Timing	Responsible Party	Notes
2	Prepare and submit budget information (budget estimates and supporting documentation) to Chief Administrative Officer	5-6 months prior to beginning of Year 2	Department heads and administrators with budgetary responsibilities	Supporting documentation for budget estimates should include: <ul style="list-style-type: none"> <li>• Staffing schedules for salary and benefit expenditures.</li> <li>• Assumptions and bases for estimates of contractual services, materials, and supplies, and capital outlay items.</li> </ul>

Michigan Uniform Budget Manual for Local Units of Government  
Section 2: Budget Initiation – Prepare a Budget Package

Step	Activities	Recommended Timing	Responsible Party	Notes
3	Consolidate budget estimates received from department heads and other administrators.	4-5 months prior to beginning of year 2	Chief Administrative Officer	<p>Budget estimates should be consistent with information requirements of <a href="#">MCL 141.435</a>. Documents must at a minimum include:</p> <ul style="list-style-type: none"> <li>• Actual revenues and expenditures for the most complete fiscal year (usually it may be the year prior to Year 1).</li> <li>• Estimated current year revenues and expenditures for Year 1.</li> <li>• Estimated expenditures and revenues, by source of revenue, to be raised or received for Year 2.</li> <li>• An estimate of the amounts needed for deficiency, contingent, or emergency purposes.</li> <li>• Capital outlay requests including costs and methods of financing.</li> <li>• The amount of the projected ending fund balance of year 1.</li> <li>• The amount of the projected ending fund balance of budget year 2.</li> <li>• Other data relating to fiscal conditions that the Chief Administrative Officer considers to be useful in considering the financial needs.</li> </ul>

Michigan Uniform Budget Manual for Local Units of Government  
Section 2: Budget Initiation – Prepare a Budget Package

Step	Activities	Recommended Timing	Responsible Party	Notes
4	Transmit the recommended budget and the general appropriation act to the governing body following an appropriate time schedule	Allow adequate time for review and adoption by governing body before beginning of year 2	Chief Administrative Officer	<ul style="list-style-type: none"> <li>• <a href="#">MCL 141.434</a> states that the recommended budget should be accompanied by a suggested general appropriation act to implement the budget. In general, the recommended budget can be prepared at more detailed level.</li> <li>• The adopted general appropriation act aggregate expenditures into the <b>level of control</b> that the governing body chooses to exert over the spending practices.</li> <li>• Treasury required the budget for expenditures for General Fund be adopted at activity level as the control level, at the minimum.</li> <li>• For revenues, it is required that revenues be adopted by source and be reported with details below sub-control accounts level. For detailed information on revenue sub-control accounts, please refer to the <a href="#">Uniform Chart of Accounts</a>. Please refer to Numbers 5 and 6 under Section 8: Common Budgetary Issues for examples.</li> </ul>

## Section 3: Budget Adoption

This section provides guidance on the process of adopting a budget. A budget must be adopted prior to the beginning of the next fiscal year. PA 2 [MCL 141.439](#) provides that no expenditure of public monies in Michigan may be made without an appropriations act passed by the governing body of a local unit (a formal resolution); the passage of the general appropriations act provides the budget for which expenditures can be made. Throughout the year, individual expenditures must be reviewed and approved by the governing body.

To adopt a budget, the governing body shall pass a general appropriations act for all local units of government in Michigan that use a General fund or special revenue fund. Once the budget package is transmitted by the chief administrative officer, the governing body shall consider the recommended budget and hold a public hearing as required by PA 2 ([MCL 141.434](#)) and Public Act 43 of 1963, Budget Hearings of Local Governments, [MCL 141.411 to 141.415](#). Public hearings must be conducted consistent with the Open meetings Act, [MCL 15.261 to 15.275](#). Proper notice and the public hearing must be conducted before final passage of a general appropriations act and before the end of the fiscal year.

Step	Activities	Recommended Timing	Responsible Party	Notes
1	Receive budget package from chief administrative officer	Allow adequate time for review and adoption by governing body before the beginning of year 2	Governing body	Please refer to step 3 and step 4 under Section 2: Budget Initiation for what should be included in a budget package.
2	Consider recommended budget		Governing body	This can be accomplished by the governing body holding one or more workshop sessions. This allows the CAO to discuss the proposed budget, department heads to discuss proposed changes or needs, the governing body to discuss priorities, and to obtain input from the public.

Michigan Uniform Budget Manual for Local Units of Government  
Section 3: Budget Adoption

Step	Activities	Recommended Timing	Responsible Party	Notes
3	Give notice of the budget hearing	At least 6 days before the hearing	Governing body	<p>PA 43 of 1963 (<a href="#">MCL 141.412</a>) states that the local unit shall give notice of the hearing by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing. The notice shall include:</p> <ul style="list-style-type: none"> <li>• The time and place of the hearing. The place where a copy of the budget is available for public inspection.</li> <li>• The statement printed in 11-point boldfaced type: "The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing."</li> </ul> <p>For a charter township, PA 359 of 1947 <a href="#">MCL42.26</a> states:</p> <ul style="list-style-type: none"> <li>• The notice of such public hearing shall be published at least 1 week in advance by the township clerk.</li> <li>• A copy of the proposed budget shall be on file and available to the public for inspection during office hours at the office of the township clerk for a period of not less than 1 week prior to such public hearing.</li> </ul>
4	Hold a public hearing	At least 6 days after the notice of public hearing	Governing body	<p><a href="#">Public Act 43 of 1963</a>, Budget Hearings of Local Governments, and <a href="#">Public Act 267 of 1976</a>, Open meetings Act, and <a href="#">PA 359 of 1947</a>, the Charter Township Act.</p>



Michigan Uniform Budget Manual for Local Units of Government  
Section 3: Budget Adoption

Step	Activities	Recommended Timing	Responsible Party	Notes
5	Pass general appropriations act, for local units of government that use a general fund or special revenue funds	Prior to the beginning of fiscal year 2		<p><a href="#">MCL 141.436</a> states that the general appropriations act shall:</p> <p>Include all funds except fiduciary, internal service, enterprise, debt service or capital project funds. This means that the general appropriation act is required for general fund and each special revenue fund.</p> <p>Set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied (also known as the “truth in budgeting act”).</p> <p>Set forth the amounts appropriated by the governing body to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year.</p> <p>Set forth a statement of estimated revenues, by source, in each fund for the ensuing fiscal year.</p> <p>Be consistent with the <a href="#">Uniform Chart of Accounts</a> prescribed by the Michigan Department of Treasury.</p> <p>Indicate permission for the chief administrative officer to execute transfers within limits between appropriations. Please refer to Number 8 under Section 8: Common Budgetary Issues for an example. Ensure estimated total expenditures, including an accrued deficit, do not exceed total estimated revenues, including an available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, <a href="#">PA 80 of 1981</a>, MCL 141.1001 to 141.1011, or the balance of the principal of these bonds or other obligations.</p> <p>The adopted budget for General fund revenues by source and expenditures by activity level. Budgeting by total revenue and total expenditures or budgeting at the function level for expenditures for General Fund is not acceptable. The governing body can require the periodic reporting on a line-item basis.</p>

## Section 4: Budget Administration

The budget should always be referred to when approving expenditures. The governing body may also require that the chief administrative officer provide periodic reports on the financial condition of the local government. Interim reporting is a tool to help actively monitoring budgets and improving communication between governing body and appointed staff. Monitoring actual expenditures against appropriations will help identify potential problems early. These regularly instituted practices will help ensure budgets are not overspent and the direction of the governing body is followed. The governing board shall review and monitor the actual budget. It is encouraged that this be done on a monthly basis and no less than quarterly. This report can be provided by the clerk, chief administrative officer or other assigned appointed or elected official. For townships, there may be statutes such as [MCL41.65](#) of Revised Statutes of 1846 that provide certain requirements. The statement provided to the board may include:

- Each activity, function, or account as approved by the appropriations act. Higher level of detail may be provided to meet the local unit's needs.
- Original approved budget.
- Final Approved budget.
- Actual expenditures
- Encumbrances.
- Total remaining budget
- Percent remaining.

## Section 5: Amending the Budget

Any deviation from the approved budget shall not be made without amendment. The governing body of the local unit shall amend the budget as soon as it becomes apparent that a deviation is imminent, and the amount of the deviation can be estimated. Additionally, PA 2 requires the chief administrative officer or the governing body to present recommendations to prevent a deficit budget. Recommendations shall include proposals for reducing appropriations in a manner that would cause the total appropriations to not be greater than the residual surplus and the total revised estimated revenues of the fund or proposals for measures necessary to provide revenues sufficient to meet expenditures of the fund, or both. At the end of the fiscal year, a fund may not have an unrestricted budget deficit or have functions or activities that exceed amended appropriations.

[MCL 141.437 of PA 2 of 1968](#) states that (1) Except as otherwise provided in section 19, a deviation from the original general appropriations act shall not be made without amending the general appropriations act. Subject to section 16(2), the legislative body of the local unit shall amend the general appropriations act as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined.

To be in compliance with the PA 2 of 1968, local units of government shall not amend the budget after the year end.

An amendment shall indicate each intended alteration in the purpose of each appropriation item affected by the amendment. Possible amendment alternatives are listed as follows:

- An amendment is required when the actual and probable revenues in a fund are less than the total of estimated revenues plus the fund balance from the prior year and the proceeds from bonds and other obligations issued.
- Budget amendments may include increased or decreased appropriations or revenues, moving funds between accounts, using fund balance to offset increased expenditures.
- Transfers between the appropriations may be made by the chief administrative officer within the permissions and limits approved by the governing body.

When a budget violation (i.e., over-spending) occurs, the cause of any budget overages should be evaluated. Local government officials should ensure that all of the government's departments are operating within the spirit of the budget act and attempting to limit their spending to approved amounts.

## Section 6: Budget Reporting

For the requirements for the budget reporting, please refer to the [Uniform Reporting Format](#) issued by the Treasury.

## Section 7: Recommended Practices

The budget is the single most important policy document that a local unit of government produces. The budget development process should be formally laid out and logical, with clearly defined roles and procedures. By using historical data and reasonable assumptions, a local unit budget provides an overview of the community's fiscal condition. The Chief Administrative Officer and the governing body are then able to prioritize the service delivery needs now and into the future. The budget development process provides contact to guide decision making.

The budget should be viewed as a tool to implement the community's vision that is sustainable for both the short and long term. This allows the translation of the community's needs and priorities into services. The budget process needs to be deliberate, well thought, uses accurate data, allows for stakeholder input and highly transparent.

### **Establishing budgetary goals and review financial policies**

A good way to improve the efficiency of the budget process is by making sure that the budgetary goals and strategic priorities of the governing body are clearly known to those who will be offering input to the budget so that the proposed budget supports those goals. The governing body's determination of what the budget goals and potential directives are key components of the budget process and should be done at the very beginning to afford staff with the most opportunity to effectively incorporate them into the budget. To facilitate this, consider having a special meeting dedicated to budgetary goal setting. At this meeting, the governing body would be updated by staff on the status of current-year budgetary goals and directives, as well as any matters that are expected to be budget challenges for the upcoming year. The governing body should receive updated financial forecasts for the ensuing fiscal year as well as future years (three to five years). The governing body is then able to discuss and formally communicate and adopt the upcoming year's budgetary goals and directives.

The governing body at this time should also review the financial policies. These policies have a direct impact on the budget. These policies can include the following:

- **Fund Balance Policy-** Policy that establishes minimum fund balance in at least the general fund to ensure that the local unit has enough resources held in reserve to avoid a negative impact on services during unplanned or unexpected events lasting one or more years. May also include what might happen if the fund goes below this minimum and establish a maximum fund balance.
- **Debt management-** The effective use of government debt is a critical tool in maintaining services and managing the finance of the local unit. A debt policy helps define when and how debt will be used (permissible debt instruments, conditions under which debt may be used, allowable levels of debt, and compliance with continuing disclosure requirements).
- **Financial Monitor-** Documents the timing, responsibilities, and approach to regular ongoing monitoring of budget and finance. This ensures that department heads and the governing body are reviewing and adjusting the budget as needed and not being surprised at the end of the fiscal year or when the audit is completed.

- Investment Policy - Describes the parameters for investing government funds and identifies the investment objectives, preferences or tolerance for risk, constraints on the investment portfolio, and how the investment program will be managed and monitored.
- Cost Allocation – Defines how indirect costs are to be allocated to departments for items such as liability insurance, gas, and electricity costs, etc.
- Capital Assets Policy - Defines what is a capital asset based on useful life and dollar value. This policy can also describe the capital budgeting process including establishing criteria/ranking and capital financing strategies. Many local units need to develop a Capital Improvement Plan (CIP) under the [Planning Enabling Act](#), this policy should ensure that the local unit is compliant with these provisions and describes how the CIP will be developed.

### **Budget Schedule**

Proper planning is imperative for having a successful budget process. One of the best ways to plan for the budget process is to create a comprehensive budget schedule. A proper budget schedule should identify all required deadlines of budget significance, such as when the budget is to be submitted to the governing body to begin the public process, and when the governing body is required to officially adopt the budget. All internal deadlines and milestones that are needed to keep the budget process on track should also be included. The document should be made available to staff who are engaged in the budget process. It may be provided to and adopted by the governing body at the beginning of the budget process.

### **Budget package**

Beyond the statutory required provisions of the budget, the following sections add value to the budget document. Along with being a policy document, the budget can provide a narrative for stakeholders and provides other critical pieces of information about the local unit.

- *Table of Contents:* Budget packages will range in the number of pages of content, depending upon the size and complexity of the local unit. Its inclusion could make it easier for the reader to find what they need. Adding direct links within a table of contents then allows the user to easily navigate and quickly access the information needed within the budget.
- *Budget Message:* The underlying goal of creating the budget is to communicate the financial plan for how a local unit will accomplish the budgetary goals as set forth by its governing body. As such, consider including an introductory section that provides a summary of budget highlights that can be brought to the reader's attention. They could include high level overview, millage changes, utility rate increases, historical trends, significant budgetary items, or priorities. Adding an explanation for budgeted amounts and significant variances from year to year and what led to those changes can be helpful. A clear summary of changes from previous years, long term financial goals, and upcoming challenges provides readers with an executive summary of the full budget document.
- *Strategic Priorities:* The budget document is an opportunity for the governing body to highlight the strategic direction. By providing the goals and objectives of the local unit, it provides value in understanding the course and decisions on individual revenues and expenses within the budget.

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Clearly defined community and budget priorities help ensure that the budget can be used as a tool for running and advancing the community.

- *Organizational Chart:* This provides a graphical overview of the structure of the organization to allow the reader to gain insight into how the local unit runs and operates.
- *Staff Levels:* Salary and benefits generally make up the largest cost center for a budget. A chart with current and past approved staffing levels provides a clear summary of resource allocation within the local unit.
- *Budget Overview:* Governmental accounting and budgets are complicated and can be difficult to understand. Providing a summary of the organizations budget structure (e.g., fund and department structure), explaining key terms, defining the basis for budgeting, etc. provides a new reader to the budget the information they need to decipher and understand the document.
- *Budget Process and Timeline:* A well-defined process and timeline are important to a well-developed budget. The budget document should provide all the steps in developing the budget and timelines. This not only provides clarity on how the current year budget was developed, but also sets an outline for our future budgets that will be developed to ensure they are done timely and that the process is transparent.
- *Capital Budget:* The management of capital assets has a major impact on current and future budgets. Consider including information on projects that impact the budget. Another option is to include the entire Capital Improvement Plan.
- *Performance Measure:* Understanding change and monitoring key performance indicators allows the local government to better understand the situation and make informed decisions. The budget document is an opportunity to implement policy that will have a short and long-term impacts on the direction of the community.
- *Financial Policies:* Good financial management practices start with the budget and implemented by through the adopted financial policies. By listing these policies in the budget, it allows the governing body to review them yearly, reinforces their importance and provides transparency to stakeholders.
- *Graphics:* Consider using graphics. A well-organized graphic can catch the reader's attention.
- *Departmental Budget:* When one reviews a departmental budget, it is useful to not only see a reporting of revenue and expenditures, but it is also useful to see what services that department is providing, how it is organized, and how and why it has changed over the past 3 to 5 years. By providing detail on activity areas (i.e., departments) it provides more clarity on how resources are being allocated. This can include providing a description of the department, goals, summary of assumptions used and changes from the previous year's budget, graphs showing historical trends, line-item detail that provides summary of expected expenses.
- *Accessibility:* The Proposed Budget Package should be made available for public review after it has been delivered to the governing body of the local unit. Consider making hard copies available at multiple locations (such as the public library and city clerk's office) as well as making it easily viewable on the local unit's website.
- *Financial System:* Accessing the data to populate financial schedules can be a daunting task. Most of the software products in use today include report writing capabilities - the ability to export data to spreadsheets, or other business analytics that will allow direct access to data for updating spreadsheet templates. For smaller documents, this type of effort may not be cost effective. For larger organizations, setting up these types of tools may be worth the extra effort.

### **Trends and Summaries**

Consider including one or more of the following schedules to provide the reader with a historical perspective of trends:

- Budget Consolidation Schedule: Combines the budgets for each fund included in the budget package.
- Multi-Year Historical Actual Totals by Function for General Fund Revenue and Expenditures: This provides the reader with a perspective of how revenue components and departmental or functional costs have changed over time.
- Consolidated Capital Outlay Schedule: This provides a complete listing of expenditures planned for capital purchases and construction projects for all funds included in the budget package.
- Authorized Employees by Fiscal Year: A multi-year listing that shows full-time and part-time positions by department as authorized to be funded by that year's budget.
- Multi-Year Comparative Schedule of Millage Rates: Reports the detail of each year's total millage rate over time.
- Schedule of Taxable Values: Reports the breakdown of taxable value between real and personal property, by taxpayer type (residential, commercial, industrial, etc.), with yearly comparisons.
- Top Ten Largest Taxpayers: Identifies the payer, taxable value, and percent of total taxable value for the year being budgeted.

### **Budget Training**

Establish a Budget Committee that maintains fiscal responsibility for the entity. Typically, the Budget Committee would consist of members of the Finance Department or its equivalent, with periodic input from upper management. Budget committees typically review and approve the budget. Provide staff with a budget training manual which may include the following information:

- A copy of the Budget Schedule.
- Identification and explanations for the various budget forms that will need to be completed and when they are due.
- Instruction as to the threshold for classifying something as capital versus operating.
- Identification of those items that departments are responsible for budgeting, versus those items that will be budgeted by the budget committee. For example, someone on the budget committee may be responsible for budgeting all matters related to debt service, or property and liability insurance.
- Identification and direction for those accounts where more detailed information is required, such as travel, training, tuition reimbursement, or dues and memberships.
- Assumptions to be used for utility rates, fuel and oil costs, mileage reimbursement rates, minimum wage increases for departments who budget for their own seasonal and part time labor, and any other general information or reminders that are relevant to the budget process.



## Other Activities

It is important to be aware of other parallel public processes that may be occurring during the budget process and are critical to the completion of the budget process. These might include appealing to the citizenry for requests for public improvements like streets or sidewalks, or the involvement of other committees, such as a Housing Commission, or Planning Commission, or Parks and Recreation Commission that may need to convene to approve rate changes, capital improvements, or additional budgetary approvals as may be required by law.

## Departmental budget review process

Many activities in the budgeting process are planned with the intent of departmental engagement. In general, there are four steps involved in departmental budget review:

- Departments are provided detailed instructions and training on what is required of them to build their departmental budgets. They should be given a list of tasks and due dates, and they should submit their requested budget to the Budget Committee or the team in charge of the budgeting process to begin the next step.
- If your local unit uses Internal Service Funds, consider having those funds due sooner than other fund types so their user fees will be available to be included in the other funds as they are submitted. For example, an Equipment Revolving Fund should complete its budget earlier so that the rental fees it will be charging the user departments will be known and can be included in those departmental budgets.
- The Budget Committee or the team in charge of the budgeting process will perform a detailed review of the information provided by the department, down to the line-item level, if needed, to determine whether the budget requested by the department appears complete, accurate, and in accordance with the budgetary goals established by the governing body. The revised budget detail is given to the department for their final review and approval.
- The final step involves the Department reviewing any changes and recommendations put forth by the Budget Committee or the team in charge, providing any missing information, and collectively agreeing upon a proposed budget for that department. After a final review by the committee or the team in charge, this budget is ready to be included in the budget package at the appropriate level of detail.

It should be noted that if the overall budget (combined departmental budgets) does not accomplish budget goals put forth by the governing body, it may be necessary to revisit one or more of the departmental budgets to bring the total budget in line. The Budget Committee will need to work with the departments to determine areas that can be adjusted to accomplish this.

Once the Proposed Budget Package is set for the public inspection and the public hearing process, it is recommended to hold one or more workshop sessions to discuss the proposed budget, proposed changes or needs, and other budget related matters. This is an important step in sharing the budget challenges among departments so everyone can see how these challenges were met, how each department was impacted, and see first-hand, how the budget will be presented to the governing body and public. Knowing the message will enable everyone to be prepared to respond to questions, should they be called upon during the process.

## Budget Elements

### Revenues

It may be helpful to let the governing body know what revenue sources are expected before the budget package is prepared by the Chief Administrative Officer. This allows them to provide some input on spending and could potentially increase the likelihood of building a consensus on expenditures.

- **Property taxes** typically provide a large percentage of a local government's revenue. The budget team should seek guidance from the assessing or equalization department to determine what the expected taxable values will be for the upcoming year. Tax abatements, tax increment finance authorities, the projected CPI, current and expected tax appeals or settlements, significant investments to be added to the roll, significant removals from the roll, and changes to the General Property Tax Act should be considered.
- **Intergovernmental revenues** such as state shared revenue or personal property tax reimbursements are dependent on several variables and should not be assumed to increase each year. For intergovernmental revenues that are significant to your organization, be sure to inquire with the source (for example, Michigan Department of Treasury, or Michigan Department of Transportation), to understand their planned funding for the period. Be conservative in the estimates to help mitigate a negative impact on falling short.
- **Charges for services and admission fees** should be reviewed periodically to make sure they are covering the portion of related costs as intended. This can include water and sewer fees, pool admission fees, inspection fees, or a wide array of other fees a local unit may collect. If a fee increase is being planned, be sure to review the government's ordinance requirements to make sure there is adequate time built into the budget schedule to process the increase. Also consider the nature of the fee and the expected impact of the increase as to whether a more conservative approach should be taken in budgeting additional revenue generated during the first year of the increase.
- **Other revenues** might include grants, investment earnings, outside contributions, or sales and other miscellaneous sources. Consider asking the local unit's Treasurer's office for average cash and equivalent balances and average rates of return for a requested period. These will help in projecting future investment earnings. Be cautious of budgeting outside contributions/donations of any significance unless there is a commitment letter from the donor.
- **Interfund transfers** should be reviewed and studied and make sure that both the "transfer in" and "transfer out" are included in the appropriate proposed fund budgets.

### Expenditures

- **Payroll** is typically the largest cost type of a municipal budget. Accordingly, it is worth the time to thoroughly review the costs of payroll changes prior to making them. Examples of projections to consider are:
  - Authorized positions
  - Increases or decreases in the number positions
  - Conversions of changes to full-time positions and part-time positions

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- Upgraded or downgraded positions within the pay scale
- Potential retirements for vacation and sick bank payouts
- Special pays, such as certificate pay, or education pay
- Allowances, such as car, phone, or clothing allowance
- Funding requirements for defined benefit retirement plans. Some may not have an updated actuarial report in time to make this determination, so consider having a discussion with an actuary to get an estimate for budgeting purposes.
- Health insurance costs for both active and retirees
- Worker's compensation experience modification rate
- Life insurance premiums
- Short-term and long-term disability insurance premiums
- Payroll cutoffs, both beginning and ending for accrued payroll

Many employees work mostly or almost exclusively for a single department and their costs can be assigned directly to that department where they will stay. Employees of the Finance and Human Resources Departments are good examples of this.

Other employees work for several departments and charge their time to different departments throughout the year. Common examples are Public Service Departments.

The payroll budget for each department needs to be adequate to fund these distributed payroll costs. For smaller communities with few employees, this can likely be managed using spreadsheets. For larger communities with numerous departments, this can be daunting. Budgeting modules of accounting enterprise software packages routinely will include a payroll distribution module to help facilitate this process. However, an analysis of where these costs expect to be distributed to will likely need to be done for the payroll distribution module to function, as well as to review the distribution for reasonableness.

- **Supply** account budgets are relatively predictable unless there is a specific request that will cause a change from the norm. If gas and oil are budgeted within supply accounts, be aware of the potential price volatility and provide adequate budget to mitigate that risk. For more activity-based expenses, reviewing historical data and trends may help project future costs. Examples of these may include:
  - Printing and Publishing
  - Insurance (check with agent on expected rate changes)
  - Utilities such as gas, electric, water, sewer, and refuse pickup
  - Internal Services such as overhead allocations, administrative service charges, or technology charges
  - Repairs and maintenance to equipment, buildings, etc.
  - Rentals for equipment or buildings
  - Miscellaneous for anything that still does not fit someplace else

**Capital projects** are ideally budgeted as part of a long-term capital improvement planning process. In larger local units of government, this is a coordinated effort of the engineering, planning, and utility functions to identify, coordinate, and prioritize capital projects that need to be done while using the municipality's limited resources effectively. This multi-year plan can be used to identify the budgetary

needs for a significant share of the capital projects. For smaller local units of government, they may consult Department of Public Works employees and contracted engineers.

**Debt service** It is relatively less complex to budget for debt services. Structured debt, whether it is bonded indebtedness or lease payments are generally defined by an amortization schedule. If a debt is related to bonds, they may be revenue bonds, general obligation bonds, or special assessment bonds.

- Revenue bonds are generally issued with the intent of paying them back with user fees generated by enterprise funds. An example would be Sewer Improvement Bonds that are issued to pay for infrastructure improvements, with the repayment of the bonds coming from the Sewer Fund.
- General Obligation bonds (GO bonds) are issued with the idea that the local unit can repay them through the levying of property taxes. There are two types of GO bonds and the distinction between the two is important.
  - Limited tax GO bonds repayments are limited by the cap the local unit is allowed to levy for property taxes. For example, if a local unit has limited tax GO bonds with an annual debt service of \$150,000, and the local unit is levying its millage cap of 15 mills, the \$150,000 debt service payment will need to be paid out of the tax proceeds already being generated – no additional property tax revenue will be collected to make the debt payments.
  - Unlimited tax GO bonds are issued by a local unit with the authorization from the voters within that jurisdiction to increase property taxes in an amount required to make the annual debt payments regardless of a statutory property tax cap.
- Special assessment bonds are generally issued for projects that will involve improvements to infrastructure, such as a new sewer, sidewalk, or street that will provide benefit to and enhance the value of those properties adjacent to or near the improvement. A local unit may issue special assessment bonds to fund all or a portion of the project, and each of these affected properties may be assessed an additional tax that will be used to repay the bonds. True Special Assessment bonds will legally secure the future assessments of the property owners as a basis for securing the bonds. It is important to note that local units can accomplish this same task by simply issuing Limited Tax GO bonds and using the special assessment process to pay for all or a portion of the debt service. In order to appropriately identify and budget activity related to special assessment projects, it is important to determine whether the associated bonds are special assessment bonds, or limited tax GO bonds.

**Reserve for Contingencies** is an amount that is set aside to manage the risk of unknowns that could occur during the year being budgeted. This is a line item within the expenditures of a particular fund's budget. It enables the party responsible for the budget to deal with unanticipated situations that cannot wait until next year and are not considered elsewhere in the budget. The contingent amounts are NOT intended to be an account to make expenditures from, but rather a temporary classification for unforeseen or unanticipated expenditures. In fact, if such an expenditure is necessary, an amount to cover the expenditure should be transferred by budget amendment from the contingency amount to the proper appropriation category describing the expenditure. When constructing a budget, it is important not to use a contingency reserve simply as a "catchall" to pick up outflows not included in the budget elsewhere.

### **Financial Forecasting**

Three to five-year financial forecasts or multi-year budgeting (which is generally a greater level of detail than forecasting), can be provided to governing bodies as they begin to deliberate the budget. Please note that even if multi-year budgeting is used, the budget must only be for the single ensuing year.

## Section 8: Common Budgetary Issues

This section provides several common budgetary issues and recommended solutions.

1. GAAP requires that expenditures be recorded in the period in which they were incurred. Before the current year-end, some attempt to make purchases or obtain services and put them in the next budget. Regardless of when the payment is being made, the expenditures must be recorded when the goods were received, or the services rendered.

Solution: Budget amendments from the governing body should be obtained to match the expenditures to the period in which they were incurred and still be within the budgeted amount.

2. It is common for governments to get a late start on a project that is budgeted for the current year but will not be started or completed until the next fiscal year. In this case, some governments look to prepay the vendor so that they can get the expenditures recorded in the current fiscal year to align with the budget. Recording the expenditures in the period before the service or good is provided is a GAAP violation. Prepayments should be recorded as a prepaid asset in the current year and not budgeted until the ensuing year.

Solution: A budget amendment from the governing body should be obtained to match the expenditures to the period in which they were incurred and still be within the budgeted amount.

3. Expenditures are recorded to the wrong account because the appropriate account will be or is already over budget. This is not only a GAAP violation, but it also makes it more difficult for accurate forecasting and budgeting for future years.

Solution: A budget transfer between the two accounts or a budget amendment may be made with approval from the governing body.

4. Reversing prior year accruals without setting up new accruals can result in dramatically understating expenditures throughout the year. For example, assume that a calendar year end government is billed monthly for contracted assessing services. The bill typically arrives around the 20th of the following month and is paid two weeks later. The November bill would be paid in early January, and the December bill would be paid in early February. If the accrual of those two payments to the prior year is reversed, the government would always be two months behind in reporting its expenditures in monthly reporting. That is, a report run for August would not include 8 months of cost, but only 6. This could significantly distort budgetary comparisons, and lead to budget violations at year end.

Solution: Ensure to set up new accruals when reversing prior year accruals.

5. A local unit has adopted general appropriations act at the line-item level (or at account number level. For detailed information on account numbers, please refer to Uniform Chart of Accounts). It budgets \$50,000 for office supplies as a line item for its Treasurer's Office under function for General Government. It has spent \$45,000 year to date and has received office supplies that have not yet

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Section 8: Common Budgetary Issues

been paid for in the amount of \$3,000. The Treasurer also would like to order \$5,000 of office supplies for the same fiscal year. Would this result in a violation of PA 2?

Solution: Yes, this would be a violation of PA 2 because the total amount of supplies that's going to be ordered will be \$53,000 (\$45,000+\$3,000+\$5,000), which will exceed the corresponding appropriation, the adopted level. To avoid violation, an increase of appropriation for office supplies should be made passing a budget amendment or supplies can be ordered for the following budget year, assuming that there is an appropriation approved for the following budget year. A transfer from another budget line-item could be made to cover the cost, if applicable.

6. A local unit has adopted their budget at the activity level (For detailed information on activity numbers, please refer to Uniform Chart of Accounts). The total appropriation for treasury activity under general government function is \$180,000, and the budget for the office supplies line-item is \$50,000. It has spent \$45,000 year to date and has received office supplies that have not yet been paid for in the amount of \$3,000. The Treasurer also would like to order \$5,000 of office supplies for the same fiscal year. Would this be a violation of PA 2?

Solution: No, this is not a violation. The total amount of supplies that is going to be ordered will be \$53,000 (\$45,000+\$3,000+\$5,000), and it exceeded the total budget for that line-item. However, because the budget was adopted at activity level, which is \$180,000, an overspending at a lower level, the line-item level would not be a violation.

7. Assuming all the same facts as number 5, would there be a violation of PA 2 if the Treasurer asked Public Works to pay for the Treasurer's office supplies because Public Works has available Office Supplies budget?

Solution: Yes, this would be a PA 2 violation. Expenditures must be charged to the proper appropriations category.

8. The local unit governing body approved the enablement of the Chief Administrative Officer to transfer up to \$5,000 appropriations in total for the year between activities without prior approval by the governing body. Assuming all the same facts as number 6. The Chief Administrative Officer found that it is probable that the clerk activities will not use \$3,000 of remaining budget during the year. If the Chief Administrative Officer approved to move \$3,000 appropriations from the clerk activities to the treasury activities, and this is the only transfer being made for the year, would it be a violation?

Solution: No, it would not be a violation because the governing body approved the Chief Administrative Officer to make transfers up to \$5,000. It did not exceed the \$5,000 limit. However, the Chief Administrative Officer is required to report to the governing body as soon as possible after the transfer was made. If the governing body did not approve the Chief Administrative Officer to make transfers, it would be a violation.

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## Section 9: Examples

### An Example of a General Fund Budget

City of XXXX Fiscal Year July 1, 20x1 - June 30, 20x2			
	Prior Year	Current Year Budget	Budget Year
<u>Property Taxes</u>			
Dedicated - Police	3,220,500	3,520,000	3,525,000
<u>Income Taxes</u>			
City Income Tax	37,450,725	31,400,800	29,400,800
<u>Return on Equity</u>			
Board of Water and Light	23,100,000	25,000,000	25,000,000
<u>State Revenues</u> Revenue			
Sharing	14,400,900	13,600,900	15,600,000
<u>Charges for Services</u> Public			
Safety	4,120,725	4,100,400	4,400,900
<u>Fines and Forfeitures</u> Fines			
and Forfeitures	1,540,900	1,803,100	1,780,600
<u>Licenses &amp; Permits</u> Cable			
Franchise Fees	1,370,175	1,000,000	1,000,000
<u>Interest &amp; Rents</u> Interest			
Income	650,720	140,000	210,000
<u>Other Revenues</u>			
Donations & Contributions	100,700	65,000	65,000
Total Revenues	85,955,345	80,630,200	80,982,300
General Government			
Attorney's Office	1,240,420	1,450,925	1,575,250
Public Safety			
Fire Department	19,275,900	20,120,460	20,325,100
Community Development			
Economic Development & Planning	3,630,990	3,290,885	4,335,975
Public Service			
Public Service Department	9,270,040	9,705,190	9,915,180
Parks & Recreation			
Parks & Recreation Department	5,510,105	5,940,285	6,432,700
Internal Service Fund Retirement/Fixed			
Benefits	39,870,345	40,810,260	46,415,240
Other Financing Uses			
Transfers Out	5,280,000	2,430,710	5,525,000
Total Expenditures	84,077,800	83,748,715	94,524,445
Net Change on Fund Balance	90,520	(4,690,408)	(18,200,000)
Beginning Fund Balance	159,700,000	159,790,520	155,100,112
Ending Fund Balance	\$ 159,790,520	\$ 155,100,112	\$ 136,900,112



**An Example of a Township General Appropriations Act**

Sample Township  
Proposed General Appropriations Act for FY 20X1-20X2  
Resolution 20X2-1

At a regular meeting of the Township Board of Trustees of the Sample Township, Sample County, held at Street name, City, State, Zip code on the 13<sup>th</sup> day of Jan, 20X2 at 7 o'clock in the evening:

PRESENT:       XXX, XXX, XXX,  
XXXABSENT:   None

A resolution to establish a general appropriations act for Sample Township; to define the powers and duties of the Sample Township officers in relation to the administration of the budget, and to provide remedies for refusal or neglect to comply with the requirements of this resolution. The Board of Trustees of Sample Township resolves:

*Section 1: Title*

This resolution shall be known as the Sample Township General Appropriations Act for FY 20X1-20X2.

*Section 2: Chief Administrative Officer (CAO)*

The Manager of the township shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act. If the township does not employ a manager, the supervisor of the township shall be the Chief Administrative Officer. (Please note that the description of the CAO is just an example and may not apply to all local units of government in Michigan. For detailed definition of the CAO, please refer to [MCL141.422b\(3\).](#))

*Section 3: Fiscal Officer*

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

*Section 4: Public Hearings on the Budget*

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on March 01, 20X2, and a public hearing on the proposed budget was held on March 09, 20X2.

*Section 5: Estimated Revenues*

Estimated township general fund revenues for fiscal year 20X1-20X2, including an allocated millage of 1,000 mills or less pursuant to Headlee rollback; voter-authorized millage of 1.5000 mills or less pursuant to Headlee rollback, and various miscellaneous revenues shall total \$1,058,781.

Cost Center	Acct. Numbers	Budget
Taxes – General	101-000-410 through 101-000-447	\$175,700
Licenses and Permits	101-000-478	\$14,000
Revenue Sharing	101-000-574	\$303,922
Charges for Services	101-000-608 through 101-000-629	\$5,600
Interests and Rents	101-000-665 through 101-000-668	\$9,110
Other Revenue	101-000-687	\$600
Total Revenue		\$508,332

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<u>Cost Center</u>	<u>Acct. Numbers</u>	<u>Budget</u>
Restricted Revenue		
Available Revenue		
Other Funds:		
Cemetery	150-000-630.001 through 150-000-690	\$36,000
Road	204-000-405 through 204-000-690	\$203,744
Fire	206-000-613 through 206-000-665	\$293,853
Round Lake	841-000-672	\$16,252
<b>Total Revenue</b>	<b>General and Other Funds</b>	<b>\$1,058,781</b>

• Michigan Department of Treasury notes that these account numbers are consistent with the Uniform Chart of Accounts

*Section 6: Millage Levy*

The Sample Township Board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll an amount equal to 2.5 mills or less pursuant to Headlee rollback as set forth under state law.

*Section 7: Estimated Expenditures*

Estimated township general fund expenditures for fiscal year 20X1-20X2 for the various township activities are as follows:

<u>Function/Activities</u>	<u>Acct. Numbers</u>	<u>Budget</u>
Legislative – Committee	101-102-701 through 101-102-980	\$52,950
Legislative – Trustee	101-101-702 through 101-101-955	\$5,512
General Govt – Supervisor	101-171-702 through 101-171-955	\$15,884
General Govt – Clerk	101-215-702 through 101-215-955	\$22,914
General Govt – Data	101-228-800.001 through 101-228-800.004	\$12,240
General Govt – Board of Review	101-247-702 through 101-247-800	\$2,100
General Govt – Treasurer	101-253-702 through 101-253-955	\$19,164
General Govt – Assessor	101-257-702 through 101-257-800.004	\$25,513
General Govt – Elections	101-262-702 through 101-262-980	\$10,200
General Govt – Building and Grounds	101-265-727 through 101-265-970	\$68,400
Public Safety – Law Enforcement	101-301-801	\$1,000
Public Works – Drains Contracts	101-445-803	\$5,000
Health and Welfare – Aging	101-672-800	\$500
Community and Economic Development – Supplies	101-721-727	\$12,500
Recreation and Culture – Supplies	101-751-727 through 101-790-800	\$19,000
Contingency for IT Department	101-228-955	\$0
	101-228-955.150 to Cemetery Fund	\$0
	101-228-955.204 to Road Fund	\$0
Capital Outlay	101-901-970	\$0
Transfer in Fire	101-931-995	\$0
<b>Total Expenditures</b>		<b>\$272,877</b>

• Michigan Department of Treasury notes that these account numbers are consistent with the Uniform Chart of Accounts

*Section 8: Adoption of General Fund Budget*

The Board of Trustees of Sample Township adopts the 20X1-20X2 fiscal year general fund budget for revenues by source, and expenditures by activity. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each activity and may make transfers among the various line items contained in the activity appropriation. Transfers of appropriations between activities may occur with prior board approval by budget amendment. No transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

*Section 9: Appropriation Not a Mandate to Spend*

Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officer shall exercise supervision and control to ensure that expenditures are within appropriations and shall not issue any township order for expenditures that exceed appropriations.

*Section 10: Periodic Fiscal Reports*

The Fiscal Officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations, including but not limited to:

- a) a summary statement of the actual financial condition of the general fund at the end of the previous quarter.
- b) a summary statement showing the receipts and expenditures and encumbrances for the previous quarter and for the current fiscal year to the end of the previous quarter.

*Section 11: Limit on Obligations and Payments*

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

*Section 12: Budget Monitoring*

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

*Section 13: Violations of this Act*

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official or employees to disciplinary action as outlined in P.A. 621 (1978) and the Sample Township Policies and Procedures manual.

*Section 14: Board Adoption*

Motion made by XXX, seconded by XXX, to adopt the foregoing resolution. Upon roll call vote, the following voted yes: XXX, XXX, XXX, XXX. The following voted no: None. The supervisor declared the motion carried and the resolution duly adopted on the 13<sup>th</sup> day of Jan, 20X1.

**CERTIFICATION**

I, the undersigned, duly qualified Clerk of Sample Township, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Sample Township Board of Trustees as a regular meeting held on Jan 13, 20X1.

---

XXX  
Township Clerk

STATE OF MICHIGAN

COUNTY OF XXX

**An Example of a Budget Amendment**

Municipality Name

RESOLUTION #20 OF 20XX

BUDGET AMENDMENT RESOLUTION

At a special meeting of the Board/Council of the Municipality Name, held in the City/Village/Township Hall in the Municipality Name, County Name, Michigan, on the 26th day of December, 20XX there were

PRESENT:

EXCUSED:

The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

WHEREAS, a budget was adopted on December 21, 20XX to govern the receipts and expenditures of various City/Village/Township funds for the next fiscal year of the City/Village/Township, and

WHEREAS, as a result of unanticipated cost, it is necessary to modify the aforesaid budget and,

NOW THEREFORE BE IT RESOLVED, that the aforesaid budget be modified as follows:

Increase the following line items:

Account Number	Previous Budget	Increase/(Decrease)	Amended Budget
206-000-978- Equipment	\$10,000	\$5,000	\$15,000

This increase of \$5,000 will be from the General Fund unassigned fund balance account number 101-000-390.

Account Number	Previous Budget	Increase/(Decrease)	Amended Budget
101-171-705(Supv. Benefits)	\$5,000	\$600	\$5,600

The increase of \$600 will be from the General Fund unassigned fund balance 101-000-390.

Upon a roll call vote, the following voted:

YES:

NO:

RESOLUTION DECLARED ADOPTED

I, the undersigned, the Clerk of the Municipality Name, County Name, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board/City/Village Council of said municipality at its special meeting held on December 26, 20XX,

Michigan Uniform Budget Manual for Local Units of Government  
Section 9: Examples

relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: December 26, 20XX

\_\_\_\_\_ Clerk's Name

## Section 10: References

The following references and websites are provided as suggested resources for local units of government in the preparation and execution of budgets:

GFOA Best Practices: [www.gfoa.org/best-practices](http://www.gfoa.org/best-practices)

Robert Bland and Michael Overton, Fourth Edition, 2019, [A Budgeting Guide for Local Governments](http://www.icma.org/budgetingguide)  
[www.icma.org/budgetingguide](http://www.icma.org/budgetingguide)

Michigan Municipal League, Ann Arbor MI, [Handbook for General Law Villages](http://www.mml.org/resources/publications) chapter 18 Budgeting  
[www.mml.org/resources/publications](http://www.mml.org/resources/publications)

Michigan State University Extension, [Forecasting for Local Government Budgets 2018](http://www.canr.msu.edu/news/forecasting-for-local-government-budgets)  
[www.canr.msu.edu/news/forecasting-for-local-government-budgets](http://www.canr.msu.edu/news/forecasting-for-local-government-budgets)

National Advisory Council on State and Local Budgeting, [Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting](http://www.gfoa.org/services/nacslb)  
[www.gfoa.org/services/nacslb](http://www.gfoa.org/services/nacslb)

## Section 11: Glossary

### Use of Terminology

**Activity Level** – The Uniform Chart of Accounts states that an activity is an office or department to which specific revenues and expenditures/expenses are to be allocated, such as activity number 191 for accounting department and 262 for elections.

**Amending the Budget** – When revenues or expenditures are anticipated to exceed the governing body approved budget, the current budget must be amended through a budget adjustment. The amendment must be approved by the governing body prior to the expenditure being made. This is not only a requirement of the Budget Act but also a requirement of sound budgeting theory. The purpose of a budget is not only to approve expenditures but also to control expenditures.

**Appropriation** – An authorization granted by a governing body to incur obligations and to expend public funds for a stated purpose. An appropriation is granted through general appropriations act or through a subsequent amendment to the general appropriations act (referred to as a budget amendment).

**Budget** – A plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures.

**Balanced Budget** – A budget in which the projected ending fund balance is equal to or greater than zero. This includes the use of legally allowed fund balance to offset any expenditures that exceed the total revenues.

**Basis for Accounting and Reporting** – The budget information must be prepared on the same method and basis as the actual amounts will be reported in the financial statements. Oftentimes, governments maintain their internal books on a cash basis throughout the year and adjust at year end to comply with GAAP (modified accrual reporting). Governments should be mindful of these accruals and consider the potential that a budget may be exceeded once accruals are recorded.

**Budget Adoption Level** – Also known as budget control level. [MCL 141.436](#) of PA 2 requires that the adopted budget be consistent with the Uniform Chart of Accounts prescribed by the state treasurer. The Uniform Chart of Accounts provides that information can be accounted for at three levels, which are function level (i.e., General Government), activity level (i.e., Planning Department), and account number level (also referred to as line-item level). General fund budget for expenditures is required to be adopted at least at the activity level and for revenues to be adopted by source. The budget for special revenue funds' expenditures can be at function level. The budget document may show line-item levels, which is more detailed than activity level as designated by the [Uniform Chart of Accounts](#) but does not need to be adopted at that level. The general appropriations act resolution must reference the level at which the budget was adopted.

**Budget Package** – A packet of information given by chief administrative officer to the governing body. It allows them to make an informed decision prior to voting on the general appropriations act. [MCL 141.435](#) requires specific information to be included so that the governing body has sufficient information to consider the general appropriations act.



**Budget Transfers** – The governing body may permit the chief administrative officer to execute transfers within limits between appropriations. If the governing body allows transfers, the permission and limits for such transfers must be indicated in the appropriations act. Allowing such transfers might eliminate the necessity for budget amendments for miscellaneous and insignificant amounts.

**Contingencies**— PA 2 indicates that an estimate should be made for amounts needed for deficiency and contingent or emergency purposes. The contingent amounts are not intended to be an account to make expenditures from but rather a temporary classification for unforeseen or unanticipated expenditures. In fact, if such an expenditure is necessary, an amount to cover the expenditure should be transferred by budget amendment from the contingency amount to the proper appropriation category describing the expenditure. Contingencies amount should be small. To the extent possible, if expenditures should be anticipated, they should be appropriately classified in the budget rather than grouped in the contingency category.

**Chief Administrative Officer** – The individual with responsibility for preparing a budget for consideration of the governing body. Typically, the chief administrative officer will be the county executive, manager, or controller; city or village manager; mayor, township manager or supervisor, village manager or president (in the absence of a manager). For detailed definition, please refer to [MCL141.422b\(3\)](#).

**Deficit Budget** – A deficit budget is one where the estimated accumulated fund balance at the end of the budget year is negative (estimated beginning of year fund balance, plus estimated revenues, less appropriations equals a negative number). PA 2 prohibits the adoption of a deficit budget ([MCL 141.435 \(2\)](#)).

**Deficit Spending** – Deficit spending is when estimated revenues exceeds appropriations without the use of fund balance.

**Expenditure** – The cost of purchased goods or services, which is to be recognized at the time the goods are received or the services are rendered regardless of when payments are being made.

**Encumbrances** – An encumbrance is a reservation of a portion of the budget for a future planned expense, normally associated with a purchase order. The concept is most commonly used in governmental accounting, where encumbrances are used to ensure that there will be sufficient budget available at year end to pay for specific obligations. By using encumbrances, a government entity can be assured that it will not over-extend its approved budget. Encumbrances are recognized as expenditures for budgetary purposes, but never for preparation of financial statements.

**Function** - A group of related activities intended to accomplish a major service or regulatory program is a function, such as general government function and public safety function. Please refer to Uniform Chart of Accounts for detailed information about Functions.

**General Appropriations Act** – (References are to PA 2) The mechanism used by the governing body for adopting a budget (section 16 (1)) and includes two items (section 16 (2)(3)):

- 1) **Budget** - A plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures. (See section 15 for the contents of the budget.)

- 2) Truth in Budgeting Act - sets forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied.

Section 16 (3) The general appropriations act shall set forth the amounts appropriated by the legislative body to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, and shall set forth a statement of estimated revenues, by source, in each fund for the ensuing fiscal year.

Section 16 (4) The general appropriations act shall be consistent with Uniform Charts of Accounts prescribed by the state treasurer.

**Line-Item Level** – The account number level. Account numbers are provided in the Uniform Chart of Accounts prescribed by the state treasurer.

**Level of Control** – Please refer to the term “Budget Adoption Level”.

**Special Appropriations Act** – The resolution adopted by the governing body that passes an optional budget for debt service funds, capital project funds, proprietary funds, or fiduciary funds.

For more information on function, activity, and account number, please refer to Uniform Chart of Accounts. Please refer to Section 8 of this manual: Common Budgetary Issues for examples.