

# Allegan County Board of Commissioners



County Services Building  
3283 – 122<sup>nd</sup> Avenue  
Allegan, MI 49010  
269-673-0203 Main Office  
269-686-5331 Main Fax  
<http://www.allegancounty.org>

**Jim Storey, Chairperson**  
**Gale Dugan, Vice Chairperson**

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## **BOARD OF COMMISSIONERS MEETING – AGENDA** \*REVISION #1 – 1/26/21

Thursday, January 28, 2021 – 1PM

Pursuant to MCL 15.263a(1)(a), the Board will conduct its meeting via electronic communications to protect the Public Health.

Virtual Meeting – Connectivity Instructions **Attached**

Zoom: <https://zoom.us/j/88553912480>

DISTRICT 1  
Dean Kapenga  
616-218-2599  
dkapenga@  
allegancounty.org

1PM

### **CALL TO ORDER:**

**OPENING PRAYER:** Commissioner Gale Dugan

**PLEDGE OF ALLEGIANCE:**

**ROLL CALL:**

**COMMUNICATIONS:** Attached

**APPROVAL OF MINUTES:** January 14, 2021

**PUBLIC PARTICIPATION:**

**ADDITIONAL AGENDA ITEMS:**

**APPROVAL OF AGENDA:**

**PRESENTATIONS:** None

**PROCLAMATIONS:** None

**INFORMATIONAL SESSION:**

Michigan State University Extension—Erin Moore, District 7 Director

**ADMINISTRATIVE REPORTS:**

DISTRICT 2  
Jim Storey  
616-848-9767  
jstorey@  
allegancounty.org

DISTRICT 3  
Max R. Thiele  
269-673-4514  
mthiele@  
allegancounty.org

DISTRICT 4  
Mark DeYoung  
616-318-9612  
mdeyoung@  
allegancounty.org

### **CONSENT ITEMS:**

1. Motion to approve of claims paid and to incorporate into proceedings of the Board (1/22/21 & 1/29/21)
- 

DISTRICT 5  
Tom Jessup  
269-637-3374  
tjessup@  
allegancounty.org

### **ACTION ITEMS:**

1. Resolution to Extend Declaration of the State of Emergency for the County of Allegan
- 

DISTRICT 6  
Gale Dugan  
269-694-5276  
gdugan@  
allegancounty.org

### **DISCUSSION ITEMS:**

1. Board of Commissioners—adopt Brownfield Plan (198-313)
  - a. Brownfield Plan—set Public Hearing
2. \*Groundwater Study Results Phase I—accept Report (198-387)
3. Human Resources—adopt MERS Defined Benefit/Defined Contribution Addendums (198-275)
4. 57th District Court—appoint Non-Attorney Magistrate (198-321)

DISTRICT 7  
Rick Cain  
269-744-7918  
rcain@  
allegancounty.org

#### **Mission Statement**

“The Allegan County Board of Commissioners shall plan, develop, and evaluate the necessary policies and resources to ensure our county continues to progress and prosper”

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**NOTICE OF APPOINTMENTS & ELECTIONS:**

**APPOINTMENTS:**

1. Brownfield Redevelopment Authority
  - One Representative—term expired 12/31/2019
2. Solid Waste Planning Committee
  - Two General Public Representatives—term expired 12/31/20
  - One Environ. Int. Group Representative—term expired 12/31/20
  - One Solid Waste Industry Representative—term expired 12/31/19
  - One Solid Waste Industry Representative—term expired 12/31/20
  - One Township Representative—term expired 12/31/2019
  - One City Representative—term expired 12/31/20
  - One Industrial Waste Generator Representative—term expired 12/31/20
3. Tourist Council
  - Two Representatives—term expired 12/31/20

**ELECTIONS:**

1. Commission on Aging
  - One Senior Representative—term expires 12/31/21
  - One Senior Representative—term expires 12/31/22
2. Economic Development Commission
  - One Downtown Representative—term expired 12/31/2019

**PUBLIC PARTICIPATION:**

**FUTURE AGENDA ITEMS:**

**REQUEST FOR PER DIEM/MILEAGE:**

**BOARDS AND COMMISSIONS REPORTS:**

**ROUND TABLE:**

**ADJOURNMENT:** Next Meeting – Thursday, February 11, 2021, 1:00PM **VIRTUAL MEETING UNLESS OTHERWISE NOTIFIED.**



# Allegan County Board of Commissioners Meeting

January 28, 2021

Connecting via Zoom Webinar



Allegan County  
3283 122<sup>nd</sup> Ave  
Allegan, MI 49010

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# STEP 1: Connect to the Zoom Site

- OPTION 1: Telephone

- Call (929) 205-6099 -or- (312) 626-6799 -or- (253) 215-8782
- Type in Meeting ID: 885 5391 2480, then #, then # again
- Type in Meeting Password: 12821, then #

- To raise your hand to speak, press \*9
- To Mute and Unmute, press \*6

<STOP here>

You do not have to continue reading the rest of the instructions.

- OR -

- OPTION 2: Web browser

- Open Internet Explorer or Chrome
- Navigate to <https://zoom.us/j/88553912480>
- Meeting Password: 12821

<Continue with the rest of the instructions>

# STEP 2: Enter registration information

The screenshot shows a web browser window titled "Webinar Registration - Zoom" with the URL [zoom.us/webinar/register/WN\\_YneHxuk\\_SjqfnMwchbtJEg](https://zoom.us/webinar/register/WN_YneHxuk_SjqfnMwchbtJEg). The page content includes:

- Topic: BOC Meeting - 4/9/2020
- Time: Apr 9, 2020 01:00 PM in Eastern Time (US and Canada)
- Registration form with the following fields:
  - First Name \*
  - Last Name \*
  - Email Address \*
  - Confirm Email Address \*
- A reCAPTCHA challenge with the text "I'm not a robot" and a grid of images for selection.
- A "Join Webinar in Progress" button.
- A footer with navigation links: About, Download, Sales, Support, Zoom Blog, Customers, Our Team, Why Zoom, Features, Careers, Integrations, Partners, Investors, Meetings Client, Zoom Rooms Client, Browser Extension, Outlook Plug-in, Lync Plug-in, iPhone/iPad App, Android App, 1.888.799.9666, Contact Sales, Plans & Pricing, Request a Demo, Webinars and Events, Test Zoom, Account, Support Center, Live Training, Feedback, Contact Us, Accessibility.

Four blue arrows with white text provide instructions:

1. Enter name and email
2. Click this box
3. Answer challenge question
4. Click when done.

STEP 3: This Window will appear when connected.



# STEP 4: Adjust audio settings (if needed)

The screenshot displays a meeting interface with a 'Settings' window open. The 'Audio' tab is selected in the settings sidebar. The 'Speaker' section shows 'Remote Audio' selected in a dropdown menu. The 'Microphone' section shows 'Test Mic' selected. Below these are sliders for 'Output Level' and 'Volume', and a checked box for 'Automatically adjust volume'. At the bottom of the settings window, there are several unchecked checkboxes: 'Use separate audio device to play ringtone simultaneously', 'Automatically join audio by computer when joining a meeting', and 'Mute my microphone when joining a meeting'. Two checked checkboxes are also present: 'Press and hold SPACE key to temporarily unmute yourself' and 'Sync buttons on headset'. An 'Advanced' button is located at the bottom right of the settings window.

**1** Select a Speaker  
✓ Remote Audio  
Same as System  
Test Speaker & Microphone...  
Leave Computer Audio  
Audio Settings...

**2**

Settings

General  
Video  
**Audio**  
Share Screen  
Virtual Background  
Recording  
Statistics  
Feedback  
Keyboard Shortcuts  
Accessibility

Speaker: Test Speaker, Remote Audio  
Output Level: [Slider]  
Volume: [Slider]

Microphone: Test Mic  
Input Level: [Slider]  
Volume: [Slider]  
 Automatically adjust volume

Use separate audio device to play ringtone simultaneously  
 Automatically join audio by computer when joining a meeting  
 Mute my microphone when joining a meeting  
 Press and hold SPACE key to temporarily unmute yourself  
 Sync buttons on headset

Advanced

269-673-4514  
mblee@allegancounty.org

**Economic Development — Greg King, Director**  
**ADMINISTRATIVE REPORTS:**

**DISTRICT 4**  
Mark DeYoung  
616-318-9612  
mdeyoung@allegancounty.org

**CONSENT ITEMS:**

1. Motion to approve of claims paid and to incorporate into proceedings of the Board (3/20/20 & 3/27/20)

Audio Settings ^

Chat Raise Hand Q&A

# STEP 5: Raise hand to be recognized to speak.

- Once “Raise Hand” is clicked, the Board Chairperson will receive notice and may UNMUTE your microphone when ready and verbally recognize you to speak.

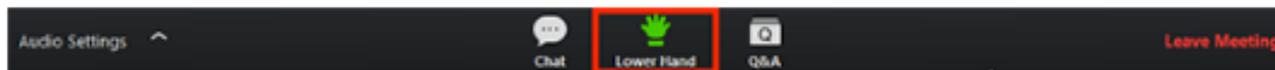
On bottom of screen.

1. Click **Raise Hand** in the Webinar Controls.



2. The host will be notified that you've raised your hand.

3. Click **Lower Hand** to lower it if needed.



# STEP 6: To leave the meeting

The screenshot displays a Zoom meeting interface. At the top, a green banner reads "You are viewing Allegan County Administration's screen" with a "View Options" dropdown. The main content is a document viewer showing a Microsoft Word document titled "BOC20200409\_agenda [Compatibility Mode] - Word". The document header includes the "Allegan County Board of Commissioners" logo and contact information for Jim Storey and Gale Dugan. The agenda items are listed under "BOARD OF COMMISSIONERS MEETING - AGENDA", including "Virtual Meeting - Connectivity Instructions Attached", "CALL TO ORDER", "ROLL CALL", "OPENING PRAYER", "PLEDGE OF ALLEGIANCE", "COMMUNICATIONS: Attached", "APPROVAL OF MINUTES: Attached", "PUBLIC PARTICIPATION", "ADDITIONAL AGENDA ITEMS", "APPROVAL OF AGENDA", "PRESENTATIONS", "PROCLAMATIONS", "INFORMATIONAL SESSION: Attached", and "ADMINISTRATIVE REPORTS". The document footer shows "PAGE 1 OF 2" and "251 WORDS". At the bottom of the Zoom window, there is a control bar with "Audio Settings", "Chat", "Raise Hand", "Q&A", and a red "Leave Meeting" button. A large blue arrow points to the "Leave Meeting" button.



# Resolution 8-2021

Date: January 20, 2021

## Pandemic Resolution

**WHEREAS**, The Grand Traverse County Board of Commissioners met in regular session on January 20, 2021 and reviewed request to approve and distribute as specified this Pandemic Resolution.

**WHEREAS**, we live in a time of pandemic;

**WHEREAS**, we are now entering into the second year of the global pandemic which has impacted every Grand Traverse County citizen in a myriad of ways;

**WHEREAS**, the threat from the virus, though serious, has resulted in a thwarting of personal freedoms without sufficient regard for ongoing and potentially irreparable economic, emotional, educational and other societal impacts;

**WHEREAS**, the orders by the MDHHS lack legislative support of the democratically elected representatives, having been initiated unilaterally and unconstitutionally by the Governor of Michigan,

**WHEREAS**, the orders by the MDHHS have disallowed any degree of personal accountability, eroded constitutional rights of citizens and have placed undue burden and restrictions on local businesses and local employees;

**WHEREAS**, The Michigan Department of Health and Human Services (MDHHS) has issued orders without providing funding or sufficient guidance for the enforcement of such orders;

**WHEREAS**, the right and responsibility of individuals to self-determine what is best for their own health, liberty and pursuit of happiness is necessary and ensured by our Constitution, which we have taken an oath to defend and uphold;

**THEREFORE, The Grand Traverse County Commission** does not support the expenditure of any county funds for the purpose of arrest and prosecution of any person accused of violating MDHHS emergency orders regarding COVID-19, and encourages the Grand Traverse County

Sheriffs Department and The Grand Traverse County Prosecutors Office to make this the lowest priority;

**FURTHER**, we call upon the citizens of Grand Traverse County to act responsibly with regards to others while determining for themselves what is best for themselves, for their own families and loved ones and how to contend with the ongoing risks associated with the COVID-19 virus;

**FURTHER**, we call upon local businesses to use their own good judgement to operate in a manner which minimizes risk to patrons while protecting the health and welfare of their business, care for their employees, and the community;

**FURTHER, The Grand Traverse County Commission** directs this resolution to be sent to all 83 Michigan counties, the State of Michigan House, The State of Michigan Senate, and the Office of Governor Gretchen Whitmer.

## ALLEGAN COUNTY BOARD OF COMMISSIONERS

## INDEX

JANUARY 14, 2021 SESSION

JOURNAL 69

| <u>PAGE</u> | <u>ITEM</u> | <u>SUBJECT MATTER</u>  |
|-------------|-------------|--|
| 3           | 1           | JANUARY 14, 2021 SESSION - INVOCATION, PLEDGE OF ALLEGIANCE, ROLL CALL |
| 3           | 2           | ELECTION OF TEMPORARY CHAIRMAN   |
| 3           | 3           | TERM OF OFFICE FOR CHAIRMAN  |
| 3           | 4           | SECRET BALLOT OR ROLL CALL VOTE  |
| 3-4         | 5           | ELECTION OF CHAIRMAN OF THE BOARD FOR 2021                             |
| 4           | 6           | ELECTION OF VICE-CHAIRMAN OF THE BOARD FOR 2021                        |
| 4           | 7           | DISCUSS BOARD PLANNING   |
| 4           | 8           | BREAK - 10:13 A.M.   |
| 4           | 9           | REVIEW BUDGET POLICY   |
| 4           | 10          | ADMINISTRATIVE UPDATE  |
| 5           | 11          | OTHER ITEMS - ADD AGENDA ITEM TO 1/14/2021 SESSION                     |
| 5           | 12          | PUBLIC PARTICIPATION - NO COMMENTS                                     |
| 5           | 13          | ADJOURNMENT UNTIL JANUARY 28, 2021                                     |
| 5           | 14          | JANUARY 14, 2021 SESSION - INVOCATION, PLEDGE OF ALLEGIANCE, ROLL CALL |
| 5           | 15          | COMMUNICATIONS   |
| 5           | 16          | APPROVAL OF MINUTES FOR 12/10/20 AND 12/22/20                          |
| 6           | 17          | PUBLIC PARTICIPATION - NO COMMENTS                                     |
| 6           | 18          | AGENDA - ADDITIONS   |
| 6           | 19          | AGENDA - ADOPTED AS AMENDED  |
| 6           | 20          | ADMINISTRATIVE REPORTS   |

|       |    |   |
|-------|----|---|
| 6-9   | 21 | CLAIMS & INTERFUND TRANSFERS  |
| 10-21 | 22 | EMERGENCY MANAGEMENT RESOLUTION OF 2021 (REPLACE 1995)                                    |
| 22    | 23 | ALLEGAN COUNTY - RESOLUTION OF AFFIRMATION FOR THE COUNTY OF ALLEGAN                      |
| 23    | 24 | SETTLEMENT OF PENDING LITIGATION - CASE #1:19-CV-01066                                    |
| 23-24 | 25 | FACILITIES - APPROVE ANIMAL SHELTER CAPITAL PROJECTS                                      |
| 24    | 26 | SHERIFF'S OFFICE - AUTHORIZE VEHICLE REPLACEMENT  |
| 24-25 | 27 | BOARD OF COMMISSIONERS - AUTHORIZE ACCEPTANCE OF MILITARY SURPLUS PACBOT 510 FASTAC ROBOT |
| 25    | 28 | APPOINTMENTS: AREA AGENCY ON AGING OF WEST MICHIGAN                                       |
| 25    | 29 | ELECTIONS - COMMISSION ON AGING & ECONOMIC DEVELOPMENT COMMISSION                         |
| 26    | 30 | PUBLIC PARTICIPATION - NO COMMENTS  |
| 26    | 31 | ADJOURNMENT UNTIL JANUARY 28, 2021  |

## MORNING SESSION

**JANUARY 14, 2020 SESSION - PLEDGE OF ALLEGIANCE, ROLL CALL**

1/ The Board of Commissioners of the County of Allegan, State of Michigan, met remotely online connecting through a Zoom webinar on January 14, 2021 at 9:00 A.M. in accordance with the motion for adjournment of December 22, 2020, and rules of this board; Chief Deputy County Clerk Porter presiding.

The invocation was offered by District #5 Commissioner Jessup.

The Chief Deputy Clerk led the Board in the Pledge of Allegiance to the flag.

Upon roll call the following members answered as Commissioners for the respective Districts:

|         |                          |         |                          |
|---------|--------------------------|---------|--------------------------|
| DIST #1 | DEAN KAPENGA- Manlis Twp | DIST #5 | TOM JESSUP - Allegan Twp |
| DIST #2 | JIM STOREY - Holland     | DIST #6 | GALE DUGAN - Allegan Twp |
| DIST #3 | MAX THIELE - Allegan Twp | DIST #7 | RICK CAIN - Wayland Twp  |
| DIST #4 | MARK DeYOUNG - Dorr Twp  |         |                          |

**ELECTION OF TEMPORARY CHAIRMAN**

2/ Chief Deputy County Clerk Porter opened the meeting for nominations for Temporary Chairman for the 2021 Board of Commissioners.

Commissioner Cain nominated Commissioner Storey

Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

Commissioner Storey was elected as Temporary Chairman of the Board.

**TERM OF OFFICE FOR CHAIRMAN**

3/ Moved by Commissioner Dugan, seconded by Commissioner Kapenga to have the Chairman term of office be 1 year. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**SECRET BALLOT OR ROLL CALL VOTE**

4/ Moved by Commissioner DeYoung, seconded by Commissioner Dugan to have the election of the Chairman of the Board for 2021 be done by roll call vote. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ELECTION OF CHAIRMAN OF THE BOARD FOR 2021**

5/ Temporary Chairman Storey opened the meeting for nominations for Chairman of the 2021 Board of Commissioners.

Commissioner Thiele nominated Commissioner Dugan

Commissioner DeYoung nominated Commissioner Storey

Moved by Commissioner Thiele, seconded by Commissioner Cain to close nominations. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

Roll call vote was taken for the election of the Chairman of Board for 2021 with Commissioner Storey abstaining from voting with the following results:

Commissioner Dugan - 1 vote - Thiele

Commissioner Storey - 5 votes - Kapenga, DeYoung, Jessup, Dugan and Cain.

Commissioner Storey was elected as Chairman of the Board of Commissioners for 2021.

#### **ELECTION OF VICE-CHAIRMAN OF THE BOARD FOR 2021**

6/ Chairman Storey opened the meeting for nominations for Vice-Chairman for the 2021 Board of Commissioners.

Commissioner Kapenga nominated Commissioner Dugan

Moved by Commissioner Thiele, seconded by Commissioner Cain to close nominations cast unanimous ballot to elect Commissioner Dugan as Vice-Chairman. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

Chairman Storey declared Commissioner Dugan as Vice-Chairman for 2021.

#### **DISCUSS BOARD PLANNING**

7/ Administrator Sarro shared results from the Input Survey that was sent to Commissioners, chief judge and elected officials to establish annual and term based goals. The internal survey was developed to assist in the planning process for the 2021-2022 term and incorporates the summary results of the citizen survey completed in 2020.

#### **BREAK - 10:13 A.M.**

8/ Upon reconvening at 10:20 A.M., the following Commissioners were present: Commissioner Kapenga, Storey, Thiele, DeYoung, Jessup, Dugan and Cain. Absent: None.

#### **REVIEW BUDGET POLICY**

9/ Administrator Sarro reviewed the Budget Policy for Allegan County with potential changes to the language in the policy.

#### **ADMINISTRATIVE UPDATE**

10/ Administrator Rob Sarro noted his written report was submitted to Commissioners along with Commissioner inquiry report. Highlights included wellness programs available to employees; courthouse construction project; local revenue sharing; Wishbone budget review; public health field service update; park programs; Brownfield plan in Otsego; COVID-19 vaccine update;

**OTHER ITEMS - ADD AGENDA ITEM TO 1/14/2021 SESSION**

11/ Moved by Commissioner Dugan, seconded by Commissioner Cain to add additional agenda item to the afternoon session for immediate action on the resolution the Commissioner Dugan forwarded to Commissioners on the affirmation and appreciation to County staff for their work in 2020 and going forward in 2021. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**PUBLIC PARTICIPATION - NO COMMENTS**

12/ Chairman Storey opened the meeting to public participation and as there were no comments from the public, he closed the meeting to public participation.

**ADJOURNMENT UNTIL JANUARY 28, 2021 AT 9:00 A.M.**

13/ Moved by Commissioner Dugan, seconded by Commissioner Kapenga to adjourn until January 28, 2021 at 9:00 A.M. The motion carried and the meeting was adjourned at 11:57 A.M.

**AFTERNOON SESSION**

**JANUARY 14, 2021 SESSION - INVOCATION, PLEDGE OF ALLEGIANCE, ROLL CALL**

14/ The Board of Commissioners of the County of Allegan, State of Michigan, met remotely online connecting through a Zoom webinar on January 14, 2021 at 9:00 A.M. in accordance with the motion for adjournment of December 22, 2020, and rules of this board; Chairman Storey presiding.

The Deputy County Clerk led the Board in the Pledge of Allegiance to the flag.

Upon roll call the following members answered as Commissioners for the respective Districts:

- |         |                           |         |                          |
|---------|---------------------------|---------|--------------------------|
| DIST #1 | DEAN KAPENGA- Manlis Twp  | DIST #5 | TOM JESSUP - Allegan Twp |
| DIST #2 | JIM STOREY - Grand Rapids | DIST #6 | GALE DUGAN - Allegan Twp |
| DIST #3 | MAX THIELE - Allegan Twp  | DIST #7 | RICK CAIN - Wayland Twp  |
| DIST #4 | MARK DeYOUNG - Dorr Twp   |         |                          |

**COMMUNICATIONS**

15/ Deputy Clerk Tien noted to the board that they received the following resolution:

1. Wexford County resolution to support local businesses during the pandemic

**DECEMBER 10, 2020 AND DECEMBER 22, 2020 SESSION MINUTES - ADOPTED**

16/ Moved by Commissioner Dugan, seconded by Commissioner Kapenga to approve the minutes for the December 10, 2020 and December 22, 2020 session as distributed. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**PUBLIC PARTICIPATION - NO COMMENTS**

17/ Chairman Storey opened the meeting to public participation and as there were no comments from the public, he closed the meeting to public participation.

**AGENDA - ADDITIONS**

18/ Chairman Storey noted that during the morning session action item #2 was added to the agenda for the resolution of affirmation for the County of Allegan.

Administrator Sarro asked to add action item #3 to the agenda for settlement of pending litigation.

Moved by Commissioner Dugan, seconded by Commissioner Kapenga to adopt the changes to the meeting agenda as requested. Motion carried by roll call. Yeas: 7 votes. Nays: 0 votes.

**AGENDA - ADOPTED AS AMENDED**

19/ Moved by Commissioner Thiele, seconded by Commissioner Dugan to adopt the meeting agenda as amended. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ADMINISTRATIVE REPORTS:**

20/ Administrator Rob Sarro noted his written report was discussed during the morning session. Follow-up from that session - the Budget Policy is being sent out to Commissioners and updated the board on the COVID-19 vaccine for residents who live near county boarders - intent for the Health Department to issue the vaccine is if you live or work in the County you are able to get the vaccine there. Private providers of the vaccine are under different rules.

**FINANCE COMMITTEE - CLAIMS & INTERFUND TRANSFERS**

21/ **WHEREAS**, Administration has compiled the following claims for December 18, 2020; December 25, 2020; January 1, 2021; January 8, 2021 and January 15, 2021; and

**WHEREAS**, the following claims, which are chargeable against the County, were audited in accordance with Section 46.61 to 46.63, inclusive, M.C.L. 1970 as amended and resolutions of the Board; and

**WHEREAS**, said claims are listed in the 2020 Claims folder of the Commissioners' Record of Claims.

**December 18, 2020**

|                                   | TOTAL AMOUNT CLAIMED | AMOUNT ALLOWED | AMOUNT DISALLOWED |
|-----------------------------------|----------------------|----------------|-------------------|
| General Fund - 1010               | 106,315.02           | 106,315.02     |                   |
| Central Dispatch/E911 Fund - 2110 | 2,877.62             | 2,877.62       |                   |
| Friend of the Court Office - 2151 | 706.17               | 706.17         |                   |
| Health Department Fund - 2210     | 7,807.50             | 7,807.50       |                   |
| Solid Waste - 2211                | 11,972.64            | 11,972.64      |                   |
| Transportation Grant - 2300       | 14,674.93            | 14,674.93      |                   |

|  |                     |                     |  |
|--|---------------------|---------------------|--|
| Capital Improvement Fund - 2450          | 387.34              | 387.34              |  |
| Register of Deeds Automation Fund – 2560 | 134.10              | 134.10              |  |
| Concealed Pistol Licensing Fund - 2635   | 438.13              | 438.13              |  |
| Grants – 2790                            | 5,240.90            | 5,240.90            |  |
| Wayland Township – 2806                  | 49.81               | 49.81               |  |
| Saugatuck City - 2811                    | 196.76              | 196.76              |  |
| Child Care-Circuit/Family – 2921         | 3,786.86            | 3,786.86            |  |
| Senior Millage – 2950                    | 171,912.40          | 171,912.40          |  |
| Pension DB Debt - 3602                   | 500.00              | 500.00              |  |
| Road Commission – Debt Service - 3650    | 500.00              | 500.00              |  |
| Delinquent Tax Revolving Fund - 6160     | 100.00              | 100.00              |  |
| Drain Equip Revolving – 6390             | 15.99               | 15.99               |  |
| Fleet Management – 6612                  | 106.02              | 106.02              |  |
| Self-Insurance Fund – 6770               | 430.06              | 430.06              |  |
| Drain Fund – 8010                        | 11,764.13           | 11,764.13           |  |
| <b>TOTAL AMOUNT OF CLAIMS</b>            | <b>\$339,916.38</b> | <b>\$339,916.38</b> |  |

December 25, 2020

|   | TOTAL AMOUNT CLAIMED | AMOUNT ALLOWED | AMOUNT DISALLOWED |
|---|----------------------|----------------|-------------------|
| General Fund – 1010                             | 293,990.64           | 293,990.64     |                   |
| Park/Recreation Fund - 2080                     | 267.26               | 267.26         |                   |
| Central Dispatch/E911 Fund - 2110               | 8,660.06             | 8,660.06       |                   |
| Friend of the Court Fund – 2150                 | 204.25               | 204.25         |                   |
| Friend of the Court Office - 2151               | 2,456.56             | 2,456.56       |                   |
| Health Department Fund - 2210                   | 21,088.81            | 21,088.81      |                   |
| Solid Waste – 2211                              | 59,324.56            | 59,324.56      |                   |
| Transportation Grant – 2300                     | 2,419.91             | 2,419.91       |                   |
| Capital Improvement Fund - 2450                 | 185.10               | 185.10         |                   |
| Animal Shelter - 2550                           | 6,472.81             | 6,472.81       |                   |
| Indigent Defense - 2600                         | 567.28               | 567.28         |                   |
| Local Corrections Officers Training Fund - 2640 | 2,723.70             | 2,723.70       |                   |
| Grants – 2790                                   | 11,249.36            | 11,249.36      |                   |
| Victim Rights Grant - 2791                      | 1,632.03             | 1,632.03       |                   |
| Saugatuck City – 2811                           | 22.00                | 22.00          |                   |
| Child Care-Circuit/Family - 2921                | 19,145.30            | 19,145.30      |                   |
| Soldiers Relief Fund - 2930                     | 577.83               | 577.83         |                   |
| Senior Millage - 2950                           | 9,010.66             | 9,010.66       |                   |
| Tax Reversion – 6200                            | 63.90                | 63.90          |                   |
| Self-Insurance Fund - 6770                      | 43,078.64            | 43,078.64      |                   |
| Drain Fund - 8010                               | 24,413.04            | 24,413.04      |                   |

|                               |                     |                     |  |
|-------------------------------|---------------------|---------------------|--|
| <b>TOTAL AMOUNT OF CLAIMS</b> | <b>\$507,553.70</b> | <b>\$507,553.70</b> |  |
|-------------------------------|---------------------|---------------------|--|

**January 1, 2021**

|   | <b>TOTAL AMOUNT CLAIMED</b> | <b>AMOUNT ALLOWED</b> | <b>AMOUNT DISALLOWED</b> |
|---|-----------------------------|-----------------------|--------------------------|
| General Fund – 1010                         | 26,673.63                   | 26,673.63             |                          |
| Park/Recreation Fund - 2080                 | 201.11                      | 201.11                |                          |
| Central Dispatch/E911 Fund - 2110           | 167.00                      | 167.00                |                          |
| Health Department Fund - 2210               | 8,228.20                    | 8,228.20              |                          |
| Transportation Grant – 2300                 | 9,982.53                    | 9,982.53              |                          |
| Multi Agency Collaborative Committee - 2400 | 52.38                       | 52.38                 |                          |
| Capital Improvement Fund - 2450             | 32,994.00                   | 32,994.00             |                          |
| Indigent Defense - 2600                     | 62,723.01                   | 62,723.01             |                          |
| Grants – 2790                               | 8,994.56                    | 8,994.56              |                          |
| Lee Township - 2808                         | 191.38                      | 191.38                |                          |
| Salem/Leighton/Dorr – 2809                  | 195.54                      | 195.54                |                          |
| Child Care-Circuit/Family - 2921            | 662.18                      | 662.18                |                          |
| Soldiers Relief Fund - 2930                 | 356.24                      | 356.24                |                          |
| Self-Insurance Fund - 6770                  | 347,957.83                  | 347,957.83            |                          |
| <b>TOTAL AMOUNT OF CLAIMS</b>               | <b>\$499,379.59</b>         | <b>\$499,379.59</b>   |                          |

**January 8, 2021**

|  | <b>TOTAL AMOUNT CLAIMED</b> | <b>AMOUNT ALLOWED</b> | <b>AMOUNT DISALLOWED</b> |
|--|-----------------------------|-----------------------|--------------------------|
| General Fund – 1010                      | 105,974.05                  | 105,974.05            |                          |
| Park/Recreation Fund - 2080              | 407.15                      | 407.15                |                          |
| Central Dispatch CIP – 2118              | 426.67                      | 426.67                |                          |
| Health Department Fund - 2210            | 5,395.32                    | 5,395.32              |                          |
| Transportation Grant – 2300              | 351.18                      | 351.18                |                          |
| Capital Improvement Fund - 2450          | 1,538.78                    | 1,538.78              |                          |
| Animal Shelter - 2550                    | 6,438.00                    | 6,438.00              |                          |
| Register of Deeds Automation Fund – 2560 | 1,900.95                    | 1,900.95              |                          |
| Indigent Defense – 2600                  | 440.00                      | 440.00                |                          |
| Grants – 2790                            | 225.00                      | 225.00                |                          |
| Saugatuck City - 2811                    | 106.48                      | 106.48                |                          |
| Child Care-Circuit/Family - 2921         | 7,661.06                    | 7,661.06              |                          |
| Delinquent Tax Revolving Fund - 6160     | 60.00                       | 60.00                 |                          |
| Tax Reversion – 6200                     | 25,390.41                   | 25,390.41             |                          |
| Self-Insurance Fund - 6770               | 25,094.00                   | 25,094.00             |                          |
| Drain Fund - 8010                        | 695.75                      | 695.75                |                          |
| <b>TOTAL AMOUNT OF CLAIMS</b>            | <b>\$182,104.80</b>         | <b>\$182,104.80</b>   |                          |

January 15, 2021

|   | TOTAL AMOUNT CLAIMED | AMOUNT ALLOWED      | AMOUNT DISALLOWED |
|---|----------------------|---------------------|-------------------|
| General Fund – 1010                             | 212,788.12           | 212,788.12          |                   |
| Park/Recreation Fund - 2080                     | 444.47               | 444.47              |                   |
| Central Dispatch/E911 Fund - 2110               | 3,578.81             | 3,578.81            |                   |
| Central Dispatch CIP – 2118                     | 9,226.67             | 9,226.67            |                   |
| Friend of the Court Office - 2151               | 120.72               | 120.72              |                   |
| Health Department Fund - 2210                   | 4,079.77             | 4,079.77            |                   |
| Solid Waste - 2211                              | 4,607.44             | 4,607.44            |                   |
| Transportation Grant – 2300                     | 59,287.70            | 59,287.70           |                   |
| Capital Improvement Fund - 2450                 | 10,000.00            | 10,000.00           |                   |
| Youth Home CIP - 2465                           | 199.99               | 199.99              |                   |
| Register of Deeds Automation Fund – 2560        | 4,982.34             | 4,982.34            |                   |
| Indigent Defense – 2600                         | 33,263.22            | 33,263.22           |                   |
| Local Corrections Officers Training Fund - 2640 | 892.00               | 892.00              |                   |
| Law Library Fund – 2690                         | 277.00               | 277.00              |                   |
| Grants – 2790                                   | 24,948.08            | 24,948.08           |                   |
| Saugatuck City - 2811                           | 54.72                | 54.72               |                   |
| Child Care-Circuit/Family - 2921                | 43,228.49            | 43,228.49           |                   |
| Soldiers Relief Fund - 2930                     | 2,541.34             | 2,541.34            |                   |
| Senior Millage – 2950                           | 185,715.39           | 185,715.39          |                   |
| Delinquent Tax Revolving Fund - 6160            | 148,798.62           | 148,798.62          |                   |
| Drain Equip Revolving - 6390                    | 39.67                | 39.67               |                   |
| Fleet Management – 6612                         | 115.56               | 115.56              |                   |
| Self-Insurance Fund - 6770                      | 796.42               | 796.42              |                   |
| Drain Fund - 8010                               | 18,019.17            | 18,019.17           |                   |
| <b>TOTAL AMOUNT OF CLAIMS</b>                   | <b>\$768,005.71</b>  | <b>\$768,005.71</b> |                   |

**THEREFORE BE IT RESOLVED** that the Board of Commissioners adopts the report of claims for December 18, 2020; December 25, 2020; January 1, 2021; January 8, 2021 and January 15, 2021.

Moved by Commissioner Thiele, seconded by Commissioner Dugan to adopt the report of claims for December 18, 2020; December 25, 2020; January 1, 2021; January 8, 2021 and January 15, 2021. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ACTION ITEMS:****EMERGENCY MANAGEMENT RESOLUTION OF 2021 (Replace 1995)**

**22/** A resolution to provide for the mitigation, preparedness, response and recovery from natural and human-made disasters within Allegan County; to establish an office for this purpose; to provide for the coordination and utilization of resources in the county in an emergency or disaster situation; and to provide a means through which the Allegan County Board of Commissioners (herein also referred to as BOC) may exercise the authority and discharge the responsibilities vested in them by this resolution and Act No 390 of the Public Acts of 1976, as amended (hereafter the "Act").

**Article 1 - SHORT TITLE**

Section 101. This resolution shall be known as the "Emergency Management Resolution".

**Article 2 - DEFINITIONS**

Section 201. For the purpose of this resolution, certain words used herein are defined as follows:

(a) "Chief Executive Official" means the Chairperson of the County Board of Commissioners. In the event the Chairperson is unavailable to fulfill the duties and responsibilities of the Chief Executive Official, the Vice-Chairperson of the County of Board of Commissioners is hereby authorized to perform the duties and responsibilities of the Chief Executive Official during the Chairperson's period of unavailability. In the event both the Chairperson and the Vice-Chair Person are unavailable to fulfill the duties and responsibilities of the Chief Executive Official, the County Administrator is hereby authorized to perform the duties and responsibilities of the Chief Executive Official during the Chairperson's and Vice-Chairperson's period of unavailability.

(b) "Disaster" means an occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from a natural or human-made cause, including, but not limited to, fire, flood, snowstorm, ice storm, tornado, windstorm, wave action, oil spill, water contamination, utility failure, hazardous peacetime radiological incident, major transportation accident, hazardous materials incident, epidemic, air contamination, blight, drought, infestation, explosion, or hostile military action or paramilitary action, or similar occurrences resulting from terrorist activities, riots, or civil disorders.

(c) "Disaster relief forces" means all agencies of county and municipal government, private and volunteer personnel, public officers and employees, and all other persons or groups of persons having duties or responsibilities under this Resolution or pursuant to a lawful order or directive authorized by this Resolution.

(d) "District coordinator" means the state police emergency management division district coordinator.

(e) "Emergency" means any occasion or instance in which the governor determines state assistance is needed to supplement local efforts and capabilities to save lives, protect property and the public health and safety, or to lessen or avert the threat of a catastrophe in any part of the state.

(f) "Emergency management coordinator" means the person appointed to coordinate emergency management within the county.

(g) "Local state of emergency" means a proclamation or declaration that activates the response and recovery aspects of any and all applicable local or interjurisdictional emergency operations plans and authorizes the furnishing of aid, assistance, and directives under those plans.

(h) "Municipality" means a city, village, or township.

(i) "State of disaster" means an executive order or proclamation that activates the disaster response and recovery aspects of the state, local, and interjurisdictional emergency operations plans applicable to the counties or municipalities affected.

(j) "State of emergency" means an executive order or proclamation that activates the emergency response and recovery aspects of the state, local, and interjurisdictional emergency operations plans applicable to the counties or municipalities affected.

### **Article 3 - EMERGENCY MANAGEMENT OFFICE, EMERGENCY MANAGEMENT COORDINATOR**

Section 301. By the authority of this resolution there is hereby created an Office of Emergency Management within the Allegan County Sheriff's Office on behalf of Allegan County government for the purpose of coordinating all prevention, mitigation, preparedness, response, and recovery activities within the county emergency management program area. The BOC has established the position of Emergency Management Coordinator to staff this office and has appointed a person to fill this position. The individual has the personal attributes and experience necessary to carry out the duties and responsibilities of this position and shall act for, and at the direction of the Chairperson. The Chairperson has delegated the responsibility for directing the Emergency Management Coordinator's activities to the Sheriff.

Section 302. In addition, the Sheriff has appointed one person as successor to the position of the Emergency Management Coordinator. The line of succession shall be listed in the Emergency Operations Plan.

### **Article 4 - EMERGENCY MANAGEMENT COORDINATOR DUTIES**

Section 401. The Emergency Management Coordinator shall comply with the standards and requirements as established by the Department of State Police, Emergency Management Division, under the authority of the Act, in accomplishing the following.

(a) Direct and coordinate the development of the Allegan County Emergency Operation Plan, which shall be consistent in content with the Michigan Emergency Management Plan.

(b) Specify departments or agencies which must provide an annex to the plan or otherwise cooperate in its development.

(c) Identify departments and agencies to be included in the Emergency Operations Plan as the disaster relief force.

(d) Develop and maintain a county Resource Manual.

(e) Coordination, recruitment, appointment, and utilization of volunteer personnel.

(f) Ensure the emergency management program meets eligibility requirements for state and federal aid.

(g) Coordinate and/or conduct training and exercise programs for the disaster relief force within the county and to test the adequacy of the Emergency Operations Plan.

(h) Through public information programs, educate the population as to actions necessary for the protection of life and property in an emergency or disaster.

(i) Assist in the development of mutual aid agreements.

(j) Oversee the implementation of all functions necessary during an emergency or disaster in accordance with the Emergency Operations Plan.

(k) Coordinate county emergency management activities with those of the state and adjacent jurisdictions.

(l) Coordinate all preparedness activities, including maintaining primary and alternate Emergency Operation Centers.

(m) Encourage political subdivisions within the county to adopt uniform emergency resolutions.

(n) Identify mitigation opportunities within the county and encourage departments/agencies to implement mitigation measures.

(o) Coordinate with all municipalities that are part of the emergency management program in all matters pertaining to emergency management.

## **Article 5 - POWERS AND DUTIES**

Section 501. The Sheriff shall supervise the activities of the Emergency Management Office on a continuous basis. With the advice and consent of the BOC, the Sheriff shall formulate, review, and approve policy and operational guidelines for this office as needed.

Section 502. The BOC shall, once every two years, or once annually if the County is within the Emergency Planning Zone of a designated nuclear power plant, review the Emergency Operations Plan and, upon deeming it adequate, shall annually certify the plan to be current and adequate for the ensuing two years.

Section 503. When circumstances within the County indicate that the occurrence or threat of occurrence of widespread or severe damage, injury, or loss of life or property from natural or human made cause exists, the Chief Executive Official may declare a local state of emergency in the event a meeting of the BOC is not practical to the immediate need of a declaration. The BOC shall be immediately notified of such a declaration, and the declaration shall be promptly filed with the Department of State Police, Emergency Management Division. This declaration shall not be continued or renewed for a period in excess of 7 days except with the consent of the BOC.

Section 504. If the Chief Executive Official invokes such power and authority to declare a local state of emergency, the Chief Executive Official shall, as soon as reasonably expedient, convene the BOC for one or more emergency meetings in accordance with the Open Meetings Act to perform its normal legislative and administrative duties as the situation demands, and will report to that body relative to emergency activities. Nothing in this resolution shall be construed as abridging or curtailing the powers of the BOC or its County Administrator unless specifically provided herein. Notwithstanding the designation of a Chief Executive Official or an Emergency Management Coordinator, the County Administrator shall maintain the organizational authority delegated by the BOC and shall be directly accountable to the BOC as a body.

Section 505. As authorized by the Act, the County (through its authorized officials) may do one or more of the following:

| Action   | Authorized Official(s)  |
|--|---|
| (a) Direct and coordinate the development of emergency operations plans and programs in accordance with the policies and plans established by the appropriate federal and state agencies. Each department or agency of a county or municipality specified in the emergency operations plan to provide an annex to the plan shall | The Sheriff oversees EM operations and through the BOC approved budget is responsible for funding EM consistent with County policy. |

|   |   |
|---|---|
| <p>prepare and continuously update the annex providing for emergency management activities, including mitigation, preparedness, response, and recovery, by the department or agency and those other emergency activities the department or agency is specified to coordinate. Emergency operations plans and programs developed under this subsection shall include provisions for the dissemination of public information and local broadcasters shall be consulted in developing such provisions. Emergency operations plans and programs developed under this subdivision shall include local courts.</p>                                  | <p>The County Administrator is authorized to approve grants and contracts, to the degree the County is party to such, consistent with County policy.</p> <p>The Chairperson is the first line CEO and oversees the EOC when activated. The Chairperson may also sign documents when the County Administrator is not available or when required by law.</p> <p>The Emergency Coordinator shall keep the Sheriff, Chairperson and County Administrator aware of important plans and reporting.</p> <p>The BOC is final approver of EOP.</p> |
| <p>(b) Declare a local state of emergency if circumstances within the county or municipality indicate that the occurrence or threat of widespread or severe damage, injury, or loss of life or property from a natural or human-made cause exists and, under a declaration of a local state of emergency, issue directives as to travel restrictions on county or local roads. This power shall be vested in the chief executive official of the county or municipality or the official designated by charter and shall not be continued or renewed for a period in excess of 7 days except with the consent of the governing body of the</p> | <p>The Chief Executive Official may declare a local state of emergency as authorized by this resolution.</p>  |

|  |  |
|--|--|
| <p>county or municipality. The declaration of a local state of emergency shall be promptly filed with the emergency management division of the department, unless circumstances attendant upon the disaster prevent or impede its prompt filing.</p> |  |
| <p>(c) Appropriate and expend funds, make contracts, and obtain and distribute equipment, materials, and supplies for disaster purposes.</p>   | <p>Unless otherwise outlined within this resolution, the responsibilities contained within this section shall be carried out consistent with County policy, including but not limited to the Budget Policy.</p>  |
| <p>(d) Provide for the health and safety of persons and property, including emergency assistance to the victims of a disaster.</p>   | <p>The County provides for this through its funding of various services. This action shall be carried out consistent with the BOC approved budget, applicable law and County policy in a manner that does not create ongoing obligations, explicitly or implied, without the authorization of the BOC.</p> |
| <p>(e) Direct and coordinate local multi-agency response to emergencies within the county or municipality.</p>   | <p>To the degree activity is internal to County Government organization the County Administrator shall direct County resources under the authority that has been delegated by the BOC.</p>   |

|  |   |
|--|---|
|  | <p>To the degree activity is external of the County Government Organization, and is occurring during a period of declared emergency, the Chief Executive Official shall direct, authorize or delegate such activities through the Emergency Operations Center and Incident Command Structure, unless such activities are commensurate with the normal response activity of a responding agency (e.g. the Sheriff's Department response to a law enforcement emergency).</p> |
| <p>(f) Appoint, employ, remove, or provide, with or without compensation, rescue teams, auxiliary fire and police personnel, and other disaster workers.</p> | <p>The Sheriff is authorized to fulfill such rolls with individuals already on payroll within the Sheriff's budget or for individuals that would not require compensation. Unless otherwise authorized through agreement, if not already budgeted or if a position does exist and compensation is expected, such would be at the determination of the County Administrator.</p>   |
| <p>(g) If a state of disaster or emergency is declared by the governor, assign and make available for duty the employees,</p>                                | <p>"as ordered by the governor or Director of State Police" - the</p>   |

|  |  |
|--|--|
| <p>property, or equipment of the county or municipality relating to fire fighting; engineering; rescue; health, medical, and related services; police; transportation; construction; and similar items or service for disaster relief purposes within or without the physical limits of the county or municipality as ordered by the governor or the Director of State Police.</p>   | <p>County will comply with the specific direction ordered. This activity shall not be interpreted in a broader context.</p>                        |
| <p>(h) Appoint a local emergency management advisory council.</p>  | <p>See Article 8</p>   |
| <p>(i) In the event of a foreign attack upon this state, waive procedures and formalities otherwise required by law pertaining to the performance of public work, entering into contracts, the incurring of obligations, the employment of permanent and temporary workers, the utilization of volunteer workers, the rental of equipment, the purchase and distribution with or without compensation of supplies, materials, and facilities, and the appropriation and expenditure of public funds.</p> | <p>"in the event of a foreign attack" - the County will comply with State orders. This activity shall not be interpreted in a broader context.</p> |

**Article 6 - ASSESSMENT OF DISASTER OR EMERGENCY; FINDINGS AND RECOMMENDATIONS**

Section 601. If a disaster or emergency occurs that has not yet been declared to be a state of disaster or a state of emergency by the Governor, the BOC hereby delegates to the Chief Executive Official the authority to determine if the situation is beyond the control of the county. If the disaster or emergency is considered to be beyond the county's control, the Chief Executive Official may request state assistance. The Emergency Management Coordinator shall immediately contact the District Coordinator. The District Coordinator, in conjunction with the Emergency Management Coordinator, shall assess the nature and scope of the disaster or emergency, and they shall recommend the state personnel, services, and equipment that will be required for its prevention, mitigation, or relief.

Section 602. The Chief Executive Official shall not request state assistance or a declaration of a state of disaster or a state of emergency

for an emergency which has occurred or is occurring solely within the confines of a township, city, or village within the county unless requested to do so by the Chief Executive Official of the affected township, city, or village.

**Article 7 - COUNTY DEPARTMENTS; LIAISON; DUTIES**

Section 701. The County Administrator, Chief Judge or Elected Official responsible for each department or agency of county government identified by the Emergency Management Coordinator shall appoint an emergency management liaison who shall coordinate the emergency management activities of the department or agency and act as a liaison between the department or agency and the Emergency Management Office on all matters pertaining to emergency management. The Emergency Management Coordinator shall ensure each ESF is fully staffed by working with the County Administrator, Chief Judge, Elected Office or any outside agency or business official to do so. A list of the ESFs and the staff roster of each ESF shall remain available to County Administrator who shall report such to the BOC at least annually.

Section 702. Each department or agency identified shall appoint a minimum of two people to serve as successors in the event the emergency management liaison is not available or requires assistance. Successors shall be listed in the appropriate annex to the Emergency Operations Plan.

Section 703. Each department or agency liaison shall be responsible for the following:

(a) Prepare and continuously update an annex to the Allegan County Emergency Operations Plan providing for the delivery of emergency management activities by that agency or department. The annex shall be in the form prescribed by the Emergency Management Coordinator.

(b) Recruit, appoint, and organize private, volunteer and other personnel to be part of the disaster relief force to perform specific duties as assigned in the Emergency Operation Plan.

(c) Coordinate the agency's or department's emergency management efforts with those of other county departments or agencies.

(d) Attend training courses relevant to the function of the agency or department, and ensure staff is trained so as to be able to implement assigned emergency functions.

(e) Participate in periodic exercises to enhance the adequacy of the respective agency's response or department's capability.

(f) Develop internal Standard Operating Procedures (SOPs) to accomplish emergency notification and assigned emergency tasks.

(g) Provide the Emergency Management Coordinator with a list of personnel and resources available within the agency or department and provide a list of those which may be needed by the department during times of emergency.

(h) Identify and provide for the protection of vital records.

(i) Implement the directives of the Chief Executive Official or his/her designee under a local state of emergency.

#### **Article 8 - EMERGENCY MANAGEMENT ADVISORY COUNCIL; CREATION; AND FUNCTION**

Section 801. The BOC hereby establishes the Emergency Management Advisory Council (EMAC). The EMAC shall advise the Sheriff and the Emergency Management Coordinator on matters pertaining to emergency management, especially in plan development.

Section 802. The Emergency Management Coordinator shall act as the Chairperson of the EMAC. Each Emergency Support Function (ESF) listed in the EOP shall appoint a member from within its staff roster to the EMAC. Notwithstanding their membership through an ESF, the BOC Chairperson or designee and the County Administrator or designee shall be members of the Advisory Council. To the degree individuals not formally part of the ESF structure may offer special knowledge in performing functions during emergency or disaster situations such individuals may be appointed to the EMAC by the Sheriff or the BOC. The Emergency Management Coordinator through the County Administrator provide the BOC the list of EMAC members at least annually and upon any changes.

#### **Article 9 - EMERGENCY FUNDING**

Section 901. County Departments (inclusive of Elected Offices and Courts) - Internal Operations:

(a) At the onset or first knowledge of an incident, impacted departments shall work with the Executive Director of Finance to identify any funding available to sustain the incident. The available amount of funding and the source(s) shall be communicated to the County Administrator.

(b) County Departments which plan to incur expenditures within their budget in order to maintain or enhance routine general operations as a result of an incident shall follow any and all applicable County policies, including but not limited to the Budget and Purchasing policies (Note: Emergency Management shall be considered a component of the Sheriff's Department for all budgetary purposes).

1. In the event the department is not able to fund the expenditure within its own budget, a budget adjustment may be requested through the Executive Director of Finance with final approval of the County Administrator.

2. In the event the County Administrator authorizes funding for such requests through the department's existing budget or through a budget

adjustment, the process shall proceed internally and independent of the EM structure; however, such costs may be submitted to the Emergency Management Coordinator for potential reimbursement providing the request for reimbursement is timely, concurrent with the emergency timeframe and registered in to MICIMS.

3. In the event a budget adjustment is not approved, the County Administrator, Elected Official or Chief Judge may authorize the request to be submitted into the Emergency Management Resource Request Process providing that funds for local match have been identified.

Section 902. County Departments (inclusive of Elected Offices and Courts)  
- Incident Specific Resources:

(a) Activity 425 - Emergency Incident Response (an activity under the oversight of Finance) within the General Fund shall be a zero budget activity and may be used to expense incident specific resources and deposit the correlating revenues.

(b) Requests over \$10,000, titled assets such as vehicle, real estate, etc. or items that places any obligation upon the County to provide additional resources or funding (e.g. ongoing supply of food/water, maintenance of an item, replacement, etc.) shall require approval of the County Administrator, or designee, prior to submission.

(c) In the event a local match is required for any request that was fulfilled, funding shall be considered in the following order:

1. the requesting County department or Agency;
2. the approving County department;
3. final consideration of a budget adjustment of appropriated funds (including contingency), by the County Administrator for requests up to \$25,000 or direction to expense the item to a departmental budget; then
4. final consideration of a budget adjustment, additional appropriation from Fund Balance, or use of any other funding tool or direction as determined by BOC for items over \$25,000.

Section 903. Request for Non-County Agency (e.g. hospital, long term care, EMS, local units of government, non-profits, etc.)

(a) A request for resources submitted and granted on behalf of a non-County Agency shall include reimbursement to the County for any local match or required funding in the event State, Federal or other external funding is not available or the resource is considered ineligible.

(b) Any Non-County Agency request(s) expected to be funded by the County shall be reviewed by the CFO and require approval by the County Administrator.

(c) County In-kind match may be utilized to off-set costs for non-County Agencies to the degree permitted by law/regulation and to the degree it does not increase any cost to the County of Allegan.

(d) Any requests funded in-part or in-whole utilizing County of Allegan Government funds shall be considered an asset of the County of Allegan, unless otherwise approved by the County of Allegan and consistent with sound financial principles. With the exception of disposable items (i.e. PPE utilized during the response), all resources shall require a transfer of ownership approved by the County (CAO or BOC) if an item is to be retained by an agency other than the County of Allegan.

#### **Article 10 - VOLUNTEERS; APPOINTMENT; REIMBURSEMENT**

Section 1001. Each county department, commission, board, or other agency of county government is authorized to appoint volunteers to augment its personnel in time of emergency to implement emergency functions assigned in the Emergency Operations Plan. Such individuals are part of the disaster relief force and shall be subject to the rules and operational control set forth by the respective department, commission, board, or agency through which the appointment was made, and shall be reimbursed for all actual and necessary travel and subsistence expenses.

#### **Article 11 - CONFLICT OF TERMS**

Section 1101. In the event of a conflict between the terms of this resolution and the terms of the Emergency Operations Plan, the terms of this resolution shall control.

#### **Article 12 - RESCISSION OF EMERGENCY MANGEMENT RESOLUTION OF 1995**

Section 1201. This resolution hereby rescinds and supersedes the Emergency Management Resolution of 1995.

#### **Article 13 - SEVERABILITY**

Section 1301. Should any section, clause, or provision of this resolution be declared by the courts invalid for any reason, such declaration shall not affect the validity of this resolution as a whole or any part thereof, other than the section, clause, or provision so declared to be invalid.

Moved by Commissioner Thiele, seconded by Commissioner Kapenga to approve the Emergency Management Resolution of 2021 as presented. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ALLEGAN COUNTY - RESOLUTION OF AFFIRMATION FOR THE COUNTY OF ALLEGAN**

**23/ WHEREAS**, the year 2020 has been, at the least, a challenging year on many fronts, and particularly with regard to maintaining the health, safety and welfare of the People of Allegan County; and

**WHEREAS**, the Allegan County Health Department has shouldered the brunt of the COVID-19 response, which included activation of the Emergency Operations Center (EOC), and such response has demonstrated a high degree of professionalism and patience to an ever evolving pandemic while continuing to maintain other health related services; and

**WHEREAS**, the justice system including the Courts, Prosecutor's Office, Public Defender's Office, and Sheriff's Office responded to minimize the potential of a highly contagious situation in the jail and other justice environments and continue to respond to harrowing situations with a high degree of courage and heroism; and

**WHEREAS**, our central support teams (e.g. Facilities Management, Finance, Human Resources, Information Services, Project Management) have supported the operation of the entire county by cleaning, repairing and sanitizing buildings and parks, managing a variety of grants and emergency funding, managing continuous benefit and compliance changes, implementing technology to increase the availability of remote work, public meetings and other safe work protocols, and implementing various contracts and projects resulting in building improvements and increased safety; and

**WHEREAS**, Administration implemented the State of Michigan Department of Health and Human Services and Michigan Occupational Health and Safety Administration emergency orders, made remote work available and continues to ensure other protocols and plans are carried out to ensure a safe environment for employees and visitors while maintaining budget levels and ensuring job stability for employees as a priority in budget and policy; and

**WHEREAS**, personnel throughout the County and Court organizations have maintained services to the public both remotely and in-person as necessary including conducting challenging elections, court proceedings, assessing reform, tax processes, dispatching 911 calls, emergency operations, transportation, senior and veteran care, parks availability, drain maintenance, successful ballot initiatives and a multitude of other valued services and supports to County Residents.

**THEREFORE BE IT RESOLVED**, the Board of Commissioners congratulates and applauds the efforts of all Allegan County employees and the unity shown in the year of 2020; and

**BE IT FINALLY RESOLVED**, the Board of Commissioners, at the beginning of 2021, the start of a new decade, reaffirms its support of the County and Court personnel in the work that they do for the County of Allegan organization and for the betterment of our entire community.

Moved by Commissioner Dugan, seconded by Commissioner Storey to approve the resolution as presented. Motion carried by roll call vote. Yeas: Kapenga, Storey, DeYoung, Jessup, Dugan and Cain. Nays: Thiele.

**SETTLEMENT OF PENDING LITIGATION - CASE #1:19-CV-01066**

**24/ BE IT RESOLVED** that the Allegan County Board of Commissioners does hereby authorize the settlement of pending litigation as outlined at the settlement conference on January 7, 2021, regarding Case No. 1:19-cv-01066; and

**BE IT FURTHER RESOLVED** that the Board authorizes the Board Chairperson and/or County Administrator to work in conjunction with legal counsel to finalize and sign the settlement agreement and any other related documents on behalf of the County.

Moved by Commissioner Thiele, seconded by Commissioner Kapenga to approve the resolution as presented. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**DISCUSSION ITEMS:**

**FACILITIES MANAGEMENT - APPROVE ANIMAL SHELTER CAPITAL PROJECTS**

**25/ WHEREAS**, the County provides for the on-going facility needs of the Animal Shelter at the County's determination and based on input from stakeholders; and

**WHEREAS**, upon review of current needs, in-part brought to light by certain events this past year, a building level generator and improvement to the public entrance is being recommended for inclusion into the 2021 Capital Plan; and

**WHEREAS**, Wishbone Pet Rescue, as the contracted shelter management firm, has requested the replacement of cat kennels to better meet current standards of care; and

**WHEREAS**, housing of cats is not a mandated function of the Shelter, yet donations have made it possible for the County to replace the current kennels (and potentially fund other small projects necessary for 2021); and

**WHEREAS**, the County Administrator requests an amendment to the 2021 Capital Plan to include these Animal Shelter projects.

**THEREFORE BE IT RESOLVED** that the Allegan County Board of Commissioners authorizes the following capital improvement projects

Front Entrance Security  
\$10,000 Capital Improvement Fund (2450.430.976.00.00)

Generator Installation  
\$50,000 Capital Improvement Fund (2450.430.976.00.00)

Cat Cages/Other Equipment  
\$60,000 Animal Shelter Fund (2550.430.977.00.00); and

**BE IT FURTHER RESOLVED** the County Administrator is authorized to sign necessary documents on behalf of the County and the Executive Director of Finance is authorized to make the necessary budget adjustments to complete this action; and

**BE IT FINALLY RESOLVED** nothing in this resolution permits the expansion of the shelter housing population beyond current occupancy limits without the approval of the Board of Commissioners.

Moved by Commissioner Thiele, seconded by Commissioner Dugan to take immediate action and approve the resolution as presented. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**SHERIFF'S OFFICE - AUTHORIZE VEHICLE REPLACEMENT**

**26/ WHEREAS**, one Sheriff police interceptor vehicle was totaled due to an accident; and

| <b>Vehicle Description:</b> | <b>MMRMA Claim Reimbursement:</b> | <b>Additional CIP Requested:</b> |
|-----------------------------|-----------------------------------|----------------------------------|
| Unit #7 VIN D06803          | \$17,500                          | \$15,494                         |

**THEREFORE BE IT RESOLVED** that the Board of Commissioners authorizes the capital purchase of one police interceptor vehicle from Signature Ford at \$32,994 through the Macomb County Bid 21-18 Cooperative Agreement; and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners authorizes the use of \$15,494 in Capital Improvement Fund (#2450) fund balance, plus the insurance proceeds, for a total of \$32,994; and

**BE IT FINALLY RESOLVED** that the Board Chairperson and/or the County Administrator are authorized to sign the necessary documents on behalf of the County and that the Executive Director of Finance is authorized to make the necessary budget adjustments to complete this action.

Moved by Commissioner Thiele, seconded by Commissioner Dugan to take immediate action and approve the resolution as presented. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**BOARD OF COMMISSIONERS - AUTHORIZE ACCEPTANCE OF MILITARY SURPLUS PACBOT 510 FASTAC ROBOT**

**27/ WHEREAS**, Allegan County has the ability to participate in the Military Surplus 1033 Program which allows law enforcement agencies to utilize military surplus to their benefit; and

**WHEREAS**, on May 22, 2014, the Board of Commissioners authorized participation with this program; and

**WHEREAS**, the Sheriff's Department requests acceptance of a military surplus robot Ser#152341, including two batteries at \$325 each; and

**WHEREAS**, if repairs would exceed the cost of replacing this robot it can be returned through this program at no cost to the County.

**THEREFORE BE IT RESOLVED** that the Allegan County Board of Commissioners authorizes the acceptance of the PacBot 510 Fastac Robot, Ser#215685; valued at \$70,000; and

**BE IT FINALLY RESOLVED** that the Board Chairperson and/or the County Administrator are authorized to sign any necessary documents on behalf of the County and that the Executive Director of Finance is authorized to make the necessary budget adjustments from Drug Forfeiture to complete this action.

Moved by Commissioner Thiele, seconded by Commissioner Kapenga to take immediate action and approve the resolution as presented. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**APPOINTMENTS - AREA AGENCY ON AGING OF WEST MICHIGAN**

**28/** Chairman Storey announced the appointment of the following individual to the Area Agency on Aging of West Michigan Board of Directors to fill a 1-year term; term to expire 1/31/2022.

Rick Cain, 2554 E. Selkirk Lake, Shelbyville MI

Moved by Commissioner Thiele, seconded by Commissioner Dugan to approve the appointment as made. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ELECTIONS - COMMISSION ON AGING & ECONOMIC DEVELOPMENT COMMISSION**

**29/**

**COMMISSION ON AGING**

Chairman Storey opened nominations to fill the 3-year term on the Commission on Aging; term to expire 12/31/2023.

Commissioner Dugan nominated Natalie VanHouten, 104 118<sup>th</sup> Ave., Shelbyville

Moved by Commissioner Dugan, seconded by Commissioner Cain to close the nominations and cast a ballot for Natalie VanHouten as nominated. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**ECONOMIC DEVELOPMENT COMMISSION**

Chairman Storey opened nominations to fill the 3-year term on the Economic Development Commission; term to expire 12/31/2023.

Commissioner Dugan nominated Michael VanDenBerg, 979 9<sup>th</sup> St., Plainwell (Agricultural Rep.)

Commissioner Dugan nominated Joseph Novakoski, 3347 Gaslight Ln., Saugatuck (At-Large Rep.)

Commissioner Dugan nominated Jenifer Garcia, 1906 Sycamore Dr., Dorr (Healthcare Rep.)

Moved by Commissioner Dugan, seconded by Commissioner Cain to close the nominations and cast a ballot for Michael VanDenBerg, Joseph Novakoski and Jenifer Garcia as nominated. Motion carried by roll call vote. Yeas: 7 votes. Nays: 0 votes.

**PUBLIC PARTICIPATION - NO COMMENTS**

30/ Chairman Storey opened the meeting to public participation and as there were no comments from the public, he closed the meeting to public participation.

**ADJOURNMENT UNTIL JANUARY 28, 2021 AT 1:00 P.M.**

31/ Moved by Commissioner Dugan, seconded by Commissioner Thiele to adjourn until January 28, 2021 at 1:00 P.M. The motion carried and the meeting was adjourned at 2:30 P.M.



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Deputy Clerk

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Board Chairperson

Minutes approved during the 00/00/2021 Session

DRAFT



# 2020 ALLEGAN COUNTY ANNUAL REPORT

Thursday, January 28th

District Director, Erin Moore



NUMBER OF PROGRAMS  
ACCESSED BY ALLEGAN  
COUNTY RESIDENTS

**211**

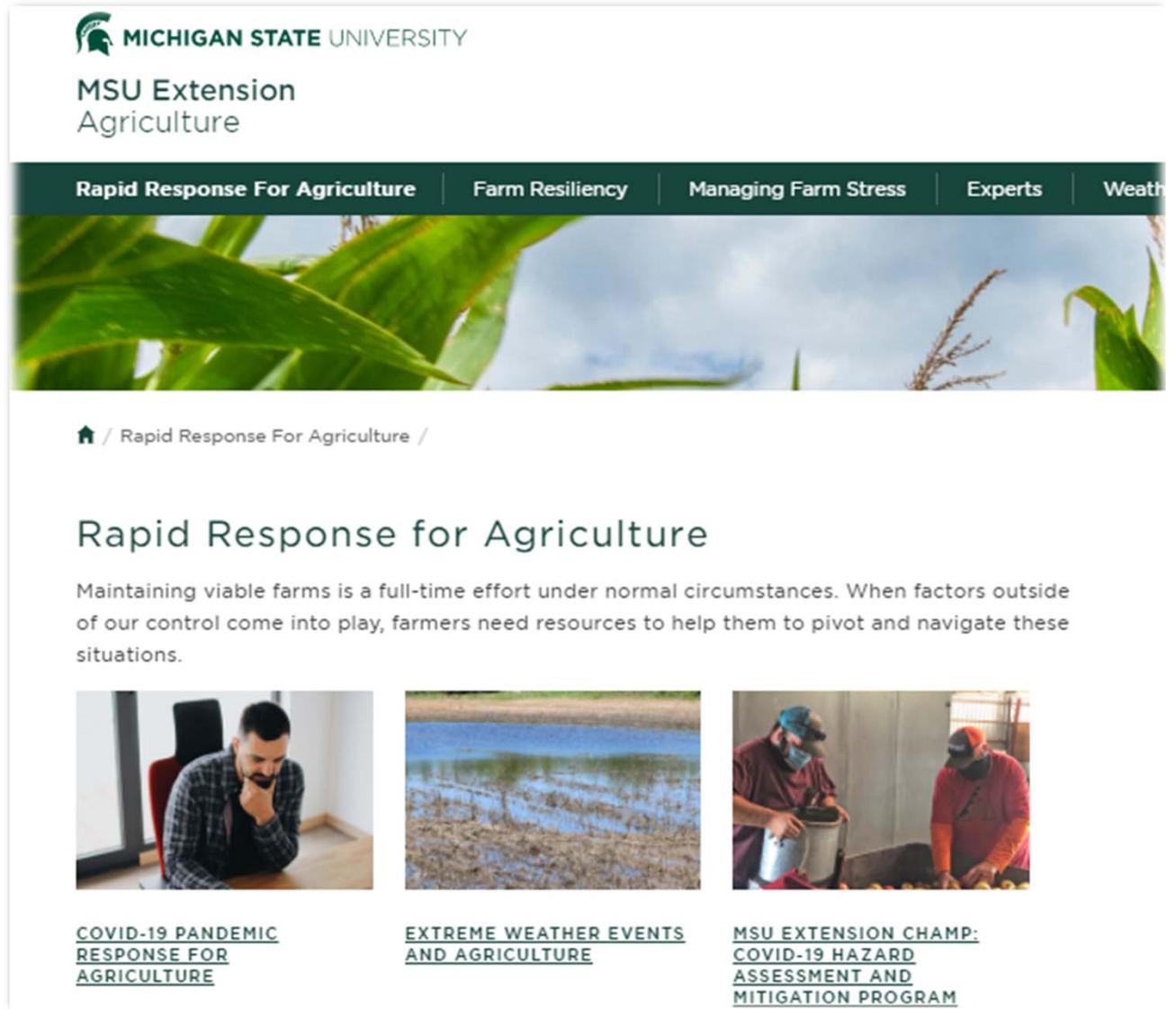
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**Allegan residents  
were able to take  
advantage of  
virtual programs  
hosted from  
Educators across  
the state.**



# Rapid Response to Agriculture – COVID-19

- Guidance for Greenhouses
- Safety protocol for farm labor (in Spanish & English)
- CHAMPS tool for Ag producers
- Information on federal, state and local loans and grant funding

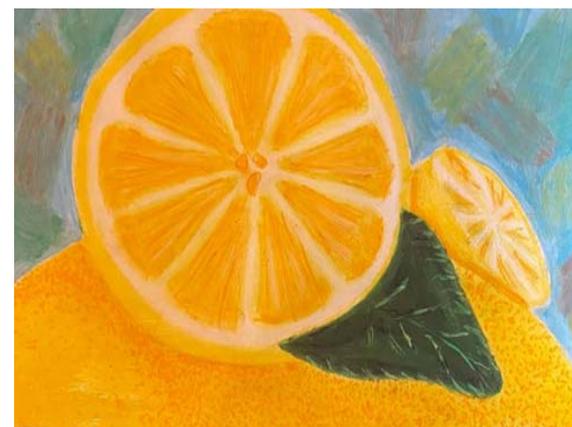


The screenshot shows the MSU Extension Agriculture website. At the top is the MSU logo and the text "MICHIGAN STATE UNIVERSITY MSU Extension Agriculture". Below this is a navigation bar with links: "Rapid Response For Agriculture", "Farm Resiliency", "Managing Farm Stress", "Experts", and "Weather". The main content area features a large image of corn leaves. Below the image is a breadcrumb trail: "Home / Rapid Response For Agriculture /". The main heading is "Rapid Response for Agriculture". The text below reads: "Maintaining viable farms is a full-time effort under normal circumstances. When factors outside of our control come into play, farmers need resources to help them to pivot and navigate these situations." Below this text are three images with captions: 1. A man sitting at a desk looking thoughtful, captioned "COVID-19 PANDEMIC RESPONSE FOR AGRICULTURE". 2. A flooded field, captioned "EXTREME WEATHER EVENTS AND AGRICULTURE". 3. Two people working in a field, captioned "MSU EXTENSION CHAMP: COVID-19 HAZARD ASSESSMENT AND MITIGATION PROGRAM".



## 4-H Still Arts Virtual Showcase ... “My Health to better living...”

- In partnership with 4-H Leaders and volunteers
- Utilized Facebook as a platform to host the 4-H Still Arts exhibits
- Formal judging by volunteers and guest judges
- 4-H youth/volunteers prove to be adaptable in the new environment





"I think mindfulness is more important than ever. Reducing stress and what is going on currently can benefit from mindfulness."

—  
MINDFULNESS PARTICIPANT,  
2020

## **Social and Emotional Health**

- Relax: Alternatives to Anger
- Stress Less with Mindfulness
- Teaching Kids Mindful Eating



## Food Safety

- New Food Safety Educator, Wade Syers joined team in early 2020
- Partnered with First Presbyterian Church to host “Cooking for Crowds”
- Team hosted a series of food preservation and food safety classes that Allegan County in which 73 residents participated



## Ongoing Agriculture Research

- Small Fruit (Blueberries) – preharvest, disease and pest management
- Soybeans – variety selection



# Michigan Sea Grant



- MI Paddle Stewards
- MI Water School
- Angler Project



# Thank you!

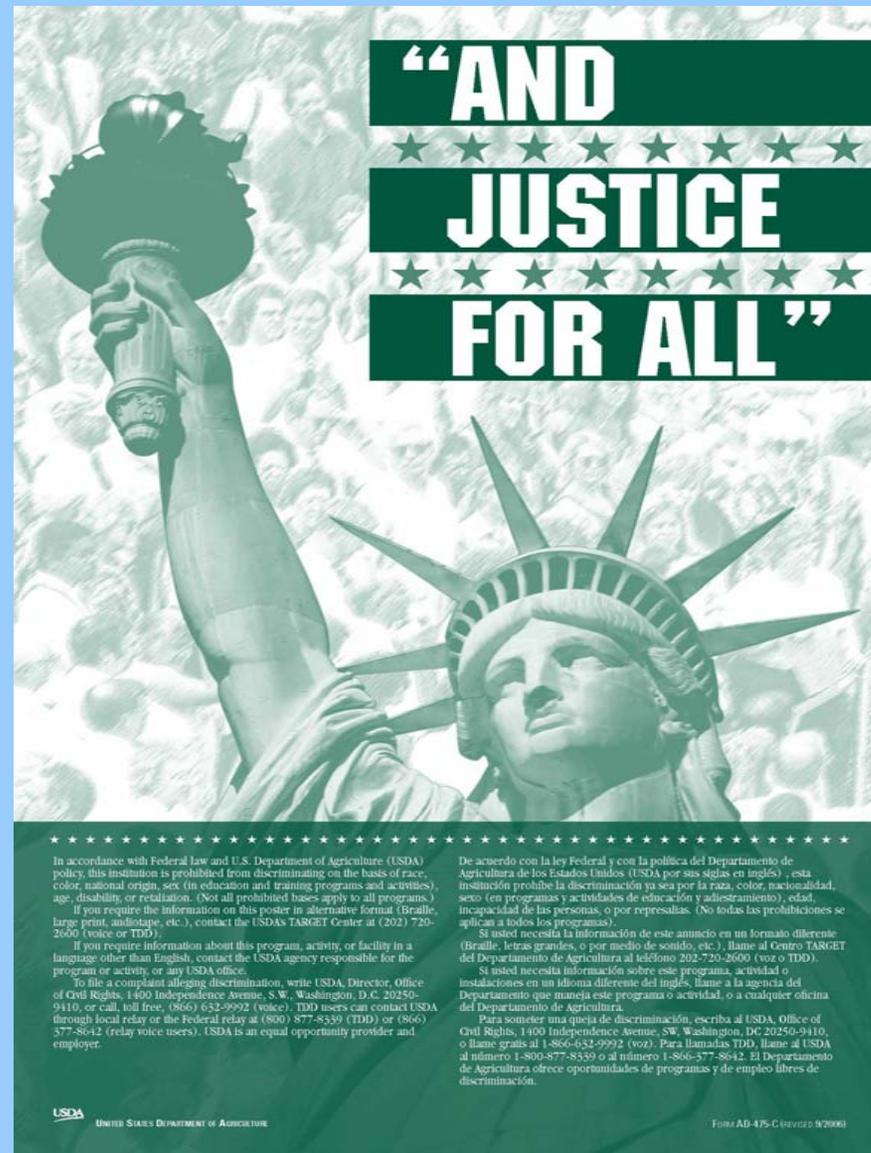
# Questions?

Contact: Erin Moore, District 7 Director  
[mooree16@msu.edu](mailto:mooree16@msu.edu)

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# Allegan County

## 2020 ANNUAL REPORT

### BY THE NUMBERS



1,968 Allegan County youth involved in 4-H and other youth development programs



202 Allegan County residents participated in health and nutrition programs



233 Allegan County residents participated in agriculture or agribusiness related workshops or sessions



219 Allegan County families utilized the MSU Extension Remote Learning Resources



41,329 MSU Extension webpage visits from Allegan County residents

### MESSAGE FROM THE DISTRICT DIRECTOR

Once again I am delighted to share the results of another successful year of partnership between Allegan County and Michigan State University (MSU) Extension. Because of your continued support, we've been able to make a difference in the lives of youth, families, businesses, and communities.



The 2020 programming year has been like none other. As the novel coronavirus entered Michigan and the state put protections in place in the form of the Stay Home, Stay Safe order, MSU Extension staff went to work to adapt their classes to a virtual setting. Within a week, MSU Extension launched the Remote Learning and Resources website and set to work to create resources that individuals, businesses and families needed. MSU Extension is proud to have continued its strong partnership with Allegan County.

Local MSU Extension staff and the statewide network of Educators provided information and expertise to local farmers, government officials, local and state employees, as well as, county youth and adult residents. This annual report gives examples of some of MSU Extension's accomplishments and the impact that we continue to have in the County. Thank you for the opportunity to share our most valuable resource – our people who strive to provide answers to questions that help solve real problems right here in Allegan County.

Our partnership with you makes this all possible. On behalf of the MSU Extension team serving Allegan County, thank you for another great year. We look forward to your continued support and hope you'll be able to join us during one of our upcoming programs.

Erin Moore, District 7 Director

# Program Highlights



Wade Syers, joined the MSU Food Safety team this year and looks forward to growing partnerships in Allegan County.

## FOOD SAFETY

In February 2020, MSU Extension partnered with the First Presbyterian Church of Allegan to deliver Cooking For Crowds. This program is designed for groups that prepare food in a public setting such as non-profit groups that host pot-lucks, spaghetti suppers, bake sales, barbecues, etc. Topics included foodborne illness, safe purchasing from suppliers, storage, preparation and service. Participants learned to reduce these risks and help prevent the conditions that may lead to a foodborne illness. MSU Extension offered a variety of food safety and preservation classes such as pressure canning and freezing, pickling and dehydrating, and preserving venison among others. Over 73 Allegan county residents took advantage of these classes.



Learning lessons for healthy eating habits are invaluable and strengthen the foundation for a healthy lifestyle.

## SHOW ME NUTRITION

Community Nutrition Instructor, Sue Elwell, worked with seven different schools in Allegan County to deliver nutrition education. In 2020, 206 youth received education via the Show me Nutrition curriculum. This curriculum is adaptable by grade and age and, in addition, it can be coupled with educational standards. Students and teachers alike enjoy learning about healthy snacking, reducing sugar sweetened beverages and introducing more physical activity into our daily lives. When we make healthy eating habits fun, educational and hands-on we see the incredible benefits of programming like Show Me Nutrition in our communities.

## ON-FARM SOYBEAN TRIALS

Soybean Educator, Mike Staton, continued his research on soybean varieties in 2020. In January, 55 soybean producers and agronomists participated in a ½ day educational meeting conducted in Hamilton on January 23, 2020. Follow-up evaluations documented the following impacts: Fifteen producers said they *actually* earned additional money in 2020 by implementing the new information they learned at the program. The new information was implemented on 6,577 acres, producing an *actual* financial impact of \$99,338 in 2020 alone. Four on-farm research trials were conducted in Allegan County in 2020. These were published in a 32-page research report and mailed directly to more than 11,000 Michigan soybean producers. Approximately 100 Allegan County producers received the research report in early January.



There are approximately 245 soybean farms in Allegan County with 36,000 acres of soybean fields.

# Program Highlights

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## MICHIGAN TOURISM

MSU Extension led a series of webinar sessions entitled “COVID-19 Impacts on Tourism”. These sessions provided invaluable information in navigating the impact of COVID19 and tourism. Attendees included village and city managers, county representatives, county commissioners, economic developers, and planners. The sessions were broken into 5 separate sessions that included “Strategies for Tourism in Small Towns”, “COVID-19 impacts on food systems”, “Agritourism and Sustainability”. This webinar series is still available on the MSU Extension Tourism website and community members are welcome and encouraged to preview this relevant resource. Tourism recovery will be an important economic recovery activity for Michigan in 2021 and beyond.



Tourism will be an important economic recovery activity for Michigan. To access the free webinar series, please visit <https://www.canr.msu.edu/tourism/COVID-19-pandemic-and-tourism/>

## APICULTURE EDUCATION

The MSU Extension Apiculture Team delivered a series of webinars for new and experienced beekeepers. The group reached over 2,000 people across the state of Michigan, including 41 in Allegan County. The team covered topics such as preparing for swarm season, early season management, and first year colonies. MSU Extension provides robust education on beekeeping. The College of Natural Science runs the Michigan Pollinator Initiative which houses many resources for experienced and aspiring beekeepers. Additionally, all the MSU Extension webinars are housed with the initiative to provide continual and ongoing education for the growing interest in beekeeping. To access, please visit: <https://pollinators.msu.edu/resources/beekeepers/>



MSU Extension Veteran Liaison, Adam Ingrao, holding up a hive.

## ADULTING 101

Adulting 101 programming allows youth and young adults to gain skills and knowledge of useful information that will help them to be successful in an everchanging world. This exciting series of Adulting 101 was offered for high school youth and with topics that included Household Tasks, Developing a Spending Plan, Cooking 101, Debt vs. Credit and Being an Informed Renter. This webinar series had multiple states represented with over 1,000 registrations and 20 Allegan County residents participating. This program will continue to expand in 2021 and we look forward to continuing to prepare young people in our community for success with vital life skills.



The Adulting 101 program accommodated the need to offer this series via zoom. MSU Extension was able to reach young people in Allegan County as well as in other states.

# Featured County Story:

## Allegan County 4-H Still Arts Virtual Showcase

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Due to the cancellation of the 2020 Allegan County Fair, the 4-H team worked side-by-side with Allegan County Leaders to create a virtual space for Allegan youth to showcase their still arts. The virtual showcase had over 70 entries in the event with participants from youth all across the county. The event was hosted on Facebook by two volunteers with virtual judges collaborating. The event was complete with virtual registration and even “door prizes.” While this year presented a different format, it was a popular format with the youth participants

From pottery, glasswork, cooking demonstrations and photography, the Still Arts Virtual Showcase did not disappoint. Youth displayed their exceptional talent and passion through a variety of project submissions. Despite the new setting, there were even novice entries in the 2020 showcase.

Noel Vanderbilt, Age 17, was the winner of the Novice “Best in Show” Photography submission with her project “Gaze of the Horse” (pictured right). Noel loved capturing the memories and beauty of horseback riding through photography. Noel was inspired with this project, saying “ There is something absolutely captivating about the gaze of the horse. Sometimes their ears are pricked, eyes alert, nostrils flared, poised for action. Other times their eyes are soft and thoughtful as they nose forward gently, searching for a treat or a scratch. In the barnyard, in the stall, by our side, or in the pasture, the horse evokes beauty, grace, power, and majesty. “



Another participant, Jordan Beers, age 17, of the Monterey Community Club, won “Best of Show” for three out of her four submissions— Drawing, Painting Oil (pictured left) and Paper Craft. She likes experimenting with the colors but found oranges to be quite difficult. She’s planning to move on to animals and darker colors.



MSU Extension is proud of the 2020 4-H Still Arts Virtual Showcase and the collaboration with the Allegan County 4-H Council. This event would not have been possible without the passionate leaders and volunteers that make 4-H a place for youth to learn and thrive.

While we were disappointed to not meet in person for the 2020 Fair year, this program showed exactly how 4-H youth are able to adapt and thrive. We are incredibly proud of all of the youth, and volunteers that participated in this event.

# Program Highlights

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4-H is Michigan's largest youth development program serving over 200,000 youth each year.

## 4-H LIVESTOCK LEARNING

Livestock Learning for the Allegan 4-H youth was scheduled to take place in-person in the spring of 2020. As always, our 4-H community rose and met the challenges of 2020 with the same dedication and spirit as reflected in previous years of participation. 4-H leaders and educators were committed to offering programming to our Allegan County youth and quickly adapted the training to a virtual opportunity. There were 7 hour long sessions in total with 23 Allegan County 4-H members attending. Topics included nutrition, showmanship, biosecurity, selection and daily care. 4-H participants throughout the state, moved through the year with resilience and adjusted to new virtual learning opportunities.



MSU Extension workshops and programming provide memorable opportunities for Allegan County 4-H members to learn from the experts.

## 4-H Veterinary Workshops

The 4-H Veterinary Science and the 4-H Beef, Sheep and Swine Teen and Adult Volunteer Leaders Workshop were held back-to-back at the Kettunen Center in Tustin, MI. Allegan County 4-H members were given the opportunity to explore new ideas in-depth and to get a "hands-on" experience with veterinary medicine and management, livestock production and management and present new ideas, activities and approaches to the 4-H Veterinary Science Program. They also developed communication skills and leadership techniques that will allow them to more effectively re-teach skills in our county to fellow 4-H members.



Zippping Around the Zoos is just one of the dynamic programming events offered in a Spin (Special Interest) Club format.

## 4-H SPIN CLUB "ZIPPING AROUND THE ZOOS"

Over the course of three weeks, youth were given the chance to explore the different zoos across the country and to learn about a variety of animals. This club explored land animals, water animals, reptiles, rehabilitation, behind the scenes of zoos, and to have a "funny" animal day. Allegan County residents viewed live cams from different zoos and aquariums such as the San Diego Zoo, the Smithsonian National Zoo, Georgia Aquarium, Monterey Aquarium and more from the comfort of their homes. 4-H Spin Clubs offer the unique experience of participating in Michigan 4-H Development that specializes in a specific project. This participation often results in young people becoming an Allegan County 4-H Member and expanding their growth and development.

# Program Highlights

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## CONSUMER HORTICULTURE

MSU Extension Smart Gardening OUTREACH was represented with exhibits in the 4-day event of the West Michigan Home and Garden Show. While this event often inspires thoughts of spring, it is also an opportunity to tap the expertise of MSU Extension educators. In addition, there was a one-day conference that featured topics that ranged from smart plants pollinating, tips for gardening success by building resilient soils, edible ornamentals, to creating habitats for bees to thrive and recognizing captivating caterpillars. A total of 68 Allegan County residents gained considerable amounts of tips, tricks and the tools to create a beautiful garden in our community and the tools to create a beautiful garden in our community.



Allegan County is the home to a variety of beautiful gardens with residents learning from MSU Extension experts.

## TREE FRUIT HORTICULTURE

In response to the Stay Home, Stay Safe order, the MSU Extension Tree Fruit team hosted the 2020 Spring Tree Fruit Educational session as a series of webinars. This 10-day webinar series included topics such as weather predictions, apple and cherry disease updates, spring sprayer set-up, orchard weed management among others. Fruit specialists were invited to present at the lunch time sessions. This was a true team effort with an overwhelming positive response from fruit growers and stakeholders. The series attracted 478 people statewide, with 15 growers attending from Allegan County.



The MSU Extension fruit team moved its spring tree fruit educational programs to a series of live webinars.

## SMALL FRUIT EDUCATION

The MSU Extension Small Fruit Team hosted a total of three webinar series to update local growers on issues related to the early portion of the blueberry season. This webinar delivered information on research and extension subjects of interest during the 2020 blueberry pre-bloom, bloom and pre-harvest period. Topics ranged from Michigan pollinator protection plans and guidelines to insect pests and diseases. An exciting addition to the webinar was Dr. Marisol Quintanilla-Tornel, an MSU Entomology Nematologist. Dr. Quintanilla-Tornel provided direct assistance to the Michigan blueberry industry, specifically around nematodes. Nematodes are a serious problem of blueberries that many times go undetected or are misidentified as soil or nutritional problems. In total, 22 Allegan County residents participated in this series.



Michigan blueberry growers produce about 100 million pounds of blueberries every year, making Michigan a leader in blueberry production.

# Program Highlights

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MSU Extension has a menu of programs that offer education in mental health awareness, anger management and reducing stress.

## SOCIAL & EMOTIONAL HEALTH

The need to work from home and keep our distance from others has put a strain on everyone's mental health. MSU Extension is very proud to have offered mindfulness, anger management and caregiver training to Michigan residents. Within a week of the Stay Home, Stay Safe state order, Holly Tiret, MSU Extension Educator, was teaching virtual Mindfulness classes to not only residents of Allegan County and Michigan but also reached participants around the country and even abroad. Her classes in breathing, laughter and anger management have been met with great success. In Allegan County, 20 residents took advantage of classes such as Relax: Alternatives to Anger classes and Mindfulness. Overall, these classes reached over 3,000 Michigan residents.



Youth from Japan joined the virtual Gingerbread baking class with 4-H Educator, Jan Brinn.

## INTERNATIONAL GINGERBREAD BAKING

The holidays are a great time to exchange the things that make our cultures unique! 4-H hosted a virtual gingerbread baking class in order to share a special holiday tradition with our global community! This virtual baking class allowed Michigan 4-H participants to join other 4-H youth around the world to learn together how to make traditional Polish gingerbread cookies! The goal was to actually bake a batch together during the one hour live event. Allegan County's Jan Brinn, Children and Youth Educator, co-hosted the event with a 4-H leader from Poland. Together they brought over 200 participants from around the world to share in this cultural event.



MSU Extension has formed a Rapid Response to Agriculture work team to help counties understand the unique issue Agriculture faces.

## AGRICULTURE ANNEX—EOC

At the onset of the pandemic in 2020, Allegan County's Emergency Manger, Scott Corbin gathered together a group of individuals connected to the Agricultural Industry in Allegan County to form the Agricultural Annex of the Emergency Operating Center. The primary concern at the time with the PPE shortage that was impacting the safety of Agricultural workers as manufacturing delays and cost hikes pressed on the industry. District Director Erin Moore, and Soybean Educator, Mike Staton, both serve on the Annex to support the development of necessary support documents to be used in the case of an emergency.

## MSU Extension staff located in Allegan County

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|                 |                                |              |                  |
|-----------------|--------------------------------|--------------|------------------|
| Jan Brinn       | Youth Development Educator     | Ext. 2555    | brinn@msu.edu    |
| Sue Elwell      | Community Nutrition Instructor | Ext. 2559    | elwell@msu.edu   |
| Dian Liepe      | 4-H Program Coordinator        | Ext. 2557    | liepe@msu.edu    |
| Erin Moore      | District 7 Director            | Ext. 2553    | mooree16@msu.edu |
| Rebecca Simonds | Office Manager                 | 269-673-0370 | simondsr@msu.edu |
| Mike Staton     | Senior Soybean Educator        | Ext. 2562    | staton@msu.edu   |

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**Through successful partnership and collaboration with Allegan County, MSU Extension is able to continue its local presence and to provide vital educational resources and programming in such areas as community and economic development, agriculture, land use, health and nutrition, and youth development.**

**Thank you Allegan County!**



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S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**FINANCE - CLAIMS & INTERFUND TRANSFERS**

**WHEREAS**, Administration has compiled the following claims for 1/22/21 and 1/29/21; and

**WHEREAS**, the following claims, which are chargeable against the County, were audited in accordance with Section 46.61 to 46.63, inclusive, M.C.L. 1970 as amended and resolutions of the Board; and

**WHEREAS**, said claims are listed in the 2020 & 2021 Claims folder of the Commissioners' Record of Claims.

January 22, 2021

|  | TOTAL AMOUNT<br>CLAIMED | AMOUNT ALLOWED      | AMOUNT<br>DISALLOWED |
|--|-------------------------|---------------------|----------------------|
| General Fund - 1010                      | 32,264.97               | 32,264.97           |                      |
| Central Dispatch/E911 Fund - 2110        | 795.67                  | 795.67              |                      |
| Friend of the Court Office - 2151        | 401.00                  | 401.00              |                      |
| Health Department Fund - 2210            | 5,615.38                | 5,615.38            |                      |
| Solid Waste - 2211                       | 42,830.01               | 42,830.01           |                      |
| Transportation Grant - 2300              | 1,175.12                | 1,175.12            |                      |
| Capital Improvement Fund - 2450          | 5,727.44                | 5,727.44            |                      |
| Register of Deeds Automation Fund - 2560 | 258.84                  | 258.84              |                      |
| Indigent Defense - 2600                  | 67,566.90               | 67,566.90           |                      |
| Law Library Fund - 2690                  | 138.50                  | 138.50              |                      |
| Grants - 2790                            | 9,036.80                | 9,036.80            |                      |
| Child Care-Circuit/Family - 2921         | 1,675.04                | 1,675.04            |                      |
| Senior Millage - 2950                    | 6,839.72                | 6,839.72            |                      |
| Delinquent Tax Revolving Fund - 6160     | 394.63                  | 394.63              |                      |
| Tax Reversion - 6200                     | 10,771.00               | 10,771.00           |                      |
| Drain Equip Revolving - 6390             | 95.00                   | 95.00               |                      |
| Fleet Management - 6612                  | 2.13                    | 2.13                |                      |
| Self-Insurance Fund - 6770               | 58,669.96               | 58,669.96           |                      |
| Drain Fund - 8010                        | 67,429.34               | 67,429.34           |                      |
| <b>TOTAL AMOUNT OF CLAIMS</b>            | <b>\$311,687.45</b>     | <b>\$311,687.45</b> |                      |

January 29, 2021

|                             | TOTAL AMOUNT<br>CLAIMED | AMOUNT ALLOWED | AMOUNT<br>DISALLOWED |
|-----------------------------|-------------------------|----------------|----------------------|
| General Fund - 1010         | 149,759.07              | 149,759.07     |                      |
| Park/Recreation Fund - 2080 | 1,413.01                | 1,413.01       |                      |
| Central Dispatch CIP - 2118 | 1,087.00                | 1,087.00       |                      |

|  |                     |                     |  |
|--|---------------------|---------------------|--|
| Friend of the Court Office - 2151                  | 106.17              | 106.17              |  |
| Health Department Fund - 2210                      | 3,560.28            | 3,560.28            |  |
| Solid Waste - 2211                                 | 10,900.66           | 10,900.66           |  |
| Transportation Grant - 2300                        | 2,686.92            | 2,686.92            |  |
| Multi Agency Collaborative<br>Committee - 2400     | 8.73                | 8.73                |  |
| Capital Improvement Fund - 2450                    | 34,709.70           | 34,709.70           |  |
| Animal Shelter - 2550                              | 6,438.00            | 6,438.00            |  |
| Indigent Defense - 2600                            | 228,309.68          | 228,309.68          |  |
| Local Corrections Officers Training<br>Fund - 2640 | 178.40              | 178.40              |  |
| Grants - 2790                                      | 32,676.05           | 32,676.05           |  |
| Sheriff Contracts - 2807                           | 107.48              | 107.48              |  |
| Child Care-Circuit/Family - 2921                   | 4,231.69            | 4,231.69            |  |
| Soldiers Relief Fund - 2930                        | 500.00              | 500.00              |  |
| Senior Millage - 2950                              | 1,443.87            | 1,443.87            |  |
| Otsego Water/Sewer Refunding Bond -<br>3669        | 2,342.37            | 2,342.37            |  |
| Wayland Refunding 2012 - 3670                      | 1,405.07            | 1,405.07            |  |
| Fleet Management - 6612                            | 106.02              | 106.02              |  |
| Self-Insurance Fund - 6770                         | 9,566.71            | 9,566.71            |  |
| Drain Fund - 8010                                  | 3,211.20            | 3,211.20            |  |
| <b>TOTAL AMOUNT OF CLAIMS</b>                      | <b>\$494,748.08</b> | <b>\$494,748.08</b> |  |

**THEREFORE BE IT RESOLVED** that the Board of Commissioners adopts the report of claims for 1/22/21, 1/29/21 and interfund transfers.

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**RESOLUTION TO EXTEND DECLARATION OF THE STATE OF EMERGENCY FOR THE COUNTY OF ALLEGAN**

**WHEREAS**, on November 5, 2020, the Allegan County Board of Commissioners, declared that a "local state of emergency" exists within our jurisdiction as of November 6, 2020, due to the COVID-19 pandemic; and

**WHEREAS**, the Declaration was set to expire on January 31, 2021, unless otherwise extended by the Board of Commissioners.

**THEREFORE BE IT RESOLVED**, the Allegan County Board of Commissioners hereby extends the above referenced Declaration through March 31, 2021, unless otherwise terminated in advance or extended by the Board of Commissioners.

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**BOARD OF COMMISSIONERS—ADOPT BROWNFIELD PLAN**

**WHEREAS**, the Brownfield Redevelopment Authority (the "Authority") of the County of Allegan, pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act, being Act 381 of the Public Acts of the State of Michigan of 1996, as amended (the "Act"), has prepared and recommended for approval by the Allegan County Board of Commissioners, a Brownfield Plan (the "Plan") pursuant to and in accordance with Section 13 of the Act; and

**WHEREAS**, the Authority has, at least ten (10) days before the meeting of the Board of Commissioners at which this resolution has been considered, provided notice to and fully informed all taxing jurisdictions (the "Taxing Jurisdictions") which are affected by the Financing Plan about the fiscal and economic implications of the proposed Financing Plan, and the Board of Commissioners has previously provided to the Taxing Jurisdictions a reasonable opportunity to express their views and recommendations regarding the Financing Plan in accordance with Sections 14(4) and (5) of the Act; and

**WHEREAS**, the Board of Commissioners has made the following determinations and findings:

- A. The Plan constitutes a public purpose under the Act;
- B. The Plan meets the requirements for a Brownfield Plan set forth in Section 13 of the Act;
- C. The proposed method of financing the eligible activities, as described in the Plan, is feasible and the Authority has the ability to arrange the financing;
- D. The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purposes of the Act;
- E. The amount of captured taxable value estimated to result from the adoption of the Plan is reasonable; and

**WHEREAS**, as a result of its review of the Plan and upon consideration of the views and recommendations of the Taxing Jurisdictions, the Board of Commissioners wishes to approve the Plan.

**THEREFORE, BE IT RESOLVED THAT:**

1. **Plan Approved.** Pursuant to the authority vested in the Board of Commissioners by the Act, and pursuant to and in accordance with the provisions of Section 14 of the Act, the Plan is hereby approved in the form attached as Exhibit "A" to this Resolution.

2. **Severability.** Should any section, clause or phrase of this Resolution be declared by the Courts to be invalid, the same shall not affect the validity of this Resolution as a whole nor any part thereof other than the part declared to be invalid.
3. **Repeals.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Moved by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_ to approve the resolution as presented.  
Motion carried by roll call vote.

Yeas:

Nays:

(STATE OF MICHIGAN)

) ss

(COUNTY OF ALLEGAN)

I, Bob Genetski, Clerk of the Allegan County Board of Commissioners and Clerk of the County of Allegan, do hereby Certify that the above Resolution was duly adopted by said Board on January XX, 2021. The original of which resolution is on file in my office and available to the public. Public notice of said meeting was given pursuant to and in compliance with the Open Meetings Act, Act No. 267 of the Michigan Public Acts of 1976, including the case of a special or rescheduled meeting, notice by posting at least 18 hours prior to the time set for said meeting.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County and Court in Allegan, Michigan, this XX day of January, 2021.

---

Bob Genetski, Clerk-Register

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**BROWNFIELD PLAN (ROCK TENN)—SET PUBLIC HEARING**

**BE IT RESOLVED** the Board of Commissioners has set a public hearing at 1:00 P.M. at the Board Meeting on February 11, 2021, for review of the Brownfield Plan for 431 Helen, Otsego, Michigan Property; and

**BE IT FURTHER RESOLVED** that County Administration will publish the appropriate notice in the local newspaper.

DRAFT



ALLEGAN COUNTY  
REQUEST FOR ACTION FORM

Completed RFA form must be attached to a work order request through the Track-It System. If you have any questions regarding this process, please contact Administration @ ext. 2633.

RFA#: 198-313  
Date: 1/14/2020

Request Type Routine Items Select a Request Type to reveal and complete required form.  
Department Requesting Administration  
Submitted By Dan Wedge Executive Director of Services  
Contact Information ex 2902

Description

Seeking Board of Commissioner approval on a Brownfield plan for the redevelopment of the former Rock Tenn property. This plan if approved will provide the mechanism to capture future tax growth for reimbursement of the clean-up, demolition and development cost. The primary purpose of this Brownfield Plan is to promote the redevelopment of and private investment in the former RockTenn Papermill site within the City, Allegan County. Inclusion of property within this Plan will facilitate financing of environmental response and other eligible activities at eligible properties and will also provide tax incentives to eligible taxpayers willing to invest in revitalization of eligible sites, commonly referred to as "brownfields." By facilitating redevelopment of brownfield properties, this Plan is intended to promote economic growth for the benefit of the residents of the City and all taxing units located within and benefited by the Allegan County Brownfield Redevelopment Authority.

The project schedule is to have the environmental contractor present to the Board on January 28, 2021, and then Board approval at a subsequent meeting when appropriate.

To allow extra review time for Commissioners, the materials below sent in advance:

1. Proposed Brownfield Plan
2. Assumptions and Questions to date
3. Draft Public Notice, Board Resolution and Notice to Taxing Jurisdiction
4. MEDC Brownfield Fact Sheet

Necessary Steps:

1. Set Public Hearing (Seeking February 11, 2021)
2. Send notice to State and Taxing Jurisdiction (10 days prior to the a required public hearing Feb 1, 2021)
  - a. Michigan Department of Environment, Great Lakes, and Energy (EGLE)
  - b. Michigan Economic Development Corporation (MEDC/MSF)
  - c. Allegan County Clerk
  - d. Otsego Public Schools
  - e. Allegan Area Educational Services Agency
  - f. Otsego Public Library
  - g. City of Otsego
3. Board approves Brownfield Plan
4. After the Brownfield Plan is approved, the County Brownfield Redevelopment Authority should approve a Reimbursement Agreement for payback to County from the future TIF collection (Tax Revenue). The environmental contractor will draft this document for County legal review. It is not required as part of the Plan, but is recommended to be done soon after so not to get lost in the future. Again, not part of the Plan document, but a step prior to tax collection.

ALLEGAN COUNTY BROWNFIELD  
REDEVELOPMENT AUTHORITY

BROWNFIELD PLAN FOR THE  
FORMER ROCKTENN PAPER MILL  
REDEVELOPMENT PROJECT

Prepared by:

Allegan County  
Address: 3283 122<sup>nd</sup> Ave.  
Allegan, MI 49010  
Contact Person: Dan Wedge  
Phone: 269-686-4529

Approved by ACBRA: December 8, 2020  
Approved by the City of Otsego: December 21, 2020  
Approved by the ACBOC: \_\_\_\_\_

Environmental Consulting & Technology, Inc.  
2200 Commonwealth Boulevard, Suite 300  
Ann Arbor, MI 48105  
Contact Person: John D'Addona  
Phone: 734-769-3004

November 30, 2020

ALLEGAN COUNTY  
**BROWNFIELD REDEVELOPMENT AUTHORITY**  
**BROWNFIELD PLAN**  
TABLE OF CONTENTS

|      |   |       |
|------|---|-------|
| I.   | INTRODUCTION  | I-1   |
| II.  | GENERAL PROVISIONS  |       |
|      | A. Description of Eligible Property   | II-2  |
|      | B. Basis of Eligibility   | II-3  |
|      | C. Summary of Eligible Activities   | II-3  |
|      | D. Estimate of Captured Taxable Value and Tax<br>Increment Revenues; Impact of Tax Increment<br>Financing on Taxing Jurisdictions | II-5  |
|      | E. Plan of Financing; Maximum Amount<br>Of Indebtedness   | II-5  |
|      | F. Duration of Plan   | II-6  |
|      | G. Effective Date of Inclusion  | II-7  |
|      | H. Displacement/Relocation of Individuals<br>On Eligible Property   | II-7  |
|      | I. Local Brownfield Revolving Fund (LBRF)   | II-7  |
|      | J. Brownfield Redevelopment Fund  | II-7  |
|      | K. Developer's Obligations, Representations and Warrants  | II-7  |
| III. | ATTACHMENTS   | III-9 |
|      | A. Site Map   | A-10  |
|      | B. Legal Description(s)   | B-12  |
|      | C. Project Description  | C-17  |
|      | D. Estimated Cost of Eligible Activities  | D-19  |
|      | E. TIF Tables   | E-21  |

## **I. INTRODUCTION**

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Act 381, P.A. 1996, as amended, was enacted to promote the revitalization, redevelopment and reuse of contaminated, tax-reverted, blighted, functionally obsolete or historically designated property through incentives adopted as part of a Brownfield Plan. The Brownfield Plan outlines the qualifications, costs impacts, and incentives for the project.

In order to promote the revitalization of these properties within the boundaries of Allegan County, Michigan (the “County”), the County has established the Allegan County Brownfield Redevelopment Authority (the “ACBRA”) pursuant to Michigan Public Act 381 of 1996, as amended (“Act 381”).

The Brownfield Plan and subsequent amendments must be approved by the ACBRA and the Allegan County Board of Commissioners, with the concurrence of the local government in which the property is located in order to take effect, in this case, the City of Otsego (City).

The primary purpose of this Brownfield Plan (“Plan”) is to promote the redevelopment of and private investment in the former RockTenn Papermill site within the City, Allegan County. Inclusion of property within this Plan will facilitate financing of environmental response and other eligible activities at eligible properties and will also provide tax incentives to eligible taxpayers willing to invest in revitalization of eligible sites, commonly referred to as “brownfields.” By facilitating redevelopment of brownfield properties, this Plan is intended to promote economic growth for the benefit of the residents of the City and all taxing units located within and benefited by the ACBRA.

This Plan is intended to apply to the eligible property identified in this Plan and, if tax increment revenues are proposed to be captured from that eligible property, to identify and authorize the eligible activities to be funded by such tax increment revenues.

This Plan is intended to be a living document, which may be modified or amended in accordance with the requirements of Act 381, as necessary to achieve the purposes of Act 381. The applicable sections of Act 381 are noted throughout the Plan for reference purposes.

This Plan is intended to be a “base” Plan which lays out a path for eligible activities to be undertaken by the County and future developer(s) for the completion of a mixed-use development and contains information required by Section 13(2) of Act 381.

## II. GENERAL PROVISIONS

---

### **A. Description of the Eligible Property (Section 13 (2)(h)) and the Project**

The property comprising the eligible property consists of 4 parcel(s) located at 431 Helen Avenue, Otsego, Michigan which were obtained by the County through tax foreclosure in 2012. Parcels 1 and 2 are both “facilities. Parcel 3 and Parcel 4 are blighted by virtue of tax foreclosure. Therefore Parcels 1-4 are eligible properties. Parcels 1-4 and all tangible personal property located thereon will comprise the eligible property and is referred to herein as the “Property.”

Attachment A includes a site map of the Property. The Property is located just north of the City’s downtown on the north side of the Kalamazoo River. Parcels 1, 2 and 4 are bounded by River Street to the north, the Kalamazoo River to the south, John Street to the east and a residential property to the west. Parcel 3 is bounded by River Street to the south and residential properties north, east and west of the parcel (see **Figure 1**).

**Attachment B** provides the individual legal descriptions for the eligible property.

| Address   | Parcel ID               | Eligibility | Owner          |
|-----------|-------------------------|-------------|----------------|
| 431 Helen | Parcel 1: 54-015-006-00 | Facility    | Allegan County |
| 431 Helen | Parcel 2: 54-015-006-00 | Facility    | Allegan County |
| 431 Helen | Parcel 3: 54-015-006-00 | Blighted    | Allegan County |
| 431 Helen | Parcel 4: 54-800-001-00 | Blighted    | Allegan County |

The former RockTenn property consist of 4 parcels totaling approximately 47 acres. Parcels 1 and 2 contain a majority of the derelict buildings and also a capped waste disposal area which restricts the future use of disposal area. Parcel 3 was primarily used as a “borrow pit” as a source of sand for use in the waste disposal area where it was mixed with paper mill sludge and capped with clay. Some landfilling of polywaste may have also occurred on Parcel 3. Parcel 4 was primarily used for parking for the administrative staff at the papermill.

In keeping with the economic and development goals of the City and the desire by the County to eliminate safety concerns in the derelict buildings a Brownfield Plan has been prepared that consists of 2 parts. The first part is for the County to eliminate the safety concerns by demolishing the buildings and eliminating other hurdles to development such as soil contamination caused by the papermill operations. This will also eliminate a majority of the development hurdles that have kept interested developers on the sideline. The second part is to attract one or more developers to a site that is redevelopment ready. Once the buildings, including foundations and basements, are removed it is expected that there will be significantly more interest in redeveloping the property.

The County and the City are interested in a mixed-use development for the Property. This could include, but not limited to residential, commercial or light industrial uses. Once the buildings are demolished and the Property cleaned up, the City and County will be working together to attract developers that match the economic goals outline in the City’s master plan and to meet the MEDC’s Redevelopment Ready goals.

It is currently anticipated demolition and environmental due care activities will begin in the spring of 2021 and eligible activities will be completed within 6 months. It is expected that development and construction of the site will be completed within 5 years. Following demolition of the existing buildings, it is expected that mixed-use development will occur on the site. There is no project proposed for development at the time of this base Plan. The actual development may build on this Plan and may necessitate an amendment to this Plan. All material changes, as determined by ACBRA in its sole discretion the project description is subject to the approval of the ACBRA staff and shall be consistent with the overall nature of the proposed development, its proposed public purpose, and the purposes of Act 381.

Attachment C provides a description of the project to be completed at the Property (the “Project”).

### **B. Basis of Eligibility (Section 13 (2)(h) and Section 2 (o))**

The Property is considered “eligible property” as defined by Act 381, Section 2 because (a) the Property was previously utilized for an industrial purpose; (b) the Property is determined to be a “facility”, as defined by Part 201, the Natural Resources Protection Act, and “blighted” as it is tax reverted property owned by a county”; and (c) it is a “qualified property” as a papermill in a community of less than 10,000 people on the Kalamazoo River, which allows for the addition of eligible activities to include site preparation and infrastructure improvements.

Parcels 1 and 2 were determined to be “facilities” based on the soil and groundwater testing completed as part of a Phase II investigation in 2012 (see Phase II ESA Report, City of Otsego, Allegan County, Michigan). A number of analyses at locations on these parcels indicate contamination at concentrations that are above Part 201 Generic Residential Cleanup Criteria (GRCC) in the soil. Additionally, a waste disposal storage facility, that is restricted from allowing future development, and is located at the west end of these parcels.

Parcels 3 and 4 were determined to be “blighted” based on the fact that they are tax reverted property owned by a county.

### **C. Summary of Eligible Activities and Description of Costs (Section 13 (2)(a),(b))**

The “eligible activities” that are intended to be carried out at the Property are considered “eligible activities” as defined by Section 2 of Act 381, because of Department Specific Activities that include: Baseline Environmental Assessment activities, due care activities, environmental response activities, demolition and lead and asbestos abatement, development and preparation of Brownfield Plans and/or work plan(s), infrastructure improvements, and site preparation activities.

| ESTIMATED COSTS OF ELIGIBLE ACTIVITIES - ROCKTENN  |            |           |           |                      |
|--|------------|-----------|-----------|----------------------|
| Local Only - Department Specific Eligible Activities (County)  | # of Units | Unit Type | Cost/Unit | Estimated Total Cost |
| Total Local Only Department Specific Eligible Activities (includes Environmental Cleanup and Demolition of Buildings and Site) |            |           |           | \$ 1,644,000         |
| <b>State and Local Department Specific Activities (Developer)</b>  |            |           |           |                      |
| Baseline Environmental Assessment Activities (Phase I ESA, Phase II ESA, BEAs)   |            |           |           | \$ 100,000           |
| Total BEA Activities   |            |           |           | \$ 115,000           |
| Due Care Activities  |            |           |           |                      |
| Total - Due Care Activities  |            |           |           | \$ 1,282,250         |
| Response Activities  |            |           |           |                      |
| Total - Response Activities  |            |           |           | \$ 230,000           |
| Total - EGLE DEPARTMENT SPECIFIC - COUNTY AND DEVELOPER  |            |           |           | \$ 3,156,250         |
| <b>MSF Non-Environmental Eligible Activities - Developer or County</b>   |            |           |           |                      |
| Demolition   |            |           |           |                      |
| Total - Demolition -Parcel 3   |            |           |           | \$ 100,000           |
| Lead & Asbestos Abatement  |            |           |           |                      |
| Total - Lead & Asbestos Abatement  |            |           |           | \$ 10,000            |
| Site Preparation   |            |           |           |                      |
| Total - Site Preparation   |            |           |           | \$ 1,500,000         |
| Infrastructure Improvements  |            |           |           |                      |
| Total - Infrastructure Improvements  |            |           |           | \$ 2,875,000         |
| 15% Contingency on MSF Non-Environmental Eligible Activities   |            |           |           | \$ 672,750           |
| TOTAL MSF NON-ENVIRONMENTAL ACTIVITIES -COUNTY AND DEVELOPER   |            |           |           | \$ 5,157,750         |
| Brownfield Plan & Act 381 Work Plan Preparation  |            |           |           |                      |
| Brownfield Plan and Brownfield Plan Amendments   | 3          | LS        | \$ 10,000 | \$ 30,000            |
| Act 381 Work Plan(s)   | 2          | LS        | \$ 20,000 | \$ 40,000            |
| Total - BP & Act 381 WP Preparation  |            |           |           | \$ 70,000            |
| TOTAL EGLE DEPARTMENT SPECIFIC ACTIVITIES  |            |           |           | \$ 3,186,250         |
| TOTAL MSF NON-ENVIRONMENTAL ACTIVITIES   |            |           |           | \$ 5,197,750         |
| INTEREST (simple 5% non-compounding)   |            |           |           | \$ -                 |
| <b>Total Estimated Eligible Activities</b>   |            |           |           | <b>\$ 8,384,000</b>  |

A summary of the eligible activities and the estimated cost of each eligible activity intended to be paid for with Tax Increment Revenues from the Property are shown in the table attached hereto as Attachment D. The eligible activities described in Attachment D are not exhaustive. Subject to the approval of the ACBRA in writing, additional eligible activities may be carried out at the Property, without requiring an amendment to this Plan, so long as such eligible activities are permitted by Act 381 and the performance of such eligible activities does not exceed the total costs stated in Attachment D.

The costs listed in Attachment D are estimated costs and may increase or decrease depending on the nature and extent of environmental contamination and other unknown conditions encountered on the Property. The actual cost of those eligible activities encompassed by this Plan that will qualify for reimbursement from tax increment revenues of the ACBRA from the Property shall be governed by the terms of the Reimbursement Agreement. No costs of eligible activities will be qualified for reimbursement except to the extent permitted in accordance with the terms and conditions of the Reimbursement Agreement and Act 381. The Reimbursement Agreement and this Plan will dictate the total cost of eligible activities subject to payment or reimbursement, provided that the total cost of eligible activities subject to payment or reimbursement under the Reimbursement Agreement shall not exceed the estimated costs set forth in Attachment D. As long as the total costs are not exceeded, line-item costs of eligible activities may be adjusted after the date this Plan is approved by the governing body, to the extent the adjustments do not violate the terms of the approved EGLE or MSF work plan.

**D. Estimate of Captured Taxable Value and Tax Increment Revenues (Section 13(2)(c)); Beginning Date of Capture of Tax Increment Revenues (Section 13(2)(f)); Impact of Tax Increment Financing on Taxing Jurisdictions (Section 13(2)(g))**

This Plan anticipates the capture of tax increment revenues to reimburse the County and the Developer(s) for the costs of eligible activities under this Plan in accordance with the Reimbursement Agreement. A table of estimated tax increment revenues to be captured is attached to this Plan as Attachment E.

Tax increments are projected to be captured and applied to (i) reimbursement of eligible activity costs and payment of ACBRA administrative and operating expenses, (ii) make deposits into the State Brownfield Redevelopment Fund, and (iii) make deposits into the ACBRA’s Local Brownfield Revolving Fund, as follows:

| Developer<br>Maximum<br>Reimbursement | Proportionality | School & Local Taxes | Local-Only Taxes | Total        |
|---------------------------------------|-----------------|----------------------|------------------|--------------|
| State                                 | 44.47%          | \$ 3,728,640         |                  | \$ 3,728,640 |
| Local                                 | 55.53%          | \$ 4,655,360         |                  | \$ 4,655,360 |
| <b>TOTAL</b>                          |                 |                      |                  |              |
| EGLE                                  | 38%             | \$ 3,186,250         | \$ 1,644,000     | \$ 3,186,250 |
| MSF                                   | 62%             | \$ 5,197,750         |                  | \$ 5,197,750 |

|  |  |  |                                     |                     |
|--|--|--|-------------------------------------|---------------------|
|  |  |  | Estimated Capture                   | \$ 8,384,000        |
|  |  |  | Administrative Fees                 | \$ 317,753          |
|  |  |  | State Brownfield Redevelopment Fund | \$ 697,359          |
|  |  |  | Local Brownfield Revolving Fund     | \$ 2,524,674        |
|  |  |  | <b>Debt Millage Capture</b>         | <b>\$ 2,116,391</b> |

In no event shall the duration of this Plan exceed thirty-five (35) years following the date of the governing body’s resolution approving this Plan, nor shall the duration of the tax capture exceed the lesser of the period authorized under subsection (3) and (5) of Section 13 of Act 381 or 30 years. Further, in no event shall the beginning date of the capture of tax increment revenues be later than five (5) years after the date of the governing body’s resolution approving this Plan.

**E. Plan of Financing (Section 13(2)(d)); Maximum Amount of Indebtedness (Section 13(2)(e))**

The eligible activities are to be financed by the County and future Developer(s). The ACBRA will reimburse the County and future Developer(s) for the cost of approved eligible activities, but only from tax increment revenues generated from the Property.

All eligible activities completed by the County are to be reimbursed with local only property tax revenues. All reimbursements authorized under this Plan shall be governed by the Reimbursement Agreements between the County and the ACBRA and the Developer(s) and the ACBRA. The inclusion of eligible activities and estimates of costs to be reimbursed in this Plan are intended to authorize the ACBRA to fund such reimbursements

and does not obligate the ACBRA or the County to fund any reimbursement or to enter into the Reimbursement Agreement providing for the reimbursement of any costs for which tax increment revenues may be captured under this Plan, or which are permitted to be reimbursed under this Plan. The amount and source of any tax increment revenues that will be used for purposes authorized by this Plan, and the terms and conditions for such use and upon any reimbursement of the expenses permitted by this Plan, will be provided solely under the Reimbursement Agreement contemplated by this Plan.

Unless otherwise agreed upon by future Developer(s), the ACBRA, and the State of Michigan, the ACBRA shall not incur any note or bonded indebtedness to finance the purposes of this Plan.

Interest shall not be paid under this Plan.

Reimbursements under the Reimbursement Agreement shall not exceed the cost of Eligible Activities permitted under this Plan.

**F. Duration of Plan (Section 13(2)(f))**

Subject to Section 13b(16) of Act 381, the beginning date of capture of tax increment revenues for each eligible property shall occur in accordance with the TIF table described in Exhibit E. In no event, however, shall this Plan extend beyond the maximum term allowed by Section 13(2)(f) of Act 381 for the duration of this Plan.

Furthermore, this Plan, or any subsequent amendment thereto, may be abolished or terminated in accordance with Section 14(8) of Act 381 in the event of any of the following:

a. The governing body may abolish this Plan (or any subsequent amendment thereto) when it finds that the purposes for which this Plan was established have been accomplished.

b. The governing body may terminate this Plan (or any subsequent amendment thereto) if the project for which eligible activities were identified in this Plan (or any subsequent amendment thereto) fails to occur with respect to the eligible property for at least two (2) years following the date of the governing body resolution approving this Plan (or any subsequent amendment thereto), provided that the governing body first does both of the following: (i) gives 30 days' written notice to future Developer(s) at its last known address by certified mail or other method that documents proof of delivery attempted; and (ii) provides the Developer(s) with an opportunity to be heard at a public meeting.

Notwithstanding anything in this subsection to the contrary, this Plan (or any subsequent amendment thereto) shall not be abolished or terminated until the principal and interest on bonds, if any, issued under Section 17 of Act 381 and all other obligations to which the tax increment revenues are pledged have been paid or funds sufficient to make the payment have been identified or segregated.

**G. Effective Date of Inclusion in Brownfield Plan**

The Property will become a part of this Plan on the date this Plan is approved by the governing body.

**H. Displacement/Relocation of Individuals on Eligible Property (Section 13(2)(i-l))**

There are no persons or businesses residing on the eligible property and no occupied residences will be acquired or cleared, therefore there will be no displacement or relocation of persons or businesses under this Plan.

**I. Local Brownfield Revolving Fund (“LBRF”) (Section 8; Section 13(2)(m))**

The ACBRA has established a Local Brownfield Revolving Fund (LBRF). The LBRF will consist of all tax increment revenues authorized to be captured and deposited in the LBRF, as specified in Section 13(5) of Act 381, under this Plan and any other plan of the ACBRA. It may also include funds appropriated or otherwise made available from public or private sources.

The amount of tax increment revenue authorized for capture and deposit in the LBRF is estimated at \$2,597,527. All funds, if any, deposited in the LBRF shall be used in accordance with Section 8 of Act 381.

**J. Brownfield Redevelopment Fund (Section 8a; Section 13(2)(m))**

The ACBRA shall pay to the Department of Treasury at least once annually an amount equal to 3 mills of the taxes levied under the state education tax, 1993 PA 331, MCL 211.901 to 211.906, that are captured under this Plan for up to the first twenty-five (25) years of the duration of capture of tax increment revenues for each eligible property included in this Plan. If the ACBRA pays an amount equal to 3 mills of the taxes levied under the state education tax, 1993 PA 331, MCL 211.901 to 211.906, on a parcel of eligible property to the Department of Treasury under Section 13b(14) of Act 381, the percentage of local taxes levied on that parcel and used to reimburse eligible activities for the Project under this Plan shall not exceed the percentage of local taxes levied on that parcel that would have been used to reimburse eligible activities for the Project under this Plan if the 3 mills of the taxes levied under the state education tax, 1993 PA 331, MCL 211.901 to 211.906, on that parcel were not paid to the Department of Treasury under Section 13b(14) of Act 381. This shall occur once an Act 381 Work Plan has been submitted and the Plan is capturing state school taxes.

**K. Developer’s Obligations, Representations and Warrants**

Future Developer(s) and its affiliates shall comply with all applicable laws, ordinances, executive orders, or other regulations imposed by the County or any other properly constituted governmental authority with respect to the Property and shall use the Property in accordance with this Plan.

The Developer(s), at its sole cost and expense, shall be solely responsible for and shall fully comply with all applicable federal, state, and local relocation requirements in implementing this Plan.

The Developer(s) represents and warrants that a Phase I Environmental Site Assessment (“ESA”), and if appropriate, a Phase II ESA, Baseline Environmental Assessment, and Response Activity Plan/Documentation of Due Care Compliance, pursuant to Part 201 of Michigan’s Natural Resources and Environmental Protection Act (MCL 324.20101 *et seq.*), has/have been performed on the Property (“Environmental Documents”).

The Developer further represents and warrants that the Project does not and will not include a State of Michigan Land Bank financing component.

Except as otherwise agreed to by the ACBRA, any breach of a representation or warranty contained in this Plan shall render the Plan invalid, subject to the Developer’s reasonable opportunity to cure as described in the Reimbursement Agreement.

### **III. ATTACHMENTS**

**ATTACHMENT A**  
**Site Map (Boundary Survey)**



**ATTACHMENT B**

**Legal Descriptions of Eligible Property to which the Plan Applies from Survey**









**ATTACHMENT C**

**Project Description**

## PROJECT DESCRIPTION

The former RockTenn papermill property was an industrial property for close to 100 years and has been vacant for approximately 10 years. Left behind from its industrial history are blighted buildings and contamination in proximity to the Kalamazoo River which stand in the way of meaningful development.

The City of Otsego has developed an economic strategy that centers around the attraction of new businesses, the redevelopment of underutilized properties and increasing the housing stock for new residents. Redevelopment of the RockTenn property fits this economic strategy.

The RockTenn property consist of 4 parcels totaling approximately 47 acres. Parcels 1 and 2 contain a majority of the derelict buildings and also a capped waste disposal area which restricts the future use of disposal area. Parcel 3 was primarily used as a “borrow pit” as a source of sand for use in the waste disposal area where it was mixed with paper mill sludge and capped with clay. Some landfilling of polywaste may have also occurred on Parcel 3. Parcel 4 was primarily used for parking for the administrative staff at the papermill.

In keeping with the economic and development goals of the City and the desire by the County to eliminate safety concerns in the derelict buildings a Brownfield Plan has been prepared that consist of 2 parts. The first part is for the County to eliminate the safety concerns by demolishing the buildings and eliminating other hurdles to development such as soil contamination caused by the papermill operations. This will also eliminate a majority of the development hurdles that have kept interested developers on the sideline. The second part is to attract one or more developers to a site that is significantly more development ready. Once the buildings, including foundations and basements, are removed it is expected that there will be significantly more interest in redeveloping the property.

For purposes of this Brownfield Plan, an investment of \$10 million has been used in order to reimburse the County \$1,644,000 for demolition and cleanup activities and \$6,740,000 to attract developers for demolition, cleanup, and site preparation and infrastructure improvements leading to expected mixed-use development.

Depending of findings following the demolition of the buildings, other cleanup funding sources will be explored with EGLE and EPA. Additionally, funding opportunities, for infrastructure improvements may be available.

It is expected that the demolition and cleanup by the County will occur in early 2021 while overall development of the 4 parcels to be completed by 2028.

**ATTACHMENT D**

**Estimated Cost of Eligible Activities Table 1**

TABLE 1 - ESTIMATED COSTS OF ELIGIBLE ACTIVITIES - ROCKTEEN

| Local Only - Department Specific Eligible Activities (County)                               | # of Units        | Unit Type        | Cost/Unit        | Estimated Total Cost        |
|---|-------------------|------------------|------------------|-----------------------------|
| Demolition Specifications and Contractor Selection  | 1                 |                  | \$ 25,000        | \$ 25,000                   |
| DCMP  | 1                 | LS               | \$ 5,000         | \$ 5,000                    |
| Erosion Control for Demolition Activities   | 1                 |                  | \$ 5,000         | \$ 5,000                    |
| Health and Safety Plans for Demolition  | 1                 |                  | \$ 2,000         | \$ 2,000                    |
| Demolition - Including Basements and Foundations  | 1                 |                  | \$ 1,200,000     | \$ 1,200,000                |
| Demolition Oversight and Project Management   |                   |                  | \$ 50,000        | \$ 50,000                   |
| Unanticipated Environmental Response Activities   |                   |                  |                  | \$ 100,000                  |
| Backfill of Basements   | 1                 | LS               | \$ 50,000        | \$ 50,000                   |
| <b>Sub-total of Local only Eligible Activities</b>  |                   |                  |                  | \$ 1,437,000                |
| Contingency 15%   |                   |                  | \$ 207,000       | \$ 207,000                  |
| <b>Total Local Only Department Specific Eligible Activities</b>                             |                   |                  |                  | \$ 1,644,000                |
| <b>State and Local Department Specific Activities (Developer)</b>                           |                   |                  |                  |                             |
| <b>Baseline Environmental Assessment Activities (Phase I ESA, Phase II ESA, BEAs)</b>       |                   |                  |                  | \$ 100,000                  |
| <b>Sub-Total BEA Activities</b>   |                   |                  |                  | \$ 100,000                  |
| Contingency 15%   |                   |                  |                  | \$ 15,000                   |
| <b>Total BEA Activities</b>   |                   |                  |                  | \$ 115,000                  |
| <b>Due Care Activities</b>  |                   |                  |                  |                             |
| Construction Site Soil Management Plan  | 1                 | LS               | \$ 10,000        | \$ 10,000                   |
| Work Plan   | 1                 | LS               | \$ 20,000        | \$ 20,000                   |
| Health and Safety Plan(s)   | 1                 | LS               | \$ 4,000         | \$ 4,000                    |
| Contaminated Areas - Soil Transport and Off-site Disposal                                   |                   |                  |                  | \$ 1,000,000                |
| Project Management - Coordination and Oversight Hiring Contracting                          | 1                 | LS               | \$ 15,000        | \$ 15,000                   |
| Temporary Erosion Control - Silt Fencing  | 1                 | LS               | \$ 10,000        | \$ 10,000                   |
| Temporary Erosion Control - Sediment Bags   | 1                 | LS               | \$ 1,000         | \$ 1,000                    |
| On-Site Environmental Construction Management   | 1                 | LS               | \$ 5,000         | \$ 5,000                    |
| Environmental Field Activity & Field Oversight During Due Care                              | 40                | days             | \$ 1,000         | \$ 40,000                   |
| Due Care - Project Management   | 1                 | LS               | \$ 10,000        | \$ 10,000                   |
| <b>Sub-Total - Due Care Activities</b>  |                   |                  |                  | \$ 1,115,000                |
| Contingency 15%   |                   |                  |                  | \$ 167,250                  |
| <b>Total - Due Care Activities</b>  |                   |                  |                  | \$ 1,282,250                |
| <b>Response Activities</b>  |                   |                  |                  |                             |
| Unanticipated Environmental Response Activities (Drums, USTs, associated contaminated soil) |                   |                  |                  | \$ 200,000                  |
| <b>15% Response Activities</b>  |                   |                  |                  | \$ 30,000                   |
| <b>Total - Response Activities</b>  |                   |                  |                  | \$ 230,000                  |
| <b>Total - EGLE DEPARTMENT SPECIFIC - COUNTY AND DEVELOPER</b>                              |                   |                  |                  | \$ 3,156,250                |
| <b>MSF Non-Environmental Eligible Activities - Developer or County</b>                      | <b># of Units</b> | <b>Unit Type</b> | <b>Cost/Unit</b> | <b>Estimated Total Cost</b> |
| <b>Demolition</b>   |                   |                  |                  |                             |
| <b>Total - Demolition -Parcel 3</b>   |                   |                  |                  | \$ 100,000                  |
| <b>Lead &amp; Asbestos Abatement</b>  |                   |                  |                  |                             |
| <b>Total - Lead &amp; Asbestos Abatement</b>  |                   |                  |                  | \$ 10,000                   |
| <b>Site Preparation</b>   |                   |                  |                  |                             |
| <b>Total - Site Preparation</b>   |                   |                  |                  | \$ 1,500,000                |
| <b>Infrastructure Improvements</b>  |                   |                  |                  |                             |
| <b>Total - Infrastructure Improvements</b>  |                   |                  |                  | \$ 2,875,000                |
| <b>15% Contingency on MSF Non-Environmental Eligible Activities</b>                         |                   |                  |                  | \$ 672,750                  |
| <b>TOTAL MSF NON-ENVIRONMENTAL ACTIVITIES -COUNTY AND DEVELOPER</b>                         |                   |                  |                  | \$ 5,157,750                |
| <b>Brownfield Plan &amp; Act 381 Work Plan Preparation</b>                                  |                   |                  |                  |                             |
| Brownfield Plan and Brownfield Plan Amendments  | 3                 | LS               | \$ 10,000.00     | \$ 30,000                   |
| Act 381 Work Plan(s)  | 2                 | LS               | \$ 20,000.00     | \$ 40,000                   |
| <b>Total - BP &amp; Act 381 WP Preparation</b>  |                   |                  |                  | \$ 70,000                   |
| <b>TOTAL EGLE DEPARTMENT SPECIFIC ACTIVITIES</b>  |                   |                  |                  | \$ 3,186,250                |
| <b>TOTAL MSF NON-ENVIRONMENTAL ACTIVITIES</b>   |                   |                  |                  | \$ 5,197,750                |
| <b>INTEREST (simple 5% non-compounding)</b>   |                   |                  |                  | \$ -                        |
| <b>Total Estimated Eligible Activities</b>  |                   |                  |                  | <b>\$ 8,384,000</b>         |

**ATTACHMENT E**

**TIF Tables**

**Tax Increment Revenue Capture Estimates**  
 RockTenn  
 Otsego, Michigan  
 December 2020

**RockTenn Tax Increment Finance Tables**

Estimated Taxable Value (TV) Increase Rate: 1% per year  
 Assumes Years 1-5 as no significant tax capture will commence

| Plan Year                                    | 0    | 1    | 2    | 3    | 4    | 5    | 6         | 7          | 8          | 9          | 10         | 11         | 12         | 13         | 14         |
|--|------|------|------|------|------|------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|
| Calendar Year                                | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026      | 2027       | 2028       | 2029       | 2030       | 2031       | 2032       | 2033       | 2034       |
| *Base Taxable Value \$                       | -    | -    | -    | -    | -    | -    | -         | -          | -          | -          | -          | -          | -          | -          | -          |
| Estimated New TV \$                          | -    | -    | -    | -    | -    | -    | 5,000,000 | 10,100,500 | 10,100,500 | 10,201,505 | 10,303,520 | 10,406,555 | 10,510,621 | 10,615,727 | 10,721,884 |
| Incremental Difference (New TV - Base TV) \$ | -    | -    | -    | -    | -    | -    | 5,000,000 | 5,050,000  | 10,100,500 | 10,201,505 | 10,303,520 | 10,406,555 | 10,510,621 | 10,615,727 | 10,721,884 |

| School/Capture            | Millage Rate   | 0 | 1 | 2 | 3 | 4 | 5      | 6      | 7       | 8       | 9       | 10      | 11      | 12      | 13      | 14 |
|---------------------------|----------------|---|---|---|---|---|--------|--------|---------|---------|---------|---------|---------|---------|---------|----|
| State Education Tax (SET) | 6.0000         | - | - | - | - | - | -      | 30,000 | 30,300  | 60,603  | 61,821  | 62,439  | 63,064  | 63,694  | 64,331  |    |
| School Operating Tax      | 17.8020        | - | - | - | - | - | 89,010 | 89,500 | 179,809 | 181,607 | 183,423 | 185,257 | 187,110 | 188,981 | 190,871 |    |
| <b>School Total</b>       | <b>23.8020</b> | - | - | - | - | - | -      | -      | -       | -       | -       | -       | -       | -       | -       | -  |

| Local Capture                     | Millage Rate   | 0 | 1 | 2 | 3 | 4 | 5 | 6      | 7      | 8       | 9       | 10      | 11      | 12      | 13      | 14      |
|-----------------------------------|----------------|---|---|---|---|---|---|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| City Operating                    | 11.6283        | - | - | - | - | - | - | 58,142 | 58,723 | 117,452 | 118,626 | 119,812 | 121,011 | 122,221 | 123,443 | 124,677 |
| City Solid Waste                  | 1.9089         | - | - | - | - | - | - | 9,545  | 9,640  | 19,281  | 19,474  | 19,668  | 19,865  | 20,064  | 20,264  | 20,467  |
| Public Safety                     | 1.9243         | - | - | - | - | - | - | 9,622  | 9,718  | 19,436  | 19,631  | 19,827  | 20,025  | 20,226  | 20,428  | 20,632  |
| Allegan County Operating          | 4.5207         | - | - | - | - | - | - | 22,604 | 22,830 | 45,661  | 46,118  | 46,579  | 47,045  | 47,515  | 47,991  | 48,470  |
| AAESA (education services)ISD/Voc | 4.8728         | - | - | - | - | - | - | 24,364 | 24,608 | 49,218  | 49,710  | 50,207  | 50,709  | 51,216  | 51,728  | 52,246  |
| Vet relief fund                   | 0.0200         | - | - | - | - | - | - | 100    | 101    | 202     | 204     | 206     | 208     | 210     | 212     | 214     |
| Road Tax                          | 0.9919         | - | - | - | - | - | - | 4,960  | 5,009  | 10,019  | 10,119  | 10,220  | 10,322  | 10,425  | 10,530  | 10,635  |
| Senior Service                    | 0.4890         | - | - | - | - | - | - | 2,445  | 2,469  | 4,939   | 4,989   | 5,038   | 5,089   | 5,140   | 5,191   | 5,243   |
| Library                           | 0.9832         | - | - | - | - | - | - | 4,916  | 4,965  | 9,931   | 10,030  | 10,130  | 10,232  | 10,334  | 10,437  | 10,542  |
| <b>BRA Local Total</b>            | <b>27.3391</b> | - | - | - | - | - | - | -      | -      | -       | -       | -       | -       | -       | -       | -       |

| Non-Capturable Millages           | Millage Rate  | 0 | 1 | 2 | 3 | 4 | 5 | 6      | 7      | 8      | 9      | 10     | 11     | 12     | 13     | 14     |
|-----------------------------------|---------------|---|---|---|---|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| School Debt                       | 7.5000        | - | - | - | - | - | - | 37,500 | 37,875 | 75,754 | 76,511 | 77,276 | 78,049 | 78,830 | 79,618 | 80,414 |
| Sinking Fund Debt                 | 0.9946        | - | - | - | - | - | - | 4,973  | 5,023  | 10,046 | 10,146 | 10,248 | 10,350 | 10,454 | 10,558 | 10,664 |
| Library Debt                      | 0.6100        | - | - | - | - | - | - | 3,050  | 3,081  | 6,161  | 6,223  | 6,285  | 6,348  | 6,411  | 6,476  | 6,540  |
| <b>Total Non-Capturable Taxes</b> | <b>9.1046</b> | - | - | - | - | - | - | 45,523 | 45,978 | 91,961 | 92,881 | 93,809 | 94,748 | 95,695 | 96,652 | 97,618 |

|   |                |   |   |   |   |   |   |         |         |         |         |         |         |         |         |         |
|---|----------------|---|---|---|---|---|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>TOTAL MILLAGES AVAILABLE FOR TAX CAPTURE</b>               | <b>51.1411</b> | - | - | - | - | - | - | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Total Tax Increment Revenue (TIR) Available for State Capture |                | - | - | - | - | - | - | 119,010 | 120,200 | 240,412 | 242,816 | 245,244 | 247,697 | 250,174 | 252,676 | 255,202 |

**Tax Increment Revenue Capture Estimates**  
 RockTenn  
 Otsego, Michigan  
 December 2020

**RockTenn Tax Increment Finance Tables**

Estimated Taxable Value (TV) Increase Rate:

*Assumes Years 1-5 as no significant tax capture will commence*

|   | 15             | 16            | 17            | 18            | 19            | 20            | 21            | 22            | 23            | 24            | 25            | 26            | 27            | TOTAL        |
|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| Plan Year   | 2035           | 2036          | 2037          | 2038          | 2039          | 2040          | 2041          | 2042          | 2043          | 2044          | 2045          | 2046          | 2047          |              |
| Calendar Year   | 2035           | 2036          | 2037          | 2038          | 2039          | 2040          | 2041          | 2042          | 2043          | 2044          | 2045          | 2046          | 2047          |              |
| *Base Taxable Value \$  | \$ -           | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |              |
| Estimated New TV \$   | \$ 10,829,103  | \$ 10,937,394 | \$ 11,046,768 | \$ 11,157,236 | \$ 11,268,808 | \$ 11,381,496 | \$ 11,495,311 | \$ 11,610,264 | \$ 11,726,367 | \$ 11,843,631 | \$ 11,962,067 | \$ 12,081,688 | \$ 12,202,504 |              |
| Incremental Difference (New TV - Base TV)                     | \$ 10,829,103  | \$ 10,937,394 | \$ 11,046,768 | \$ 11,157,236 | \$ 11,268,808 | \$ 11,381,496 | \$ 11,495,311 | \$ 11,610,264 | \$ 11,726,367 | \$ 11,843,631 | \$ 11,962,067 | \$ 12,081,688 | \$ 12,202,504 |              |
| <b>School Capture</b>   |                |               |               |               |               |               |               |               |               |               |               |               |               |              |
| State Education Tax (SET)                                     | 6.0000         | \$ 64,975     | \$ 65,624     | \$ 66,281     | \$ 66,943     | \$ 67,613     | \$ 68,289     | \$ 68,972     | \$ 69,662     | \$ 70,358     | \$ 71,062     | \$ 71,772     | \$ 72,490     | \$ 966,159   |
| School Operating Tax  | 17.8020        | \$ 192,780    | \$ 194,707    | \$ 196,655    | \$ 198,621    | \$ 200,607    | \$ 202,613    | \$ 204,640    | \$ 206,686    | \$ 208,753    | \$ 210,840    | \$ 212,949    | \$ 215,078    | \$ 2,661,953 |
| <b>School Total</b>   | <b>23.8020</b> |               |               |               |               |               |               |               |               |               |               |               |               |              |
| <b>Local Capture</b>  |                |               |               |               |               |               |               |               |               |               |               |               |               |              |
| City Operating  | 11.6283        | \$ 125,924    | \$ 127,183    | \$ 128,455    | \$ 129,740    | \$ 131,037    | \$ 132,347    | \$ 133,671    | \$ 135,008    | \$ 136,358    | \$ 137,721    | \$ 140,099    | \$ 140,489    | \$ 1,872,464 |
| City Solid Waste  | 1.9089         | \$ 20,672     | \$ 20,878     | \$ 21,087     | \$ 21,298     | \$ 21,511     | \$ 21,726     | \$ 21,943     | \$ 22,163     | \$ 22,384     | \$ 22,608     | \$ 22,834     | \$ 23,063     | \$ 307,383   |
| Public Safety   | 1.9243         | \$ 20,838     | \$ 21,047     | \$ 21,257     | \$ 21,470     | \$ 21,685     | \$ 21,901     | \$ 22,120     | \$ 22,342     | \$ 22,565     | \$ 22,791     | \$ 23,019     | \$ 23,249     | \$ 309,863   |
| Allegan County Operating                                      | 4.5207         | \$ 48,955     | \$ 49,445     | \$ 49,939     | \$ 50,439     | \$ 50,943     | \$ 51,452     | \$ 51,967     | \$ 52,487     | \$ 53,011     | \$ 53,542     | \$ 54,077     | \$ 54,618     | \$ 727,952   |
| AAESA (education services ISD/Voc)                            | 4.8728         | \$ 52,768     | \$ 53,296     | \$ 53,829     | \$ 54,367     | \$ 54,911     | \$ 55,460     | \$ 56,014     | \$ 56,574     | \$ 57,140     | \$ 57,712     | \$ 58,289     | \$ 58,872     | \$ 784,650   |
| Vet relief fund   | 0.0200         | \$ 217        | \$ 219        | \$ 223        | \$ 225        | \$ 228        | \$ 230        | \$ 232        | \$ 235        | \$ 237        | \$ 239        | \$ 242        | \$ 244        | \$ 3,221     |
| Road Tax  | 0.9919         | \$ 10,741     | \$ 10,849     | \$ 10,957     | \$ 11,067     | \$ 11,178     | \$ 11,289     | \$ 11,402     | \$ 11,516     | \$ 11,631     | \$ 11,748     | \$ 11,865     | \$ 11,984     | \$ 159,722   |
| Senior Service  | 0.4890         | \$ 5,295      | \$ 5,348      | \$ 5,402      | \$ 5,456      | \$ 5,510      | \$ 5,566      | \$ 5,621      | \$ 5,677      | \$ 5,734      | \$ 5,792      | \$ 5,849      | \$ 5,908      | \$ 76,742    |
| Library   | 0.9832         | \$ 10,647     | \$ 10,754     | \$ 10,861     | \$ 10,970     | \$ 11,079     | \$ 11,190     | \$ 11,302     | \$ 11,415     | \$ 11,529     | \$ 11,645     | \$ 11,761     | \$ 11,879     | \$ 158,321   |
| <b>BRA Local Total</b>  | <b>27.3391</b> |               |               |               |               |               |               |               |               |               |               |               |               |              |
| <b>Non-Capture Millages</b>                                   |                |               |               |               |               |               |               |               |               |               |               |               |               |              |
| School Debt   | 7.5000         | \$ 81,218     | \$ 82,030     | \$ 82,851     | \$ 83,679     | \$ 84,516     | \$ 85,361     | \$ 86,215     | \$ 87,077     | \$ 87,948     | \$ 88,827     | \$ 89,716     | \$ 90,613     | \$ 1,743,397 |
| Sinking Fund Debt   | 0.9946         | \$ 10,771     | \$ 10,878     | \$ 10,987     | \$ 11,097     | \$ 11,208     | \$ 11,320     | \$ 11,433     | \$ 11,548     | \$ 11,663     | \$ 11,780     | \$ 11,897     | \$ 12,016     | \$ 231,198   |
| Library Debt  | 0.6100         | \$ 6,606      | \$ 6,672      | \$ 6,739      | \$ 6,806      | \$ 6,874      | \$ 6,943      | \$ 7,012      | \$ 7,082      | \$ 7,153      | \$ 7,225      | \$ 7,297      | \$ 7,444      | \$ 141,796   |
| <b>Total Non-Captureable Taxes</b>                            | <b>9.1046</b>  | \$ 98,595     | \$ 100,576    | \$ 102,598    | \$ 104,660    | \$ 106,764    | \$ 108,910    | \$ 111,109    | \$ 113,329    | \$ 115,590    | \$ 117,902    | \$ 120,264    | \$ 122,699    | \$ 2,116,391 |
| <b>TOTAL MILLAGES AVAILABLE FOR TAX CAPTURE</b>               | <b>51.1411</b> |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Tax Increment Revenue (TIR) Available for State Capture |                | \$ 257,754    | \$ 260,332    | \$ 262,935    | \$ 265,565    | \$ 268,220    | \$ 270,902    | \$ 273,611    | \$ 276,348    | \$ 279,111    | \$ 281,902    | \$ 284,721    | \$ 287,568    | \$ 5,532,845 |

Tax Incremental Revenue Reimbursement Table  
 RockTenn Redevelopment Project  
 Otsego, Michigan  
 December 2020

| Developer Reimbursement | Proportionality | School & Local Taxes | Local-Only Taxes | Total        |
|-------------------------|-----------------|----------------------|------------------|--------------|
| State                   | 44.47%          | \$ 3,728,640         | \$ -             | \$ 3,728,640 |
| Local                   | 55.53%          | \$ 4,655,360         | \$ -             | \$ 4,655,360 |
| <b>TOTAL</b>            |                 |                      |                  |              |
| EGLE                    | 38%             | \$ 3,186,250         | \$ 1,644,000     | \$ 4,830,250 |
| MSF                     | 62%             | \$ 5,197,750         | \$ -             | \$ 5,197,750 |

Estimated Total Years of Plan: 30

Estimated Capture \$ 8,384,000  
 Administrative Fees \$ 317,753  
 State Brownfield Redevelopment Fund \$ 697,359  
 Local Brownfield Revolving Fund \$ 2,524,674  
**Debt Millage Capture \$ 2,116,991**

|  | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026       | 2027       | 2028       | 2029       | 2030       | 2031       | 2032       | 2033       |
|--|------|------|------|------|------|------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total State Incremental Revenue                  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -       | \$ 119,010 | \$ 120,200 | \$ 240,412 | \$ 244,816 | \$ 245,244 | \$ 247,697 | \$ 252,676 |
| State Brownfield Redevelopment Fund (50% of SET) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -       | \$ 15,150  | \$ 15,150  | \$ 30,300  | \$ 30,605  | \$ 30,911  | \$ 31,220  | \$ 31,847  |
| State TIR Available for Reimbursement            | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -       | \$ 104,010 | \$ 105,050 | \$ 210,111 | \$ 212,212 | \$ 214,334 | \$ 216,477 | \$ 220,828 |
| Total Local Incremental Revenue                  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 136,696 | \$ 138,062 | \$ 276,139 | \$ 278,900 | \$ 281,689 | \$ 284,506 | \$ 287,351 | \$ 290,224 |
| BRA Administrative Fee (5%)                      | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,835   | \$ 6,903   | \$ 13,807  | \$ 13,945  | \$ 14,084  | \$ 14,225  | \$ 14,368  | \$ 14,511  |
| Local TIR Available for Reimbursement            | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 129,861 | \$ 131,159 | \$ 262,332 | \$ 264,955 | \$ 267,605 | \$ 270,281 | \$ 272,983 | \$ 275,713 |
| <b>Total State &amp; Local TIR Available</b>     | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 233,871 | \$ 236,209 | \$ 472,442 | \$ 477,167 | \$ 481,938 | \$ 486,758 | \$ 491,625 | \$ 496,542 |

|   | Beginning Balance | 2020         | 2021         | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         | 2028         | 2029         | 2030         | 2031         | 2032         | 2033         |
|---|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>DEVELOPER</b>                              |                   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| DEVELOPER Reimbursement Balance               | \$ -              | \$ 8,384,000 | \$ 8,384,000 | \$ 8,384,000 | \$ 8,384,000 | \$ 8,384,000 | \$ 8,384,000 | \$ 8,150,129 | \$ 7,919,920 | \$ 7,441,478 | \$ 6,964,311 | \$ 6,482,373 | \$ 5,995,615 | \$ 5,503,990 | \$ 5,007,448 |
| MSF Non-Environmental Costs                   | \$ 5,197,750      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 64,482    | \$ 130,260   | \$ 131,563   | \$ 132,879   | \$ 134,207   | \$ 135,549   | \$ 137,896   |
| State Tax Reimbursement                       | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 64,482    | \$ 130,260   | \$ 131,563   | \$ 132,879   | \$ 134,207   | \$ 135,549   | \$ 136,905   |
| Local Tax Reimbursement                       | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| <b>Total MSF Reimbursement Balance</b>        | \$ 5,197,750      | \$ 5,197,750 | \$ 5,197,750 | \$ 5,197,750 | \$ 5,197,750 | \$ 5,197,750 | \$ 5,197,750 | \$ 5,133,268 | \$ 5,068,141 | \$ 4,937,881 | \$ 4,806,318 | \$ 4,673,439 | \$ 4,539,232 | \$ 4,403,683 | \$ 4,269,846 |
| EGLE Environmental Costs                      | \$ 1,644,000      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 39,528    | \$ 79,850    | \$ 80,649    | \$ 81,455    | \$ 82,270    | \$ 83,093    | \$ 83,923    |
| State Tax Reimbursement                       | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 39,528    | \$ 79,850    | \$ 80,649    | \$ 81,455    | \$ 82,270    | \$ 83,093    | \$ 83,923    |
| Local Tax Reimbursement                       | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| <b>Total MDQR Reimbursement Balance</b>       | \$ 1,644,000      | \$ 1,542,250 | \$ 1,542,250 | \$ 1,542,250 | \$ 1,542,250 | \$ 1,542,250 | \$ 1,542,250 | \$ 1,502,722 | \$ 1,462,799 | \$ 1,382,949 | \$ 1,302,300 | \$ 1,220,845 | \$ 1,138,575 | \$ 1,055,482 | \$ 966,777   |
| Local Only Costs                              | \$ 1,644,000      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 129,861   | \$ 131,159   | \$ 262,332   | \$ 264,955   | \$ 267,605   | \$ 270,281   | \$ 272,983   |
| Local Tax Reimbursement                       | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 129,861   | \$ 131,159   | \$ 262,332   | \$ 264,955   | \$ 267,605   | \$ 270,281   | \$ 272,983   |
| <b>Total Local Only Reimbursement Balance</b> | \$ 1,644,000      | \$ 1,644,000 | \$ 1,644,000 | \$ 1,644,000 | \$ 1,644,000 | \$ 1,644,000 | \$ 1,644,000 | \$ 1,514,139 | \$ 1,382,980 | \$ 1,202,648 | \$ 855,683   | \$ 588,089   | \$ 317,808   | \$ 44,825    | \$ -         |
| <b>Total Annual Developer Reimbursement</b>   | \$ -              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 233,871   | \$ 236,209   | \$ 472,442   | \$ 477,167   | \$ 481,938   | \$ 486,758   | \$ 491,625   | \$ 496,542   |

|  | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| <b>LOCAL BROWNFIELD REVOLVING FUND</b> |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| LBRF Deposits *                        | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Tax Capture                      | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local Tax Capture                      | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <b>Total LBRF Capture</b>              | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

\* Up to five years of capture for LBRF Deposits after eligible activities are reimbursed. May be taken from DEQ & Local TIR only.  
 Footnotes:  
 BRA administrative fee is 5%. This amount may be adjusted downward or upward based upon a plan's proportionate share of all tax incremental revenue available and based upon maximum amounts that an authority can capture for administrative fees per PA 381.

**Tax Incremental Revenue Reimbursement Table**  
**RockTenn Redevelopment Project**  
 Otsego, Michigan  
 December 2020

|  | 2034         | 2035         | 2036         | 2037         | 2038         | 2039         | 2040         | 2041       | 2042       | 2043       | 2044       | 2045       | 2046       | 2047       | TOTAL         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| Total State Incremental Revenue                  | \$ 255,202   | \$ 257,754   | \$ 260,332   | \$ 262,935   | \$ 265,565   | \$ 268,220   | \$ 270,902   | \$ 273,611 | \$ 276,348 | \$ 279,111 | \$ 281,902 | \$ 284,721 | \$ 287,568 | \$ 290,444 | \$ 4,109,099  |
| State Brownfield Redevelopment Fund (50% of SET) | \$ 32,166    | \$ 32,487    | \$ 32,812    | \$ 33,140    | \$ 33,472    | \$ 33,806    | \$ 34,144    | \$ 34,486  | \$ 34,831  | \$ 35,179  | \$ 35,531  | \$ 35,886  | \$ 36,245  | \$ 36,608  | \$ 697,359    |
| State TIR Available for Reimbursement            | \$ 223,037   | \$ 225,267   | \$ 227,520   | \$ 229,795   | \$ 232,093   | \$ 234,414   | \$ 236,758   | \$ 239,125 | \$ 241,517 | \$ 243,932 | \$ 246,371 | \$ 248,835 | \$ 251,323 | \$ 253,836 | \$ 4,871,372  |
| Total Local Incremental Revenue                  | \$ 293,127   | \$ 296,058   | \$ 299,019   | \$ 302,009   | \$ 305,029   | \$ 308,079   | \$ 311,160   | \$ 314,271 | \$ 317,414 | \$ 320,588 | \$ 323,794 | \$ 327,032 | \$ 330,302 | \$ 333,605 | \$ 6,355,054  |
| BRA Administrative Fee (5%)                      | \$ 14,656    | \$ 14,803    | \$ 14,951    | \$ 15,100    | \$ 15,251    | \$ 15,404    | \$ 15,558    | \$ 15,714  | \$ 15,871  | \$ 16,029  | \$ 16,190  | \$ 16,352  | \$ 16,515  | \$ 16,680  | \$ 317,753    |
| Local TIR Available for Reimbursement            | \$ 278,470   | \$ 281,255   | \$ 284,068   | \$ 286,908   | \$ 289,777   | \$ 292,675   | \$ 295,602   | \$ 298,558 | \$ 301,543 | \$ 304,559 | \$ 307,604 | \$ 310,681 | \$ 313,787 | \$ 316,925 | \$ 6,037,302  |
| Total State & Local TIR Available                | \$ 501,507   | \$ 506,522   | \$ 511,587   | \$ 516,703   | \$ 521,870   | \$ 527,089   | \$ 532,360   | \$ 537,683 | \$ 543,060 | \$ 548,491 | \$ 553,976 | \$ 559,511 | \$ 565,111 | \$ 570,762 | \$ 10,906,674 |
| <b>DEVELOPER</b>                                 |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| DEVELOPER Reimbursement Balance                  | \$ 4,505,941 | \$ 3,999,419 | \$ 3,487,832 | \$ 2,971,129 | \$ 2,449,258 | \$ 1,922,170 | \$ 1,389,810 | \$ 852,126 | \$ 309,066 |            |            |            |            |            | \$ 8,384,000  |
| <hr/>  |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| MSF Non-Environmental Costs                      | \$ 310,915   | \$ 314,024   | \$ 317,164   | \$ 320,336   | \$ 428,925   | \$ 527,089   | \$ 532,360   | \$ 537,683 | \$ 543,060 | \$ 548,491 | \$ 553,976 | \$ 559,511 | \$ 565,111 | \$ 570,762 | \$ 5,197,750  |
| State Tax Reimbursement                          | \$ 138,274   | \$ 139,657   | \$ 141,053   | \$ 142,464   | \$ 190,779   | \$ 234,414   | \$ 236,758   | \$ 239,125 | \$ 241,517 | \$ 243,932 | \$ 246,371 | \$ 248,835 | \$ 251,323 | \$ 253,836 | \$ 2,677,264  |
| Local Tax Reimbursement                          | \$ 172,641   | \$ 174,367   | \$ 176,111   | \$ 177,872   | \$ 238,196   | \$ 292,675   | \$ 295,602   | \$ 298,558 | \$ 301,543 | \$ 304,559 | \$ 307,604 | \$ 310,681 | \$ 313,787 | \$ 316,925 | \$ 2,520,486  |
| Total MSF Reimbursement Balance                  | \$ 3,784,932 | \$ 3,470,908 | \$ 3,153,744 | \$ 2,833,408 | \$ 2,404,433 | \$ 1,877,345 | \$ 1,344,985 | \$ 807,301 | \$ 264,241 |            |            |            |            |            | \$ -          |
| <hr/>  |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| EGLE Environmental Costs                         | \$ 190,592   | \$ 192,498   | \$ 194,423   | \$ 196,368   | \$ 92,895    |              |              |            |            |            |            |            |            |            | \$ 1,542,250  |
| State Tax Reimbursement                          | \$ 84,763    | \$ 85,610    | \$ 86,466    | \$ 87,331    | \$ 41,314    |              |              |            |            |            |            |            |            |            | \$ 910,037    |
| Local Tax Reimbursement                          | \$ 105,830   | \$ 106,888   | \$ 107,957   | \$ 109,036   | \$ 51,582    |              |              |            |            |            |            |            |            |            | \$ 632,213    |
| Total MDQR Reimbursement Balance                 | \$ 676,184   | \$ 683,666   | \$ 689,263   | \$ 692,895   | \$ 0         |              |              |            |            |            |            |            |            |            | \$ -          |
| <hr/>  |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| Local Only Costs                                 | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 1,644,000  |
| Local Tax Reimbursement                          | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -          |
| Total Local Only Reimbursement Balance           | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -          |
| Total Annual Developer Reimbursement             | \$ 501,507   | \$ 506,522   | \$ 511,587   | \$ 516,703   | \$ 521,870   | \$ 527,089   | \$ 532,360   | \$ 537,683 | \$ 543,060 | \$ 548,491 | \$ 553,976 | \$ 559,511 | \$ 565,111 | \$ 570,762 | \$ 8,384,000  |
| <hr/>  |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| <b>LOCAL BROWNFIELD REVOLVING FUND</b>           |              |              |              |              |              |              |              |            |            |            |            |            |            |            |               |
| LBRF Deposits *                                  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -          |
| State Tax Capture                                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 1,442,732  |
| Local Tax Capture                                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 1,381,942  |
| Total LBRF Capture                               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 2,824,674  |

\* Up to five years of capture for LBRF Deposits after el

**Allegan County Brownfield Redevelopment Authority**  
**Brownfield Plan for former Rock Tenn Property located 431 Helen Avenue, Otsego, MI, 49078.**

Assumptions used by the plan developer to generate the TIF revenue table (Attachment E).

1. We have assumed a phased project with a \$10 million investment over 5 years and another \$10 million over 8 years. Total investment of \$20 million. Creating an end taxable value of \$10 million.
2. For eligible activities we have used \$1.6 million estimate by demolition contractor and environmental consulting firm that includes demolition of the buildings including basements and foundations, the recovery of scrap metal and the reuse of crushed concrete to backfill many of the basement cavities, and contaminated soil associated with the demolition.
3. Much of the higher costs associated with cleanup and due care activities by the developer are associated with Parcel 3. This parcel has not been thoroughly investigated, has been encroached on the north property boundary by the papermill landfill and will require significant site preparation due to the removal of large quantities of sand that was used to mix with papermill waste in the capped waste disposal area.
4. We have used the infrastructure costs provided by the City of Otsego.
5. Administrative fees can be captured for the Allegan County Brownfield Redevelopment Authority (ACBRA) to manage the development (hiring legal, consultant's, accountants, etc.). We have assumed 5% for this fee. Most communities use between 5 and 10%.
6. We have assumed no interest charges for the developer.
7. We have included the opportunity to capture local taxes from years 22-27 in a local brownfield revolving fund (LBRF) that the County can use on other brownfield sites if they choose. Having an LBRF does not mean that the County has to use these funds, it only provides the opportunity.
8. The payback period with the assumptions we have used is 18 years (no capture until year 6) with an additional 5 years if the County has an LBRF.

John J. D'Addona, P.E.

Manager of Brownfield Services | Principal Engineer  
Environmental Consulting & Technology, Inc.

2200 Commonwealth Blvd., Suite 300 | Ann Arbor, MI 48105

734-769-3004 (Office) | 734-330-4542 (Mobile) | 734-769-3164 (Fax)

[jdaddona@ectinc.com](mailto:jdaddona@ectinc.com) | [www.ectinc.com](http://www.ectinc.com)

Questions and Answers to date:

1. Q: Does the County board decide between local TIF vs State TIF. A: The County Board would only approve local tax capture (in most cases) as we know that the State agencies (MEDC and EGLE) would not approve an Act 381 Work Plan in a timely manner in which to complete the work OR they just flat out wouldn't support a Project for whatever Policies they have in place at this time. In our case we have a combination right now of local and state TIF projections. The state dollars (SET and School operating) only get approved by the MEDC and EGLE, even if the County adopts the plan to include both, the capture of these taxes could not occur until an Act 381 Work Plan is approved by EGLE for environmental activities and by MEDC for non-environmental activities.

2. Q: Are there any additional steps needed to add a developer later in the process or after this plan is approved? A: If no Brownfield Plan amendment is necessary, the Developer can be added into the Plan with an administrative amendment and an amendment to the Reimbursement Agreement, which will be attached to the Brownfield plan and set up between the ACBRA and the Allegan County with whichever department named at the County will be paying for the demolition costs.
3. Q: Can we modify the plan after the plan is approved? A: You can Amend the Plan at any time to modify items that would trigger an amendment, which includes:
  - a. Increase in overall cost – so if you have a Plan approved for \$10M, but a developer comes along and states it will take \$11M in Eligible Activities to complete the work then you'd have to complete a formal amendment.
  - b. Addition of other Eligible Properties. So, if you wanted to add in additional parcels to increase the TIF capture, then you'd have to amend the Plan.
  - c. Otherwise you can adopt a policy that only requires an administrative Amendment for items such as line item adjustments. (for example, you have \$100K in Demo and \$200K in site prep. Verses \$200K in Demo and \$200K in site prep).
4. Q: With approval of this plan will any taxing unit loose existing tax review? A: No, the TIF is a tool the County can use to capture future tax revenue growth to reimburse the County for the expenditure used for demolition and clean up.
5. Q: Is there a Brownfield program fact sheet? A: See attached fact sheets from the Michigan Economic Development Corporation.

**NOTICE TO ALL TAXING JURISDICTIONS THE ALLEGAN COUNTY BROWNFIELD REDEVELOPMENT AUTHORITY PROPOSES TO APPROVE A BROWNFIELD PLAN FOR THE PROPERTY LOCATED AT 431 HELEN AVENUE OTSEGO, MICHIGAN PRESENTLY KNOWN AS ROCK TENN**

The Allegan County Board of Commissioners has established a Brownfield Redevelopment Authority (the "Authority") in accordance with the Brownfield Redevelopment Act, Act 381 Public Acts of the State of Michigan of 1996, as amended (the "Act").

The Act provides a means for local units of government to facilitate the revitalization of environmentally distressed, functionally obsolete and/or blighted areas. The Authority has prepared and adopted a Brownfield Plan for redevelopment of the property located at 431 Helen Avenue, Otsego, Michigan (see attached legal description). The proposed reuse for this property is undetermined at this time. The Property is considered "eligible property" as defined by Act 381, Section 2 because (a) the Property was previously utilized for an industrial purpose; (b) the Property is determined to be a "facility", as defined by Part 201, the Natural Resources Protection Act, and "blighted" as it is tax reverted property owned by a county"; and (c) it is a "qualified property" as a papermill on the Kalamazoo River, which allows for the addition of eligible activities to include site preparation and infrastructure improvements.

This document is notification to local taxing units of the Brownfield Plan for the noted property, and of the County of Allegan's intent to approve the Brownfield Plan.

The Act permits the Authority to use tax increment financing for redevelopment projects included in a Brownfield Plan. Tax increment financing allows the Authority to capture tax revenues attributable to increases in the taxable value of real and personal property located on the "eligible property", which may include adjacent or contiguous parcels. Increases in taxable value may be attributable to various factors, including acquisition, remediation, new construction, rehabilitation, remodeling, alterations, additions, and installation of personal property on the contaminated, functionally obsolete, or blighted property.

The plan will be adopted at the (Date) meeting of the Allegan County Board of Commissioners held at 1 p.m. The public may participate in the meeting/public hearing by calling 1-929-205-6099, Meeting ID: 848 6387 9892 and Meeting Password 100820. For other options connecting to the meeting, please visit our meeting notice website at [www.allegancounty.org](http://www.allegancounty.org) or contact the County Administrator's Office. If you have any questions or comments concerning the Brownfield Redevelopment Authority you may attend the meeting and express those concerns during the public comment period. You may also direct inquires to the Office of the Allegan County Administrator at 269-673-0239, between 8:00AM and 5:00PM.

January XX, 2021

BOB GENETSKI, COUNTY CLERK

## Notice of Public Hearing to Adopt a Brownfield Plan

NOTICE OF PUBLIC HEARING ON THE ADOPTION OF A BROWNFIELD PLAN LOCATED AT 431 HELEN, OTSEGO, MICHIGAN PURSUANT TO AND IN ACCORDANCE WITH ACT 381 OF THE PUBLIC ACTS OF THE STATE OF MICHIGAN OF 1996, AS AMENDED.

PLEASE TAKE NOTICE THAT a Public Hearing shall be held before the Allegan County Board of Commissioners on the 28<sup>th</sup> day of January, 2021, at 1:00 p.m. on the adoption of a Brownfield Plan for 431 Helen, Otsego Michigan. The public may participate in the meeting/public hearing by calling 1-929-205-6099, Meeting ID: 848 6387 9892 and Meeting Password 100820. For other options connecting to the meeting, please visit our meeting notice website at [www.allegancounty.org](http://www.allegancounty.org) or contact the County Administrator's Office. The Brownfield Redevelopment Authority shall exercise its powers pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act, being Act 381 of the Public Acts of the State of Michigan of 1996, as amended.

The description of the proposed brownfield property is:

Land situated at 431 Helen Avenue of Otsego, County of Allegan, and State of Michigan, described as follows: Four parcels located on approximately 58 acres located in the City of Otsego on the site of a former Rock Tenn papermill along the Kalamazoo River. Three of the four parcels are located south of River Road and one parcel is located north of River Road. Please see attached legal description.

The proposed brownfield plan would allow [the developer, ACBRA, County, or other party] to be reimbursed for eligible costs incurred to prepare the brownfield property for redevelopment. Eligible costs may include environmental, demolition, and/or site preparation and infrastructure costs. The Brownfield Plan must first be approved by the Allegan County Brownfield Redevelopment Authority, the City of Otsego, followed by final approval by the Allegan County Board of Commissioners.

The legal description of the property along with any maps and a copy of the Brownfield Plan are available for public inspection online at [www.allegancounty.org](http://www.allegancounty.org) under Projects or on weekdays at the Office of the Allegan County Administrator (address below), between 8:00AM and 5:00PM.

Robert J. Sarro,  
County Administrator,  
3283 – 122nd Avenue,  
Allegan, Michigan, 49010  
269-673-0239

All aspects of the Brownfield Plan are open for discussion at the public hearing.

## COMMUNITY DEVELOPMENT BROWNFIELD PROGRAM OVERVIEW

The Brownfield Program uses tax increment financing (TIF) to reimburse brownfield related costs incurred while redeveloping contaminated, functionally obsolete, blighted or historic properties. It is also responsible for managing the Single Business Tax and Michigan Business Tax Brownfield Credit legacy programs (SBT/MBT Brownfield Credits).

The Michigan Strategic Fund (MSF) with assistance from the Michigan Economic Development Corporation (MEDC), administers the reimbursement of costs using state school taxes (School Operating and State Education Tax) for non-environmental eligible activities that support redevelopment, revitalization and reuse of eligible property. The MEDC also manages amendments to SBT/MBT Brownfield Credit projects approved by MSF. The Michigan Department of Environmental Quality (MDEQ) administers the reimbursement of environmental response costs using state school taxes for environmental activities, and local units of government sometimes use only local taxes to reimburse for eligible activities (i.e., “local-only” plans). The state statutory authority for the Brownfield Redevelopment Financing Act program is Act 381 of 1996, as amended (Act 381).

Two categories of eligible activities under TIF are available across the state; demolition and lead and asbestos abatement. Two additional eligible activities are available in any qualified local government unit<sup>1</sup> (QLGU) or on property owned by a land bank; site preparation and infrastructure improvements. Land banks may also be reimbursed for costs related to conveying and managing property that is in their possession. The non-environmental program generally targets industrial site reuse, and urban development with mixed-use components.

The Brownfield Redevelopment Authority (BRA) is the local jurisdiction entity that manages the development of brownfield plans. After approval of a brownfield plan by the local governing body, the BRA may request capture of state school taxes via a work plan submitted to the MEDC and/or MDEQ. There are 295 BRAs in Michigan, and approximately 467 brownfield plans that are active or have been completed across the state (as reported to the MEDC in September 2015). These

authorities vary in terms of their participation with MSF and/or MDEQ to request state school taxes for TIF reimbursement.

MEDC staff recommends policy documents, school tax capture work plans, school tax capture amendments and amendments to SBT/MBT brownfield credits to the MSF for consideration. The MEDC manages all work plans and SBT/MBT brownfield credits approved by the board, including assuring reporting obligations and compliance.

Eligible program uses under TIF include:

- Demolition
- Lead and asbestos abatement
- Site preparation
- Infrastructure improvements
- Assistance to land banks and local government units

Eligible program uses under legacy SBT/MBT Brownfield Credits include:

- Demolition
- Lead and asbestos abatement
- Building renovation
- New construction
- Purchased or leased equipment

### TAX INCREMENT FINANCING PROCESS

The work plan submission and approval is a multiple step process. Work plans are received on an ongoing basis and eligible activities must be in accordance with the Act 381 guidance issued by MEDC. Once a project is identified, the BRA or local government representative works with MEDC staff to perform the following steps:

#### I. Initial evaluation

- a. Project scoping and submittal of a draft work plan and other supporting documentation provided to MEDC community assistance team or business development manager to determine initial support.
- b. MEDC leadership consideration of initial support and if supported, letter of interest provided.

<sup>1</sup>As defined in PA 146 of 2000, MCL 125.2781 to 125.2797

**II. Work plan submission, review and MSF consideration**

- a. BRA or local government representative submits a work plan or amended work plan, brownfield plan, approving resolutions, transmittal letter, and executed reimbursement agreement to MEDC after project is approved by local governing body.
- b. Due diligence performed to verify that BRA is compliant with Act 381 reporting requirements. MEDC staff reviews proposed eligible activities for compliance with MSF guidance, and makes a recommendation to the MSF board or delegated representative.
- c. MSF board or delegated representative determines support for the project.
- d. Local government unit administers TIF capture and is subject to reporting requirements.

**III. Reporting requirements (TIF work plans only)**

- a. BRA submits information annually to MEDC via online portal for each project currently collecting tax increment revenue
- b. MEDC and MDEQ compiles information and provides report to legislature.

**SBT/MBT BROWNFIELD CREDITS**

**I. Amendments**

- a. Amendment application is submitted and amendment request is vetted by brownfield program staff and brownfield program leadership.
- b. If amendment is supported, remaining amendment request forms and any other materials required for review is submitted to brownfield program staff.
- c. MSF board or delegated representative determines support for the project.

**II. Project completion**

- a. Qualified taxpayer sends certificate of completion request to MEDC brownfield staff.
- b. Certificate of completion request is reviewed and sent to MEDC compliance for review.
- c. If certificate of completion request fulfills statutory requirements, certificate of completion is issued. Qualified taxpayer may then submit the certificate of completion to Department of Treasury for refund, or tax abatement

**CONTACT INFORMATION**

For more information, contact the MEDC customer contact center at 517.373.9808.

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**GROUNDWATER STUDY RESULTS PHASE I-ACCEPT REPORT**

**BE IT RESOLVED** the Board of Commissioners (Board) accepts the Allegan County Groundwater Study Report, as presented; and

**BE IT FURTHER RESOLVED** the Board supports Public Health in conjunction with the contracted consultant holding a special meeting on February 4, 2021, at 4PM to present data and an overview of the study to all local units of government and other interested stakeholders; and

**BE IT FINALLY RESOLVED** that Public Health will provide proper notice to all stakeholders.

DRAFT



ALLEGAN COUNTY  
REQUEST FOR ACTION FORM

Completed RFA form must be attached to a work order request through the Track-It System. If you have any questions regarding this process, please contact Administration @ ext. 2633.

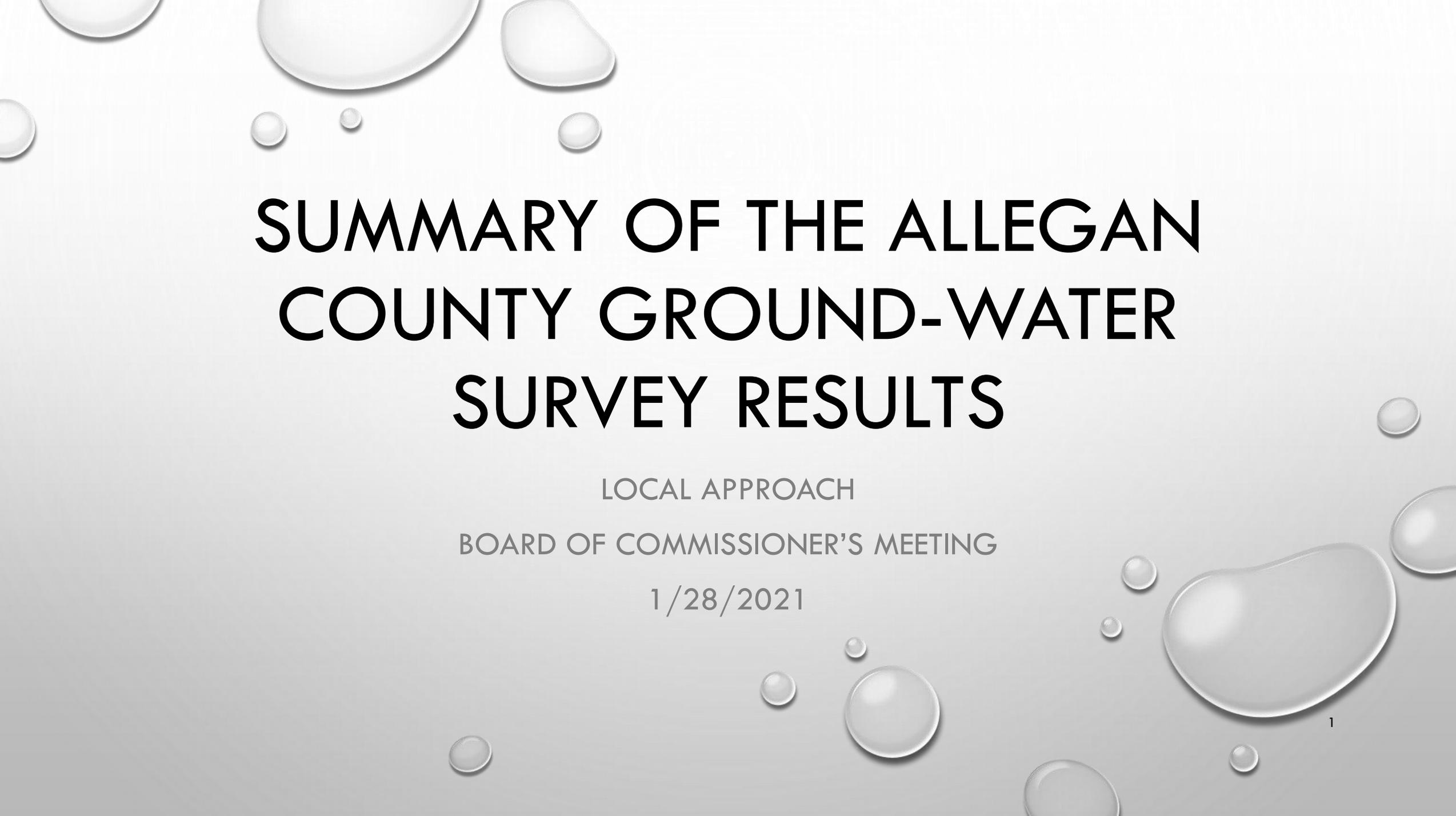
RFA#: 198-387

Date: 1/19/21

Request Type Routine Items Select a Request Type to reveal and complete required form.  
Department Requesting Health  
Submitted By Randy Rapp & Angelique Joynes  
Contact Information rrapp@allegancounty.org & ajoynes@allegancounty.org

Description

We respectfully request to present the results of the Ground Water Study survey report (Local Approach) and the ALLEGAN COUNTY GROUNDWATER STUDY Phase 1 – Understanding the Big Picture report from Hydrosimulatics at the January 28, 2021, Board of Commissioners meeting. See attached for reports.



# SUMMARY OF THE ALLEGAN COUNTY GROUND-WATER SURVEY RESULTS

LOCAL APPROACH

BOARD OF COMMISSIONER'S MEETING

1/28/2021

# HISTORY RECAP

- DECEMBER 2019; THE BOARD OF COMMISSIONERS AUTHORIZED PUBLIC HEALTH TO FULLY SCOPE A GROUND WATER STUDY
- JANUARY & FEBRUARY 2020; PREPARE DOCUMENTS FOR THE BOARD OF COMMISSIONERS AND COUNTY ADMINISTRATION
- MARCH 2020; THE BOARD OF COMMISSIONERS APPROVES THE GROUND WATER STUDY PROPOSAL PHASE 1
- APRIL – DECEMBER 2020; MAGNET 4 WATER GROUND WATER STUDY (BIG PICTURE APPROACH)
- OCTOBER – DECEMBER 2020; SEND AND COMPILE GROUND WATER SURVEY (LOCAL PICTURE APPROACH)

# SURVEY – METHODS OF DEVELOPMENT

- THE ALLEGAN COUNTY HEALTH DEPARTMENT (ACHD) WORKED WITH RESEARCHERS TO DEVELOP A COMPREHENSIVE SURVEY FOR THE LOCAL APPROACH TO THE GROUND WATER STUDY
- THE ACHD RECEIVED INPUT FROM:
  - MAGNET FOR WATER
  - JOHN YELlich-MICHIGAN GEOLOGICAL SURVEY
  - HEALTH OFFICER
  - ENVIRONMENTAL HEALTH TEAM
- THE QUALTRICS SURVEY PLATFORM WAS USED TO COMPILE DATA

# SURVEY DISTRIBUTION

- DISTRIBUTED OUT ON SEPTEMBER 1, 2020 – DECEMBER 31, 2020
  - FACEBOOK (HEALTH DEPARTMENT PAGE)
    - 2,645 PEOPLE REACHED
    - 197 ENGAGEMENTS
    - 111 CLICKED ON THE LINK
  - MICHIGAN STATE COOPERATIVE EXTENSION
  - WELL DRILLERS
  - SEPTIC SYSTEM INSTALLERS
  - BUSINESSES
  - LOCAL UNITS OF GOVERNMENT (TOWNSHIPS, CITIES, VILLAGES, FIRE DEPARTMENTS, BUILDING DEPARTMENTS)
  - APPROXIMATELY 3000 PRIVATE CITIZENS/BUSINESSES REACHED
  - TOTAL: APPROXIMATELY 120 COMPLETED

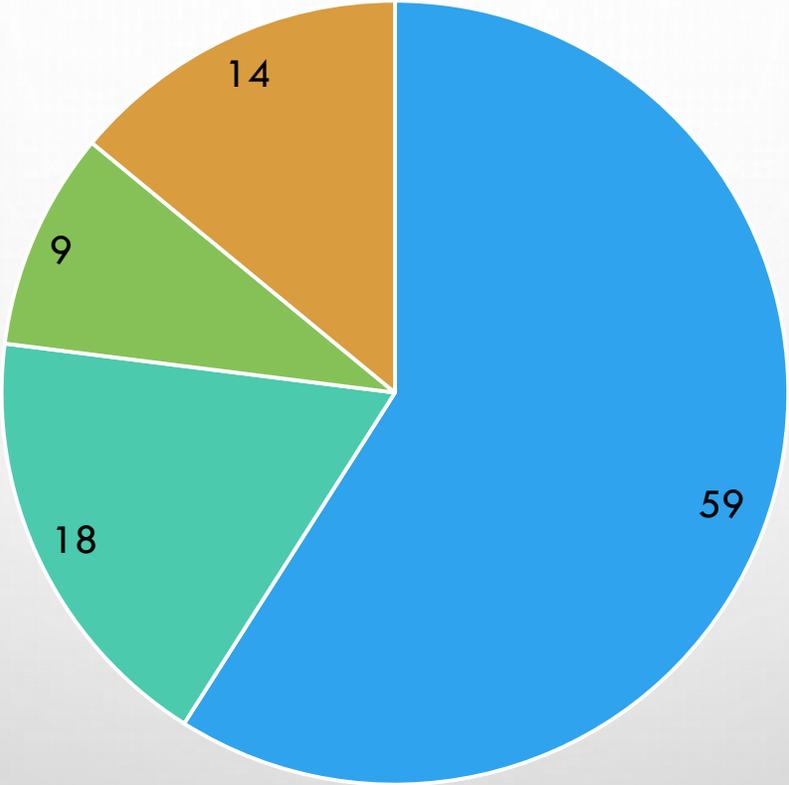
# RESPONDENTS

■ PRIVATE CITIZEN

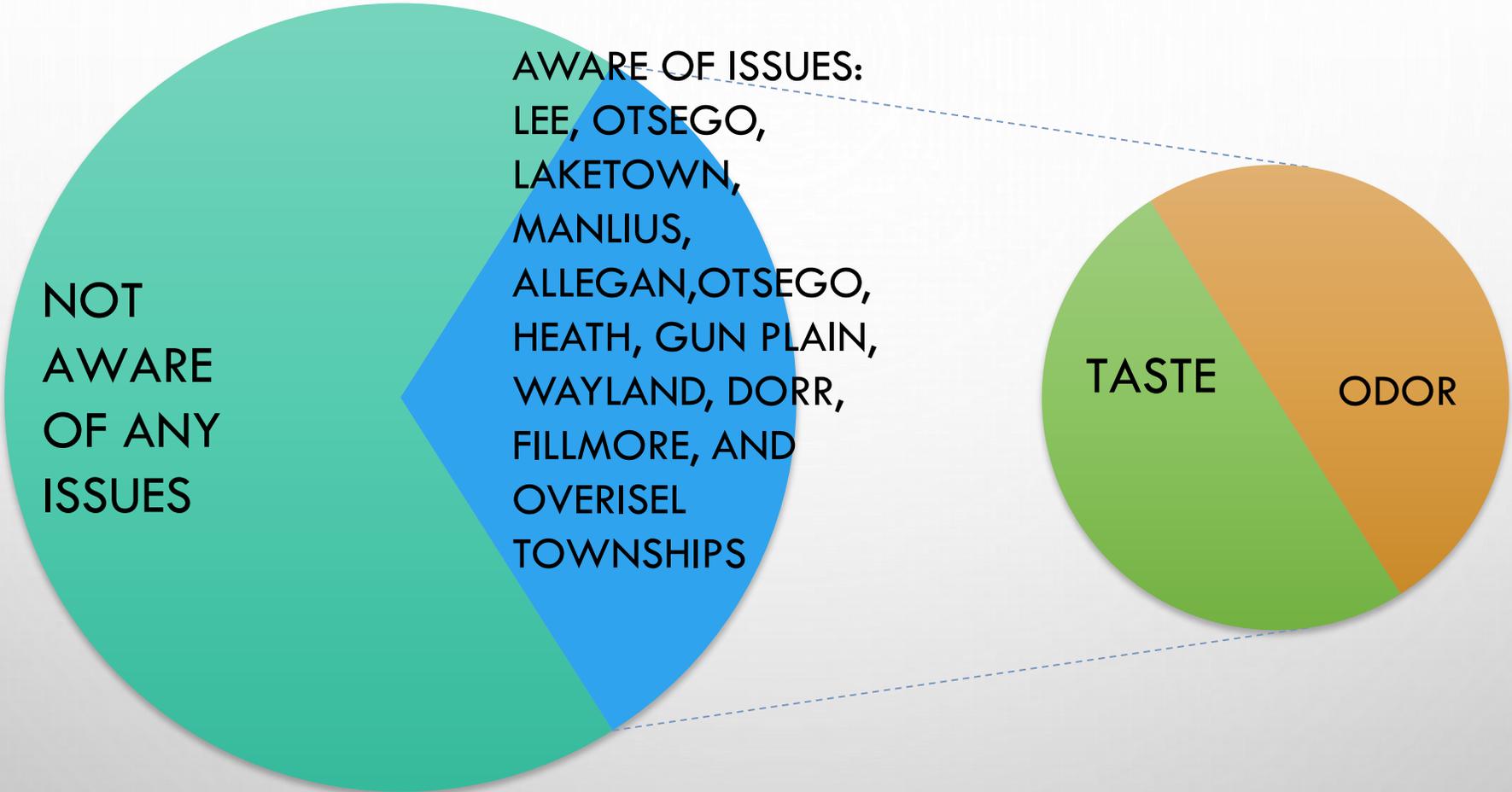
■ BUSINESS (Agriculture, Well Drillers, Restaurants, etc.)

■ GOVERNMENT ( Townships, Fire Departments, etc.)

■ OTHER (Churches, Schools, etc.)



# RESULTS: WATER QUALITY

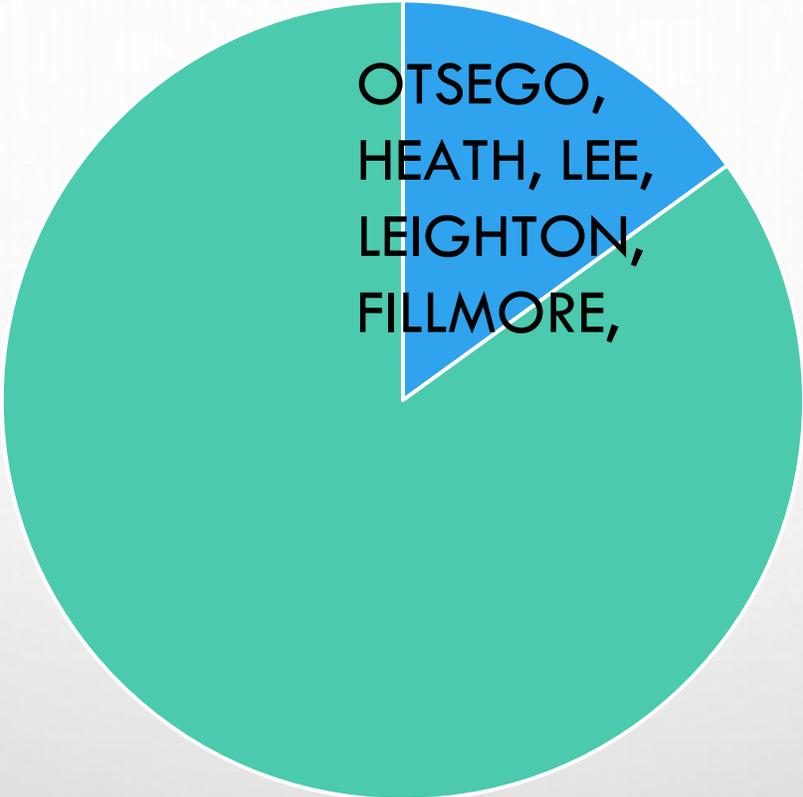


■ AWARE OF ISSUES ■ NOT AWARE OF ISSUES ■ TASTE ■ ODOR

# WATER QUANTITY ISSUES

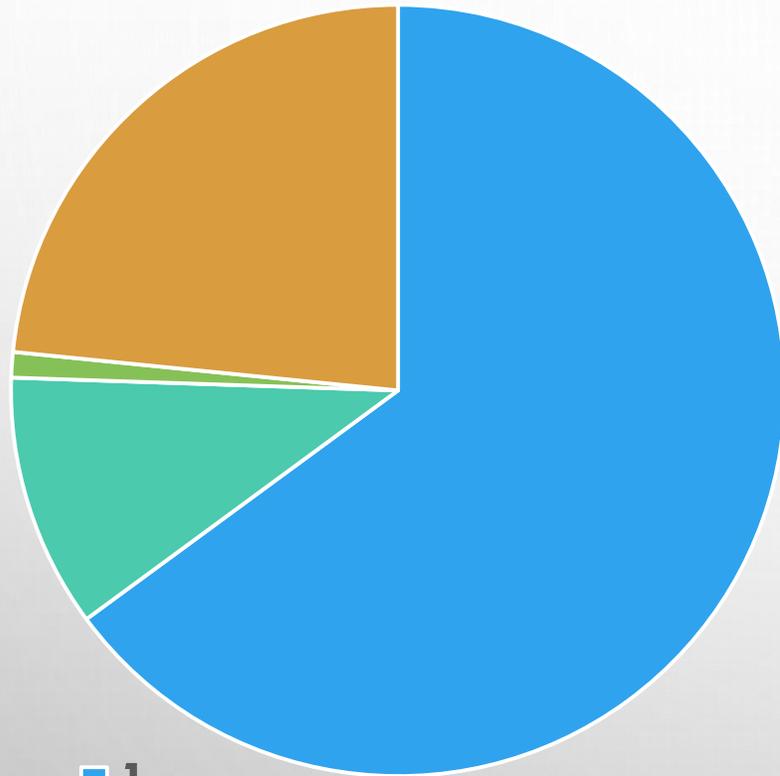
**■ AWARE OF WATER QUANTITY ISSUES**

**■ NOT AWARE OF WATER QUANTITY ISSUES**



# WELL INFORMATION

## NUMBER OF WELLS ON THE PROPERTY



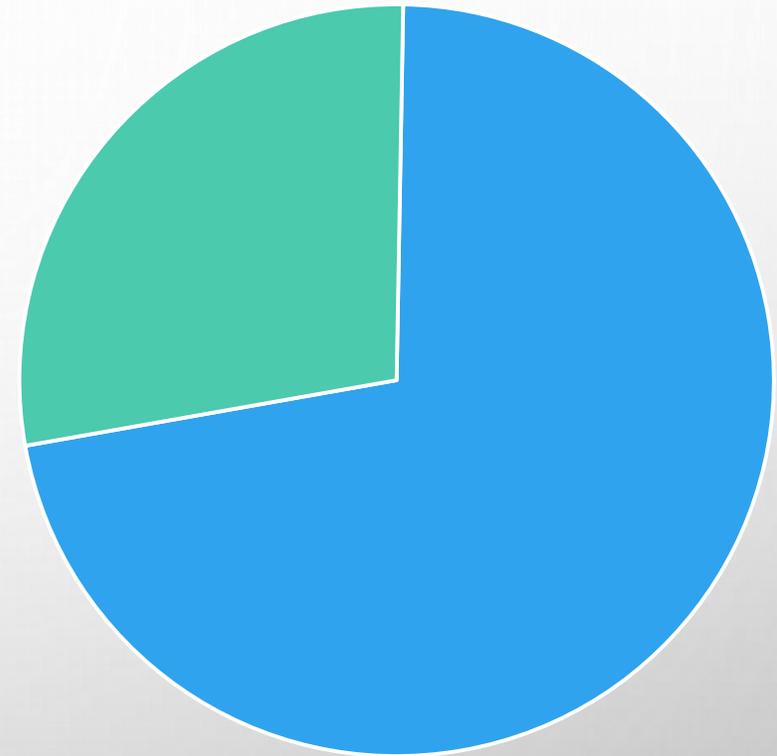
■ 1

■ 2 TO 4

■ MORE THAN 6

■ MUNICIPAL WATER SUPPLY

## NUMBER OF WELLS USED FOR IRRIGATION



■ 1 TO 4 WELLS

■ DO NOT USE WELL FOR IRRIGATION

**MOST OF THE WELLS  
ARE USED FOR  
HUMAN  
CONSUMPTION AND  
NOT FOR IRRIGATION**

**40% OF THE  
IRRIGATION WELLS  
PUMP BETWEEN  
2,000 TO 10,000  
GALLONS/DAY  
FOR 4 UP TO 9  
MONTHS OF THE  
YEAR**

# INTERESTING FACTS

- **100%** SAID A SAFE AND SUFFICIENT WATER SUPPLY WAS IMPORTANT
- **71%** ARE NOT SURE IF THERE WILL BE ENOUGH WATER INTO THE FUTURE
- **17%** THINK ALLEGAN COUNTY WILL DEplete ITS GROUNDWATER SUPPLY WITHIN 25 - 200 YEARS
- **66%** DO NOT KNOW WHAT A “WELL HEAD PROTECTION AREA” IS
- **75%** OF THOSE DEVELOPING PLAN TO USE MUNICIPAL WATER
- **7%** ARE PLANNING ON A DEVELOPING IN ALLEGAN COUNTY IN THE NEXT 10 YEARS IN WAYLAND, PLAINWELL, HOPKINS & LAKETOWN TOWNSHIPS

# ITEMS TO CONSIDER MOVING FORWARD

- EDUCATION WILL BE VERY IMPORTANT
  - CONTAMINATION AREAS
  - WELL HEAD PROTECTION AREAS
- CONTINUE INVESTIGATION OF CONTAMINATED AREAS (EGLE)
- EXPAND THE MUNICIPAL WATER IF DEVELOPMENT IS IMPORTANT



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**ALLEGAN COUNTY GROUNDWATER STUDY**  
**Phase 1 – Understanding the Big Picture**

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**“Story” of Allegan County’s Groundwater**  
**With a Focus on Management Implications**

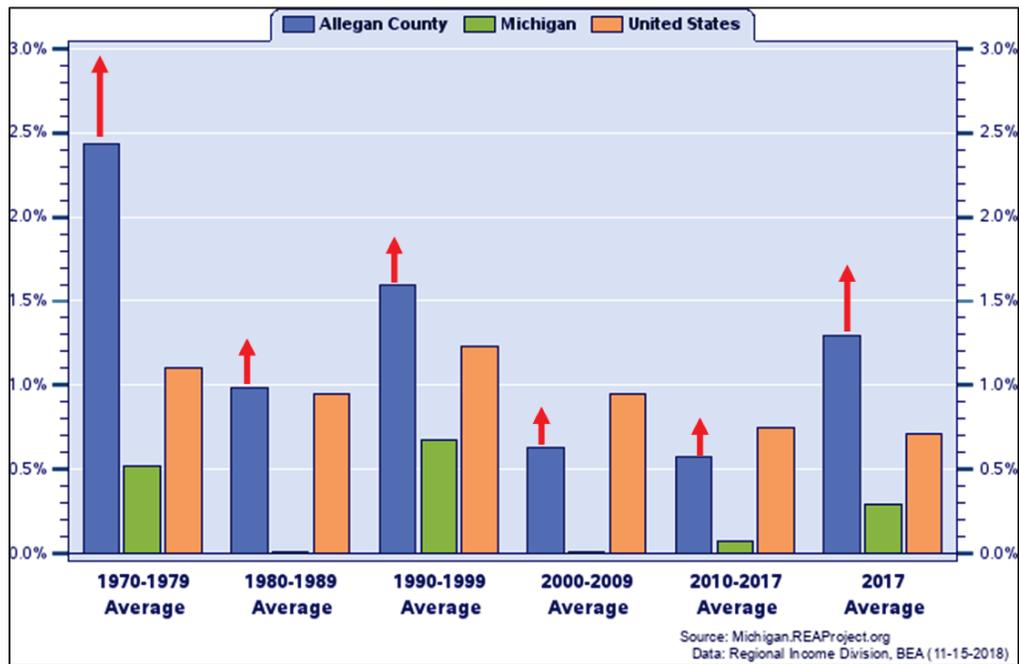
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January 18, 2021

Report No.: HSA2021001

## Development, Population Growth, and Increased Water Use

Allegan County is undergoing a period of growth and development that started decades ago and has sustained in recent years. Increased agricultural activities and above-average population growth (with respect to statewide and nationwide averages - see Figure 1) has resulted in water use increases across the county. To effectively protect and manage the long-term sustainability of the county's water resources, a holistic understanding of the county's "water system" is needed.



**Figure 1:** Average population growth by decade in Allegan County, the State of Michigan, and the United States. In some decades, the growth rate in Allegan County was significantly higher than the statewide and/or nationwide averages. The above-average population growth in Allegan county, coupled with increased agricultural activities, has increased groundwater use in the county.

### Source of Water: Groundwater

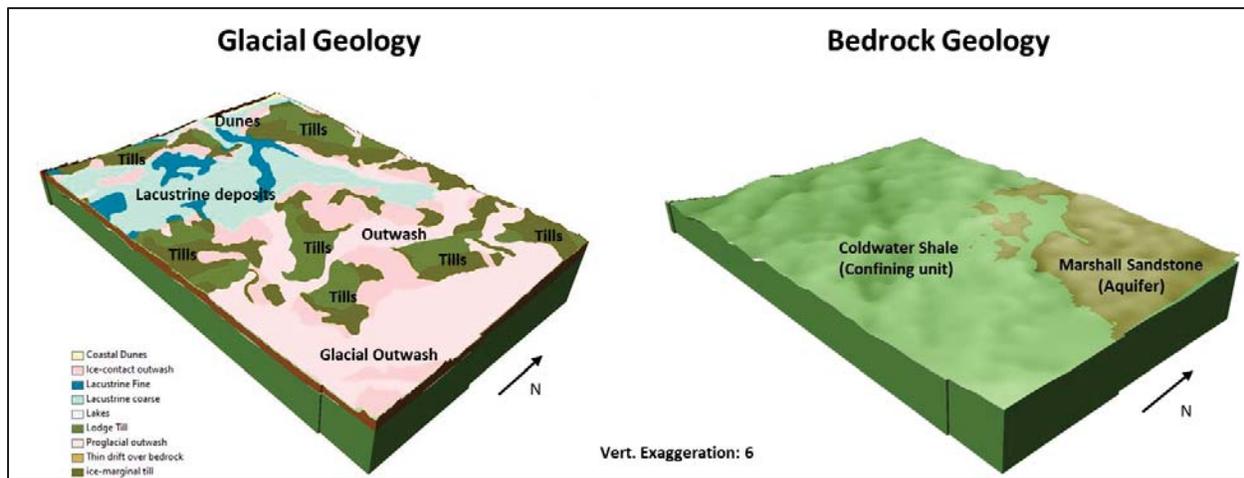
Presently (and historically), almost all the water supply in Allegan County is from groundwater, used for: households / private drinking water; year-round public water supply (Type I wells); transient community water supply (Type II wells); irrigation, and industry (including power generation). Holistic management of the county's groundwater resources is especially important, considering that the subsurface is 'invisible' (or often deemed mysterious) and actions and events impacting groundwater (quantity and quality) are delayed and cumulative in nature.

Groundwater in Allegan County is pumped from two aquifers: a shallow "glacial" aquifer, and a deep "bedrock" aquifer. The glacial aquifer consists of unconsolidated sediments left behind from multiple episodes of glacial advance and retreat. The glacial aquifer exists throughout the county, ranging in thickness from 25ft to 470ft. The bedrock aquifer consists of fractured / semi-fractured portions of the Marshall Sandstone formation occupying the northeastern portion of the county. The rest of the county is underlain by low permeability bedrock of the Coldwater Shale formation (see Figure 2). The Marshall

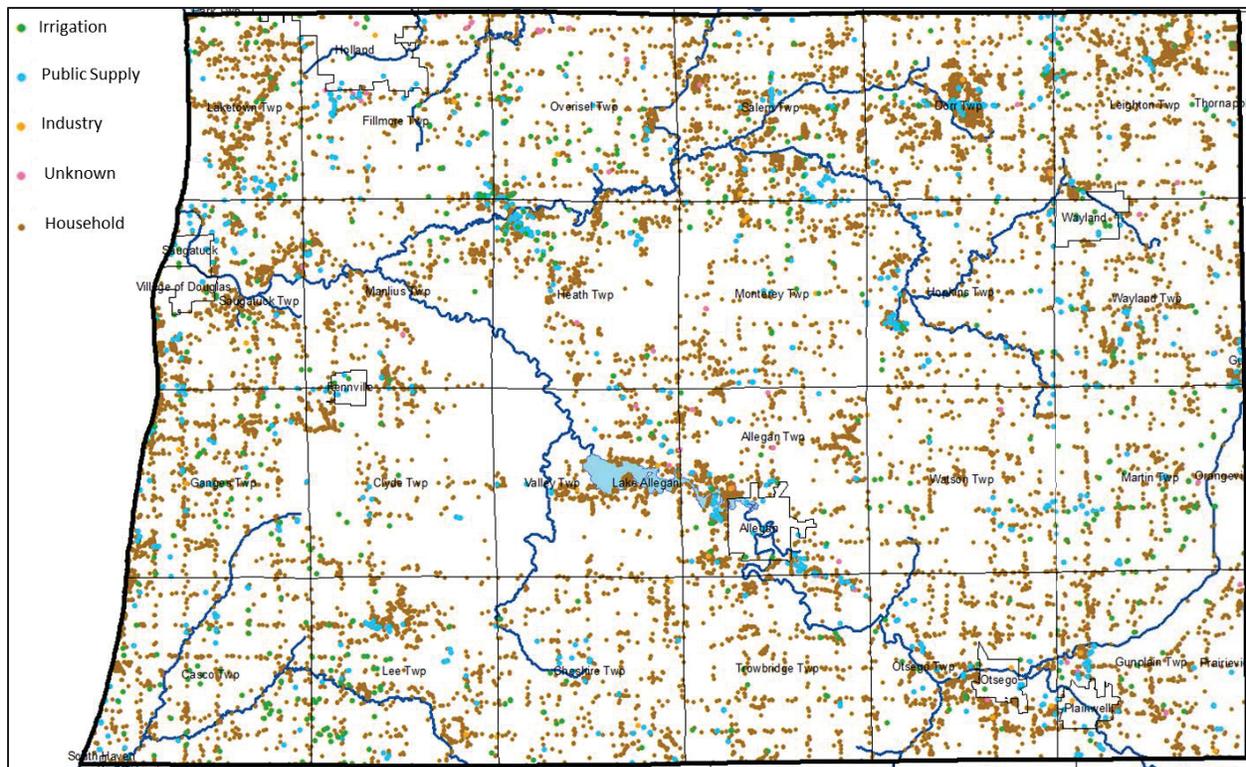
formation generally pinches it along its western subcrop extent, increasing in thickness in the east-northeast direction. See slides 11-13 in the main report for complete details.

Water wells are found throughout all townships, cities and villages in Allegan County, but a vast majority of the water wells in Allegan County are completed in the glacial aquifer: as of August 2020, 88% of the wells in the *Wellogic* water well database were confirmed as “glacial wells” (13354 out of 15114 total wells). Only 1095 (or 7%) of the wells were confirmed as “bedrock wells”. The remaining wells lack sufficient information to make a distinction.

Most wells in Allegan county are used for domestic water supply; as of August 2020, 86% of the wells in *Wellogic* were classified as “household wells” (13050 out of 15144 total wells) – see Figure 3. Roughly 6% (896 wells) were classified as public supply wells; 3.4% (521) as irrigation wells; and 0.3% (42) as industrial wells. See slide 60 in the main report for complete details.



**Figure 2:** 3D depiction of the large-scale glacial geology (shallow) and bedrock geology (deep). Most water wells in the county are screened in the glacial aquifer, which is extremely heterogeneous, both vertically and horizontally. Wells screened in the bedrock are limited to the north-northwest portion of the county underlain by the Marshall Sandstone formation (aquifer or marginal aquifer).



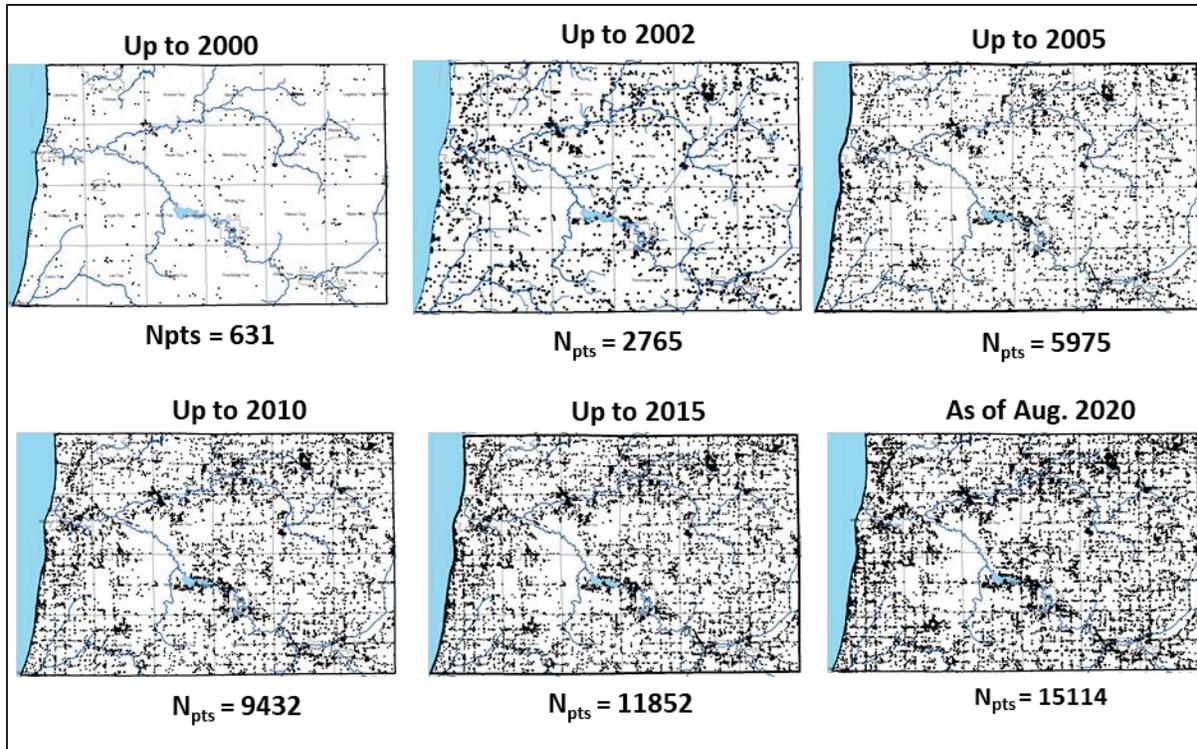
**Figure 3:** Water wells in Alleghen County as of August 2020, by water sector: irrigation, public supply, industry, household, or unknown. Most wells in Alleghen county are used for domestic water supply. When many household wells are operating in close proximity, the cumulative impacts of pumping can mirror high-capacity wells used for irrigation, public supply, and/or industry.

### Increased Groundwater Use

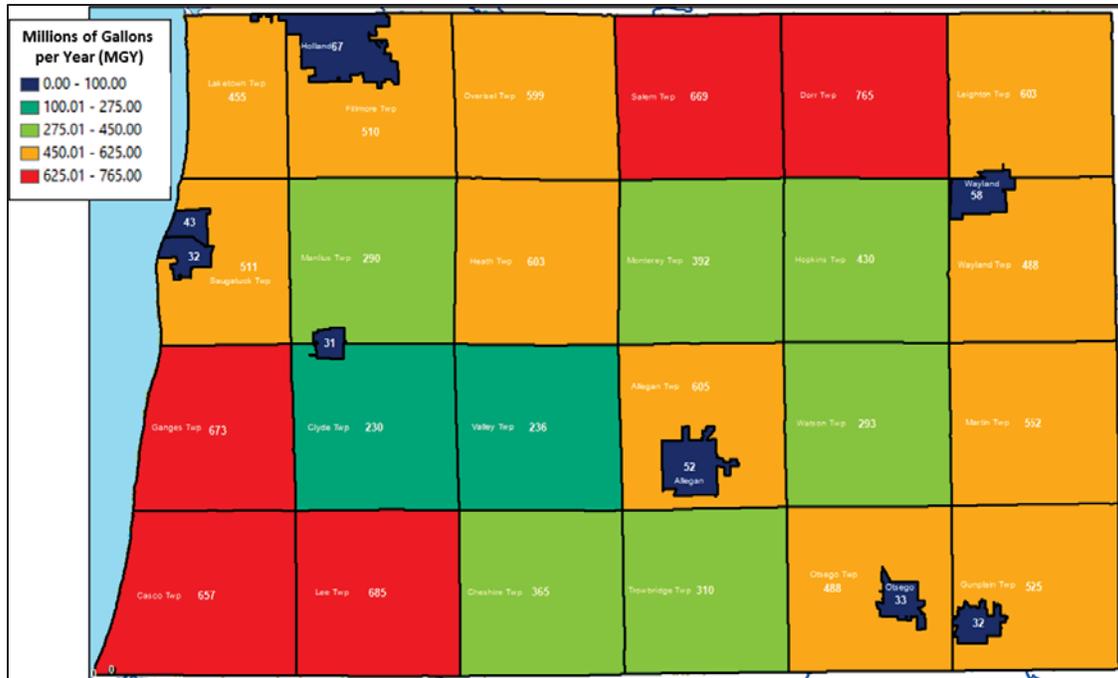
Spatial and temporal analysis of *Wellogig* well records indicates significant increases in groundwater use in past decades, especially the last few (1999-2009, and 2010-2020). Up to 2000, six hundred and thirty-one (631) wells were reported. By 2020, nearly 9000 more wells were added, and by August 2020, a total of 15144 wells were reported to the *Wellogig* system (see Figure 4)<sup>1</sup>. See slides 55-56 in the main report.

Groundwater use has increased in virtually all townships of the county, but most significantly in the “outer” townships along the periphery of the county, particularly in Ganges, Casco, Lee, Salem, and Dorr townships (see Figure 5). Not surprisingly, some of the water use “hot-spots” occur in sections inside / near population centers (many wells plus high-capacity public supply and/or industrial wells), e.g., Plainwell and Alleghen. Holland is a notable exception, as the city uses surface water. See slides 61-65 in the main report for complete details.

<sup>1</sup> It is known that the actual number of water wells in Michigan far exceeds the number of water well records in *Wellogig* - perhaps as much as 67% of the total number of wells are missing on a statewide scale. Although the percentage of missing wells in Alleghen County is unknown, the number of wells reported here are underestimates. The relative number of wells (e.g., drift vs. bedrock wells, or domestic vs. irrigation) is accurate based on our analysis in other parts of the state.



**Figure 4:** Water well network growth over the past two decades. There has been steady and significant growth in the water well network throughout virtually all parts of the county (west-central Allegheny county is a notable exception). This natural, unmanaged growth is beginning to stress the groundwater system, both in terms of water quality, but also water quantity (water levels). Future development will benefit from coordinated management between local and county levels of governance, and from information gathered / visualized / analyzed in this study.

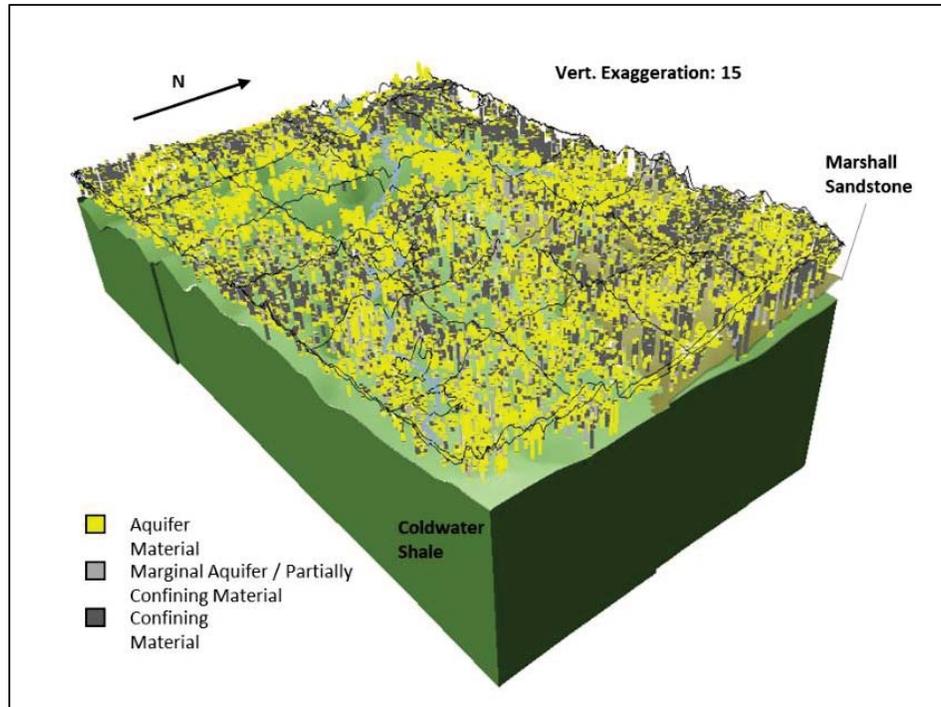


**Figure 5:** Screening-level estimate of annual groundwater use, by township, for present day (as of August 2020). Each township includes a name label, and the number representing the annual water use in millions of gallons per year (MGY). The townships estimated to be using the most groundwater are: Dorr Twp. (765 million gallons per year, or MGY), Lee Twp. (685 MGY), Ganges Twp. (673 MGY), Salem Township (669 MGY), and Casco Twp. (657 MGY). Note that these values are screening-level or “ballpark” estimates.

### 3D Heterogeneity of the Subsurface

One major challenge to understand / manage groundwater is the heterogeneity of the subsurface environment in which it occurs. Although the bedrock aquifer (Marshall Sandstone formation) is relatively homogenous (similar geology across space)<sup>2</sup>, the glacial aquifer is extremely heterogeneous, both vertically and horizontally (see Figure 6). Some parts of the glacial aquifer are very permeable (e.g., areas consisting of glacial outwash and coarse-grained lake sediments), while other parts are less permeable (e.g. where glacial tills and fine-grained lake sediments are found). See slide 12 and slides 14-28 in the main report for 3D visualizations and 2D cross-sections of borehole lithologies.

<sup>2</sup> The bedrock aquifer along the Marshall-Coldwater Shale interface is fairly complex, with significant interbedding / interfingering of different rock materials – hence the “islands” of aquifer material surrounded by confining materials and vice versa shown in Figure 2.



**Figure 6:** 3D depiction of categorized water well borehole lithologies across the county. These data are extremely valuable – they are free (previously collected) and available “everywhere” with excellent spatial density. Interactive 3D visualizations from different perspectives and 2D cross-sections can be used to estimate aquifer and aquitard extents (both horizontally and vertically) without introducing assumptions or performing modeling/simulation.

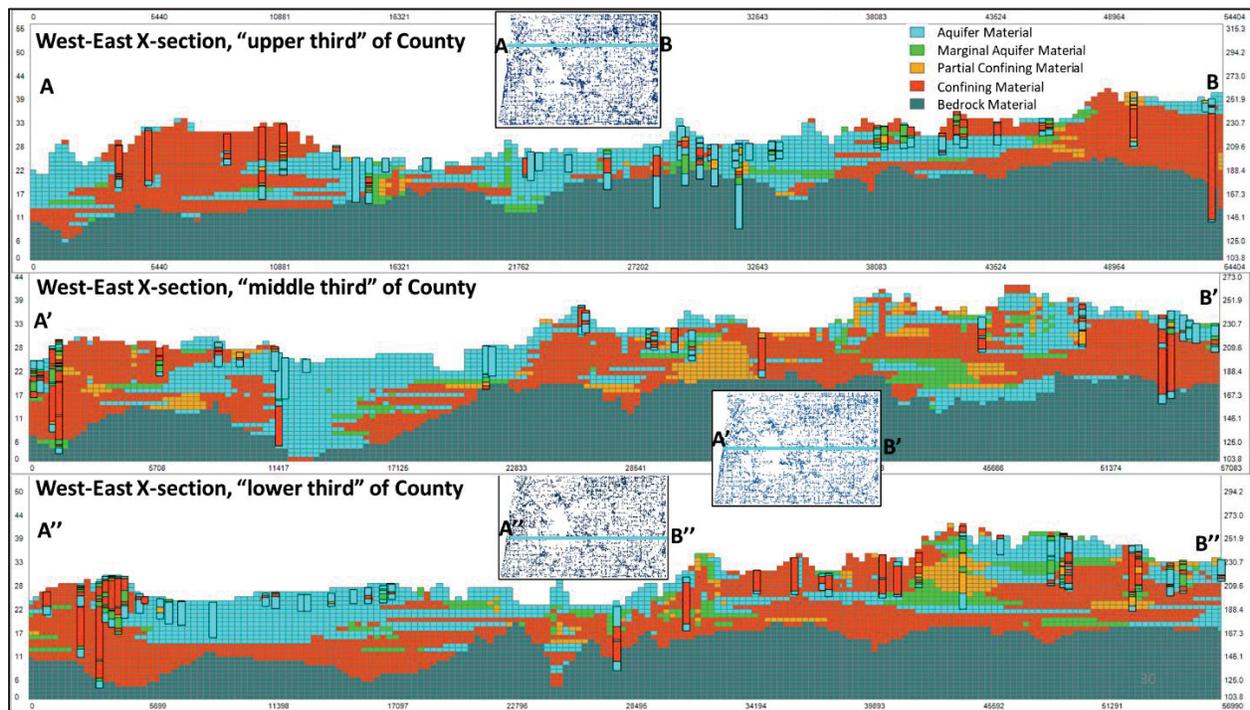
### 3D Geological Model

A 3D model of the glacial aquifer heterogeneity was created using an advanced geostatistical approach (transition probability) based on more than 10,000 wells in the *Wellogic* dataset. In the resulting 3D model, each cell is assigned as one of the four following material types: aquifer material [AQ], marginal aquifer material [MAQ], partially confining material [PCM], and confining material [CM].

The model shows (see Figure 7): in some areas, there are relatively extensive/continuous shallow fine-grain tills (CM and PCM) underlain by coarser-grained materials (AQ and MAQ), or aquifer “pockets”; in the northeast, many wells pierce through the less permeable clays/silts (CM) to withdraw water from the Marshall Sandstone aquifer (AQ / MAQ); in other areas, more permeable materials (AQ, MAQ) are typically found in near the surface; and in the low-land areas, extensive, continuous lacustrine deposits are found, and it is common to have continuous shallow sand deposits (AQ/MAQ) underlain by clays/silts (CM / PCM). In short, there are no “perfectly stratified” geologic layers as described in many standard text books. See slides 30-24 in the main report for representative cross-sections of the 3D geology model.

The ability to characterize such heterogeneity is extremely useful, in terms of water resources development and well siting (i.e., determining where to drill and at what depth), protection of strongly connected streams and groundwater-dependent ecosystems, and prediction of contaminant transport needed for pollution control. But the complexity / important heterogeneity cannot be exhaustively presented in a written report. Rather, the 3D model is best used in a dynamic Decision-Support System

(DSS) that allows users zoom in anywhere, at any depth, to find out the likely geological materials (graphically, descriptively, and interactively).



**Figure 7:** Cross-sections from the 3D geological model, with categorized boreholes. Red cells / borehole intervals represent confining materials; orange is partially confining material; green is marginal aquifer material; and blue is aquifer material. The bedrock is shown as a continuous grey bottom surface. Note that the glacial aquifer in is complex and heterogeneous – both aquifer and non-aquifer (confining) material exhibits strong spatial persistence, but there are no “perfect layers”.

### Hydraulic Conductivity and Transmissivity

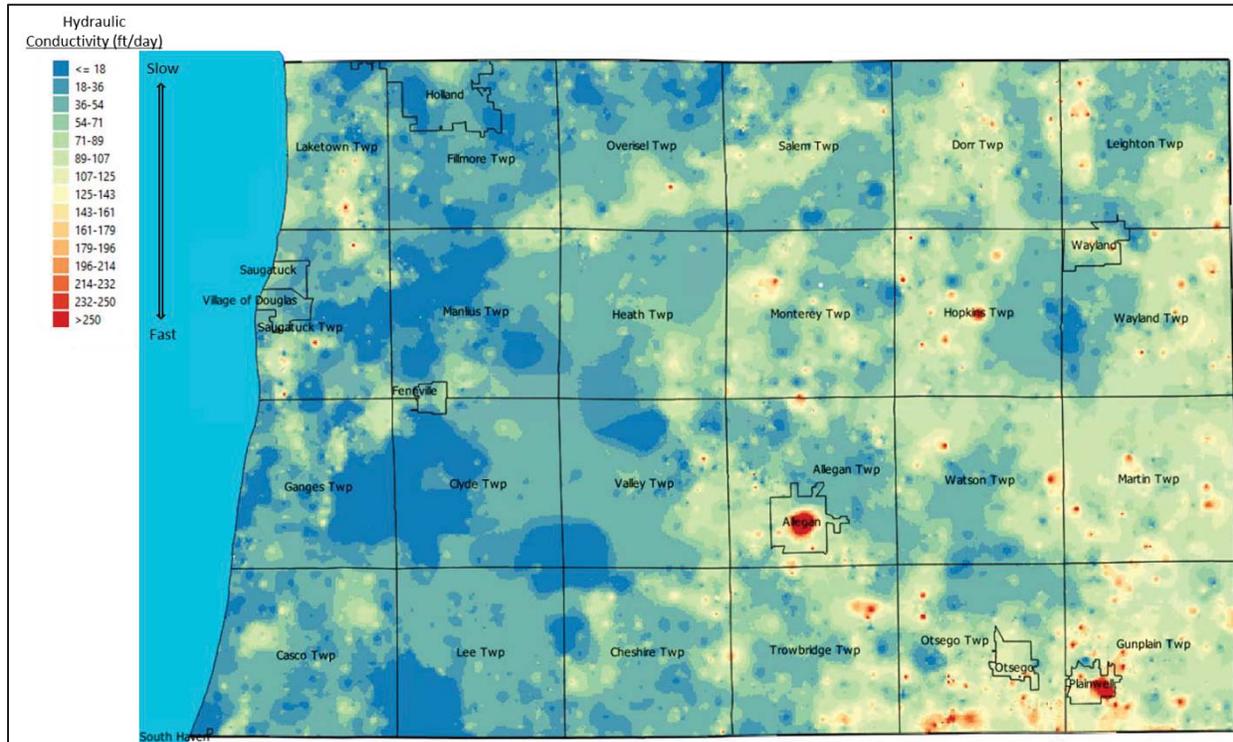
An understanding of the geologic spatial variability can yield insights to spatial changes in hydraulic properties of the subsurface (i.e., how fast water moves, how much water can be pumped, etc.). Hydraulic conductivity (K) quantifies how permeable different sediments are – it is a fundamental property of geologic materials that controls how fast groundwater moves, when combined with knowledge of the water table or head gradients.

In Allegan County, zones of high K in the glacial aquifer are found in the north (Overisel and Salem Twps., parts of Hopkins Twp.), northwest (Dorr and Leighton Twps.), west (Wayland and Martin Twps.), and southwest (Ostego and Gunplain Twps., and parts of Trowbridge Twp.) – see Figure 8. Zones of low permeability are found in the southwestern portions (i.e., parts of Casco and Lee Twp., parts of Ganges and Clyde Twps.) and western portions (parts of Saugatuck, Manlius, and Valley Twps.) of the county. See slide 38 in the main report for more details.

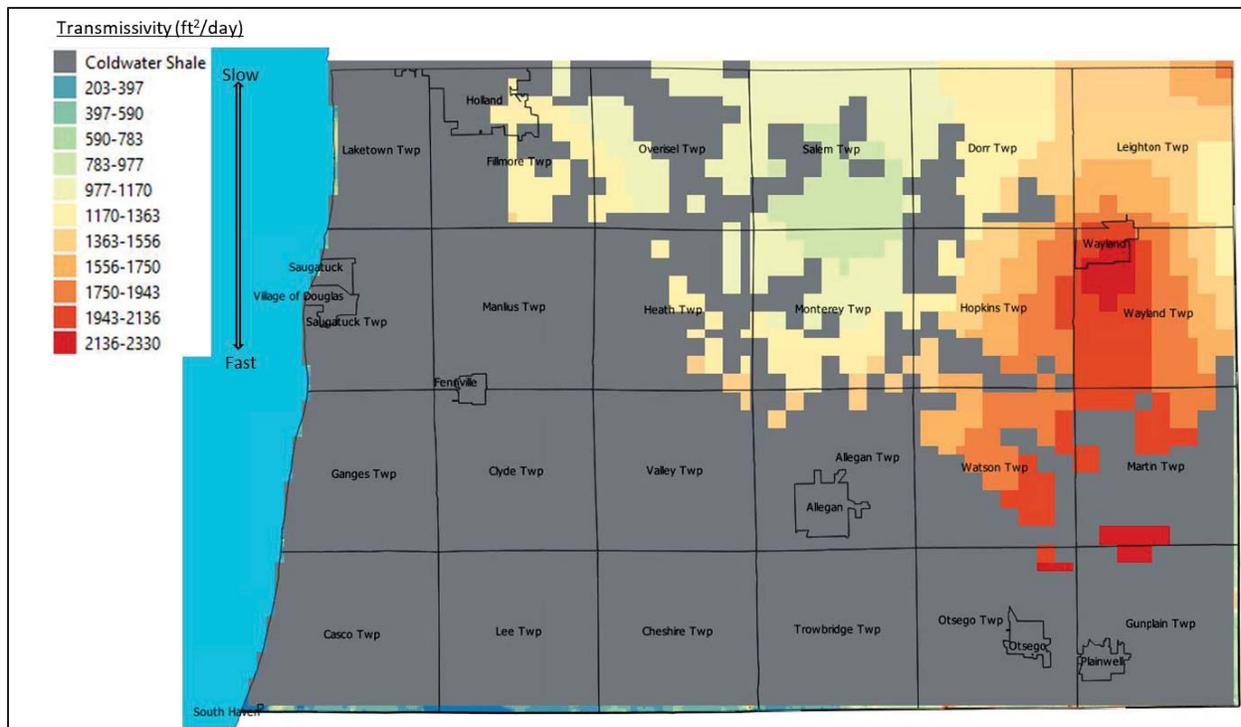
The product of K and aquifer thickness, called transmissivity (T), controls aquifer productivity (or how transmissive the aquifer is over the entire aquifer thickness). Transmissivity of the glacial deposits is generally highest in the central and eastern portions of the county where glacial outwash is found.

Transmissivity is lower in areas where fine-grained tills are mixed with coarse-grain (e.g., northwest and west-central Allegan County).

In the bedrock aquifer, T is generally higher in the east-northeastern portions of the county (Wayland, Leighton, and Hopkins Twps.), and in parts of Watson and Martin Twps. (see Figure 9). Transmissivity decreases along a southeast-northwest gradient, with relatively low values found in Salem, Monterey and Overisel Townships. At the regional scale, the bedrock aquifer in Allegan county represents an area of low or very low transmissivity that extends north-northwest into Ottawa County. Transmissivity increases significantly towards the southeast. See slides 39 and 40 in the main report for more details.



**Figure 8:** Vertically averaged hydraulic conductivity of the glacial deposits. Zones of high K in the glacial aquifer are found in the north, northwest, west, and southwest. Zones of low permeability are found in the southwestern and western portions of the county.

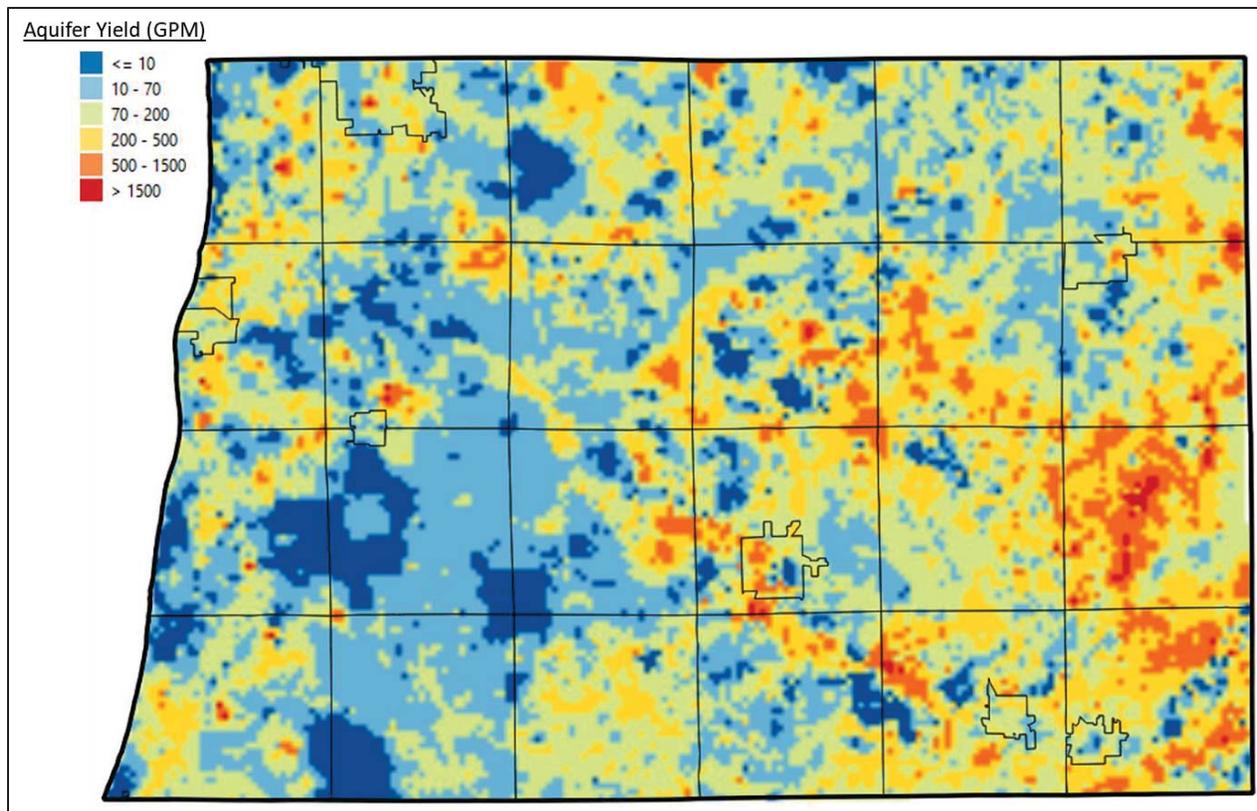


**Figure 9:** Transmissivity of the Marshall bedrock aquifer. Relative to values seen elsewhere in the state, the Marshall bedrock transmissivity is low because of its small thickness (recall that it generally pinches it along its western subcrop extent) and low permeability. Within the county, bedrock transmissivity is generally higher in the east-northeastern portions of the county and in parts of Watson and Martin Twps. Transmissivity decreases along a southeast-northwest gradient, with relatively low values found in Salem, Monterey and Overisel Townships.

### Aquifer Yield

Transmissivity can be directly related to the yield of the aquifer (ability to produce water). For this study, an estimate of aquifer yield was made by calculating the pumping rate that would be required to lower the hydraulic head at the well to 50% of the available drawdown over 3 months, given an estimate of local transmissivity and a known mathematical relationship between drawdown, pumping, and aquifer properties (Jacob-Cooper Approximation).

Under this definition, aquifer yield is small (<70 gallons per minute, or GPM) in the western-central Townships of Manlius, Clyde, and Lee, and also in large portions of Overisel, Heath, Valley, and Ganges Townships (see Figure 10). Yield is expected to be somewhat large (70-500GPM) along most of the Lake Michigan coastline (Laketown, Saugatuck, Casco Twps.), along parts of the northern border of the county (Salem, Dorr, Leighton) and the southern border (Cheshire and Trowbridge Twps.), and throughout most of Watson Township. Yields are expected to be large (500-1500 GPM) in the eastern Townships of Martin, Gunplains, Hopkins, and Otsego) and in smaller, fragmented areas of Monterey, Hopkins and Allegan Townships. Areas where yield is expected to be very large (>1500 GPM) are very small and limited to a few locations. See slides 51-53 in the main report for more details.



**Figure 10:** Screening-level estimate of aquifer yield in the glacial aquifer, or the pumping rate that would be required to lower the hydraulic head at the well to 50% of the available drawdown over 3 months, under the given set of assumptions. In this analysis, we assume a well efficiency of 70%. We also assumed purely 2D flow to wells screened across the entire saturated thickness, but in reality, the well is screened across a portion of the saturated thickness, and there is significant vertical flow with associated head loss. Therefore, the *actual* yield encountered in the field is expected to be less than that reported here.

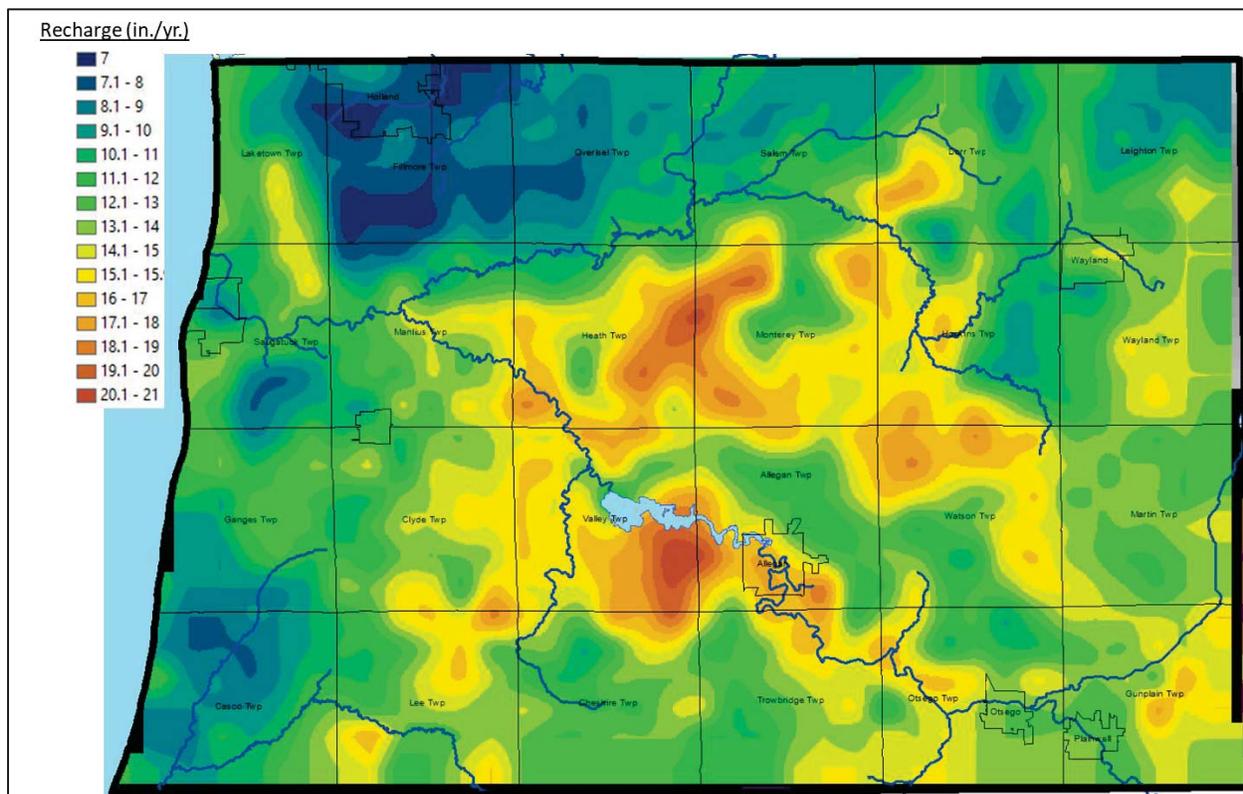
### Sustainable Yield and Recharge

The estimated aquifer yield is not the same as the “sustainable yield” or pumping that will preserve groundwater resources over the long-term. Sustainable yield depends on not only aquifer properties and pumping rates, but also well density and the long-term aquifer recharge (net infiltration of precipitation to the water table). It is therefore more meaningful for a defined area and over a sufficiently long-time period. For example, when pumping in an area consistently exceeds recharge (annual pumping exceeds annual recharge), the yield is *not* sustainable, and groundwater levels decline (so-called “groundwater mining”).

In Allegan County, several “hot-spots” can be identified in terms of well density: central Dorr Twp.; north-northeast Leighton Twp.; western Allegan Twp. / Allegan City; northwest Leighton Twp.; and portions of Saugatuck, Ganges, Laketown, Salem, Otsego and Gunplain Townships (see slide 58 in the main report).

A map of long-term mean recharge was generated following empirical involving observed stream flow hydrographs and information related to land use, soil conditions, and watershed characteristics. Recharge is generally largest in the central portions of the county, north and south-southeast of Lake Allegan, and

along the upper and middle reaches of the Kalamazoo River (see Figure 11). Recharge is generally low in the upland areas of Fillmore and Overisel Townships and in the portions of Casco and Ganges Townships (and Saugatuck Twp., to lesser degree). See slide 41 in the main report.



**Figure 11:** Estimates of long-term mean recharge across the county. Recharge is generally largest in the central portions of the county, north and south-southeast of Lake Allegan, and along the upper and middle reaches of the Kalamazoo River. Recharge is generally low in the upland areas of Fillmore and Overisel Townships and in the portions of Casco and Ganges Townships (and Saugatuck Twp., to lesser degree).

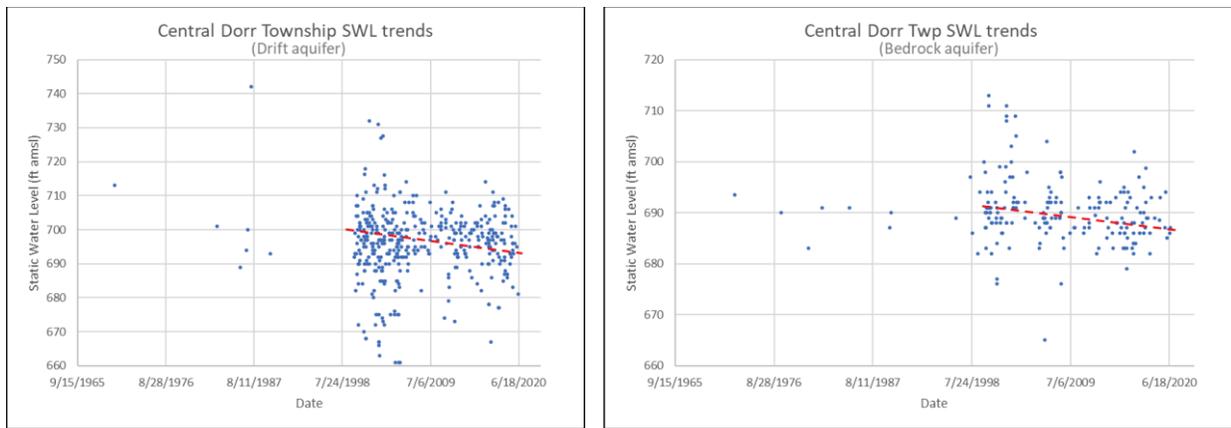
### Temporal Water Level Trends

Long term sustainability can be best evaluated with long-term monitoring wells, but data from them is not available in the county and is prohibitively expensive to collect on a county-wide scale. However, Static Water Level (SWL) data from domestic wells in an area can be used to provide a screening-level evaluation of temporal water level trends.

Although normally data is collected at a “point” over time at a particular well, SWL data (collected at the time of installation of a water well) analyzed over a sufficiently large area often includes representative dates (i.e., the area includes wells drilled in different decades). If the temporal decline is significantly larger than SWL spatial variability and measurement “noise”, a trend can be identified (see Figure 12 for an example). But when the area is too large, the temporal decline can be hidden by spatial variability and noise. In other words, there is a tradeoff between space and time in the SWL temporal analysis.

In general, there does not appear to be large-scale declines (e.g., township-wide) that are observed in neighboring Ottawa County, or at least the average decline is not significantly larger than the spatial variability. There are hints of systematic decline, especially at smaller scales (e.g., section scales), but these

must be confirmed with long-term monitoring and local surveys (e.g. in parts of Dorr Twp., northern Saugatuck / southern Lake town Twps., and parts of Allegan Twp.). Even at the section-scale, spatial variability is still significant and can “overshadow” potential temporal trends. See slides 66-82 in the main report.



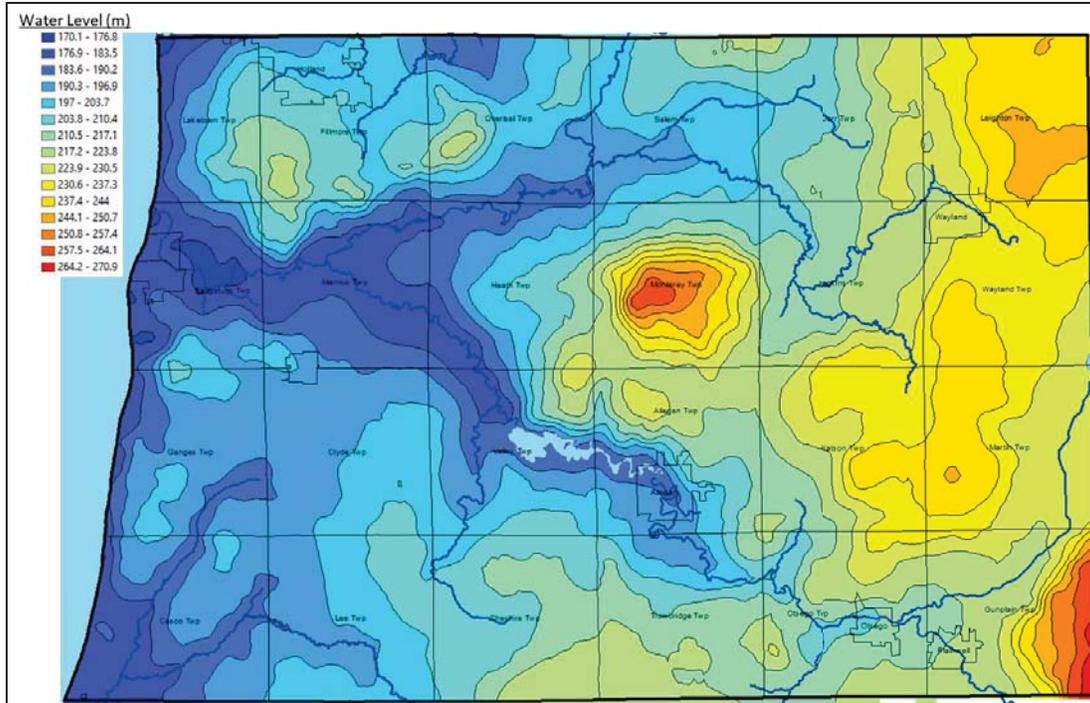
**Figure 12:** Example of SWL trend analysis that suggests a systematic decline across multiple sections in Dorr Township, for both the glacial aquifer (“drift”) and bedrock aquifer. Note the data “gap” prior to 2000. The Wellogic system was initiated around 2000, and although an effort has been made to include wells constructed prior to 2000, there are many older (pre-2000) wells missing from the database. There may also be post-2000 wells missing from the database, albeit a much smaller amount than pre-2000. If more historical data are / become available, the SWL analysis may become more meaningful.

### Flow Patterns in the Glacial and Bedrock Aquifers

The water table pattern plays a critical role in groundwater management; it dictates groundwater flow direction (groundwater moves “downhill”, from where head is high to where it is low). Combined with hydraulic conductivity, it controls groundwater speed.

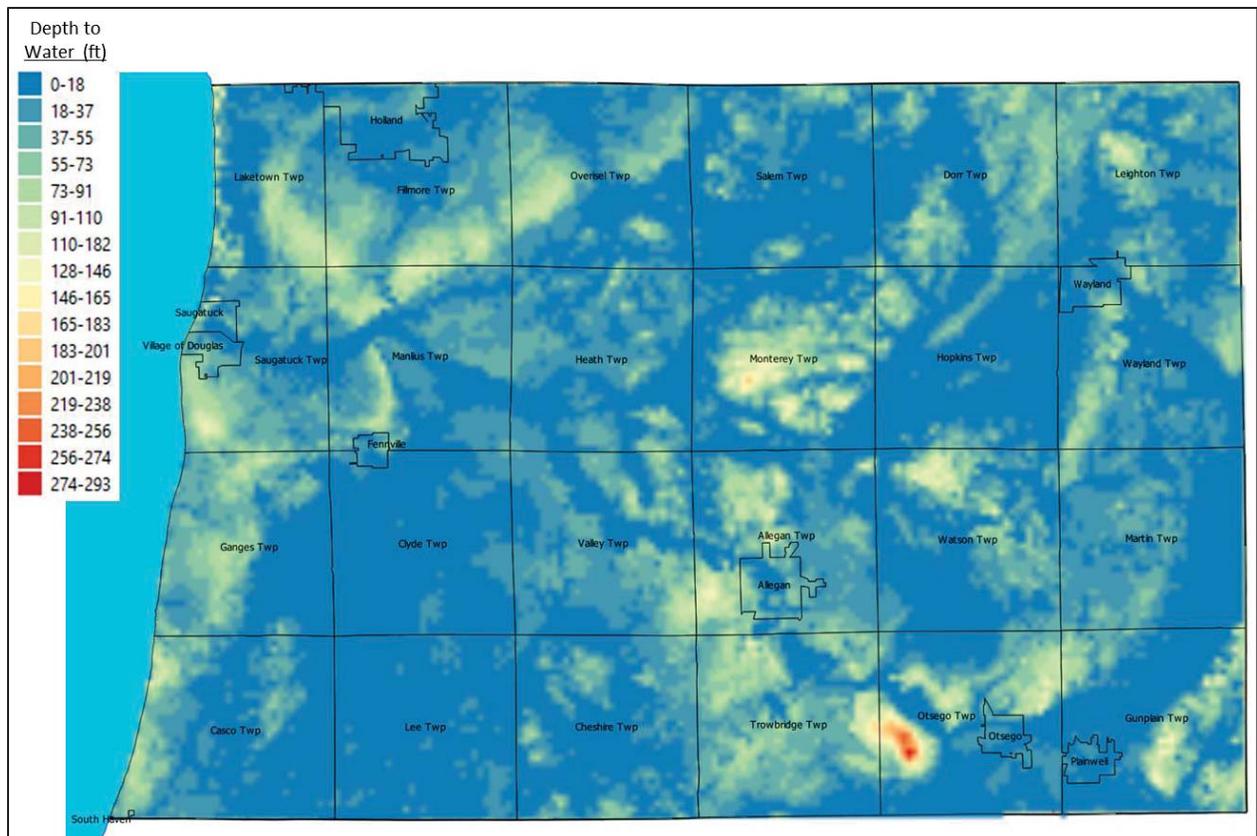
The water table is generally high in the eastern and central portions of the county (especially Monterey Twp.), and low in the western portions and along the Kalamazoo, Rabbit, and Black Rivers (see Figure 13). The water table depression in topographic lowlands where surface water bodies are found is typical in regional discharge areas where groundwater is converging to streams, rivers, wetlands, etc. See slides 42-47 in the main report for more details.

Water levels in the bedrock are highest in the northwest corner of the county (Leighton Twp.) and along the interface with the Coldwater Shale in Monterey Twp. (see Figure 14). Groundwater in the bedrock discharges toward the surface (through the glacial aquifer) in the area of Salem Twp. where the Little Rabbit River feeds into the Rabbit River. Regionally, the bedrock is recharged to the east in Barry County (see the “mound” in the Figure 14); however, the regional gradient inside the county is small, meaning the bedrock flow system in the county is localized (i.e. there is relatively little flux of groundwater from the regional recharge mound).



**Figure 13:** Long-term mean water table pattern in the glacial aquifer. The water table is generally high in the eastern and central portions of the County (especially Monterey Twp.), and low in the western portions and along the Kalamazoo, Rabbit, and Black Rivers.





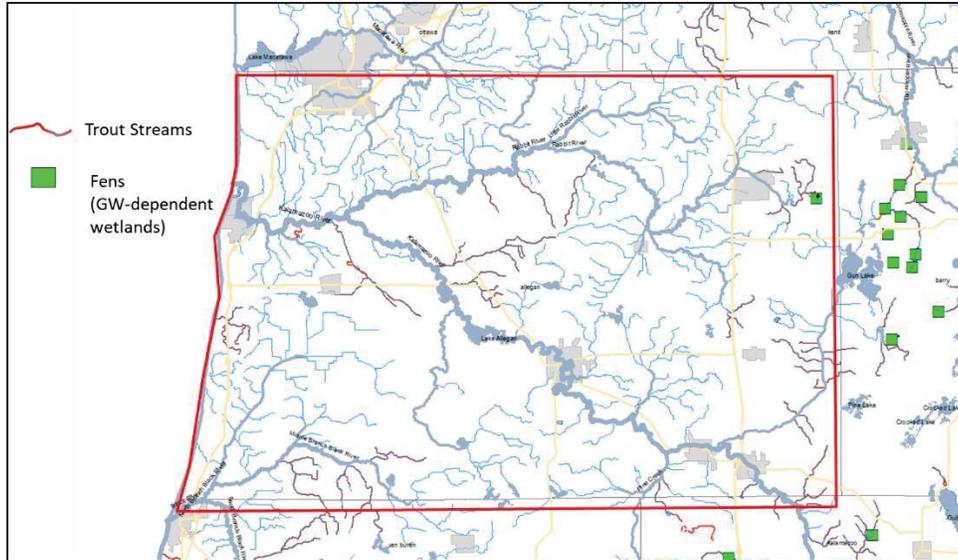
**Figure 15:** Countywide depth-to-water (DTW) map. The DTW plays an important role in groundwater management. For example, we need to know DTW when designing a water well, for evaluating of risk of basement flooding, or for assessing aquifer vulnerability.

### Discharge Areas in the Glacial Aquifer

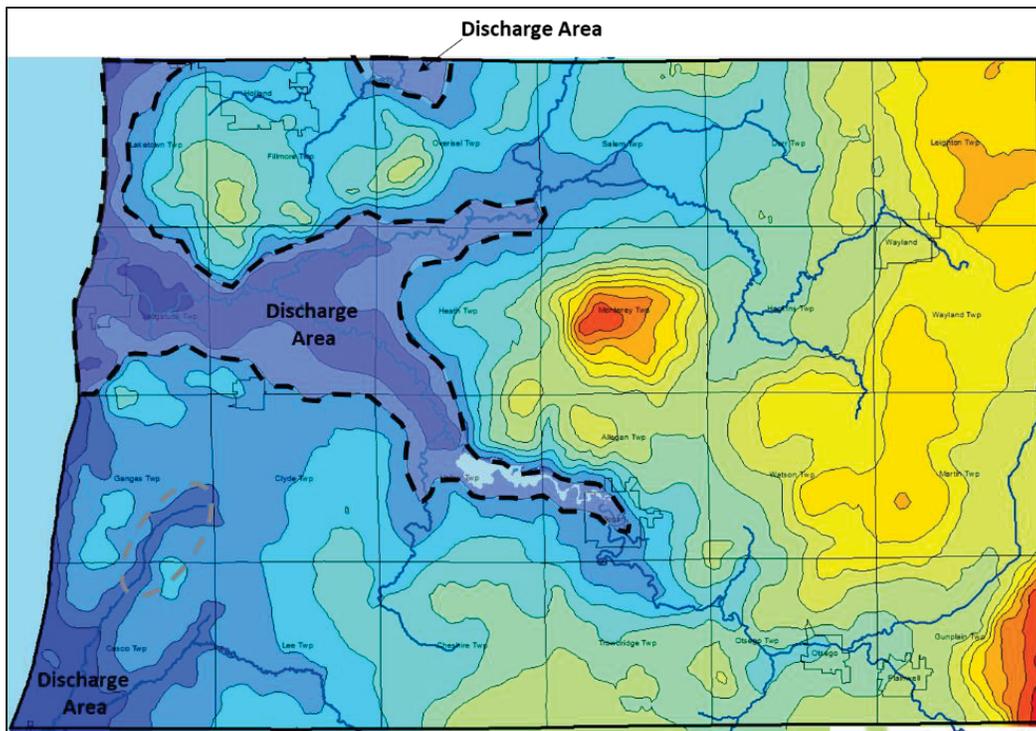
The water table, in conjunction with other data (e.g., K), can be used to define aquifer discharge areas and recharge areas that play a critical role in aquifer management.

Although natural recharge into the shallow unconsolidated aquifer occurs in a distributed manner everywhere, not all areas are equally important. In some areas, usually at lower elevations, groundwater moves upwards and discharges to streams, lakes, and wetlands, and rainwater recharge percolating to the water table gets “immediately” discharged, causing limited local impact. These are called discharge areas. Streams, lakes, and wetlands in discharge areas often have a significant groundwater component and are habitats for groundwater-dependent ecosystems (see Figure 16).

In Allegan County, groundwater discharges primarily to the major surface water bodies (e.g. the Rabbit, Kalamazoo, and Black Rivers) and along their corridors (see Figure 17). Groundwater discharges directly to Lake Michigan along parts of the coastline (e.g., Laketown Twp., Ganges Twp.). Groundwater is also clearly converging towards and discharging into upstream tributaries of the Rabbit, Kalamazoo, and Black River. See slide 50 of the main report.



**Figure 16:** Streams, including known trout streams (red stream segments), and fens in/near Alleghen County. Fens are globally rare groundwater-dependent wetlands that harbor a disproportionate amount of biodiversity. The fens just east of the Alleghen-Barry County line receive groundwater from groundwater areas in both Alleghen County and Barry County; therefore, proper management may require coordination between the counties.



**Figure 17:** Map of primary groundwater discharge areas in Alleghen County. Streams, lakes, and wetlands in discharge areas often have a significant groundwater component and are habitats for groundwater-dependent ecosystems.

### **Recharge Areas for the Glacial Aquifer**

In other areas, the groundwater flow pattern is such that the flow direction points downward (this usually occurs at higher elevations); recharging water moves deep and travels regionally, feeding the entire aquifer or having a more regional impact. These areas are called recharge areas. The location of recharge areas has implications on land use planning (e.g., development in recharge areas disproportionately impacts aquifer sustainability) and on waste disposal activities (e.g., spills in recharge areas have significantly more impact than in discharge areas). Groundwater monitoring in recharge areas is critically important.

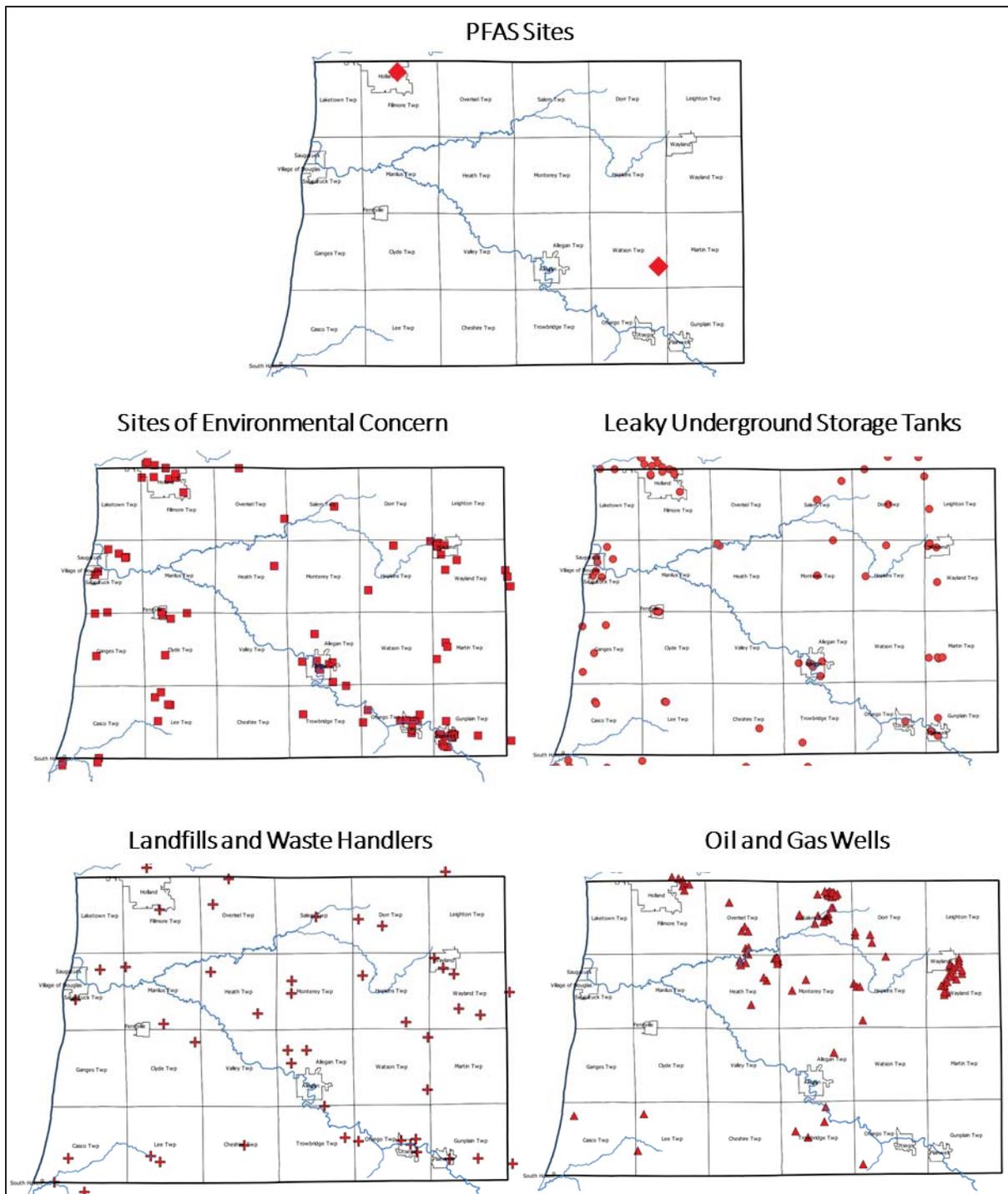
At a countywide scale, the major groundwater recharge areas are situated along the eastern townships (Leighton, Wayland, Martin, and Gunplain) and in the central portion of the county (primarily Monterey Twp.) – see Figure 18. The former area may have recharge areas extending into Kalamazoo, Barry, and/or Kent County, which would require trans-county coordination. There are also minor local recharge areas in the northwest (Fillmore Twp., and Overisel Twp. to a lesser degree), and the south-central portion of the county (Cheshire and Trowbridge Townships). See slide 49 in the main report.

### **Recharge Areas for the Bedrock Aquifer**

Recharge areas for the bedrock aquifer can be more difficult to identify. Often, they can be traced out to areas far away from the area of interest (e.g., at an outcrop). For Allegan County, the bedrock aquifer is clearly recharged “locally” or directly from above. Local mounding of groundwater levels in the bedrock are found in the northwest corner of the county (Leighton Twp.) and along the interface with the Coldwater Shale in Monterey Twp. (mimicking the pattern seen in the glacial aquifer). These areas are local recharge areas for the bedrock aquifer. See Slides 54 and 55 in the main report.

Groundwater in the bedrock discharges toward the surface (through the glacial aquifer) in Salem Twp. where the Little Rabbit River feeds into the Rabbit River.



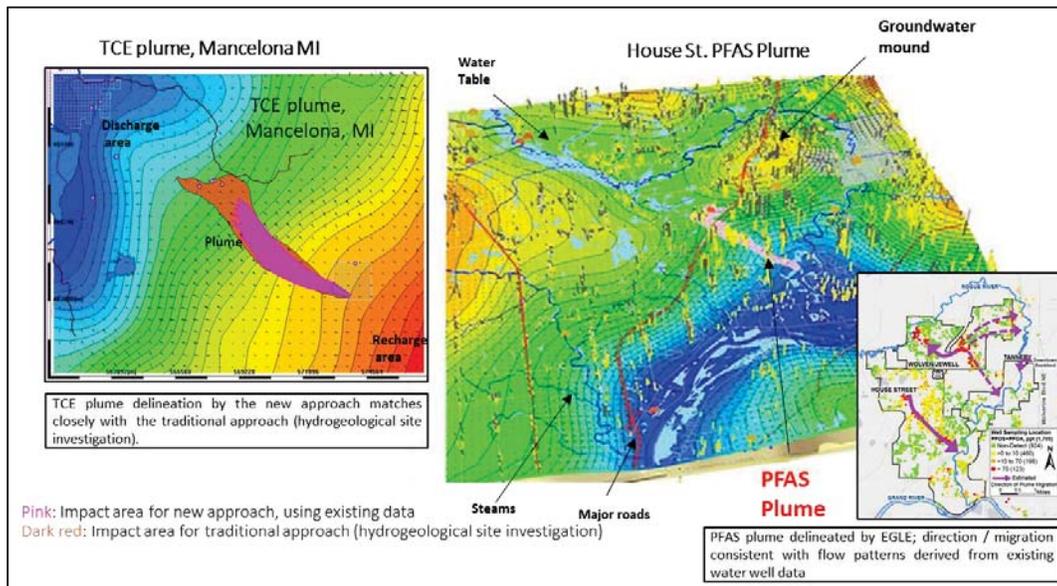


**Figure 19:** Maps of potential or known sources of groundwater contamination, including confirmed PFAS sites. Monitoring the large number of sites in Allegheny County is very expensive, so prioritization is critical. It becomes very important to understand where the contamination goes if there is a spill, and if there are any potentially vulnerable groundwater receptors in its path. On the other hand, if contamination is detected as a monitoring well (or domestic drinking water well), we need to know where the contamination is coming from, and which potential site of concern are most likely responsible.

## Contaminant Particle Tracking

The hydraulic conductivity and water table maps created for this study can be combined to map groundwater speed and directions. The information obtained can then be used to track the movement of groundwater “particles” forward and backward along the water table surface. Forward tracking is best used to answer: if a spill occurs, where does it go (see Figure 20), and how long will it take? Backward tracking is best used to determine: if a contaminant is found in a monitoring well, where did it come from (Figure 21), and how long ago was it released?

This technique is best utilized in an interactive DSS so that it can be applied dynamically in an unknown future scenario at a local site in the county.

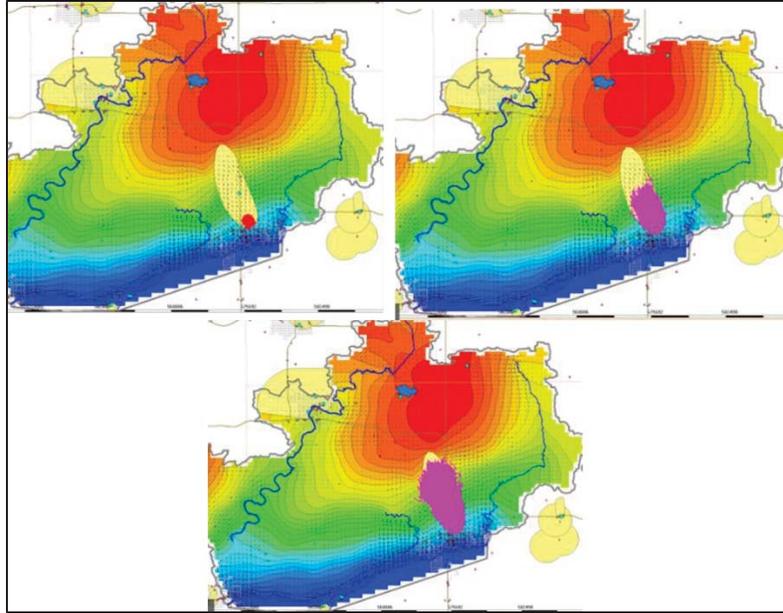


**Figure 20:** Examples of forward contaminant particle tracking: (left) comparison of the TCE plume in Mancelona, MI, where the red polygon is the plume delineate from traditional hydrogeological field investigation, and the pink is the envelope of simulated particle path lines; (right) House St. PFAS plume (pink polygon) and the simulated water table. Forward tracking is best used to answer: if a spill occurs, where does it go, and how long will it take?

## Wellhead Protection Area

Backward particle tracking can also be used to delineate capture zones of groundwater receptors, e.g., a water well. Understanding the capture zone for a well is critically important for protecting the water supply. The area that is providing water to a pumping well is call the wellhead protection areas (WHPA). See Figure 21 for an example.

Given the large number of wells and the fact that new wells are constantly added, the backward particle tracking technique for delineating a WHPA is best utilized in a DSS so that the county can dynamically delineate the capture zones for any wells, including new wells.



**Figure 21:** Example of reverse particle tracking in Kent County, MI for wellhead protection area (WHPA) delineation. The different graphics show the pathlines at different elapsed times (starting at time≈0 in the top-left). The simulated pathlines match well with the wellhead protection area delineated with traditional hydrogeological field investigations. Backward tracking is best used to determine: if a contaminant is found in a monitoring well, where does it come from (Figure 21), and how long ago was it released?

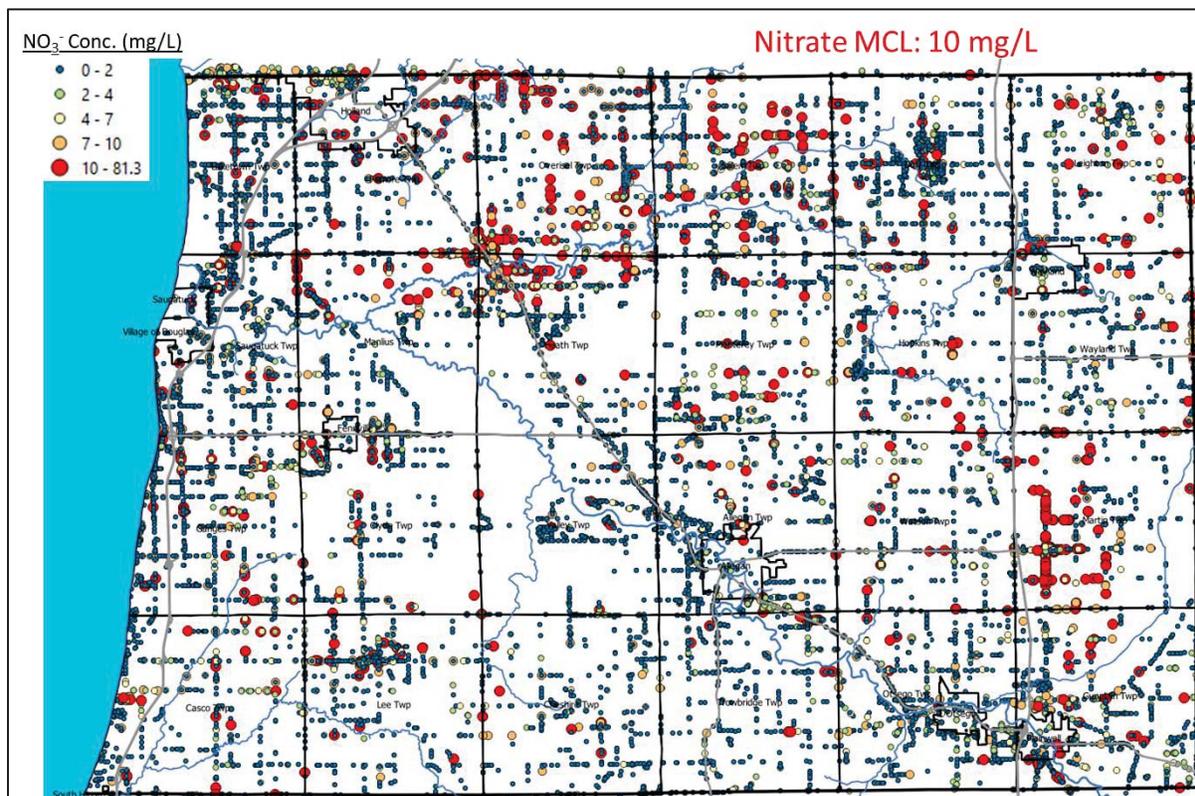
### **Nonpoint Source pollution – Nitrate**

Groundwater contamination in the county is not limited to point sources. Nonpoint sources of pollution are significant in Allegan.

Nitrate contamination is a significant issue in the shallow aquifer predominantly due to agricultural activities (runoff from fertilizer), but also possibly from leaking from septic tanks/sewage. Approximately 4% of the groundwater quality samples from the *WaterChem* database (or 524 of 14383 total samples) are above the Maximum Contaminant Level (MCL) of 10 mg/L – a legally enforceable standard set by the United States Environmental Protection Agency (EPA). Samples with concentrations above the MCL are found throughout the county. Townships with notable visual “clusters” of samples above the MCL include: Overisel, Salem, Heath, Martin, Gunplain, and Manlius (especially along its northern and northwestern township border) – see Figure 22. Almost 10% of the samples are above 5 mg/L, which can be considered more than twice the expected “natural” nitrate concentration in groundwater (about 2 mg/L or less). See slides 86-91 in the main report.

Nitrate concentrations in drinking water above the MCL is known to cause adverse impacts on human health, specifically the risk of methemoglobinemia – a condition in which blood lacks the ability to carry sufficient oxygen to body cells. Infants below the age of one have the highest risk of developing methemoglobinemia. And although the MCL was set at 10 mg/L based on acute (short-term) health effects, research into possible chronic health effects of consuming water with nitrates at elevated concentrations is on-going.

Elevated nitrate concentrations in groundwater that discharges to surface water bodies can also lead to eutrophication, or the growth of algae that feed on nutrients, resulting in unsightly scum on the water surface, thereby decreasing the recreational value of the water body.



**Figure 22:** Point nitrate concentration data across the county; from the *WaterChem* database. Approximately 4% of the groundwater quality samples from the *WaterChem* database (or 524 of 14383 total samples) are above the Maximum Contaminant Level (MCL) of 10 mg/L. Nitrate concentrations in drinking water above the MCL is known to cause adverse impacts on human health, specifically the risk of methemoglobinemia.

### Nonpoint Source Pollution – Salinity

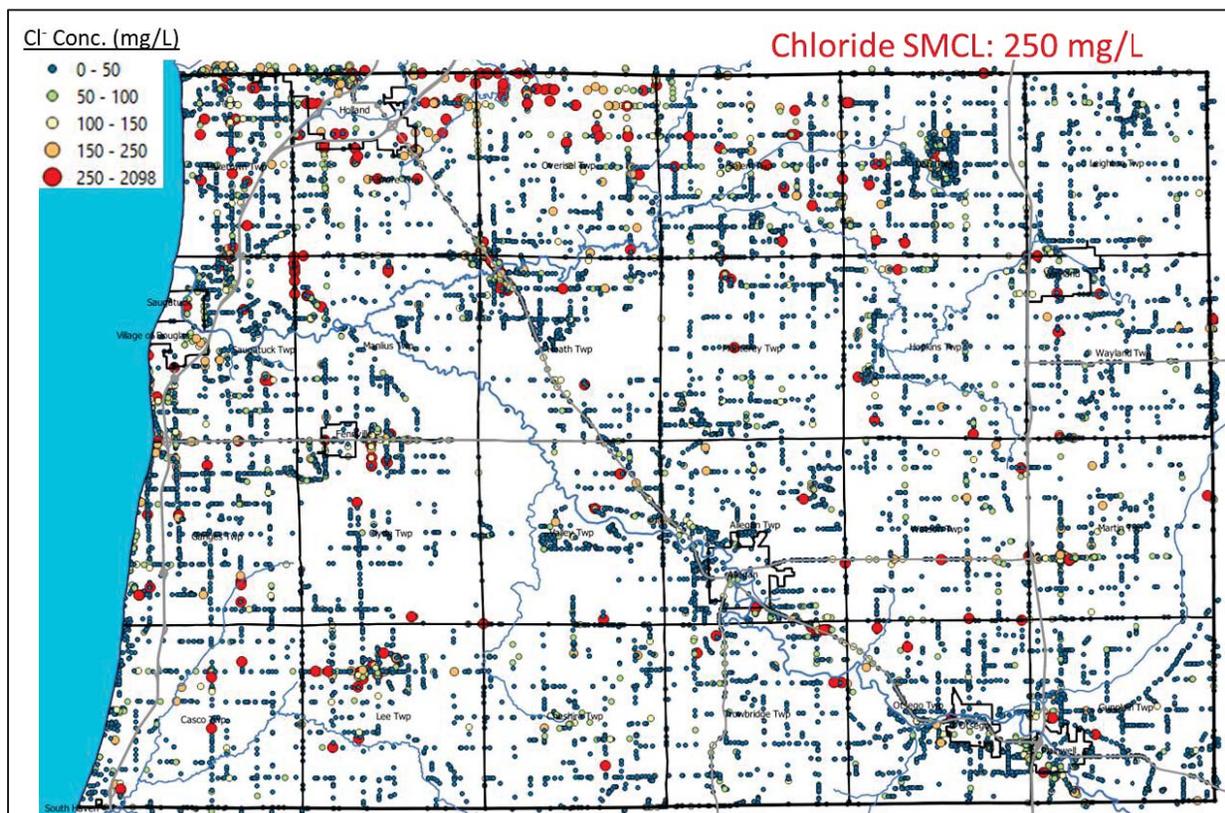
Nitrate contamination tends to impact the shallow glacial aquifers, since the primary source (agricultural fertilizers) is at the land surface. Another significant nonpoint source contamination is a natural process from below. Michigan’s fresh groundwater sits on a pool of brine, slowly inching toward the surface to significantly impact groundwater quality in discharge areas where groundwater is predominantly moving upwards. This phenomenon was well documented in neighboring Ottawa County and is suspected to be impacting Allegan County’s groundwater resources (albeit to a lesser degree).

Typically, most shallow aquifers in this part of the country have natural chloride concentrations of less than 15 mg/L. In Allegan County, 4242 of the 22741 chloride samples (8%) from the *WaterChem* database are clearly elevated (>100 mg/L). Approximately 2% of the samples are significantly elevated above the Secondary Maximum Contaminant Level (SMCL) of 250 mg/L set by the US Environmental Protection Agency (EPA). Samples with concentrations above the SMCL are found throughout the county, although most townships significantly fewer elevated samples relative to samples with low/natural concentrations. Fillmore Twp., Overisel Twp. – and to a lesser degree, Laketown, Salem, Lee Townships – have notable

visual “clusters” of samples above the SMCL (see Figure 23). Most elevated or significantly elevated samples occur next to or close to a stream or river (where groundwater is discharging to the surface). See slides 92-96 in the main report.

SMCLs are non-mandatory guidelines to assist public water systems manage their drinking water for aesthetic considerations (e.g., taste, color, odor). Contaminants are not considered to present a risk to human health at the SMCL. But there are risks to applying groundwater with elevated chloride concentrations (>100 mg/L) as irrigation water to agricultural crops. It is well documented that crops can be damaged or destroyed by chloride-laden water applied to them (see Ayers and Westcot, 1985 for more details).

Note that the “signal” from the natural brine upwelling process is likely mixed with the signals from other possible sources of chloride, including: application of halite (“road salt”) for roadway deicing; septic tank effluent; and livestock excretion or fertilizer application (but expected concentrations are typically below 30 mg/L).



**Figure 23:** Point chloride concentration data across the county; from the *WaterChem* database. Chloride concentrations at or above the Secondary MCL are not considered to present a risk to human health. However, there are risks to applying groundwater with elevated chloride concentrations (>100 mg/L) as irrigation water to agricultural crops.

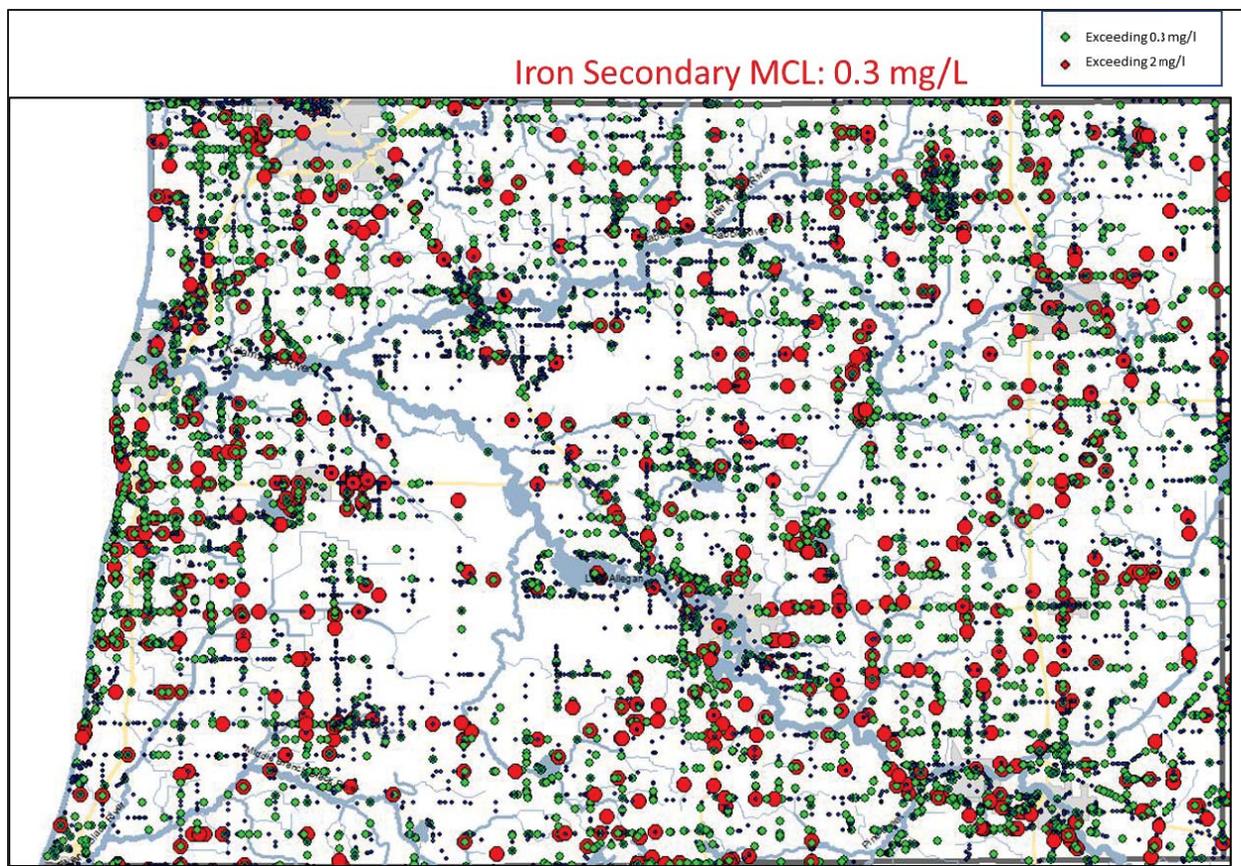
## Nonpoint Source Pollution – Other Chemicals

Concentration data for a few other water quality parameters were available from the *WaterChem* database, namely: sodium; iron; manganese, lead, and arsenic.

There were relatively few data points for sodium and there is no established SMCL, but the relationship between aesthetic quality (“saltiness”) of sodium is similar to that of chloride. Most of the samples that are available have low concentrations (<150mg/L). Approximately 1.4% of the sodium data are above 250mg/L. See slides 97-99 in the main report.

Iron and manganese are considered secondary standards and have SMCLs of 0.3 mg/L and 0.05 mg/L, respectively. Both are commonly found in rock-forming minerals and have concentrations in groundwater controlled by distribution of compounds and minerals and the environmental geochemistry. The SMCL is a guideline for the minimum level for color and/or staining and metallic taste. It is not uncommon for these SMCLs to be exceeded, especially in deeper aquifers. In Allegan County, this is indeed the case. Approximately 36% and 34% of the samples for iron and manganese, respectively, exceed the SMCL. Iron concentration varies dramatically over very short distances (see Figure 24). There is insufficient data for manganese to capture local-scale variability. See slides 100-103 and 114-115 in the main report.

Both lead and arsenic are primary (legally enforceable) standards based on known impacts to human health. Lead has a MCL of zero; if concentrations exceed the action level of 0.015 mg/L in 10% of samples (e.g., from customer taps sampled), the water supply system must undertake a number of additional actions to reduce concentrations. Approximately 1.1% of the lead samples from *WaterChem* are above the lead action level. Arsenic has a MCL of 0.010 mg/L. Samples with concentrations above the MCL (about 6.7% of the total number of samples) are found in a few isolated across the county. Townships with at least one sample above the arsenic MCL include: Fillmore, Overisel, Dorr, Saugatuck, Clyde, Allegan, Martin, Casco, Lee, and Cheshire. See slides 104-108 and 109-113 in the main report.



**Figure 24:** Point iron concentration data across the county; from the *WaterChem* database. Iron is commonly found in rock-forming mineral. The iron secondary MCL is a guideline for the minimum level for color and/or staining and metallic taste. It is not uncommon for iron SMCLs to be exceeded, especially in deeper aquifers. Concentrations exceeding the iron SMCL are common in Allegheny County.

### **Recommendation for Future Work – An Interactive Decision Support System**

A traditional report can only go this far; no matter how many graphics are included in this summary and in the main report, we cannot exhaust all possibilities. As we have touched on throughout this summary, the best, most cost-effective way to use the data, maps, and visualizations presented in this study is to develop a unified groundwater information system for Allegheny County.

This interactive, web-based decision support system can be used to guide water resources planning and permitting processes within agencies of Allegheny County, the Townships, and others. This final product is unique in the sense that it empowers the county for years to come, making it possible for the county itself to evaluate scenarios and weigh different management options.

This decision support system (DSS) will enable resource managers and planners to zoom into any location in the county to:

- Visualize the complex 3D geology of the subsurface, including the borehole lithologies and the results from the 3D transition probability geology model.
- Map groundwater level distributions, flow directions and patterns in both the shallow glacial aquifer and, where applicable, the deeper bedrock aquifer;

- Assess vulnerability of a proposed development to insufficient water supply by mapping / analyzing sustainable yield;
- Map contributing source water areas / capture zones / “groundwater-sheds” for pumping wells and groundwater-fed streams and wetlands, which is critical for holistic management of aquifer protection, wellhead protection and ecosystem protection;
- Map land use, contamination sites, nonpoint source contamination (e.g., nitrate contamination), environmental receptors and potential impact areas of emerging contaminants (e.g., PFAS);
- Map aquifer recharge areas and discharge areas to assess aquifer vulnerability (or sensitivity) to surface contamination or saline upwelling, respectively;
- Design monitoring well networks for sampling water quantity (levels, fluxes) and water quality; and
- Create 2D and 3D integrated overlays of raw, derived, and simulated data layers.

The integrated system will enable the informed participation of citizens and improve interactions between local government, their constituents, researchers, and consultants, bringing the following benefits to the stakeholders:

- *Resource managers and planners* will be able to evaluate the effectiveness and impact of their management plans to improve policy-making decisions. They can visually evaluate the impact of potential threats, land use, contamination, and withdrawals. They can become more effective in identifying/prioritizing areas for monitoring, development, conservation, or protection. They can also be more effective in engaging the general public and informing high-level decision makers about the implications of a proposed development and the transport of contamination on sensitive receptors (e.g., drinking water wells, residential areas, groundwater dependent ecosystems).
- *Communities and stakeholders* will be able to visualize the invisible subsurface and better understand the impact of proposed management measures in a vivid and interactive way. They can also visualize the potential impact of their own activities on the groundwater environment. Thus, they are motivated and empowered to engage in the intricate process of community-based ecosystem and water/land use management, planning, and protection.
- *Consultants* will be able to design more focused, cost effective analysis and monitoring networks to protect county’s water resources and environment (ecosystems, recharge areas, etc.). They also will have an effective mechanism to communicate a solution, a design, or strategy to their clients.
- *Policymakers* can make more informed decisions with regard to setting and enforcing laws and regulations for water resources management and to use interactive tool to improve public relations and to evaluate future land use management plans related to zoning and new developments.

A DSS allows the county to use the results “dynamically”. The seamless integration of modeling results, data from disparate sources, management analyses, and interactive visual communication will make it possible for resource managers and planners to focus on high level issues and to quickly and iteratively refine management strategies and policies.

## S T A T E O F M I C H I G A N

## BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**HUMAN RESOURCES - ADOPT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM (MERS)  
DEFINED BENEFIT/DEFINED CONTRIBUTION ADDENDUMS**

**BE IT RESOLVED** that the Allegan County Board of Commissioners hereby adopts the attached MERS Defined Benefit & Defined Contribution Addendums; and

**BE IT FURTHER RESOLVED** that the Board Chairperson and/or the County Administrator are authorized to sign the necessary documents on behalf of the County and that the Budget and Finance Director is authorized to make the necessary budget adjustments to complete this action.



ALLEGAN COUNTY  
REQUEST FOR ACTION FORM

Completed RFA form must be attached to a work order request through the Track-It System. If you have any questions regarding this process, please contact Administration @ ext. 2633.

RFA#: 198-275

Date: 01/13/2021

|                       |   |  |
|-----------------------|---|--|
| Request Type          | Contract                                | <b>Select a Request Type to reveal and complete required form.</b> |
| Department Requesting | Human Resources                         |  |
| Submitted By          | Lyn Holoway                             |  |
| Contact Information   | ext. 2646 or lholoway@allegancounty.org |  |

Parties:

Rob Sarro  
 Lyn Holoway/Vickie Herzberg

Duration 01/01/2021 - ongoing

Amount

Purpose:

Attached are documents that MERS is requiring all entities to complete to properly record Plan Eligibility, Service Credit Qualification, Leaves of Absence, Definition of Compensation and Employee Contribution requirements. These documents are to be effective 1/1/2021, but we have until 2/15/2021 to complete them and obtain board action on these forms. Attached is also additional information from MERS and answers to some clarifying questions.

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020122

**Division name on file with MERS** Captains & Undersheriff

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees in the role of Captain and Undersheriff

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020122

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020122

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020122

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020122

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: ICMA-RC RHS employee contributions

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020122

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020102

**Division name on file with MERS** POLC Rd Commd & Undersheriff--remove undersheriff  
was added to captains group

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Road Command Officers' bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020102

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per week.                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020102

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020102

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020102

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: ICMA-RC RHS Employee Contributions

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020102

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020108

**Division name on file with MERS** Court Salaried

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees of the Court Salaried Employees' Association bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020108

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per week.                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020108

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020108

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020108

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020108

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020110

**Division name on file with MERS** Genl. Non Union

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular Non-Bargaining Employees including Chief Deputies

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020110

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total.       | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per week.                              | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from <u>January</u> to <u>December</u> only. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                                     | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020110

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020110

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020110

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: transcript fees

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020110

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020112

**Division name on file with MERS** Court Hourly

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees of the Court Hourly Employees' Association & 48th Circuit Court Supervisors' Association bargaining groups

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020112

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per week.                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020112

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020112

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020112

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: transcript fees

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020112

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020117

**Division name on file with MERS** Tmstr Unit 111

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees of the Governmental Employees Labor Council Telecommunicators' (GELC) bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020117

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020117

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020117

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020117

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020117

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 03020120

**Division name on file with MERS** Polc Deputies

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Road Patrol Deputies & Detectives' bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020120

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total.       | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per week.                              | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from <u>January</u> to <u>December</u> only. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                                     | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020120

### IV. Provisions

#### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

#### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

| Type of Leave  | Service Credit Granted              | Service Credit Excluded             |
|--|-------------------------------------|-------------------------------------|
| <b>Short- and Long-Term Disability</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Workers' Compensation</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Unpaid Family Medical Leave Act (FMLA)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Other:</b> _____<br>For example, sick and accident, administrative, educational, sabbatical, etc. | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Other 2:</b> _____<br>Additional leave types as above   | <input type="checkbox"/>            | <input type="checkbox"/>            |

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020120

### 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b><br>Defined Benefit employee contributions<br>MERS Health Care Savings Program employee contributions  | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020120

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: ICMA-RC RHS employee contributions

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 03020120

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Allegan Co

Municipality number 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 030201110228

Division name 110228

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Road Command Officers' bargaining group.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110228

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201110228

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110228

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110228

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110228

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201110229

**Division name** 110229

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Road Patrol Deputies & Detectives' bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110229

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total.       | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from <u>January</u> to <u>December</u> only. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                                     | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201110229

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110229

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110229

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201110229

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201107243

**Division name** 107243

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Corrections Command bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107243

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201107243

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107243

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107243

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107243

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201107251

**Division name** 107251

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Court Hourly Employees' Association, Court Salaried Employees' Association & 48th Circuit Court Supervisors' Association bargaining groups

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107251

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201107251

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107251

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107251

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: transcript fees

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107251

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to:** [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201107485

**Division name** 107485

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Governmental Employees Labor Council (GELC) Telecommunicators' bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107485

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201107485

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107485

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107485

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107485

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201107643

**Division name** 107643

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees in the Assistant Prosecuting Attorney Employees' Association (ACAP) bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107643

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
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| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
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| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
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**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201107643

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
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*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
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Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107643

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

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| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107643

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107643

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201107797

**Division name** 107797

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular employees of the Police Officers' Labor Council (POLC) - Corrections Officers bargaining group

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107797

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201107797

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107797

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107797

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201107797

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201108331

**Division name** 108331

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

County Administrator

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201108331

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                 | Excluded                            | Not Employed                        |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>36</u> per <u>week</u> .                | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201108331

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201108331

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201108331

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201108331

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## Defined Contribution Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

### I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Allegan Co

**Municipality number** 030201

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 030201109730

**Division name** 109730

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

### III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Regular Non-Bargaining Employees, Regular Employees of the Govtl Employees' Labor Council (GELC) General Unit, Regular Employees of the Govtl Employees' Labor Council (GELC) Telecomm. Supervisors' bargaining groups and including Chief Deputies/Elected Officials

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201109730

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

To further define eligibility (select all that apply):

| Employee Classification  | Included                            | Excluded                            | Not Employed             |
|--|-------------------------------------|-------------------------------------|--------------------------|
| <b>Temporary Employees:</b> Those who will work for the municipality fewer than <u>12</u> months in total. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>Part-Time Employees:</b> Those who regularly work fewer than <u>20</u> per <u>week</u> .                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>Voter-Elected Officials</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Appointed Officials:</b> An official appointed to a voter-elected office.                               | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Contract Employees</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**Probationary Periods** (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV:030201109730

### IV. Provisions

#### 1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

*Note:* Employers who determine vesting based on an “hours-reported” method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201109730

### 2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

|  | <input type="radio"/> Base Wages        | <input type="radio"/> Box 1 Wages | <input type="radio"/> Gross Wages       |
|--|---|-----------------------------------|---|
| <b>Types of Compensation</b>   |   |                                   |   |
| <b>Regular Wages</b><br>Salary or hourly wage X hours<br>PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)<br>On-call pay   | All Regular Wages included              | All Regular Wages included        | All Regular Wages included              |
| <b>Other Wages</b><br>Shift differentials<br>Overtime<br>Severance issued over time (weekly/bi-weekly)   | Excluded                                | All Other Wages included          | All Other Wages included                |
| <b>Lump Sum Payments</b><br>PTO cash-out<br>Longevity<br>Bonuses<br>Merit pay<br>Job certifications<br>Educational degrees<br>Moving expenses<br>Sick payouts<br>Severance (if issued as lump sum)                                 | Excluded                                | All Lump Sum Payments included    | All Lump Sum Payments included          |
| <b>Taxable Payments</b><br>Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)<br>Prizes, gift cards<br>Personal use of a company car<br>Car allowance  | Excluded                                | All Taxable Payments included     | All Taxable Payments included           |
| <b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS)<br>Gun, tools, equipment, uniform<br>Phone<br>Fitness<br>Mileage reimbursement<br>Travel through an accountable plan (i.e. tracking mileage for reimbursement) | Excluded                                | Excluded                          | Excluded                                |
| <b>Types of Deferrals</b>  |   |                                   |   |
| <b>Elective Deferrals of Employee Premiums/Contributions</b><br>457 employee and employer contributions<br>125 cafeteria plan, FSAs and HSAs<br>IRA contributions  | All Elective Deferrals included         | Excluded                          | All Elective Deferrals included         |
| <b>Types of Benefits</b>   |   |                                   |   |
| <b>Nontaxable Fringe Benefits of Employees</b><br>Health plan, dental, vision benefits<br>Workers compensation premiums<br>Short- or Long-term disability premiums<br>Group term or whole life insurance < \$50,000                | All Nontaxable Fringe Benefits included | Excluded                          | All Nontaxable Fringe Benefits included |
| <b>Mandatory Contributions</b>   | All Mandatory Contributions included    | Excluded                          | All Mandatory Contributions included    |
| <b>Taxable Fringe Benefits</b><br>Clothing reimbursement<br>Stipends for health insurance opt out payments<br>Group term life insurance > \$50,000   | Excluded                                | Excluded                          | All Taxable Fringe Benefits included    |
| <b>Other Benefits / Lump Sum Payments</b><br>Workers compensation settlement payments  | Excluded                                | Excluded                          | All Other Lump Sum Benefits included    |

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201109730

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

### Types of Compensation

#### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

#### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

#### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: compensatory time payouts

#### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

#### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

### Types of Deferrals

#### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

### Types of Benefits

#### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  Group term or whole life insurance < \$50,000  
 Workers compensation premiums  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

#### Mandatory Contributions apply: YES NO

#### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

#### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: transcript fees

## Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Allegan Co

DIV: 030201109730

### 3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

### V. Execution:

#### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by Allegan County

at a Board Meeting which took place on: 02/11/2021  
(mm/dd/yyyy)

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

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

**I understand that approved board minutes are required to complete this request.**

**Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)**

## S T A T E O F M I C H I G A N

## BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**57<sup>TH</sup> DISTRICT COURT—APPOINT NON-ATTORNEY MAGISTRATE**

**WHEREAS**, in accordance with MCL 600.8501 the Board of Commissioners shall approve all magistrates as appointed by the judges of the district before a person assumes the duties of the office of magistrate; and

**WHEREAS**, the Allegan County Board of Commissioners received a request from 57<sup>th</sup> District Court Judge Skocelas to approve current supervisor of the District Court Clerk's Office Cindy Cook as Non-Attorney Magistrate of the 57th District Court with duties to limited to 1) issuing misdemeanor warrants, and 2) performing weddings.

**THEREFORE BE IT RESOLVED** that the Board hereby affirms this appointment; and

**BE IT FURTHER RESOLVED** that the Board Chairperson and/or the County Administrator are authorized to sign the necessary documents on behalf of the County.



ALLEGAN COUNTY  
REQUEST FOR ACTION FORM

Completed RFA form must be attached to a work order request through the Track-It System. If you have any questions regarding this process, please contact Administration @ ext. 2633.

RFA#: 198-321

Date: 01/15/2021

Request Type Routine Items Select a Request Type to reveal and complete required form.  
Department Requesting District Court  
Submitted By Linda L. Lenahan  
Contact Information X3370 or llenahan@allegancounty.org or 673.0482

Description

Request the Board replace Renee Stack as Non-Attorney Magistrate of the 57th District Court with Cindy Cook. Renee Stack accepted a position in the Public Defender's Office in early December 2020. Cindy Cook was promoted to replace Renee Stack in the District Court Clerks Office. She will be limited to 1) issuing misdemeanor warrants and 2) performing weddings. Under MCL 600.8501, this appointment is subject to the Board's approval. This has been submitted for approval by the State Court Administrative Office with the adoption of Local Administrative Order D57 2021-01 (attached to work order). It should be approved today or Tuesday. Once approved, I will attach approval to work order.

MCL 600.8501 District court magistrates; number; appointment; approval; qualifications; thirty-sixth district.

Sec. 8501  
(1) In a county which elects by itself fewer than 2 district judges, the county board of commissioners shall provide for 1 district court magistrate. In all other counties in districts of the first and second class, the county board of commissioners shall provide for at least 1 magistrate when recommended by the judges of the district. Additional magistrates may be provided by the board upon recommendation of the judges. All magistrates provided for shall be appointed by the judges of the district and the appointments shall be subject to approval by the county board of commissioners before a person assumes the duties of the office of magistrate.