Monday, October 14 - 9:00 am: Building a Wingman

Lt. Colonel Scott “Hurler” Weaver, USAF, retired, Your Wingman
866-925-3616; info@YourWingman.com

Lt. Col. Scott “Hurler” Weaver is a decorated combat fighter pilot, experienced business consultant and author of The Pilots of Thunderbird Field which teaches leaders and organizations how to build winning teams and effectively execute Top Gun business strategies. Presenting insightful tools and techniques on preparation, mutual support, open communication, and accountability, Hurler shares how he leveraged his extensive military training to survive the heat of battle and lead teams to safely succeed in demanding environments. Through captivating stories, group interaction, and high-energy video, you will learn the fundamentals of operational excellence when the pressure is on.

You’ll discover how you can prepare diligently for every mission, employ loyal wingmen to promote integrity and trust in the workplace, and lead your organization with courage, compassion and conviction.

Hurler is a certified speaker with Wingman Enterprises, a peak performance coaching and consulting firm. His clients include industry leaders in healthcare, manufacturing, financial services, safety training and education.
Monday, October 14 - 10:00 am: Michigan Department of Treasury Update

Joyce Parker, Deputy Treasurer, State/Local Finance
517.335.7301; ParkerJ24@michigan.gov

Joyce is the Michigan Department of Treasury’s Deputy Treasurer of State and Local Finance. She was named Deputy Treasurer in July of 2019. Ms. Parker is an experienced administrator, having managed suburban communities, urban cities and charter townships with rapid growth and development. She is a credentialed city manager and has developed budgets up to $250 million and led organizations with 800 employees.

Heather Frick, Bureau Administrator, Bureau of Local Government and School Services
517.335-7465; FrickH@michigan.gov

Heather is the Director of Bureau of Local Government and School Services. Ms. Frick formerly served as the Executive Director of the State Tax Commission and as a recognized expert regarding legal research and analysis in the area of property tax matters for the Department of Treasury. Prior to being employed by the State of Michigan, Ms. Frick worked in private practice in Petoskey, Michigan representing a broad range of clients handling a complexity of real estate, tax, and corporate matters. Ms. Frick is a Michigan Advanced Assessing Officer (3), Personal Property Examiner and member of the State Bar of Michigan.

Larry Steckelberg, Administrator, Community Services Division, Bureau of Local Government and School Services
517-241-3733; steckelbergL@michigan.gov

Larry is the Administrator for the Community Services Division in the Bureau of Local Government and School Services at the Michigan Department of Treasury. His primary areas of focus are the administration of tax exemptions, PRE audit activity, the collection of the State Education Tax, and the fiscal and managerial health of local communities which have experienced, or could experience, fiscal distress. Larry has worked for the State of Michigan for 29 years including 17 years in various positions in the Michigan Legislature and 13 years in Treasury. Larry holds a B.A. in Economics from Michigan State University, a Master’s in Public Administration from Western Michigan University, and a Lean Green Belt certification from Oakland University. He is also a licensed assessor at the Michigan Advanced Assessing Officer level.
Monday, October 14 -10:00 am: Michigan Department of Treasury Update, continued

Cary Vaughn, Audit Manager, Community Engagement and Finance Division
VaughnC2@michigan.gov

Cary has worked for the MI Dept. of Treasury for 24 years. He is the manager over the Audit Section of the Community Engagement and Finance Division which performs and reviews auditing and accounting throughout the state. He is a certified public accountant and a certified government financial manager. Cary is a graduate of the University of Michigan, Flint and is a member of the Michigan Committee on Governmental Accounting and Auditing and the American Institute of Certified Public Accountants.
MICHIGAN MUNICIPAL TREASURERS ASSOCIATION

Deputy Treasurer Joyce Parker
October 14, 2019
About Treasury

We aim to improve the citizen experience by building a culture of service through continuous improvement and engaging our employees.
Our Approach to Improving Service

- Internal processes
- Listening and sharing
- Finding solutions
The Treasury Team

Rachael Eubanks
Treasurer

Jeff Guilfoyle
Chief Deputy Treasurer

Sally Durfee
Chief of Staff

Jon Braeutigam
Chief Investment Officer

Ann Good
Deputy Treasurer
Financial & Admin. Services

Joyce Parker
Deputy Treasurer
State/Local Finance

Glenn White
Deputy Treasurer
Tax Administration
State and Local Finance
Organizational Chart

State Treasurer
Rachel Eubanks

State and Local Government Finance
Joyce Parker
Deputy Treasurer

Bureau of Local Government and School Services
Heather Frick
State Bureau Director

Bureau of State and Authority Finance
Deborah Roberts
State Bureau Director

Michigan Infrastructure Council
Jessica Moy
State Division Administrator
Local Government Core Processes:

The Bureau of Local Government and School Services has a wide range of responsibilities, including:

- Partnering to ensure the fair, efficient, and strategic implementation of statutory requirements
- Ensuring compliance with, and enforcement of statutory requirements
- Analyzing and making recommendations for policy and legislative changes
- Building trusted relationships with internal and external customers and partners
- Gathering and analyzing data from local governments and school districts to identify trends and deliver targeted resources
- Conducting financial and process audits and reviews
- Coordinating and providing support services and resources to our local governments and school districts
- Administering property tax laws
Changing the way we interact with our stakeholders

• INFORM – Proactively and consistently share information with stakeholders via conferences, trade shows, newsletters and media relations

• RESPOND – Use stakeholder feedback to improve guidance, correspondence, policies and procedures

• RESOLVE – Committed to first-time resolution for taxpayers and improved systems and applications
Looking Forward

• Focusing on transparency, integrity and service delivery

• Serving as a resource in shaping policy

• Resolving issues in a collaborative way

• Being faithful stewards of public funds and the public interest
Our Panel

LARRY STECKELBERG
Community Service Division Administrator

CAREY VAUGHN
Audit Section Manager

Moderated by HEATHER FRICK
State Bureau Director, Bureau of Local Government and School Services
Thank You!

Jim Mills, Accounting and Auditing Manager, Michigan Department of Treasury
517-335-4669; millsj@michigan.gov

Jim is the manager of the Accounting and Auditing Section in the Community Services Division at the Michigan Department of Treasury. He oversees the collection and audit of more than $2 billion in property taxes levied by the State of Michigan, including the state education tax, real estate transfer tax and industrial facility tax.

His section assists local governments with both the calculation and distribution of various specific taxes levied on tax-abated properties, compliance with the Re-codified Tax Increment Financing Act, and the state reimbursement of TIF revenue loss due to changes in personal property taxation.

Jim has a BBA in finance and an MPA in public finance, both from Western Michigan University, and is certified as a Michigan Advanced Assessing Officer and Michigan Personal Property Examiner.
Understanding the Recodified Tax Increment Financing Act

MMTA Fall Conference
October 14, 2019

Jim Mills
Michigan Department of Treasury
Presentation Outline

• Background on Tax Increment Financing Reform
• Overview of Recodified Tax Increment Financing Act
  • New Plan Filing Requirements
  • New Public Meeting Requirements
  • New Website Posting Requirements
  • Treasury Report Filing and Enforcement
Tax Increment Reform

• 1994 – School Taxes
• DDA, TIFA and LDFA cannot capture State (SET), local school or intermediate school taxes after 1994 EXCEPT to extent necessary to repay eligible advances, eligible obligations and other protected obligations
• “Catalyst Development Project” added in 2012
Tax Increment Reform

• 1994 – Opt Out
• If a public hearing is held after February 14, 1994 to create new DDA or LDFA (or expand district), governing body of taxing units can adopt resolution within 60 days to opt out of capture.
• Only applies to public hearing to establish DDA/LDFA or amend boundaries, not Plan amendment.
Tax Increment Reform

• 2013 – Zoo and DIA taxes

• Wayne Circuit Judge ruled in June 2013 Wayne County Zoo case that TIFs could capture zoo/DIA millages, but Legislature changed law to add exclusion effective in 2013.
Tax Increment Reform

• “Tax increment revenues” excludes Ad valorem property taxes levied under 1 or more of the following:
  
  (I) The zoological authorities act,
  
  (II) The art institute authorities act.
2016 – Judgment Tax Levy

• Amendment to Revised Judicature Act (not TIF Acts) prohibiting any judgment against governmental entity being “retained or captured by any other governmental entity.”
• Applied retroactively for all judgments entered after May 6, 2015.
• Wayne County judgment levy was ordered May 29, 2015.
Library Exemption/Opt Out Acts

• 2016 – Library Taxes
• Exempts certain library millages from capture by TIFs
• Provides for libraries to opt out of capture if TIF boundaries expanded or Plan duration extended
2016 Legislative Reform Proposals

• Prevent capture of any millage approved by voters after 2016 for all taxing units (including renewals)

• Duration limit on new plans – (20 years) limit extension of existing plans (5 years)

• Authorize State Tax Commission to cut off all TIR capture for violations of Act.
2017-18 Reform Issues

- Other taxing units (e.g. Counties) want opt out rights or exclusions from capture
- Complaints about lack of transparency and information
- Complaints about noncompliance with reporting
- Questions about how much is captured and spent by TIFs
- Issues with TIFs holding money without spending on projects
Public Act 57 of 2018 – Recodified Tax Increment Financing Act (MCL 125.4101)

• Signed by Governor on March 15, 2018
• Effective on January 1, 2019
• Repealed and recodified 7 TIF Acts – repealed 2 entirely
• Established reporting requirements for TIFs
• Require TIFs to hold 2 informational meetings per year
• Established penalties for noncompliance and enforcement by Department of Treasury
Tax Increment Financing Acts
Repealed and Recodified

• Downtown Development Authority Act (PA 197 of 1975) – MCL 125.1651 et seq. now Part 2

• Tax Increment Finance Authority Act (PA 450 of 1980) – MCL 125.1801 et seq. now Part 3

• Local Development Financing Authority Act (PA 281 of 1986) – MCL 125.2151 et seq. now Part 4
Tax Increment Financing Acts
Repealed and Recodified

• **Nonprofit Street Railways Act** (PA 35 of 1867) – MCL 472.1 et seq. **now Part 5**

• **Corridor Improvement Authority Act** (PA 280 of 2005) – MCL 125.2871 et seq. **now Part 6**

• **Water Improvement Tax Increment Financing Authority Act** (PA 94 of 2008) – MCL 125.1771 et seq. **now Part 7**

• **Neighborhood Improvement Authority Act** (PA 61 of 2007) – MCL 125.2911 et seq. **now Part 8**
Tax Increment Financing Acts Repealed

• **Historical Neighborhood Tax Increment Financing Authority Act** (PA 530 of 2004) – MCL 125.2841 et seq.

• **Private Investment Infrastructure Funding Act** (PA 250 of 2010) – MCL 125.1871 et seq.
Recodified Tax Increment Financing Act

- No substantive changes to provisions of TIF Acts
- Plans, notes, bonds, contracts and obligations incurred under prior Acts continue in force and effect
- DDA 2 mill taxing power is continuation of 1975 DDA Act for purposes of Headlee Amendment
- New transparency and reporting requirements added in at Part 9
Hold Two Informational Meetings Annually

• *When:*  *Biannually beginning January 1, 2019*
• MCL 125.4910(4)
• The board of an authority shall hold at least 2 informational meetings each year (which may be held in conjunction with other public meetings of the authority or municipality).
• Notice must be published on the municipality's or authority's website not less than 14 days before the date of the informational meeting. Notice must also be mailed not less than 14 days before the informational meeting by the authority to the governing body of each taxing jurisdiction levying taxes that are subject to capture. As an alternative to mailing notice, the authority may notify the clerk of the governing body of each taxing jurisdiction by electronic mail.
• When: 180 days after end of current fiscal year after January 1, 2019
• MCL 125.4910(1)
Post TIF Information on Municipality Website

• The municipality shall create a website or utilize the existing website of the municipality that is operated and regularly maintained with access to authority records and documents, including all of the following:
  • (a) Minutes of all board meetings.
  • (b) Annual budget, including encumbered and unencumbered fund balances.
  • (c) Annual audits.
Post TIF Information on Municipality Website

• (d) Currently adopted development plan, if not included in a tax increment financing plan.
• (e) Currently adopted tax increment finance plan, if currently capturing tax increment revenues
• (f) Current authority staff contact information.
• (g) A listing of current contracts with a description of those contracts and other documents related to management of the authority and services provided to the authority.
Post TIF Information on Municipality Website

• h) An **updated annual synopsis of activities of the authority**, which includes all of the following, if any:
  
  (i) For any tax increment revenues described in the annual audit that are not expended within 5 years of their receipt, a description that provides the following:
  
  – (A) The reasons for accumulating those funds and the uses for which those funds will be expended.
  
  – (B) A time frame when the fund will be expended.
  
  – (C) If any funds have not been expended within 10 years of their receipt, both of the following:
    
    • (I) The amount of those funds.
    
    • (II) A written explanation of why those funds have not been expended.
Post TIF Information on Municipality Website

• h) An **updated annual synopsis of activities of the authority**, which includes all of the following, if any:

  (ii) List of authority accomplishments, including progress made on development plan and tax increment finance plan goals and objectives for the immediately preceding fiscal year.

  (iii) List of authority projects and investments, including active and completed projects for the immediately preceding fiscal year.

  (iv) List of authority events and promotional campaigns for the immediately preceding fiscal year.
Post TIF Information on Municipality Website

• If the municipality does not have an existing website and chooses not to create a website, the municipality shall maintain the records at a physical location within the municipality that is open to the public.

• The requirements are required for records and documents related to fiscal years as follows:
  – (a) For the fiscal year 2019, the records and documents for that fiscal year.
  – (b) Each subsequent fiscal year add that fiscal year’s records and documents to the existing documents until fiscal year 2024, at which point the website only needs the records and documents for the fiscal year and the 4 immediately preceding fiscal years.
Send a Copy of Current TIF Plan to Treasury

- **When:** No later than April 1, 2019
- **MCL 125.4912**
- Each Authority must send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury.
Send Annual Report to Treasury and Taxing Units

- **When:** 180 days after end of current fiscal year after January 1, 2019  MCL 125.4911(1)

- An Authority that is capturing tax increment revenues must submit a report annually, on a form provided by the Department of Treasury, to the governing body of the municipality, the governing body of a taxing unit levying taxes subject to capture by an authority, and the Department of Treasury.

- **NEW:** Report must also be filed with governing body of each taxing unit levying taxes subject to capture, but no longer needs to be published in newspaper.
Send Annual Report to Treasury and Taxing Units

• The report shall include all of the following:

• (a) The name of the authority.

• (b) The date the authority was formed, the date the tax increment financing plan is set to expire or terminate, and whether the tax increment financing plan expired during the immediately preceding fiscal year.

• (c) The date the authority began capturing tax increment revenues.

• (d) The current base year taxable value of the tax increment financing district.
The report shall include all of the following:

- (e) The unencumbered fund balance for the immediately preceding fiscal year.
- (f) The encumbered fund balance for the immediately preceding fiscal year.
- (g) The amount and source of revenue in the account, including the amount of revenue from each taxing jurisdiction.
- (h) The amount in any bond reserve account.
- (i) The amount and purpose of expenditures from the account.
- (j) The amount of principal and interest on any outstanding bonded indebtedness.
Send Annual Report to Treasury and Taxing Units

• The report shall include all of the following:
  • (k) The initial assessed value of the development area or authority district by property tax classification.
  • (l) The captured assessed value retained by the authority by property tax classification.
  • (m) The tax increment revenues received for the immediately preceding fiscal year.
  • (n) Whether the authority amended its development plan or its tax increment financing plan within the immediately preceding fiscal year and if the authority amended either plan, a link to the current development plan or tax increment financing plan that was amended.
  • (o) Any additional information the municipality or the Department of Treasury considers necessary.
Does Treasury consider anything else necessary? - YES

- Transfers to/from other municipal funds.
- Whether the TIF plan has ever been amended to extend its duration.
- Debt other than bonded debt.
- Anything else the legislature wants to know.
What does Treasury do with reports?

• The Department of Treasury shall collect the reports and annually compile a combined report that summarizes the information reported and annually submit a copy of that combined report to each member of the Legislature (MCL 125.4911(3)).

• **NEW:** This is the first time Treasury has had all of this data or been required to do something with the reports.
Treasury Enforcement

• The Department of Treasury may institute proceedings to compel enforcement of this act and shall send written notification to an authority that fails to comply with the Act, to each taxing jurisdiction that has tax increment revenues captured by the authority, and to the governing body of the municipality that established the authority of a violation of any provision of this act. The written notification shall specifically detail the authority’s noncompliance with this act. (MCL 125.4915(1)).
Treasury Enforcement

• If the Department of Treasury notifies an authority in writing that the authority failed to comply with any provision of the Act, and after 60 days following receipt of that notice the authority does not comply, that authority shall not capture any tax increment revenues that are in excess of amounts necessary to pay bonded indebtedness and other obligations for the period of noncompliance. (MCL 125.4915(2)).
Treasury Enforcement

- During the period of noncompliance, an authority cannot amend or approve a tax increment financing plan. However, if the period of noncompliance exceeds 2 consecutive years, that authority shall not capture any tax increment revenues that are in excess of amounts necessary to pay bonded indebtedness and other obligations without a resolution of authorization of the municipality that created the authority and each taxing jurisdiction whose ad valorem taxes are subject to capture by the authority. Any excess funds captured shall be returned to the taxing jurisdiction from which they were captured. (MCL 125.4915(2)).
Future TIF Reform?

• After reports are available, future reforms possible based on combined data reports.
• Other taxing units are still interested in opt out or exclusions from millage capture.
• To be continued. . .
Tax Increment Financing

New Tax Increment Finance Authority Reporting Requirements

New legislation has taken effect which creates reporting requirements for tax increment finance authorities in Michigan. The legislation combines most tax increment finance authorities in Public Act 57 of 2018, requires certain information be made available publicly and sets requirements for information that must be reported to the Michigan Department of Treasury. The seven original TIF statutes, as amended, which have been combined in Chapters 2-8 of PA 57 have all been repealed. The notable exception is Brownfield Redevelopment Finance Authorities (BRFAs), which continue to be subject to 1996 PA 381. PA 57 has no effect on BRFAs.

New requirements include:

- **Public Reporting Requirements**: In Section 910, the new act describes the requirement that an authority create a website or use a municipal website for the posting of the information listed in this section including budgets, audits, adopted plans, and other information.
- **Treasury Reporting Requirements**: Section 911 of the new act describes annual reporting requirement to Treasury and the subsequent requirement that Treasury compile the information into a report which is to be submitted annually to the Michigan Legislature.
- **TIF District PA 57 Annual Financial Report Form**

The new reporting requirements can be accessed at the following link: [PA 57 of 2018 Section 9](#)

The timeline below is provided to assist with planning for the necessary filings. Please note the first filing is due 180 days after a TIF's fiscal year ending after January 1, 2019. This means the earliest a report would be due is July 2019 for TIFs whose fiscal year ends in January 2019.

Contact Us

For questions, contact Travis Bukovcik at Bukovcikt@michigan.gov or 517-335-2532

Please forward any documents to Treas-StateSharePropTaxes@michigan.gov
www.michigan.gov/TIF
Travis Bukovcik
bukovcikt@michigan.gov
517-335-2532

2019 PA 57 Part 9
MCL 125.4901 - 4915
The summer tax bills with the State Education Tax included have been mailed and the payments will be arriving soon, which makes it a good time to review the proper distribution of tax proceeds from “special-tax” parcels that are not on the ad valorem tax roll. These instructions cover the following six “special taxes:”

- Industrial Facility Tax (IFT) 1974 PA 198
- Commercial Facilities Tax (CFT) 1978 PA 255
- Neighborhood Enterprise Zone Tax (NEZ) 1992 PA 147
- Obsolete Properties Tax (OPRA) 2000 PA 146
- Eligible Tax Reverted Property Tax Specific Tax (“Land Bank Tax” or “5/50 Tax”) 2003 PA 260
- Commercial Rehabilitation Tax (CRT) 2005 PA 210

These taxes each have a calculation and distribution method prescribed in the statute authorizing the tax. The calculation of each tax is unique and is beyond the scope of these instructions, which is limited to the distribution of the tax upon collection.

In making the distributions, it is critical to keep in mind that these parcels are exempt from ad valorem taxes, and the distribution is not in every instance the same as ad valorem taxes, where the revenue is forwarded to the entity levying the tax. Each special-tax parcel pays a single tax, and the distribution of that tax is described in each statute. The computation of each of these taxes uses the ad valorem tax rates as a starting point and exempts many of the individual rates either in whole or in part.

While the specific-tax distributions are generally to the taxing jurisdictions pro rata based on the share of ad valorem taxes each levies, there are a few distinctions that are consistent among all six taxes.

- First, although the computation of each specific tax uses all or part the millage levied under the State Education Tax Act, 1993 PA 331, the properties subject to the specific
taxes are exempt from the State Education Tax. Each statute requires the share of the specific taxes attributable to SET millage to be sent directly to the Department of Treasury, NOT to the county treasurer.

- Second, although the computation of each specific tax uses all or part the local school operating millage levied under the Revised School Code, 1976 PA 451, the properties subject to the specific taxes are exempt from the local school operating millage. Each statute requires the share of the specific taxes attributable to the local school operating millage to be sent directly to the Department of Treasury, NOT to the local school district. The shares of the specific taxes attributable to millages levied by local school districts that are NOT operating millage (e.g., sinking fund and debt) should be sent to the school districts just like ad valorem taxes.

- Third, the share of specific taxes attributable to intermediate school district (ISD) operating millages (allocated, voted enhancement, special education, and career/technical (vocational) education) are determined for each ISD individually as follows:
  - Specific-tax shares attributable to ISD debt millage are always sent to the ISD;
  - Specific-tax shares attributable to ISD allocated millage are always sent to the ISD;
  - Specific-tax shares attributable to ISD voted enhancement millage are always sent to the ISD;
  - Specific-tax shares attributable to ISD special education millage are sent to the ISD if the ISD DOES NOT get state aid for special education under the State School Aid Act of 1979, 1979 PA 94; if the ISD DOES get state aid for special education, the specific-tax share of special education millage is sent to the Department of Treasury.
  - Specific-tax shares attributable to ISD career/technical education millage are sent to the ISD if the ISD DOES NOT get state aid for career/technical education under the State School Aid Act of 1979, 1979 PA 94; if the ISD DOES get state aid for career/technical education, the specific-tax share of career/technical education millage is sent to the Department of Treasury.

The percentage of specific taxes attributable to ISD operating millages that should be sent to ISDs are compiled annually in Appendix 1. Approximately two-thirds of all ISDs keep 100% of the specific-tax share attributable to ISD operating millages. The remaining ones receive varying percentages that are a function of millage rates and state aid received. Since Appendix 1 isn’t updated until after the winter taxes are billed (spring 2020 for the 2019 tax year), Treasury advises municipal treasurers to use last year’s Appendix 1 rates when distributing ISD and state shares of ISD-levied millage. Alternatively, municipal treasurers may contact ISDs directly to determine whether state aid was received for special education or career/technical education.

The shares of specific taxes that are sent directly to the Department of Treasury for deposit in the school aid fund should be accompanied by a State Share of Specific Taxes Voucher, Form 3865. You may include payments from multiple taxes on one voucher, but please be sure to list the amounts on the proper lines.

Equally important to the proper distribution of the specific taxes, but often overlooked, is whether to include tax increment financing authorities (DDAs, LDFAs, BRFAs, etc.) in the distribution for amounts “captured” by the authorities.
Treasurers are required to transmit tax increment revenues to authorities. 2018 PA 57 Sec. 215, 314, 413, 619, 716 and 815; and 1996 PA 381 Sec. 16. “Tax increment revenues” is defined in PA 381 and PA 57 individually for BRFAs, DDAs, TIFAs, LDFAs, CIAs, NIAs and WRTIFAs. Each definition includes ad valorem taxes and either “specific taxes” or “specific local taxes.” Those terms are likewise defined in the same definitions sections separately for each authority type.

Briefly, IFTs and CFTs can be captured by all authorities. BRFAs can capture all six specific taxes listed herein, but the “5/50” tax share reserved for land bank authorities cannot be captured by a BRFA. Of the authorities governed by PA 57, only NIAs can capture the NEZ and CRT specific taxes, and only LDFAs can capture the OPRA. A matrix showing which authorities may capture which specific taxes is included with these instructions. It is important for municipal and county treasurers to transmit to authorities only tax revenues that meet the statutory definition of “tax increment revenues.” So, for example, if there are OPRA and NEZ parcels located in a DDA, it would not be appropriate to forward any share of those specific taxes to the DDA because those taxes are not included in the definition of tax increment revenues for a DDA.

If you have additional questions concerning the calculation and distribution of specific taxes, you may contact Dave Finks at 517-335-4305 or Josh LaBrenz at 517-241-4338. If you have additional questions concerning whether an individual specific tax is included as tax increment revenue for a particular type of authority, contact Travis Bukovcik at 517-335-2532 or Jim Mills at 517-335-4669.

Thank you very much for your continued attention to these important matters.
**Tax Increment Revenue**  
**Specific Taxes Allowable for Capture by PA 57 Authorities**  
**As of January 1, 2019**

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<th>Former Public Act (now repealed)</th>
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<th>TIFA</th>
<th>LDFA</th>
<th>NSRA</th>
<th>CIA</th>
<th>WRITIFA</th>
<th>NIA</th>
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<td><strong>2018 PA 57 MCL Citation for “specific tax” definition</strong></td>
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<td>125.4301 (w)</td>
<td>125.4402 (hh)</td>
<td>125.4523 (9)(e)</td>
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Blue highlighted cells--properties located in renaissance zones are exempt from these taxes to the degree listed in 1996 PA 376 at MCL 125.2689 (same extent as ad valorem taxes).

Yellow highlighted cells--properties located in renaissance zones are exempt from these taxes to the degree listed in the respective public acts (same as the others, just exempted in the individual acts instead of in the RenZone Act).

1. MCL 125.4603 (e) also lists 1976 PA 430, but that PA is merely an amendment to 1953 PA 189

2. Limited to amount not reserved for Land Bank Fast Track Authority (PA 258 of 2003)

Kate Seaman, Vice President and Sr. Treasury Management Officer, Horizon Bank 269-982-1084; kseaman@horizonbank.com

Kate, Certified Treasury Professional, is a Vice President and Senior Treasury Management Officer with Horizon Bank. A graduate of Michigan State University, she’s been in banking for over 20 years and has worked as a Municipal Banker for the last fourteen years. Kate supports Horizon’s publicly funded clients in Southwest Michigan and North Central Indiana. She’s an Associate Member of MMTA, MACT, MSBO and SWMSBO and also enjoys volunteering for several local community non-profit organizations. Kate lives in St. Joseph with her husband of nearly 23 years, Mark.

Aimee Kornowicz, Vice President Municipal Banking Relationship Manager, Chemical Bank 269-324-7096; aimee.kornowicz@chemicalbank.com

Aimee is currently the Vice President, Municipal Banking Relationship Manager, CPFIM in West Michigan for Chemical Bank. Aimee works with municipalities and school districts in the counties of Allegan, Barry, Calhoun, Eaton, Ingham, Jackson, Livingston, and Washtenaw counties. In December, Aimee will acquire the following additional counties, Berrien, Branch, Cass, Hillsdale, Kalamazoo, and St Joseph. Aimee has over 23 years of banking experience and has been with Chemical Bank four years. Aimee is an active associate member of MMTA, MACT, MGFOA, MWIF, and MSBO. She currently resides in Portage, Michigan with her husband Dan and daughter Miranda.

Lisa Powell, Vice President, Relationship Manager, Flagstar Bank 616-285-2263; lisa.powell@flagstar.com

Lisa is responsible for delivering investment, checking, and treasury management services to the bank’s public sector clients in West Michigan. Lisa has been in the banking industry for over 20 years. She began her banking career at First of American/National City Bank, and later worked for Macatawa Bank. She joined Flagstar Bank in 2010, focusing on commercial clients. She became a part of Flagstar’s Government Banking team in 2013. She is a Certified Treasury Professional with the Association for Financial Professionals, and a Certified Public Funds Investment Manager with the Association of Public Treasurers of the United States and Canada. Additionally, Lisa has served on various boards and committees, most recently for the Michigan Women in Finance and Holland’s Hospital annual Culinary Cabaret fundraiser. Lisa’s professional credentials include membership in the Michigan School Business Officials, Michigan Government Finance Officers Association, Michigan Municipal Treasurers Association, and Michigan Association of County Treasurers. She is also a member of various local municipal and school associations. She earned her bachelor’s degree from Western Michigan University.

Greg Prost, Chief Investment Officer, Robinson Capital
313-821-7705; Gprost@robinsonfunds.com

Greg Prost is the Chief Investment Officer of the Traditional Fixed Income Group at Robinson Capital. Greg has over 30 years of experience investing in the bond market and oversees the core fixed income operation, including directing fixed income strategy and managing institutional portfolios.

Mr. Prost holds an MBA from Western Michigan University, as well as a BA in Economics from Kalamazoo College. Mr. Prost also is a CFA Charter holder and member of the CFA Society of Detroit.

Greg is a frequent speaker to Michigan Municipal organizations and is a member of the MMTA, MGFOA and the MACT. Greg is also the Investment Trainer for the national Treasurer’s association (APT US&C) Certified Public Funds Investment Manager (CPFIM) certification program.
FDIC - Advantages and Risks: A Panel Discussion with Associate Members
Section 1

Frequently Asked Questions
Who is FDIC? From 1930 through 1933, more than 9,000 banks in the U.S. failed. The Federal Deposit Insurance Corporation was formed by President Franklin Roosevelt as part of the New Deal in 1933 to ensure a level of trust in the American Banking system. The initial coverage provided was $2,500. Since the start of FDIC insurance on January 1, 1934, no depositor has lost a single cent of insured funds as a result of a failure.

Who does the FDIC insure? Any person or entity can have FDIC insurance on a deposit. A depositor does not have to be a citizen, or even a resident of the United States. FDIC insurance only protects depositors, although some depositors may also be creditors or shareholders of an insured bank.

What does FDIC deposit insurance cover? FDIC insurance covers deposits received at an insured bank. Types of deposit products include checking, NOW, and savings accounts, money market deposit accounts (MMDA), and time deposits such as certificates of deposit (CDs).

How can I get deposit insurance? Depositors do not need to apply for FDIC insurance. Coverage is automatic whenever a deposit account is opened at an FDIC-insured bank. If you want your funds insured by the FDIC, simply make sure you are placing your funds in a deposit account at an FDIC-insured bank and that your deposit does not exceed the insurance limit for that ownership category.
How do I find out if a bank is FDIC-insured? To determine if a bank is FDIC-insured, you can ask a bank representative, look for the FDIC sign at your bank, call the FDIC at 877-275-3342, or you can use the FDIC's BankFind tool. BankFind allows you to access detailed information about all FDIC-insured institutions, including branch locations, the bank's official website address, the current operating status of your bank, and the regulator to contact for additional information and assistance. An insured bank must display an official FDIC sign at each teller window.

How is the FDIC Funded? The FDIC is an independent agency of the Federal Government, and receives no Congressional appropriations - it is funded by premiums that banks and thrift institutions pay for deposit insurance coverage and from earnings on investments in U.S. Treasury securities.

As of December 31, 2018, the FDIC insured more than 580 million accounts with more than $7.5 trillion in depositor funds at more than 5,415 institutions across the nation. During the second quarter of 2019, the Deposit Insurance Fund (DIF) balance increased to $107.4 billion.
The FDIC is authorized to borrow for working capital from the Federal Financing Bank, a government entity under the supervision of the Secretary of the Treasury. The FDIC also has authority to borrow up to $100 billion for insurance losses from the U.S. Treasury. The law requires the banking industry to repay any FDIC funds borrowed from the Treasury over a period of several years.

**How does the FDIC determine premiums?** The Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank), enacted in July 2010, revised the statutory authorities governing the FDIC’s management of the Deposit Insurance Fund (the DIF or the fund).

FDIC establishes total base assessment rates for established Small Institutions and Large & Highly Complex Institutions (“established” indicates that the institution was insured for 5 or more years). An insured depository institution is placed into one of four risk categories each quarter, determined primarily by the institution’s capital levels and supervisory evaluation.

**What happens when a bank fails?** Though unlikely, bank failures do occur and the FDIC responds in two capacities. First, as the insurer of the bank's deposits, the FDIC pays insurance to depositors up to the insurance limit. Historically, the FDIC pays insurance within a few days after a bank closing, usually the next business day, by either (1) providing each depositor with a new account at another insured bank in an amount equal to the insured balance of their account at the failed bank, or (2) by issuing a check to each depositor for the insured balance of their account at the failed bank.
Second, as the receiver of the failed bank, the FDIC assumes the task of selling/collecting the assets of the failed bank and settling its debts, including claims for deposits in excess of the insured limit. If a depositor has uninsured funds they receive the insured portion of their funds quickly, as described above. They may also, however, recover some portion of their uninsured funds (their remaining claim on the failed bank) from the proceeds from the sale of failed bank assets. It can take several years to sell off the assets of a failed bank. As assets are sold, however, depositors who had uninsured funds usually receive periodic payments (on a pro-rata "cents on the dollar" basis) on their remaining claim.

The FDIC markets troubled institutions to healthy insured depository institutions. The FDIC is statutorily required to resolve failed institutions using the least costly resolution option minimizing losses to the Deposit Insurance Fund. The FDIC's primary objective is to maintain financial system stability and public confidence. Returning assets to the private sector in an orderly manner at the best price is another key objective. The FDIC also tries to reduce the impact on the community.

Recapitalization before failure is the preferred method to resolve open troubled financial institutions. FDIC markets institutions in case a failing institution is not able to resolve its issues on its own. If an insured depository institution is unable to resolve its issues, the FDIC will implement its resolution process by which qualified bidders may seek to acquire the assets and assume the liabilities of the failing institution.
Bank Closing Summary - 2001 through 2019

Summary by Year
(Approximate asset dollar volume based on figures from the press releases)

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The financial crisis of 2008–09 and ensuing recession resulted in a large number of depository institution failures and high losses to the DIF. The number of problem banks peaked in 2010 and has been declining since 2011. Similarly, the number of bank failures declined from a peak of 157 in 2010 to zero in 2018. This trend has allowed the FDIC to rebuild the DIF. As of December 31, 2018, the fund balance had risen to $102.6 billion from a low of -$20.9 billion at the end of 2009.

**How am I notified when my bank has been closed?** The FDIC notifies each depositor in writing using the depositor's address on record with the bank. This notification is mailed immediately after the bank closes.

When the failed bank is acquired by another bank; the assuming bank also notifies the depositors. This notification usually is mailed with the first bank statement after the assumption.

Every effort also is made to inform the public through the news media, town meetings, and notices posted at the bank.

**Can I check to see if my accounts are fully covered?** Yes, you can get detailed information about your specific deposit insurance coverage by accessing the FDIC’s Electronic Deposit Insurance Estimator (EDIE) and entering information about your accounts. You can also call the FDIC at 1-877-ASK-FDIC (1-877-275-3342) and ask to speak to an FDIC deposit insurance specialist.
Section 2

Advantages & Disadvantages
Deposit Insurance for Accounts Held by Government Depositors

Section 335.16 of the FDIC's regulations (12 C.F.R. 335.16) governs the insurance coverage of public unit accounts. For deposit insurance purposes, the term "public unit" includes a state, county, municipality, or any "political subdivision" of the public unit. Under section 335.16, the "official custodian" of the funds belonging to the public unit, rather than the public unit itself, is insured as the depositor.

Permanent Rule

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to $250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to $250,000. For the purposes of these rules, the term "time and savings deposits" includes NOW accounts and money market deposit accounts but does not include interest-bearing demand deposit accounts which were permitted after July 21, 1991. The term "demand deposits" means both interest-bearing and non-interest-bearing deposits that are payable on demand and for which the depository institution does not receive the right to require advance notice of an intended withdrawal. The insurance coverage of accounts held by government depositories at different depository institutions is located outside the State in which the public unit is located. In that case, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to $250,000. Time and savings deposits are not insured separately from demand deposits.

As mentioned above, a political subdivision (through its official custodian) is entitled to its own insurance coverage. The term "political subdivision" is defined to include county, town, townships, improvement districts, sanitary districts, school or junior districts, and bridge and port authorities and other special districts created by state statute or compacts between the States. The term "political subdivision" also includes any subsidiary or principal department of a public unit (state, county, or municipality). If the subdivision, or department meets the following tests:

- The creation of the subdivision or department has been expressly authorized by the law of such public unit;
- Some function of government have been delegated to the subdivision or department by such law;
- The subdivision or department is empowered to exercise exclusive control over funds for its exclusive use.

The term "political subdivision" does not include subdivisions or non-expenditure divisions, agencies, or boards within subdivisions or principal departments.

Again, a public unit (including a political subdivision) is insured through its official custodian. If the same individual is an official custodian for more than one public unit, he or she shall be separately insured for the deposits belonging to each public unit. On the other hand, two or more individuals may be considered as official custodians if each is required for the exercise of control of funds of a single public unit.

An official custodian is an officer, agent, or employee of a public unit having official custody of public funds and having direct access to funds in an insured institution. In order to qualify as an official custodian, a person must have primary authority - including control - over the funds. Control of public funds includes possession as well as the authority to maintain accounts in insured depository institutions and to make deposits, withdrawals, and disbursements.

Deposit insurance coverage cannot be increased by dividing funds among several public official custodians who lack primary authority over such funds. Likewise, coverage cannot be increased by dividing funds among several subdivisions controlled by the same official custodian for the same public unit.

Collaboration of Public Unit Deposits

Depending on applicable state or federal law, public unit accounts may be secured by collateral or assets of the...
Advantages to FDIC
• Funds are 100% covered in the event of a bank collapse
• Muni’s are covered up to $500,000 = 1 checking account at $250,000, and 1 savings account up to $250,000
• Sense of security knowing you are protected.

Disadvantages to FDIC
• As a Muni, you do not have many options to structure the accounts to guarantee coverage over and above the $500,000 limit
• If a bank does collapse, funds may not be accessible to you for several months
• Limits the number of investment options available to you if FDIC Coverage is required by your board or Charter
Section 3

Securing Deposits
Securing Deposits

What options are available?

- Collateralized
- FDIC Insured - Reciprocal Term
- FDIC Insured - Reciprocal Liquid
Securing Deposits

Who uses these tools?

- Government Entities
- School Districts
- Non-profits
- Businesses
- Financial Advisors
- Credit Unions
- Individuals
Securing Deposits

Where can you gain access to these tools?

• Financial Institutions
• Investment Firms/Money Managers
• Third Party Suppliers
Securing Deposits

When should these tools be considered?

- Added Safety
- Economic triggers
- Investment policy requirements
Securing Deposits

How does it work?

- Collateral
- FDIC Insured Term
- FDIC Insured Liquid
Securing Deposits

Why consider these options?

- Expand FDIC coverage
- Fewer “uninsured” items on annual audit
- Account consolidation (One source/One Rate/One Statement)
- PA20 / reciprocal
- Ease of investing
Section 4

Using the Website to Find Bank Data
You are at the FFIEC Central Data Repository's Public Data Distribution web site. Through this site you can obtain Reports of Condition (Call Reports) for individual institutions in Portable Document Format (PDF), Semicolon Delimited Format (SDF), or eXtensible Business Reporting Language (XBRL) format.

Call Reports are available for individual institutions in Portable Document Format (PDF), Semicolon Delimited Format (SDF), or eXtensible Business Reporting Language (XBRL) format.

UBFRs, which are based on Call Report data, are also available online. You can view any of the eight UBFR reports and export the data in XBRL enabled tools.

The "What's New" link at the top will give you an update on the products that have been added.

Third Financial Report data, titled by thrift institutions through December 31, 2011, is maintained by the Office of the Comptroller of the Currency. This information is provided by the Office of the Comptroller of the Currency here.

For more information about the data available on this site, click here.

View or download data for Individual Institutions

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Bulk Data Download

Download	Download Taxonomy	Cancel

This page enables you to download bulk data in either Excel compatible or XBRL format. Please note that certain products are only available in a single format.

To download a file:
1. Select the desired product from the list.
2. Select the reporting period and date or calendar year.
3. Select a file format (if applicable)

Available Products
Note: These products are for All Commercial Banks.

Call Updated: 9/14/2019	UBPR Updated: 9/16/2019

Call Reports — Single Period
- Call Reports – Balance Sheet, Income Statement, Past Due – Four Periods
- UBPR Ratio – Single Period
- UBPR Ratio – Four Periods
- UBPR Rank – Four Periods
- UBPR Stats – Four Periods

Reporting Period End Date
or Year (Four Periods in a Calendar Year)
06/30/2019

Available File Formats
- Tab Delimited
- eXtensible Business Reporting Language (XBRL)

Note that the XBRL download option has received only limited instance validation testing.

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4 Main Areas to Consider:

1. Asset Quality
2. Capital
3. Liquidity
4. Profitability

Other Considerations:

1. Size
2. Level of Commercial vs. Mortgage Loans
3. Demographics
One More Consideration . . .

"I’m sure you recall the penalty for early withdrawal."
Sample Ratios to Consider:

1. Asset Quality
   Non-Performing Loans (RCN)
   Reserves (RC) / Non-Performing Loans (RCN)

2. Capital
   Tier-1 Risk-Based Capital Ratio (RCR 1 of 2)

3. Liquidity
   Current Liquid Assets (RC)/Liabilities (RC)

4. Profitability
   Net Interest Income (RI)/Interest Expenses (RC)
2019 MMTA Fall Conference
People. Purpose. Passion. The Flights of Success

Mon., Oct. 14, 2019, 2:00 pm: Legislative Update

Chris Hackbarth, Director of State and Federal Affairs, Michigan Municipal League
517-908-0304; chackbarth@mml.org

Chris Hackbarth assumed his current role as director of state and federal affairs for the League in January 2015 following his earlier role as a legislative associate from 2009 to 2011. Chris has worked on policy issues related to taxation and finance, appropriations, transportation, local government policy, elections and municipal labor legislation. Over the course of his 20-plus year career in and around state government, Chris has spent time working for leadership in both the Michigan House and Michigan Senate, for the Michigan Secretary of State and the Michigan Attorney General’s Office, as well as lobbying for Midwest Strategy Group. Chris has B.A. in International Relations from Michigan State University’s James Madison College and lives with his family in the Lansing area.

Judy Allen, Legislative Affairs Director, Michigan Township Association
517-321-6467; judy@michigantownships.org

Judy oversees MTA’s legislative efforts to advocate for or fight against legislation impacting township government. Before joining MTA, Judy spent four years as director of government and community services of Oakland Schools, where she advocated for the needs of public schools with policymakers in Lansing and Washington, D.C. Prior to that, Judy served as chief of staff for Senate Majority Leader Dan DeGrow. She was later appointed by then Governor John Engler to serve as chairperson of the Michigan State Liquor Control Commission.
LEGISLATIVE UPDATE

MMTA Fall Conference
October 14, 2019
100th Session to Date

• Public Acts
• No Fault
• Asset Forfeiture
• Budget / Road Funding proposed
• Member changes
Budget

• Precedent setting process
• Line item vetoes
• State Administrative Board
Budget

• Road Funding
  • 2015 Reform – full funding implementation
  • Additional General Fund allocation
  • Veto
  • SAB transfer
Budget

- Revenue Sharing
  - Constitutional
  - CVT
    - Boilerplate
- Assessor Training
Budget

• Firefighter Training grants
• Fire Protection grants
• Ag Preservation grants
• Drinking Water Protection / Innovation
Budget

• Secondary Road Patrol
• Local Law Enforcement grants
• Private Well testing
Road Funding / Reform Outlook

• Governor vs Legislature
• Plans / Ideas
  • Sales Tax Shift
  • MPSERS bond liability
• New revenue / distribution
• Local Options
• Bridge & transit
Road Reform

• Local Options
  • HBs 4963-4973

• Efficiency Measures
  • SBs 515-524

• Sand & Gravel Mining – SB 431
Tax Policy

Personal Property Tax

• Alternate Energy – SB 47, HBs 4069 & 4465
• Broadband – SB 163 & HB 4268
• LCSA – HBs 4926-4930
• Small Taxpayer – HBs 4214-4215
Tax Policy

Personal Property Tax

• Heavy Rental equipment
• Solar Array equipment
Tax Policy

Property Tax

• Disabled Veterans
  • HB 4861
  • State Policy / State Pay

• Tax collection options - HB 4209
Tax Policy

Property Tax
• Poverty Exemption – HB 4828
• Tax Foreclosure
• Dark Stores Update
• Nonprofit Tax Exemptions
Economic Development

• Historic Tax credit
• Good Jobs extension
• Commercial Rehabilitation & Commercial Development extension
Infrastructure

- PFAS / firefighting foam – HBs 4389-4391
- PFAS proposed rules
- Lead and Copper
- Storm water utilities
- Basement backups
OPEB / Pension

• Uniform Assumptions
• County Road Commissions – HBs 4447 & 4448
  • Local Unit Recovery Status Fund
• PA 202
  • Changes
  • Timeline
Pending Issues

• Emergency Manager reform
• Recreational Marijuana – Nov. 1
• Census
• Reapportionment
Court Decisions

• Headlee Decision
• Homebuilders v City of Troy
Federal

- Budget
- Transportation
- FCC Order
- Advance Prefunding

Susan Daugherty, CPFA, MiCPT - Treasurer, MMTA; Treasurer, Green Oak Charter Township
810-231-1333; susan.daugherty@greenoaktwp.com

Susan was elected Treasurer for Green Oak Charter Township in 2004. Prior to being elected, she started her own accounting and tax firm in 1991. She was elected and served on the Livingston County Treasurer’s Association Board from 2009 to 2012, serving in all positions including Chair for two years. She has served on the Whitmore Lake Chamber Board since 2009 and serves on Advantage Livingston Placemaking Committee, regional economic development, communications, technology, personnel, and sewer committees for her township. She also serves as the utility administrator for the township.

Susan received her Bachelor Degree in Business Administration in 1981 from John Carroll University. Susan joined the MMTA in 2005 and earned her CPFA and MiCPT in 2009, and her CPFIM in 2012. Susan has served on MMTA’s Legislative, Fall Conference, and Education Committees for several years. She believes the education and networking opportunities the MMTA provides brings quality service back to the communities we live in.

Susan has been married to Kevin for 35 years and has two sons, one grandchild, and two dogs. She enjoys spending time with her family, golfing, bowling with friends, biking and camping.
Things you want to know about Cost Recovery

- Police and Fire Cost Recovery
- Ordinance Violations and Cost Recovery
- How does the County play a roll
Key Elements of a Cost Recovery Ordinance

1. **Define the purpose** - To protect the Fire and Police Departments from extraordinary expenses resulting from utilizing their resources, and to recover actual costs incurred by the emergency response teams.

2. **Define what will be billed** - what is considered assessable costs, special events, bomb threats, emergency assistance, excessive requests for emergency assistance, false alarms, hazardous material incidents, illegal fires, motor vehicle incidents, structure demolitions, response to utility line failures, health care costs while incarcerated (a statement should be included that indicates the governmental unit will not cover these cost under any circumstances)

3. **Define who will be billed** (The person who caused the condition (except a township resident unless the act is deliberate, criminal, or negligent), property owners, lease owners such as vehicle owners, utility, electric and gas companies, insurance companies)

4. **Define Billable Remedies** - Civil Citations, Liens, anything that is allowable by law
### FIRE DEPARTMENT COST RECOVERY

<table>
<thead>
<tr>
<th>EQUIPMENT/VEHICLE TYPE</th>
<th>NUMBER OF PERSONNEL INCLUDED</th>
<th>TOTAL PER HOUR COST</th>
<th>SUBSEQUENT HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESCUE</td>
<td>2</td>
<td>$160.00</td>
<td>$145.00</td>
</tr>
<tr>
<td>HEAVY RESCUE</td>
<td>3</td>
<td>$170.00</td>
<td>$155.00</td>
</tr>
<tr>
<td>ENGINE</td>
<td>3</td>
<td>$365.00</td>
<td>$285.00</td>
</tr>
<tr>
<td>LADDER</td>
<td>3</td>
<td>$475.00</td>
<td>$375.00</td>
</tr>
<tr>
<td>UTILITY/SPECIAL PURPOSE</td>
<td>2</td>
<td>$95.00</td>
<td>$75.00</td>
</tr>
<tr>
<td>FIRE INVESTIGATION UNIT</td>
<td>1</td>
<td>$100.00</td>
<td>$100.00</td>
</tr>
<tr>
<td>STAFF</td>
<td>1</td>
<td>$75.00</td>
<td>$55.00</td>
</tr>
</tbody>
</table>

If additional personnel are needed the personnel cost will be assessed at:

<table>
<thead>
<tr>
<th>TYPE</th>
<th>COST PER HOUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIREFIGHTER</td>
<td>PAY PLAN PLUS 50%</td>
</tr>
<tr>
<td>INSPECTOR</td>
<td>PAY PLAN PLUS 50%</td>
</tr>
<tr>
<td>STAFF OFFICER</td>
<td>PAY PLAN PLUS 50%</td>
</tr>
<tr>
<td>SECRETARIAL STAFF</td>
<td>PAY PLAN PLUS 50%</td>
</tr>
</tbody>
</table>

Any total invoice totaling less than $100.00 shall not be charged.

### RECORDS/REPORTS

$5.00 PER REPORT
LOCAL ISSUE

Many commercial properties have continued to reduce their SEV and TV through the Michigan Tax Tribunal whether it is through Dark Store challenges or valuations based on nation-wide average assessments. Typically, these very commercial operations have an excessive amount of theft calls that Police and/or Fire need to respond to. Many communities are looking at loss prevention vs. percent benefit and solutions.
Fruitport Charter Township recently met to try to produce solutions to this issue. The Fruitport Charter Township police are responding to an inordinate number of theft calls each week, which is tying up staff time as well as the township’s financial resources. Depending on the severity of the call, it takes one officer approximately one hour of response time to handle a call. Ultimately, theft response equates to one officer all day all year-long doing nothing but retail theft. This has a crushing blow to the Fruitport Charter Township budget.
IMPACT ON LOCAL GOVERNMENT UNITS

- There is a disparity in the amount of calls for businesses

- When units are backed up with theft calls, all other calls go to the local county sheriffs and State Police. The response time is slower for residents and they are not serving the needs of the local community. This is happening to communities across the State.
POSSIBLE SOLUTIONS

- Bill out theft calls over a specific amount per year or per month as we do with false alarms
- Create a special assessment district
- Hire a reserve officer to specifically work on theft issues and possibly coordinate with other surrounding communities to share resources.
- Work with State Representatives, the Michigan Townships Association, etc to help resolve these issues
PROS AND CONS OF EMERGENCY SERVICES COST RECOVERY

**PROS**

- In a time where budgets are tight, having the ability to get financial recovery for extraordinary items not anticipated in budgeting is a significant help.
- Cost recovery helps more if you are a City or Village. Townships rely more heavily on Public Safety Mileages or pay Sheriff or State resources to help.
- If extraordinary circumstances are defined, insurance companies will pay out on a claim.

**CONS**

- A Township can rely on a Millage funds or their General Fund dollars to support Fire and Police and cost recovery can create negative perceptions for Emergency Services.
- On regular vehicle accident claims, the insurance company will fight covering the claim. Always remember, they are bigger and have more financial ability to fight the claim.
- Often, collection agencies are needed to help collect the money when you are billing the person who caused the accident.
- It is often difficult to recoup fees when going to court.
- Often, the cost of collecting is more than what you can collect.
- If you are trying to collect on excessive Commercial/Retail runs for theft, you may discourage the retailer from calling the Police when they should.
- Even if you do not bill residents, you never know if the person is a relative or visiting the area. It leaves a negative impression on your local public services.

Collect when it makes sense to do so. Use all legal means to collect what you can.
False Alarm Billings - Recommend having a standard letter and an Emergency Contact Information Form for residents or Businesses that have alarm systems. Example:

GREEN OAK CHARTER TOWNSHIP POLICE DEPARTMENT
EMERGENCY CONTACT INFORMATION FOR ALARM SYSTEMS

- BUSINESS
- NEW INFORMATION
- RESIDENCE
- CHANGE TO EXISTING INFORMATION

INFORMATION IN THIS SECTION IS FOR THE
ALARMED ADDRESS

INFORMATION IN THIS
SECTION IS FOR THE
MAILING ADDRESS, IF
DIFFERENT FROM THE
ALARMED ADDRESS
ABOVE

IF ALARM IS FOR A BUSINESS, TYPE OF BUSINESS:
BUSINESS HOURS OF OPERATION:

EMERGENCY CONTACTS

1:
TELEPHONE:

2:

3:

ALARM COMPANY
INFORMATION

NAME OF ALARM COMPANY:

STREET ADDRESS:

CITY & ZIP CODE:

TELEPHONE:

LICENSE 

TYPE, LOCATION & METHOD OF ACCESS TO ALARM:

IF WEAPONS ARE KEPT ON THE PROTECTED PREMISES, WE ENCOURAGE THEM TO BE SECURED AND PROTECTED. FREE GUNLOCKS ARE AVAILABLE AT THE POLICE DEPARTMENT.
SPECIAL INFORMATION:

PLEASE NOTE: THIS FORM IS A FILLABLE FORM USING Adobe Acrobat AND CAN BE FOUND ONLINE AT www.greenoakmi.gov THANK YOU.

APPLICANT SIGNATURE: DATE:
When can you bill? Set the frequency requirements:

Any person utilizing an alarm system which causes false alarms that occur more frequently than **three times in a calendar month**, commencing anew on the first of every month, or **four times in a calendar year**, commencing anew on January 1 of each calendar year, shall be subject to the following fees:
Informational Letter to the Resident/Business

Green Oak Charter Township
Police Department
5500 Whitmore Lake Road - Brighton, Michigan 48116
Non-Emergency Business: (810) 224-5620 - FAX: (810) 224-5627
Emergency: 911

SPECIAL NOTE FOR PROPERTY OWNERS
WITH ALARM SYSTEMS

Current Date:

Current Resident
Address
City, State, Zipcode

To Whom It May Concern:

It has come to our attention that you have a home/business alarm system. Enclosed you will find the Green Oak Charter Township Police Department Emergency Contact Registration Form. Police alarm systems, such as burglary, robbery et al., must be registered with the Green Oak Charter Township Police Department.

Please complete this form and return it to the Green Oak Charter Township Police Department as soon as possible, so that in the event of an emergency, our department will have the correct information for your location on hand. This form must be completed in compliance with Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Service Cost Recovery. If the contact information is not received by this office, you may be putting yourself at risk of being charged double the normal amount for excessive alarms for the above mailing address. You may obtain a copy of Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Service Cost Recovery at the Green Oak Charter Township Hall, located at 18001 Silver Lake Road, Brighton, Michigan.

This notice is sent on behalf of Green Oak Charter Township Police Department. If you have information that has not been requested, but feels is necessary for us to know, please feel free to attach it to the form.

Sincerely,
Jason C. Pink
Chief of Police
Second Request to the Resident/Business

Green Oak Charter Township
Police Department

SPECIAL NOTE FOR PROPERTY OWNERS
WITH ALARM SYSTEMS
SECOND REQUEST

Current Date

Current Resident
Address
City, State Zipcode

To Whom It May Concern:

Enclosed you will find the Green Oak Charter Township Police Department Emergency Contact Registration Form. Police alarm systems, such as burglary, robbery, etc., must be registered with the Green Oak Charter Township Police Department.

Please complete this form and return it to the Green Oak Charter Township Police Department as soon as possible, so that in the event of an emergency situation, our department will have the correct information for your location on hand. This form must be completed in compliance with Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Services Cost Recovery. If the contact information is not received by this office, you may be put to giving false risk of being charged twice the normal amount for successive alarms for the above mailing address. You may obtain a copy of Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Services Cost Recovery at the Green Oak Charter Township Hall, located at 10001 Silver Lake Road, Brighton, Michigan.

This notice is sent on behalf of Green Oak Charter Township Police Department.

If you have information that has not been requested, but feel it is necessary for us to know, please feel free to attach it to the form.

Sincerely,

Jason C. Moss
Chief of Police
Third notice indicating the resident/business exceeded allowable alarm call outs
**GREEN OAK CHARTER TOWNSHIP**

**FALSE ALARM COST RECOVERY WORK SHEET**

**DATE:** APRIL 2, 2019

**BUSINESS** [X] **RESIDENCE** [ ]

**NAME & ADDRESS:**

**CULVERS**

ATTN: OWNER/MANAGER

6860 WHITMORE LAKE ROAD

BRIGHTON, MI 48116

**ALARM INFORMATION:**

<table>
<thead>
<tr>
<th>DATE</th>
<th>INCIDENT #</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.12.19</td>
<td>19-00726</td>
</tr>
<tr>
<td>01.19.19</td>
<td>19-00727</td>
</tr>
<tr>
<td>02.06.19</td>
<td>19-01664</td>
</tr>
<tr>
<td>02.07.19</td>
<td>19-01661</td>
</tr>
<tr>
<td>03.02.19</td>
<td>19-02953</td>
</tr>
<tr>
<td>03.18.19</td>
<td>19-02950</td>
</tr>
<tr>
<td>03.27.19</td>
<td>19-02958</td>
</tr>
<tr>
<td>03.28.19</td>
<td>19-02979</td>
</tr>
</tbody>
</table>

**ASSESSABLE CHARGE:**

- **$100.00** [ ] First false alarm beyond monthly/yearly allowance
- **$200.00** [ ] Second false alarm beyond monthly/yearly allowance
- **$300.00** [ ] Third false alarm beyond monthly/yearly allowance
- **$400.00** [X] Fourth false alarm beyond monthly/yearly allowance
- **$500.00** [ ] Fifth false alarm beyond monthly/yearly allowance

**NOTES/COMMENTS:** SEE ABOVE LISTED DATES FOR CURRENT CHARGE

YOUR ALARM IS NOW REGISTERED WITH THE GREEN OAK POLICE DEPARTMENT. ASSESSABLE CHARGES HAVE NOT BEEN REMEDIED.
Keeping track of your billings

BS&A Building Module

Excel

QuickBooks or Other Invoicing Software
Civil Infractions
**Blight/Debris:** Storing an accumulation of trash, rubbish, junk, junk vehicles or abandoned vehicles on private property. A violation notice is given and if there is no compliance, a civil infraction ticket is given.
Weed Growth: Any person owning or occupying any subdivision, platted or commercial lot less than 1 acre shall not have noxious weeds, grass or rank vegetation to a height greater than six inches on average. Anything over 1 acre cannot have week growth 50 feet from the edge of the street.
Dangerous Building: It is unlawful for any owner or his agent to keep or maintain any building, or part thereof, which is a dangerous building. It is recommended that you use a building official, dangerous building officer, and legal counsel to work together on these projects.
Parking and Storage of Commercial and Recreational Vehicles: Open storage or outdoor parking of commercial vehicles or equipment in residentially-zoned areas are prohibited. Recreational vehicle storage must be outside of a public road right-of-way or private easement and prohibited within the required front yard setback.
Fees: A violation notice is given (no fee) and if there is no compliance, a civil infraction ticket is given. The following is a sample fee structure. A hourly rate can be billed based on the FOIA rate for the employee contractor doing the job.

Sample Fee Schedule:

Tickets:
- 1st $75.00 + $10.00 (administrative fee) = $85.00
- 2nd $150.00 + $10.00 (administrative fee) = $160.00
- 3rd $300.00 + $10.00 (administrative fee) = $310.00

Mowing Invoice: $75.00

Blight Removal: $200.00

Late Fees: $20.00 per ticket
A judgment lien is a lien on property to satisfy a judgment in favor of the lien holder. A court order or judgment for monetary amounts, such as fines or costs resulting from a municipal civil infraction ticket, is an example of a judgment lien.

Revised Judicature Act of 1961 (RJA), PA 236 of 1961

If a defendant does not pay a municipal civil infraction fine, costs, or assessment ordered by a court for a violation involving the use or occupation of land or a building or other structure, the township may obtain a judgment lien against the land, building, or structure involved in the violation by recording a copy of the court order requiring payment of the fines, costs, and assessment with the register of deeds for the county in which the land, building, or structure is located. The lien is effective immediately upon recording.

The lien may be enforced and discharged by a township in the manner prescribed by the General Property Tax Act or by an ordinance adopted by the township board. But property is not subject to sale for nonpayment of a municipal civil infraction fine, costs, or assessment. (MCLs 600.8727 and 600.8731)
Authority to Collect

A construction lien: Administered when a contractor, subcontractor, supplier, or laborer who provides an improvement to real property has a construction lien that subjects the property to foreclosure.

The connection to townships is that collection of costs of a court-ordered clean-up of a fire hazard under the Fire Prevention Code is enforced in the same manner as construction liens (MCL 29.16), and noxious weed liens (see below) may be enforced as a construction lien.

Construction Lien Act, PA 497 of 1980, MCL 570.1101

Michigan Housing Law, PA 167 of 1917: Where a township is enforcing an order to demolish or maintain a dangerous building, and the owner fails to pay the cost within 30 days after the assessor mails the notice of the amount of the cost, the township has a lien for the cost. The lien shall be collected in the same manner as property tax liens under the General Property Tax Act. In addition, if a township obtains a judgment against a property owner for the cost of demolition or maintenance of a dangerous building, the township has a lien on the property for the amount of the judgment once the lien is filed or recorded as required by law. (MCL 125.541)
A **statutory lien** is a lien created by state law. Property tax liens and special assessment liens are examples of statutory liens.

The following are several statutes that authorize townships to add unpaid costs, bills or assessments to the property tax bill as a **statutory lien** and collect them according to the General Property Tax Act or, in some cases, by another method specified by township ordinance.

It is important to note that once this type of lien is added to the tax bill, it is subject to the shortened time frame for foreclosure procedures now applied to real property taxes under PA 123 of 1999 (MCLs 211.78 to 211.78o)

**The General Property Tax Act, PA 206 of 1893**: The Act imposes a **tax lien** on real and personal property. Real property liens are subject to foreclosure (MCL 211.60) and **personal property is subject to seizure** (MCL 211.47).

**Public Improvements Act, PA 188 of 1954**: A special assessment installment that is unpaid as of September 1 is delinquent and is reassessed on the general property tax roll (MCLs 41.727, 41.729 and 41.730). If a delinquent special assessment is not paid, the property is subject to foreclosure under the General Property Tax Act. PA 188 includes a wide variety of public improvements, such as roads, water and sewer systems, garbage collection, street lighting, sidewalks, aquatic weed control, sound control walls, and public parks (MCL 41.722).

**Municipal Water Liens Act, PA 178 of 1939**: Delinquent municipal water and sewer bills impose a lien on the property served. A township that operates a water or sewer system may also go to court or disconnect service, but that does not prevent it from enforcing the lien for up to five years after it becomes effective upon the distribution of the water or provision of the sewer system service. (MCL 123.161, et seq.)

**Noxious Weeds Act, PA 359 of 1941**

A township with a population of 5,000 or more may provide by ordinance that if the owner, agent or occupant of land in a subdivision where buildings have been erected on 60 percent of the lots, or an owner, agent or occupant of a lot along an improved street in common usage fails to destroy noxious weeds after 10 days’ notice, the township may enter the lot and destroy noxious weeds by cutting. Expenses incurred in destroying the weeds must be paid by the owner of the lot, and the township has a lien on the lot for its expenses. The lien is enforced as a tax lien. (MCL 247.64)
The General Property Tax Act, PA 206 of 1893

The Act imposes a tax lien on real and personal property. Real property liens are subject to foreclosure (MCL 211.60) and personal property is subject to seizure (MCL 211.47)

The entire act can be found at the URL below or by searching “General Property Tax Act, PA206 or 1983

Authority to Collect (#2)

Revenue Bond Act of 1933, PA 94 of 1933

Charges for services furnished to a premises may be a lien on the premises. Charges delinquent for 6 months or more may be certified annually to the proper tax assessing officer or agency who must enter the lien on the next tax roll against the premises. The charges must be collected and the lien enforced in the same manner as provided for the collection of taxes and the enforcement of the lien for taxes. The time and manner of certification and other details in respect to the collection of the charges and the enforcement of the lien must be specified in an ordinance adopted by the township board. (MCL 141.121)

Entire Act:

HOW DOES THE COUNTY HELP TO COLLECT COST RECOVERY ITEMS PLACED ON THE TAX ROLL?

1. The county makes the local units whole on taxes and take over collecting delinquent taxes.
2. When the parcel is not paid, it goes into foreclosure.
3. The 3rd Tuesday in July is the first opportunity to offer foreclosed properties for sale at auction.
4. The minimum bid is the amount owed for taxes plus fees for title searches, postings, property upkeep, etc. The final bid is what the public is willing to pay for the property.
5. All liens are extinguished in the foreclosure process, including sewer/water liens or mortgage liens.
6. If the County Treasurer is unable to get the minimum bid, the taxes can be charged back to the local units.
PROPOSED LAW THAT WILL AFFECT FORECLOSURE COLLECTION

Delinquent taxes - HB 4219 amends the General Property Tax Act to provide that if proceeds from the sale of tax foreclosed property exceed the minimum bid, the foreclosing governmental unit shall remit an amount equal to the excess to an individual who owned and occupied the property as a principal residence immediately before the entry of judgment foreclosing the property. Amends section 78m of 1893 PA 206.

WHY?

Many properties do not sell for the minimum bid. If the County Treasurer is unable to collect enough money at auction to pay all the taxes, fees, interests, and costs in the aggregate, then the taxes can be charged back to the City or Township. This proposed legislation assumes that some properties will sell for more than the minimum bid and requires that the amount over and above the minimum bid be refunded to the former home owner. This would harm cities and townships who would bear the burden of the properties that did not sell for the minimum bid.
THE END

Contact Information:

Susan Daugherty, Treasurer
Green Oak Charter Township
Susan.daugherty@greenoaktwp.com
810-231-1333 x119 (O)
586-246-7600 (Cell)
2019 MMTA Fall Conference
People. Purpose. Passion. The Flights of Success


Laura Loomis, Financial Specialist, Michigan Department of Transportation
(517) 335-2556; LoomisL2@michigan.gov

Laura Loomis is a Financial Specialist with the State of Michigan. She joined MDOT and the Financial Outreach Division (FOD) in 2018. Prior to joining MDOT, she worked on the Air National Guard Base in Battle Creek for the DMVA. She graduated from Northern Michigan University with a master’s degree in Public Administration and from Western Michigan University with a bachelor’s degree in Accounting. Laura is married and has a 12-year-old son, 10-year-old daughter and twin girls that are 9. Laura enjoys reading, volunteering, and spending time with family.

Jingjing Chang, CPA, Financial Specialist, Michigan Department of Transportation

Jingjing is a Financial Specialist. She joined the State of Michigan in 2016 and has been with the Financial Operations Division at the Michigan Department of Transportation for over two years. Prior to joining the State, she has worked at a regional CPA firm for three years where responsibilities ranged from completing business and individual tax returns to performing audits on governmental entities and financial institutions. She graduated from University of Tennessee – Knoxville with a master’s degree in accounting with a concentration in Taxation and a bachelor’s degree in Music Therapy from Florida State University. Jingjing has two boys and enjoys traveling, reading and making puzzles.
Contact

• Laura Loomis – Financial Specialist
  o loomisl2@michigan.gov
  o (517)335-2556

• Jingjing Chang – Financial Specialist
  o changj2@michigan.gov
  o (517)241-3178

• E-mail: MDOT-Outreach@michigan.gov
  Fax: (517) 335-1828

• MDOT Financial Operations Division
  P.O. Box 30050
  Lansing, MI 48909
Agenda

- Act 51 City/Village Reports
  - Common Mistakes – ADARS, Non-motorized, IRT Asset Management, 18j
    - Tips and Tricks along the way
- Act 51 County Reports
- Act 51 Website & MTF Distributions
  - How to look up MTF payment information
  - How to calculate MTF estimated revenue
- SIGMA VSS
- Frequently Asked Questions
Act 51 Reports - City/Village
Act 51 Report Due Date

- MCL 247.665(3) of PA 51 of 1951 states:

“... each city and village shall file with the director of MDOT, not more than 120 days after the end of its fiscal year, on forms provided by the director, a report showing the disposition of funds appropriated, apportioned, or allocated under this act to the city or village ...”
Due Date of Audited Financial Statements for Treasury

• MCL 141.2303(1) of PA 34 of 2001 states:

“Each municipality shall file an audit report annually with the department within 6 months from the end of its fiscal year or as otherwise provided in the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a.”
Extensions to Act 51 Due Dates

- MDOT has changed its policy and now grants every agency an automatic 60-day extension to bring the Act 51 due date equal to the Audited Financial due date.

- You can request an extension if you know your financials will be late, but it is no longer required at the 120-day mark.
Requesting Access to ADARS

Go to the MiLogin Third Party Page:
https://milogintp.michigan.gov
When you click on the 2019 hyperlink you will get this error

Go to the Report Contact Page

check validate and hit submit
Report Status Screen

Create Report

Status - New; In Process; Rejected; Approved

Print Completed Report

Print Blank Report
## Report Contact Screen

**Department of Transportation**

- **Michigan.gov Home**
- **ADARS Home**
- **Contacts**
- **FAQs**
- **Help**

### Required Fields
- **City/Village Name:**
- **Agency Type:**

**Note:** The fields in the box will open for data entry after you select City/Village Name.

### City/Village Population:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Validated/Changed</td>
<td></td>
</tr>
<tr>
<td>City/Village Population:</td>
<td></td>
</tr>
</tbody>
</table>

### Major Mileage:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Validated/Changed</td>
<td></td>
</tr>
<tr>
<td>Major Mileage:</td>
<td></td>
</tr>
</tbody>
</table>

### Local Mileage:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Validated/Changed</td>
<td></td>
</tr>
<tr>
<td>Local Mileage:</td>
<td></td>
</tr>
</tbody>
</table>

### Street Administrator:

- **Name:**
- **Alternate Phone:**

### Clerk/Treasurer:

- **Name:**
- **Alternate Phone:**

### Report Preparer:

- **Name:**
- **Alternate Phone:**

### City/Village Street Address:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td></td>
</tr>
<tr>
<td>City/Village Street Address:</td>
<td></td>
</tr>
</tbody>
</table>

### City/Village Street Address Line 2:

- **City:**
- **State:**
- **Zip Code:**

### City/Village Mailing Address:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td></td>
</tr>
<tr>
<td>City/Village Mailing Address:</td>
<td></td>
</tr>
</tbody>
</table>

### DUNS Number:

- **DUNS Number:**
- **I have no DUNS Number:**

### Additional Information:

- **Email Address:**
- **Phone No.:**
- **Validate:**
- **Form 2012**

---

**Save**  **Form 2012**
## Revenues Screen

### Statement of Revenues, Expenditures, and Changes in Fund Balance

<table>
<thead>
<tr>
<th>Item</th>
<th>Major Street Fund</th>
<th>Local Street Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>15. Tax Levies</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>16. Federal Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. MDOT Payments to Private Contractors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Negotiated Contracts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. State Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Michigan Transportation Fund (ACT 51)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Winter Maintenance (ACT 51)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Local Bridge Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Transportation Economic Development Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Metro Act Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f. Other</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>18. State Trunkline Preservation (Must show expenditure on line 34)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>19. Interest</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>20. Special Assessments</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>21. Contributions From Counties</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>22. Contributions From Adjacent Governmental Units</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>23. Miscellaneous</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>24. Total Revenues</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

- **MTF and Snow Payments**
- **State of Michigan - Local Agency Disbursements**
Expenditures Screen

![Expenditures Screen](image-url)

### Statement of Revenues, Expenditures and Changes in Fund Balance

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Major Street Fund</th>
<th>Local Street Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>27. Preservation - Streets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28. Preservation - Structures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29. Traffic Services - Streets and Structures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. Winter Maintenance - Streets and Structures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31. Administration, Engineering &amp; Record Keeping</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32. Roadside Parks (Major Street Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33. Contributions To Adjacent Governmental Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34. State Trunkline Preservation (Must show revenue on line 18)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35. State Trunkline Construction - City Village Share</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36. Miscellaneous:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DEBT SERVICE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37. Principal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38. Interest and Bank Fees</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>39. Total Expenditures</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

*Account, Description, Amount fields are available for input.*
### Other Financing Sources (Uses) Screen

#### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th>Item</th>
<th>Major Street Fund</th>
<th>Local Street Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>40. General Fund:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>41. Municipal Street Fund:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42. Capital Improvement Fund:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43. Transfer - Major To Local:</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>44. Transfer - Local To Major:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45. Bond Proceeds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46. Equipment Installment Purchase Proceeds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47. Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48. TOTAL OTHER FINANCING SOURCES (USES):</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>49. Excess of Revenues and Other Sources</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>50. Fund Balance at Beginning of Year:</td>
<td>$31,307.00</td>
<td>$47,258.00</td>
</tr>
<tr>
<td>51. Prior Period Adjustment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52. Adjusted Fund Balance at Beginning of Year:</td>
<td>$31,307.00</td>
<td>$47,258.00</td>
</tr>
<tr>
<td>53. Fund Balance at End of Year:</td>
<td>$31,307.00</td>
<td>$47,258.00</td>
</tr>
</tbody>
</table>

#### Callouts:
- **Negative Transfers**
- **Prior Period Adjustments**
- **Deficit Ending Fund Balance**
Non-Motorized Requirements

- Michigan Compiled Laws (MCL) Sec. 247.660k, commonly referred to as “Section 10k,” allows and requires spending of MTF monies on nonmotorized transportation services and facilities. MCL 247.660k(2) states, “Of the funds allocated from the Michigan Transportation Fund to the State Trunkline Fund and to the counties, cities, and villages, a reasonable amount, but not less than 1 percent of those funds shall be expended for construction or improvement of nonmotorized transportation services and facilities.”
## Non-Motorized Screen

### Ten Years of Qualified Expenditures for Non-Motorized Improvements

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$3,463.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,945.50</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$688.20</td>
<td>$0.00</td>
<td>$8,100.00</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

**Grand Total:** $14,196.70

### Distribute Current Year Expenditures to the following categories:

- **Bike Lane:** $0.00
- **Shoulder:** $0.00
- **Sidewalk/Curb Ramps:** $0.00
- **Pavement Markings/Signs:** $0.00
- **Planning/Education:** $0.00

### Notes:

- **Grand Total must > MTF total**
2019 Guidance for 10k Nonmotorized Expenditures

• Here is the link for the table:

• You can also find it on our website:
  www.Michigan.gov/act51
  Under the ADARS/Act 51 heading
  10k Nonmotorized Expenditures – 2019 Guidance
Non-Motorized Contact

Josh DeBruyn, AICP
Bicycle and Pedestrian Coordinator
Phone: (517) 335-2918
Email: debruynj@michigan.gov
www.michigan.gov/mdot-biking
### Schedule of Capital Assets

**MDOT Department of Transportation**

#### SCHEDULE OF CAPITAL ASSETS

- **Date of Purchase:** [?]
- **Original Purchase Price:** [?]

**Details**

<table>
<thead>
<tr>
<th>Date of Purchase (MM/DD/YYYY)</th>
<th>Description</th>
<th>Fund M-Major</th>
<th>Original Purchase Price</th>
<th>Prior Years Depreciation</th>
<th>Book Balance</th>
<th>Expense</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

**Total:** [?]  

- $0.00  
- $0.00  
- $0.00  
- $0.00  
- $0.00  
- $0.00  

**Actions:**  
- Delete  
- Update Grid  
- Generate Report

Remove items that are fully depreciated.
## Schedule of Long-Term Debt

### SCHEDULE OF LONG TERM DEBT

<table>
<thead>
<tr>
<th>Details</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Issue (MM/DD/YYYY) (1)</td>
<td>Description (2)</td>
<td>Fund Major L=Local (3)</td>
<td>Amount Of Issue (4)</td>
<td>Date Of Maturity (5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>Ending Balance (10)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Totals:** $0.00

**Delete**  **Update Grid**  **Generate Report**

*Remove items after debt is paid*
Asset Management Screen

The Total Project Cost is required for work completed to open the road to traffic during the fiscal year (i.e., no other work needs to be done for this project number).

**Improvement Type:** This will be the most significant for the project (i.e., multiple improvement type could be done for the project).

This page must be completed for fiscal years ending after September 30, 2014.

For more information about the Asset Management page please [click here](#).

<table>
<thead>
<tr>
<th>Improvement Type</th>
<th>Project ID</th>
<th>Total Project Cost</th>
<th>Date Open To Traffic</th>
<th>Pavement Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cape or slurry or fog seal</td>
<td>GreatLakesCrossing2019</td>
<td>$0.00</td>
<td>08/09/2019</td>
<td>Asphalt</td>
</tr>
<tr>
<td>Cape or slurry or fog seal</td>
<td>ChryslerDr2019</td>
<td>$0.00</td>
<td>08/09/2019</td>
<td>Asphalt</td>
</tr>
<tr>
<td>Complete removal and replacement of surface</td>
<td>Downtown2018</td>
<td>$0.00</td>
<td>06/20/2019</td>
<td>Asphalt</td>
</tr>
<tr>
<td>Minor Rehabilitation</td>
<td>Squirrel Rd2019</td>
<td>$0.00</td>
<td>10/31/2019</td>
<td>Asphalt</td>
</tr>
<tr>
<td>Minor Rehabilitation</td>
<td>Dexter-James Phillips2019</td>
<td>$0.00</td>
<td>10/31/2019</td>
<td>Asphalt</td>
</tr>
<tr>
<td>Minor Rehabilitation</td>
<td>Taylor Rd2019</td>
<td>$0.00</td>
<td>10/31/2019</td>
<td>Concrete</td>
</tr>
</tbody>
</table>
Preserving Roads & Bridges

The Michigan Transportation Asset Management Council (TAMC) - a resource for independent, objective data on the condition of Michigan's roads and bridges and a resource for implementing the concepts of Asset Management.
New TAMP Requirement

• Starting October 1, 2019
  Public Act 325 of 2018 changed the requirements for Counties, Cities and Villages to report their TAMP-Transportation Asset Management Plans.
  The Link below addresses any concerns and questions on these requirements.

<table>
<thead>
<tr>
<th>October 1, 2020</th>
<th>October 1, 2021</th>
<th>October 1, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 City of Wyoming</td>
<td>1 Wexford County</td>
<td>1 City of Westland</td>
</tr>
<tr>
<td>2 Wayne County</td>
<td>2 Washtenaw County</td>
<td>2 City of Warren</td>
</tr>
<tr>
<td>3 City of Walker</td>
<td>3 Van Buren County</td>
<td>3 Tuscola County</td>
</tr>
<tr>
<td>4 City of Troy</td>
<td>4 City of Taylor</td>
<td>4 City of Sterling Heights</td>
</tr>
<tr>
<td>5 St. Joseph County</td>
<td>5 City of St. Clair Shores</td>
<td>5 St. Clair County</td>
</tr>
<tr>
<td>6 City of Southfield</td>
<td>6 Shiawassee County</td>
<td>6 Schoolcraft County</td>
</tr>
<tr>
<td>7 Sanilac County</td>
<td>7 City of Saginaw</td>
<td>7 Saginaw County</td>
</tr>
<tr>
<td>8 City of Royal Oak</td>
<td>8 City of Roseville</td>
<td>8 Roscommon County</td>
</tr>
<tr>
<td>9 City of Romulus</td>
<td>9 City of Rochester Hills</td>
<td>9 Presque Isle County</td>
</tr>
<tr>
<td>10 City of Portage</td>
<td>10 City of Port Huron</td>
<td>10 City of Pontiac</td>
</tr>
<tr>
<td>11 Ottawa County</td>
<td>11 Otsego County</td>
<td>11 Oscoda County</td>
</tr>
<tr>
<td>12 Osceola County</td>
<td>12 Ontonagon County</td>
<td>12 Ogemaw County</td>
</tr>
<tr>
<td>13 Oceana County</td>
<td>13 Oakland County</td>
<td>13 City of Novi</td>
</tr>
<tr>
<td>14 City of Norton Shores</td>
<td>14 Newaygo County</td>
<td>14 City of Muskegon</td>
</tr>
<tr>
<td>15 Muskegon County</td>
<td>15 Montmorency County</td>
<td>15 Montcalm County</td>
</tr>
<tr>
<td>16 Monroe County</td>
<td>16 Missaukee County</td>
<td>16 City of Midland</td>
</tr>
<tr>
<td>17 Midland County</td>
<td>17 Menominee County</td>
<td>17 Mecosta County</td>
</tr>
<tr>
<td>18 Mason County</td>
<td>18 Marquette County</td>
<td>18 Manistee County</td>
</tr>
<tr>
<td>19 Macomb County</td>
<td>19 Mackinac County</td>
<td>19 Luce County</td>
</tr>
<tr>
<td>20 City of Livonia</td>
<td>20 Livingston County</td>
<td>20 City of Lincoln Park</td>
</tr>
<tr>
<td>21 Lenawee County</td>
<td>21 Leelanau County</td>
<td>21 Lapeer County</td>
</tr>
<tr>
<td>22 City of Lansing</td>
<td>22 Lake County</td>
<td>22 Keweenaw County</td>
</tr>
<tr>
<td>23 City of Kentwood</td>
<td>23 Kent County</td>
<td>23 Kalkaska County</td>
</tr>
<tr>
<td>24 Kalamazoo County</td>
<td>24 City of Kalamazoo</td>
<td>24 Jackson County</td>
</tr>
<tr>
<td>25 City of Jackson</td>
<td>25 Isabella County</td>
<td>25 Iron County</td>
</tr>
<tr>
<td>26 Iosco County</td>
<td>26 Ionia County</td>
<td>26 Ingham County</td>
</tr>
<tr>
<td>27 Huron County</td>
<td>27 Houghton County</td>
<td>27 City of Holland</td>
</tr>
<tr>
<td>28 Hillsdale County</td>
<td>28 Gratiot County</td>
<td>28 Grand Traverse County</td>
</tr>
<tr>
<td>29 City of Grand Rapids</td>
<td>29 Ogemic County</td>
<td>29 Gladwin County</td>
</tr>
<tr>
<td>30 Genesee County</td>
<td>30 City of Burton</td>
<td>30 City of Flint</td>
</tr>
<tr>
<td>31 City of Farmersing Hills</td>
<td>31 Emmet County</td>
<td>31 Eaton County</td>
</tr>
<tr>
<td>32 Dickinson County</td>
<td>32 City of Detroit</td>
<td>32 Delta County</td>
</tr>
<tr>
<td>33 City of Dearborn Heights</td>
<td>33 City of Dearborn</td>
<td>33 Crawford County</td>
</tr>
<tr>
<td>34 Clinton County</td>
<td>34 Clare County</td>
<td>34 Chippewa County</td>
</tr>
<tr>
<td>35 Cheboygan County</td>
<td>35 Charlevoix County</td>
<td>35 Cass County</td>
</tr>
<tr>
<td>36 Calhoun County</td>
<td>36 City of Burton</td>
<td>36 Branch County</td>
</tr>
<tr>
<td>37 Berrien County</td>
<td>37 Benzie County</td>
<td>37 City of Bay City</td>
</tr>
<tr>
<td>38 Bay County</td>
<td>38 City of Battle Creek</td>
<td>38 Barry County</td>
</tr>
<tr>
<td>39 Baraga County</td>
<td>39 Ananac County</td>
<td>39 Antrim County</td>
</tr>
<tr>
<td>40 City of Ann Arbor</td>
<td>40 Alpena County</td>
<td>40 Allegan County</td>
</tr>
<tr>
<td>41 Alger County</td>
<td>41 Alcona County</td>
<td></td>
</tr>
</tbody>
</table>
IRT Compliance Issues

- Updating Road and Bridge Projects

- Asset Management Survey Questions answered – even when no projects have been reported

- Status Updates: making sure “Not Complete” has been changed to “Complete”

TAMC Contacts / Feedback

• TAMC Policy Questions –  
  Roger Belknap – TAMC Coordinator  
  • BelknapR@michigan.gov  
  • (517) 230-8192  
  • www.michigan.gov/tamc

• TAMC IRT Helpdesk/CSS -  
  (Center for Shared Solutions)  
  • CSS-TAMC@mi.gov  
  • (517) 335-3741
Forms & Due Dates

- ATTEST FORM- First page of the Act 51 Street Financial Report
- MDOT FORM 2030- Act 51 Street Financial Report
- MDOT FORM 2012- Resolution for Designation of Street Administrator
- MDOT FORM 2068- Section 18j, Annual Certification of Employee-related Conditions
Section 18j Annual Certification of Employee Related Conditions
MCL 247.668j also known as Section 18j

- Certification date – September 30 each year
- Form 2067 for Counties
- Form 2068 for Cities/Villages
- Dashboard requirement only pertains to County Road Commissions
- “Transportation” employee was removed from the law
Beginning September 30, 2015, and annually each September 30 thereafter, certification must be made for compliance to Section 18(1) of Public Act 51 of 1951, MCL 247.668(1). A local road agency must certify that it has (a) developed an employee compensation plan for its employees as described OR (b) the local road agency must certify that medical benefits are offered to its employees or elected public officials in compliance with the publicly funded health insurance contribution act, 2011 PA 152, MCL 15.551 to 15.569, or, that it does not offer medical benefits to its employees or elected public officials.

☐ Compliance with (1)(a)
I certify compliance with MCL 247.668(1)(a).
Our compensation plan for employees meets the minimum criteria of MCL 247.668(a) - (ir).

☐ Compliance with (1)(b)
I certify compliance with MCL 247.668(1)(b), and as such, offer one of the following:
☐ I certify that medical benefits are offered to employees or elected public officials in compliance with the publicly funded health insurance contribution act, 2011 PA 152, or
☐ I certify that the local road agency has exempted itself from the publicly funded health insurance contribution act, 2011 PA 152, or
☐ I certify that medical benefits are not offered to employees or elected public officials.

☐ Non-compliance with (1)(a) or (1)(b)
I certify that we are not in compliance with MCL 247.668(1).
I understand that failure to comply with certification of (a) or (b) of MCL 247.668(1) may result in the withholding of all or part of the distributions made to the local road agency from the Michigan Transportation Fund.

This form must be signed by the Street Administrator and the Treasurer or Financial Director.

<table>
<thead>
<tr>
<th>SIGNATURE</th>
<th>SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRINTED NAME</td>
<td>DATE</td>
</tr>
<tr>
<td>DATE</td>
<td>PRINTED NAME</td>
</tr>
<tr>
<td>TITLE</td>
<td>DATE</td>
</tr>
</tbody>
</table>

Due Each September 30
Return the completed form to:
Michigan Department of Transportation, Financial Operations Division, P.O. Box 30050, Lansing, MI 48909, OR
E-mail to: MDOT-Outreach@Michigan.gov, OR
Fax to: (517) 335-1828
Act 51 Reports - Counties
Due Date and Extensions

• Due date
  o Counties – May 1, 20xx

• Extensions
  o Counties with 12/31 fiscal year end might need an extension
  o Send request to Jingjing or MDOT-Outreach@Michigan.gov
  o Impact on Maintenance and Equipment Advance Payment Calculation
## BALANCE SHEET

### Assets

**General Operating Fund**

1. Cash $1,068,998.42
2. Investments 283,294.94

3. Accounts Receivable:
   a. Michigan Transportation Fund 448,329.91
   b. State Trunkline Maintenance 50,895.62
   c. State Transportation Department - Other 179,985.24
   d. Due on County Road Agreement 0.00
   e. Due on Special Assessment 0.00
   f. Sundry Accounts Receivable 327,840.46

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid 0.00
5. Road Materials 223,683.85
6. Equipment Materials and Parts 152,211.90
7. Prepaid Insurance 0.00
8. Deferred Expense - Federal Aid 0.00
9. Other 16,022.42

10. **TOTAL ASSETS** $2,751,262.76
### Liabilities and Fund Balances

#### Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Accounts Payable</td>
<td>$156,007.35</td>
</tr>
<tr>
<td>12. Notes Payable (Short Term)</td>
<td>0.00</td>
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<tr>
<td>13. Accrued Liability</td>
<td>43,848.16</td>
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<tr>
<td>14. Advances</td>
<td>130,078.00</td>
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<tr>
<td>15. Deferred Revenue - Special Assessment District</td>
<td>0.00</td>
</tr>
<tr>
<td>16. Deferred Revenue - EDF Forest Rd.(E)</td>
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<tr>
<td>17. Deferred Revenue</td>
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</tr>
<tr>
<td>18. Other</td>
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</table>

#### Fund Balances

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>19. Primary Road Fund</td>
<td>1,477,370.00</td>
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<td>20. Local Road Fund</td>
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<tr>
<td>21. County Road Commission Fund</td>
<td>943,959.25</td>
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<tr>
<td><strong>22. Total Fund Balances</strong></td>
<td><strong>2,421,329.25</strong></td>
</tr>
<tr>
<td><strong>23. TOTAL LIABILITIES AND FUND BALANCES</strong></td>
<td><strong>$2,751,262.76</strong></td>
</tr>
<tr>
<td>Statement of Revenues</td>
<td>Primary Road Fund (P)</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
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</tr>
<tr>
<td>46. County Wide Millage</td>
<td>$0.00</td>
</tr>
<tr>
<td>47. Other</td>
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</tr>
<tr>
<td>48. Total Taxes</td>
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</tr>
<tr>
<td><strong>Licenses and Permits</strong></td>
<td></td>
</tr>
<tr>
<td>49. Specify</td>
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</tr>
<tr>
<td><strong>Federal Sources</strong></td>
<td></td>
</tr>
<tr>
<td>50. Surface Tran. Program (STP)</td>
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</tr>
<tr>
<td>51. C Funds - Federal</td>
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</tr>
<tr>
<td>52. D Funds - Federal</td>
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</tr>
<tr>
<td>53. Bridge</td>
<td>0.00</td>
</tr>
<tr>
<td>54. High Priority</td>
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<td>55. Other</td>
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<td>56. Total Federal Sources</td>
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<td><strong>STATE SOURCES</strong></td>
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<td><strong>Michigan Transportation Fund</strong></td>
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<td>57. Engineering</td>
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<td>58. Snow Removal</td>
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<td>59. Urban Road</td>
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<td>60. Allocation</td>
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<td><strong>Other</strong></td>
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<td>62. Local Bridge</td>
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<tr>
<td>63. Other</td>
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<tr>
<td>64. Total Other</td>
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<td><strong>Economic Development Fund</strong></td>
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<td>65. Target Industries (A)</td>
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<tr>
<td>66. Urban congestion (C)</td>
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<tr>
<td>67. Rural Primary (D)</td>
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<td>68. Forest Road (E)</td>
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<tr>
<td>69. Urban Area (F)</td>
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<td><strong>Total State Sources</strong></td>
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46. County Wide Millage
47. Other
48. Total Taxes
49. Specify
50. Surface Tran. Program (STP)
51. C Funds - Federal
52. D Funds - Federal
53. Bridge
54. High Priority
55. Other
56. Total Federal Sources
57. Engineering
58. Snow Removal
59. Urban Road
60. Allocation
61. Total MTF
62. Local Bridge
63. Other
64. Total Other
65. Target Industries (A)
66. Urban congestion (C)
67. Rural Primary (D)
68. Forest Road (E)
69. Urban Area (F)
70. Other
71. Total EDF
72. Total State Sources

<table>
<thead>
<tr>
<th>Month</th>
<th>Warrant Date</th>
<th>County Wide Primary Funds</th>
<th>County Wide Local Funds</th>
<th>County Urban Primary Funds</th>
<th>County Urban Local Funds</th>
<th>Additional Distribution or Adjustments</th>
<th>Total</th>
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<tbody>
<tr>
<td>06/2016</td>
<td>07/31/2016</td>
<td>4,000.94</td>
<td>2,725.20</td>
<td>139.20</td>
<td>45.91</td>
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<td>0.00</td>
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<td>06/2016</td>
<td>07/31/2016</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>Engineering</td>
<td>10,000.0</td>
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<td>08/31/2016</td>
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<td>LRP</td>
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<td>08/31/2016</td>
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<td>64,246.22</td>
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<td>09/30/2016</td>
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<td>45.85</td>
<td>LRP</td>
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<td>10/31/2016</td>
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<td>45.85</td>
<td>LRP</td>
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<td>09/2016</td>
<td>10/31/2016</td>
<td>121,267.39</td>
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<td>11/30/2016</td>
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<td>139.00</td>
<td>45.85</td>
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<td>10/2016</td>
<td>11/30/2016</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>County Snow</td>
<td>22,008.29</td>
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<tr>
<td>11/2016</td>
<td>12/31/2016</td>
<td>4,013.53</td>
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<td>45.85</td>
<td>LRP</td>
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<td>11/2016</td>
<td>12/31/2016</td>
<td>129,241.42</td>
<td>87,085.64</td>
<td>4,441.38</td>
<td>1,464.99</td>
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<td>12/2016</td>
<td>01/31/2017</td>
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<td>86,666.01</td>
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<td>01/31/2017</td>
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<td>45.85</td>
<td>LRP</td>
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</table>

**Michigan Transportation Fund Distribution**

**Payments to Counties**

**01/2016 - 12/2016**

<table>
<thead>
<tr>
<th>Month</th>
<th>Warrant Date</th>
<th>County Wide Primary Funds</th>
<th>County Wide Local Funds</th>
<th>County Urban Primary Funds</th>
<th>County Urban Local Funds</th>
<th>Additional Distribution or Adjustments</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td>$1,505,176.81</td>
<td>$1,024,349.34</td>
<td>$52,348.74</td>
<td>$17,266.20</td>
<td>$32,008.29</td>
<td>$2,631,146.38</td>
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</table>
## Statement of Changes in Fund Balances

<table>
<thead>
<tr>
<th>Description</th>
<th>Primary Road Fund (P)</th>
<th>Local Road Fund (L)</th>
<th>Co. Road Comm. Fund (C)</th>
<th>Total (T)</th>
</tr>
</thead>
<tbody>
<tr>
<td>129. Total Revenues And Other Financing Sources</td>
<td>$3,047,324.70</td>
<td>$1,623,610.62</td>
<td>$907,225.42</td>
<td>$5,578,160.74</td>
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<tr>
<td>130. Total Expenditures</td>
<td>2,621,902.00</td>
<td>2,070,373.01</td>
<td>474,936.61</td>
<td>5,167,213.62</td>
</tr>
<tr>
<td>131. Excess of Revenues Over (Under) Expenditures</td>
<td>425,422.70</td>
<td>(446,762.39)</td>
<td>432,286.81</td>
<td>410,947.12</td>
</tr>
<tr>
<td>132. Optional Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>132 a. Primary to Local (50%)</td>
<td>(446,762.39)</td>
<td>446,762.39</td>
<td></td>
<td>0.00</td>
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<tr>
<td>132 b. Local to Primary (15%)</td>
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<td>0.00</td>
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<tr>
<td>133. Emergency Transfers (Local to Primary)</td>
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<tr>
<td>134. Total Optional Transfers</td>
<td>(446,762.39)</td>
<td>446,762.39</td>
<td></td>
<td>0.00</td>
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<tr>
<td>135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</td>
<td>(21,339.69)</td>
<td>0.00</td>
<td>432,286.81</td>
<td>410,947.12</td>
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<tr>
<td>136. Beginning Fund</td>
<td>2,689,664.14</td>
<td>0.00</td>
<td>715,316.57</td>
<td>3,404,980.71</td>
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<tr>
<td>137. Adjustment</td>
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<td>0.00</td>
</tr>
<tr>
<td>138. Beginning Fund Balance Restated</td>
<td>2,689,664.14</td>
<td>0.00</td>
<td>715,316.57</td>
<td>3,404,980.71</td>
</tr>
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<td>139. Interfund Transfer (County to Primary and/or Local)</td>
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<tr>
<td>140. Ending Fund Balance</td>
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<td>$0.00</td>
<td>$1,147,603.38</td>
<td>$3,815,927.83</td>
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</tbody>
</table>
### Ten Years of Qualified Expenditures for Non-Motorized Improvements

For Compliance with Section 10K of Act 51

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
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<tr>
<td>Expenditures ($)</td>
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<td>0.00</td>
<td>48,993.00</td>
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</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
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</thead>
<tbody>
<tr>
<td>Expenditures ($)</td>
<td>27,625.72</td>
<td>76,608.30</td>
<td>0.00</td>
<td>65,311.77</td>
<td>22,076.00</td>
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</table>

**242. Total**  
$240,614.79

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

\[ 2,582,790.19 \times 0.10 = 258,279.02 \]
### Active Errors

<table>
<thead>
<tr>
<th>Line No</th>
<th>Screen Name</th>
<th>Error Description</th>
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<tbody>
<tr>
<td>242</td>
<td>Non Motorized</td>
<td>Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10. Please contact <a href="mailto:MDOT-Outreach@michigan.gov">MDOT-Outreach@michigan.gov</a> to resolve this error</td>
</tr>
</tbody>
</table>

### Override Error(s):

**Override Comment:** Nonmotorized projects plan approved by Josh DeBruyn on 6/10/19.
Forms & Due Dates

• Act 51 Report – May 1, 20xx
• Form 2044: Engineering Reimbursement – June 30, 20xx
• Form 2067- Section 18j, Annual Certification of Employee-related Conditions – September 30, 20xx
MDOT’S ACT 51 WEBSITE

www.michigan.gov/act51
### Act 51 - Financial Outreach

MDOT's Financial Outreach area is responsible for the distribution of Michigan Transportation Funds (MTF) to counties, cities, and villages as provided for in PA 51 of 1951, MCL 247.660. In addition, the department is responsible for the administration of MCL 247.662 and 247.663, which requires counties, cities, and villages to adhere to certain Act 51 requirements in order to be eligible for monthly MTF revenue distributions. Included in these requirements are the annual submission of county, city, and village financial reports to the department for review and approval.

**Questions?**

For MTF payments and County Act 51 report:
Jingjing Chang, Financial Specialist, 517-241-3178
changji2@michigan.gov

For city/village Act 51 reports and Act 51 eligibility:
Laura Loomis, Financial Specialist, 517-335-2556
loomisli2@michigan.gov

<table>
<thead>
<tr>
<th>ADARS-Act 51</th>
<th>Michigan Transportation Fund (MTF)</th>
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</thead>
<tbody>
<tr>
<td>Act 51 Primer</td>
<td>Guidance for Local Road Agency Transfers</td>
</tr>
<tr>
<td>ADARS City-Village Instructions</td>
<td>MTF Distribution History</td>
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<tr>
<td>ADARS County Instructions</td>
<td>MTF Reports (Act 51 Allocations)</td>
</tr>
<tr>
<td>How to Register for ADARS</td>
<td>Est. Treasury Adjustment ($44M) to CV</td>
</tr>
<tr>
<td>10k Nonmotorized Expenditures - 2019 Guidance</td>
<td>Est. FY18 DOS Adjustment to CV</td>
</tr>
<tr>
<td></td>
<td>Add'l Treasury Adjustment ($13.4M) to CV</td>
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<tr>
<td></td>
<td>Combined Adjustments for CV</td>
</tr>
<tr>
<td></td>
<td>Communications Related to FY18 Adjustments</td>
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</table>

<table>
<thead>
<tr>
<th>Other State Grants</th>
<th>PA 82 of 2018 - City/Village</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>PA 82 of 2018 - County</td>
</tr>
<tr>
<td></td>
<td>PA 207 of 2018 - City/Village (1 of 2)</td>
</tr>
<tr>
<td></td>
<td>PA 207 of 2018 - City/Village (2 of 2)</td>
</tr>
<tr>
<td></td>
<td>PA 207 of 2018 - County (1 of 2)</td>
</tr>
<tr>
<td></td>
<td>PA 207 of 2018 - County (2 of 2)</td>
</tr>
<tr>
<td></td>
<td>PA 207 of 2018 Frequently Asked Questions</td>
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<table>
<thead>
<tr>
<th>Training</th>
<th>Section 18J</th>
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<tbody>
<tr>
<td>Act 51 Training - January 2019</td>
<td>Section 18J Frequently Asked Questions</td>
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<table>
<thead>
<tr>
<th>Section 18J</th>
<th>Form 2067</th>
<th>Form 2068</th>
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</table>
This application allows the user to search the MTF payments distribution to counties, cities & villages by specifying a date range.

* = Required Fields

* Search By:  
- County  
- City/Village

* County
- Alcona
- Alger
- Allegan
- Alpena

* Begin Date:  
(mm/dd/yyyy)

* End Date:  
(mm/dd/yyyy)

[Submit]  [Reset]
### Michigan Transportation Fund Distribution

**Payments to Counties**

<table>
<thead>
<tr>
<th>Month</th>
<th>Warrant Date</th>
<th>County Wide Primary Funds</th>
<th>County Wide Local Funds</th>
<th>County Urban Primary Funds</th>
<th>County Urban Local Funds</th>
<th>Additional Distribution or Adjustments</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>County - Alcona</td>
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<td>7,139.36</td>
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<td>138.41</td>
<td>45.65</td>
<td>LRP</td>
<td>0.00</td>
</tr>
<tr>
<td>04/2019</td>
<td>05/31/2019</td>
<td>175,555.91</td>
<td>119,566.31</td>
<td>6,070.49</td>
<td>2,002.34</td>
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<td>304,195.05</td>
</tr>
<tr>
<td>04/2019</td>
<td>05/31/2019</td>
<td>4,025.45</td>
<td>2,726.09</td>
<td>138.41</td>
<td>45.65</td>
<td>LRP</td>
<td>0.00</td>
</tr>
<tr>
<td>05/2019</td>
<td>06/30/2019</td>
<td>4,021.77</td>
<td>2,726.09</td>
<td>138.41</td>
<td>45.65</td>
<td>LRP</td>
<td>0.00</td>
</tr>
<tr>
<td>05/2019</td>
<td>06/30/2019</td>
<td>198,987.85</td>
<td>134,880.99</td>
<td>6,848.03</td>
<td>2,258.82</td>
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<td>342,975.69</td>
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<tr>
<td>06/2019</td>
<td>07/31/2019</td>
<td>186,546.05</td>
<td>126,664.09</td>
<td>6,494.87</td>
<td>2,142.33</td>
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</tr>
<tr>
<td>06/2019</td>
<td>07/31/2019</td>
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<td>0.00</td>
<td>0.00</td>
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<td>Engineering</td>
<td>10,000.00</td>
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<tr>
<td>06/2019</td>
<td>07/31/2019</td>
<td>4,022.31</td>
<td>2,726.12</td>
<td>138.42</td>
<td>45.65</td>
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<tr>
<td>07/2019</td>
<td>08/31/2019</td>
<td>171,374.66</td>
<td>116,071.51</td>
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<td>295,277.57</td>
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<tr>
<td>07/2019</td>
<td>08/31/2019</td>
<td>4,024.66</td>
<td>2,725.89</td>
<td>138.30</td>
<td>45.62</td>
<td>LRP</td>
<td>0.00</td>
</tr>
<tr>
<td>08/2019</td>
<td>09/30/2019</td>
<td>189,505.17</td>
<td>128,221.13</td>
<td>6,505.36</td>
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<td>326,377.45</td>
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<tr>
<td>08/2019</td>
<td>09/30/2019</td>
<td>4,028.75</td>
<td>2,725.89</td>
<td>138.30</td>
<td>45.62</td>
<td>LRP</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$1,153,987.83</strong></td>
<td><strong>$782,379.31</strong></td>
<td><strong>$39,777.30</strong></td>
<td><strong>$13,120.50</strong></td>
<td><strong>$10,000.00</strong></td>
<td><strong>$1,999,264.94</strong></td>
</tr>
</tbody>
</table>

**Grand Total** | | **$1,153,987.83** | **$782,379.31** | **$39,777.30** | **$13,120.50** | **$10,000.00** | **$1,999,264.94** |
### Act 51 Home Page
-- MTF Reports (Act 51 Allocations)

#### Act 51 - Financial Outreach
MDOT's Financial Outreach area is responsible for the distribution of Michigan Transportation Funds (MTF) to counties, cities, and villages as provided for in PA 51 of 1951, MCL 247.660. In addition, the department is responsible for the administration of MCL 247.662 and 247.663, which requires counties, cities, and villages to adhere to certain Act 51 requirements in order to be eligible for monthly MTF revenue distributions. Included in these requirements are the annual submission of county, city, and village financial reports to the department for review and approval.

**Questions?**
For MTF payments and County Act 51 report:
Jingjing Chang, Financial Specialist, 517-241-3178
changji2@michigan.gov

For city/village Act 51 reports and Act 51 eligibility:
Laura Loonis, Financial Specialist, 517-335-2556
loomis2@michigan.gov

<table>
<thead>
<tr>
<th>ADARS-Act 51</th>
<th>MTF Reports (Act 51 Allocations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Act 51 Primer</td>
<td>Est. Treasury Adjustment ($44M) to CV</td>
</tr>
<tr>
<td>ADARS City-Village Instructions</td>
<td>Est. FY18 DOS Adjustment to CV</td>
</tr>
<tr>
<td>ADARS County Instructions</td>
<td>Add'l Treasury Adjustment ($13.4M) to CV</td>
</tr>
<tr>
<td>How to Register for ADARS</td>
<td>Combined Adjustments for CV</td>
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<tr>
<td>10k Nonmotorized Expenditures - 2019 Guidance</td>
<td>Communications Related to FY18 Adjustments</td>
</tr>
<tr>
<td>Guidance for Local Road Agency Transfers</td>
<td>MTF Distribution History</td>
</tr>
<tr>
<td>MDOT Forms</td>
<td>Est. Treasury Adjustment ($44M) to Co.</td>
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<tr>
<td>Snow County Map</td>
<td>Est. FY18 DOS Adjustment to Co.</td>
</tr>
<tr>
<td>MTF Reports (Act 51 Allocations)</td>
<td>Add'l Treasury Adjustment ($13.4M) to Co.</td>
</tr>
<tr>
<td>Combined Adjustments for County</td>
<td>Combined Adjustments for FY18</td>
</tr>
</tbody>
</table>

#### Other State Grants
- PA 82 of 2018 - City/Village
- PA 82 of 2018 - County
- PA 207 of 2018 - City/Village (1 of 2)
- PA 207 of 2018 - City/Village (2 of 2)
- PA 207 of 2018 - County (1 of 2)
- PA 207 of 2018 - County (2 of 2)
- PA 207 of 2018 - Frequently Asked Questions

#### Training
- Act 51 Training - January 2019

#### Section 18J
- Section 18J Frequently Asked Questions
- MCL 247.668J
- Form 2067
- Form 2068
MTF Reports (Act 51 Allocations) – City/Village Revenue Data

Michigan Transportation Fund (MTF) payment breakdown information related to individual monthly payments to incorporated cities, villages and county road commissions pursuant to Act 51, new revenue package, estimated revenues, and monthly and annual reports.

<table>
<thead>
<tr>
<th>Revenue Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>City/Village</td>
</tr>
<tr>
<td>County</td>
</tr>
</tbody>
</table>

- New Revenue Package
- Estimated City/Village Revenue
- Estimated County Revenue
- Receipts & Distributions
- Annual Reports
City/Village Revenue Data

-- Payment Breakdown

City/Village Revenue Data

Michigan Transportation Fund (MTF) revenue, allocations and breakdown information related to individual monthly payments to incorporated cities and villages pursuant to Act 51.

Allocation Factors
- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- May 2018

Average Unit Values
- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- June 2018

Payment Breakdown
- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- June 2018
### City/Village Revenue Data -- Payment Breakdown

**Earning Month: 02/2018**

<table>
<thead>
<tr>
<th>Federal Id</th>
<th>Mail Code</th>
<th>Agency Name And Address</th>
<th>Trans Description</th>
<th>Trans Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>386026533</td>
<td>005</td>
<td>Village Of Addison</td>
<td>Major Street</td>
<td>5,735.21</td>
</tr>
<tr>
<td></td>
<td></td>
<td>103 1/2 West Main Street P.O. Box 213</td>
<td>Local Street</td>
<td>1,608.10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Addison Mi 49220</td>
<td>LRP Major Street</td>
<td>119.55</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>LRP Local Street</td>
<td>33.52</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Local Agency Disbursement</strong></td>
<td>5,931.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$13,427.88</strong></td>
</tr>
</tbody>
</table>

| 386004654    | 004       | City Of Adrian                           | Major Street      | 136,299.80   |
|              |           | 135 E Maumee St                          | Local Street      | 42,944.11    |
|              |           | Adrian Mi 49221-2773                      | LRP Major Street  | 2,841.11     |
|              |           |                                          | LRP Local Street  | 895.15       |
|              |           |                                          | **Local Agency Disbursement** | 144,782.83 |
|              |           |                                          | **Total**         | **$327,763.00** |
City/Village MTF Estimates
-- Step 1: Allocation Factors

City/Village Revenue Data

Michigan Transportation Fund (MTF) revenue, allocations and breakdown information related to individual monthly payments to incorporated cities and villages pursuant to Act 51.

<table>
<thead>
<tr>
<th>Allocation Factors</th>
<th>Average Unit Values</th>
<th>Payment Breakdown</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 2019</td>
<td>August 2019 XE</td>
<td>August 2019</td>
</tr>
<tr>
<td>July 2019</td>
<td>July 2019 XE</td>
<td>July 2019</td>
</tr>
<tr>
<td>June 2019</td>
<td>June 2019 XE</td>
<td>June 2019</td>
</tr>
<tr>
<td>May 2019</td>
<td>May 2019 XE</td>
<td>May 2019</td>
</tr>
<tr>
<td>April 2019</td>
<td>April 2019 XE</td>
<td>April 2019</td>
</tr>
<tr>
<td>March 2019</td>
<td>March 2019 XE</td>
<td>March 2019</td>
</tr>
<tr>
<td>February 2019</td>
<td>February 2019 XE</td>
<td>February 2019</td>
</tr>
<tr>
<td>January 2019</td>
<td>January 2019 XE</td>
<td>January 2019</td>
</tr>
<tr>
<td>December 2018</td>
<td>December 2018 XE</td>
<td>December 2018</td>
</tr>
<tr>
<td>November 2018</td>
<td>November 2018 XE</td>
<td>November 2018</td>
</tr>
<tr>
<td>October 2018</td>
<td>October 2018 XE</td>
<td>October 2018</td>
</tr>
<tr>
<td>September 2018</td>
<td>September 2018 XE</td>
<td>September 2018</td>
</tr>
<tr>
<td>August 2018</td>
<td>August 2018 XE</td>
<td>August 2018</td>
</tr>
<tr>
<td>July 2018</td>
<td>July 2018 XE</td>
<td>July 2018</td>
</tr>
<tr>
<td>May 2018</td>
<td>May 2018 XE</td>
<td>May 2018</td>
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</table>
## City/Village MTF Estimates

--- **Step 1: Allocation Factors**

<table>
<thead>
<tr>
<th>Name</th>
<th>Population Factor</th>
<th>Adj St Trunkline</th>
<th>Major Miles</th>
<th>Equivalent Major Miles</th>
<th>Population</th>
<th>Local Miles</th>
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</thead>
<tbody>
<tr>
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<td>0.00</td>
<td>2.67</td>
<td>2.670</td>
<td>605</td>
<td>2.42</td>
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<td>Adrian</td>
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<td>0.00</td>
<td>30.77</td>
<td>40.001</td>
<td>21,133</td>
<td>42.76</td>
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<tr>
<td>Ahmeek</td>
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<td>0.79</td>
<td>0.790</td>
<td>146</td>
<td>0.92</td>
</tr>
<tr>
<td>Akron</td>
<td>1.00</td>
<td>0.00</td>
<td>2.01</td>
<td>2.010</td>
<td>402</td>
<td>1.97</td>
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<tr>
<td>Alanson</td>
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<td>1.85</td>
<td>1.850</td>
<td>738</td>
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<tr>
<td>Albion</td>
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<td>20.537</td>
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<tr>
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<td>6.710</td>
<td>4,110</td>
<td>13.93</td>
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<tr>
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<td>13.167</td>
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<td>45.903</td>
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<td>73.59</td>
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<tr>
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<td>25.80</td>
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</table>
City/Village MTF Estimates
-- Step 2: Calculations

MTF Reports (Act 51 Allocations)

Michigan Transportation Fund (MTF) payment breakdown information related to individual monthly payments to incorporated cities, villages and county road commissions pursuant to Act 51, new revenue package, estimated revenues, and monthly and annual reports.

Revenue Data

New Revenue Package

Estimated City/Village Revenue

- FY2019 - City/Village MTF Estimated Revenue Based on ORTA 01/11/19
- FY2020 - City/Village MTF Estimated Revenue Based on ORTA 01/11/19
- FY2021 - City/Village MTF Estimated Revenue Based on ORTA 01/11/19

Estimated County Revenue

Receipts & Distributions

Annual Reports
## City/Village MTF Estimates

### Step 2: Calculations

### CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

**PERIOD OF 10/2019 - 9/2020**

- Based on ORTA Revenue Estimate of 01/11/2019 DRAFT
- Includes $325M Redirected Income Tax Revenue, $143M PA 588 of 2018 Supplemental, and $21.9M Recreational Marijuana Tax Revenue
- Includes $33M Local Road Program
- Does not include any special payments (Snow or Jurisdictional Transfers)

**Updated: 4/11/2019**

### CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

<table>
<thead>
<tr>
<th>Factor</th>
<th>Units</th>
<th>PF</th>
<th>PER CAPITA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Streets Population</td>
<td>60%</td>
<td>$215,480,317</td>
<td>$56.17</td>
</tr>
<tr>
<td>Major Miles</td>
<td>40%</td>
<td>$844,883,841</td>
<td>$16,264</td>
</tr>
<tr>
<td>Trunkline Miles</td>
<td>75%</td>
<td>$199,652,644</td>
<td>$11,765,498</td>
</tr>
<tr>
<td>Local Streets Population</td>
<td>40%</td>
<td>$592,24,712</td>
<td>$19.12</td>
</tr>
<tr>
<td>Local Miles</td>
<td>40%</td>
<td>$635,511,811</td>
<td>$4,254</td>
</tr>
</tbody>
</table>

### POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

- 1.0 for population of 2,000 or less
- 1.1 for population from 2,001 to 10,000
- 1.2 for population from 10,001 to 20,000
- 1.3 for population from 20,001 to 30,000
- 1.4 for population from 30,001 to 40,000
- 1.5 for population from 40,001 to 50,000
- 1.6 for population from 50,001 to 60,000
- 1.7 for population from 60,001 to 70,000
- 1.8 for population from 70,001 to 80,000
- 1.9 for population from 80,001 to 90,000
- 2.0 for population from 90,001 to 100,000
- 2.1 for population from 100,001 to 300,000
- Over 300,000, 2.1 plus 0.1 for each 100,000 increment over 300,000

### ESTIMATING FORMAT

<table>
<thead>
<tr>
<th>Factor</th>
<th>Units</th>
<th>PF</th>
<th>PER CAPITA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Streets Population</td>
<td>60%</td>
<td>$215,480,317</td>
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<td>$11,765,498</td>
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<tr>
<td>Local Streets Population</td>
<td>40%</td>
<td>$592,24,712</td>
<td>$19.12</td>
</tr>
<tr>
<td>Local Miles</td>
<td>40%</td>
<td>$635,511,811</td>
<td>$4,254</td>
</tr>
</tbody>
</table>

**TOTAL SHARE**
### MTF Estimates Using AUV -- Step 2: Calculations

<table>
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<th>PF</th>
<th>UNIT VALUE</th>
<th>SHARE</th>
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<tbody>
<tr>
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</tr>
<tr>
<td>MAJOR MILES</td>
<td>2.67</td>
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<td>$16,204</td>
<td>$43,265</td>
</tr>
<tr>
<td>* 2 x TRUNKLINE MILES</td>
<td>0.00</td>
<td>1.0</td>
<td>$16,204</td>
<td>$0</td>
</tr>
<tr>
<td>LOCAL STREETS: POPULATION</td>
<td>605</td>
<td></td>
<td>$18.72</td>
<td>$11,328</td>
</tr>
<tr>
<td>LOCAL MILES</td>
<td>2.42</td>
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<td>$4,259</td>
<td>$10,306</td>
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</tbody>
</table>

**TOTAL SHARE** $98,883
MTF Reports (Act 51 Allocations)

- County Revenue Data

MTF Reports (Act 51 Allocations)

Michigan Transportation Fund (MTF) payment breakdown information related to individual monthly payments to incorporated cities, villages and county road commissions pursuant to Act 51, new revenue package, estimated revenues, and monthly and annual reports.

Revenue Data

- City/Village
  - County

- New Revenue Package
- Estimated City/Village Revenue
- Estimated County Revenue
- Receipts & Distributions
- Annual Reports
County MTF Estimates
-- Step 1: Allocation Factors

County Revenue Data

Michigan Transportation Fund (MTF) revenue, allocations and breakdown information related to individual monthly payments to incorporated county road commissions or county road department pursuant to Act 51.

Allocation Factors

- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- June 2018

Average Unit Values

- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- May 2018

Payment Breakdown

- August 2019
- July 2019
- June 2019
- May 2019
- April 2019
- March 2019
- February 2019
- January 2019
- December 2018
- November 2018
- October 2018
- September 2018
- August 2018
- July 2018
- June 2018
## County MTF Estimates

-- Step 1: Allocation Factors

### County Vehicle Registration Revenue

for MTF Distribution Month:

August, 2019

<table>
<thead>
<tr>
<th>Name</th>
<th>Eng. ($)</th>
<th>County Primary Miles</th>
<th>County Urban Primary Miles</th>
<th>Countywide Local Miles</th>
<th>County Urban Local Miles</th>
<th>Population</th>
<th>Month</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcona</td>
<td>209.54</td>
<td>5.74</td>
<td>517.39</td>
<td>11.36</td>
<td>10,112</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>4</th>
<th>1</th>
<th>5</th>
<th>2</th>
<th>6</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>09-2018</td>
<td>135,722.25</td>
<td>140,851.20</td>
<td>148,651.25</td>
<td>139,174.75</td>
<td>144,437.67</td>
<td>153,324.50</td>
</tr>
</tbody>
</table>

**12 Month Total:** $1,608,187.64
MCOUNTY MTF ESTIMATES
-- Step 2: Calculations

MDOT / DOING BUSINESS

MTF Reports (Act 51 Allocations)

Michigan Transportation Fund (MTF) payment breakdown information related to individual monthly payments to incorporated cities, villages and county road commissions pursuant to Act 51, new revenue package, estimated revenues, and monthly and annual reports.

<table>
<thead>
<tr>
<th>Revenue Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Revenue Package</td>
</tr>
<tr>
<td>Estimated City/Village Revenue</td>
</tr>
<tr>
<td>Estimated County Revenue</td>
</tr>
<tr>
<td>FY2019 - County MTF Estimated Revenue Based on ORTA 01/11/19</td>
</tr>
<tr>
<td>FY2020 - County MTF Estimated Revenue Based on ORTA 01/11/19</td>
</tr>
<tr>
<td>FY2021 - County MTF Estimated Revenue Based on ORTA 01/11/19</td>
</tr>
</tbody>
</table>

Receipts & Distributions

Annual Reports
## County MTF Estimates -- Step 2: Calculations

### COUNTY ESTIMATED AVERAGE UNIT VALUES

For the period of 10/2019 - 9/2020

Based on ONTA Revenue Estimate of 01/11/2019 DRAFT
Includes $225M Redirected Income Tax Revenue, $143M PA 598 of 2018 Supplemental, and $21.9M Recreational Marijuana Tax Revenue
Includes $33M Local Road Program

**Does not include any special payments (Snow, Engineering, or Jurisdictional Transfers)**

---

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total County Distribution</td>
<td>$1,110,624,780</td>
</tr>
<tr>
<td>Less: 10% Urban Roads</td>
<td>$111,351,379</td>
</tr>
<tr>
<td>42% Local Roads</td>
<td>$44,540,582</td>
</tr>
<tr>
<td>NET County Distribution</td>
<td>$957,621,855</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Miles as of 2/28/2019:</td>
<td></td>
</tr>
<tr>
<td>Primary M.</td>
<td>22,809.98</td>
</tr>
<tr>
<td>Local M.</td>
<td>62,254.61</td>
</tr>
<tr>
<td>Total M.</td>
<td>85,064.59</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural Population as of 2/28/2019:</td>
<td></td>
</tr>
<tr>
<td>Primary M.</td>
<td>11,447.29</td>
</tr>
<tr>
<td>Local M.</td>
<td>11,447.29</td>
</tr>
<tr>
<td>Total M.</td>
<td>22,894.58</td>
</tr>
</tbody>
</table>

| Registration Tax Collections:                    |         |
| 4 Quarters                                      | $1,235,426.180 |
| PER DOLLAR COLLECTED                            | $1,608,977.04 |
| PER MILE COLLECTED                              | $710,131  |

**ESTIMATING FORMAT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. 5% TO PRIMARY ROADS</td>
<td>$76,219,934</td>
</tr>
<tr>
<td>U.S. 25% TO PRIMARY ROADS</td>
<td>$177,332,653</td>
</tr>
<tr>
<td>U.S. 42% LOCAL</td>
<td>$44,540,582</td>
</tr>
<tr>
<td>U.S. 28,946,910 TOTAL</td>
<td>$39,381,056</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>10% Equally to Each County</td>
<td>$1,297,301</td>
</tr>
<tr>
<td>PER COUNTY</td>
<td>1</td>
</tr>
<tr>
<td>=</td>
<td>$1,297,301</td>
</tr>
</tbody>
</table>

---

**TOTAL SHARE**

$4,591,592
MTF Estimates Based On ORTA

MTF Reports (Act 51 Allocations)

Michigan Transportation Fund (MTF) payment breakdown information related to individual monthly payments to incorporated cities, villages and county road commissions pursuant to Act 51, new revenue package, estimated revenues, and monthly and annual reports.

Revenue Data

New Revenue Package

City/Village Estimated Revenue - ORTA 01-11-2019
County Estimated Revenues - ORTA 01-11-2019
New Revenue FAQs
Letter to Locals

Estimated City/Village Revenue
Estimated County Revenue
Receipts & Distributions
Annual Reports
## Estimated Distribution Schedule for Michigan Transportation Funding by City/Village

Does not include Snow Funds, Engineer’s Payment and Jurisdictional Transfer Funds
Based on Treasury’s ORTA Estimates 01/11/2019 (DRAFT)

### Notes:
- FY2019 - respective shares of $150M Redirected Income Tax Transfers and $114M PA 618 of 2018 Supplemental are included.
- FY2020 - respective shares of $325M Redirected Income Tax Transfers, $143M PA 588 of 2018 Supplemental, and $21.9M Marijuana Tax Transfers are included.
- FY2021 - respective shares of $600M Redirected Income Tax Transfers and $37.8M Marijuana Tax Transfers are included.

<table>
<thead>
<tr>
<th>City/Village</th>
<th>Estimated Revenues Fiscal Year 2019</th>
<th>Estimated Revenues Fiscal Year 2020</th>
<th>Estimated Revenues Fiscal Year 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Addison</td>
<td>87,567.77</td>
<td>96,264.51</td>
<td>102,282.26</td>
</tr>
<tr>
<td>Adrian</td>
<td>2,137,573.39</td>
<td>2,349,865.18</td>
<td>2,496,761.27</td>
</tr>
<tr>
<td>Ahmeek</td>
<td>24,488.56</td>
<td>26,920.62</td>
<td>28,603.51</td>
</tr>
<tr>
<td>Akron</td>
<td>62,933.41</td>
<td>69,183.61</td>
<td>73,508.45</td>
</tr>
<tr>
<td>Alanson</td>
<td>95,663.32</td>
<td>105,164.07</td>
<td>111,738.14</td>
</tr>
<tr>
<td>Albion</td>
<td>973,583.15</td>
<td>1,070,273.99</td>
<td>1,137,179.54</td>
</tr>
<tr>
<td>Algonac</td>
<td>421,580.42</td>
<td>463,449.42</td>
<td>492,420.83</td>
</tr>
<tr>
<td>Allegan</td>
<td>587,806.65</td>
<td>646,184.31</td>
<td>686,578.95</td>
</tr>
<tr>
<td>Allen</td>
<td>17,266.58</td>
<td>18,981.41</td>
<td>20,167.98</td>
</tr>
<tr>
<td>Allen Park</td>
<td>2,808,266.88</td>
<td>3,087,168.21</td>
<td>3,280,155.00</td>
</tr>
<tr>
<td>Alma</td>
<td>998,728.73</td>
<td>1,097,916.87</td>
<td>1,166,550.45</td>
</tr>
<tr>
<td>Almont</td>
<td>263,075.16</td>
<td>289,202.31</td>
<td>307,281.08</td>
</tr>
<tr>
<td>Alpena</td>
<td>1,305,885.50</td>
<td>1,435,578.73</td>
<td>1,525,320.42</td>
</tr>
<tr>
<td>Alpha</td>
<td>49,975.01</td>
<td>54,938.26</td>
<td>58,372.59</td>
</tr>
<tr>
<td>Ann Arbor</td>
<td>12,052,899.58</td>
<td>13,249,926.03</td>
<td>14,078,212.79</td>
</tr>
<tr>
<td>Ann Arbor</td>
<td>5,825.02</td>
<td>6,028.74</td>
<td>6,530.06</td>
</tr>
</tbody>
</table>
MTF Estimates Based On ORTA

**Estimated Distribution Schedule for Michigan Transportation Funding by County**

Does not include Snow Funds, Engineer's Payment and Jurisdictional Transfer Funds
Based on Treasury's ORTA Estimates 01/11/2019 (DRAFT)

Notes:
- FY2019 - respective shares of $150M Redirected Income Tax Transfers and $114M PA 618 of 2018 Supplemental are included.
- FY2020 - respective shares of $325M Redirected Income Tax Transfers, $143M PA 588 of 2018 Supplemental, and $21.9M Marijuana Tax Transfers are included.
- FY2021 - respective shares of $600M Redirected Income Tax Transfers and $37.8M Marijuana Tax Transfers are included.

<table>
<thead>
<tr>
<th>County</th>
<th>Estimated Revenues Fiscal Year 2019</th>
<th>Estimated Revenues Fiscal Year 2020</th>
<th>Estimated Revenues Fiscal Year 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcona</td>
<td>3,960,486.70</td>
<td>4,353,820.23</td>
<td>4,625,988.98</td>
</tr>
<tr>
<td>Alger</td>
<td>2,982,513.70</td>
<td>3,278,720.39</td>
<td>3,483,681.81</td>
</tr>
<tr>
<td>Allegan</td>
<td>14,383,876.61</td>
<td>15,812,403.31</td>
<td>16,800,878.21</td>
</tr>
<tr>
<td>Alpena</td>
<td>5,039,413.88</td>
<td>5,539,900.47</td>
<td>5,886,214.22</td>
</tr>
<tr>
<td>Antrim</td>
<td>5,141,388.86</td>
<td>5,652,003.04</td>
<td>6,005,324.61</td>
</tr>
<tr>
<td>Arenac</td>
<td>3,956,714.60</td>
<td>4,349,673.52</td>
<td>4,621,583.04</td>
</tr>
<tr>
<td>Baraga</td>
<td>2,891,607.53</td>
<td>3,174,785.92</td>
<td>3,377,500.17</td>
</tr>
<tr>
<td>Barry</td>
<td>7,914,617.50</td>
<td>8,700,653.34</td>
<td>9,244,554.04</td>
</tr>
<tr>
<td>Bay</td>
<td>12,298,557.38</td>
<td>13,519,981.77</td>
<td>14,365,151.38</td>
</tr>
<tr>
<td>Benzie</td>
<td>4,050,310.20</td>
<td>4,452,564.50</td>
<td>4,730,906.03</td>
</tr>
<tr>
<td>Berrien</td>
<td>16,753,022.74</td>
<td>18,416,839.88</td>
<td>19,568,124.95</td>
</tr>
<tr>
<td>Branch</td>
<td>6,733,399.70</td>
<td>7,402,123.56</td>
<td>7,864,849.76</td>
</tr>
</tbody>
</table>
Act 51 Homepage
-- Other State Grants

Act 51 - Financial Outreach

MDOT's Financial Outreach area is responsible for the distribution of Michigan Transportation Funds (MTF) to counties, cities, and villages as provided for in PA 51 of 1961, MCL 247.660. In addition, the department is responsible for the administration of MCL 247.662 and 247.663, which requires counties, cities, and villages to adhere to certain Act 51 requirements in order to be eligible for monthly MTF revenue distributions. Included in these requirements are the annual submission of county, city, and village financial reports to the department for review and approval.

Questions?
For MTF payments and County Act 51 report:
Jingjing Chang, Financial Specialist, 517-241-3178
changj2@michigan.gov
For city/village Act 51 reports and Act 51 eligibility:
Laura Loomis, Financial Specialist, 517-335-2556
loomisl2@michigan.gov

ADARS-Act 51
Act 51 Primer  
ADARS City-Village Instructions  
ADARS County Instructions  
How to Register for ADARS  
10k Nonmotorized Expenditures - 2019 Guidance

Guidance for Local Road Agency Transfers  
MDOT Forms  
MDOT Form 2012  
Snow County Map

Michigan Transportation Fund (MTF)
MTF Reports (Act 51 Allocations)  
Est. Treasury Adjustment ($44M) to CV  
Est. FY18 DOS Adjustment to CV  
Add'l Treasury Adjustment ($134M) to CV  
Combined Adjustments for CV  
Communications Related to FY18 Adjustments

MTF Distribution History  
Est. Treasury Adjustment ($44M) to Co.  
Est. FY18 DOS Adjustment to Co.  
Add'l Treasury Adjustment ($134M) to Co.  
Combined Adjustments for County

Other State Grants
PA 82 of 2018 - City/Village  
PA 82 of 2018 - County  
PA 207 of 2018 - City/Village (1 of 2)  
PA 207 of 2018 - City/Village (2 of 2)  
PA 207 of 2018 - County (1 of 2)  
PA 207 of 2018 - County (2 of 2)  
PA 207 of 2018 Frequently Asked Questions

Training
Act 51 Training - January 2019

Section 18J
Section 18J Frequently Asked Questions  
MCL 247.668j

Form 2067  
Form 2068
Increased Revenues for FY18 & FY19

- From SOM General Funds
  - PA 82 of 2018 - $175M
    - Distributed on April 4, 2018
  - PA 207 of 2018 - $300M
    - Distributed in two equal installments
      - October 10, 2018
      - January 10, 2019

- Rolled up to MTF Revenue
  - Redirected Income Tax Revenue - $150M
  - PA 618 of 2018 - $114M
SIGMA Vendor Self Service (VSS)
SIGMA VSS

• SIGMA replaced MAIN
• www.Michigan.gov/SIGMAVSS
• VSS Helpdesk – 1-888-734-9749
• VSS (Vendor Self Service) replaced CPE (Contract & Payment Express)
  • Key field:
    • Customer ID - NEW
    • Address ID – replaced Mail Code
    • EIN Number
    • Mailing Address

• Warrants vs EFT payments

If you make any changes in VSS, send an email to MDOT-Outreach@Michigan.gov
Welcome to State of Michigan SIGMA Vendor Self Service (VSS)

The State of Michigan SIGMA Vendor Self Service (VSS) system allows you, as a payee/vendor/grantee, to manage your information, view your financial transactions, view business and grant opportunities and much more. Click on the Register button to begin filling out an electronic application to become a payee/vendor/grantee. Please disable your pop-up blocker in order to access all parts of the site.

This site is best viewed with Internet Explorer 11 and Firefox 3.5 or 3.6.

If you have questions, please contact the State of Michigan VSS (SOM VSS) Support Center at SIGMA-Vendor@michigan.gov or 1-888-734-9749. The State of Michigan VSS (SOM VSS) Support Center Office Hours are 7:00 AM until 6:00 PM EST, Monday-Friday.

Announcements

10/13/2017
The State of Michigan vendor system SIGMA Vendor Self Service (SIGMA VSS) is now available.

SIGMA improves the way Michigan performs all financial activities, including budgeting, accounting, payments, and business and grant opportunities. SIGMA VSS improves how we work with vendors, payees and grantees, replacing Contract & Payment Express (C&PE) and Buy4Michigan.

Key Items
- You will continue to get paid regardless of whether you have claimed your SIGMA VSS account.
- You need to claim your SIGMA VSS account to respond to business and grant opportunities.
- Quick reference guides are available below to assist you with claiming your VSS account, registering as a new vendor with the state, or to see your payment information. Additionally, there are larger tutorials for claiming or registering for a new account.
- To claim your existing account, your password is your current C&PE user ID in all CAPITAL letters.

10/27/2017
Buy4Michigan to SIGMA transition.

Contacts

Click on link below to view the list of department contacts.

Forms and Reference Documents

Click on a form below to either save it to your desktop or open it in Adobe.

- SOM VSS User Guide for New Vendors
- SOM VSS User Guide for Existing Vendors
- SOM VSS User Guide for Grantees

Forms used by Foreign payees:
- Certificate of Foreign Person’s Claim for Exemption from Withholding (Form W-8BEN-E) [https://www.irs.gov/pub/irs-pdf/fw8ben_e.pdf]
Frequently Asked Questions
Frequently Asked Questions

• Can I use Act 51 funds for:
  ➢ Parking spaces? — Only on local streets.
  ➢ Off-street parking? — Yes if it meets the requirements (example: park and ride lot).

• Can I use Act 51 funds for Street Lighting?
  ➢ Yes to construct/repair/replace and lamp replacement.
  ➢ No to utilities.

• Dating Attest Forms —
  ➢ Use the date the report is submitted or was due. ADARS uses this date in some calculations.
When is Form 2044 Engineering Reimbursement for Counties Due?

- June 30 to ensure August payment. The payment is capped at $10,000.
- For counties only.

E-mail confirmation –

- If you send us a document using e-mail to our MDOT-Outreach@Michigan.gov mailbox or to Jingjing or me, we will respond with a confirmation e-mail. If you don’t get a response from us, we did not receive your email.
Frequently Asked Questions – Continued

• Can I use Gravel Road expenditures for Section 10k?
  ➢ No, this was replaced with sidewalks.

• Does Act 51 require a minimum balance in Street Funds?
  ➢ No, Act 51 does not require a municipality to carry a fund balance. However a negative fund balance will require a Deficit Elimination Plan from Treasury.
Frequently Asked Questions – Continued

• Can I use Act 51 funds for planting trees?
  ➢ Act 51 funds can be used for the removal and replacement of trees as part of a road project. They cannot be used for a beautification project or planting trees within your boundaries.

• Can Act 51 funds be used for maintenance on equipment/facilities?
  ➢ No, Act 51 funds can be used for construction/repair or replacement. Maintenance activities are not allowed.
Frequently Asked Questions – Continued

• Can I take depreciation for equipment using Schedule C Rental Rates?
  ➢ No, the rate book already takes depreciation into account for the rates created.

• Is it required for county to provide the supplemental schedule for their fund breakdown information in their audited financials?
  ➢ Yes. The supplemental schedule is not required by GAAP but is required by State’s Bulletin for Audit of County Road Commission.
Communications

• If you have suggestions for improving customer service and communication from MDOT – Please send suggestions to the MDOT-Outreach@Michigan.gov mailbox.
Communications

• Valid e-mail address
• Subscribe to MDOT – Act 51
  • https://public.govdelivery.com/accounts/MIDOT/subscriber/new?topic_id=MIDOT_145

Email Updates

To sign up for updates or to access your subscriber preferences, please enter your contact information below.

Email Address *  

Submit  Cancel
• Laura Loomis – Financial Specialist
  o loomisl2@michian.gov
  o (517) 335-2556

• Jingjing Chang – Financial Specialist
  o changj2@Michigan.gov
  o (517)241-3178
Mon., Oct. 14, 2019 – 4:30 pm: Customer Service Tactics and Deescalating Conflict

Michael Wierenga, co-founder of Two The Rescue, LLC.
616-240-4716; info@twotherescue.com

Michael is a co-founder of Two The Rescue L.L.C with over 25 years of law enforcement experience and nearly 5,000 hours of classroom and practical skill instruction. Mike’s experience includes years of training, instruction and real-life application in de-escalation techniques, violence recognition indicators, effective communication skills and emergency responder safety and wellness.
Customer Service Tactics & Deescalating Conflict

Two The Rescue L.L.C.
1907 Millbrook St SE
Grand Rapids, MI 49508
www.twotherescue.com
Terry “Cujo” Bykerk
- 25 years Grand Rapids Police Department
- Emergency Vehicle Operations Coordinator
- Michigan State Police Driving Instructor
- Grand Rapids Fire Department Instructor
- Grand Valley State University Instructor
- MACNLOW Police Supervision
- Field Training Officer (FTO)
- POLICE Magazine Contributor
- FTA Advanced Coaching Strategies
- Ohio Peace Officers Training Commission PIT Instructor Certification
- Gryphon Group Advanced Executive Protection Certification
- Stop Stick Instructor Certification
- “Bulletproof Mind”
- “Emotional Survival for Law Enforcement
- Ford Interceptor Prototype Contributor

Michael “Stumpy” Wierenga
- 18 years Thornapple Twp. Fire/EMS
- 25 years Law Enforcement
- Grand Rapids Police/Fire Peer Support
- Verbal Defense & Influence Instructor
- Emergency Vehicle Operations Coordinator
- Michigan State Police Driving Instructor
- Grand Rapids Fire Department Instructor
- Grand Valley State University Instructor
- Field Training Officer (FTO)
- Street Officers & Terrorism
- Reid Interview & Interrogation
- Scenario & Simunitions Instructor
- CISM: Advanced Group Crisis
- CISM: Suicide Prevention & Intervention
- CISM: Trauma To Addictions
- CISM: Line of Duty Deaths
- TBL: Death Notifications
- DOJ: The Traumas of Law Enforcement
10-5-2’ Customer Service

- 10’ activity is evaluation, intelligence & physical acknowledgment
  ✓ Safety Response = Exit

- 5’ activity is verbal acknowledgment, greeting & communication
  ✓ Safety Response = Evade

- 2’ activity is minimal physical operational needs
  ✓ Safety Response = Escape
Presentation & Greeting

1. Meet & Greet
   ✓ **Identify** yourself and your title
   ✓ Body language yours & client

2. Tell them the **WHY**

3. Tell them the **WHAT**

4. **EXPLAIN** beneficial reasons to cooperate

5. Listen/observe their response

6. Offer options with benefits if negative response

7. Take action
Control & De-Escalation

• Choose the right words
  ✓ Emotional and procedures
  ✓ Conflicting needs and policies
• Don’t allow your EGO into the situation
• De-Escalation is behavior driven
• De-Escalation only works when you see positive change towards compliance
• Compliance vs. Posturing
• Don’t ARGUE – Why & What!
De-Escalation Techniques

- **VERBAL DEFLECTION**
  - Active Listening - paraphrase their responses
  - Rapport
  - Common ground
  - Encourage them to talk by asking open ended ?’s & let them answer
  - Do the words match the body language?
  - Withhold judgment
  - Is action appropriate for situation
De-Escalation Techniques

- **O.O.D.A. LOOP** - Observe Orient Decide Act
  - Ask a DIRECT unrelated question
  - Breaks their thought process & focus area
  - Shifts customers to LISTEN, process and rationalize
  - Subjects behavior determines whether objective is rapport or control
  - Control: follow up immediately with business or directive
The Art Of Making An Apology

• APOLOGIZE regardless of fault
  ✓ Defuses anger
  ✓ Customer feels heard and understood
  ✓ Allows you to reestablish trust
  ✓ Reduces complaints and lawsuits

• SINCERE
  ✓ “I’m sorry” is not enough
  ✓ Avoid “I apologize for the inconvenience.”
  ➢ “I’m sorry you’re feeling X because we did Y.”
Managing An Angry Client

• **LISTEN**
  ✓ Allow venting when behavior is appropriate
  ✓ Gather intelligence on specific issue
  ✓ Determine the real reason for the anger

• **EMPATHIZE:**
  ✓ See the world through their eyes
  ✓ Acknowledge their frustration

• **APOLOGIZE**