



BOARD OF TRUSTEES

Regular Meeting

June 22, 2016

7:00 p.m.

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. PUBLIC COMMENT: Restricted to three minutes regarding issues on this agenda
5. REPORTS/BOARD COMMENTS
6. APPROVAL OF AGENDA
7. CONSENT AGENDA
 - A. Communications
 - Planning Commission
 - B. Minutes – June 8, 2016 - regular meeting
 - C. Bills
 - D. Payroll
 - E. Fire Reports
 - F. Township Participation Contracts
 - Whiteville Rd. (Bluegrass –Broomfield)
 - Whiteville Rd. (Wing – Bluegrass)
 - Lincoln Rd. Bridge over Chippewa River
 - G. 2.5 Financial Conditions and Activities
 - H. 2.510 Cash Flow Ratio
8. BOARD AGENDA
 - A. 44 North Resolution
 - B. Foreclosed Property (parcel #14-072-019-00) Discussion
 - C. EDA Appointments
 - D. Closed Session – Personnel Issues
9. EXTENDED PUBLIC COMMENT: Restricted to 5 minutes regarding any issue
10. FINAL BOARD MEMBER COMMENT
11. ADJOURNMENT

CHARTER TOWNSHIP OF UNION
Planning Commission
Special Meeting

A regular meeting of the Charter Township of Union Planning Commission was held on May 31, 2016 at the Township Hall.

Meeting was called to order at 7:02 p.m.

Roll Call

Present: Fuller, Mielke, Robinette, Squatrito, Strachan, Woerle, Zerbe

Excused: LaBelle, McGuirk

Others Present

Peter Gallinat, Township Planner & Jennifer Loveberry

Approval of Minutes

Robinette moved **Zerbe** supported the approval of the May 17, 2016 meeting minutes as presented. **Vote: Ayes: 7 Nays: 0. Motion carried.**

Correspondence / Reports

Board of Trustees – Regarding sidewalk waivers: The Board of Trustees supports following the Township’s sidewalk ordinance and stated that waivers should only be given as an exception.

Approval of Agenda

Woerle moved **Strachan** supported approval of the agenda as presented. **Vote: Ayes: 7 Nays 0. Motion carried.**

Public Comment – No comments

New Business –

A. SPR 2016-06: Plaza Corp
Location: 4857 E. Bluegrass

Andy Wenzel, Plaza Corp and Tim Beebe, CMS & D presented SPR 2016-06: Site Plan Review, Location: 4857 E. Bluegrass Rd. The proposed site plan includes Phase 1 and Phase 2 development. Beebe discussed the connectivity issues with neighboring connection between the two parcels at the South and discussed congestion and traffic hazards of using the existing curb cut at Encore. The site plan shows an 8 ft. pathway along the existing developed portion and proposed portion. Wenzel shared his requests to hold off on the undeveloped portion as they are close to developing and a future site plan will include sidewalks.

Robinette moved **Fuller** supported approval of SPR 2016-06: Plaza Corp site plan review with the following conditions of approval/review from all county and local units including Storm water management from the County Engineer, County Road Commission, Mt. Pleasant Fire Department, ICTC, Wellhead protection with Township Utilities. Additional conditions: sidewalks required for existing and proposed site, temporarily waiving west

portion (vacant parcel) until December 31, 2017 or with conjunction with future development of an approved site plan. Lighting shall remain consistent with existing development. **Vote: Ayes: 9 Nays 0. Motion carried.**

The Commissioners have requested that Gallinat, Township Planner contact Goodwill / Developer to discuss connectivity of proposed site plan and Goodwill's site plan as there has not been an agreement made between the parties. Plaza Corp stated that they have reached out to discuss this matter.

Old Business

A. RFP for Master Plan and Zoning

- Gallinat stated that the RFP's will be published in the June 5, 2016 Morning Sun

Other Business

Extended Public Comment –open 8:36 p.m.

Tim Beebe, 510 W. Pickard – Urged the Township not to include sidewalk waiver in the Deed; however it should be a contract with the Township.

Adjournment – Chairman Squattrito adjourned the meeting at 8:39 p.m.

APPROVED BY:

Alex Fuller - Secretary

(Recorded by Jennifer Loveberry)

CHARTER TOWNSHIP OF UNION

Board of Trustees

Regular Meeting

A regular meeting of the Charter Township of Union Board of Trustees was held on June 8, 2016 at 7:00 p.m. at Union Township Hall.

Meeting was called to order at 7:00 p.m.

Roll Call

Supervisor Alwood, Treasurer Rice, Trustee Hauck, Lannen, Mielke and Mikus were present.

Excused: Clerk Henry

Others Present

Bill Newkirk, Sherrie Teall, Pat DePriest, and Jennifer Loveberry

Public Comment – open 7:01 p.m.

No Comments

Reports/Board Comments

Mielke – Updates from the Planning Commission

Alwood – Commented on Broadway Road Construction

Approval of Agenda

Hauck moved Rice supported to approve the agenda as presented. Vote: Ayes: 6 Nays: 0.

Motion carried.

Consent Agenda

- A. Communications
- B. Minutes – May 25, 2016-Regular Meeting
- C. Bills
- D. Payroll
- E. Fire Reports

Mikus moved Mielke supported to approve the consent agenda as presented. Vote: Ayes: 6 Nays: 0. Motion carried.

BOARD AGENDA

A. 2015 Audit Presentation YEO & YEO

CPA Ali Goodhall of YEO and YEO presented the 2015 Audit Presentation.

B. Intergovernmental Agreement Discussion

Nancy Ridley, Mt. Pleasant City Manager presented draft agreement between the City of Mt. Pleasant and Union Township. **Mielke moved Hauck supported to send the Intergovernmental Agreement to the Township Attorney for approval. Add Attorney's recommendation to future Board Agenda. Vote: Ayes: 6 Nays: 0. Motion carried.**

C. 44 North Resolution

The Board of Trustees has asked the Financial Director to gather more information pertaining to this resolution and add Item to the June 22, 2016 Agenda.

D. Foreclosed Property (parcel #14-072-019-00)

B. Newkirk presented, the Board of Trustees recommendation regarding parcel #14-072-019-00 would be for the interested property owner to make a reasonable offer for the parcel.

E. Isabella Rd. Traffic Study (Pickard to Bluegrass)

Mikus moved Mielke supported to approve sharing half of the cost of \$15,100.00 with the Isabella Road Commission; the Township's share would approximately be \$7550.00 for the Isabella Rd. Traffic Study from Pickard Rd. to Bluegrass Rd. **Vote: Ayes: 6 Nays: 0. Motion carried.**

F. Deerfield Road Recycling Center Project Discussion

Discussion was held by the Board.

G. Township Manager's Contract

Mikus moved Lannen supported to approve the Township Manager Employment Agreement between the Charter Township of Union and Mark Stuhldreher. **Vote: Ayes: 6 Nays: 0. Motion carried.**

EXTENDED PUBLIC COMMENT - Open 8:20 p.m.

Michael Main, Isabella County Sheriff – Updated the board on the Sheriff Department.
Jim Horton of the 4th District County Commission updated the board on the county government.
Pat DePriest, Township Assessor – Assessing updates: out in the field assessing properties.

FINAL BOARD MEMBER COMMENTS

Newkirk – Commented on Contract with the County for Commercial inspections, reported on noxious weeds, passed out Citizens Academy applications dropped off by Trooper White, shared the Building Permit Application process.

Mielke – Lighting Ordinance has been sent to Township Attorney for review.

ADJOURNMENT

Hauck moved Rice supported to adjourn the meeting at 8:43 p.m. **Ayes: 6 Nays: 0. Motion carried.**

APPROVED BY:

Margie Henry, Clerk

Russ Alwood, Supervisor

(Recorded by Jennifer Loveberry)

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 101 POOLED CHECKING						
06/22/2016	101	18465	00022	RUSSELL ALWOOD	MILEAGE REIMBURSEMENT JUNE 9, 2016	84.24
06/22/2016	101	18466	00043	ARROW UNIFORM	UNIFORMS	72.12
					UNIFORMS	44.30
					UNIFORMS	72.12
					UNIFORMS	44.30
						<u>232.84</u>
06/22/2016	101	18467	00075	AW DIRECT	TRUCK ACCESSORIES	422.31
06/22/2016	101	18468	00066	BILL'S CUSTOM FAB, INC.	OXIDATION DITCH ROTOR TUBE	1,076.69
06/22/2016	101	18469	00072	BLOCK ELECTRIC	REPLACE FLAG POLE ROPE AND WEDGE POLE TO	120.00
06/22/2016	101	18470	01240	BRAUN KENDRICK FINKBEINER PLC	SERVICES RENDERED THROUGH MAY 31, 2016	1,935.00
06/22/2016	101	18471	00095	C & C ENTERPRISES, INC.	WWTP	73.00
					SAFETY	10.95
					PARKS	109.60
					PARKS	28.37
						<u>221.92</u>
06/22/2016	101	18472	00128	CITY OF MT. PLEASANT	3RD QUATER 2016 FIRE CONTRACT PAYMENT	167,325.00
					DOG PARK - EST OPERATING COSTS	1,430.00
						<u>168,755.00</u>
06/22/2016	101	18473	00129	CMS INTERNET, LLC	ONSITE SUPPORT BS&A NOT CONNECTING TO SE	95.00
					7/1/16 TO 7/31/16 CMS SERVER AND PHONE S	876.34
					MOZY BACKUP FAILURE	47.50
						<u>1,018.84</u>
06/22/2016	101	18474	00155	COYNE OIL CORPORATION	GAS/FUEL	1,075.67
06/22/2016	101	18475	01242	CULLIGAN WATER	WATER	19.50
06/22/2016	101	18476	01171	DBI BUSINESS INTERIORS	REPORT COVERS/100PK POLYESTER PAPER	63.76
					OFFICE SUPPLIES	3.98
					INVISIBLE TAPE	21.99
					RETURN	(43.50)
						<u>46.23</u>
06/22/2016	101	18477	00188	DOUG'S SMALL ENGINE	PARKS EQUIPMENT	17.29
					PARKS EQUIPMENT/OPERATING SUPPLIES	97.40
					PARKS EQUIP/OPERATING SUPPLIES	65.35
						<u>180.04</u>
06/22/2016	101	18478	00231	FOUR SEASON'S EXTERMINATING	INTERIOR / EXTERIOR TREATMENTS	40.00
06/22/2016	101	18479	01221	ANDREW FUSSMAN	MILEAGE	8.64
06/22/2016	101	18480	00249	GILL-ROY'S HARDWARE	GILL ROYS	4.79
					PARKS	6.99
					PARKS	3.99
					PARKS	3.59
						<u>19.36</u>
06/22/2016	101	18481	00262	GRAND TRAVERSE RUBBER SUPPLY	SEWER VAC HOSE	1,630.32
06/22/2016	101	18482	00333	ISABELLA COUNTY ROAD COMMISSION	BRINE CONTRACT 1ST PAYMENT 2016	5,273.18

User: SHERRIE

CHECK DATE FROM 06/09/2016 - 06/22/2016

DB: Union

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/22/2016	101	18483	01324	KENEWELL GROUP	CERTIFICATE3 OF OCCUPANCY AND COMPLIANCE TAX BILL ENVELOPES ENVELOPES	145.00 342.00 637.00 <u>1,124.00</u>
06/22/2016	101	18484	01356	MCLAREN CENTRAL MICHIGAN	NEW HIRE DRUG SCREEN - FORREST	27.00
06/22/2016	101	18485	00424	MICHIGAN RURAL WATER ASSN.	MARK ROCKAFELLOW ANDREW FUSSMAN	255.00 255.00 <u>510.00</u>
06/22/2016	101	18486	00466	MT. PLEASANT RENTAL CENTER	SIGN FOR SCHOOL ELECTION	42.40
06/22/2016	101	18487	00802	NORM'S FLOWER PETAL	PLANT FOR TOWNSHIP ENTRANCE LOBBY	58.30
06/22/2016	101	18488	00494	NORTH CENTRAL LABORATORIES	SUPPLIES	843.95
06/22/2016	101	18489	00397	PAT MCGUIRK EXCAVATING INC	BLACK DIRT	722.75
06/22/2016	101	18490	01438	PATTERSON PLUMBING SERVICE INC.	BACKFLOW TESTING BACKFLOW TESTING	437.50 360.00 <u>797.50</u>
06/22/2016	101	18491	01293	SHAY WATER CO/CUSTOM COFFEE SERV	COFFEE BREWER QUARTERLY RENTAL	45.00
06/22/2016	101	18492	01254	LARRY M SOMMER	FLEX REIMBURSEMENT 6-16-16 PAYROLL	192.31
06/22/2016	101	18493	01364	SHERRIE TEALL	MILEAGE / SEMINAR MEAL	133.71
06/22/2016	101	18494	01257	JOSH WALDRON	MILEAGE	8.64
06/22/2016	101	18495	00732	YEO & YEO, PC	2015 AUDIT - FINAL BILLING	2,100.00 <u>2,100.00</u>

101 TOTALS:

Total of 31 Checks:

188,765.34

Less 0 Void Checks:

0.00

Total of 31 Disbursements:

188,765.34

06/16/2016 11:22 AM
User: SHERRIE
DB: Union

CHECK REGISTER FOR CHARTER TOWNSHIP OF UNION
CHECK DATE FROM 06/09/2016 - 06/22/2016

Page: 1/1

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06/22/2016	101	18474	00155	COYNE OIL CORPORATION	1,075.67
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06/22/2016	101	18495	00732	YEO & YEO, PC	2,100.00

101 TOTALS:

Total of 31 Checks:	188,765.34
Less 0 Void Checks:	0.00
Total of 31 Disbursements:	188,765.34

<p style="text-align: center;">Charter Township of Union Payroll</p>

CHECK DATE: June 16, 2016

PPE: June 11, 2016

NOTE: CHECK TOTAL FOR TRANSFER

Gross Payroll	\$ 51,946.37
Employer Share Med	747.34
Employer Share SS	3,195.50
SUI	315.15
Pension-Employer Portion	3,332.70
Workers' Comp	599.75
Life/LTD	-
Dental	-
Health Care	-
Cobra/Flex Administration	102.05
Total Transfer to Payroll checking	<u><u>\$ 60,238.86</u></u>

NOTE: PAYROLL TRANSFER NEEDED

General Fund	\$ 23,494.81
Building Fund	-
EDDA	-
WDDA	-
Sewer Fund	19,575.03
Water Fund	17,169.02
Workers Comp	-
Health Care	-
Total To Transfer from Pooled Savings	<u><u>\$ 60,238.86</u></u>

Mount Pleasant Fire Department

Fire Experience Report For Union Township/City of Mt. Pleasant
Period - May 23, 2016 through May 29, 2016

Category	Code	Description	Twp	Resp	City
Fire	100	Fire, Other			
	111	Building Fire			
	112	Fires in Structures other than a Building			
	113	Cooking Fire			
	114	Chimney or Flue Fire			
	131	Passenger Vehicle Fire			
	132	Road freight or transport vehicle fire			
	136	Self-propelled Motor Home/Recreational			
	138	Off-road vehicle of heavy equipment fire			
	140	Natural Vegetation Fire			
	143	Grass/Brush fire			1
	150	Outside Rubbish Fire, other			
	151	Outside Rubbish Fire, trash or waste fire			
	154	Dumpster Fire		2	2
	160	Special Outside Fire, Other			
	Overpressure Rupture, (No Fire)	251	Excessive heat, scorch burns with no fire		
231		Chemical reaction rupture of process vessel			
Rescue & EMS Incident	300	Rescue, EMS incident, other			
	311	Medical Assist to EMS Crew			1
	321	EMS Call excluding Veh. Accident			3
	322	Motor Vehicle Acc. W/ Injuries	1	3	
	323	Motor Vehicle Acc/Pedestrian			
	324	Motor Vehicle Acc. W/no Injuries			
	331	Lock-In (If lock out use 551)			
	342	Search for Person in Water			
	352	Extrication of Victim (s) from vehicle			
	353	Remove Victim from Stalled Elevator			
	360	Water & Ice-related Rescue, Other			
	361	Swimming /recreational water area rescue			
	3811	Technical rescue standby			
Hazardous Condition (No Fire)	400	Hazard condition other			
	410	Combustible/Flammable Gas Condition			
	411	Gasoline or Other Flammable Spill			
	412	Gas Leak			1
	413	Oil of Combustible Liquid Spill			
	424	Carbon Monoxide Incident			
	440	Electric Wiring/Equipment Problem			
	441	Heat from Short Circuit			
	442	Overheated Motor			
	443	Breakdown of Light Ballast			
	444	Power Line Down			
	445	Arcing, shorted electrical equipment		2	
	462	Aircraft Standby			
463	Vehicle Accident, general cleanup				

	480	Attempted burning, illegal action, other			
	4441	Utility Line Down		2	
Service Call	500	Service Call - Other			
	510	Person in Distress			
	511	Lock-out			
	512	Ring or Jewelry removal			
	520	Water Problem, Other			
	521	Water Evacuation			
	522	Water of Steam Leak			
	531	Smoke or Odor Removal			
	542	Animal Rescue			
	552	Police Matter			
	553	Public Service			
	561	Unauthorized Burning			1
	571	Cover assignment, standby, moveup			
Good Intent Call	600	Good Intent Call, Other			
	611	Dispatched and Cancelled en route			
	622	No Incident Found on Arrival		3	
	631	Authorized controlled burning			
	650	Steam, gas mistaken for smoke,			
	651	Smoke Scare, Odor of Smoke			
	671	HazMat Investigation, no HazMat			
False Alarm & False Call	700	False Alarm, Other			
	710	Malicious, mischievous false call, other			
	715	Local Alarm System, Malicious False Alarm			
	730	System Malfunction			
	731	Sprinkler activation due to malfunction			
	732	Extinguishing System Activation - Malfunction			
	733	Smoke Det. Activation - Malfunction			
	734	Heat Detector Activation - Malfunction			
	735	Alarm system sounded due to malfunction			
	736	CO detector activation due to malfunction			
	740	Unintentional transmission of alarm, other			1
	741	Sprinkler activation, no fire			
	743	Smoke Det. Activation - Unintentional			
	744	Detector activation, no fire		3	
	745	Alarm System Act. - Unintentional			
	746	Carbon Monoxide Activation, NO CO			
Severe Weather	813	Wind Storm, Tornado/Hurricane Assessment			
Special Incident Type	911	Citizen Complaint			
	9003	Affidavit Issued			
		Total Response for Union Twp/City	6	15	10

 Emergency - MPFD

 Emergency - MPFD Secondary to MMR

 Non - Emergency

Mount Pleasant Fire Department

Fire Experience Report For Union Township/City of Mt. Pleasant
Period - May 30, 2016 through June 5, 2016

Category	Code	Description	Twp	Resp	City
Fire	100	Fire, Other			1
	111	Building Fire			
	112	Fires in Structures other than a Building			
	113	Cooking Fire			
	114	Chimney or Flue Fire			
	131	Passenger Vehicle Fire	1	10	
	132	Road freight or transport vehicle fire			
	136	Self-propelled Motor Home/Recreational			
	138	Off-road vehicle of heavy equipment fire			
	140	Natural Vegetation Fire			
	143	Grass/Brush fire	1	15	
	150	Outside Rubbish Fire, other			
	151	Outside Rubbish Fire, trash or waste fire			
	154	Dumpster Fire		3	1
	160	Special Outside Fire, Other			
	Overpressure Rupture, (No Fire)	251	Excessive heat, scorch burns with no fire		
231		Chemical reaction rupture of process vessel			
Rescue & EMS Incident	300	Rescue, EMS incident, other			
	311	Medical Assist to EMS Crew	1	3	
	321	EMS Call excluding Veh. Accident			1
	322	Motor Vehicle Acc. W/ Injuries	1	5	
	323	Motor Vehicle Acc/Pedestrian			1
	324	Motor Vehicle Acc. W/no Injuries			
	331	Lock-In (If lock out use 551)			
	342	Search for Person in Water			
	352	Extrication of Victim (s) from vehicle			
	353	Remove Victim from Stalled Elevator			
	360	Water & Ice-related Rescue, Other			
	361	Swimming /recreational water area rescue			
	3811	Technical rescue standby			
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	410	Combustible/Flammable Gas Condition			
	411	Gasoline or Other Flammable Spill			
	412	Gas Leak			1
	413	Oil of Combustible Liquid Spill			
	424	Carbon Monoxide Incident			
	440	Electric Wiring/Equipment Problem			
	441	Heat from Short Circuit			
	442	Overheated Motor			
	443	Breakdown of Light Ballast			
	444	Power Line Down		3	
	445	Arcing, shorted electrical equipment			
	462	Aircraft Standby			
463	Vehicle Accident, general cleanup				

	480	Attempted burning, illegal action, other			
	4441	Utility Line Down			1
Service Call	500	Service Call - Other			
	510	Person in Distress			
	511	Lock-out			
	512	Ring or Jewelry removal			
	520	Water Problem, Other			
	521	Water Evacuation			
	522	Water of Steam Leak			
	531	Smoke or Odor Removal			
	542	Animal Rescue			
	552	Police Matter			
	553	Public Service			
	561	Unauthorized Burning			
	571	Cover assignment, standby, moveup			
Good Intent Call	600	Good Intent Call, Other			
	611	Dispatched and Cancelled en route			
	622	No Incident Found on Arrival		2	
	631	Authorized controlled burning			
	650	Steam, gas mistaken for smoke,			
	651	Smoke Scare, Odor of Smoke			
	671	HazMat Investigation, no HazMat			
False Alarm & False Call	700	False Alarm, Other			
	710	Malicious, mischievous false call, other			
	715	Local Alarm System, Malicious False Alarm			
	730	System Malfunction			
	731	Sprinkler activation due to malfunction			
	732	Extinguishing System Activation - Malfunction			
	733	Smoke Det. Activation - Malfunction			2
	734	Heat Detector Activation - Malfunction			
	735	Alarm system sounded due to malfunction			1
	736	CO detector activation due to malfunction			
	740	Unintentional transmission of alarm, other			
	741	Sprinkler activation, no fire			
	743	Smoke Det. Activation - Unintentional		3	
	744	Detector activation, no fire			
	745	Alarm System Act. - Unintentional		2	1
	746	Carbon Monoxide Activation, NO CO			
Severe Weather	813	Wind Storm, Tornado/Hurricane Assessment			
Special Incident Type	911	Citizen Complaint			
	9003	Affidavit Issued			
		Total Response for Union Twp/City	9	46	10

 Emergency - MPFD

 Emergency - MPFD Secondary to MMR

 Non - Emergency

TOWNSHIP PARTICIPATION CONTRACT

This Agreement is made and entered into by and between the Board of County Road Commissioners for the County of Isabella, hereinafter referred to as the "Road Commission" and Union Township, hereinafter referred to as the "Township", for the following improvements:

Project No. 459-14-611438	Whiteville Road (Bluegrass - Broomfield)		
	<u>CONTRACTED COST</u>	<u>CONTINGENCY</u>	<u>TOTALS</u>
	\$571,652.32	\$57,165.23	\$628,817.55
MDOT GRANT (S)	<u>(375,000.00)</u>	<u>(0)</u>	<u>(375,000.00)</u>
UNFUNDED PORTION	<u>\$196,652.32</u>	<u>\$57,165.23</u>	<u>\$253,817.55</u>
I.C.R.C. UNFUNDED PORTION	\$ 98,326.16	\$ 28,582.61	\$ 126,908.77
I.C.R.C. DE & CE COST	<u>\$ 114,330.47</u>	<u>\$ 11,433.04</u>	<u>\$ 125,763.51</u>
I.C.R.C. TOTAL SHARE	<u>\$ 212,656.63</u>	<u>\$ 40,015.65</u>	<u>\$ 252,672.28</u>
TOWNSHIP SHARE	\$ 98,326.16	\$ 28,582.62	\$ 126,908.78

Payment as stated above will be due upon receipt of invoice. The Road Commission is hereby authorized to add to the unpaid balance a service charge of one percent (1%) per month on the unpaid balance of any and all of said sums remaining unpaid after thirty (30) days. Projects which carryover between fiscal years may be billed at the ratio of costs incurred to date. Carryover projects are those which require extensive work to be deemed complete.

The undersigned Township officials, by executing this agreement, certify they are authorized to enter into this agreement on behalf of the Township.

UNIONTOWNSHIP

ISABELLA COUNTY ROAD COMMISSION

By: _____
Supervisor

By: _____
Manager

By: _____
Clerk

By: _____
Board Secretary

Board Approval on: _____

Board Approval on: _____

TOWNSHIP PARTICIPATION CONTRACT

This Agreement is made and entered into by and between the Board of County Road Commissioners for the County of Isabella, hereinafter referred to as the "Road Commission" and Union Township, hereinafter referred to as the "Township", for the following improvements:

Project No. 459-14-611437	Whiteville Road (Wing – Bluegrass)		
	<u>CONTRACTED COST</u>	<u>CONTINGENCY</u>	<u>TOTALS</u>
	\$701,655.29	\$70,165.53	\$771,820.82
MDOT GRANT (S)	<u>(502,136.00)</u>	<u>(0)</u>	<u>(502,136.00)</u>
UNFUNDED PORTION	<u>\$199,519.29</u>	<u>\$70,165.53</u>	<u>\$269,684.82</u>
I.C.R.C. UNFUNDED PORTION	\$ 99,759.65	\$ 35,082.76	\$ 134,842.41
I.C.R.C. DE & CE COST	<u>\$ 147,347.61</u>	<u>\$ 14,734.76</u>	<u>\$ 162,082.37</u>
I.C.R.C. TOTAL SHARE	<u>\$ 247,107.26</u>	<u>\$ 49,817.52</u>	<u>\$ 296,924.78</u>
TOWNSHIP SHARE	\$ 99,759.64	\$ 35,082.76	\$ 134,842.41

Payment as stated above will be due upon receipt of invoice. The Road Commission is hereby authorized to add to the unpaid balance a service charge of one percent (1%) per month on the unpaid balance of any and all of said sums remaining unpaid after thirty (30) days. Projects which carryover between fiscal years may be billed at the ratio of costs incurred to date. Carryover projects are those which require extensive work to be deemed complete.

The undersigned Township officials, by executing this agreement, certify they are authorized to enter into this agreement on behalf of the Township.

UNIONTOWNSHIP

ISABELLA COUNTY ROAD COMMISSION

By: _____
Supervisor

By: _____
Manager

By: _____
Clerk

By: _____
Board Secretary

Board Approval on: _____

Board Approval on: _____

TOWNSHIP PARTICIPATION CONTRACT

This Agreement is made and entered into by and between the Board of County Road Commissioners for the County of Isabella, hereinafter referred to as the "Road Commission" and Union Township, hereinafter referred to as the "Township", for the following improvements:

Project No. 460-14-501447	Lincoln Road Bridge over Chippewa River		
	<u>CONTRACTED COST</u>	<u>CONTINGENCY</u>	<u>TOTALS</u>
	\$2,692,289.94	\$269,221.50	\$2,961,511.44
MDOT GRANT (\$)	<u>(2,378,282.97)</u>	<u>(237,828.30)</u>	<u>(2,616,111.27)</u>
UNFUNDED PORTION	<u>\$ 314,006.97</u>	<u>\$ 31,393.20</u>	<u>\$ 345,400.17</u>
I.C.R.C. UNFUNDED PORTION	\$ 157,003.48	\$ 15,696.60	\$ 172,700.08
I.C.R.C. DE & CE COST	<u>\$ 376,920.59</u>	<u>\$ 37,692.06</u>	<u>\$ 414,612.65</u>
I.C.R.C. TOTAL SHARE	<u>\$ 533,924.07</u>	<u>\$ 53,388.66</u>	<u>\$ 587,312.73</u>
TOWNSHIP SHARE	\$ 157,003.49	\$ 15,696.60	\$ 172,700.08

Payment as stated above will be due upon receipt of invoice. The Road Commission is hereby authorized to add to the unpaid balance a service charge of one percent (1%) per month on the unpaid balance of any and all of said sums remaining unpaid after thirty (30) days. Projects which carryover between fiscal years may be billed at the ratio of costs incurred to date. Carryover projects are those which require extensive work to be deemed complete.

The undersigned Township officials, by executing this agreement, certify they are authorized to enter into this agreement on behalf of the Township.

UNIONTOWNSHIP

ISABELLA COUNTY ROAD COMMISSION

By: _____
Supervisor

By: _____
Manager

By: _____
Clerk

By: _____
Board Secretary

Board Approval on: _____

Board Approval on: _____

Policy: 2.5 Financial Conditions and Activities
Type: Internal
Occurrence: Quarterly
Date: May 2016

Policy Wording

With respect to the actual, ongoing financial condition and activities, the Township Management Team shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from board priorities established in End policies.

Manager Interpretation

Township Manager interprets this policy to indicate that there will be no expenditures made or incurred that will exceed the expenditures budgeted for that current year at the activity level unless it is an emergency purchase as outlined in 2.5.6. The manager shall also not make a single purchase or commitment (unless it falls under 2.5.6) of greater than \$10,000 or inform the board of purchases over \$5,000 unless the purchase is for materials or services needed for normal operations of township facilities.

Furthermore all tax payments to other governmental entities will be paid according to state statute, payroll will be paid bi-weekly, and accounts payable invoices will be processed and ready for board approval as soon as they are received, verified, and coded for payment.

Justification for reasonability

The interpretations are reasonable in that when the budget is approved by the Board of Trustees, it is left to the management team to operate within the guidelines established and to follow all state and federal statutes. The Township Board is to function as a policy making body and the management team is to function as implementer of that policy as indicated in the approved budget.

Data

<u>Amt.</u>	<u>Vendor</u>	<u>Approved/Informed?</u>	<u>Emergency?</u>	<u>Compliance?</u>
*	*	*	*	*

Attachments from BS&A system include General Fund Departmental revenue and Expenditure reports, major fund revenue and expenditure reports, balance sheet for all major funds.

Compliance

In compliance with policy as stated.

Policy: 2.5.10 Cash Flow Ratio
Type: Internal
Occurrence: Monthly
Date: May 2016

Policy Wording

He or she shall not fail to maintain an adequate level of cash flow.

Manager Interpretation

Manager interprets this policy to indicate that cash availability for the major funds (not including debt retirement or special revenue funds) should not fall below a certain threshold. The threshold amount used for the data and compliance sections of this policy is as follows: **General Fund** – 4 months of budgeted expenses for the current fiscal year; **Fire Fund** – 3 of the quarterly contract payments due to the City of Mt. Pleasant for fire protection services; **East and West DDA Funds** – 4 months of normal operational expenses; **Water and Sewer Funds** – 2 months of budgeted expenses for the current fiscal year;

Justification for reasonability

Cash flow for this report is defined as “liquid cash reserves held by a bank or credit union that can be accessed and utilized on an as needed basis.”

The Township Manager has determined that 4 months of cash reserves is needed for the General Fund because property taxes are collected in December, January, and February, and that accounts for 20% of the revenues for the General Fund. State Revenue Sharing (60% of GF revenues) is received semi monthly thereby giving the township an influx of cash for operations.

For the Fire Fund, 3 quarterly contract payments are required to meet the obligations of the July, October, and January payments prior to the collection of the property tax in the first quarter of each year

For the East and West DDA districts 4 months of cash reserves are needed to meet the normal operations of the East and West Districts. Project costs are not included because they are not reoccurring and will be based on the tax capture amount that will be deposited in the respective funds during the first quarter of each year.

For the Water and Sewer Funds 2 months of cash reserves are needed because 80% of the water and sewer bills are paid in the first two months of each quarter. Bills are sent in January, April, July, and October of each year.

Data used from this report is gathered from the BS&A General Ledger system – report- “Cash Summary by Account for the Charter Township of Union” and is based on the reconciled cash at the end of the previous month.

Policy 2.5.10 continued

Data

<u>Fund</u>	<u>Current cash</u>	<u>Amount required for compliance</u>	<u>Compliant?</u>
GF Total	\$ 3,074,552		
(Restricted-Const)	\$ (21,025)		
GF Unrestricted	\$ 3,053,527	\$ 536,487	Yes
Fire Fund	\$ 1,273,825		
(Fire Truck Reserve)	\$ (350,000)		
FF Unrestricted	\$ 923,825	\$ 501,975	Yes
EDDA	\$ 864,349		
Projects	\$ -0-		
EDDA Unrestricted	\$ 864,349	\$ 140,950	Yes
WDDA	\$ 638,651		
Projects	\$ -0-		
WDDA Unrestricted	\$ 638,651	\$ 98,533	Yes
Sewer Fund	\$ 2,842,493		
Savings 2004 Bond Reserve		\$ (175,871)	
Savings 2011 Bond Reserve		\$ (25,000)	
Savings 2011 Bond RPI Reserve		\$ (51,025)	
Savings 2013 Bond Reserve		\$ (40,000)	
Savings 2013 Bond RPI Reserve		\$ (7,014)	
Sewer Fund Net	\$ 2,543,583	\$ 364,057	Yes
Water Fund	\$ 2,659,868	\$ 197,998	Yes

Compliance

All funds are found to be in compliance.

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH	27,820.37
101-000-002.000	SAVINGS	1,781,310.90
101-000-003.001	CERTIFICATE OF DEPOSIT	1,265,020.63
101-000-004.000	PETTY CASH	400.00
101-000-084.206	DUE FROM FIRE FUND	12.62
101-000-084.703	DUE FROM CURRENT TAX FUND	261.58
101-000-084.704	DUE FROM PAYROLL	59,297.65
101-000-100.000	PROPERTIES HELD FOR SALE	7,571.83
101-000-123.000	PREPAID EXPENSES	4,623.84
Total Assets		3,146,319.42
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	21,469.81
101-000-231.100	FLEX MEDICAL PAYABLE	(809.54)
101-000-231.101	FLEX DEPENDENT CARE PAYABLE	192.31
Total Liabilities		20,852.58
*** Fund Balance ***		
101-000-365.369	NONSPENDABLE FUND BALANCE	24,285.03
101-000-370.379	RESTRICTED FUND BALANCE	21,025.04
101-000-390.000	UNASSIGNED FUND BALANCE	2,895,047.15
101-000-393.000	ASSIGNED FUND BALANCE	2,060.44
Total Fund Balance		2,942,417.66
Beginning Fund Balance		2,942,417.66
Net of Revenues VS Expenditures		183,049.18
Fund Balance Adjustments		0.00
Ending Fund Balance		3,125,466.84
Total Liabilities And Fund Balance		3,146,319.42

Fund 206 FIRE FUND

GL Number	Description	Balance
*** Assets ***		
206-000-001.000	CASH	768.08
206-000-002.000	SAVINGS	767,048.84
206-000-003.001	CERTIFICATE OF DEPOSIT	506,008.24
Total Assets		1,273,825.16
*** Liabilities ***		
206-000-214.101	DUE TO GENERAL FUND	12.62
Total Liabilities		12.62
*** Fund Balance ***		
206-000-365.369	NONSPENDABLE FUND BALANCE	167,325.00
206-000-370.379	RESTRICTED FUND BALANCE	524,761.81
206-000-393.000	ASSIGNED FUND BALANCE	350,000.00
Total Fund Balance		1,042,086.81
Beginning Fund Balance		1,042,086.81
Net of Revenues VS Expenditures		231,725.73
Ending Fund Balance		1,273,812.54
Total Liabilities And Fund Balance		1,273,825.16

Fund 248 EDDA OPERATING

GL Number	Description	Balance
*** Assets ***		
248-000-001.000	CASH	1,768.23
248-000-002.000	SAVINGS	862,580.86
248-000-084.703	DUE FROM CURRENT TAX FUND	419,017.14
Total Assets		1,283,366.23
*** Liabilities ***		
248-000-202.000	ACCOUNTS PAYABLE	1,260.81
Total Liabilities		1,260.81
*** Fund Balance ***		
248-000-370.379	RESTRICTED FUND BALANCE	882,743.93
Total Fund Balance		882,743.93
Beginning Fund Balance		882,743.93
Net of Revenues VS Expenditures		399,361.49
Ending Fund Balance		1,282,105.42
Total Liabilities And Fund Balance		1,283,366.23

Fund 250 WDDA OPERATING

GL Number	Description	Balance
*** Assets ***		
250-000-001.000	CASH	2,500.65
250-000-002.000	SAVINGS	636,150.34
250-000-002.001	SHARES	53.70
250-000-084.703	DUE FROM CURRENT TAX FUND	500,442.91
Total Assets		1,139,147.60
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
250-000-370.379	RESTRICTED FUND BALANCE	646,373.46
Total Fund Balance		646,373.46
Beginning Fund Balance		646,373.46
Net of Revenues VS Expenditures		492,774.14
Ending Fund Balance		1,139,147.60
Total Liabilities And Fund Balance		1,139,147.60

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
590-000-001.000	CASH	25,027.85
590-000-002.000	SAVINGS-WWTP	1,551,958.64
590-000-002.001	SAVINGS-RURAL DEV-CONSTRUCTION	485.82
590-000-002.004	SAVINGS-2004 SEWER BOND-RESERVE	175,871.00
590-000-002.011	SAVINGS-2011 RURAL DEV-RESERVE	25,000.00
590-000-002.012	SAVINGS-2011 RURAL DEV-RRI RESERVE	51,025.00
590-000-002.013	SAVINGS-2013 RURAL DEV-RESERVE	40,000.00
590-000-002.014	SAVINGS-2013 RURAL DEV-RRI RESERVE	7,014.00
590-000-003.001	CERTIFICATE OF DEPOSIT	1,265,020.63
590-000-033.000	UTILITY RECEIVABLE	19,954.87
590-000-033.100	UTILITY RECEIVABLE-DEBT SERVICE	8,747.15
590-000-034.000	UTILITY RECEIVABLE-DELINQ SWR	2,360.17
590-000-045.003	SPEC ASSESS RECEIVABLE-AIRPORT	30,623.84
590-000-045.004	SPEC ASSESS RECEIVABLE-ISAB/BLUEGRASS	57,066.70
590-000-123.000	PREPAID EXPENSES	184.30
590-000-127.002	2004 DISCOUNT ON BONDS	5,144.13
590-000-127.003	2009 DISCOUNT ON BONDS	6,608.00
590-000-129.003	2009 DEFERRED LOSS ON REFUNDING	232,478.48
590-000-130.000	LAND	258,680.00
590-000-132.000	LAND IMPROVEMENTS	9,927.00
590-000-133.000	ACCUM DEPR - LAND IMPROVEMENTS	(9,648.70)
590-000-136.000	BUILDING & IMPROVEMENTS	161,962.32
590-000-137.000	ACCUM DEPR - BUILDING & IMPROVEMENTS	(69,893.07)
590-000-138.000	EQUIPMENT	892,958.62
590-000-139.000	ACCUM DEPR - EQUIPMENT	(506,791.20)
590-000-148.000	VEHICLES	169,930.20
590-000-149.000	ACCUM DEPR - VEHICLES	(86,778.64)
590-000-154.000	INFRASTRUCTURE - SEWER SYSTEM	13,480,115.47
590-000-154.001	WASTE WATER TREATMENT PLANT	12,567,029.46
590-000-155.000	ACCUM DEPR - SEWER SYSTEM/WWTP	(9,169,556.47)
Total Assets		21,202,505.57
*** Liabilities ***		
590-000-202.000	ACCOUNTS PAYABLE	27,670.25
590-000-253.000	ACCRUED BOND INTEREST PAYABLE	29,870.67
590-000-300.001	BONDS PAYABLE-2004 SEWER BOND	620,000.00
590-000-300.002	BONDS PAYABLE-2009 WWTP BOND	2,230,000.00
590-000-300.003	BONDS PAYABLE-RURAL DEV I (92-04)	1,026,000.00
590-000-300.004	BONDS PAYABLE-RURAL DEV II (92-05)	4,568,650.71
590-000-343.000	ACCRUED VAC LEAVE PAYABLE-LT	21,673.13
Total Liabilities		8,523,864.76
*** Fund Balance ***		
590-000-345.000	NET INVESTMENT IN CAPITAL ASSETS	9,481,512.00
590-000-370.379	RESTRICTED FUND BALANCE	298,910.00
590-000-390.000	UNASSIGNED FUND BALANCE	2,842,487.77
Total Fund Balance		12,622,909.77
Beginning Fund Balance		12,622,909.77
Net of Revenues VS Expenditures		55,731.04
Ending Fund Balance		12,678,640.81
Total Liabilities And Fund Balance		21,202,505.57

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
591-000-001.000	CASH	26,426.88
591-000-002.000	SAVINGS	1,368,420.86
591-000-003.001	CERTIFICATE OF DEPOSIT	1,265,020.63
591-000-033.000	UTILITY RECEIVABLE	(7,617.05)
591-000-045.007	SPEC ASSESS RECEIVABLE-POINTE ROYALE	71,919.65
591-000-123.000	PREPAID EXPENSES	184.30
591-000-127.000	2010 DISCOUNT ON BONDS	22,102.50
591-000-130.000	LAND	17,100.00
591-000-132.000	LAND IMPROVEMENTS	32,037.00
591-000-133.000	ACCUM DEPR - LAND IMPROVEMENTS	(16,905.15)
591-000-136.000	BUILDING & IMPROVEMENTS	40,965.00
591-000-137.000	ACCUM DEPR - BUILDING & IMPROVEMENTS	(24,907.00)
591-000-138.000	EQUIPMENT	531,523.56
591-000-139.000	ACCUM DEPR - EQUIPMENT	(199,244.95)
591-000-148.000	VEHICLES	180,227.27
591-000-149.000	ACCUM DEPR - VEHICLES	(97,075.72)
591-000-152.000	INFRASTRUCTURE-WATER SYSTEM	12,912,086.79
591-000-153.000	ACCUM DEPR - WATER SYSTEM	(4,103,560.00)
Total Assets		12,018,704.57
*** Liabilities ***		
591-000-202.000	ACCOUNTS PAYABLE	18,412.82
591-000-253.000	ACCRUED BOND INTEREST PAYABLE	16,150.01
591-000-300.001	BONDS PAYABLE-2010 WATER SYSTEM	1,740,000.00
591-000-343.000	ACCRUED VAC LEAVE PAYABLE-LT	16,841.49
Total Liabilities		1,791,404.32
*** Fund Balance ***		
591-000-345.000	NET INVESTMENT IN CAPITAL ASSETS	7,554,350.00
591-000-390.000	UNASSIGNED FUND BALANCE	2,740,314.31
Total Fund Balance		10,294,664.31
Beginning Fund Balance		10,294,664.31
Net of Revenues VS Expenditures		(67,364.06)
Ending Fund Balance		10,227,300.25
Total Liabilities And Fund Balance		12,018,704.57

GL NUMBER	DESCRIPTION	2016	YTD BALANCE	AVAILABLE
		AMENDED BUDGET	05/31/2016 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)
Fund 206 - FIRE FUND				
Fund 206 - FIRE FUND:				
	TOTAL REVENUES	695,128.00	566,375.73	128,752.27
	TOTAL EXPENDITURES	695,128.00	334,650.00	360,478.00
	NET OF REVENUES & EXPENDITURES	0.00	231,725.73	(231,725.73)
Fund 248 - EDDA OPERATING				
Fund 248 - EDDA OPERATING:				
	TOTAL REVENUES	422,849.00	419,759.04	3,089.96
	TOTAL EXPENDITURES	422,849.00	20,397.55	402,451.45
	NET OF REVENUES & EXPENDITURES	0.00	399,361.49	(399,361.49)
Fund 250 - WDDA OPERATING				
Fund 250 - WDDA OPERATING:				
	TOTAL REVENUES	595,598.00	492,774.14	102,823.86
	TOTAL EXPENDITURES	595,598.00	0.00	595,598.00
	NET OF REVENUES & EXPENDITURES	0.00	492,774.14	(492,774.14)
Fund 590 - SEWER FUND				
Fund 590 - SEWER FUND:				
	TOTAL REVENUES	3,113,961.00	639,713.37	2,474,247.63
	TOTAL EXPENDITURES	3,113,961.00	583,982.33	2,529,978.67
	NET OF REVENUES & EXPENDITURES	0.00	55,731.04	(55,731.04)
Fund 591 - WATER FUND				
Fund 591 - WATER FUND:				
	TOTAL REVENUES	1,667,945.00	362,345.48	1,305,599.52
	TOTAL EXPENDITURES	1,667,945.00	429,709.54	1,238,235.46
	NET OF REVENUES & EXPENDITURES	0.00	(67,364.06)	67,364.06
TOTAL REVENUES - ALL FUNDS				
		6,495,481.00	2,480,967.76	4,014,513.24
TOTAL EXPENDITURES - ALL FUNDS				
		6,495,481.00	1,368,739.42	5,126,741.58
NET OF REVENUES & EXPENDITURES				
		0.00	1,112,228.34	(1,112,228.34)

PERIOD ENDING 05/31/2016

GL NUMBER	DESCRIPTION	2016 AMENDED BUDGET	PERIOD BALANCE DR (CR)	B DGT USED
Fund 101 - GENERAL FUND				
Revenues				
101-000-402.000	CURRENT PROPERTY TAX	305,187.00	(281,791.10)	92.33
101-000-402.001	PROPERTY TAX REFUNDS-MTT	(10,000.00)	144.60	1.45
101-000-402.002	PILOT TAX	4,000.00	0.00	0.00
101-000-402.100	PRIOR YEARS PROPERTY TAXES	50.00	0.00	0.00
101-000-425.000	MOBILE HOME PARK TAX	2,250.00	0.00	0.00
101-000-445.000	INTEREST ON TAXES	50.00	0.00	0.00
101-000-446.000	3% OR 4% PENALTY ON TAX	4,000.00	(20,746.70)	518.67
101-000-447.000	ADMIN FEE-PROPERTY TAX	135,000.00	(100,026.44)	74.09
101-000-447.001	ADMIN FEES-REFUNDS MTT BOR	0.00	202.14	100.00
101-000-447.050	ADMIN FEE-STATE EDUC TAX(SET)	8,000.00	0.00	0.00
101-000-475.000	CABLE TV	75,000.00	(20,077.09)	26.77
101-000-476.000	BUILDING PERMITS	75,000.00	(10,430.00)	13.91
101-000-477.000	RENTAL INSPECTION FEES	80,125.00	(77,314.50)	96.49
101-000-478.000	DOG LICENSE REVENUE	15.00	(3.00)	20.00
101-000-479.000	ZONING PERMITS	40,000.00	(5,890.00)	14.73
101-000-574.000	STATE REVENUE SHARING	994,145.00	(155,363.00)	15.63
101-000-574.100	LIQUOR STATE REVENUE SHARING	10,000.00	(261.25)	2.61
101-000-574.200	METRO ANNUAL MAINT. FEE	6,250.00	0.00	0.00
101-000-626.000	COPIES	5.00	0.00	0.00
101-000-627.000	SERVICES RENDERED FOR EDDA	11,000.00	0.00	0.00
101-000-628.000	LAND DIVISIONS	500.00	(200.00)	40.00
101-000-630.000	WEED ABATEMENT SERVICES	500.00	(344.25)	68.85
101-000-655.000	FINES & FORFEITURES	1,500.00	(839.85)	55.99
101-000-665.000	INTEREST EARNED	10,000.00	(9,559.53)	95.60
101-000-667.000	RENT - JAMESON HALL	4,500.00	(1,390.00)	30.89
101-000-667.100	RENT - McDONALD PARK PAVILION	1,250.00	(900.00)	72.00
101-000-667.200	RENT - JAMESON PAVILION	750.00	(300.00)	40.00
101-000-667.300	LEASES	900.00	(900.00)	100.00
101-000-671.000	OTHER REVENUE	750.00	(95.28)	12.70
101-000-672.400	REVENUE-STREET LIGHTS SPEC ASSESS	15,000.00	(12,028.61)	80.19
TOTAL Revenues		1,775,727.00	(698,113.86)	39.31
Expenditures				
101	TOWNSHIP BOARD	115,643.00	41,980.64	36.30
171	SUPERVISOR	28,598.00	13,587.61	47.51
172	TOWNSHIP MANAGER	34,385.00	7,549.05	21.95
191	ACCOUNTING/GEN ADMINISTRATION	131,637.00	53,123.33	40.36
215	CLERK	31,854.00	18,205.04	57.15
223	INTERNAL OR EXTERNAL AUDIT	21,000.00	15,720.00	74.86
228	INFORMATION TECHNOLOGY	45,000.00	14,488.78	32.20
247	BOARD OF REVIEW	5,949.00	3,994.90	67.15
253	TREASURER	31,521.00	10,371.85	32.90
257	ASSESSOR	201,852.00	79,074.36	39.17
262	ELECTIONS	12,620.00	9,459.50	74.96
265	TOWNSHIP HALL & GROUNDS	52,600.00	15,739.84	29.92
266	LEGAL/ATTORNEY	10,000.00	14,479.85	144.80
299	PROPERTY & LIABILITY INSURANCE	10,000.00	8,198.33	81.98
330	LIQUOR CONTROL	11,753.00	4,144.02	35.26
371	BUILDING INSPECTOR	52,109.00	28,289.75	54.29
372	ZONING INSPECTOR	45,663.00	19,552.24	42.82
373	RENTAL INSPECTIONS	171,663.00	62,662.83	36.50
401	CAPITAL IMPROVEMENTS	74,500.00	6,064.80	8.14
444	SIDEWALKS	125,000.00	0.00	0.00
445	DRAINS-PUBLIC BENEFIT	5,000.00	11,439.59	228.79
446	HIGHWAYS, STREETS, BRIDGES	620,750.00	0.00	0.00
448	STREET LIGHTING	20,000.00	6,340.51	31.70
721	PLANNING COMMISSION	28,607.00	2,256.67	7.89
722	ZONING BOARD OF APPEALS	4,788.00	276.00	5.76
751	PARKS & RECREATION	133,457.00	42,865.19	32.12
901	CAPITAL OUTLAY	100,000.00	25,200.00	25.20
966	CONTINGENCY	20,000.00	0.00	0.00
TOTAL Expenditures		2,145,949.00	515,064.68	24.00
Fund 101 - GENERAL FUND:				
TOTAL REVENUES		1,775,727.00	698,113.86	39.31
TOTAL EXPENDITURES		2,145,949.00	515,064.68	24.00
NET OF REVENUES & EXPENDITURES		(370,222.00)	183,049.18	49.44



OPT-OUT PROGRAMS – BEST PRACTICES

PRESENTER:

KELLY HUGH, JD

HUMAN RESOURCES CONSULTANT

KHUGH@44N.COM



www.44n.com



Agenda

Three issues to consider when implementing opt-out programs:

1. Section 125 Plan Regulations
2. Medicare Secondary Payer Regulations
3. Employer Payment Plan Issue under ACA

Note:

This presentation does not address the implications an opt-out payment has on affordability under the ACA.



Opt-Out Incentive Programs

Medical Opt-Out Programs = Medical Waiver Programs, Opt-Out Incentive, Cash-in-Lieu

Purpose:

- To provide an employer the option of making a payment of taxable cash compensation (i.e. an incentive) to eligible EEs who decline the employer's group medical coverage.
- To encourage EEs to enroll in other coverage to reduce employer's plan costs and claims experience.
- Regardless of the name, they are all the same thing.



Opt-Out Program & Section 125 Plan Document

WARNING:

- If the opt-out benefit is not included in the written Section 125 plan document, employees who elect pre-tax coverage under the health plan will be taxed on an amount equal to the opt-out amount they would have received if they waived.

BEST PRACTICE:

- Make sure that the opt-out benefit is contained in the Employer's section 125 plan document as a benefit option under the plan
- If it is not, amend the plan document accordingly.
- Remember -- Opt-out payments are considered taxable compensation included in the employee's gross income – ALWAYS.



Opt-Out Program and Medicare Secondary Payer Issues

RULE:

OPT-OUT PAYMENTS TO MEDICARE ELIGIBLE EMPLOYEES ARE PROHIBITED FOR EMPLOYERS OF 20 OR MORE because they are considered prohibited incentives under MSP rules.

General rule is that an employer (with 20 or more EEs) cannot offer, subsidize, or incentivize any active Medicare eligible employee to not enroll in the employer's group health plan.

- This rule applies even if the payments or benefits are offered to all other individuals who are eligible for coverage under the plan.



Opt-Out Program and MSP Rule Best Practice

Opt-out payments fall into the “incentive” category prohibited by the MSP rules to the extent they apply to any active employees eligible for Medicare, UNLESS the active employees have their own coverage or coverage through a spouse that is primary to Medicare.

BEST PRACTICES:

- The opt-out provision in the written section 125 plan document should indicate that it is available only to the extent permitted by applicable law (which would include the MSP rules).
- Make sure that any active employee that is eligible for Medicare and who chooses the opt-out benefit is required to sign an affidavit that s/he is covered by his or her own or a spouse’s plan that is primary to Medicare.



Employer Payment Plans under the ACA and Opt-Out Programs

ISSUE:

- Does an opt-out program included in a Section 125 plan constitute an “employer payment plan” per ACA as it could be construed as reimbursement for or direct payment of an employee’s individual insurance?
- If YES – the opt-out program violates ACA rules and would trigger employer excise tax (\$100 per day per effected employee)



IRS Notice 2015-17

- Per IRS Notice 2015-17, general pay increase that is conditioned upon the purchase of health insurance constitutes an “employer payment plan” subject to ACA.
- It follows then that - IF an employer’s opt-out program requires proof of other coverage in order to receive the opt-out benefit, it *may* be deemed a general pay increase that is conditional upon the purchase of health coverage.
- How can an employer avoid this?



Opt-Out Program & Employer Payment Plan Prohibition – Best Practice

BEST PRACTICE:

Include specific disclaimers when including an opt-out program in a section 125 plan document to avoid any connection with an employer payment plan. Suggested language:

- The opt-out program is not intended to be a reimbursement benefit of any kind
- The cash benefit is taxable and is considered unrestricted cash compensation, and
- The cash benefit is not intended for the direct or indirect purchase/reimbursement of any other medical insurance premium (whether individual or group coverage).
- Do not require proof of other coverage



Section 125 Plan Document Amendment

44North has begun to update the Opt-Out Program language in our plan documents.

Two Parts to the Amendment:

1. Added language to clarify that the opt-out option will operate pursuant to all applicable laws, including Medicare Secondary Payer rules
2. Added language to expressly disclaim that the opt-out option is not intended to be an employer payment plan and removed any requirement of proof of other coverage.



Other Considerations & Next Steps

- Consider implementing the Employee Acknowledgment for Medicare Eligible Employees
- Review current Collective Bargaining Agreements with counsel and union reps if opt-out payment is part of the CBA

QUESTIONS?



QUESTIONS OR COMMENTS



APPOINTMENT TO BOARDS & COMMISSIONS
OF UNION TOWNSHIP
APPLICATION

Name: VANCE JOHNSON Date: JUNE 2, 2016
Address: 900 S. BAILEY STREET, MT PLEASANT, 48358
Telephone: (Home) (989) 828-5035 (Work) (989) 772-0720
Occupation: BUSINESS MANAGER

Please state in order of preference, area(s) of interest:

Zoning Board of Appeals *Must be a Union Township resident.*

Board of Review *Must be a Union Township resident.*

Planning Commission *Must be a Union Township resident.*

EDA *Must meet one of the following qualifications:*

Property owner in East or West DDA.

Business owner in East or West DDA.

Resident in Union Township.

Other: *Specify Board:*

Please state reason(s) for interest in above board(s):

I HAVE A VESTED INTEREST IN THIS COMMUNITY, IN PARTICULAR THE AREA OF THE WDDA AND HOPE TO PARTICIPATE ON THE EDA FOR CONTINUED PROMOTION AND IMPROVEMENT OF THIS AREA!

Other information that you feel would be useful in your application review (i.e., past experience, past board membership, etc.):

I AM A PAST WDDA BOARD MEMBER AND HAVE CURRENTLY BEEN SERVING ON THE EDA BOARD. I HAVE SERVED ON THE ISABELLA COUNTY PLANNING COMMISSION AND SHEPHERD BOARD OF EDUCATION.

Signature:

Vance Johnson

APPOINTMENT TO BOARDS & COMMISSIONS
OF UNION TOWNSHIP
APPLICATION

RECEIVED
MAY 31 2016
BY: JL

Name: CLIFFORD MARTIN FIGG Date: MAY 31, 2016
Address: 810 ASHLAND DR MT. PLEASANT
Telephone: (Home) 989-773-9525 (Work) 989-560-7310
Occupation: RIVERWOOD GOLF OPERATIONS

Please state in order of preference, area(s) of interest:

 Zoning Board of Appeals *Must be a Union Township resident.*

 Board of Review *Must be a Union Township resident.*

 Planning Commission *Must be a Union Township resident.*

1st EDA *Must meet one of the following qualifications:*
 X *Property owner in East or West DDA.*
 X *Business owner in East or West DDA.*
 Resident in Union Township.

 Other: *Specify Board:*

Please state reason(s) for interest in above board(s):

Watching Union Township grow through many decades,
I love to help Union continue on this positive path.

Other information that you feel would be useful in your application review (i.e., past experience, past board membership, etc.):

Many years of seeing U.T. develop and prosper
and looking forward to the continued growth

Signature:

Clifford Martin Figg

**APPOINTMENT TO BOARDS, COMMISSIONS & COMMITTEES OF
UNION TOWNSHIP
APPLICATION**

Name: Thomas J. Kaguom Date: June 3, 2016

Principal Residence Address: 1908 Oakland St.

Business/Work Address: 2710 Makwa Rd

Telephone: (Home #) 984-772-4222 (Work #) 989-775-4070

Email Address: tkaguom@seychip.org Occupation: Construction Management

Number in order of preference, area(s) of interest; leave blank if you do not wish to serve on a particular board.

 Zoning Board of Appeals, Must be a Union Township resident.

 Board of Review, Must be a Union Township resident.

 Planning Commission, Must be a Union Township resident.

Economic Development Authority(EDA), Must own or operate a business in one of the DDA districts.

 Citizens Advisory Board for _____
(Parks, Sustainability)

Please state reason(s) for interest in above board(s), use separate pages as necessary:

Desire to improve the township economically.

Qualifications and other information:

20 plus years of experience.

Signature: Thomas J. Kaguom

**APPOINTMENT TO BOARDS & COMMISSIONS
OF UNION TOWNSHIP
APPLICATION**

Name: Cheryl Hunter Date: 05-09-2016

Address: 500 E. Meadowbrook Rd., Mt. Pleasant, MI

Telephone: (Home) 989-205-2596 (Work) _____

Occupation: Business Owner

Please state in order of preference, area(s) of interest:

_____ Zoning Board of Appeals *Must be a Union Township resident.*

_____ Board of Review *Must be a Union Township resident.*

_____ Planning Commission *Must be a Union Township resident.*

EDA *Must meet one of the following qualifications:*
_____ *Property owner in East or West DDA.*
_____ *Business owner in East or West DDA.*
_____ *Resident in Union Township.*

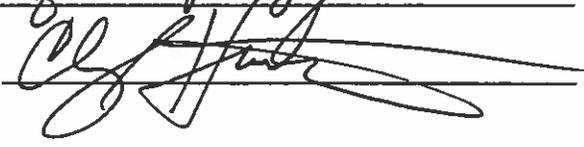
_____ Other: *Specify Board:*

Please state reason(s) for interest in above board(s):

I live + work in Union Township

Other information that you feel would be useful in your application review (i.e., past experience, past board membership, etc.):

Past Board Member, Various Board member
in Michigan + Florida, Self-Employed

Signature: 

**APPOINTMENT TO BOARDS, COMMISSIONS & COMMITTEES OF
UNION TOWNSHIP
APPLICATION**

Name: MICHAEL SMITH Date: _____

Principal Residence Address: 3095 BRITTANY DR
MT. PLEASANT

Business/Work Address: _____

Telephone: (Home #) 989-621-4870 (Work #) _____

Email Address MSMITH@CREATIVECT.NET Occupation: SELF EMP.

Number in order of preference, area(s) of interest; leave blank if you do not wish to serve on a particular board.

_____ **Zoning Board of Appeals, Must be a Union Township resident.**

_____ **Board of Review, Must be a Union Township resident.**

_____ **Planning Commission, Must be a Union Township resident.**

Economic Development Authority(EDA), Must own or operate a business in one of the DDA districts.

_____ **Citizens Advisory Board for** _____
(Parks, Sustainability)

Please state reason(s) for interest in above board(s), use separate pages as necessary:

CURRENT EDDA. MEMBER

Qualifications and other information:

Signature: M. Smith