Antrim County Board of Commissioners

Terry VanAlstine, Chairman

Wednesday, July 3, 2024 @ 10:00 a.m.

Antrim County Building, 2nd Floor, Board of Commissioners Room

203 East Cayuga, Bellaire, MI 49615

*If you require auxiliary aid assistance, contact (231)533-6265

Public Can Observe Virtually Through:

Facebook Livestream

https://www.facebook.com/AntrimCountyMI/

CALL TO ORDER:

1. Opening Exercises or Ceremonies
2. Roll Call
3. Public Comment
   Any member of the public speaking under the privilege of "Public Comment" may speak no longer than three (3) minutes. A group of individuals who wish to present a specific point of view may designate a spokesperson for whom the Board Chair may allow additional time. At this time, **public comment must be given in person.**
4. Sheriff's Report
5. Approval of Agenda 2
6. Approval of Minutes of June 20, 2024 2
7. Communications/Notices
8. Liaison Reports/Committee Reports (as needed)
9. Old/Unfinished Business
10. New Business 3
    A. Claims and Accounts
    B. 13th Circuit Court – Community Corrections Grant Application
    C. Antrim County Sheriff's Office – Dispatch: OTM Services Agreement
    D. Maintenance Department – Budget Amendment: Irrigation System
    E. Administration - 2025 Capital Improvement Plan
    F. Actuarial Valuation *(Information Only)*
11. Appointments/Annual Reports
    A. Annual Reports
       1. Antrim County Road Commission – Burt Thompson *(10:30)*
       2. Antrim County Surveyor *(Written Submission)*
       3. Antrim County Information Technology Department *(Written Submission)*
    B. Appointments
12. Reports 73
    A. County Administrator Report
       1. ACT Financials – May 2024
       2. ACD Reports: Forestry, Soil Erosion – May 2024
    B. Finance Director Report
    C. Chairman Report
13. Various Matters
14. Public Comment
15. Adjourn

Memorandum
Administration Office

July 3, 2024

TO: Board of Commissioners
FR: Jeremy Scott, County Administrator
RE: Approval of Agenda, Minutes

You should have received your agenda packet via electronic communication on June 27. If there are no changes or additions to the agenda, please consider the following action:

> **Motion by __________________ and seconded by ____________________ to approve the agenda as presented.**

You also received an electronic set of meeting minutes from the June 20, 2024 regular meeting. If there are no corrections to those minutes, please consider the following actions:

> **Motion by ___________________, seconded by ____________________ to approve the minutes of the June 20, 2024 regular meeting as presented.**

Memorandum
Administration Office

July 3, 2024

TO: Board of Commissioners
FR: Jeremy Scott, County Administrator
RE: Claims & Accounts

Please consider the following action:

Motion by _________________ and seconded by ___________________ to approve Claims and Accounts in the amount of $__________________.

Action Request to Board of Commissioners

Meeting Date: 7/3/2024
Department: 13th Circuit Court Community Corrections
Submitted By: Sherise Shively
Agenda Item: Support submittal of the 13th Circuit Court Community Corrections MDOC grant application.

1. Action Request/Suggested Motion
To approve submission of the annual 13th Circuit Court Community Corrections MDOC Grant Application with the following resolution: WHEREAS, on July 3, 2024, the Antrim County Board of Commissioners was presented the yearly Plans and Services Grant Application for the Department of Corrections, Office of Community Corrections and has been submitted to the board of commissioner for approval, and WHEREAS, the grant is for one year starting with October 1, 2024, in the amount of $321,000.00 and, WHEREAS, now, application requires approval from the Antrim County Board of Commissioners to continue funding for the next fiscal year with no changes or amendments. NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT Antrim County approves the submission of the 13th Circuit Court Community Corrections FY2025 Grant Application as presented.
2. Background and Current Situation – Concisely include pertinent facts, dates, etc.
Annual Grant Application for programming and staffing needs to operate the Community Corrections department. This is a continuation budget request from 2024 with no fiscal changes. The application was approved by the Community Corrections Advisory Board on 4/23/2024
3. Goal – Why the action is necessary; What is the specific target or outcome desired?
Approval by board to submit the application to continue services provided by the department.
4. Financial – Budget-related information
Grant application in the amount of $321,000.00
5. Legal Review
6. Policy Implications
7. Plan – Timeline with who, what, where, and how
If approved by the MDOC the grant will take effect on 10/1/2024 for one year.
8. Alternative Plan – What are the implications if failure to approve?
Loss of grant award $321,000.00
9. Attachments Included
Part 1 of application Budget

MICHIGAN DEPARTMENT OF CORRECTIONS

"Committed to Protect, Dedicated to Success"

Office of Community Corrections

Community Corrections Plan and Application
Fiscal Year 2025

CCAB Name: **13th Circuit Regional**

Email the application to:

1. **MDOC-OCC@michigan.gov**
2. Your assigned Community Corrections Specialist

DUE DATE: May 1, 2024

SECTION I: COMMUNITY CORRECTIONS ADVISORY BOARD INFORMATION	
Name of CCAB: 13th Circuit Regional	**Federal I.D. Number:** 38-6004852

A: GENERAL CONTACT INFORMATION:

	CCAB Manager	CCAB Manager's Direct Supervisor	CCAB Chairperson	Agency Serving as Fiduciary of Award & Contact Person
Name:	**Sherise Shively**	**Gwen Taylor**	**Rob Lajko**	**Grand Traverse County-Nathan Alger**
Title:	**Manager**	**86th District Ct. Admistrator**	**Chair**	**Grand Traverse County Administrator**
Address:	**280 Washington St.**	**280 Washington St.**	**1298 E. Sparling Rd.**	**400 Boardman Ave.**
City:	**Traverse City**	**Traverse City**	**Kingsley**	**Traverse City**
State:	**MI**	**MI**	**MI**	**MI**
Zip:	**49684**	**49684**	**49649**	**49684**
Phone:	**231-922-4559**	**231-922-4501**	**231-944-8977**	**231-922-4781**
Fax:	**231-922-6889**	**231-922-6889**		
Email:	**sshively@gtcountymi.gov**	**gtaylor@86thdistrictcourt.org**	**rlajko@centuryllc.com**	**nalger@gtcountymi.gov**

Type of Community Corrections Board: Regional Advisory Board
Counties/Cities Participating in the CCAB: **Antrim, Grand Traverse, Leelanau**
Date application was approved by the local CCAB: **4/23/2024**
Date application was approved by county board(s) of commissioners and/or city council: **(All tentative) Antrim-6/11/24, Grand Traverse-5/16/24, Leelanau-6/5/24**
Date application was submitted to OCC: **4/25/24**

B: CCAB MEMBERSHIP *(please enter "vacant" for any vacant membership position)*

Representing:	Name	Email
County Sheriff:	**Antrim- Kevin Hoch** **Grand Traverse- Michael Shea** **Leelanau- Mike Borkovich**	**Sheriff@antrimcounty.org,** **mshea@gtsheriff.org,** **mborkovich@leelanau.gov**
Chief of Police:	**Traverse City- Matthew Richmond**	**mrichmond@traversecitymi.gov**
Circuit Court Judge:	**Kevin Elsenheimer**	**kelsenheimer@13thcircuitcourt.org**
District Court Judge:	**Robert Cooney**	**racooney@86thdistrictcourt.org**
Probate Court Judge:	**Jennifer Whitten**	**jwhitten@gtcountymi.gov**
County Commissioner(s) (*One required for each member county):*	**Antrim- Jason Helwig** **Grand Traverse- Darryl Nelson** **Leelanau- James O'Rourke**	**helwigj@antrimcounty.org** **dnelson@gtcountymi.gov** **jorourke@leelanau.gov**
Service Area (Up to 3):	**Darcie Pickren** **Karsheena Kuelske**	**tcalways@sbcglobal.net** **karsheenak@gmail.com**
County Prosecutor:	**Noelle Moeggenberg**	**nmoeggen@gtcountymi.gov**
Criminal Defense Attorney:	**Janet Mistele**	**jmistele@MisteleLaw.com**
Business Community:	**Robert Lajko**	**rlajko@centuryllc.com**
Communications Media:	**Pat Livingston**	**plivingston@upnorthlive.com**
Circuit/District Probation:	**Steve Scott**	**scotts8@michigan.gov**
City Councilperson *(Applies to City or City/County Regional*	**N/A**	

MDOC - OCA Use Only.

MICHIGAN DEPARTMENT OF CORRECTIONS

OFFICE OF COMMUNITY CORRECTIONS

FY 2025 FUNDING PROPOSAL

13th Circuit Regional

Comprehensive Plans & Services

Program	Program Code	Funding Request	Approved Funding
Group-Based Programs			
Education	B00	-	
Employment	B15	-	
Cognitive	C01	-	
Domestic Violence	C05	-	
Sex Offender	C06	-	
Outpatient Services	G18	-	
Other Group Services	G00	-	
Sub-Total		-	-
Supervision Programs			
Intensive Supervision	D23	62,200	
Electronic Monitoring	D08	-	
Pretrial Supervision	F23	83,000	
Sub-Total		**145,200**	**-**
Assessment Services			
Actuarial Assessment	I22	-	
Pretrial Assessment	F22	90,000	
Sub-Total		90,000	-
Case Management	I24	-	
Substance Abuse Testing	G17	-	
Other	Z00	-	
5 Day Housing	Z02	-	
Program Total		235,200	-
Administration			
Salary & Wages		68,000.00	
Contractual Services		-	
Equipment		8,000.00	
Supplies		1,000.00	
Travel		6,000.00	
Training		2,300.00	
Board Expenses		500.00	
Other		-	
Administration Total		**85,800**	**-**

Action Request to Board of Commissioners

Meeting Date: July 3, 2024
Department: Antrim County Sheriff 9-1-1
Submitted By: Sgt. Mike Gank
Agenda Item: OTM Services Agreement

1. Action Request/Suggested Motion
To approve the expenditure of $10,500 from 261.000-901.00-980.325 and to Authorize the chair to sign an agreement with OTM Cyber.
2. Background and Current Situation – Concisely include pertinent facts, dates, etc.
Budgeted system to be connected to protect 911 and radio network
3. Goal – Why the action is necessary; What is the specific target or outcome desired?
Budgeted system to be connected to protect 911 and radio network
4. Financial – Budget-related information
Project has been budgeted
5. Legal Review
Contract has been though legal review
6. Policy Implications
None
7. Plan – Timeline with who, what, where, and how
End of June
8. Alternative Plan – What are the implications if failure to approve?
None
9. Attachments Included
OTM Cyber Services Agreement

OTM Cyber
600 Blvd S SW, STE 104
Huntsville, AL 35802 US
Sales: kcorter@otmcyber.com, Billing: alyna@otmcyber.com
otmcyber.com

Estimate

ADDRESS
M ke Gank
Antrim County Central Dispatch

ESTIMATE 1032
DATE 11/23/2023

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
OTM Service (Tier 4 Management CyberBox)	[redacted]	1	10,143.33	10,143.33
Setup, Hardware, and Installation Fee (Tier 4 and Tier 3)	This is a one-time fee for setup [redacted]	1	296.67	296.67
Advanced Server Protection Agent	[redacted]	1	60.00	60.00

TOTAL **$10,500.00**

Accepted By

Accepted Date

OTM CYBER Optimized Threat Management Cybersecurity Services Terms and Conditions

This Service Agreement (SA) addresses the Services, standards, and responsibilities of OTM CYBER and the Customer. OTM CYBER offers professional cybersecurity services to Antrim County Central Dispatch (hereinafter "Customer").

The term of this agreement is for OTM Cyber to provide the duties and services contained herein to the Customer for a period of 11 Months from the time of installation.

The Customer agrees to the following:

1. Representations and Warranties. OTM CYBER represents and warrants to the Customer that: (i) there are no contracts and/or restrictive covenants preventing the full performance of its duties and obligations under this Agreement; and (ii) it has the requisite qualifications, knowledge, and experience to perform the obligations under this Agreement.

2. The Engagement. OTM CYBER will provide the Customer with the services and equipment as outlined in the "Quote" section of this document. The nature and scope of the Services may be updated and adjusted from time to time upon mutual written consent by the parties.

3. Independent Contractor; Taxes. The parties understand and agree that OTM CYBER is an independent contractor and there are and will not be employer-employee or partnership relationship between the parties. OTM CYBER recognizes that it will have sole responsibility to pay any taxes or to any other compensation it will receive from the Customer in consideration for the Services.

4. Access. The customer acknowledges that OTM CYBER will have access to sensitive information and may, at times perform network scans, vulnerability assessments, and other methods of system and network access in order to facilitate accurate security investigations and appropriate security responses.

5. Duties of OTM CYBER. OTM CYBER hereby affirms and undertakes that, in the process of providing the Services to the Customer, it will:

a. devote its time, know-how, energy, expertise, talent, experience and best efforts, to the business and affairs of the Customer as assigned in the line items of this document, and to the performance of its duties with the Customer within the framework of tasks assigned to it during the tenure of this engagement, by mutual agreement between OTM CYBER and the Customer;
b. perform and discharge well and faithfully, with devotion, honesty and fidelity, its obligations as set forth herein;
c. comply with all of Customer's disciplinary regulations, work rules, policies, procedures and objectives, as may be determined by Customer from time to time, and as notified to OTM CYBER by the Customer;
d. immediately and without delay, inform the designated Customer point of contact of any affairs and/or matters that might constitute a conflict of interest with its position in the Customer; and
e. not use any trade secrets or proprietary information in such a manner that may breach any confidentiality and/or other obligation OTM CYBER may have undertaken relating to any former employer(s) and/or any third party.

6. Proprietary Information and Confidentiality.

a. OTM CYBER is aware that in the course of its engagement with the Customer and/or in connection therewith, OTM CYBER may have access to, and be entrusted with, technical, proprietary, sales, legal, financial, and other data and information with respect to the affairs and business of the Customer, its affiliates, customers and suppliers. This information may include information received by the Customer from any third party subject to obligations of confidentiality towards said third party, all of which data and information, whether documentary, written, oral or computer generated, will be deemed to be, and referred to as "Proprietary Information", which, by way of illustration but not limitation, will include trade and business secrets, processes, patents, improvements, ideas, inventions (whether reduced to practice or not), techniques, products, and technologies (actual or planned), financial statements, marketing plans, strategies, forecasts, customer and/or supplier lists and/or relations, research and development activities, formula, data, know-how, designs, discoveries, models, computer hardware and software and any and all documentation relating thereto, drawings, dealings and transactions, except for such information which, on the date of disclosure, is, or thereafter becomes, available in the public domain or is generally known in the industry through no fault on the part of OTM CYBER.

b. OTM CYBER agrees and declares that all Proprietary Information, patents and/or patent applications, copyrights, and other intellectual property rights in connection therewith, are and will remain the sole property of the Customer and its assigns. During the Term and upon its expiration thereafter, OTM CYBER will keep in confidence and trust all Proprietary Information, and any part thereof, and will not use or disclose and/or make available, directly or indirectly, to any third party any Proprietary Information without the prior written consent of the Customer, except and to the extent as may be necessary in the ordinary course of performing OTM CYBER's duties pertaining to the Customer and except and to the extent as may be required under any applicable law, regulation, judicial decision or determination of any governmental entity.

c. Without derogating from the generality of the foregoing, OTM CYBER agrees: (a) not to copy, transmit, reproduce, summarize, quote, publish and/or make any commercial or other use whatsoever of the Proprietary Information, or any part thereof, without the prior written consent of Customer, except as may be necessary in the performance of its duties pertaining to the Customer; (b) to exercise the highest degree of care in safeguarding the Proprietary Information against loss, theft or other inadvertent disclosure and to take all reasonable steps necessary to ensure the maintaining of confidentiality; (c) upon a request by the Customer to do so, OTM CYBER will immediately deliver to the Customer or remove all Proprietary Information and any and all copies thereof, in whatever form, that had been furnished to OTM CYBER, prepared thereby and/or came to its possession in any manner whatsoever, during and in the course of its engagement with the Customer, and will not retain and/or make copies thereof in whatever form

7. Term and Termination

a. This Agreement will be effective as of the signature date of this Agreement (the "Effective Date") and will remain in full force and effect until terminated by either party (the "Term").
b. Either party may terminate this Agreement for any reason by furnishing the other party with 30-days notice of termination (the "Notice of Termination"). Unless the Customer has waived any and/or all of OTM CYBER's Services under this Agreement during the 30 days prior to termination, OTM CYBER will continue to discharge and perform all of its duties and obligations under this Agreement during the 30-day period. OTM CYBER will also take all steps satisfactory to the Customer to ensure the orderly transition of all matters handled by OTM CYBER to any persons or entities designated by the Customer

until termination. No later than 30 days after termination the Customer will return all OTM CYBER property.

c. Early Termination. In the event of early termination by the Customer, OTM CYBER shall have the right to accelerate fifty percent (50%) of the remaining total Fixed Annual Invoice values and any additional expenses due under the Agreement and otherwise payable.
d. Notwithstanding the provisions above, the Customer will be entitled to terminate this Agreement with immediate effect as a result of a breach by OTM CYBER of any provisions of this Agreement.
e. Upon termination of the OTM CYBER's Services, the OTM CYBER affirms and undertakes to (i) terminate its Services to the Customer in an efficient, complete, appropriate, and orderly manner; and (ii) return to the Customer's principal office all equipment or documentation, in any media which was given to it by the Customer in connection with its Services (collectively, the "Equipment"). OTM CYBER will have no (and hereby waives any) rights of lien with respect to any asset or right comprising the Equipment.

8. Assignment. The rights and liabilities of the parties hereto will bind and inure to the benefit of their respective successors, heirs, executors, and administrators. OTM CYBER may not assign any of its rights or obligations hereunder without first obtaining the Customer's written consent. The Customer may assign its rights and obligations hereunder to any person or entity that succeeds to all or substantially all the Customer's business.

9. General.

   a. Either party's failure at any time to require strict compliance by the other party of the provisions of this Agreement will not diminish such party's right thereafter to demand strict compliance therewith or with any other provision. Waiver of any default will not waive any other default.
   b. All disputes with respect to this Agreement will be determined in accordance with the laws of the State of Alabama, without giving effect to any principles of conflict of law, and the competent courts Alabama will have exclusive jurisdiction of any such dispute.
   c. In the event that any provision of this Agreement will be deemed unlawful or otherwise unenforceable, such provision will be severed from this Agreement and all other provisions of the Agreement will continue in full force and effect.
   d. This Agreement contains and sets forth the entire agreement and understanding between the parties with respect to the subject matter contained herein, and as such supersedes all prior discussions, agreements, representations, and understandings in this regard.

This Agreement will not be modified except by an instrument in writing signed by both parties.

e. Provisions intended to survive the termination of this Agreement, will so survive.

f. Each notice and/or demand given by one party to the other pursuant to this Agreement will be given in writing and will be sent by registered mail or delivered by hand to the other party at the addresses set forth above, and such notice and/or demand will be deemed given at the expiration of 3 days from the date of mailing by registered mail or immediately if delivered by hand. Such address will be effective unless notice of a change in address is provided by registered mail to the other party.

g. This Agreement may be executed in counterparts, which may be faxed counterparts, each of which, when so delivered, will be deemed an original and, together, an original instrument.

10. Disclaimers.

a. Customer recognizes its own responsibilities herein with respect to its cybersecurity program. Customer acknowledges that it must participate in its own defense and work with OTM CYBER to create a prioritized, flexible, repeatable, performance-based, and cost-effective approach, including information security measures and controls, to establish an ongoing process to identify, assess, and manage cyber risk throughout Customer's network.

b. Customer acknowledges that OTM CYBER is not responsible for customer's use of or response to alerts or reports from the OTM CYBER Optimized Threat Management Services and that customer maintains sole liability for the cybersecurity maintenance of its digital infrastructure.

c. OTM CYBER does not make any guarantees regarding the effectiveness of its Services with respect to overall cybersecurity program, due to lack of control over numerous aspects of customer's operations, personnel, and information systems.

11. Customer Obligations.

a. Cooperation with OTM CYBER. Customer will cooperate and assist OTM CYBER as reasonably necessary regarding installation and maintenance of the OTM CYBER Services, including but not limited to (a) the review and acceptance of the Order and any schedules or other documentation applicable to the Order; (b) if customer elects additional services, the review and acceptance of the Order and any other documentation applicable to the Order; (c) the prompt communication of any questions or issues potentially affecting or pertaining to performance of the OTM CYBER Services; and (d) prompt response to OTM CYBER queries and requests on issues and matters pertaining to the OTM CYBER Services and other matters arising under this Service Guide.

b. Data and Information. Customer will make available in a timely manner at no charge to OTM CYBER all technical data, computer facilities, programs, files, documentation, test data, sample output, or other information and resources reasonably required by OTM CYBER for the implementation and provisioning of the OTM CYBER Services. Customer will be responsible for ensuring the correctness, accuracy, and completeness of all data, materials, and information supplied by customer.
c. Equipment. Customer will provide access to equipment, network connectivity, personnel and customer expertise and institutional knowledge required by OTM CYBER for the implementation and provisioning of the OTM CYBER Services.
d. OTM CyberBox®. OTM CyberBoxes® are the physical (or virtual) hardware that allows cyber threats to be detected. OTM CyberBoxes® include various software platforms and features that enable OTM CYBER to perform the security services as outlined in this document. Customer acknowledges that any OTM CyberBox® is the property of OTM CYBER. If an OTM CyberBox® is physically located at a Customer site, Customer will provide and maintain a secure environment at its facilities for the OTM CyberBox®(es), including safeguards to prevent unauthorized physical access and ensure protection against fire and other disasters. Customer will ensure that the OTM CyberBox®(es) have reliable power, reliable connectivity to the network(s) to be monitored, and reliable connectivity to the internet, and will notify OTM CYBER reasonably in advance of any planned outages affecting power or connectivity of the OTM CyberBox®(es). Customer will permit OTM CYBER as the delivery agent, to inspect the OTM CyberBox®(es) during ordinary business hours upon reasonable prior notice.
e. CyberBox®(es) must be returned to OTM CYBER within 14 days of the end of service term. End of service may be the end of the service term, end of a trial period, or other reason for termination. CyberBox®(es) can be mailed to OTM CYBER offices.
f. Customer Security Program. Customer acknowledges that it will provide the following controls, tools, and processes to directly support the OTM CYBER Services, and that failure to do so may impact OTM CYBER's ability to perform the Services effectively:
    i. - A written governance, risk and compliance (GRC) policy or policies, approved by a Senior Officer or equivalent, setting forth customer's policies and procedures for the protection of its information systems and nonpublic information stored on those information systems (aka "Cybersecurity Policy");
    ii. - A written Incident Response Action Plan (IRAP) that is exercised and/or practiced with key scenario driven evaluations (i.e., tabletop exercises) on at least an annual basis;

        iii. - Designate two or more employees, executives, or agents who will respond to any security alerts and take recommended actions to mitigate harm to customer's network; and,
        iv. - Although not required, it is recommended that each customer conducts a periodic risk and vulnerability assessment (RVA) to address changes to information systems, nonpublic information, and/or business operations. The risk and vulnerability assessment should allow for revision of controls to respond to technological developments and evolving threats.
    g. Customer Incident Response and Remediation. Customer will be responsible for determining and undertaking or arranging for the undertaking of any action(s) in response to a security alert or report.
    h. Customer Contacts. Customer will appoint in writing a primary and alternate technical-level employee or agent to act as the primary contact person for all technical communication between the customer and OTM CYBER related to the Services. Customer will also designate a managerial-level contact person.
    i. Network Change Notification. Customer will immediately inform OTM CYBER of any physical change to the customer network.
    j. Other Customer Obligations. Customer will be solely responsible for ensuring that it is not subject to contractual obligations materially affecting the implementation or use of the OTM CYBER Services.

12. Service Limitations. The following Services limitations and disclaimers apply:
    a. Services provide information to customer to enable customer to better assess security threats and take appropriate action. Although some OTM CYBER Optimized Threat Management Service features perform automatic remediation and protection, the customer is ultimately responsible for the security of their own infrastructure.
    b. Customer may contact OTM CYBER for support for any issues with Services.
    c. For OTM CYBER Optimized Threat Management, customer must:
        i. - Maintain internet connectivity to enable remote monitoring; and
        ii. - Facilitate proper technical controls to allow OTM CYBER to effectively monitor, inspect, and filter traffic.
    d. Customer agrees to review with OTM CYBER the customer's architecture, including any and all changes to the architecture that may affect the performance of the Services.
    e. A 6-week period is required to baseline network traffic, during which time the system is under full operational monitoring but is being enhanced and tuned to better detect incidents should they occur.

f. Incident Response First Aid consists of assistance with Detection & Analysis and Containment phases of the NIST Incident Response Life Cycle within the first 48 hours of incident detection. Incident Response First Aid does not guarantee full Containment of the threat, nor does it include Eradication or Recovery. Customer acknowledges that incident response may take weeks or months.

13. Cyber Incident Response Obligations, Services, and Procedures
    a. At initial deployment, the OTM CYBER team immediately begins working with the customer's team to help create, test, and employ an incident response plan. The incident response plan is designed to serve as a playbook or guide in the event of a cyber incident to ensure that the threat is identified, isolated, and mitigated. If the customer has an existing incident response plan, OTM CYBER will follow the procedures as outlined in the existing plan.
    b. In the event of a cyber incident detected by OTM CYBER, OTM CYBER will employ the procedures outlined in the incident response plan and work with the customer's appointed points of contact (as outlined in the incident response plan) to appropriately escalate the issue and participate in the customer led mitigation and remediation process as appropriate. OTM CYBER follows an escalation and classification model to appropriately categorize cyber incidents based on criticality, impact, and time sensitivity. Cyber incidents declared by OTM CYBER as "High" may require immediate action by all parties involved and outlined in the incident response plan.
    c. It is the priority of OTM CYBER to help prevent cyber incidents and OTM CYBER commits to putting forth its best professional effort in doing so. However, in the unlikely event that a high criticality cyber incident should occur despite best efforts on the part of the customer and OTM CYBER, OTM CYBER commits to working with the customer to execute the incident response procedure and assist in the customer led mitigation efforts. If needed, OTM CYBER can provide contracted fly-away teams to collocate with the customer during a cyber incident and assist in the mitigation and remediation of the cyber incident.

14. Payment and Billing Process:
    a. Once signed and returned, an installation date will be coordinated with the appropriate point of contact at your organization. At installation, a delivery confirmation form will be presented to a representative of your organization for signature. Terms begin at service start date and service start date will be the signature date on the delivery confirmation form. You will be invoiced at the time of the signing of the contract and payment will be due net 30 from that time. Annual billing is based on the date of signature of the delivery

confirmation form. For the duration of your contract, you will be billed 12 months from the day the delivery confirmation form was signed.

OTM Cyber Representative Signature

Name: ___________________________

Title: ________________________

Date: ________________________

Signature: _______________

OTM Cyber Representative Signature

Name: ___________________________

Title: ________________________

Date: ________________________

Signature: _______________

Customer/Client Representative Signature

Your signature indicates an agreement with the terms and conditions, and a commitment to purchase and does not represent the contract start date. The contract start date will begin as described in the Payment and Billing Section of this document. Please sign and return accordingly or contact us if you have any questions.

Name: ____

Title: _____________________________________

Date: ____

Signature: ____________________________________

Customer Billing Information

Point of Contact: ____

Title: _____________________________________

Billing Address (if different from above): ____

Billing Email: ____________________________________

Billing Phone Number: ____

If applicable, please provide your purchase order number below and return this signed document with any relevant attachments.

Purchase Order: ______________________________

Action Request to Board of Commissioners

Meeting Date: July 3, 2024
Department: Maintenance
Submitted By: Mitch Bart, Maintenance Director
Agenda Item: Budget Amendment – Irrigation System

1. Action Request/Suggested Motion
To accept the proposal from ___________________ authorize the release of _____________ for the replacement of the irrigation system, authorize the Board Chair to sign an agreement for this service, and authorize the Finance Director to make the budget amendment from General Fund Contingencies.
2. Background and Current Situation – Concisely include pertinent facts, dates, etc.
At our last CIP meeting we discussed the replacement of the irrigation system as most of the system was damaged due to the construction on the County Building. The committee agreed to get the system replaced now rather than wait till next year. Several quotes were sought, after months of calling, only two Water Works Irrigation Services, Inc. and Union Designs & Landscaping returned quotes. Water Works quoted a total of **$31,487.73**, Union Design provided an estimated total of **$34,975.00** ($33,775 base plus $65/hr for digging under sidewalks. With 17 sidewalk crossings, Union Design estimated it at around $1200 or below bringing the estimated Union Design total to $34,975.) Both contractors identified July for a start date.
3. Goal – Why the action is necessary; What is the specific target or outcome desired?
To have a functioning irrigation system for the main campus.
4. Financial – Budget-related information
Budget amendment for **$31,487.73 or $34,975.00**
5. Legal Review
Will use our standard contract.
6. Policy Implications
None
7. Plan – Timeline with who, what, where, and how
Once approved, the contractor is able to start by the end of July.
8. Alternative Plan – What are the implications if failure to approve?
Put the irrigation out for bid and bring back to the Board at a later date.
9. Attachments Included
Proposals

Water Works Irrigation Service, Inc
13389 Paine Ave
Kent City, MI 49330
(616) 262-7139
waterworksgreen@aol.com

Estimate

Date	Estimate #
4/4/2024	46039

Antrim County Court House
203 E Cayuga St.
Bellaire, M 49615

Qty	Description	
	REVISED ESTIMATE IS FOR ALL LAWN AREAS	
88	Rotor- Hunter PGP Ultra	
145	Spray- Hunter Pro Spray	
27	MPR- Small Rotory Sprinkler	
23	Valves- Hunter PGV 1" Valve	
1	1" quick couple valve w/ swing joint	
24	Valve Box 6"	
1	Hunter PC400 w/ 9 sta modules	
1	Hunter EZ Decoder	
23	Hunter EZ1 single decoder	
1	Grounding rod	
1	Wireless Rain Sensor	
260	Sprinkler head fittings	
23	Valve fittings	
1,000	14-1 single conductor wire red	
1,000	14-1 single conductor wire wht	
5	Funny pipe- for sprinkler head connections	
4,700	1" Poly pipe- lateral lines	
925	1.25" Poly pipe- lateral lines	
800	1.5" PVC pipe- main line	**Total**
133	Labor	

Terms and Conditions

We hereby propose to furnish the materials and perform the labor as stated in the accompanying material list. Water Works Irrigation will call "Miss Dig" before all work starts. Water Works Irrigation is not responsible for any utilities not located by "Miss Dig." These utilities include but are not limited to gas grill lines, propane lines, underground or site lighting, drain tiles, pool lines, security systems, satellite cable TV, septic system lines, underground electric fencing or any other unmarked items underground, natural or man-made. Water Works Irrigation is not responsible for damages caused to utilities due to improper marking of utilities by "Miss Dig." Owner assumes all responsibility for damage and payment for the repair of the above-mentioned underground utilities, natural or man-made. Water Works Irrigation assumes no responsibility for settling or cracking of concrete, brick or stone driveways, sidewalks, patios or any other hardscapes due to their underneath boring or locating of irrigation piping. A free winterization will be provided for all customers who purchase and have installation completed for their fully-installed irrigation system for the calendar year. **Water Works Irrigation cannot be responsible for the health of lawns and landscapes due to over or under watering. The owner is solely responsible for watering schedules and volumes.**

The materials and installation provided by Water Works Irrigation will have a one-year unconditional guarantee against all defects in material and workmanship. Additional manufacturer warranties of 3-5 years may apply (sprinkler heads, valves and controller). Water Works Irrigation makes no other warranty, stated or implied.

ACCEPTANCE OF IRRIGATION PROPOSAL AND AGREEMENT:
I have read & understand the terms and conditions of this installation agreement. The proposal price and specifications are hereby accepted in the amount printed on the estimate. I authorize Water Works Irrigation to perform the work specified in this Irrigation Proposal and Installation Agreement. I will provide payment as outlined in the Irrigation Proposal. A 50% deposit is required with all agreements. Payment balance is due upon completion of work as stated in the accepted proposal. A 1.5% per month finance charge will be charged on any balance due after 30 days.

Customer Signature

Date

Steve Schmid, Owner

We appreciate your business!

Water Works Irrigation Service, Inc
13389 Paine Ave
Kent City, MI 49330
(616) 262-7139
waterworksgreen@aol.com

Estimate

Date	Estimate #
4/4/2024	46039

Antrim County Court House
203 E Cayuga St.
Bellaire, M 49615

Qty	Description
1	Plumbing to backflow prevention device
	Total $31,487.73

Terms and Conditions

We hereby propose to furnish the materials and perform the labor as stated in the accompanying material list. Water Works Irrigation will call "Miss Dig" before all work starts. Water Works Irrigation is not responsible for any utilities not located by "Miss Dig." These utilities include but are not limited to gas grill lines, propane lines, underground or site lighting, drain tiles, pool lines, security systems, satellite cable TV, septic system lines, underground electric fencing or any other unmarked items underground, natural or man-made. Water Works Irrigation is not responsible for damages caused to utilities due to improper marking of utilities by "Miss Dig." Owner assumes all responsibility for damage and payment for the repair of the above-mentioned underground utilities, natural or man-made. Water Works Irrigation assumes no responsibility for settling or cracking of concrete, brick or stone driveways, sidewalks, patios or any other hardscapes due to their underneath boring or locating of irrigation piping. A free winterization will be provided for all customers who purchase and have installation completed for their fully-installed irrigation system for the calendar year. **Water Works Irrigation cannot be responsible for the health of lawns and landscapes due to over or under watering. The owner is solely responsible for watering schedules and volumes.**

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Customer Signature

Date

Steve Schmid, Owner

We appreciate your business!

Union Designs and Landscaping
PO BOX 35
BELLAIRE, MI 49615 US
231-3570237
uniondesigns22@yahoo.com

Estimate

ADDRESS	SHIP TO
Antrim County Professional Building	Antrim County Professional Building

ESTIMATE #	DATE	
1157	05/07/2024	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		All new irrigation for all grass areas			0.00
	Irrigation	220 new sprinkler heads	220	150.00	33,000.00
	Irrigation	New Hunter control box up to 23 zones We may need to add a second control box Depending on our water flow	1	775.00	775.00
	Labor	Any sidewalks that we have to dig under to run pipe and wires will be a time and material basis $65 per man hour. The system will come with a 1-year warranty if Union Designs and landscape services it in the fall and next spring.	1	0.00	0.00

TOTAL **$33,775.00**

Accepted By

Accepted Date

Action Request to Board of Commissioners

Meeting Date: July 3, 204
Department: Capital Improvement Planning Committee
Submitted By: Administration Office
Agenda Item: 2025 Capital Improvement Plan Approval

1. Action Request/Suggested Motion
To approve the 2025 Antrim County Capital Improvement Plan (CIP).
2. Background and Current Situation – Concisely include pertinent facts, dates, etc.
The draft CIP is linked within this packet for your final review.
3. Goal – Why the action is necessary; What is the specific target or outcome desired?
The purpose of Plan is twofold: 1. To identify and plan for capital improvements and repairs for the next five to twenty years, AND 2. To provide guidance to the Board of Commissioners as you budget the upcoming fiscal year.
4. Financial – Budget-related information
The CIP is a tool that can be used to budget for financial expectations.
5. Legal Review
6. Policy Implications
7. Plan – Timeline with who, what, where, and how
As one of the purposes of the plan is for the next budget year, the plan should be approved prior to the Board starting the budget review process.
8. Alternative Plan – What are the implications if failure to approve?
9. Attachments Included
The final draft of the Antrim County 2025 Capital Improvement Plan.

Antrim County
Pension Actuarial Report Summary 2023

DIVISIONS AND SURPLUS

Please note that most of the information in the report combines both the County and Meadow Brook. There are also tables that present details by division. However, the division information does not include the effects of surplus. As a result, the County-wide funding percentages appear higher than the division-specific calculations presented.

Additionally, the additional contributions made to the plan are deposited into the surplus division. However, the surplus is not considered when calculating the required employer contribution. We have made this election in order to accelerate the full funding of the plan.

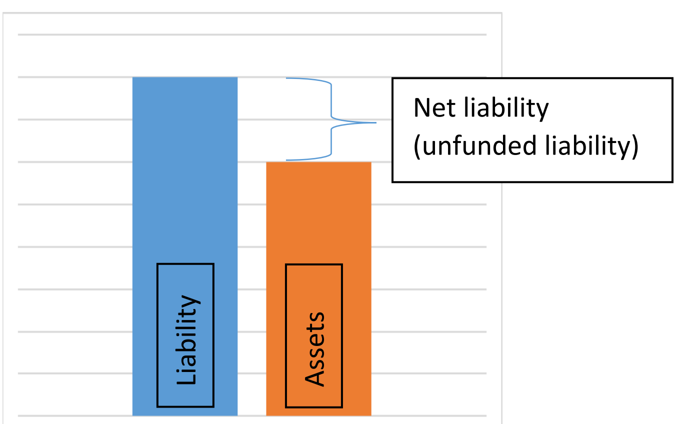
PENSION COMPONENTS

When figuring out pension funding, there are two primary components:

1. The liability (actuarial accrued liability (AAL), projected benefit obligation (PBO), total pension liability (TPL)): This is the total amount expected to be paid at some point in the future. This figure is provided by the actuaries and is affected by several factors, such as mortality, age at retirement, employee turnover, investment returns, economic assumptions, and future salaries.

2. Plan assets: These are our funds in the pension plan. When discussing asset values, it is important to note that valuation assets are not always equal to market value. Even though valuation assets are noted as dollars, valuation assets usually are not equal to actual dollars (see asset smoothing and dedicated gains below.) For 2023, valuation assets are 1.100 times market value.

When we compare what we have to what we are projected to owe, we arrive at net pension liability if underfunded (liability greater than assets) or net pension asset if overfunded (assets greater than liability). The funded ratio shows assets as a percentage of liabilities.



ASSET SMOOTHING AND DEDICATED GAINS

MERS develops a long-term expected rate of return for their investments; however, annual market returns may deviate greatly from this expected rate. To compensate for market volatility, MERS uses asset smoothing. Under asset smoothing, excess gains and losses in one year are allocated to future years. For example, MERS currently has an approximate 7% expected rate of return on investments. If the market return is 12%, one percent each year is allocated to the next five years. If market returns are 2%, a 1% loss is allocated to the next five years. This is performed annually, and these smoothed amounts amortize in layers.

With the 2021 valuation, MERS instituted the dedicated gains policy. Under this policy, gains ***generally*** are no longer spread, but instead, the future expected returns are lowered in a corresponding amount.

FUNDING PERCENTAGE

There are several funding percentages listed in the valuation report. Some of these are aggregated with all divisions (including Meadow Brook), while some others may include or exclude the surplus division.

Division	Liability	Assets (Valuation)	Assets (Market)
01 - General Employees (Closed)	20,370,946	14,890,310	13,542,124
04 - Meadow Brook	27,368,602	20,517,387	18,659,719
10 - ACT (Closed)	1,573,921	1,136,849	1,033,918
20 - Sheriff (Closed)	16,190,557	11,982,231	10,897,346
HA - Hybrid (Open)	1,601,875	1,566,666	1,424,819
S1 - Surplus	-	3,132,480	2,848,861
	67,105,901	53,225,923	48,406,787
Less: 04 - Meadow Brook	(27,368,602)	(20,517,387)	(18,659,719)
County Only	39,737,299	32,708,536	29,747,068
Funding Percentage		82.3%	74.9%
Funding Percentage (2022 report)		81.1%	70.1%

NORMAL COST AND REQUIRED CONTRIBUTION (TABLE 1)

Normal cost is the plan's annual cost, excluding funding the prior unfunded liability. The closed divisions are typically in the 11% to 14% range. For the hybrid, it is about 6.86%. We contribute to MERS based on the blended rate, which is 20.72% for 2025 (currently 21.27% for 2024). The blended rate considers the size of each division, normal cost, and funding of the prior unfunded liability.

MARKET VALUE OF ASSETS (TABLE 4)

As stated above, valuation assets are not the actual dollars in the plan due to smoothing and the dedicated gains policy. This table breaks down the actual market value of investments in the plan. This agrees with the market value in my funding percentage above.

ACTUARIAL ACCRUED LIABILITIES AND VALUATION ASSETS (TABLE 6)

The table on page 21 includes Meadow Brook to arrive at the 79.3% funding level. My table above has subtracted Meadow Brook. Page 22 excludes the surplus division. Including the surplus, the County divisions would be at 82.3%.

COMPARATIVE SCHEDULE (TABLE 7)

This shows the historical trend in assets, liabilities, and funding percentages. Again, please note that these include valuation assets and Meadow Brook. If you look at the historical funding percentages, you will likely notice a few drops in the funding percentages: 2015, 2019, and 2020. Every five years, MERS reexamines the actuarial assumptions which have caused these drops. In 2021, there were two primary items: 1) the dedicated gains policy did not smooth the market gains for the year and instead lowered the actuarial investment return assumption from 7.35% to 7.00%, and 2) the County deposited an additional $1,500,000 to the plan.

DIVISION INFORMATION (TABLES 8 & 9)

As a reminder again, the division funding percentages do not reflect the effects of the surplus division listed at the end of the series of tables.

We contribute to the plan based on our current employees, and employees from the legacy divisions have been retiring, which has reduced the contributions to these divisions. With the annual valuations, I have been requesting MERS to rebalance our contributions starting in 2021.

HYBRID PLAN FUNDING

There have been concerns addressed regarding the 8% cap for the Hybrid plan. Under this plan, the County will cover up to an 8% normal cost. If the normal cost is below 8%, the remainder is available for the match on the DC side. If the normal cost is above 8%, there is no match, and the employees are required to contribute to the DB side to make up for this difference.

Some concerns have been raised regarding this plan, as some of our lowest-wage employees may not be able to self-fund in the event of a normal cost increase. I have had several discussions with MERS on this issue. I have received projections from MERS indicating this would be an unlikely scenario. We have discussed several options with the cap.

Under ordinary circumstances, the funding level does not affect normal costs. However, there is an exception if a division is over 120% funding. It is my intent to continue to keep the hybrid plan at 120%. This will have no effect if the normal cost stays below the 8% cap. If normal cost rises above the 8% cap, the intent would be to use the surplus to reduce normal cost back to the 8% cap.

CHARTS (PAGE 13)

The charts on page 13 project the plan's funded status and expected employer contributions (again, including Meadow Brook).

The top chart shows the funding percentage projection. There are several series listed:

- The blue line is the base. The current actuarial return assumption is 6.93% without accounting for the surplus division. The slight projected drop in funding percentage is due to the smoothing of the loss in 2022.

- The dotted lines are lowered investment return assumptions. With a lower anticipated return, we would be required to contribute more, hence lowered funding percentages. MERS will likely be lowering the return assumption, but with the dedicated gains policy, the dotted lines will rise closer to the baseline return.
- The top dotted line considers the surplus. While the surplus may not seem particularly significant compared to the base blue line, it arrives at 100% funding four years ahead of the 2040 target set by MERS.

The second chart shows the anticipated contributions. By design, this disregards the surplus division, as the surplus is not considered when determining the required contribution. Again, the blue line is the base return assumption, with the dotted lines representing lowered returns. With lowered anticipated returns, there would be a need for increased contributions. With the dedicated gains policy, gains in the market will offset lowering the return assumption.

You will notice two large drops in the projected contributions. These are when we reach full funding for the divisions. The first is Meadow Brook, whose division is closed in 2036. The second drop is the County in 2040, which is MERS's goal for all plans to be fully funded. Again, this ignores the surplus division, which would accelerate full funding.

Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2023 - Antrim Co (0502)

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2024

Antrim Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Antrim Co (0502) as of December 31, 2023. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Antrim Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2023,
- Establish contribution requirements for the fiscal year beginning January 1, 2025,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

Please refer to the supplemental letter attached at the end of this report for additional information related to your plan.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2023. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2023AnnualActuarialValuation-Appendix.pdf

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. Beginning with the December 31, 2023 annual actuarial valuation, the revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDROM). The LDROM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled "Summary Report of the 78th Annual Actuarial Valuations," and will be available on the MERS website during the fall of 2024.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Antrim Co as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

GRS

Table of Contents

Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2023	12/31/2022
Funded Ratio*	79%	79%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. **The combined impact of the prior 2020 and 2019 demographic and economic assumption changes is fully reflected in the 2023 annual actuarial valuation, evidenced with the Phase-in and No Phase-in contribution requirements being equal**. There is no phase-in of dedicated gains.

By default, MERS will invoice you based on the amount in the "No Phase-in" columns. This amount will be considered the minimum required contribution unless you request to be billed the "Phase-in" rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the "Phase-in" columns.

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2023	12/31/2023	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2022	12/31/2022
Fiscal Year Beginning:	January 1, 2025	January 1, 2025	January 1, 2024	January 1, 2024	January 1, 2025	January 1, 2025	January 1, 2024	January 1, 2024
Division								
01 - General	-	-	-	-	$ 51,023	$ 51,023	$ 47,585	$ 49,604
04 - MCF	-	-	-	-	83,252	83,252	68,807	72,721
10 - Gnrl Dial a Ride	-	-	-	-	3,501	3,501	3,040	3,165
20 - Sheriff Dept	-	-	-	-	40,609	40,609	37,294	39,542
HA - Shrf&Gnl dial1/14&Gnl 1/15 se	6.92%	6.92%	6.74%	6.74%	30,029	30,029	24,362	24,362
Total Municipality - Estimated Monthly Contribution					**$ 208,414**	**$ 208,414**	**$ 181,088**	**$ 189,394**
Total Municipality - Estimated Annual Contribution					**$ 2,500,968**	**$ 2,500,968**	**$ 2,173,056**	**$ 2,272,728**

Employee contribution rates:

	Employee Contribution Rate			
	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2023	12/31/2023	12/31/2022	12/31/2022
Fiscal Year Beginning:	January 1, 2025	January 1, 2025	January 1, 2024	January 1, 2024
Division				
01 - General	0.00%	0.00%	0.00%	0.00%
04 - MCF	2.00%	2.00%	2.00%	2.00%
10 - Gnrl Dial a Ride	0.00%	0.00%	0.00%	0.00%
20 - Sheriff Dept	0.00%	0.00%	0.00%	0.00%
HA - Shrf&Gnl dial1/14&Gnl 1/15 se	0.00%	0.00%	0.00%	0.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented dedicated gains policy, market gains and losses will continue to be smoothed over five years; however, since excess returns are used to lower the investment assumption, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2025 for the entire employer would be $241,169, instead of $208,414.

The required employer contribution rates, or dollars if the division is closed, determined in this report are reasonable under Actuarial Standard of Practice (ASOP) No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, based on:

- The use of reasonable actuarial assumptions and cost methods,
- The use of reasonable amortization and asset valuation methods; and
- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix); and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **6.93%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

Assumption and Method Changes in 2023

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2023 resulted in current year excess gains for use in lowering the assumed rate of investment return. As a result, the assumed rate of investment return was lowered from 7.00% to 6.93%. The December 31, 2023 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 1.4% higher than if there were no dedicated gains policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

There were no other assumption or method changes in 2023.

Future Assumption and Method Changes

As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed periodically through a comprehensive study, called an Experience Study. The next Experience Study will commence during the fall of 2024.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the State budget for the 2022-23 fiscal year. As a part of the budget, $750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the State. Known as the ***Protecting MI Pension Grant Program***, the legislation is designed to support municipal plans that are under 60% funded.

Funds received by municipalities were deposited into the MERS trust during August 2023 and are reflected in this valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2023 was 5.54%, while the actual market rate of return was 10.94%.** The actuarial rate of return is below the assumed rate of return, which will put upward pressure on the employer contribution requirements determined in this valuation. To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "How Smoothing Works" video on the Defined Benefit resource page of the MERS website.

As of December 31, 2023, the actuarial value of assets is 110% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2023 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 72% (instead of 79%); and
- Your total employer contribution requirement for the fiscal year starting January 1, 2025 would be $2,977,716 (instead of $2,500,968).

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2023 valuation and are for the municipality in total, not by division.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2023 Valuation Results	Lower Future Annual Returns		Lower Future Annual Returns		Valuation Assumptions	
Investment Return Assumption	**4.93%**		**5.93%**		**6.93%**	
Accrued Liability	$	84,940,810	$	75,193,835	$	67,105,901
Valuation Assets[1]	$	53,225,923	$	53,225,923	$	53,225,923
Unfunded Accrued Liability	$	31,714,887	$	21,967,912	$	13,879,978
Funded Ratio		63%		71%		79%
Monthly Normal Cost	$	121,570	$	93,248	$	71,938
Monthly Amortization Payment	$	257,022	$	194,511	$	136,476
Total Employer Contribution[2]	$	378,592	$	287,759	$	208,414

[1] The Valuation Assets include assets from Surplus divisions, if any.

[2] If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Note:

The above total employer contributions for the 4.93% and the 5.93% assumption scenarios do not reflect the changes in the employee contribution rates due to the impact of a cap, if any, on employer contributions. Those scenarios are based on the same employee contribution rates as the 6.93% (valuation assumption) scenario.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 6.93% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.93% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.93% and 4.93% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 6.93% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

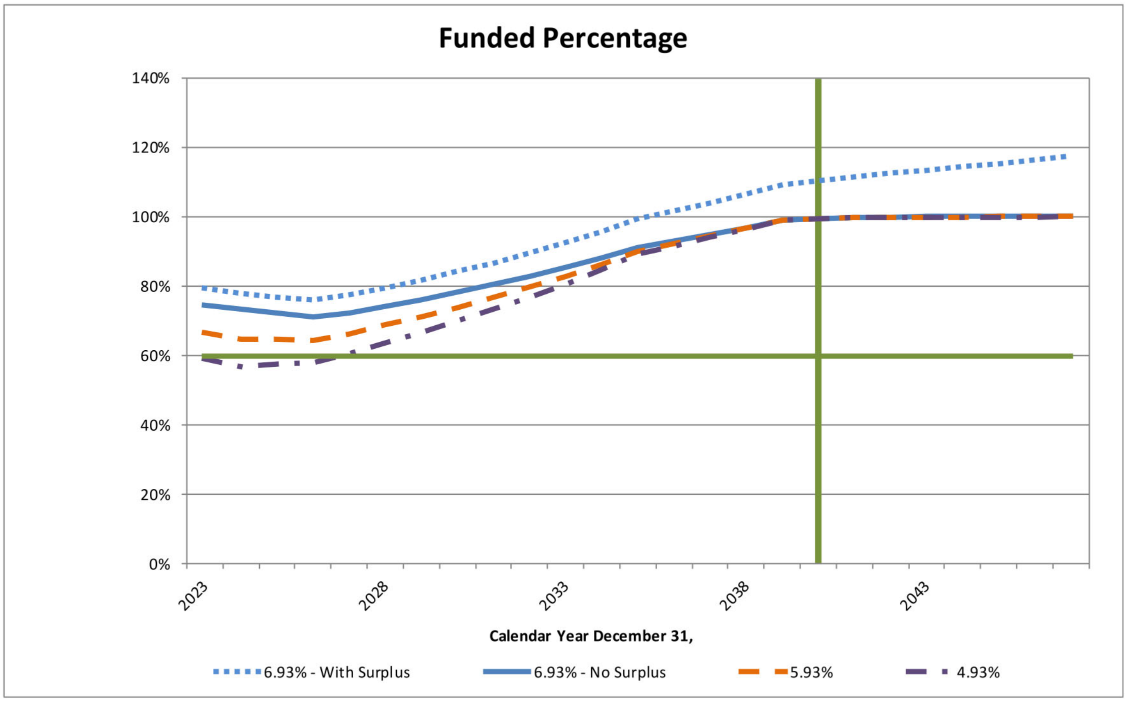
Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.93%[1]					
2023	2025	$ 67,105,901	$ 50,093,443	75%	$ 2,500,968
2024	2026	$ 68,700,000	$ 50,400,000	73%	$ 2,720,000
2025	2027	$ 70,400,000	$ 50,800,000	72%	$ 2,950,000
2026	2028	$ 71,900,000	$ 51,300,000	71%	$ 3,180,000
2027	2029	$ 73,300,000	$ 53,000,000	72%	$ 3,270,000
2028	2030	$ 74,400,000	$ 55,200,000	74%	$ 3,340,000
5.93%[1]					
2023	2025	$ 75,193,835	$ 50,093,443	67%	$ 3,453,108
2024	2026	$ 76,900,000	$ 49,900,000	65%	$ 3,710,000
2025	2027	$ 78,600,000	$ 50,800,000	65%	$ 3,930,000
2026	2028	$ 80,200,000	$ 51,500,000	64%	$ 4,200,000
2027	2029	$ 81,600,000	$ 54,200,000	66%	$ 4,280,000
2028	2030	$ 82,800,000	$ 57,000,000	69%	$ 4,360,000
4.93%[1]					
2023	2025	$ 84,940,810	$ 50,093,443	59%	$ 4,543,104
2024	2026	$ 86,800,000	$ 49,400,000	57%	$ 4,840,000
2025	2027	$ 88,600,000	$ 51,000,000	58%	$ 5,060,000
2026	2028	$ 90,200,000	$ 52,400,000	58%	$ 5,330,000
2027	2029	$ 91,700,000	$ 55,700,000	61%	$ 5,440,000
2028	2030	$ 92,900,000	$ 59,200,000	64%	$ 5,540,000

[1] Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

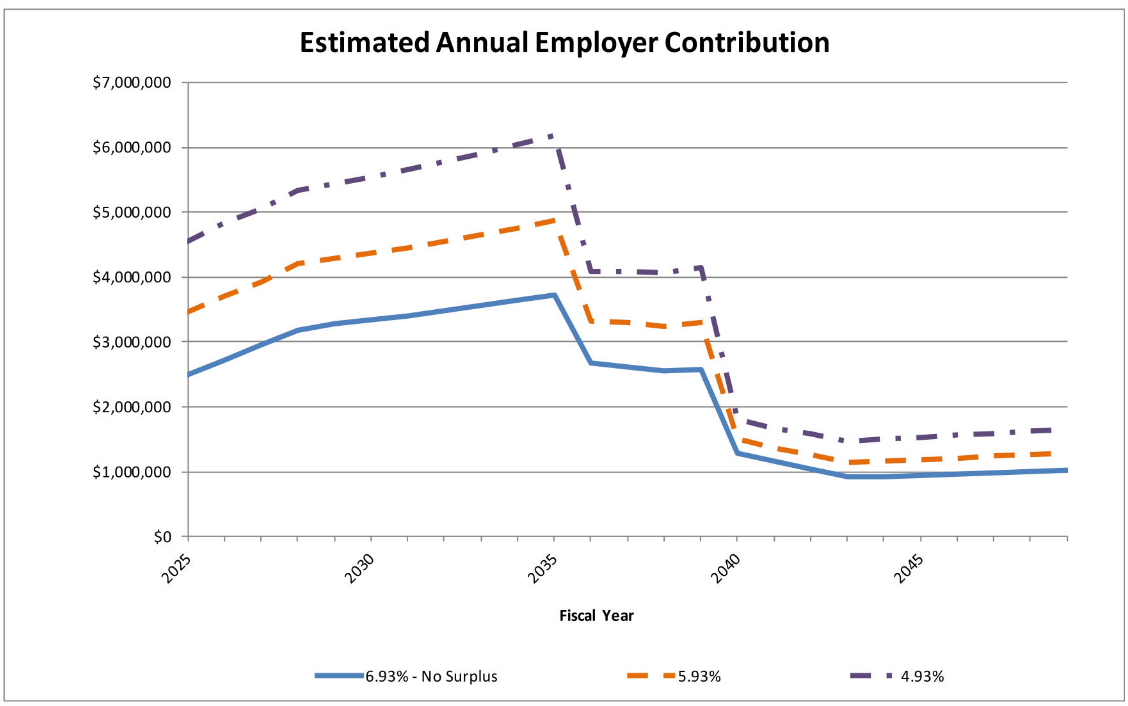
[2] Valuation Assets do not include assets from Surplus divisions, if any.

Note:

The above required annual employer contribution does not reflect future changes in the employee contribution rates due to the impact of a cap, if any, on employer contributions.



Notes:
Assumes assets from the Surplus division(s) will grow with interest and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 17 years following the valuation date for PA 202 purposes.



Notes:
Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

The above required annual employer contribution does not reflect future changes in the employee contribution rates due to the impact of a cap, if any, on employer contributions.

Table 1: Employer Contribution Details for the Fiscal Year Beginning January 1, 2025

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1] Employer Normal Cost[6]	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribution No Phase-In	Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribution Conversion Factor[2]
Percentage of Payroll									
01 - General	11.51%	0.00%	-	-	-	-	20.72%	20.72%	
04 - MCF	7.55%	2.00%	-	-	-	-			
10 - Gnrl Dial a Ride	11.57%	0.00%	-	-	-	-	20.72%	20.72%	
20 - Sheriff Dept	14.47%	0.00%	-	-	-	-	20.72%	20.72%	
HA - Shrf&Gnl dial1/14&Gnl 1/15 se	6.86%	0.00%	6.86%	0.06%	6.92%	6.92%	20.72%	20.72%	
Estimated Monthly Contribution[3]									
01 - General			$ 11,314	$ 39,709	$ 51,023	$ 51,023			
04 - MCF			20,537	62,715	83,252	83,252			
10 - Gnrl Dial a Ride			320	3,181	3,501	3,501			
20 - Sheriff Dept			9,987	30,622	40,609	40,609			
HA - Shrf&Gnl dial1/14&Gnl 1/15 se			29,780	249	30,029	30,029			
Total Municipality			**$ 71,938**	**$ 136,476**	**$ 208,414**	**$ 208,414**			
Estimated Annual Contribution[3]			**$ 863,256**	**$ 1,637,712**	**$ 2,500,968**	**$ 2,500,968**			

[1] The above employer contribution requirements are in addition to the employee contributions, if any.

[2] If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

[3] For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

[4] Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions not to add across.

[5] For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

[6] For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Note that employer contribution caps are in effect for Division(s): HA. The above employee rate and employer contribution rate reflect application of the employer contribution cap parameters as reported for valuation purposes.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

Table 2: Benefit Provisions

01 - General: Closed to new hires, linked to Division HA

	2023 Valuation	2022 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/25/1970)	Yes (Adopted 11/25/1970)

04 - MCF: Closed to new hires

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Svc x [1.20% x FAC<$4,200, plus 1.70% x FAC>$4,200] (no max)	Svc x [1.20% x FAC<$4,200, plus 1.70% x FAC>$4,200] (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	2.00%	2.00%
DC Plan for New Hires:	1/1/2017	1/1/2017
Act 88:	Yes (Adopted 11/25/1970)	Yes (Adopted 11/25/1970)

10 - Gnrl Dial a Ride: Closed to new hires, linked to Division HA

	2023 Valuation	2022 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/25/1970)	Yes (Adopted 11/25/1970)

20 - Sheriff Dept: Closed to new hires, linked to Division HA

	2023 Valuation	2022 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/20	55/20
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/25/1970)	Yes (Adopted 11/25/1970)

HA - Shrf&Gnl dial1/14&Gnl 1/15 se: Open Division, linked to Division 01, 10, 20

	2023 Valuation	2022 Valuation
Benefit Multiplier:	1.25% Multiplier (no max)	1.25% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	-	-
Final Average Compensation:	3 years	3 years
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/25/1970)	Yes (Adopted 11/25/1970)

Note that employer contribution caps are in effect for Division(s): HA.

Table 3: Participant Summary

Division	2023 Valuation Number	2023 Valuation Annual Payroll[1]	2022 Valuation Number	2022 Valuation Annual Payroll[1]	2023 Valuation Average Age	2023 Valuation Average Benefit Service[2]	2023 Valuation Average Eligibility Service[2]
01 - General							
Active Employees	24	$ 1,383,990	25	$ 1,403,572	57.2	19.7	19.7
Vested Former Employees	16	155,965	18	194,469	53.7	10.7	16.2
Retirees and Beneficiaries	98	1,273,750	97	1,271,863	73.5		
Pending Refunds	2		2				
04 - MCF							
Active Employees	63	$ 4,579,156	72	$ 4,839,061	49.7	16.3	16.8
Vested Former Employees	39	295,129	43	305,927	51.1	11.7	14.2
Retirees and Beneficiaries	124	1,365,611	114	1,181,052	70.8		
Pending Refunds	162		165				
10 - Gnrl Dial a Ride							
Active Employees	1	$ 46,783	1	$ 42,650	64.6	27.2	27.2
Vested Former Employees	0	0	1	5,173	0.0	0.0	0.0
Retirees and Beneficiaries	13	128,716	13	127,157	72.4		
Pending Refunds	0		0				
20 - Sheriff Dept							
Active Employees	14	$ 900,847	18	$ 1,068,424	52.7	22.1	22.2
Vested Former Employees	18	227,225	18	223,960	49.4	9.6	17.5
Retirees and Beneficiaries	39	847,117	36	744,953	68.6		
Pending Refunds	0		0				
HA - Shrf&Gnl dial1/14&Gnl 1/15 se							
Active Employees	94	$ 4,502,377	80	$ 3,690,776	43.4	3.3	5.7
Vested Former Employees	7	17,062	5	16,340	47.8	4.4	8.4
Retirees and Beneficiaries	4	11,475	3	9,252	67.4		
Pending Refunds	0		0				
Total Municipality							
Active Employees	**196**	**$ 11,413,153**	**196**	**$ 11,044,483**	**47.9**	**11.0**	**12.3**
Vested Former Employees	**80**	**695,381**	**85**	**745,869**	**50.9**	**10.4**	**14.8**
Retirees and Beneficiaries	**278**	**3,626,669**	**263**	**3,334,277**	**71.5**		
Pending Refunds	**164**		**167**				
Total Participants	**718**		**711**				

[1] Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

[2] Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2023 Valuation		2022 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - General	$ 13,505,812	$ 36,312	$ 12,859,542	$ 34,652
04 - MCF	17,082,667	1,577,052	15,567,545	1,590,493
10 - Gnrl Dial a Ride	1,033,918	0	1,022,303	0
20 - Sheriff Dept	10,883,766	13,580	10,176,073	18,999
HA - Shrf&Gnl dial1/14&Gnl 1/15 se	1,424,819	0	942,700	0
S1 - Surplus Unassociated	2,848,861	0	2,158,333	0
Municipality Total[3]	**$ 46,779,842**	**$ 1,626,944**	**$ 42,726,495**	**$ 1,644,144**
Combined Assets[3]	**$48,406,787**		**$44,370,639**	

[1] Reserve for Employer Contributions and Benefit Payments.

[2] Reserve for Employee Contributions.

[3] Totals may not add due to rounding.

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets (compared to 1.157665 as of December 31, 2022). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning January 1, 2025.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions Required	Employer Contributions Additional	Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
2013	$ 1,098,613	$ 39,747	$ 138,276	$ 1,706,963	$ (1,447,763)	$ (21,220)	$ 0	$ 29,090,324
2014	1,211,040	25,228	154,645	1,701,821	(1,582,536)	(55,904)	0	30,544,618
2015	1,334,595	56,527	170,989	1,584,866	(1,723,037)	(43,335)	60,158	31,985,381
2016	1,381,281	107,901	172,627	1,736,993	(1,842,178)	(30,367)	0	33,511,638
2017	1,527,990	21,960	165,385	2,067,076	(1,915,230)	(23,693)	37,515	35,392,641
2018	1,634,011	331,000	155,443	1,341,342	(2,046,973)	(47,360)	0	36,760,104
2019	1,663,362	322,164	145,095	1,815,685	(2,173,972)	(30,344)	12,314	38,514,408
2020	1,838,451	357,341	133,444	3,135,702	(2,466,243)	(19,061)	0	41,494,042
2021	2,065,603	1,850,000	119,048	7,102,951	(2,746,720)	(28,507)	0	49,856,417
2022	2,269,899	350,025	104,478	1,810,406	(2,990,943)	(33,946)	(1)	51,366,335
2023	2,203,092	432,164	96,511	2,630,801	(3,496,686)	(6,294)	0	53,225,923

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2023

Division	Actuarial Accrued Liability: Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - General	$ 6,266,426	$ 1,357,393	$ 12,746,246	$ 881	$ 20,370,946	$ 14,890,310	73.1%	$ 5,480,636
04 - MCF	11,176,093	2,051,703	13,976,477	164,329	27,368,602	20,517,387	75.0%	6,851,215
10 - Gnrl Dial a Ride	292,378	0	1,281,543	0	1,573,921	1,136,849	72.2%	437,072
20 - Sheriff Dept	5,000,647	1,573,186	9,616,724	0	16,190,557	11,982,231	74.0%	4,208,326
HA - Shrf&Gnl dial1/14&Gnl 1/15 se	1,377,015	82,456	142,404	0	1,601,875	1,566,666	97.8%	35,209
S1 - Surplus Unassociated	0	0	0	0	0	3,132,480		(3,132,480)
Total	**$ 24,112,559**	**$ 5,064,738**	**$ 37,763,394**	**$ 165,210**	**$ 67,105,901**	**$ 53,225,923**	**79.3%**	**$ 13,879,978**

The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already shown in the table on the prior page(s).

Table 6 (continued)

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Linked Divisions HA, 01, 10, 20	$ 12,936,466	$ 3,013,035	$ 23,786,917	$ 881	$ 39,737,299	$ 29,576,056	74.4%	$ 10,161,243

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	$ 28,062,295	$ 23,829,090	85%	$ 4,233,205
2010	29,723,527	25,204,532	85%	4,518,995
2011	31,456,078	26,428,773	84%	5,027,305
2012	33,255,992	27,575,708	83%	5,680,284
2013	35,902,887	29,090,324	81%	6,812,563
2014	38,411,733	30,544,618	80%	7,867,115
2015	43,085,035	31,985,381	74%	11,099,654
2016	45,130,422	33,511,638	74%	11,618,784
2017	47,425,727	35,392,641	75%	12,033,086
2018	49,251,721	36,760,104	75%	12,491,617
2019	52,962,757	38,514,408	73%	14,448,349
2020	58,144,757	41,494,042	71%	16,650,715
2021	62,356,176	49,856,417	80%	12,499,759
2022	64,713,652	51,366,335	79%	13,347,317
2023	67,105,901	53,225,923	79%	13,879,978

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - General

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 12,399,891	$ 9,909,908	80%	$ 2,489,983
2014	13,234,713	10,258,712	78%	2,976,001
2015	14,619,983	10,494,173	72%	4,125,810
2016	15,180,469	10,767,766	71%	4,412,703
2017	15,597,376	11,184,045	72%	4,413,331
2018	16,171,834	11,306,032	70%	4,865,802
2019	17,467,492	11,451,913	66%	6,015,579
2020	18,462,671	11,886,365	64%	6,576,306
2021	19,659,093	14,405,685	73%	5,253,408
2022	20,353,285	14,927,157	73%	5,426,128
2023	20,370,946	14,890,310	73%	5,480,636

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	83	$ 2,812,236	14.90%	0.00%
2014	76	2,732,866	16.13%	0.00%
2015	70	2,553,957	$ 42,603	0.00%
2016	60	2,405,181	$ 44,625	0.00%
2017	55	2,341,820	$ 42,734	0.00%
2018	49	2,163,549	$ 45,761	0.00%
2019	44	2,037,594	$ 53,315	0.00%
2020	39	1,909,561	$ 58,273	0.00%
2021	35	1,747,348	$ 48,557	0.00%
2022	25	1,403,572	$ 49,604	0.00%
2023	24	1,383,990	$ 51,023	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-04: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 13,629,485	$ 11,112,982	82%	$ 2,516,503
2014	14,578,651	11,768,172	81%	2,810,479
2015	16,377,866	12,505,211	76%	3,872,655
2016	17,250,396	13,315,437	77%	3,934,959
2017	18,388,055	14,175,415	77%	4,212,640
2018	19,282,897	14,667,481	76%	4,615,416
2019	20,678,097	15,339,800	74%	5,338,297
2020	23,332,164	16,533,637	71%	6,798,527
2021	24,935,763	19,206,722	77%	5,729,041
2022	25,870,394	19,863,259	77%	6,007,135
2023	27,368,602	20,517,387	75%	6,851,215

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-04: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	181	$ 7,265,813	6.66%	2.00%
2014	195	8,104,097	6.73%	2.00%
2015	192	8,380,394	7.90%	2.00%
2016	193	8,523,914	$ 58,928	2.00%
2017	164	7,867,393	$ 58,023	2.00%
2018	146	7,436,981	$ 61,415	2.00%
2019	126	6,712,599	$ 65,941	2.00%
2020	109	6,265,983	$ 79,702	2.00%
2021	87	5,406,989	$ 68,823	2.00%
2022	72	4,839,061	$ 72,721	2.00%
2023	63	4,579,156	$ 83,252	2.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 10 - Gnrl Dial a Ride

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 1,062,687	$ 784,425	74%	$ 278,262
2014	1,135,183	812,651	72%	322,532
2015	1,262,100	835,190	66%	426,910
2016	1,286,546	860,339	67%	426,207
2017	1,399,505	876,490	63%	523,015
2018	1,426,559	850,595	60%	575,964
2019	1,504,277	833,817	55%	670,460
2020	1,571,416	826,152	53%	745,264
2021	1,611,875	1,180,314	73%	431,561
2022	1,596,115	1,183,484	74%	412,631
2023	1,573,921	1,136,849	72%	437,072

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	8	$ 232,396	16.22%	0.00%
2014	7	221,624	$ 3,062	0.00%
2015	7	213,623	$ 3,731	0.00%
2016	7	204,573	$ 3,674	0.00%
2017	4	126,854	$ 4,091	0.00%
2018	4	130,430	$ 4,468	0.00%
2019	3	102,269	$ 5,052	0.00%
2020	2	69,614	$ 5,457	0.00%
2021	1	42,385	$ 2,990	0.00%
2022	1	42,650	$ 3,165	0.00%
2023	1	46,783	$ 3,501	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 8,810,824	$ 7,283,009	83%	$ 1,527,815
2014	9,460,359	7,701,270	81%	1,759,089
2015	10,795,262	8,122,286	75%	2,672,976
2016	11,341,874	8,499,990	75%	2,841,884
2017	11,898,276	9,028,995	76%	2,869,281
2018	12,123,881	9,382,570	77%	2,741,311
2019	12,948,026	9,849,488	76%	3,098,538
2020	14,152,260	10,516,636	74%	3,635,624
2021	15,278,286	12,113,941	79%	3,164,345
2022	15,712,755	11,802,478	75%	3,910,277
2023	16,190,557	11,982,231	74%	4,208,326

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	48	$ 2,063,125	14.32%	0.00%
2014	43	2,006,025	$ 24,858	0.00%
2015	40	1,961,306	$ 31,696	0.00%
2016	39	1,982,969	$ 33,804	0.00%
2017	38	1,957,544	$ 32,805	0.00%
2018	34	1,811,370	$ 31,022	0.00%
2019	32	1,701,350	$ 33,327	0.00%
2020	28	1,558,592	$ 39,708	0.00%
2021	22	1,271,091	$ 34,326	0.00%
2022	18	1,068,424	$ 39,542	0.00%
2023	14	900,847	$ 40,609	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-HA: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0	0%	$ 0
2014	2,827	3,813	135%	(986)
2015	24,083	20,742	86%	3,341
2016	71,137	68,106	96%	3,031
2017	142,515	127,696	90%	14,819
2018	246,550	207,251	84%	39,299
2019	364,865	321,801	88%	43,064
2020	626,246	609,787	97%	16,459
2021	871,159	935,867	107%	(64,708)
2022	1,181,103	1,091,330	92%	89,773
2023	1,601,875	1,566,666	98%	35,209

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-HA: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	0	$ 0	$ 0	0.00%
2014	5	161,752	4.97%	0.00%
2015	9	310,308	5.49%	0.00%
2016	22	710,949	5.36%	0.00%
2017	32	1,002,525	5.56%	0.00%
2018	40	1,434,139	5.96%	0.00%
2019	57	1,854,381	6.05%	0.00%
2020	66	2,717,370	6.12%	0.00%
2021	67	2,893,622	6.49%	0.00%
2022	80	3,690,776	6.74%	0.00%
2023	94	4,502,377	6.92%	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0		$ 0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	303,295		(303,295)
2019	0	637,215		(637,215)
2020	0	1,034,371		(1,034,371)
2021	0	2,013,888		(2,013,888)
2022	0	2,498,627		(2,498,627)
2023	0	3,132,480		(3,132,480)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - General

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 4,125,810	23	$ 4,135,481	15	$ 365,652
(Gain)/Loss	12/31/2016	440,729	22	458,861	15	40,572
(Gain)/Loss	12/31/2017	(341,356)	21	(353,034)	15	(31,212)
(Gain)/Loss	12/31/2018	447,168	20	460,391	15	40,704
(Gain)/Loss	12/31/2019	573,149	19	586,659	15	51,876
Assumption	12/31/2019	524,106	19	516,176	15	45,636
Experience	12/31/2020	488,751	18	503,503	15	44,520
Experience	12/31/2021	(1,340,411)	17	(1,389,355)	15	(122,844)
Experience	12/31/2022	348,632	16	366,459	15	32,400
Experience	12/31/2023	97,321	15	104,065	15	9,204
Total				**$ 5,389,206**		**$ 476,508**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-04: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 3,872,655	23	$ 3,548,594	11	$ 399,396
(Gain)/Loss	12/31/2016	179,358	20	169,472	11	19,080
(Gain)/Loss	12/31/2017	(27,278)	18	(25,726)	11	(2,892)
(Gain)/Loss	12/31/2018	395,924	16	374,616	11	42,168
(Gain)/Loss	12/31/2019	198,031	15	188,657	11	21,228
Assumption	12/31/2019	509,669	15	469,136	11	52,800
Experience	12/31/2020	1,475,099	14	1,434,956	11	161,508
Experience	12/31/2021	(1,089,446)	13	(1,083,941)	11	(122,004)
Experience	12/31/2022	548,537	12	564,045	11	63,480
Experience	12/31/2023	978,939	11	1,046,780	11	117,816
Total				**$ 6,686,589**		**$ 752,580**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.
[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).
[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2025 Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 426,910	23	$ 430,616	15	$ 38,076
(Gain)/Loss	12/31/2016	12,615	22	13,139	15	1,164
(Gain)/Loss	12/31/2017	63,777	21	65,939	15	5,832
(Gain)/Loss	12/31/2018	44,943	20	46,264	15	4,092
(Gain)/Loss	12/31/2019	42,057	19	43,056	15	3,804
Assumption	12/31/2019	46,720	19	45,513	15	4,020
Experience	12/31/2020	69,299	18	71,387	15	6,312
Experience	12/31/2021	(316,793)	17	(328,362)	15	(29,028)
Experience	12/31/2022	12,559	16	13,199	15	1,164
Experience	12/31/2023	28,872	15	30,873	15	2,736
Total				**$ 431,624**		**$ 38,172**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 2,672,976	23	$ 2,711,052	15	$ 239,712
(Gain)/Loss	12/31/2016	238,036	22	247,828	15	21,912
(Gain)/Loss	12/31/2017	(192,849)	21	(199,455)	15	(17,640)
(Gain)/Loss	12/31/2018	(133,479)	20	(137,422)	15	(12,156)
(Gain)/Loss	12/31/2019	(81,769)	19	(83,702)	15	(7,404)
Assumption	12/31/2019	436,012	19	436,500	15	38,592
Experience	12/31/2020	515,772	18	531,333	15	46,980
Experience	12/31/2021	(500,642)	17	(518,922)	15	(45,888)
Experience	12/31/2022	826,605	16	868,871	15	76,824
Experience	12/31/2023	280,610	15	300,056	15	26,532
Total				**$ 4,156,139**		**$ 367,464**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-HA: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Experience	12/31/2022	$ 89,773	15	$ 93,954	14	$ 8,748
Experience	12/31/2023	(60,907)	15	(65,128)	15	(5,760)
Total				**$ 28,826**		**$ 2,988**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at http://www.mersofmich.com/.

Actuarial Valuation Date:		12/31/2023
Measurement Date of the Total Pension Liability (TPL):		12/31/2023
At 12/31/2023, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits:		278
Inactive employees entitled to but not yet receiving benefits (including refunds):		244
Active employees:		196
		718
Total Pension Liability as of 12/31/2022 measurement date:	$	62,966,725
Total Pension Liability as of 12/31/2023 measurement date:	$	65,301,813
Service Cost for the year ending on the 12/31/2023 measurement date:	$	875,602
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	1,599
- Changes in assumptions[2]:	$	491,021
Average expected remaining service lives of all employees (active and inactive):		3

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.
[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	$	11,413,153

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2023:	$ 7,729,197	$ 0	$ (6,479,307)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

GASB Statement No. 68 Information

This page is for those municipalities who need to "roll forward" their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at www.mersofmich.com.

Actuarial Valuation Date:	12/31/2023
Measurement Date of the Total Pension Liability (TPL):	12/31/2024

At 12/31/2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	278
Inactive employees entitled to but not yet receiving benefits (including refunds):	244
Active employees:	196
	718

Total Pension Liability as of 12/31/2023 measurement date:	$	64,676,239
Total Pension Liability as of 12/31/2024 measurement date:	$	66,902,325
Service Cost for the year ending on the 12/31/2024 measurement date:	$	892,682
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	144,309
- Changes in assumptions[2]:	$	497,391
Average expected remaining service lives of all employees (active and inactive):		3

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	$	11,413,153

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2024:	$ 7,817,459	$ 0	$ (6,561,748)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - General

1/1/2021	Voter-Elected Officials - Included
1/1/2021	Part Time Employees - Included
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 40 hours
1/1/2021	Custom Wages
7/1/2020	Appointed Officials - Included
1/1/2019	Service Credit Purchase Estimates - No
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2000	2.50% Multiplier (Capped at 80% of FAC)
1/1/1995	2.00% Multiplier
12/17/1991	Day of work defined as 4 Hours a Day for All employees.
1/1/1991	E1 2.5% COLA for past retirees (01/01/1991)
1/1/1989	Member Contribution Rate 0.00%
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
11/19/1986	Day of work defined as 120 Hours a Month for All employees.
3/18/1975	Exclude Temporary Employees
11/25/1970	Covered by Act 88
3/1/1967	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
7/1/1966	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1966	10 Year Vesting
7/1/1966	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
7/1/1966	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
7/1/1966	Fiscal Month - January
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

04 - MCF

1/1/2021	Part Time Employees - Included
1/1/2021	Service Credit Qualification - 120 hours
1/1/2021	Custom Wages
12/1/2020	Non-Accelerated Amortization
1/1/2017	Service Credit Purchase Estimates - No
1/1/2017	Accelerated to 15-year Amortization
1/1/2017	DC Adoption Date 01-01-2017
12/1/2016	Service Credit Purchase Estimates - Yes
6/1/2005	Day of work defined as 90 Hours a Month for Part Time employees.
6/1/2005	Day of work defined as 120 Hours a Month for Full Time employees.
6/1/2005	Convert Part-Time Employees Accrued Service to Full-Time
6/1/2005	Exclude Temporary Employees
2/1/2000	Member Contribution Rate 2.00%
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
11/1/1998	Member Contribution Rate 0.75%

04 - MCF

1/1/1989	E1 2.5% COLA for past retirees (01/01/1989)
1/1/1982	Member Contribution Rate 0.00%
11/25/1970	Covered by Act 88
3/1/1967	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
7/1/1966	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1966	10 Year Vesting
7/1/1966	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
7/1/1966	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
7/1/1966	Fiscal Month - January
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

10 - Gnrl Dial a Ride

1/1/2021	Part Time Employees - Included
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 40 hours
1/1/2021	Custom Wages
1/1/2019	Service Credit Purchase Estimates - No
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2002	2.50% Multiplier (Capped at 80% of FAC)
1/1/1995	2.00% Multiplier
12/17/1991	Day of work defined as 4 Hours a Day for All employees.
1/1/1991	E1 2.5% COLA for past retirees (01/01/1991)
1/1/1989	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1989	10 Year Vesting
1/1/1989	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
1/1/1989	Member Contribution Rate 0.00%
11/25/1970	Covered by Act 88
7/1/1966	Fiscal Month - January
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

20 - Sheriff Dept

1/1/2021	Voter-Elected Officials - Included
1/1/2021	Public Safety Employees - Yes
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 40 hours
1/1/2021	Custom Wages
1/1/2019	Service Credit Purchase Estimates - No
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2000	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/2000	10 Year Vesting
1/1/2000	2.50% Multiplier (Capped at 80% of FAC)
1/1/2000	Benefit F55 (With 20 Years of Service)
1/1/2000	Member Contribution Rate 0.00%
12/17/1991	Day of work defined as 4 Hours a Day for All employees.
11/25/1970	Covered by Act 88
7/1/1966	Fiscal Month - January
	Normal Retirement Age (DB) - 60

20 - Sheriff Dept

	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

HA - Shrf&Gnl dial1/14&Gnl 1/15 se

1/1/2021	Probationary Period 2 Months
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Custom Wages
1/1/2021	Appointed Officials - Included
1/1/2021	Voter-Elected Officials - Included
1/1/2021	Part Time Employees - Included
1/1/2021	Public Safety Employees - Yes
1/1/2021	Service Credit Qualification - 100 hours
1/1/2016	Probationary Period 2 Months
1/1/2014	Day of work defined as 100 Hours a Month for All employees.
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	Non Standard Compensation Definition
1/1/2014	Exclude Temporary Employees requiring less than 12 months
1/1/2014	6 Year Vesting
1/1/2014	1.25% Multiplier
1/1/2014	Participant Contribution Rate 0%
11/25/1970	Covered by ACT 88
7/1/1966	Fiscal Month - January
	Normal Retirement Age (DB) - 60
	No Early Reduced Conditions

S1 - Surplus Unassociated

7/1/1966	Fiscal Month - January

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks –** members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

  The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	Ratio of:				
December 31,	**Market Value of Assets to Total Payroll**	**Actuarial Accrued Liability to Payroll**	**Actives to Retirees and Beneficiaries**	**Market Value of Assets to Benefit Payments**	**Net Cash Flow to Market Value of Assets (BOY)**
2018	2.6	3.8	1.4	16.0	0.1%
2019	3.1	4.3	1.2	17.2	-0.2%
2020	3.4	4.6	1.1	17.2	-0.4%
2021	4.4	5.5	0.9	18.0	3.0%
2022	4.0	5.9	0.7	14.7	-0.6%
2023	4.2	5.9	0.7	13.8	-1.7%

Ratio of Market Value of Assets to Total Payroll

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

Ratio of Market Value of Assets to Benefit Payments

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State website.

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2023**	
11	Indicate number of active members	196
12	Indicate number of inactive members (excluding pending refunds)	80
13	Indicate number of retirees and beneficiaries	278
14	**Investment Performance for Calendar Year Ending December 31, 2023**[1]	
15	Enter actual rate of return - prior 1-year period	11.60%
16	Enter actual rate of return - prior 5-year period	8.07%
17	Enter actual rate of return - prior 10-year period	6.49%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	6.93%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	No
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$50,437,644
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$67,327,832
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31, 2024	$2,767,248

1. The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
2. Net of administrative and investment expenses.
3. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
4. If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
5. Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.90%.

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2024

Antrim Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

Re: Antrim Co (0502) – December 31, 2023 Annual Actuarial Valuation Special Letter

We have published the Annual Actuarial Valuation Report as of December 31, 2023 for Antrim Co (0502). Division HA (Shrf&Gnl dial1/14&Gnl 1/15 se) has an employer contribution cap governing the annual employer contribution rate. The contribution cap has the following stipulations:

- 8.00% fixed employer contribution rate (even if the total requirements are less).
- Should the 8.00% employer contribution rate be insufficient to cover the cost of benefits, the member contribution is increased to cover the remaining cost.

The results of the 2023 annual actuarial valuation (which determines the contributions for the fiscal year beginning January 1, 2025) show the following:

	Phase-In	No Phase-In
Employer Contribution Rate	6.92%	6.92%
Employee Contribution Rate	0.00%	0.00%

The stipulations of the employer contribution cap, however, require that the employer contribute 8.00% of pay even though both the full impact and the phase-in contribution rate shown in the Annual Actuarial Valuation Report are less than 8.00%. In accordance with the policy, for the fiscal year beginning January 1, 2025 MERS should invoice the employer for 8.00% of pay. The members should be invoiced 0.00% of pay.

If you have information about the contribution cap that differs from what is described in this letter, please let us know and we will revise the calculations accordingly.

Additional information can be found in the December 31, 2023 Annual Actuarial valuation Report.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

KtD

Kurt Dosson, ASA, FCA, MAAA

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

Memorandum
Administration Department

July 3, 2024

TO: Antrim County Board of Commissioners
FR: Jeremy Scott, County Administrator
RE: Administrator's Report – July 3, 2024

***** All information highlighted in blue in this report is new information from my previous reports. *****

GENERAL ADMINISTRATION:

1. **Facilities:**
   - **County Building Façade:** Progressive AE and Spence Brothers are the architects and construction managers for the County Building Façade project. **DHHS improvements have come a long way and expected to wrap up by the end of August. The Administration Office is getting close to completion with furniture scheduled to arrive and be installed July 3rd. The open house was an overall success with approximately 100 members of the public, area chambers of commerce, and local units in attendance; my office has received an estimate that over 50 people toured the jail. Also, MSU Extension and their Master Gardeners have done a great job with the landscaping around the front of the building. A lot of people have worked hard to keep this project under the Board-approved Budget. Campus irrigation is on this agenda.**
   - **Public Safety Center:** Byce & Associates was hired in 2022 to outline a preliminary plan and renderings for a Public Safety Center. We have posted a Public Safety Center (PSC) webpage in order to keep everyone informed of progress and to answer questions. **Now that the Board has approved language for the November 5 ballot, my office will be working closely with the Sheriff's Office regarding informational public outreach efforts. The experts who assisted us with the updated needs assessment, the Public Safety Center Work Group, and County employees have all been made aware of the Board's decision. We will keep the Board informed as the outreach efforts are developed.**

2. **911 Communication Tower:** The Forest Home Township Planning Commission reviewed and approved the site plan. The foundation and tower construction are scheduled for August. Additional parts of the project, including the communication building will be coming to the Board this summer. No Update.

3. **Materials Management County Engagement Grant /Material Management Plan (MMP):** Michigan counties have 180 days from January 8, 2024 to file a Notice of Intent (NOI). **As approved at your last meeting, the NOI will be filed on July 5. We will continue to explore the possibility of a multi-county plan as we move forward.**

4. **Grove Street Annex:** **Demolition of the building has begun and will be completed in earnest once Consumers Energy has disconnected the power line.**

5. **Consolidated Courts:** The Board passed a resolution in support of a combined District and Probate Court on December 21, 2023. As we work with our legislators, Damoose, Roth, and Borton, the State Legislative Service Bureau is working on putting together a bill. As you are aware, the State Court Administrator, Thomas Boyd, sent a strong letter in opposition to the consolidation. We have completed our exploratory review document that covers our research, our point of view, and an initial plan of action if we were to move forward. The appointed special counsel has been in communications with some of our judges and state legislators, and is planning a meeting with SCAO.

6. **Soil Erosion:** The Antrim County Conservation District has reached out and expressed an interest in returning Soil Erosion to the County and ending that portion of our contract. Initial conversations look to the end of the year for the transition. We would likely place the position under the Building Department as this is a common place for a Soil Erosion officer across the majority of Counties. We will keep the Board

updated and bring this before you all at a future meeting. Though we will likely wait to finalize the transition when the building season begins to slow down, we are preparing a work space for a soil erosion officer in the Building Department's new first-floor location.

7. **Committee Vacancies: A number of committee vacancies have come up since your last meeting. Longtime member of the Antrim Creek Natural Area Commission (ACNA), Don Miles, has resigned his seat on the ACNA Commission, citing scheduling conflicts. His term is due to expire on December 31, 2024. A vacancy notice has been placed in area newspapers, the County website, and posted to the County's social media. While this is a County appointment, notice was also sent to Banks Township to help spread the word to township residents who may be interested in finishing out the partial term. Similar to the ACNA vacancy, the Commission on Aging Advisory Board vacancy has been published and posted. My office has also reached out to local units and libraries with this vacancy, as well as Meadow Brook Medical Care Facility and the Area Agency on Aging of Northwest Michigan to ask for their assistance in spreading the word. This is a partial term that also expires on December 31, 2024. My office was also informed that the Antrim County at-large appointee to the AAANM Board of Directors has been removed due to absences. We are working with Heidi Gustine to get this vacancy advertised and filled in time for their September meeting. This is a partial term that expires on December 31, 2026.**

8. **Circuit Court Request for Video Upgrades:** I've been asked by Circuit Court to place this tentatively on the July 18th agenda. They are scheduled to present their annual report at your next meeting.

9. **BeBot Beach Robot**: The BeBot schedule for 2024 has been released. There are several cleaning events scheduled for Antrim County parks this summer – Antrim Creek Natural Area will be visited on July 9 and October 10 and Elk Rapids Day Park will be cleaned on August 13th.

10. **Medical Examiner Investigators (MEI): Medical Examiner Investigators perform their service as independent contractors of the County, appointed and supervised by Dr. Paul Wagner with the Mid-Michigan Medical Examiners Group (MMMEG), in compliance with the County Medical Examiners Act (MCL 52.202 et seq.). Investigators are trained through MMMEG, with all trainings being paid through our administrative overhead; they are not an obligation of the County. Trainers train each MEI on an average of two (2) cases, or as needed. Homicides are investigated by a Nationally Registered/Certified Death Scene Investigator. Depending on the level of training each investigator chooses to receive, costs to investigate run $155 to $211 for a natural death, and $175-$232 for non-natural deaths. Our contract does allow for an additional $100/case if there are extenuating circumstances to the investigation. Mileage is also reimbursed to the investigator. Since contracting with MMMEG in 2021, Antrim County has used twelve different MEIs for investigations of both natural and non-natural deaths. As of May, MEIs have responded to 22 deaths in Antrim County in 2024, sixteen (16) natural deaths and six (6) non-natural deaths.**

HUMAN RESOURCES (HR):

11. **Current County Employment Opportunities:**
    - Sheriff's Office – Civil Process – Irregular PT: **Jack Light was hired for this position.**
    - Sheriff's Office – Corrections – FT: Position posted.
    - Sheriff's Office – Deputy – FT: Positions posted.
    - COA – Mancelona Meal Site Coordinator – Irregular PT: Position posted.
    - COA – Central Lake Meal Site Coordinator – Irregular PT: Position posted.
    - **COA – Homemaker – Irregular PT: Candidate is in background.**
    - **Veterans Affairs – Veterans Services Officer I: Carrie Perez from irregular part-time.**
    - ACT - Mechanic – FT: Position posted.

- **ACT – Driver – Irregular PT: Position posted.**
- Maintenance Department – Maintenance – FT: **Paul Scheutte started working on June 24.**
- Maintenance Department – Custodian – Irregular, PT: Position posted.

LAWSUITS:

12. **Opioid Litigation:** The County has signed on to the settlement agreement with Janssen Pharmaceutical, three wholesale distributors, and retailers (Walmart, Teva, Allergan, Walgreens, and CVS). As discussed at previous Board meetings, these funds are restricted generally and 70% must go towards future remediation such as treatment, recovery support, outreach, training, prevention, and research. Settlement dollars received to date: **$375,104.89**. We are estimated to receive approximately $100,000 for the next several years. We have begun work on a Request for Funding Proposals whose intent is to solicit organizational applications for programming that will address substance use disorders. We have also begun work on developing a draft version of parameters the Board could use to assist with award decisions. The Antrim County Community Collaborative (ACCC) is being extremely helpful with obtaining existing data from available sources. **A subgroup of the ACCC is working toward providing recommendations to the Board for opioid expenditures within a few months.**

    New Settlement with Kroger, an intrastate agreement with Michigan AG, patterned after earlier agreements that we entered, which contemplates that the proceeds from new settlement will be split 50/50 between State of Michigan and local governments. At $1.2 billion nationally, the Kroger settlement is not as large as many of the national deals, which is part a reflection of Kroger's smaller retail pharmacy market share. The projected total amount Antrim will receive under this settlement, payable over 11 years, will be approximately $52,143.91. The agreement was signed per the adopted Resolution #12-2023.

13. **Daniel Fingal, et al. vs Antrim County, et al.:** This includes **Edward Theison, et al. vs Dickson County, et al. and Hottenroll, et al. vs Iron County, et al.** An additional foreclosure proceeds lawsuit. We have submitted this to MMRMA. Cummings, McClorey, Davis & Acho, PLC (CMDA) have formally been assigned by the MMRMA to defend Antrim County in this matter. The attorneys involved in all three of these cases, Fingal, Theison, and Hottenroll have set mediation dates. If an agreement is made, any final decisions would need Board approval. A number of hearings and filings have been held/made with no significant progress.

14. **Jill Kosiara, et al v Antrim County, et al.: We have been served in yet another foreclosure proceeds lawsuit in which the plaintiffs have opted out of the Wayside class action. This has been submitted to legal counsel.**

CONTRACTS/AGREEMENTS:

Reviewed by civil counsel and/or the county administrator, **approved by the Board of Commissioners,** and tracked for future follow-up of expiration (where necessary):

Executed by the Board Chair in accordance with the Contract Policy and tracked for future follow-up of expiration (where necessary):

GRANT APPLICATIONS:

Submitted in accordance with the Grant Application Policy:

POLICIES:

Reviewed by civil and/or labor council (when necessary) and/or the County Administrator, reviewed by elected officials and department heads, approved by the Board of Commissioners, and posted on the Antrim County website:

CIVIL/LABOR COUNSEL REVIEWS:

New matters sent since the previous Administrator's report:

FOLLOW UP FROM BOARD OF COMMISSIONERS MEETING:

COMMUNICATIONS, NOTES OF INTEREST:

15. **Antrim County Planning Commission Meeting: Due to a lack of new business, the July meeting of the Antrim County Planning Commission was cancelled. The next regular meeting is scheduled for August 6.**

16. **Conservation Resource Alliance: The Conservation Resource Alliance is hosting its biannual CRA Friends & Partners Celebration on September 5, 2024 from 3:00 p.m. to 7:00 p.m. at the Iron Fist Distillery in Thompsonville. This is a ticketed event. If you are interested in attending, please let Margie know.**

17. **Northwest Michigan Housing Summit: Housing North is holding the 10th annual Northwest Michigan Housing Summit on October 24-25 at the Hagerty Center in Traverse City. Details will be made available at a future time. If you are interested in attending, please let Margie know.**

REVENUE SCHEDULE 2024

NUMBER	ACCOUNT NAME	BUDGET	MAY	YTD RECEIVED
500.101	County Appropriation	100,000	0	$50,000
540.100	State Funds	291,000	28,780	$230,240
506.100	Federal Funds	100,000	36,278	$74,843
569.000	CARES (last payment)	187,000	0	$187,438
630.000	General Fares	2,500	239	$1,661
630.000	Pass Revenue	14,000	1,190	$11,460
630.000	New Horizons	3,000	228	$2,052
630.000	FIA	0	0	$0
630.000	Mancelona School	0	0	$0
630.000	Misc. Special Fares	9,000	149	$694
630.001	HeadStart	15,000	0	$11,760
630.002	CMH	34,000	3,150	$24,385
630.1	Net Sale of Fuel *	14,000	1,276	$9,713
630.101	Net Sale of Maintenance **	27,000	1,824	$16,786
630.003	Meadow Brook	24,000	5,250	$18,713
630.004	Munson	10,500	683	$8,303
630.005	Bellaire School	37,000	5,250	$35,549
630.102	Misc. Revenue	26,000	2,880	$50,083
630.009	COA Transportation	7,000	0	$5,508
665.000	Interest Income	24,000	2,697	$22,260
		925,000	89,874	$761,448

* Figure based on gallons sold at .25 per gallon
** Figure based on labor only ($60 per hr)

EXPENSE SCHEDULE 2024

FUND:	ACCOUNT NAME:	BUDGET:	MAY:	YTD EXP:	% EXP:
702.000	Salary, Director	79,500	9,081	52,486	66%
704.000	Wage, Secretary	32,500	3,324	20,666	64%
704.002	Wage, Dispatch	47,500	4,908	30,568	64%
705.000	Wage, FT Driver	0	0	0	#DIV/0!
706.000	Wage, Mechanic	91,000	7,998	57,159	63%
707-708	Wage, PT Driver	260,000	31,223	170,201	65%
714.000	Anuity	14,700	1,595	9,568	65%
715.000	FICA	40,500	4,452	26,313	65%
716.008	Hospitalization	68,500	4,731	43,381	63%
718.000	Retirement	79,000	8,404	50,832	64%
719.000	Fringe, AD&D	4,700	347	2,906	62%
721.000	Personal Leave	0	0	1,029	#DIV/0!
722.000	Unemployment	0	0	0	#DIV/0!
724.000	Workers Comp	32,000	0	9,556	30%
727.000	Office Supply	500	0	0	0%
741.000	Operating Supply	5,000	591	3,102	62%
742.000	Uniforms	5,300	282	3,324	63%
805.000	Computer Serv.	1,000	0	299	30%
807.000	Dues & Subs.	2,500	340	1,853	74%
810.000	Audit	5,000	0	0	0%
841.000	Physicals	2,500	85	1,269	51%
851.000	Radio Maint.	3,500	195	2,109	60%
852.000	Postage	0	0	0	#DIV/0!
855.000	Telephone	2,500	259	1,578	63%
861.000	Travel	200	0	94	47%
862.000	Convention	200	0	0	0%
864.000	* Bus Parts	10,500	1,123	6,363	61%
864.005	Tires & Tubes	10,000	0	5,897	59%
865.000	* Gas & Oil	65,000	5,550	40,774	63%
901.000	Print & Publish	900	0	468	52%
911.001	Insurance	31,500	0	18,318	58%
921.000	Electric	6,200	984	4,098	66%
922.000	Natural Gas	8,200	841	5,274	64%
931.000	Plowing	6,000	0	6,002	100%
932.000	Building Maint.	7,000	1,665	4,207	60%
935.000	Trash Removal	1,600	123	976	61%
TOTAL:		925,000	88,101	580,670	63%

* Figures based on ACT expense only

MISCELLANEOUS REVENUE FISCAL YEAR 2024

October	None
November	None
December	None
January	$40,081 – Reconciled State FY2020
February	$1,621.63 – Liability Insurance Audit Refund 2021-2022
March	$5,500 – Advertising/Veterans
April	None
May	$2,880 – State Reimbursement (computer)
June	
July	
August	
September	

ANTRIM CONSERVATION DISTRICT

FORESTRY REPORT

MAY/JUNE 2024

PRIVATE OWNERSHIPS

Tom Shenaman – tree inspection

Tim Cox – Property review

Darleen – tree inspections

Marsha Grahm- Property inspection

James Young – Property inspection / sale proposal review

Jeff – Tree inspection

Ralph Hines – Tree inspection oak

Gloria Killman – Tree inspection

Miranda Burks – property review – timber sale rec.

Ron – Tree inspection

Steve Grill – Property iinspection

ANTRIM CONSERVATION DISITRCT

Randy Johnson donated a mower to ACD – Purchased a trailer for it.

Mowing Grass at Cook Martin Forest area. Trail clean-up. Parking lot grading.

Mowing Grass in Cedar River Natural Area

COUNTY LANDS

Cedar River Natural Area – Moved Trail due to wet ground – Prior trail not being utilized. Re-developing trail map.

Del Mason Road – Harvesting began this month on the parcel. Completed harvest end of June.

Muckle Road – Timber sale marking sale setup.

Glacial Hills – Parking lot expansion

May-24
Soil Erosion Report

Inspections		Monthly Deposits	2023	2024
Initial	25		**2023**	**2024**
Follow-up	210	January	$ 975.00	$ 2,715.00
Final	15	February	$ 1,800.00	$ 3,655.00
Violation	0	March	$ 950.00	$ 3,675.00
Total	250	April	$ 3,390.00	$ 5,375.00
Permits		May	$ 3,750.00	$ 3,525.00
Apps Received	34	June	$ 2,250.00	
Permits Issued	28	July	$ 5,140.00	
Waivers Issued	8	August	$ 4,025.00	
Permits Closed	15	September	$ 5,700.00	
2024 Running Total		October	$ 3,675.00	
Apps Received	112	November	$ 2,900.00	
Permits Issued	89	December	$ 1,350.00	
Waivers Issued	22	**Yearly Total**	$ 35,905.00	$ 18,945.00
Permits Closed	45			
Active Site Priorities		**Permit Fees From SWORD**		
High	2	App Fees Total		$ 16,795.00
Medium	102	Paid		$ 16,270.00
Low/V. Low	237	Unpaid		$ 525.00
Total Active	341	Waiting on 4 check		

Made close to 70 phone calls in the last month
All expiried permit are now up to date
Met with several contractors on site to disscus
erosion control mesaures, and property improvement ideas.
Discrepentcy between permit fees and yearly total is due to collecting
additional permit fees for pemits in pervious years

RV Park/Brewer Site

The existing permit has been extended through Sept. 7, 2024 with additional permit fee.
Property is for sale.
Periodic inspections ongoing, including after each rain event. No issues, exterior of the property is still stable.
Legal counsel for the owners has been contacted relative to the completion of stabilization.