

# 2019 MMTA Fall Conference

*People. Purpose. Passion. The Flights of Success*

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



**Lt. Colonel Scott "Hurler" Weaver, USAF, retired, Your Wingman**  
**866-925-3616; [info@YourWingman.com](mailto: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.

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## 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.

# 2019 MMTA Fall Conference

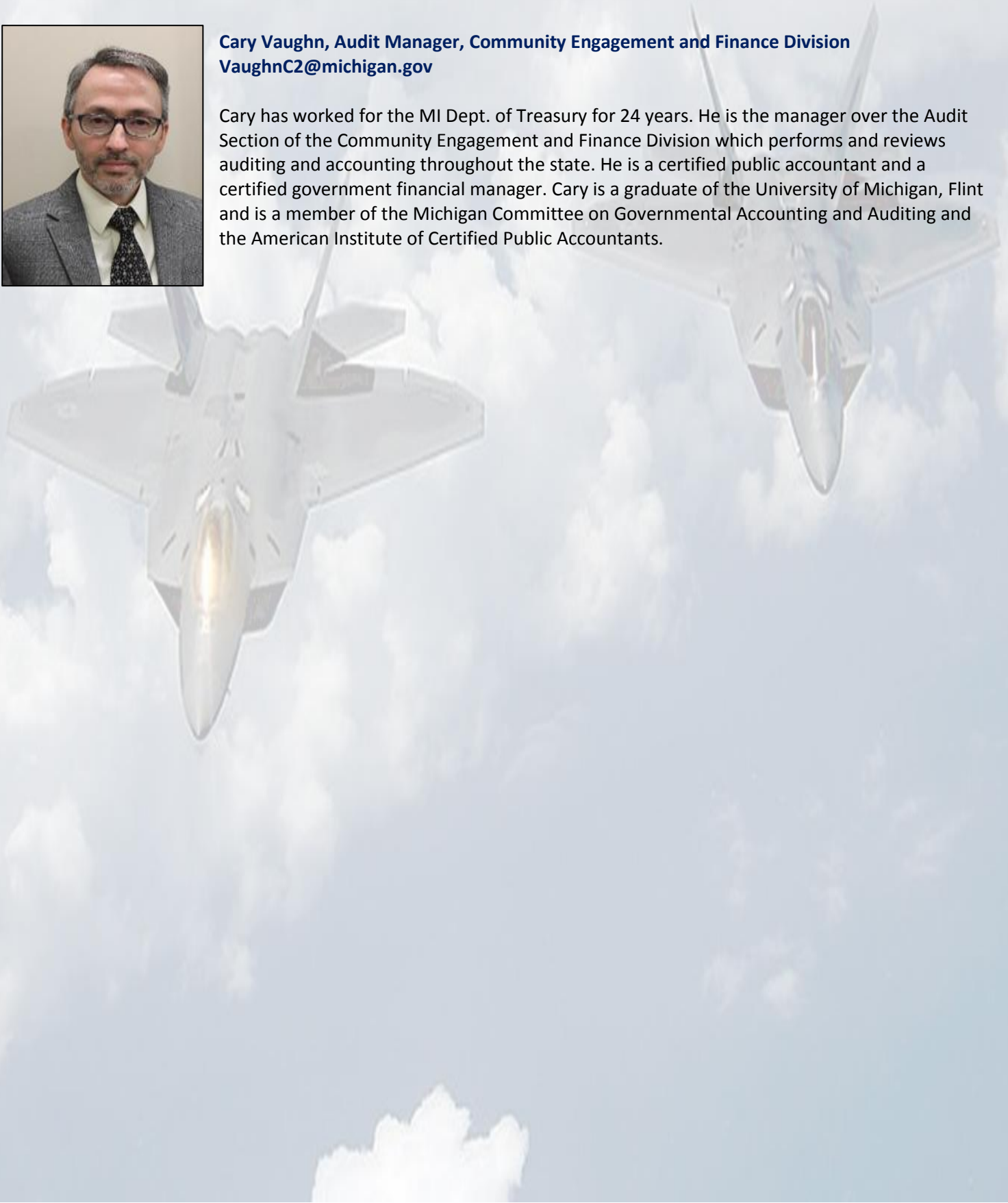
*People. Purpose. Passion. The Flights of Success*

**Monday, October 14 -10:00 am: Michigan Department of Treasury Update, continued**



**Cary Vaughn, Audit Manager, Community Engagement and Finance Division**  
[VaughnC2@michigan.gov](mailto: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.





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**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.



Culture of  
Taxpayer  
Service



Continuous  
Improvement



Engaged  
Employees

# Our Approach to Improving Service

Internal processes

Listening and sharing

Finding solutions



# The Treasury Team



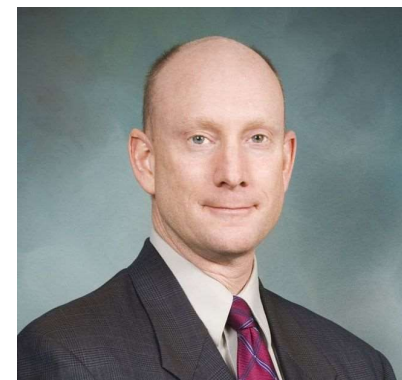
**Rachael Eubanks**  
Treasurer



**Jeff Guilfoyle**  
Chief Deputy Treasurer



**Sally Durfee**  
Chief of Staff



**Jon Braeutigam**  
Chief Investment Officer



**Ann Good**  
Deputy Treasurer  
Financial & Admin. Services

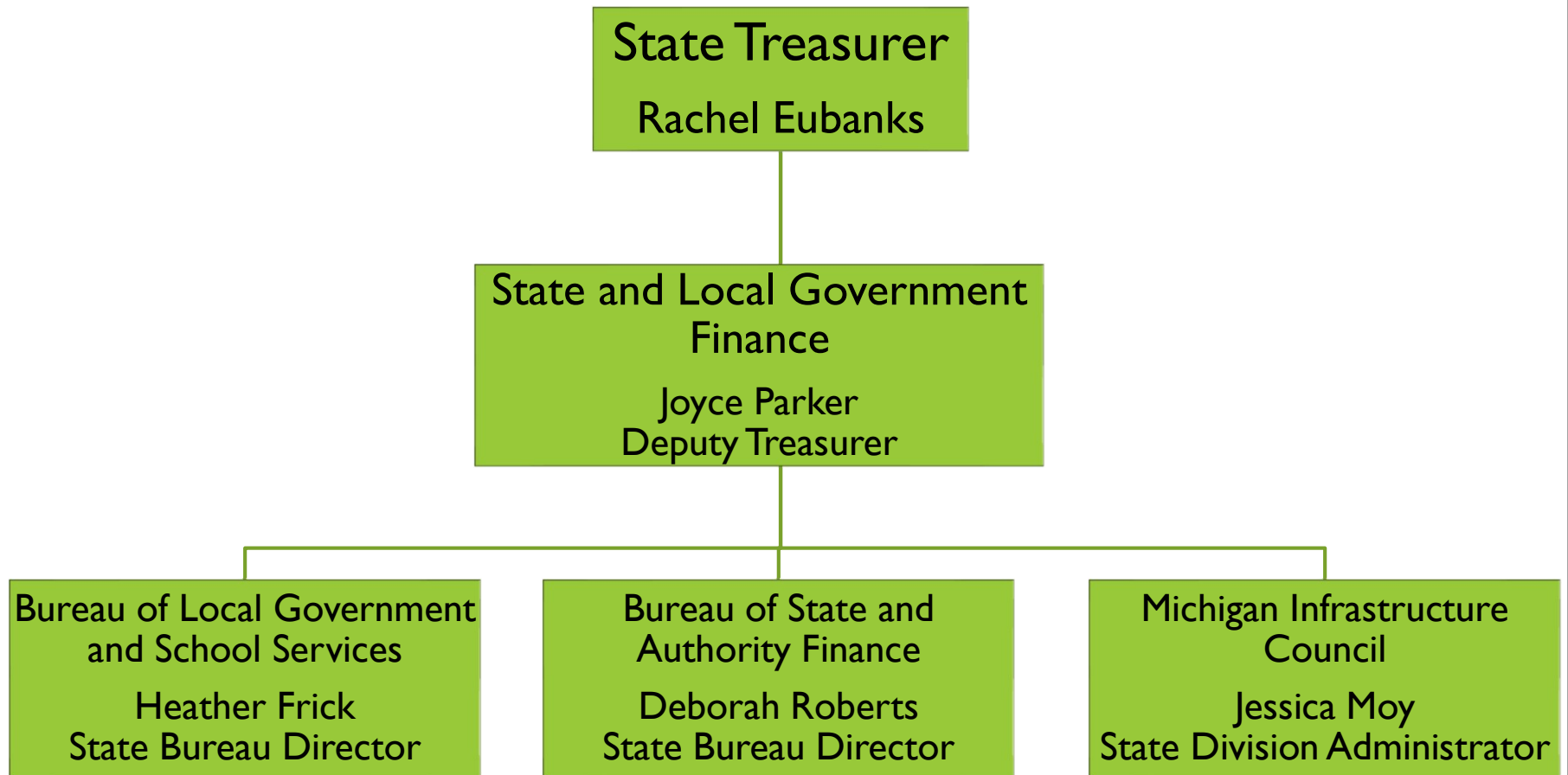


**Joyce Parker**  
Deputy Treasurer  
State/Local Finance



**Glenn White**  
Deputy Treasurer  
Tax Administration

# State and Local Finance Organizational Chart





# 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!

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)



# 2019 MMTA Fall Conference

*People. Purpose. Passion. The Flights of Success*

**Mon., Oct. 14 -11:15 am: Breakout - Understanding Tax Increment Finance, Regulations/Reporting**



**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.
- Village of Holly v Holly Township, 267 Mich App 461 (2005)

# 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.



# Tax Increment Reform

## 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





# Recodified Tax Increment Financing Act

## **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.

# Post TIF Information on Municipality Website

- *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.**

# Send Annual Report to Treasury and Taxing Units

- 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

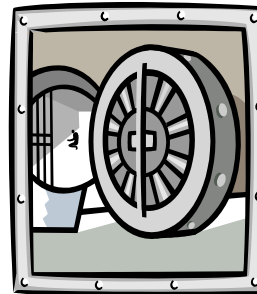
- The report shall include all of the following:
- (k) The initial assessed value of the development area or authority district **by property tax classification.**
- (l) The captured assessed value retained by the authority **by property tax classification.**
- (m) The tax increment revenues received **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. . .



LOCAL GOVERNMENT

- Community Engagement and Finance
- Local Retirement Reporting
- Revenue Sharing
- State Tax Commission
- Local Fiscal Health

TREASURY / LOCAL GOVERNMENT / COMMUNITY ENGAGEMENT AND FINANCE

## 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](mailto:Bukovcikt@michigan.gov) or 517-335-2532

Please forward any **documents** to [Treas-StateSharePropTaxes@michigan.gov](mailto:Treas-StateSharePropTaxes@michigan.gov)



[www.michigan.gov/TIF](http://www.michigan.gov/TIF)

Travis Bukovcik

[bukovcikt@michigan.gov](mailto:bukovcikt@michigan.gov)

517-335-2532

2019 PA 57 Part 9

MCL 125.4901 - 4915



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** July 5, 2019

**TO:** Municipal Treasurers with Specific-Tax Properties

**FROM:** Community Services Division, Michigan Department of Treasury

**SUBJECT:** Proper Distribution of Specific-Tax Payments and the Calculation of Tax Increment Revenue for Specific-Tax Properties in TIF Districts

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**

**NOT PA 57**

		<b>DDA</b>	<b>TIFA</b>	<b>LDFA</b>	<b>NSRA</b>	<b>CIA</b>	<b>WRITIFA</b>	<b>NIA</b>	<b>BRFA</b>
Former Public Act (now repealed)		197	450	281	35	280	94	61	381
Year		1975	1980	1986	1867	2005	2008	2007	1996
<b>2018 PA 57 MCL Citation for "specific tax" definition</b>		<a href="#">125.4201 (aa)</a>	<a href="#">125.4301 (w)</a>	<a href="#">125.4402 (hh)</a>	<a href="#">125.4523 (9)(e)</a>	<a href="#">125.4603 (e)</a>	<a href="#">125.4703 (d)</a>	<a href="#">125.4803 (e)</a>	<a href="#">125.2652</a>
PA 189 of 1953	Lessees/Tax Exempt Property	X	X	X	X <sup>1</sup>	X	X	X	X
PA 198 of 1974	IFT	X	X	X	X	X	X	X	X
PA 255 of 1978	CFT	X	X	X	X	X	X	X	X
PA 385 of 1984	Tech Park	X	X	X	X	X	X	X	X
PA 224 of 1985	Enterprise Zone			X					X
PA 147 of 1992	NEZ				X			X	X
PA 146 of 2000	OPRA			X	X				X
PA 260 of 2003	Eligible Tax Reverted Property (Land Bank 5/50) Tax								X <sup>2</sup>
PA 210 of 2005	Commercial Rehabilitation				X			X	X

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)

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

<sup>2</sup> Limited to amount not reserved for Land Bank Fast Track Authority (PA 258 of 2003)

# 2019 MMTA Fall Conference

*People. Purpose. Passion. The Flights of Success*

**Mon., Oct. 14, 2019 – 11:15 am: Breakout – FDIC: Advantages and Risks**



**Kate Seaman, Vice President and Sr. Treasury Management Officer, Horizon Bank**  
269-982-1084; [kseaman@horizonbank.com](mailto: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](mailto: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](mailto: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.

# 2019 MMTA Fall Conference

*People. Purpose. Passion. The Flights of Success*

**Mon., Oct. 14, 2019 – 11:15 am: Breakout – FDIC: Advantages and Risks (continued)**



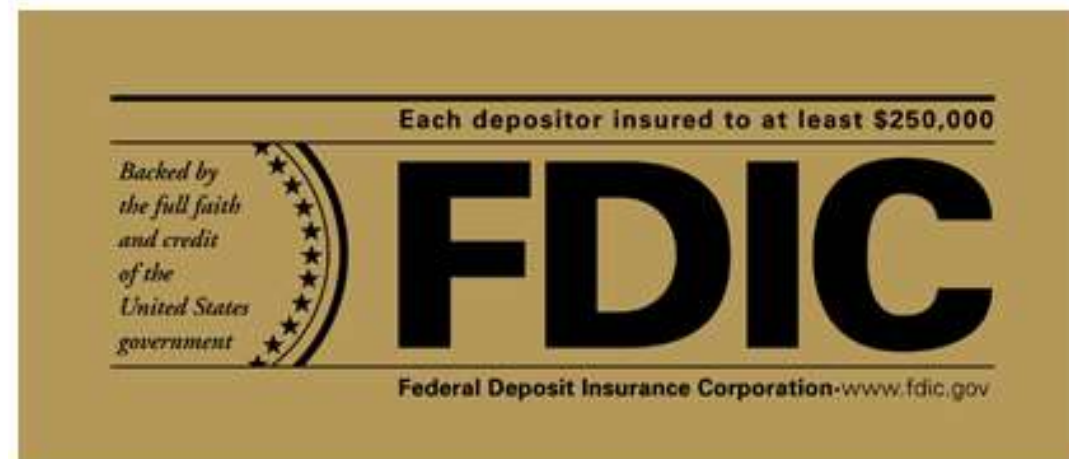
**Greg Prost, Chief Investment Officer, Robinson Capital**  
**313-821-7705; [Gprost@robinsonfunds.com](mailto:Gprost@robinsonfunds.com)**

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

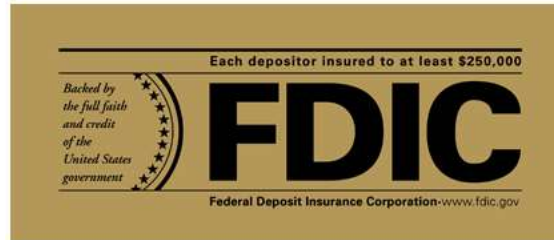
**Who is FDIC?** From 1930 through 1933, more than 9,000 banks in the U.S. failed. The Federal Deposit Insurance Corporation was formed by President Franklin Roosevelt as part of the New Deal in 1933 to ensure a level of trust in the American Banking system. The initial coverage provided was \$2,500. 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).

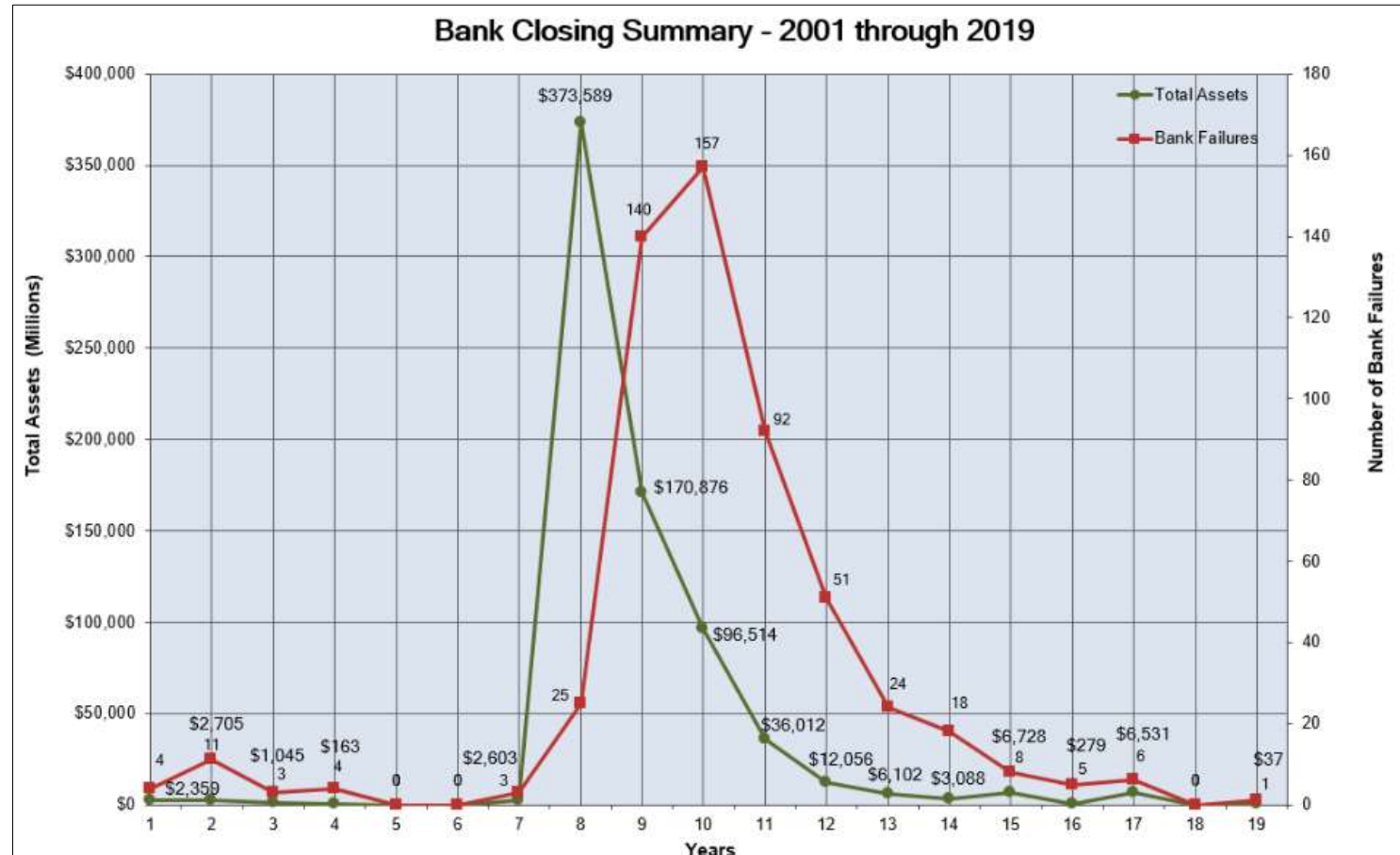
FDIC establishes total base assessment rates for established Small Institutions and Large & Highly Complex Institutions ("established" indicates that the institution was insured for 5 or more years). An insured depository institution is placed into one of four risk categories each quarter, determined 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.



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

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Bank Failures	4	11	3	4	0	0	3	25	140	157	92	51	24	18	8	5	8	0	1
Total Assets (Millions)	2,358.6	2,705.4	1045.2	163.1	0	0	2,602.5	373,588.78	170,867.0	96,514.0	36,012.2	12,055.8	6,101.7	3,088.4	6,727.5	278.8	6,530.7	0	36.7

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.

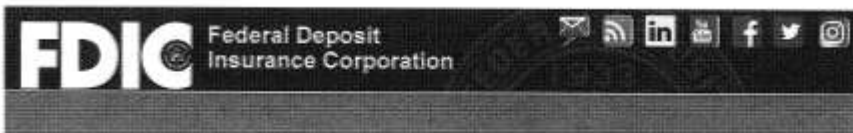
Every effort also is made to inform the public through the news media, town meetings, and notices posted at the bank.

**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 330.15 of the FDIC's regulations (12 C.F.R. 330.15) 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 330.15, 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 purpose 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, 2011). The term "demand deposits" means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. The insurance coverage of accounts held by government depositors is different if the depository institution 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 drainage, irrigation, navigation, improvement, levee, sanitary, school or power districts, and bridge or port authorities and other special districts created by state statute or compacts between the states. The term "political subdivision" also includes any subdivision 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 functions of government have been delegated to the subdivision or department by such law; and
- The subdivision or department is empowered to exercise exclusive control over funds for its exclusive use.

The term "political subdivision" does not include subordinated or non-autonomous 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 is separately insured for the deposits belonging to each public unit. On the other hand, two or more individuals are treated as one official custodian if action or consent by all of these individuals is required for the exercise of control over the funds of a single public unit.

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

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

### Collateralization of Public Unit Deposits

Depending on applicable state or federal law, public unit deposits 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



**Federal Deposit Insurance Corporation**

Each depositor insured to at least \$250,000 per insured bank



Advanced Search

Search FDIC...

- Home ▾
- Deposit Insurance ▾
- Consumer Protection ▾
- Industry Analysis ▾
- Regulations & Examinations ▾
- Institution & Asset Sales ▾
- News & Events ▾
- About FDIC ▾

### Transparency & Accountability

The FDIC is committed to open and direct communications in all business areas.

- [Message from the Chairman](#)
- [Bank Applications](#)
- [Bank Examinations](#)
- [Consumer Protection & Deposit Insurance](#)
- [Deposit Insurance for Bankers](#)
- [Legal Matters](#)
- [Resolutions & Failed Banks](#)



- Bank Data & Statistics ▸
  - Banks ▸
  - Reporting Tools ▸
  - Data Tools ▸
  - Help ▸
  - Central Data Repository (CDR)
  - Uniform Bank Performance Reports (UBPR)
  - FDIC State Profiles
  - Statistics at a Glance
- Research & Analysis ▸
- Failed Banks ▸
- The Deposit Insurance Fund ▸
- International Deposit Insurance
- Center for Financial Research ▸

## It's Hurricane Season - Be Prepared

Pause View All Previous 1 2 3 4 5 Next



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### FDIC Board of Directors

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You are at the FFIEC Central Data Repository's Public Data Distribution web site. Through this site you can obtain Reports of Condition (ROC) data for FDIC-insured banks and FDIC-insured branches. The information available on this site is updated to reflect the most recent data for both prior and current periods. The earliest data provided is for the period ending 12/31/2011.

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

UBPRs, which are based on Call Report data, are also available online. You can view any of the eight UBPR reports and export the data to a spreadsheet or in XBRL enabled tools.

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

Thrift Financial Report data, filed by thrift institutions through December 31, 2011, is maintained by the Office of the Comptroller of the Currency. For more information, visit the website provided by the Office of the Comptroller of the Currency [here](#).

For more information about the data available on this site, click [here](#).



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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 end 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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Name	Date modified	Type	Size
 FFIEC CDR Call Bulk POR	11/29/2012 3:22 PM	Microsoft Excel W...	837 KB
 FFIEC CDR Call Schedule ENT	11/7/2012 10:55 AM	Microsoft Excel W...	472 KB
 FFIEC CDR Call Schedule RC	5/28/2019 6:00 PM	Microsoft Excel W...	42,624 KB
 FFIEC CDR Call Schedule RCA	5/28/2019 3:22 PM	Microsoft Excel W...	5,904 KB
 FFIEC CDR Call Schedule RCB (1 of 2)	5/28/2019 3:28 PM	Microsoft Excel W...	52,026 KB
 FFIEC CDR Call Schedule RCB (2 of 2)	5/28/2019 3:25 PM	Microsoft Excel W...	39,048 KB
 FFIEC CDR Call Schedule RCCI	5/28/2019 3:41 PM	Microsoft Excel W...	69,830 KB
 FFIEC CDR Call Schedule RCCII	5/28/2019 3:20 PM	Microsoft Excel W...	21,251 KB
 FFIEC CDR Call Schedule RCD	5/28/2019 3:39 PM	Microsoft Excel W...	4,950 KB
 FFIEC CDR Call Schedule RCE	5/28/2019 3:38 PM	Microsoft Excel W...	44,559 KB
 FFIEC CDR Call Schedule RCEI	5/28/2019 3:36 PM	Microsoft Excel W...	44,559 KB
 FFIEC CDR Call Schedule RCEII	5/28/2019 3:35 PM	Microsoft Excel W...	2,112 KB
 FFIEC CDR Call Schedule RCF	5/28/2019 3:42 PM	Microsoft Excel W...	18,122 KB
 FFIEC CDR Call Schedule RCK	5/28/2019 3:34 PM	Microsoft Excel W...	25,106 KB
 FFIEC CDR Call Schedule RCM	5/28/2019 3:32 PM	Microsoft Excel W...	42,559 KB
 FFIEC CDR Call Schedule RCN (1 of 2)	5/28/2019 3:44 PM	Microsoft Excel W...	59,775 KB
 FFIEC CDR Call Schedule RCN (2 of 2)	5/28/2019 3:43 PM	Microsoft Excel W...	52,092 KB
 FFIEC CDR Call Schedule RCR (1 of 2)	5/28/2019 3:53 PM	Microsoft Excel W...	45,763 KB
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 FFIEC CDR Call Schedule RI	5/28/2019 3:16 PM	Microsoft Excel W...	66,334 KB
 FFIEC CDR Call Schedule RIBI	5/28/2019 3:31 PM	Microsoft Excel W...	30,808 KB

	AP	AQ	AR	AS	AT	AU	AV	RCO
1	RCON1754	RCON1773	RCON2143	RCON2145	RCON2150	RCON2160	RCON2170	RCO
2	HELD-TO-MATURITY SECURITIES	AVAILABLE-FOR-SALE SECURITIES	INTANGIBLE ASSETS	PREMISES&FIXED ASSETS(INCL CAP LSES)	OTHER REAL ESTATE OWNED	OTHER ASSETS	TOTAL ASSETS	TOTA
3	0	42861	0	278	74	1085	74967	
4	0	13511	0	259	8	421	43056	
5	39313	13975	957	6303	24	8008	251705	
6	499	1140	0	56	0	154	9703	
7	42	248	0	308	31	1413	50913	
8	0	71992	1655	10180	0	14347	531968	
9	18	23807	0	4171	980	7288	253168	
10	42510	4944	0	4639	275	1874	159344	
11	0	387442	0	3763	0	13753	809986	
12	38583	63341	0	3416	59	14159	283358	
13	0	30312	98	424	0	2795	106129	
14	0	40875	0	1905	0	7831	197286	
15	0	17208	0	3718	43	5466	161021	
16	348767	37294	0	13143	636	187259	4089332	
17	250	1539	289	230	0	315	15689	
18	0	66302	1112	3293	145	4274	600844	
19	0	8195	0	244	0	3318	62074	
20	0	80474	0	580	81	4729	190536	
21	4773	4274	0	330	0	790	53775	
22	36	76000	0	3643	972	10743	271637	
23	0	60525	10887	7924	439	28747	786287	
24	0	38443	1783	6330	23	7983	227912	
25	0	42473	0	859	938	1006	114716	
26	0	26903	0	42011	4215	6273	476271	
27	0	54689	1042	5615	269	16589	487649	

## 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 . . .

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"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

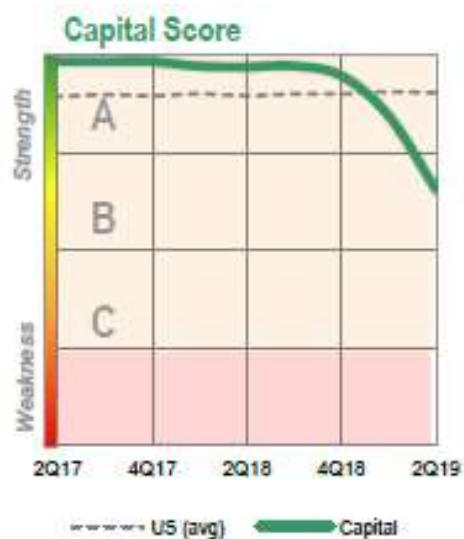
Net Interest Income (RI)/Interest Expenses (RC)

Asset Quality		
		Chg vs. 1Q 2019
<b>NonPerforming Lns</b>		
Bank	0.8%	▲ 0.2%
US (median)	0.8%	▼ 0.0%
<b>Reserves to NPLs</b>		
Bank	89%	▼ 52.0%
US (median)	155%	▲ 5.8%

Capital		
		Chg vs. 1Q 2019
<b>Tier-1 Risk-Based</b>		
Bank	11.2%	▼ 1.2%
US (median)	15.4%	▼ 0.0%
<b>Total Risk-Based</b>		
Bank	12.0%	▼ 1.4%
US (median)	16.5%	▲ 0.0%

Liquidity		
		Chg vs. 1Q 2019
<b>Liquidity Ratio</b>		
Bank	13.7%	▼ 4.7%
US (median)	26.2%	▼ 0.6%
<b>Core Deposits/Deposits</b>		
Bank	89.8%	▼ 0.5%
US (median)	79.2%	▲ 0.0%

Profitability		
		Chg vs. 1Q 2019
<b>Return on Assets</b>		
Bank	2.2%	▲ 0.5%
US (median)	2.2%	▲ 1.3%
<b>Net Interest Margin (NIM)</b>		
Bank	6.5%	▲ 3.3%
US (median)	7.7%	▲ 3.7%



# 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](mailto: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](mailto: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

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MMTA Fall Conference

October 14, 2019



michigan municipal league



MICHIGAN TOWNSHIPS ASSOCIATION

# 100<sup>th</sup> 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
  - MPERS 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





# 2019 MMTA Fall Conference

*People. Purpose. Passion. The Flights of Success*

**Mon., Oct. 14, 2019, 3:15 pm: Breakout - Cost Recovery: How to Get Reimbursed for Services**



**Susan Daugherty, CPFA, MiCPT - Treasurer, MMTA; Treasurer, Green Oak Charter Township  
810-231-1333; [susan.daugherty@greenoaktwp.com](mailto: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 Fees

<u>FIRE DEPARTMENT COST RECOVERY</u>			
EQUIPMENT/VEHICLE TYPE	NUMBER OF PERSONNEL INCLUDED	TOTAL PER HOUR COST	SUBSEQUENT HOURS
RESCUE	2	\$160.00	\$145.00
HEAVY RESCUE	3	\$170.00	\$155.00
ENGINE	3	\$365.00	\$285.00
LADDER	3	\$475.00	\$375.00
UTILITY/SPECIAL PURPOSE	2	\$95.00	\$75.00
FIRE INVESTIGATION UNIT	1	\$100.00	\$100.00
STAFF	1	\$75.00	\$55.00
IF ADDITIONAL PERSONNEL ARE NEEDED THE PERSONNEL COST WILL BE ASSESSED AT:			
TYPE	COST PER HOUR		
FIREFIGHTER	PAY PLAN PLUS 50%		
INSPECTOR	PAY PLAN PLUS 50%		
STAFF OFFICER	PAY PLAN PLUS 50%		
SECRETARIAL STAFF	PAY PLAN PLUS 50%		
ANY TOTAL INVOICE TOTALING LESS THAN \$100.00 SHALL NOT BE CHARGED			
<u>RECORDS/REPORTS</u>			
\$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'S PROBLEM IS A PROBLEM FOR OTHERS

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 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

<b>INFORMATION IN THIS SECTION IS FOR THE ALARMED ADDRESS</b>	RESIDENT OR BUSINESS NAME: _____ STREET ADDRESS: _____ CITY & ZIP CODE: _____ TELEPHONE #: _____ FAX #: _____
<b>INFORMATION IN THIS SECTION IS FOR THE MAILING ADDRESS, IF DIFFERENT FROM THE ALARMED ADDRESS ABOVE</b>	STREET ADDRESS: _____ CITY & ZIP CODE: _____

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

<b>EMERGENCY CONTACTS</b>	#1: _____ TELEPHONE #: _____ #2: _____ TELEPHONE #: _____ #3: _____ TELEPHONE #: _____
<b>ALARM COMPANY INFORMATION</b>	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 GUN LOCKS 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.greenoaktwp.com](http://www.greenoaktwp.com) THANK YOU.

APPLICANT SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

GREEN OAK CHARTER TOWNSHIP POLICE DEPARTMENT 8965 FIELDCREST DRIVE BRIGHTON, MI 48116 TEL: 810-231-9626 FAX: 810-231-9627

## 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

9400 Whitmore Lake Road – Brighton, Michigan 48116  
Non-Emergency Business: (810) 231-9626 FAX: (810) 231-9627  
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 etcetera 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 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. Pless  
Chief of Police

# Second Request to the Resident/Business



## Green Oak Charter Township Police Department

9400 Whitmore Lake Road – Brighton, Michigan 48116  
Non-Emergency Business: (810) 231-9626 FAX: (810) 231-9627  
Emergency: 911

### 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 etcetera 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 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 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. Pless  
Chief of Police

# Third notice indicating the resident/business exceeded allowable alarm call outs



## Green Oak Charter Township Police Department

9400 Whitmore Lake Road – Brighton, Michigan 48116  
Non-Emergency Business: (810) 231-9626 FAX: (810) 231-9637  
Emergency: 911

Current Data

Current Resident  
Address  
City, State Zipcode

To Whom It May Concern:

This letter is to inform you that the alarm system for your home/business has recorded false alarms with Green Oak Charter Township Police Department. To date, your system has reached or exceeded the allowable number of false alarms in a year pursuant to Green Oak Charter Township Emergency Service Cost Recovery Ordinance 01-2006. Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Service Cost Recovery, authorizes assessable costs for excessive false alarms, and as such, you are now subject to being charged.

Copies of Ordinance 01-2006, Article VI, Finance, Division 2, Emergency Service Cost Recovery, may be obtained from the Green Oak Charter Township Clerk's office, 10001 Silver Lake Road, Brighton, Michigan 48116, 810-231-1333. No further notification letters will be sent.

Sincerely,

Jason C. Pless  
Chief of Police

# Billing Worksheet

## GREEN OAK CHARTER TOWNSHIP FALSE ALARM COST RECOVERY WORK SHEET

DATE: APRIL 2, 2019

BUSINESS  RESIDENCE

NAME & ADDRESS:

CULVERS  
ATTN: OWNER/MANAGER  
6830 WHITMORE LAKE ROAD  
BRIGHTON, MI 48116

OK  
APP

ALARM INFORMATION:

DATE	INCIDENT #
01.19.19	19-00075
01.31.19	19-00161
02.01.19	19-00162
03.12.19	19-00390
03.16.19	19-00400
03.27.19	19-00459
03.29.19	19-00474

ASSESSABLE CHARGE:

- \$100.00  First false alarm beyond monthly/yearly allowance
- \$200.00  Second false alarm beyond monthly/yearly allowance
- \$200.00  Third false alarm beyond monthly/yearly allowance
- \$300.00  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 REGISTER WITH THE GREEN OAK POLICE DEPARTMENT.**  
**ACCESSABLE CHARGES HAVE NOW BEEN REDUCED.**

# Keeping track of your billings BS&A Building Module Excel QuickBooks or Other Invoicing Software

**Green Oak Charter Township**  
10001 Silver Lake Road  
Brighton, MI 48116  
(810) 231-1333  
(810) 231-5090

Invoice For Enforcement: E18-0032  
Print Date: 04/02/2019

UPH BRIGHTON PROPERTY LLC  
49169 ALPHA DR  
WIXOM MI 48393



\$ 500.00

Invoice No	Invoice Date	CC Number	Address	Amount Due
00038317	03/19/19	E18-0032	6830 WHITMORE LAKE RD	\$ 0.00
<b>Fee Details:</b>	<b>Quantity</b>	<b>Description</b>	<b>Amount Due</b>	<b>Balance</b>
	1.000	False Alarm 1, 3-12-19 Incident #19-00390	\$150.00	\$ 0.00
00038318	03/20/19	E18-0032	6830 WHITMORE LAKE RD	\$ 0.00
<b>Fee Details:</b>	<b>Quantity</b>	<b>Description</b>	<b>Amount Due</b>	<b>Balance</b>
	1.000	False Alarm 2, 3-16-19 Incident #19-00400	\$200.00	\$ 0.00
00038360	04/01/19	E18-0032	6830 WHITMORE LAKE RD	\$ 200.00
<b>Fee Details:</b>	<b>Quantity</b>	<b>Description</b>	<b>Amount Due</b>	<b>Balance</b>
	1.000	False Alarm 3, 3-27-19 Incident #19-00439	\$200.00	\$ 200.00
00038368	04/02/19	E18-0032	6830 WHITMORE LAKE RD	\$ 300.00
<b>Fee Details:</b>	<b>Quantity</b>	<b>Description</b>	<b>Amount Due</b>	<b>Balance</b>
	1.000	False Alarm 4, 2-29-19 Incident #19-00474	\$300.00	\$ 300.00
<b>Total Amount Due</b>				<b>\$ 500.00</b>





# 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.



PHOTO 1-4-18

04/07/2019 13:08

04/07/2019 13:08



04/07/2019 17:28

**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 weed 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: 1<sup>st</sup> \$75.00 + \$10.00 (administrative fee)=\$85.00

2<sup>nd</sup> \$150.00 + \$10.00 (administrative fee)=\$160.00

3<sup>rd</sup> \$300.00 + \$10.00 (administrative fee)=\$310.00

Mowing Invoice: \$75.00

Blight Removal: \$200.00

Late Fees: \$20.00 per ticket

# Authority to Collect

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)



# Authority to Collect

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)

# Authority to Collect (#1)



- **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

[http://www.legislature.mi.gov/\(S\(eb4jzywienmld3qduk3dop0e\)\)/mileg.aspx?page=GetObject&objectname=mcl-act-206-of-1893](http://www.legislature.mi.gov/(S(eb4jzywienmld3qduk3dop0e))/mileg.aspx?page=GetObject&objectname=mcl-act-206-of-1893)

# 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:

<http://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-94-of-1933.pdf>

# 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 3<sup>rd</sup> 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](mailto:Susan.daugherty@greenoaktwp.com)

810-231-1333 x119 (O)

586-246-7600 (Cell)

# 2019 MMTA Fall Conference

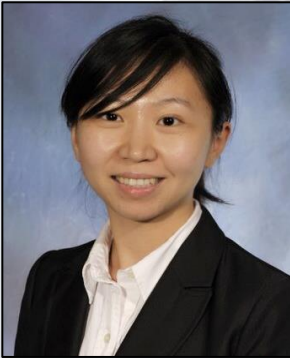
*People. Purpose. Passion. The Flights of Success*

**Mon., Oct. 14 – 3:15 pm: Breakout - MDOT Reporting/Act 51**



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



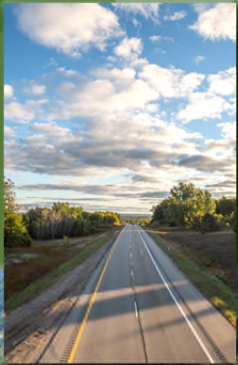
**Jingjing Chang, CPA, Financial Specialist, Michigan Department of Transportation**

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.

# Public Act 51 of 1951

## Annual Reporting

### Guidance



October 2019





# Contact

- Laura Loomis – Financial Specialist
  - [loomisl2@michigan.gov](mailto:loomisl2@michigan.gov)
  - (517)335-2556
- Jingjing Chang – Financial Specialist
  - [changj2@michigan.gov](mailto:changj2@michigan.gov)
  - (517)241-3178
- E-mail: [MDOT-Outreach@michigan.gov](mailto: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>

Michigan.gov

HELP CONTACT US

## MILogin for Third Party

User ID

Password

**LOGIN**

Don't have an account?

**SIGN UP**

[Forgot your User ID?](#) [Forgot your password?](#)

[Need Help?](#)



# Michigan Department of Transportation (MDOT)

MDOT ADARS - Act 51 Distribution and Reporting System

MDOT TAMC - Investment Reporting Tool (IRT)



# Report Status Screen

**Create Report**

City/Village:

Fiscal Year: 2019

Please note, if you don't see a report for a specific status grid then select the city/village, fiscal year and

**Report Status**

Reports				
FY	Status	Date	Agency	Print
<a href="#">2018</a>	New			
<a href="#">2017</a>	Approved	05/31/2017	COLEL	
<a href="#">2016</a>	Approved	09/07/2016	COLEL	
<a href="#">2015</a>	Approved	07/07/2015	coel	
<a href="#">2014</a>	Approved	08/21/2014	coel	
<a href="#">2013</a>	Approved	07/22/2013		
<a href="#">2012</a>	Approved	08/07/2012		

Create Report

Status - New; In Process; Rejected; Approved

Print Completed Report

Print Blank Report





**Create Report**

City/Village:

Fiscal Year:

Create Report

Please note, if you don't see a report for the fiscal year in the report status grid then select the city/village, fiscal year and create a report

When you click on the 2019 hyperlink you will get this error

**Report Status**

FY	Status	Date	Changed By	Print
<a href="#">2020</a>	New			
<a href="#">2019</a>	New			
<a href="#">2018</a>	Approved	01/04/2019	LoomisL2	
<a href="#">2017</a>	Approved	01/08/2018	COLEL	

1

You have created the Financial Report for the fiscal year you selected. Before you can enter data into the report, click the Report Contact tab and validate and/or update the contact information for your agency.

Create Report

City/Village:

Fiscal Year:

Create Report

Please note, if you don't see a report for the fiscal year in the report status grid then select the city/village, fiscal year and create a report

Go to the Report Contact Page

2

check  
validate  
and hit  
submit

3

Validate

Save

Form 2012

# Report Status Screen

**Create Report**

City/Village:

Fiscal Year: 2019

Please note, if you don't see a report for a specific status grid then select the city/village, fiscal year and

**Report Status**

Reports				
FY	Status	Date	Agency	Print
<a href="#">2018</a>	New			
<a href="#">2017</a>	Approved	05/31/2017	COLEL	
<a href="#">2016</a>	Approved	09/07/2016	COLEL	
<a href="#">2015</a>	Approved	07/07/2015	coel	
<a href="#">2014</a>	Approved	08/21/2014	coel	
<a href="#">2013</a>	Approved	07/22/2013		
<a href="#">2012</a>	Approved	08/07/2012		

Create Report

Status - New; In Process; Rejected; Approved


Print Completed Report

Print Blank Report





# Report Contact Screen

**MDOT** Department of Transportation 

[Michigan.gov Home](#) [ADARS Home](#) [Contacts](#) [FAQs](#) [Help](#) Welcome,

**Notices** | **Report Status** | **Report Contact** | **Verify/Submit Report** | **Change Agency FY** | **Approve/Reject Report**

**\* = 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:	Major Mileage:	Local Mileage:
Last Validated/Changed:	Validated/Changed:	
* Street Administrator: <input type="text"/> (First Name Last Name)	* E-mail Address: <input type="text"/>	
* E-mail Address: <input type="text"/>	* Phone No: <input type="text"/>	
* Clerk/Treasurer: <input type="text"/> (First Name Last Name)	* E-mail Address: <input type="text"/>	
* E-mail Address: <input type="text"/>	* Phone No: <input type="text"/>	
* Report Preparer: <input type="text"/> (First Name Last Name)	* E-mail Address: <input type="text"/>	
* E-mail Address: <input type="text"/>	* Phone No: <input type="text"/>	
City/Village Street Address: <input type="text"/>	P.O.Box No: <input type="text"/>	
City/Village Street Address Line 2: <input type="text"/>		
* City: <input type="text"/>	* Zip Code: <input type="text"/> - <input type="text"/>	
<input type="checkbox"/> Mailing Address		
City/Village Mailing Address: <input type="text"/>	P.O.Box No: <input type="text"/>	
City/Village Mailing Address Line 2: <input type="text"/>		
* City: <input type="text"/>	State: MI * Zip Code: <input type="text"/> - <input type="text"/>	
DUNS Number: [?]	Validate	
<input type="checkbox"/> I have no DUNS Number		
<input type="checkbox"/> Validate	Form 2012	

# Assets Screen

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Notices | Report Status | Report Contact | Verify/Submit Report | Change Agency FY | Approve/Reject Report | C/V of: Addison | FY End: 02/28/19

Assets | Liabilities | Revenues | Expenditures | Other Financing | Non-Motorized | Capital Assets | Long Term Debt | Asset Management

**BALANCE SHEET**

ASSETS - Page 1

	Major Street Fund	Local Street Fund
1. Cash: [?]	<input type="text"/>	<input type="text"/>
2. Investments: [?]	<input type="text"/>	<input type="text"/>
3. Receivables		
a. Accounts: [?]	<input type="text"/>	<input type="text"/>
b. Due From Other Governmental Units: [?]	<input type="text"/>	<input type="text"/>
c. Special Assessments: [?]	<input type="text"/>	<input type="text"/>
d. Interest: [?]	<input type="text"/>	<input type="text"/>
e. Other: [?]	<input type="text"/>	<input type="text"/>
4. Due From State		
a. Michigan Transportation Fund (MTF): [?]	<input type="text"/>	<input type="text"/>
b. Trunkline Preservation: [?]	<input type="text"/>	<input type="text"/>
c. Road Projects: [?]	<input type="text"/>	<input type="text"/>
d. Other: [?]	<input type="text"/>	<input type="text"/>
5. Due From Federal Government		
a. Federal Highway Administration (FHWA): [?]	<input type="text"/>	<input type="text"/>
b. Other: [?]	<input type="text"/>	<input type="text"/>

Subledger

Account:

Description:

Amount:

Add Subledger

Account	Description	Amount

Delete Subledger | Update Subledger

Save | Generate Report

Page 1, 2 of 2

Two-month  
Accrued  
MTF



# Revenues Screen



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[Assets](#) | [Liabilities](#) | **Revenues** | [Expenditures](#) | [Other Financing](#) | [Non-Motorized](#) | [Capital Assets](#) | [Long Term Debt](#) | [Asset Management](#)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES	Major Street Fund	Local Street Fund	Subledger
15. Tax Levies: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Federal Grants			
a. MDOT Payments to Private Contractors: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Negotiated Contracts: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. State Grants			
a. Michigan Transportation Fund (ACT 51): [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Winter Maintenance (ACT 51): [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Local Bridge Fund: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. Transportation Economic Development Fund: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Metro Act Funds: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
f. Other: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. State Trunkline Preservation (Must show expenditure on line 34): [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Interest: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Special Assessments: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Contributions From Counties: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Contributions From Adjacent Governmental Units: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Miscellaneous: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Total Revenues: [?]	\$0.00	\$0.00	

Buttons: Save, Generate Report

Callouts:

- MTF and Snow Payments (points to line 16)
- State of Michigan - Local Agency Disbursements (points to line 17)

# Expenditures Screen



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

EXPENDITURES	Major Street Fund	Local Street Fund	Subledger
25. Construction - Streets (Incl. Eng. & R.O.W.): [?]			Account: [ ]
26. Construction - Structures (Incl. Eng. & R.O.W.): [?]			Description: [ ]
27. Preservation - Streets: [?]			Amount: [ ]
28. Preservation - Structures: [?]			
29. Traffic Services - Streets and Structures: [?]			
30. Winter Maintenance - Streets and Structures: [?]			
31. Administration, Engineering & Record Keeping: [?]			
32. Roadside Parks (Major Street Only): [?]			
33. Contributions To Adjacent Governmental Units: [?]			
34. State Trunkline Preservation (Must show revenue on line 18): [?]			
35. State Trunkline Construction - City Village Share: [?]			
36. Miscellaneous: [?]	\$0.00		
<b>DEBT SERVICE</b>			
37. Principal: [?]			
38. Interest and Bank Fees: [?]			
39. Total Expenditures: [?]	\$0.00	\$0.00	

Construction - Local Streets

Winter Maintenance

Administration

Debt Service

# Other Financing Sources (Uses) Screen



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[Notices](#) | [Report Status](#) | [Report Contact](#) | [Verify/Submit Report](#) | [Change Agency FY](#) | [Approve/Reject Report](#) | C/V of: **Addison** | FY End: **02/28/19**

[Assets](#) | [Liabilities](#) | [Revenues](#) | [Expenditures](#) | **Other Financing** | [Non-Motorized](#) | [Capital Assets](#) | [Long Term Debt](#) | [A...](#)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

OTHER FINANCING SOURCES (USES)	Major Street Fund	Local Street Fund
40. General Fund: [?]	<input type="text"/>	<input type="text"/>
41. Municipal Street Fund: [?]	<input type="text"/>	<input type="text"/>
42. Capital Improvement Fund: [?]	<input type="text"/>	<input type="text"/>
43. Transfer - Major To Local: [?]	<input type="text"/>	\$0.00
44. Transfer - Local To Major: [?]	\$0.00	<input type="text"/>
45. Bond Proceeds: [?]	<input type="text"/>	<input type="text"/>
46. Equipment Installment Purchase Proceeds: [?]	<input type="text"/>	<input type="text"/>
47. Other: [?]	<input type="text"/>	<input type="text"/>
48. TOTAL OTHER FINANCING SOURCES (USES): [?]	\$0.00	\$0.00
49. Excess of Revenues and Other Sources Over/Under Expenditures and Other Uses: [?]	\$0.00	\$0.00
50. Fund Balance at Beginning of Year: [?]	\$31,307.00	\$47,258.00
51. Prior Period Adjustment: [?]	<input type="text"/>	<input type="text"/>
52. Adjusted Fund Balance at Beginning of Year: [?]	\$31,307.00	\$47,258.00
53. Fund Balance at End of Year: [?]	\$31,307.00	\$47,258.00

Subledge

Account:

Desc:

Account:

**Details**

Account

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



## Department of Transportation

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C/V of: Addison
FY End: 02/28/19

Assets
Liabilities
Revenues
Expenditures
Other Financing
Non-Motorized
Capital Assets
Long Term Debt
Asset Management

TEN YEARS OF QUALIFIED EXPENDITURES FOR NON MOTORIZED IMPROVEMENTS

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

\$0.00 X .10 = \$0.00

Fiscal Year: [?]	2010	2011	2012	2013	2014
Expenditures: [?]	\$3,463.00	\$0.00	\$0.00	\$0.00	\$1,945.50

Fiscal Year: [?]	2015	2016	2017	2018	2019
Expenditures: [?]	\$688.20	\$0.00	\$8,100.00	\$0.00	

Grand Total: [?] \$14,196.70

SUBLEDGER

Subledger Account: [?]  
Description: [?]  
Amount: [?]

Grand Total must > MTF total

Account	Description	Amount

Distribute Current Year Expenditures to the following categories:

Road Facilities	Non-Road Facilities	Non-Motorized Services
Bike Lane: [?] <input style="width: 50px;" type="text"/>	Shared Use Paths/Strc: [?] <input style="width: 50px;" type="text"/>	Planning/Education: [?] <input style="width: 50px;" type="text"/>
Shoulder: [?] <input style="width: 50px;" type="text" value="\$0.00"/>	Sidewalks/Curb Ramps: [?] <input style="width: 50px;" type="text"/>	
Other: [?] <input style="width: 50px;" type="text"/>	Pavement Markings/Signs: [?] <input style="width: 50px;" type="text"/>	
	Other: [?] <input style="width: 50px;" type="text"/>	

Save

Generate Report

Delete Subledger

Update Subledger



# 2019 Guidance for 10k Nonmotorized Expenditures

- Here is the link for the table:

[https://www.michigan.gov/documents/mdot/10k\\_Nonmotorized Expenditures - 2019 Guidance 652926 7.pdf](https://www.michigan.gov/documents/mdot/10k_Nonmotorized_Expenditures_-_2019_Guidance_652926_7.pdf)

- You can also find it on our website:

[www.Michigan.gov/act51](http://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](mailto:debruynj@michigan.gov)

[www.michigan.gov/mdot-biking](http://www.michigan.gov/mdot-biking)



# Schedule of Capital Assets

## SCHEDULE OF CAPITAL ASSETS

Date of Purchase: [?]  (mm/dd/yyyy)  Description: [?]

Original Purchase Price: [?]  Fund: [?]

Remove items that are fully depreciated

### Details

<input type="checkbox"/>	Date of Purchase (MM/DD/YYYY) (1)	Description (2)	Fund M=Major L=Local (3)	Original Purchase Price (4)	Prior Years Depreciation (5)	Current Balance (6)	Expense (7)	Ending Book Balance (8)
				<b>Total: [?]</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Schedule of Long-Term Debt

## SCHEDULE OF LONG TERM DEBT

Date of Issue: [?]  (mm/dd/yyyy)      Description: [?]       Fund: [?]  Select Fund   
 Amount of Issue: [?]       Date of Maturity: [?]

Remove items after debt is paid

### Details

<input type="checkbox"/>	Date of Issue (MM/DD/YYYY) (1) <input type="text"/>	Description (2)	Fund M=Major L=Local (3)	Amount Of Issue (4)	Date Of Maturity (5)	(6)	(s)	(7)	AMT. (8)	ured (9)	Ending Balance (10)
Totals: [?]      \$0.00      \$0.00      \$0.00      \$0.00      \$0.00      \$0.00											



# Asset Management Screen


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[Notices](#) | [Report Status](#) | [Report Contact](#) | [Verify/Submit Report](#) | [Change Agency FY](#) | [Approve/Reject Report](#) | C/V of **South Rockwood** | FY End: **06/30/17**

[Assets](#) | [Liabilities](#) | [Revenues](#) | [Expenditures](#) | [Other Financing](#) | [Non-Motorized](#) | [Capital Assets](#) | [Long Term Debt](#) | **Asset Management**

**ASSET MANAGEMENT**

No Data/Project Exist for the Reporting Period

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](#).

Enter Total Cost for Project uploaded from IRT

Improvement Type	Project ID	Total Project Cost

[Assets](#) | [Liabilities](#) | [Revenues](#) | [Expenditures](#) | [Other Financing](#) | [Non-Motorized](#) | [Capital Assets](#) | [Long Term Debt](#) | **Asset Management**

**ASSET MANAGEMENT**

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](#).

Improvement Type	Project ID	Total Project Cost	Date Open To Traffic	Pavement Type
Cape or slurry or fog seal	GreatLakesCrossing2019	\$0.00	08/09/2019	Asphalt
Cape or slurry or fog seal	ChryslerDr2019	\$0.00	08/09/2019	Asphalt
Complete removal and replacement of surface	Downtown2018	\$0.00	06/28/2019	Asphalt
Minor Rehabilitation	S.SquirrelRd2019	\$0.00	10/31/2019	Asphalt
Minor Rehabilitation	DexterJamesPhillips2019	\$0.00	10/31/2019	Asphalt
Minor Rehabilitation	TaylorRd2019	\$0.00	10/31/2019	Concrete

# TAMC Website - [www.michigan.gov/tamc](http://www.michigan.gov/tamc)



Michigan.gov

TRANSPORTATION ASSET MANAGEMENT COUNCIL

**TAMC**



HOME INTERACTIVE MAPS REPORTING HUB DASHBOARDS SEARCH

CONFERENCE TRAINING SUPPORT ABOUT US

## 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.

### Interactive Maps

Create an up-to-date road and bridge condition map

### Reporting Hub

Investment Reporting Tool (IRT), Act 51 Distribution and Reporting System (ADARS), Non-Trunkline Federal Aid (NFTA)

### Dashboards

Condition, operation, and investment in Michigan's public road system

### Training

Sponsored training, support, and education programs.

### Council & Committee Meetings

Meeting dates and approved minutes for the council.







# 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.
- [https://www.michigan.gov/documents/tamc/TA\\_MC\\_Letter\\_to\\_Local\\_Agencies\\_PA\\_325\\_TAMP\\_Template\\_Update\\_667150\\_7.pdf](https://www.michigan.gov/documents/tamc/TA_MC_Letter_to_Local_Agencies_PA_325_TAMP_Template_Update_667150_7.pdf)

# New TAMP Submission Schedule



## October 1, 2020

- 1 City of Wyoming
- 2 Wayne County
- 3 City of Walker
- 4 City of Troy
- 5 St. Joseph County
- 6 City of Southfield
- 7 Sanilac County
- 8 City of Royal Oak
- 9 City of Romulus
- 10 City of Portage
- 11 Ottawa County
- 12 Osceola County
- 13 Oceana County
- 14 City of Norton Shores
- 15 Muskegon County
- 16 Monroe County
- 17 Midland County
- 18 Mason County
- 19 Macomb County
- 20 City of Livonia
- 21 Lenawee County
- 22 City of Lansing
- 23 City of Kentwood
- 24 Kalamazoo County
- 25 City of Jackson
- 26 Iosco County
- 27 Huron County
- 28 Hillsdale County
- 29 City of Grand Rapids
- 30 Genesee County
- 31 City of Farmington Hills
- 32 Dickinson County
- 33 City of Dearborn Heights
- 34 Clinton County
- 35 Cheboygan County
- 36 Calhoun County
- 37 Berrien County
- 38 Bay County
- 39 Baraga County
- 40 City of Ann Arbor
- 41 Alger County

## October 1, 2021

- 1 Wexford County
- 2 Washtenaw County
- 3 Van Buren County
- 4 City of Taylor
- 5 City of St. Clair Shores
- 6 Shiawassee County
- 7 City of Saginaw
- 8 City of Roseville
- 9 City of Rochester Hills
- 10 City of Port Huron
- 11 Otsego County
- 12 Ontonagon County
- 13 Oakland County
- 14 Newaygo County
- 15 Montmorency County
- 16 Missaukee County
- 17 Menominee County
- 18 Marquette County
- 19 Mackinac County
- 20 Livingston County
- 21 Leelanau County
- 22 Lake County
- 23 Kent County
- 24 City of Kalamazoo
- 25 Isabella County
- 26 Ionia County
- 27 Houghton County
- 28 Gratiot County
- 29 Gogebic County
- 30 City Garden City
- 31 Emmet County
- 32 City of Detroit
- 33 City of Dearborn
- 34 Clare County
- 35 Charlevoix County
- 36 City of Burton
- 37 Benzie County
- 38 City of Battle Creek
- 39 Arenac County
- 40 Alpena County
- 41 Alcona County

## October 1, 2022

- 1 City of Westland
- 2 City of Warren
- 3 Tuscola County
- 4 City of Sterling Heights
- 5 St. Clair County
- 6 Schoolcraft County
- 7 Saginaw County
- 8 Roscommon County
- 9 Presque Isle County
- 10 City of Pontiac
- 11 Oscoda County
- 12 Ogemaw County
- 13 City of Novi
- 14 City of Muskegon
- 15 Montcalm County
- 16 City of Midland
- 17 Mecosta County
- 18 Manistee County
- 19 Luce County
- 20 City of Lincoln Park
- 21 Lapeer County
- 22 Keweenaw County
- 23 Kalkaska County
- 24 Jackson County
- 25 Iron County
- 26 Ingham County
- 27 City of Holland
- 28 Grand Traverse County
- 29 Gladwin County
- 30 City of Flint
- 31 Eaton County
- 32 Delta County
- 33 Crawford County
- 34 Chippewa County
- 35 Cass County
- 36 Branch County
- 37 City of Bay City
- 38 Barry County
- 39 Antrim County
- 40 Allegan County



# 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”
- [https://www.michigan.gov/documents/tamc/TAMC\\_ADARS-IRT\\_Reporting\\_Tips\\_with\\_Status\\_and\\_Asset\\_Management-Final\\_655045\\_7.pdf](https://www.michigan.gov/documents/tamc/TAMC_ADARS-IRT_Reporting_Tips_with_Status_and_Asset_Management-Final_655045_7.pdf)




# TAMC Contacts / Feedback

- TAMC Policy Questions –  
Roger Belknap – TAMC Coordinator
  - [BelknapR@michigan.gov](mailto:BelknapR@michigan.gov)
  - (517) 230-8192
  - [www.michigan.gov/tamc](http://www.michigan.gov/tamc)
- TAMC IRT Helpdesk/CSS -  
(Center for Shared Solutions)
  - [CSS-TAMC@mi.gov](mailto:CSS-TAMC@mi.gov)
  - (517) 335-3741

# Verify/Submit Report



## Department of Transportation



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Notices
Report Status
Report Contact
Verify/Submit Report
Change Agency FY
Approve/Reject Report
CM of: Addison
FY End: 02/28/19

**Note:** Use the online help [?] at the specified line to clear the error. If you are unable to clear an error, email [MDOT-Outreach@michigan.gov](mailto:MDOT-Outreach@michigan.gov) for assistance. You can't submit the report with Active Errors.

**Note:** Use the online help [?] at the specified line to resolve the following warning. If you are unable to resolve a warning, enter an Explanation. You can't submit the report with Active Warnings.

### Active Errors

Line No.	Screen Name	Error Description
9	Assets	Total Assets (Line 9) must be equal to Total Liabilities and Fund Balance (Line 14). You must correct this error before submitting your report.
14	Liabilities	Total Liabilities and Fund Balance (line 14) must be equal to Total Assets (line 9). You must correct this error before submitting your report.
17	Revenues	You must enter the Michigan Transportation Fund (MTF) amount that you earned for the current fiscal year. If you are in doubt about what this amount should be, please send an email to <a href="mailto:MDOT-Outreach@michigan.gov">MDOT-Outreach@michigan.gov</a> .
9999	Asset Management	There are no entries on the Asset Management page. Please go to the Asset Management page to verify it. If there is no project, please check the No Data/Project Exist for the Reporting Period.

### Active Warnings

Line No.	Screen Name	Warning Description	Explanation
17	Revenues	The amount you have entered differs by more than \$50 from the calculated MTF distributions in the Act 51 system. Enter an explanation.	
19	Revenues	Interest should not be blank or zero. Please review the online help [?] for the field. If you cannot enter an amount, enter an explanation.	

Override Error(s):

Override Comments:

Submit Report
Print Errors/Warnings

Must Be Corrected

Need Explanation

Submit Report



# 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 know 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





Michigan Department  
of Transportation  
2068 (08/19)

**PUBLIC ACT 51, SECTION 18j, MCL 247.668j**  
**Annual Certification of Employee-related**  
**Conditions**

[Clear Form](#)

CERTIFICATION YEAR

CITY OR VILLAGE NAME

Beginning September 30, 2015, and annually each September 30 thereafter, certification must be made for compliance to Section 18j(1) of Public Act 51 of 1951, MCL 247.668j(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 15.561 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 247.668j(1)(a).  
Our compensation plan for employees meets the minimum criteria of MCL 247.668j (a)(i - iv).
  
- Compliance with (1)(b)  
I certify compliance with MCL 247.668j(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 247.668j(1).  
I understand that failure to comply with certification of (a) or (b) of MCL 247.668j(1) may result in the withholding of all or part of the distributions made to this local road agency from the Michigan Transportation Fund.

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

SIGNATURE		SIGNATURE	
PRINTED NAME		PRINTED NAME	
TITLE	DATE	TITLE	DATE

**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](mailto:MDOT-Outreach@Michigan.gov), OR  
Fax to: (517) 335-1828



# Act 51 Reports - Counties



# Due Date and Extensions

- Due date
  - Counties – May 1, 20xx
- Extensions
  - Counties with 12/31 fiscal year end might need an extension
  - Send request to Jingjing or [MDOT-Outreach@Michigan.gov](mailto:MDOT-Outreach@Michigan.gov)
  - Impact on Maintenance and Equipment Advance Payment Calculation

# Review of Act 51 Report

## Page 1 – Total Assets



### 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 Assesment	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**

# Page 2 – Liabilities and Fund Balances

## Liabilities and Fund Balances

### Liabilities

11. Accounts Payable	\$156,007.35
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	43,848.16
14. Advances	130,078.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

### Fund Balances

19. Primary Road Fund	1,477,370.00
20. Local Road Fund	0.00
21. County Road Commission Fund	943,959.25
<b>22. Total Fund Balances</b>	<b>2,421,329.25</b>
<b>23. TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$2,751,262.76</b>



# Page 4 - Revenues



## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</b>				
46. County Wide Millage	\$0.00	\$0.00	\$18.31	\$18.31
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	18.31	18.31
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	10,465.00	10,465.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	303,026.03	0.00	0.00	303,026.03
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	303,026.03	0.00	0.00	303,026.03
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,950.43	4,049.57		10,000.00
58. Snow Removal	0.00	22,008.29		22,008.29
59. Urban Road	52,345.74	17,266.20		69,611.94
60. Allocation	1,505,176.81	1,024,349.34		2,529,526.15
61. Total MTF	1,563,472.98	1,067,673.40		2,631,146.38
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	199,450.39	199,450.39
64. Total Other	0.00	0.00	199,450.39	199,450.39
<b>Economic Development Fund</b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	105,786.05	0.00		105,786.05
68. Forest Road (E)	150,000.00	0.00		150,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	255,786.05	0.00		255,786.05
72. Total State Sources	\$1,819,259.03	\$1,067,673.40	\$199,450.39	\$3,086,382.82



06/2016	07/31/2016	4,000.94	2,725.20	139.20	45.91	LRP		0.00	6,911.25
06/2016	07/31/2016	0.00	0.00	0.00	0.00	Engineering	✓	10,000.00	10,000.00
07/2016	08/31/2016	4,001.54	2,725.49	139.00	45.85	LRP		0.00	6,911.88
07/2016	08/31/2016	94,328.74	64,248.22	3,276.64	1,080.79			0.00	162,934.39
08/2016	09/30/2016	4,007.10	2,725.50	139.00	45.85	LRP		0.00	6,917.45
08/2016	09/30/2016	126,105.95	85,773.06	4,374.44	1,442.91			0.00	217,696.36
09/2016	10/31/2016	4,003.00	2,725.50	139.00	45.85	LRP		0.00	6,913.35
09/2016	10/31/2016	121,267.39	82,566.40	4,210.90	1,388.96			0.00	209,433.65
10/2016	11/30/2016	96,777.24	65,828.81	3,357.28	1,107.40			0.00	167,070.73
10/2016	11/30/2016	4,006.84	2,725.50	139.00	45.85	LRP		0.00	6,917.19
10/2016	11/30/2016	0.00	0.00	0.00	0.00	County Snow	✓	22,008.29	22,008.29
11/2016	12/31/2016	4,013.53	2,725.50	139.00	45.85	LRP		0.00	6,923.88
11/2016	12/31/2016	128,241.42	87,085.64	4,441.38	1,464.99			0.00	221,233.43
12/2016	01/31/2017	127,679.37	86,688.01	4,421.10	1,458.30			0.00	220,246.78
12/2016	01/31/2017	4,014.27	2,725.50	139.00	45.85	LRP		0.00	6,924.62

**Michigan Transportation Fund Distribution  
Payments to Counties  
01/2016 - 12/2016**

Month	Warrant Date	County Wide Primary Funds	County Wide Local Funds	County Urban Primary Funds	County Urban Local Funds	Additional Distribution or Adjustments	Total
<b>Total</b>		<b>\$1,505,176.81</b>	<b>\$1,024,349.34</b>	<b>\$52,345.74</b>	<b>\$17,266.20</b>	<b>\$32,008.29</b>	
		✓	✓	✓	✓	<b>Grand Total</b>	<b>\$2,631,146.38</b>
							✓

# Page 7 – Fund Balances

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,047,324.70	\$1,623,610.62	\$907,225.42	\$5,578,160.74
130. Total Expenditures	2,621,902.00	2,070,373.01	474,938.61	5,167,213.62
131. Excess of Revenues Over (Under) Expenditures	425,422.70	(446,762.39)	432,286.81	410,947.12
132. Optional Transfers				
132 a. Primary to Local (50%)	(446,762.39)	446,762.39		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(446,762.39)	446,762.39		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(21,339.69)	0.00	432,286.81	410,947.12
136. Beginning Fund	2,689,664.14	0.00	715,316.57	3,404,980.71
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,689,664.14	0.00	715,316.57	3,404,980.71
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,668,324.45	\$0.00	\$1,147,603.38	\$3,815,927.83





# Page 15 – Non-Motorized Improvements



**Year Ended - 2018**

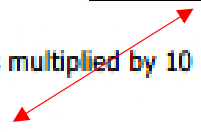
**Start: 01/01/2018 End: 12/31/2018**

**TEN YEARS OF QUALIFIED EXPENDITURES  
FOR NON-MOTORIZED IMPROVEMENTS**  
(for Compliance with Section 10K of Act 51)

<b>Fiscal Year</b>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenditures (\$)</b>	<u>0.00</u>	<u>0.00</u>	<u>48,993.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>27,625.72</u>	<u>76,608.30</u>	<u>0.00</u>	<u>65,311.77</u>	<u>22,076.00</u>
				<b>242. TOTAL</b>	<u>\$240,614.79</u>

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

$$\underline{2,582,790.19} \times .10 = \underline{258,279.02}$$



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County: [REDACTED]

FY End: 12/31/18

**Note:** Use the online help [?] at the specified line to clear the following errors. If you are unable to clear an error, email [MDOT-Outreach@michigan.gov](mailto:MDOT-Outreach@michigan.gov) and request an override. You can't submit the report with Active Errors

**Note:** Use the online help [?] at the specified line to resolve the following warnings. If you are unable to resolve a warning, enter an Explanation. You can't submit the report with unexplained Warnings

## Active Errors

Line No	Screen Name	Error Description
242	Non Motorized	Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10. Please contact MDOT-Outreach@michigan.gov to resolve this error.

## Active Warnings

Line No	Screen Name	Warning Description	Explanation
---------	-------------	---------------------	-------------

Override Error(s):

Override Comment: Nonmotorized projects plan approved by Josh DeBruyn on 6/10/19.

Submit Report

Print Errors/Warnings



# 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](http://www.michigan.gov/act51)

# Act 51 Home Page

## -- MTF Distribution History Program

### 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  
[changj2@michigan.gov](mailto:changj2@michigan.gov)






For city/village Act 51 reports and Act 51 eligibility:  
Laura Loomis, Financial Specialist, 517-335-2556  
[loomisl2@michigan.gov](mailto: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 \(\\$13.4M\) 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 \(\\$13.4M\) 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](#) 



## MTF Distribution History

- roads & travel
- rail & public transit
- bridges, borders & ferries
- news & information
- projects & programs
- maps & publications
- about MDOT
- doing business
- aeronautics

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  CityVillage


\* County

Alcona  
Alger  
Allegan  
Alpena

\* Begin Date:

  
(mm/dd/yyyy)

\* End Date:

  
(mm/dd/yyyy)

Submit

Reset

Michigan Transportation Fund Distribution  
Payments to Counties

03/2019 - 08/2019

Month	Warrant Date	County Wide Primary Funds	County Wide Local Funds	County Urban Primary Funds	County Urban Local Funds		Additional Distribution or Adjustments	Total
County -	Alcona							
03/2019	04/30/2019	206,884.51	140,619.11	7,139.36	2,354.91		0.00	356,997.89
03/2019	04/30/2019	4,010.74	2,726.09	138.41	45.65	LRP	0.00	6,920.89
04/2019	05/31/2019	176,555.91	119,566.31	6,070.49	2,002.34		0.00	304,195.05
04/2019	05/31/2019	4,025.45	2,726.09	138.41	45.65	LRP	0.00	6,935.60
05/2019	06/30/2019	4,021.77	2,726.09	138.41	45.65	LRP	0.00	6,931.92
05/2019	06/30/2019	198,987.85	134,880.99	6,848.03	2,258.82		0.00	342,975.69
06/2019	07/31/2019	186,546.05	126,664.09	6,494.87	2,142.33		0.00	321,847.34
06/2019	07/31/2019	0.00	0.00	0.00	0.00	Engineering	10,000.00	10,000.00
06/2019	07/31/2019	4,022.31	2,726.12	138.42	45.66	LRP	0.00	6,932.51
07/2019	08/31/2019	171,374.66	116,071.51	5,888.94	1,942.46		0.00	295,277.57
07/2019	08/31/2019	4,024.66	2,725.89	138.30	45.62	LRP	0.00	6,934.47
08/2019	09/30/2019	189,505.17	128,221.13	6,505.36	2,145.79		0.00	326,377.45
08/2019	09/30/2019	4,028.75	2,725.89	138.30	45.62	LRP	0.00	6,938.56

<b>Total</b>		<b>\$1,153,987.83</b>	<b>\$782,379.31</b>	<b>\$39,777.30</b>	<b>\$13,120.50</b>		<b>\$10,000.00</b>	
						<b>Grand Total</b>		<b>\$1,999,264.94</b>



# Act 51 Home Page

## -- MTF Reports (Act 51 Allocations)

### Act 51 - Financial Outreach

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#### Questions?

For MTF payments and County Act 51 report:  
Jingjing Chang, Financial Specialist, 517-241-3178  
[changj2@michigan.gov](mailto:changj2@michigan.gov)

For city/village Act 51 reports and Act 51 eligibility:  
Laura Loomis, Financial Specialist, 517-335-2556  
[loomis12@michigan.gov](mailto:loomis12@michigan.gov)

### ADARS-Act 51

[Act 51 Primer](#)   
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[Add'l Treasury Adjustment \(\\$13.4M\) 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 \(\\$13.4M\) 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](#)





# MTF Reports (Act 51 Allocations) – City/Village Revenue Data

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.

Revenue Data

[City/Village](#)

[County](#)

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

## City/Village Continuation Sheet

Earning Month: 02/2018

Federal Id	Mail Code	Agency Name And Address	Trans Description	Trans Amount
386026533	005	Village Of Addison 103 1/2 West Main Street P.O. Box 213 Addison Mi 49220	Major Street	5,735.21
			Local Street	1,608.10
			LRP Major Street	119.55
			LRP Local Street	33.52
			Local Agency Disbursement	5,931.50
				<b>\$13,427.88</b>
386004654	004	City Of Adrian 135 E Maumee St Adrian Mi 49221-2773	Major Street	136,299.80
			Local Street	42,944.11
			LRP Major Street	2,841.11
			LRP Local Street	895.15
			Local Agency Disbursement	144,782.83
				<b>\$327,763.00</b>

# 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.

### 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 

1

### 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 MTF Estimates -- Step 1: Allocation Factors

Act 51 Distribution and Reporting System

09/23/2019

Page 1 of 12

## MTF Distribution

City/Village Population and Mileage

MTF Distribution Month: August, 2019

Name	Population Factor	Adj St Trunkline	Major Miles	Equivalent Major Miles	Population	Local Miles
Addison	1.00 <b>3</b>	0.00 <b>4</b>	2.67 <b>2</b>	2.670	605 <b>1</b>	2.42 <b>5</b>
Adrian	1.30	0.00	30.77	40.001	21,133	42.76
Ahmeek	1.00	0.00	0.79	0.790	146	0.92
Akron	1.00	0.00	2.01	2.010	402	1.97
Alanson	1.00	0.00	1.85	1.850	738	5.34
Albion	1.10	0.00	18.67	20.537	8,616	28.42
Algonac	1.10	0.00	6.10	6.710	4,110	13.93
Allegan	1.10	0.00	11.97	13.167	4,998	17.83
Allen	1.00	0.00	0.17	0.170	191	0.57
Allen Park	1.30	15.42	19.89	45.903	28,210	73.59
Alma	1.10	0.00	16.27	17.897	9,383	31.62
Almont	1.10	0.00	3.34	3.674	2,674	8.72
Alpena	1.20	0.00	25.80	30.960	10,483	44.04





# City/Village 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.



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 

2



Estimated County Revenue

Receipts & Distributions

Annual Reports



# City/Village MTF Estimates -- Step 2: Calculations

## CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

FOR THE 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: 4/10/2019

<b>\$635,511,815</b> NET DISTRIBUTION CITIES AND VILLAGES	75% TO MAJOR STREETS	\$476,633,861	\$285,988,317 60% ON POPULATION	5,091,282 POPULATION AS OF 02/28/19	\$56.17 PER CAPITA
			\$190,653,544 40% ON MILEAGE	11,765.688 E.M.M. MILEAGE AS OF 02/28/19	\$16,204 PER MILE
	25% TO LOCAL STREETS	\$158,877,954	\$95,326,772 60% ON POPULATION	5,091,282 POPULATION AS OF 02/28/19	\$18.72 PER CAPITA
			\$63,551,181 40% ON MILEAGE	14,922.15 LOCAL MILEAGE AS OF 02/28/19	\$4,259 PER MILE

### 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 65,000.
- 1.7 for population from 65,001 to 80,000.
- 1.8 for population from 80,001 to 95,000.
- 1.9 for population from 95,001 to 160,000.
- 2.0 for population from 160,001 to 320,000.
- Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

\* NOTE: 25,000 and over receive multiplier for trunkline.

### ESTIMATING FORMAT

FACTOR	UNITS	PF	UNIT VALUE	SHARE
MAJOR STREETS: POPULATION			\$56.17	\$0
MAJOR MILES	x		\$16,204	\$0
* 2 x TRUNKLINE MILES	x		\$16,204	\$0
LOCAL STREETS: POPULATION			\$18.72	\$0
LOCAL MILES	x		\$4,259	\$0
<b>TOTAL SHARE</b>				<b>\$0</b>



# MTF Estimates Using AUV

## -- Step 2: Calculations

### ESTIMATING FORMAT

<u>FACTOR</u>	<u>UNITS</u>	<u>PF</u>	<u>UNIT VALUE</u>	<u>SHARE</u>
MAJOR STREETS: POPULATION	<b>1</b> 605		x \$56.17 =	\$33,983
MAJOR MILES	<b>2</b> 2.67 x	1.0 <b>3</b>	x \$16,204 =	\$43,265
* 2 x TRUNKLINE MILES	<b>4</b> 0.00 x	1.0 <b>3</b>	x \$16,204 =	\$0
LOCAL STREETS: POPULATION	<b>1</b> 605		x \$18.72 =	\$11,328
LOCAL MILES	<b>5</b> 2.42		x \$4,259 =	\$10,306
<b>TOTAL SHARE</b>				<b>\$98,883</b>







# MTF Reports (Act 51 Allocations) – County Revenue Data

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.

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

MDOT / DOING BUSINESS

## 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

1

### 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

Name	Eng. (\$)	County Primary Miles	County Urban Primary Miles	Countywide Local Miles	County Urban Local Miles	Population	Vehicle Registration Revenue	
							Month	Amount (\$)
Alcona	209.54	4	1	517.39	11.36	10,112	09-2018	135,722.25
							10-2018	140,851.20
							11-2018	116,097.08
							12-2018	107,253.51
							01-2019	108,540.27
							02-2019	148,651.25
							03-2019	139,174.75
							04-2019	144,437.67
							05-2019	153,324.50
							06-2019	133,394.44
							07-2019	137,171.23
							08-2019	143,569.49
<b>12 Month Total:</b>							<b>\$1,608,187.64</b>	<b>3</b>



# County 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.

Revenue Data

New Revenue Package

Estimated City/Village Revenue

Estimated County Revenue

FY2019 - County MTF Estimated Revenue Based on ORTA 01/11/19 

FY2020 - County MTF Estimated Revenue Based on ORTA 01/11/19 

FY2021 - County MTF Estimated Revenue Based on ORTA 01/11/19 

2

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 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, Engineering, or Jurisdictional Transfers)

Updated: 4/10/2019

TOTAL COUNTY DISTRIBUTION	\$1,113,513,790
LESS: 10% URBAN ROADS	\$111,351,379
4% LOCAL ROADS	\$44,540,552
<b>NET COUNTY DISTRIBUTION</b>	<b>\$957,621,859</b>

COUNTY MILEAGE AS OF 2/28/2019	
PRIMARY MI	27,020.98
LOCAL MI	63,254.61
URBAN MILEAGE AS OF 2/28/2019	
PRIMARY MI	5,414.03
LOCAL MI	11,447.29
RURAL POPULATION AS OF 2/28/2019	4,791,830
REGISTRATION TAX COLLECTIONS LAST 4 QUARTERS	\$1,235,426,180

### ESTIMATING FORMAT

\$111,351,379 10% URBAN ROADS	URBAN PRIMARY SHARE RATIO: URBAN LOCAL MI + 6x URBAN PRIMARY MI	/	5,414.03 URBAN PRIMARY MILEAGE	=	\$15,208	X	UNITS	1	=	SHARE
							5.74			\$87,294
\$29,014,998 URBAN LOCAL SHARE	URBAN LOCAL MILEAGE	/	11,447.29 URBAN LOCAL MILEAGE	=	\$2,535 PER MILE	X	11.36	2	=	\$28,794
\$718,216,394 75% TO PRIMARY ROADS	75% REGISTRATION TAX COLLECTIONS	/	\$1,235,426,180 LAST 4 QUARTERS REGISTRATION TAX COLLECTIONS	=	\$0.44 PER DOLLAR COLLECTED	X	1,608,187.64	3	=	\$701,191
\$718,216,394 75% TO PRIMARY ROADS	10% PRIMARY ROAD MILEAGE	/	27,020.98 PRIMARY MILEAGE	=	\$2,658 PER MILE	X	209.54	4	=	\$556,956
\$107,732,459 25% TO LOCAL ROADS	15% EQUALLY TO EACH COUNTY	/	83 183 TO EACH COUNTY	=	\$1,297,981 PER COUNTY	X	1		=	\$1,297,981
\$44,540,552 4% LOCAL	65% LOCAL ROAD MILEAGE	/	63,254.61 LOCAL MILEAGE	=	\$2,918 PER MILE	X	517.39	5	=	\$1,509,646
\$283,946,016 TOTAL LOCAL	35% ON POPULATION	/	4,791,830 RURAL POPULATION	=	\$20.74 PER CAPITA	X	10,112.00	6	=	\$209,720
<b>TOTAL SHARE</b>										<b>\$4,391,582</b>









# MTF Estimates Based On ORTA

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.

- 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

# MTF Estimates Based On ORTA

## 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.

City/Village	Estimated Revenues Fiscal Year 2019	Estimated Revenues Fiscal Year 2020	Estimated Revenues Fiscal Year 2021
Addison	87,567.77	96,264.51	102,282.26
Adrian	2,137,573.39	2,349,865.18	2,496,761.27
Ahmeek	24,488.56	26,920.62	28,603.51
Akron	62,933.41	69,183.61	73,508.45
Alanson	95,663.32	105,164.07	111,738.14
Albion	973,583.15	1,070,273.99	1,137,179.54
Algonac	421,580.42	463,449.42	492,420.83
Allegan	587,806.65	646,184.31	686,578.95
Allen	17,266.58	18,981.41	20,167.98
Allen Park	2,808,266.88	3,087,168.21	3,280,155.00
Alma	998,728.73	1,097,916.87	1,166,550.45
Almont	263,075.16	289,202.31	307,281.08
Alpena	1,305,885.50	1,435,578.73	1,525,320.42
Alpha	49,975.01	54,938.26	58,372.59
Ann Arbor	12,052,899.58	13,249,926.03	14,078,212.79
Ann Arbor	29,222.03	29,222.03	29,222.03



# 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.

County	Estimated Revenues Fiscal Year 2019	Estimated Revenues Fiscal Year 2020	Estimated Revenues Fiscal Year 2021
Alcona	3,960,486.70	4,353,820.23	4,625,988.98
Alger	2,982,513.70	3,278,720.39	3,483,681.81
Allegan	14,383,876.61	15,812,403.31	16,800,878.21
Alpena	5,039,413.88	5,539,900.47	5,886,214.22
Antrim	5,141,388.86	5,652,003.04	6,005,324.61
Arenac	3,956,714.60	4,349,673.52	4,621,583.04
Baraga	2,891,607.53	3,178,785.92	3,377,500.17
Barry	7,914,617.50	8,700,653.34	9,244,554.04
Bay	12,298,557.38	13,519,981.77	14,365,151.38
Benzie	4,050,310.20	4,452,564.50	4,730,906.03
Berrien	16,753,022.74	18,416,839.88	19,568,124.95
Branch	6,733,399.70	7,402,123.56	7,864,849.76







# Act 51 Homepage

## -- Other State Grants

MDOT / ABOUT MDOT / FINANCE & ADMINISTRATION / ACT 51

### 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  
[changj2@michigan.gov](mailto:changj2@michigan.gov)

For city/village Act 51 reports and Act 51 eligibility:  
Laura Loomis, Financial Specialist, 517-335-2556  
[loomis12@michigan.gov](mailto:loomis12@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 \(\\$13.4M\) 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 \(\\$13.4M\) 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](http://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](mailto:MDOT-Outreach@Michigan.gov)**



# Welcome to State of Michigan SIGMA Vendor Self Service (VSS)

[Help](#) [Contact Us](#)[Policies](#)

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.

\* = Required

\* User ID

\* Password

Login

[Password Reset](#)

Click the Register button to register a new or existing account.

Register

Guest Access

## 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.

[Agency 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 Status of Beneficial Owner for U.S. Tax Withholding (Form W-8BEN) <https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
- Certificate of Foreign Status of Beneficial Owner for U.S. Tax Withholding and Reporting (Entities) (Form W-8BEN-E) <https://www.irs.gov/pub/irs-pdf/fw8bene.pdf>
- Certificate of Foreign Person's Claim for Exemption from Withholding (Form W-8ECN) <https://www.irs.gov/pub/irs-pdf/fw8ecn.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.



# Frequently Asked Questions – Continued

- 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](mailto: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](mailto: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](https://public.govdelivery.com/accounts/MIDOT/subscriber/new?topic_id=MIDOT_145)



 GovDelivery applications and services no longer support Internet Explorer 10 and below.  
Please upgrade your browser to a more current version.

## 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
  - [loomisl2@michian.gov](mailto:loomisl2@michian.gov)
  - (517) 335-2556
- Jingjing Chang – Financial Specialist
  - [changj2@Michigan.gov](mailto:changj2@Michigan.gov)
  - (517)241-3178

# 2019 MMTA Fall Conference

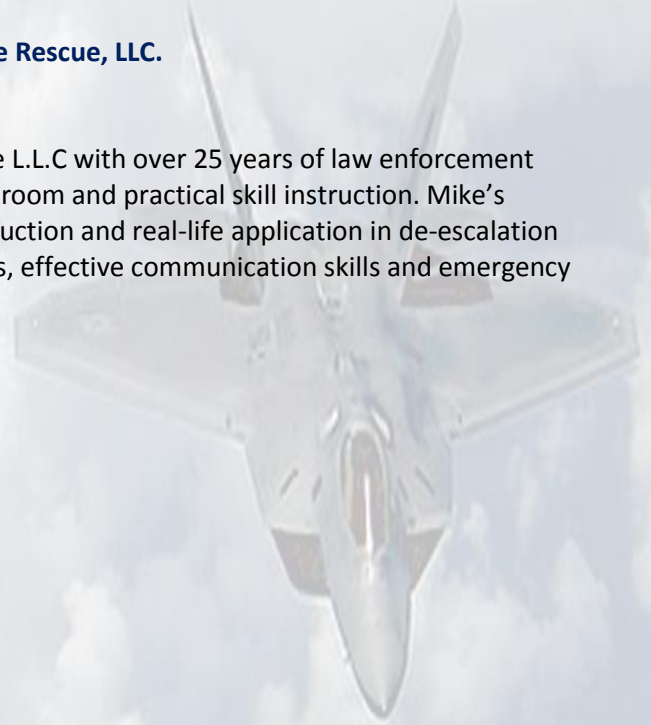
*People. Purpose. Passion. The Flights of Success*

**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](mailto: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.



# **2 THE RESCUE** **LIFE SAVING TRAINING**

## **Customer Service Tactics & Deescalating Conflict**

**Two The Rescue L.L.C.**

**1907 Millbrook St SE**

**Grand Rapids, MI 49508**

**[www.twotherescue.com](http://www.twotherescue.com)**



# 2 THE RESCUE

## LIFE SAVING TRAINING

### 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 & Simulations 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
  - ✓ Subject's 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