

**CHIPPEWA COUNTY
BOARD OF COMMISSIONERS**

Regular Session
October 16, 2025

The Chippewa County Board of Commissioners met at a regular session on Thursday, October 16, 2025, in the 91st District Courtroom.

Chairman Martin called the meeting to order at 4:29 P.M. with a quorum present. The meeting was also available via zoom. Commissioner Traynor lead the Pledge of Allegiance.

PRESENT: Commissioners Justin Knepper, Scott Shackleton, James Traynor and Chairman Jim Martin

ABSENT: Commissioner Damon Lieurance

ALSO PRESENT: Administrator Kelly Church, Clerk Steven Woodgate, Administrative assistant Cady Bauers, Undersheriff Ryan Hering, Health Officer Karen Senkus, and 1 member of the public. No members of the public logged in via zoom.

ADDITIONS AND DELETIONS TO THE AGENDA

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve the agenda as presented with the change that on 9B 2 Republican Party reflect the Commissioners are going to vote on as well. On a voice vote, the motion carried.

APPROVAL OF COUNTY BOARD MINUTES

It was moved by Commissioner Knepper, supported by Commissioner Traynor, to approve the following minutes as presented:

- Regular Meeting – September 11, 2025

On a voice vote, the motion carried.

CORRESPONDENCE RECEIVED IN THE CLERK'S OFFICE

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to acknowledge the correspondence received in the Clerk's office and forward as appropriate. On a voice vote, the motion carried.

PUBLIC COMMENTS

There were no public comments.

ADMINISTRATOR'S REPORT

Administrator Kelly Church provided for informational purposes only – *no action items*.

NEW BUSINESS

Board/Committee/Agency/Authority Vacancies Announcement

It was moved by Commissioner Knepper, supported by Commissioner Traynor, to post the following board/committee/agency/authority vacancies announcement as appointment based on when they are up for renewal:

Building Code board of Appeals

2 appointments needed

Two vacancies

Department of Human Services

Expires 10/31/2026 (3-year appointment)

1 appointment needed

Current: Christine Curtis

Department of Veterans Affairs

Expires 3/31/2026 (4-year appointment)

1 appointment needed

Current: Brook Partridge

Economic Development Corporation

Expires 3/31/26 (6-year appointment)

3 appointments needed

Current: Jeff Hagan, Tim Ellis, and Brien Hanna

On a voice vote, the motion carried

EUP Transportation Authority

Expires 3/31/26 (6-year appointment)

Expires 3/31/2026 (3-year appointment)

Current: Joseph Henne

Hiawatha Behavior Health Authority

Expires 3/31/2026 (3-year appointment)

1 appointment needed

Current: Ronald Meister

Substance Use Disorder Policy Board

Expires 7/30/2026 (3-year appointment)

1 appointment needed

Current: Damon Lieurance

Board of Canvasser Appointments Per MCL 168.124c

It was moved by Commissioner Knepper, supported by Commissioner Shackleton, to re-appoint Allison Youngs to a four-year term on behalf of the Democrat Party to the Board of Canvassers as well as Richard Crawford to be appointed on behalf of the Republican Party and Richard Jacobson as an alternate upon request of the Democrat Party. On a voice vote, the motion carried.

RESOLUTION 2025-22

The following resolution was offered by Commissioner Knepper and supported by Commissioner Traynor.

**CHIPPEWA COUNTY BOARD OF COMMISSIONERS
RESOLUTION # 2025-22**

**A Resolution in Support of House Bills 4503 and 4504 for the Expansion of the Michigan
State Historic Preservation Tax Credits Established
under Public Act 343 of 2020.**

WHEREAS, the historic buildings, residential neighborhoods, traditional downtowns, and older manufacturing facilities in Michigan's cities, towns, villages, and rural areas distinguish each

community and provide character, beauty, and a sense of place that contributes to the quality of life enjoyed by each community and its residents and visitors; and

WHEREAS, the preservation and rehabilitation of these historic buildings, residential neighborhoods, traditional downtowns, and older manufacturing facilities contribute to the economic vitality of Michigan's cities, towns, villages, and rural areas; and

WHEREAS, Michigan greatly benefitted from the state historic preservation tax credit program available from 1999-2011 that leveraged \$71 M in credits to generate \$1.46 B of investment in rehabilitation projects, leveraged \$251 M in federal tax credits that brought back federal dollars that would not otherwise have returned to the state, created 36,000 jobs, and resulted in each \$1.00 of credit leveraging \$10.56 in direct economic impact; and

WHEREAS, preservation projects are effective at creating much-needed housing, providing options at all price-points of affordable and market-rate housing, accommodating all age-groups, and sustainably recycling all types of historic buildings – from schools to mills to factories; and

WHEREAS, preservation projects are often the best fit for rural areas, small towns, and mid-sized cities where funding gaps are left unaddressed, thus providing balance to the big economic development programs needed in Michigan's larger cities; and

WHEREAS, a preservation project's return on investment provides local benefits because smaller projects tap local suppliers for construction materials, employ professionals and skilled tradespeople who spend locally and pay local taxes, and have greater economic impact than equivalent new construction because rehabilitation is more labor-intensive; and

WHEREAS, preservation projects are recognized for advancing sustainability by keeping demolition waste out of landfills, curbing urban sprawl by utilizing existing infrastructure, eliminating the carbon released during both demolition and new construction, conserving the embodied energy invested during initial construction, retrofitting older buildings to make them energy efficient, and recycling all kinds of historic buildings for new uses; and

WHEREAS, preservationists have succeeded in keeping traditional downtowns and neighborhoods vibrant, returning valuable real estate to local and state tax rolls, attracting both young professionals and retirees – and everyone in between – to authentic, walkable places that become cultural centers for their regions and heritage tourism destinations; and

WHEREAS, the historic preservation tax credit is the only program singularly focused on the state's oldest real estate that often exhibits the most intractable problems deemed too risky for traditional financing, providing a program underpinned by the simple provision of tax credits made

available only after the owner has incurred all the risk, covered all the costs, and returned their property to use; and

WHEREAS, the current historic preservation tax credit program under Public Act 343 of 2020 did reinstate the 25% credit for both historic income-producing and residential projects, the Act allowed only for a \$5 M annual credit cap that, within hours of the program opening for the first time, had applications representing \$368 M in qualified work translating into \$92 M of credit requests – over 18 times what was available, and continues to be unable to meet the demand of worthwhile projects; and

WHEREAS, the Michigan Legislature presently is considering House Bill 4503 and House Bill 4504 that will increase the annual credits from \$5 M to \$100 M made available to owners of both historic income-producing and residential properties who complete their work in keeping with the U.S. Secretary of the Interior's *Standards for Rehabilitation*; and

WHEREAS, these House Bills propose additional improvements to the current tax credit program such as sorting applicants into four groups so their applications are compared with projects of similar size, increasing the 25% credit to 30% for residential and small income-producing projects, expanding eligibility so that projects from the smallest towns and unincorporated, often rural, areas of the state have access to the program, and more;

NOW, THEREFORE, BE IT RESOLVED that the Chippewa County Board of Commissioners supports House Bill 4503 and House Bill 4504 and calls upon the Michigan Legislature to vote approval of this important legislation and Gov. Whitmer to sign it, to stimulate economic development while also protecting irreplaceable historic buildings and enhancing the quality-of-life in Michigan; and

BE IT FURTHER RESOLVED THAT the Chippewa County Clerk is authorized to forward a copy of this Resolution to the Michigan Historic Preservation Network for broad distribution, as well as copies to Governor Gretchen Whitmer, House Economic Competitiveness Committee, Chair Mike Hoadley, Representative Parker Fairbairn and Senator John Damoose.

A ROLL-CALL VOTE WAS TAKEN AS FOLLOWS:

AYES: Commissioners Knepper, Shackleton, Traynor, and Chairman Martin
NAYES: None
ABSENT: Commissioner Lieurance

RESOLUTION 2025-22 DECLARED ADOPTED

RESOLUTION 2025-23

The following resolution was offered by Commissioner Shackleton and supported by Commissioner Knepper.

**CHIPPEWA COUNTY BOARD OF COMMISSIONERS
RESOLUTION 2025 – 23
APPORTIONMENT OF 2025 MILLAGES**

At a meeting of the **CHIPPEWA COUNTY BOARD OF COMMISSIONERS** held on
OCTOBER 16, 2025,

WHEREAS, the County Board has reviewed all of the millages requested by the various taxing entities operating within the County, and has considered the allocated and extra voted millages to which each entity is entitled, and determined that the levy of the millage rates listed on the 2025 MILLAGE REPORT presented to the Board by the Equalization Director and made a part of the minutes, will be necessary for the sound management and operation of the taxing jurisdictions, and

WHEREAS, the County Equalization Director has informed the County Board that pursuant to MCL 211.34D, each requested operating millage on said report has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963, and

NOW, THEREFORE, BE IT RESOLVED THAT:

1. THE 2025 MILLAGE REPORT BE APPROVED AS PRESENTED
2. THE CLERK AND EQUALIZATION DIRECTOR ARE HEREBY AUTHORIZED AND DIRECTED TO COMPLETE AND FILE ANY REPORT REQUIRED BY THE STATE OF MICHIGAN, RELATIVE TO THE MILLAGES AUTHORIZED BY THIS BOARD, INCLUDING THE 2025 APPORTIONMENT REPORT.
3. THE MILLAGES SO APPROVED SHALL BE SPREAD AGAINST THE APPROPRIATE TAXABLE VALUES IN THE VARIOUS TAXING UNITS WITHIN THE COUNTY TO PRODUCE THE 2025 TAX ROLLS AND THOSE RESPONSIBLE FOR THE SPREADING AND COLLECTING THOSE TAXES SHALL BE CHARGED WITH THE PROCESSING AND COLLECTING OF THOSE TAXES ACCORDING TO STATUTE.

A ROLL-CALL VOTE WAS TAKEN AS FOLLOWS:

AYES: Commissioners Knepper, Shackleton, Traynor, and Chairman Martin
NAYES: None

ABSENT: Commissioner Lieurance

RESOLUTION 2025-23 DECLARED ADOPTED

RESOLUTION 2025-24

The following resolution was offered by Commissioner Traynor and supported by Commissioner Knepper.

**Supporting Operation Green Light for Veterans
2025-24**

WHEREAS, the residents of Chippewa County have great respect, admiration, and the utmost gratitude for all the men and women who have selflessly served our country and this community in the Armed Forces; and

WHEREAS, the contributions and sacrifices of those who served in the Armed Forces have been vital in maintaining the freedoms and way of life enjoyed by our citizens; and

WHEREAS, Chippewa County seeks to honor individuals who have made countless sacrifices for freedom by placing themselves in harm's way for the good of all; and

WHEREAS, veterans continue to serve our community in the American Legion, Veterans of Foreign Wars, religious groups, civil service, and by functioning as County Veterans Service Officers in 29 states to help fellow former service members access more than \$52 billion in federal health, disability and compensation benefits each year; and

WHEREAS, approximately 200,000 service members transition to civilian communities annually; and an estimated 20 percent increase of service members will transition to civilian life in the near future; and

WHEREAS, studies indicate that 44 -72 percent of service members experience high levels of stress during transition from military to civilian life; and

WHEREAS, active military service members transitioning from military service are at a high risk for suicide during their first year after military service; and

WHEREAS, the National Association of Counties encourages all counties, parishes and boroughs to recognize Operation Green Light for Veterans; and

WHEREAS, Chippewa County appreciates the sacrifices of our United States military personnel and believes specific recognition should be granted.

NOW, THEREFORE, BE IT RESOLVED, with designation as a Green Light for Veterans County, Chippewa County hereby declares November 4th through 11th, 2025, as a time to salute and honor the service and sacrifices of those transitioning from active service; and

BE IT FURTHER RESOLVED, that Chippewa County encourages its citizens in patriotic tradition to recognize the importance of honoring all those who made immeasurable sacrifices to preserve freedom by displaying green lights in a window of their place of business or residence from November 4th through 11th, 2025.

A ROLL-CALL VOTE WAS TAKEN AS FOLLOWS:

AYES: Commissioners Knepper, Shackleton, Traynor, and Chairman Martin
NAYES: None
ABSENT: Commissioner Lieurance

RESOLUTION 2025-24 DECLARED ADOPTED

RESOLUTION 2025-25

The following resolution was offered by Commissioner Knepper and supported by Commissioner Shackleton.

Please see attached Exhibit A

A ROLL-CALL VOTE WAS TAKEN AS FOLLOWS:

AYES: Commissioners Knepper, Shackleton, Traynor, and Chairman Martin
NAYES: None
ABSENT: Commissioner Lieurance

RESOLUTION 2025-25 DECLARED ADOPTED

STANDING COMMITTEE REPORTS

**COUNTY BOARD OF COMMISSIONERS
PERSONNEL, EQUALIZATION AND
APPORTIONMENT/TRANSPORTATION/HEALTH AND SOCIAL SERVICES
COMMITTEE
October 9, 2025**

Personnel – State and Federal Budget Concerns

The Committee held a brief discussion with Health Officer Karen Senkus regarding the State of Michigan and the Federal budget statues for various programs; noting that the WIC and Family Planning programs carried on during the last shutdown, but that she had not received specific acknowledgement for this shutdown. No action was taken.

Personnel – Non-Union Updated Pay Scale

The Committee previously approved a 2% wage increase for non-union personnel; the Committee reviewed the update pay scale as presented.

It was moved by Commissioner Knepper, supported by Commissioner Traynor, to approve the Non-Union Chippewa County pay scale effective October 1, 2025, as presented. On a voice vote, the motion carried.

Personnel – 79-hour positions

Sheriff's Office – Jail – ICE Liaison Officer

The Committee discussed a request from the Sheriff's Office to authorize an increase in hours for the Jail ICE Officer who also schedules the County Courthouse and County Building security for up to 79-hours bi-weekly. County policy 241 – holds part-times hours to less than 29-hours per week. The Committee asked the Sheriff's about the daily jail population.

It was moved by Commissioner Knepper, supported by Commissioner Traynor to approve and authorize the Sheriff's Office Jail ICE Liaison Officer position to a 79-hour position. On a voice vote, the motion carried.

Personnel – 79-hour positions

Animal Shelter – 2 position changes in hours

The Committee reviewed a letter from Shelter Manager Holly Henderson regarding an increase in scheduled hours for two part-time employees: the first being additional hours to serve as the veterinary technician for Dr. Ayers, the request is for six to eight additional hours weekly, these hours would be funded through the Special Fund Animal Shelter Millage. The second position is an increase of 10 hours per week to a total of 32 hours per week, which exceeds the County Policy 241 of 29 hours per week by three hours. These additional hours would be paid for from the general fund allocation and are needed for the increase in animals entering the care of the facility; these hours would help with being able to have more consistent coverage at the Animal Shelter. These positions will be listed on the pay scale as 79-hour positions.

It was moved by Commissioner Knepper, supported by Commissioner Traynor to approve the increased hours of the two part-time Animal Control positions as requested by the Animal Shelter Manager: increasing the veterinary technician hours by six to eight per week and the shelter attendant by ten hours per week. On a voice vote, the motion carried.

Personnel – 58 Hour Janitorial Attendee \$16.78, cancel cleaning services

The Committee reviewed a job posting for a 58-hour janitorial attendee (up to 29 hours per week) to be paid at \$16.78; and to cancel the cleaning service with Hunt's Maintenance and Service, as the cleaning service just doesn't meet the afternoon needs of the two buildings; as they come in for very specific jobs dictated by their task list. We have a former part-time employee interested in returning to this afternoon position who County Administration will reach out to.

It was moved by Commissioner Knepper, supported by Commissioner Traynor, to authorize a 58-hour janitorial attendee position to be paid \$16.78 per hour and to cancel the Hunt's Maintenance and Service contract, as it does not meet the needs of the County for afternoon maintenance needs. On a voice vote, the motion carried.

Health and Social Services – Health Care Renewal FY2026

Retiree Health to Humana, Switch all to Simply Blue and Add GLP1's Program

The Committee reviewed several documents and information from Acrisure regarding the FY2026 renewal, including the line of business, which shows all the division rates and costs by contract. Acrisure has been able to help lower the overall percentage increase, by changing the contracts to simply blue from community blue; an option that bears no changes to the employees; change the Medicare Advantage retirees from a BC/BS MA to Humana MA; which is a cost savings and actually gives the retirees some added benefits including post overnight inpatient stay meals, rideshare services. The Humana Plan is a Passive Design basis, which means members can access care at MyMichigan Health without disruption even though it is considered out-of-network, since the plan we proposed offers identical benefits for both in-network and out-of-network care. Therefore, members who choose to receive care out-of-network will not incur any additional out-of-pocket costs compared to in-network services. All Medicare-covered services will continue to be paid 100%. The reason for the switch from BC/BS MA is due to the projected increase due to the Inflation Reduction Act and reimbursement changes on medication going from 60% to 80%, basically BC/BS changed their risk strategy and pushed those increases out to the users. The other change that can and still offer GLP1 coverage is to join a new Weight Lose Medication Program, which Administration received information on September 30th; this would roll back the prior decision to increase the co-pay cost and have the GLP1 co-pay be either \$40 or \$80 per month, we are waiting for the final numbers from Acrisure. This would remove Anti-Obesity medications in total from the plan; the employees would get a card that would enable them to get the medication directly from the vendor, this would remove the PBM therefore decreasing the cost of the medication. Discussion followed, Commissioner Shackleton wants to make sure that when the change letters go out to the retirees that we lead with the positives of the changes.

It was moved by Commissioner Knepper, supported by Commissioner Shackleton, to stay with BC/BS as new rates from BC/BS were brought forward. On a voice vote, the motion carried.

It was moved by Commissioner Knepper, supported by Commissioner Traynor, to also approve the change to Simply Blue from the current Community Blue for the entire group; and to add the new Weight Loss Medication program and to roll back the prior decision, lower the co-pay back down to either \$40.00 or \$80.00 co-pay depending on the overall cost savings. On a voice vote, the motion carried.

CLOSED SESSION

Collective Bargaining Negotiations pursuant 15.268 (c)

It was moved by Commissioner Knepper, supported by Commissioner Shackleton, accept the actions of the personnel committee meeting. On a voice vote, the motion carried.

FINANCE, CLAIMS AND ACCOUNTS COMMITTEE MEETING MINUTES October 14, 2025

AGENDA ITEMS

Health Department – Release Request for Quotations

Exterior Entrance Door Replacement and Interior Clinic Door Security Installation CCHD Office/Clinic Renovation

The Committee reviewed two requests for quotations for Health Department door replacement installation and Office and Clinic Renovations to be paid for from the Public Health Infrastructure Grant.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve the release of two requests for quotations for Exterior Entrance Door Replacement and Interior Clinic Door Security Installation and Office/Clinic Renovation, project to be paid from the Public Health Infrastructure Grant. On a voice vote, the motion carried.

Family Court – Child Care Budget Summary 10-1-2025 to 9-30-2026

The Committee reviewed the annual County Child Care Budget Summary (DHS-2091) showing total expenditures of \$816,262.83; and showing the cost sharing ratios covering October 1, 2025, through September 30, 2026.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve and authorize the Chippewa County Child Care Budget Summary for October 1, 2025, through September 30, 2026, as presented. On a voice vote, the motion carried.

Sheriff's Office – ICE Contract modification

The Committee reviewed the amended and renegotiated contract held between the Chippewa County Sheriff's Office and Immigration and Customs Enforcement; the new bed day rate (BDR) will be \$98.00 as of August 1, 2025; an increase of \$29.00 per day. The Committee

thanked the Sheriff's Office and found out that the contract can be renegotiated every three years.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to acknowledge and accept the amended contract between the Chippewa County Sheriff's Office and the Immigration and Customs Enforcement, increasing the bed day rate to \$98.00, as presented. On a voice vote, the motion carried.

Sheriff's Office – Statewide Records Management System MOA between Sheriff's Office and Michigan State Police \$200 per officer and \$50 per bed with Addendum

The Committee reviewed the MOA between the Michigan Department of State Police (MSP) and Chippewa County Sheriff's Office which provides support for the Statewide records Management System (SRMS) to allow data to be exchanged between all public safety agencies with the State of Michigan and to support safety agencies and jail facilities to manage data.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve and authorize the Memorandum of Agreement between the Michigan State Police and the Chippewa County Sheriff's Office for participation in the Statewide Records Management System (SRMS) and addendum as presented. On a voice vote, the motion carried.

Sheriff's Office – Johnson Controls – Fire Alarm Service Agreement \$8,882.78

The Committee reviewed a renewal quote from Johnson Controls a Planned Service Agreement to provide fire alarm services for the Chippewa County Jail, an annual cost of \$8,882.78, providing services for the wet sprinkler system, the back flow system and the fire panel for a term of November 1, 2025, to October 31, 2026.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve and authorize the Johnson Controls Planned Service Agreement for fire alarm services at a cost of \$8,882.78 and term running November 1, 2025, through October 31, 2026. On a voice vote, the motion carried.

Office of Emergency Services – EMT-B/Emergency Medical Technician – Course \$9,322.00 for 7 people

The Committee reviewed a request for OES Director Greg Postma; to provide reimbursement for a training that took place between October 2024 through March 2025 for Emergency Medical Technician-B Course for seven (7) residents who reside and/or provide services to the citizens of Chippewa County, the request is for \$1,331.71 per student (a total of \$9,322.00) the reimbursement would be paid to Kinross EMS.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve and authorize reimbursement of \$9,322.00 to Kinross EMS, who provided Emergency Medical

Technician-B course training for seven residents of Chippewa County, to be paid out of Office of Emergency Services Funds. On a voice vote, the motion carried.

Office of Emergency Services – 24/7 Heavy Duty Chair Replacement for Dispatch; and reimbursed by Mackinac County - \$4,500.00

The Committee reviewed a purchase request from Director Postma to purchase three (3) heavy-duty 24/7 dispatch chairs for the communications center, following County policy with three (3) bids, low bid from Concept Seating, at \$4,500.00 and acknowledged that Mackinac County will reimburse.

It was moved by Commissioner Shackleton, supported by Chairman Martin, to approve the \$4,500.00 purchase of three (3) 24/7 heavy duty chairs, from Concept Seating; and acknowledge and thank Mackinac County for the reimbursement of the purchase for the communications center. On a voice vote, the motion carried.

Office of Emergency Services – Emergency Server Technology Service Agreement
Policy Access/Certificate Policy
First Responder System Access Policy – NIST Compliance

The Committee reviewed the Emergency Server Technology Service Agreement, which outlines the responsibilities, expectations and requirements for the partnership between Chippewa County Information Systems department and any agency that has access, or will require access, to 911 systems in compliance with NIST (National Institute of Standards and Technology) Technology Policies. The policy also identifies the scope of work expected on both sides of the agreement. The request also included two new County Policies No. 510 Policy Access/Certificate Policy and No. 511 First Responder System Access Policy – NIST Compliance.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve and authorize the Emergency Server Technology Service Agreement; and new Policies No. 510 Access/Certificate Policy and No. 511 First Responder System Access Policy – NIST Compliance, as presented. On a voice vote, the motion carried.

Office of Emergency Services – Medical First Responder Class for Chippewa County – Up to \$6,770.00 for ten (10) people

The Committee reviewed a request from Director Postma to sponsor Medical First Responder (MFR) Class which is the responsibility of the OES Management to provide EMS and Fire agencies within the County training opportunities and to fund some of the training. This medical First Responder course would be open to up to ten (10) participants, ten is the number of participants that the proctor is comfortable teaching at one time. The request is for up to \$6,770.00 for ten (10) participants for the MFR class.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve and authorize sponsorship for a Medical First Responder class at a cost up to \$6,770.00 for ten (10) participants from Chippewa County EMS/Fire personnel; cost to be paid to Kinross Education from County Special Fund 211. On a voice vote, the motion carried.

Office of Emergency Services – Emergency Medical Technician Basic – Course \$10,280.00 for ten (10) people

The Committee reviewed a second sponsor request from Director Postma to sponsor an Emergency Medical Technician Basic course again through Kinross EMS Education; this course would also be only for those people serving and/or providing care for Chippewa County. The estimated \$10,280.00 would be paid from Fund 211.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve and authorize sponsorship for an Emergency Medical Technician Basic course at a cost up to \$10,280.00 for ten (10) participants who serve or are providing care to patients in Chippewa County; the expense to be paid to Kinross Education from County Special Fund 211. On a voice vote, the motion carried.

Information Systems – State and Local Cybersecurity Grant Program (SLCGP) – MFA – Multifactor Authentication - \$80,000.00 Award

The Committee reviewed the notice of award and grant agreement package from the Department of State Police, Emergency Management and Homeland Security Division, awarding Chippewa County \$80,000.00 for MFA – Multifactor Authentication through the State and Local Cybersecurity Grant Program (SLCGP). The packet included the grant agreement, subrecipient risk assessment certification, standard assurances, certification regarding lobbying; debarment, suspension and other responsibility matters; and drug-free workplace requirements, audit certification, taxpayer identification number and W-9 and CISA Services certification (EMHSD-075). The Committee acknowledged Anthony Zakic's work on the grant and thanked him.

It was moved by Commissioner Shackleton, supported by Commissioners Traynor, to approve, authorize and accept the State and Local Cybersecurity Grant Program (SLCGP) for the County's MFA – Multifactor Authentication grant of \$80,000.00 and to authorize the required documents as referenced above. On a voice vote, the motion carried.

Information Systems – Bid Summary – Verge.IO Refresh \$46,515.00

The Committee reviewed the bid summary for the purchase and installation of a new Verge.IO cluster (hardware, migration of virtual machines) to replace the existing Verge.IO. This system integrates virtualization, storage and networking into a single platform. One bid was received and met specifications from DSTech, Inc. and was under budget at \$46,515.00.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve the bid from DSTech, Inc., to purchase the new Verge.IO cluster at the price of \$46,515.00. On a voice vote, the motion carried.

Information Systems – 2026 First Responder Agreement Prices Notice

The Committee also reviewed the prices for various services from the County's Information Systems Department, including labor, Talon Software, Absolute Secure Access, Intrusion protection and MFA; it was noted that the pricing may increase or decrease depending on the number of subscribers; the County is not looking to make money just cover the cost of the services.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to accept the pricing as presented and to note potential increases or decreases based on the number of subscribers. On a voice vote, the motion carried.

Administration – Travel request – Upper Peninsula Labor Management Council – Fall Conference

The Committee reviewed a travel request from Administrator Kelly Church to attend a one-day "Labor Contracts & Arbitration" conference hosted by the Upper Peninsula Labor Management Council (UPLMC). A brief discussion on lodging and meal rates took place; the County does follow the SOM's Select Cities individual rate.

It was moved by Commissioner Shackleton, supported by Chairman Martin, to approve Administrator Church's travel request to attend the Upper Peninsula Labor Management County – Fall Conference in Marquette on October 31, 2025. On a voice vote, the motion carried.

Administration – Policy 314 OPEB Health Care Retirement Annual Funding to OPEB or MERS Unfunded Liability – MERS UAL \$906,309.10

The Committee reviewed the annual contribution breakdown, this year's 90% of the DTRF being \$906,309.10; based on the changes to Policy 314, this year the monies will be sent to MERS to help cover the County's unfunded liabilities of \$19,020,732 as of 12/31/2024.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve and authorize the payment from the County's DTRF, per policy – this year's amount being \$906,309.10 to MERS for the County's divisions with unfunded liability, as presented. On a voice vote, the motion carried.

Administration – Abilita Retainer Agreement combines County and HD, and void CCHD \$965.00 per month for 24-month contract (overall savings of \$100.00 per month)

The Committee reviewed and updated and combined retainer Agreement between Chippewa County and Abilita, who provide the County with telecommunications assistance and

recommendations; Administration is asking to combine the County and Health Department Agreements into a single agreement, which will have an overall savings of \$100.00.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve and authorize the updated combined Abilata Retainer Agreement a 24-month contract for a monthly fee of \$965.00. On a voice vote, the motion carried.

Administration – Snowplowing and Removal Bid Summaries

- Central Dispatch \$8,000.00 1-year/\$25,000.00 3-year – Frontier Contracting LLC
- County Building Parking Lot (8 spaces) \$3,900.00 1-year/\$11,700.00 3-year – Best Maintenance and Lawn
- Animal Shelter & Sheriff's Storage
 - \$9,500.00 1-year/\$28,500.00 3-year - Best Maintenance and Lawn
 - \$11,000.00 1-year/\$34,000.00 3-year – Norris Contracting, Inc.
- Courthouse Parking (32 spaces) \$8,500.00 1-year/\$25,500.00 3-year - Best Maintenance and Lawn

The committee reviewed the snowplowing and removal bid summaries including 1- and 3-years options.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve the snowplowing for Central Dispatch with Frontier Contracting LLC for a 1-year contract at a price not to exceed \$8,000.00. On a voice vote, the motion carried.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve the snowplowing and removal of the County Building parking lot (8 spaces) with Best Maintenance and Lawn for a 1-year contract, for \$3,900.00. On a voice vote, the motion carried.

It was moved by Commissioner Shackleton, supported by Commissioner Traynor, to approve the snowplowing and removal at the Animal Control Shelter and the Sheriff's Training Building with Best Maintenance and Lawn for a 3-year contract, \$9,500.00 annually, a total of \$28,500.00. On a voice vote, the motion carried.

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to approve the snowplowing and removal at the Courthouse parking lot (32 spaces) with Best Maintenance and Lawn for a 1-year contract, \$8,500.00 annually. On a voice vote, the motion carried.

Finance - Claims and Accounts – September – County and Health Department

It was moved by Commissioner Shackleton, supported by Commissioner Knepper, to recommend the approval of September County bills and payroll: general claims \$411,363.97, other fund claims \$2,788,651.85, payroll \$635,119.70 and Health Department claims \$138,743.66 payroll \$136,309.48 total claims \$4,110,188.66; as presented. On a voice vote, the motion carried.

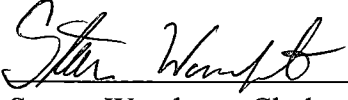
It was moved by Commissioner Shackleton, supported by Commissioner Lieurance, for the meeting minutes of the Finance, Claims and Accounts Committee for September 9, 2025, be accepted and approved. On a voice vote, the motion carried.

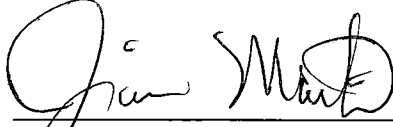
COMMISSIONER REPORT ON MEETINGS AS BOARD REPRESENTATIVES AND GENERAL COMMENTS

- Commissioner Knepper mentioned the Opioid Settlement Committee just released its second round of Request for Proposals, and the committee is working on getting them out to many organizations. He also he encouraged people not to get caught up in the publicity on social media about the city. He hopes the city related issues get worked out with wisdom and support for each other.
- Chairman Martin said there are a lot of great people at the City Hall and Downtown Development and the problems will get worked out.
- Commissioner Shackleton said not to jump to conclusions that the elected officials of the local offices have bad intent, because 99% of them are trying to do the right thing and serve the community. Discussion followed.

ADJOURNMENT

It was moved by Commissioner Martin, supported by Commissioner Traynor, to adjourn, accordingly. On a voice vote, the motion carried. The Board adjourned at 6:30 P.M.


Steven Woodgate, Clerk


James Martin, Chairman

Resolution 2025-25

COUNTY OF CHIPPEWA

A Regular meeting of the Board of Commissioners of the County of Chippewa, Michigan (the "County"), was held in Sault Ste. Marie, Michigan, on October 16, 2025, beginning at 5:30 a.m., Eastern Time. The following Commissioners were

PRESENT: Jim Martin, Scott Shackleton,
Justin Knepper, Jim Traynor

ABSENT: Damon Lieurance

The resolution set forth below was offered by Commissioner Knepper and supported by Commissioner Shackleton

**2026 BORROWING RESOLUTION
(2025 DELINQUENT TAXES)**

WHEREAS, ad valorem real property taxes are imposed by the County and the local taxing units within the County on July 1 and/or December 1 of each year; and

WHEREAS, a certain portion of these taxes remain unpaid and uncollected on March 1 of the year following assessment, at which time they are returned delinquent to the County's treasurer (the "Treasurer"); and

WHEREAS, the Treasurer is bound to collect all delinquent taxes, interest and property tax administration fees which would otherwise be payable to the local taxing units within the County; and

WHEREAS, the statutes of the State of Michigan authorize the County to establish a fund, in whole or in part from borrowed proceeds, to pay local taxing units within the County their respective shares of delinquent ad valorem real property taxes in anticipation of the collection of those taxes by the Treasurer; and

WHEREAS, the County Board of Commissioners (the "Board") has adopted a resolution authorizing the County's Delinquent Tax Revolving Fund (the "Revolving Fund Program"), pursuant to Section 87b of Act No. 206, Michigan Public Acts of 1893, as amended ("Act 206"); and

WHEREAS, such fund has been established to provide a source of monies from which the Treasurer may pay any or all delinquent ad valorem real property taxes which are due the County, and any city, township, school district, intermediate school district, community college district, special assessment district, drainage district, or other political unit within the geographical boundaries of the County participating in the County's Revolving Fund Program pursuant to Act 206 ("local units"); and

WHEREAS, the Treasurer is authorized under Act 206, and has been directed by the Board, to make such payments with respect to delinquent ad valorem real property taxes (including the property tax administration fees assessed under subsection (6) of Section 44 of Act 206) owed in 2025 to the County and the local units (collectively, the "taxing units") which will have remained unpaid on March 1, 2026 and the Treasurer is authorized to pledge these amounts in addition to any amounts not already pledged for repayment of prior series of Notes (or after such prior series of Notes are retired as a secondary pledge) all as the Treasurer shall specify in an order when the Notes authorized hereunder are issued (the "Delinquent Taxes"); and

WHEREAS, the Board has determined that in order to raise sufficient monies to adequately fund the Revolving Fund, the County must issue its General Obligation Limited Tax Notes, Series 2026 in one or more series, in accordance with Sections 87c, 87d, 87g and 89 of Act 206 and on the terms and conditions set forth below.

NOW, THEREFORE, BE IT RESOLVED:

I. GENERAL PROVISIONS

101. Establishment of 2026 Revolving Fund. In order to implement the continuation of the Revolving Fund Program and in accordance with Act 206, the County hereby establishes a 2026 Delinquent Tax Revolving Fund (the "Revolving Fund") as a separate and segregated fund within the existing Delinquent Tax Revolving Fund of the County previously established by the Board pursuant to Section 87b of Act 206.

102. Issuance of Notes. The County shall issue its General Obligation Limited Tax Notes, Series 2026 in one or more series (the "Notes"), in accordance with this Resolution and Sections 87c, 87d, 87g and 89 of Act 206, payable in whole or in part from the Delinquent Taxes and/or from the other sources specified below.

103. Aggregate Amount of Notes.

(a) The Notes shall be issued in an aggregate amount to be determined in accordance with this Section by the Treasurer.

(b) The aggregate amount of the Notes shall not be less than the amount by which the actual or estimated Delinquent Taxes exceeds (i) the County's participating share of

Delinquent Taxes, and (ii) any sums otherwise available to fund the Tax Payment Account established under Section 702 (including any monies held in respect of Section 704(c)).

(c) The aggregate amount of the Notes shall not be greater than the sum of (i) the actual amount of the Delinquent Taxes pledged to the payment of debt service on the Notes, plus (ii) the amount determined by the Treasurer to be allocated to a reserve fund. Original proceeds of the Notes devoted to a reserve fund shall not exceed the lesser of (A) the amount reasonably required for those of the Notes secured by the reserve fund, (B) 10% of the proceeds of such Notes, (C) the maximum amount of annual debt service on such Notes, or (D) 125% of average annual debt service on such Notes.

(d) The aggregate amount of the Notes shall be designated by the Treasurer by written order after (i) the amount of the Delinquent Taxes, or the amount of Delinquent Taxes to be funded by the issuance of the Notes, has been estimated or determined, and (ii) the amount of the reasonably required reserve fund has been calculated. Delinquent Taxes shall be estimated based on delinquencies experienced during the past three fiscal years and on demographic and economic data relevant to the current tax year, and shall be determined based on certification from each of the taxing units. The amount of the reasonably required reserve fund shall be calculated pursuant to such analyses and certificates as the Treasurer may request.

104. Proceeds. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated to occur to allow distribution of the proceeds of the Notes within 20 days after the date of issue, the proceeds of the Notes shall be deposited in the County's 2026 Delinquent Tax Project Account and thereafter used to fund the whole or a part of the County's 2026 Tax Payment Account, 2026 Notes Reserve Account and/or 2026 Note Payment Account, subject to and in accordance with Article VII. If the Notes are issued and sold on or after such time, the proceeds of the Notes shall be deposited directly into the County's 2026 Tax Payment Account, 2026 Notes Reserve Account and/or 2026 Note Payment Account, as provided in Article VII.

105. Treasurer's Order Authorizing Notes and Establishing Delinquent Taxes. At or prior to the time any Notes are issued pursuant to this resolution, the Treasurer, as authorized by Act 206, may issue a written order specifying the amount and character of the Delinquent Taxes, the Article or Articles under which the Notes are being issued and any other matters subject to the Treasurers control under either this resolution or Act 206.

II. FIXED MATURITY NOTES

201. Authority. At the option of the Treasurer, exercisable by written order, the Notes may be issued in accordance with this Article II. All reference to "Notes" in Article II refers only to Notes issued pursuant to Article II, unless otherwise specified.

202. Date. The Notes shall be dated as of the date of issue or as of such earlier date specified by written order of the Treasurer.

203. Maturity and Amounts. Notes issued pursuant to this Article II shall be structured in accordance with subsections (a) or (b) below as determined by the Treasurer pursuant to written order.

(a) The first maturity of the Notes or of a series of the Notes shall be determined by the Treasurer pursuant to written order, but shall not be later than three years after the date of issue. Later maturities of the Notes shall be on the first anniversary of the preceding maturity or on such earlier date as the Treasurer may specify by written order. The Notes shall be structured with the number of maturities determined by the Treasurer to be necessary or appropriate, and the last maturity shall be scheduled for no later than the sixth anniversary of the date of issue. The amount of each maturity or of any mandatory or optional call date shall be set by the Treasurer when the amount of Delinquent Taxes is determined by the Treasurer or when a reliable estimate of the Delinquent Taxes is available to the Treasurer. In determining the exact amount of each maturity or of any mandatory or optional call date the Treasurer shall consider the schedule of delinquent tax collections prepared for the tax years December 31, 2025, or of any other years and the corollary schedule setting forth the anticipated rate of collection of those Delinquent Taxes which are pledged to the repayment of the Notes. The amount of each maturity and the scheduled maturity dates of the Notes shall be established to take into account the dates on which the Treasurer reasonably anticipates the collection of such Delinquent Taxes and shall allow for no more than a 15% variance between the debt service payable on each maturity date, the Notes, and the anticipated amount of pledged monies available on such maturity date to make payment of such debt service.

(b) Alternatively, the Notes or a series of the Notes may be structured with a single stated maturity falling not later than the fourth anniversary of the date of issue. The Notes issued under this subsection (b) shall be subject to redemption on such terms consistent with the applicable parts of subsection (a) of this section and with Section 209 as shall be ordered by the Treasurer, but in no event shall such Notes be subject to redemption less frequently than annually.

204. Interest Rate and Date of Record.

(a) Except as otherwise provided in this paragraph, the Notes issued pursuant to subsection (a) of Section 203 shall bear interest payable semi-annually, with the first interest payment to be payable (i) on the first date, after issuance, corresponding to the day and month on which the maturity of such Notes falls, or (ii) if the Treasurer so orders, six months before such date. In the event (i) any maturity of the Notes arises either less than six months before the succeeding maturity date or less than six months after the preceding maturity date and (ii) the Treasurer so orders in writing, interest on the Notes shall be payable on such succeeding or preceding maturity date. Subject to the following sentence, the Notes issued pursuant to subsection (b) of Section 203 shall, pursuant to written order of the Treasurer, bear interest monthly, quarterly, or semiannually, as provided by written order of the Treasurer. If the Notes issued under this Article II are sold with a variable rate feature as provided in Article IV, such

Notes may, pursuant to written order of the Treasurer, bear interest weekly, monthly, quarterly or on any put date, or any combination of the foregoing, as provided by written order of the Treasurer.

(b) Interest shall not exceed the maximum rate permitted by law.

(c) Interest shall be mailed by first class mail to the registered owner of each Notes as of the applicable date of record, provided, however, that the Treasurer may agree with the Registrar (as defined below) on a different method of payment.

(d) Subject to Section 403 in the case of variable rate Notes, the date of record shall be not fewer than 14 nor more than 31 days before the date of payment, as designated by the Treasurer prior to the sale of the Notes.

205. Note Form. The form of Note shall be consistent with the prescriptions of this Resolution and shall reflect all material terms of the Notes. Unless the Treasurer shall by written order specify the contrary, the Notes shall be issued in fully registered form both as to principal and interest, registrable upon the books of a Note Registrar (the "Registrar") to be named by the Treasurer. If the Notes are issued in bearer form the Treasurer shall appoint a paying agent (the "Paying Agent"). (The Registrar or Paying Agent so named may be any bank or trust company or other entity, including the County, offering the necessary services pertaining to the registration and transfer of negotiable securities.)

206. Denominations and Numbers. The Notes shall be issued in one or more denomination or denominations of \$1,000 each or any integral multiple of \$1,000 in excess of \$1,000, as determined by the Treasurer. Notwithstanding the foregoing, however, in the event the Notes are deposited under a book entry depository trust arrangement pursuant to Section 208, the Notes may, if required by the depository trustee, be issued in denominations of \$5,000 each or any integral multiple of \$5,000. The Notes shall be numbered from one upwards, regardless of maturity, in such order as the Registrar shall determine.

207. Transfer or Exchange of Notes.

(a) Notes issued in registered form shall be transferable on a Notes register maintained with respect to the Notes upon surrender of the transferred Notes, together with an assignment executed by the registered owner or his or her duly authorized attorney-in-fact in form satisfactory to the Registrar. Upon receipt of a properly assigned Note, the Registrar shall authenticate and deliver a new Note or Notes in equal aggregate principal amount and like interest rate and maturity to the designated transferee or transferees.

(b) The Notes may likewise be exchanged for one or more other Notes with the same interest rate and maturity in authorized denominations aggregating the same principal amount as the Note or Notes being exchanged, upon surrender of the Note or Notes and the submission of written instructions to the Registrar or, in the case of bearer Notes, to the Paying Agent. Upon receipt of a Note with proper written instructions the Registrar or Paying Agent

shall authenticate and deliver a new Note or Notes to the owner thereof or to the owner's attorney-in-fact.

(c) Any service charge made by the Registrar or Paying Agent for any such registration, transfer or exchange shall be paid for by the County as an expense of borrowing, unless otherwise agreed by the Treasurer and the Registrar or Paying Agent. The Registrar or Paying Agent may, however, require payment by a Noteholder of a sum sufficient to cover any tax or other governmental charge payable in connection with any such registration, transfer or exchange.

208. Book Entry Depository Trust. At the option of the Treasurer, and notwithstanding any contrary provision of Section 212, the Notes may be deposited, in whole or in part, with a depository trustee designated by the Treasurer who shall transfer ownership of interests in the Notes by book entry and who shall issue depository trust receipts or acknowledgments to owners of interests in the Notes. Such book entry depository trust arrangement, and the form of depository trust receipts or acknowledgments, shall be as determined by the Treasurer after consultation with the depository trustee. The Treasurer is authorized to enter into any depository trust agreement on behalf of the County upon such terms and conditions as the Treasurer shall deem appropriate and not otherwise prohibited by the terms of this Resolution. The depository trustee may be the same as the Registrar otherwise named by the Treasurer, and the Notes may be transferred in part by depository trust and in part by transfer of physical certificates as the Treasurer may determine.

209. Redemption.

(a) Subject to the authority granted the Treasurer pursuant to subsection (c) of this Section (in the case of fixed rate Notes) and to the authority granted the Treasurer pursuant to Section 404 (in the case of variable rate Notes), the Notes or any maturity or maturities of the Notes shall be subject to redemption prior to maturity on the terms set forth in subsection (b) below.

(b) Notes scheduled to mature after the first date on which any Notes of the series are scheduled to mature shall be subject to redemption, in inverse order of maturity, on each interest payment date arising after the date of issue.

(c) If the Treasurer shall determine such action necessary to enhance the marketability of the Notes or to reduce the interest rate to be offered by prospective purchasers on any maturity of the Notes, the Treasurer may, by written order prior to the issuance of such Notes, (i) designate some or all of the Notes as non-callable, regardless of their maturity date, and/or (ii) delay the first date on which the redemption of callable Notes would otherwise be authorized under subsection (b) above.

(d) Notes of any maturity subject to redemption may be redeemed before their scheduled maturity date, in whole or in part, on any permitted redemption date or dates, subject to the written order of the Treasurer. The Notes called for redemption shall be redeemed at par, plus accrued interest to the redemption date, plus, if the Treasurer so orders, a premium of not

more than 1%. Redemption may be made by lot or pro rata, as shall be determined by the Treasurer.

(e) With respect to partial redemptions, any portion of a Note outstanding in a denomination larger than the minimum authorized denomination may be redeemed, provided such portion as well as the amount not being redeemed constitute authorized denominations. In the event less than the entire principal amount of a Note is called for redemption, the Registrar or Paying Agent shall, upon surrender of the Note by the owner thereof, authenticate and deliver to the owner a new Note in the principal amount of the principal portion not redeemed.

(f) Notice of redemption shall be by first class mail 30 days prior to the date fixed for redemption, or such shorter time prior to the date fixed for redemption as may be consented to by the holders of all outstanding Notes to be called for redemption. Such notice shall fix the date of record with respect to the redemption if different than otherwise provided in this Resolution. Any defect in any notice shall not affect the validity of the redemption proceedings. Notes so called for redemption shall not bear interest after the date fixed for redemption, provided funds are on hand with a paying agent to redeem the same.

210. Discount. At the option of the Treasurer, the Notes may be offered for sale at a discount not to exceed 2%.

211. Public or Private Sale. The Treasurer may, at the Treasurer's option, conduct a public sale of the Notes after which sale the Treasurer shall either award the Notes to the lowest bidder or reject all bids. The conditions of sale shall be as specified in a published Notice of Sale prepared by the Treasurer announcing the principal terms of the Notes and the offering. Alternatively, the Treasurer may, at the Treasurer's option, negotiate a private sale of the Notes as provided in Act 206. If required by law, or if otherwise determined by the Treasurer to be in the best interest of the County, (a) the Notes shall be rated by a national rating agency selected by the Treasurer, (b) a good faith deposit shall be required of the winning bidder, and/or (c) CUSIP numbers shall be assigned to the Notes. If a public sale is conducted or if otherwise required by law or the purchaser of the Notes, the Treasurer shall prepare or cause to be prepared and disseminated an offering memorandum or official statement containing all material terms of the offer and sale of the Notes. Pursuant to any sale of the Notes, the County shall make such filings, shall solicit such information and shall obtain such governmental approvals as shall be required pursuant to any state or federal law respecting back-up income tax withholding, securities regulation, original issue discount or other regulated matter.

212. Execution and Delivery. The Treasurer is authorized and directed to execute the Notes on behalf of the County by manual or facsimile signature, provided that if the facsimile signature is used the Notes shall be authenticated by the Registrar or any tender agent as may be appointed pursuant to Section 801(c). The Notes shall be sealed with the County seal or imprinted with a facsimile of such seal. The Treasurer is authorized and directed to then deliver the Notes to the purchaser thereof upon receipt of the purchase price. The Notes shall be delivered at the expense of the County in such city or cities as may be designated by the Treasurer.

213. Renewal, Refunding or Advance Refunding Notes. If at any time it appears to be in the best interests of the County, the Treasurer, by written order, may authorize the issuance of renewal, refunding or advance refunding Notes. The terms of such Notes, and the procedures incidental to their issuance, shall be set subject to Section 309 and, in appropriate cases, Article X.

III. SHORT-TERM NOTES

301. Authority. At the option of the Treasurer, exercisable by written order, the Notes may be issued in accordance with this Article III. All references to "Notes" in Article III refer only to Notes issued pursuant to Article III, unless otherwise specified.

302. Date and Maturity. The Notes shall be dated as of their date of issuance or any prior date selected by the Treasurer, and each issuance thereof shall mature on such date not exceeding three years from the date of their issuance as may be specified by written order of the Treasurer.

303. Interest and Date of Record. The Notes shall bear interest payable monthly, quarterly, or semi-annually and at maturity at such rate or rates as may be determined by the Treasurer not exceeding the maximum rate of interest permitted by law on the date the Notes are issued. The date of record shall be not fewer than two nor more than 31 days before the date of payment, as designated by the Treasurer prior to the sale of the Notes.

304. Note Form. The form of Note shall be consistent with the prescriptions of this Resolution and shall reflect all material terms of the Notes. The Notes shall, in the discretion of the Treasurer and consistent with Section 205, either be payable to bearer or be issued in registered form. If issued in registered form, the Notes may be constituted as book-entry securities consistent with Section 208, notwithstanding any contrary provision of Section 308.

305. Denomination and Numbers. The Notes shall be issued in one or more denomination or denominations, as determined by the Treasurer. The Notes shall be numbered from one upwards in such order as the Treasurer determines.

306. Redemption. The authority and obligations of the Treasurer set forth in subsections (b) and (c) of Section 209 (in the case of fixed rate Notes), or Section 404 (in the case of variable rate Notes), as the case may be, shall apply also to the Notes issued under Article III.

307. Sale of Notes. The authority and obligations of the Treasurer set forth in Sections 210 and 211 respecting Fixed Maturity Notes shall apply also to the Notes issued under Article III.

308. Execution and Delivery. The authority and obligations of the Treasurer set forth in Section 212 respecting Fixed Maturity Notes shall also apply to the Notes issued under Article III.

309. Renewal or Refunding Notes.

(a) The Treasurer may by written order authorize the issuance of renewal or refunding Notes (collectively the "Renewal Notes"). Renewal Notes shall be sold on the maturity date of, and the proceeds applied to the payment of debt service on, the Notes to be renewed. The maturities and repayment terms of the Renewal Notes shall be set by written order of the Treasurer.

(b) In the order authorizing Renewal Notes, the Treasurer shall specify whether the Notes shall be issued in accordance with this Article III, in which event the provisions of Article III shall govern the issuance of the Notes, or whether the Notes shall be issued in accordance with Article II, in which event the provisions of Article II shall govern the issuance of the Notes. The order shall also provide for and shall also govern with respect to:

- (i) the aggregate amount of the Renewal Notes;
- (ii) the date of the Renewal Notes;
- (iii) the denominations of the Renewal Notes;
- (iv) the interest payment dates of the Renewal Notes;
- (v) the maturity or maturities of the Renewal Notes;
- (vi) the terms of sale of the Renewal Notes;

(vii) whether any Renewal Notes issued in accordance with Article II shall be subject to redemption and, if so, the terms thereof; and

(viii) any other terms of the Renewal Notes consistent with, but not specified in, Article II or Article III.

(c) Regardless of whether Renewal Notes need be approved by prior order of the Department of Treasury, the Treasurer, pursuant to Section 89(5)(d) of Act 206, shall promptly report to the Department of Treasury the issuance of any Renewal Notes.

IV.

VARIABLE INTEREST RATE

401. Variable Rate Option. At the option of the Treasurer, exercisable by written order, the Notes, whether issued pursuant to Article II or Article III, may be issued with a variable interest rate, provided that the rate shall not exceed the maximum rate of interest permitted by law.

402. Determination of Rate. The order of the Treasurer shall provide how often the variable interest rate shall be subject to recalculation, the formula or procedure for determining

the variable interest rate, whether and on what terms the rate shall be determined by a remarketing agent in the case of demand obligations consistent with Section 801(d), and whether and on what terms a fixed rate of interest may be converted to or from a variable rate of interest. Such formula or procedure shall be as determined by the Treasurer, but shall track or float within a specified percentage band around the rates generated by any one or more of the following indices:

(i) Publicly reported prices or yields of obligations of the United States of America;

(ii) An index of municipal obligations periodically reported by a nationally recognized source;

(iii) The prime lending rate from time to time set by any bank or trust company in the United States with unimpaired capital and surplus exceeding \$40,000,000;

(iv) Any other rate or index that may be designated by order of the Treasurer provided such rate or index is set or reported by a source which is independent of and not controlled by the Treasurer or the County.

The procedure for determining the variable rate may involve one or more of the above indices as alternatives or may involve the setting of the rate by a municipal bond specialist provided such rate shall be within a stated percentage range of one or more of the indices set forth above.

403. Date of Record. The Date of Record shall be not fewer than one nor more than 31 days before the date of payment, as designated by written order of the Treasurer.

404. Redemption. Notwithstanding any contrary provision of subsections (b) and (c) of Section 209, but subject to the last sentence of this Section 404, Notes bearing interest at a variable rate may be subject to redemption by the County and/or put by the holder at any time or times and in any order, as may be determined pursuant to written order of the Treasurer. Notes shall not be subject to redemption more frequently than monthly.

405. Remarketing, Repurchase and Resale.

(a) In the event the Notes issued under this Article IV is constituted as demand obligation, the interest rate on the Notes shall be governed by, and shall be subject to, remarketing by a remarketing agent appointed in accordance with Section 801(c), under the terms of a put agreement employed in accordance with Section 801(d).

(b) The County shall be authorized, consistent with Act 206 and pursuant to order of the Treasurer, to participate in the repurchase and resale of the Notes in order to reduce the cost of, or increase the revenue, attendant to the establishment of the Revolving Fund and the issuance and discharge of the Notes. Any purchase of the Notes pursuant to this subsection (b) shall be made with unpledged monies drawn from revolving funds established by the County in connection with retired general obligation limited tax notes.

**V.
MULTIPLE SERIES**

501. Issuance of Multiple Series. At the option of the Treasurer, exercisable by written order, the Note or Notes issued under Article II, Article III or Article X may be issued in two or more individually designated series. Each series shall bear its own rate of interest, which may be fixed or variable in accordance with Article IV. Various series need not be issued at the same time and may be issued from time to time in the discretion of the Treasurer exercisable by written order. In determining the dates of issuance of the respective series, the Treasurer shall consider, among other pertinent factors, the impact the dates selected may have on the marketability, rating and/or qualification for credit support or liquidity support for, or insurance of, the Note or Notes. The Note of each such series shall be issued according to this Resolution in all respects (and the term "Note" or "Notes" shall be deemed to include each series of Notes throughout this Resolution), provided that:

(a) The aggregate principal amount of the Notes of all series shall not exceed the maximum aggregate amount permitted under Section 103;

(b) Each series shall be issued pursuant to Article II or Article III, and different series may be issued pursuant to different Articles;

(c) Each series shall be issued pursuant to Section 502 or Section 503, and different series may be issued pursuant to different Sections;

(d) A series may be issued under Article II for one or more of the annual maturities set forth in Article II with the balance of the annual maturities being issued under Article II or under Article III in one or more other series, provided that the minimum annual maturities set forth in Section 203 shall be reduced and applied pro rata to all Notes so issued; and

(e) The Notes of all series issued pursuant to Article II above shall not, in aggregate, mature in amounts or on dates exceeding the maximum authorized maturities set forth in Section 203.

502. Series Secured Pari Passu. If the Notes are issued in multiple series pursuant to this Article V, each series of Notes may, by written order of the Treasurer, be secured *pari passu* with the other by the security described in and the amounts pledged by Article VII below. Moreover, such security may, pursuant to further written order of the Treasurer, be segregated in accordance with the following provisions.

(a) The Treasurer may by written order establish separate sub-accounts in the County's 2026 Note Reserve Account for each series of Notes, into which shall be deposited the amount borrowed for the Note Reserve Account for each such series.

(b) The Treasurer may by written order establish separate sub-accounts in the County's 2026 Note Payment Account for each series of Notes, and all amounts deposited in the Note Payment Account shall be allocated to the sub-accounts.

(c)(i) In the event separate sub-accounts are established pursuant to subsection (b) above, and subject to Paragraph (ii) below, the percentage of deposits to the County's 2026 Note Payment Account allocated to each sub-account may be set equal to the percentage that Notes issued in the corresponding series bears to all Notes issued under this Resolution or to any other percentage designated by the Treasurer pursuant to written order; provided that if the various series are issued at different times or if the various series are structured with different maturity dates, (I) sums deposited in the Note Payment Account prior to the issuance of one or more series may upon the issuance of each such series be reallocated among the various sub-accounts established under Subsection (b) above to achieve a balance among the sub-accounts proportionate to the designated percentage allocation, and/or (II) deposits to the Note Payment Account may be allocated among the sub-accounts according to the total amount of debt service that will actually be paid from the respective sub-accounts.

(ii) Alternatively, the Treasurer may, by written order, rank the sub-accounts established under Subsection (b) above in order of priority, and specify that each such sub-account shall receive deposits only after all sub-accounts having a higher priority have received deposits sufficient to discharge all (or any specified percentage of) Notes whose series corresponds to any of the sub-accounts having priority.

(d) In the absence of a written order of the Treasurer to the contrary, the amounts in each sub-account established pursuant to this Section 502 shall secure only the Notes issued in the series for which such sub-account was established, until such Notes and interest on such Notes are paid in full, after which the amounts in such sub-account may, pursuant to written order of the Treasurer, be added pro rata to the amounts in the other sub-accounts and thereafter used as part of such other sub-accounts to secure all Notes and interest on such Notes for which such other sub-accounts were created, until paid in full. Alternatively, amounts held in two or more sub-accounts within either the Notes Reserve Account or the Notes Payment Account may be commingled, and if commingled shall be held *pari passu* for the benefit of the holders of each series of Notes pertaining to the relevant sub-accounts.

503. Series Independently Secured. If the Notes are issued in multiple series pursuant to this Article V, each series of Notes may, by written order of the Treasurer, be independently secured in accordance with this Section 503.

(a) Each series of Notes shall pertain to one or more taxing units, as designated by the Treasurer pursuant to written order, and no two series of Notes shall pertain to the same taxing unit. A school district, intermediate school district, or community college district extending beyond the boundaries of a city in which it is located may, pursuant to written order of the Treasurer, be subdivided along the boundaries of one or more cities and each such subdivision shall be deemed a taxing unit for purposes of this Section 503.

(b) Separate sub-accounts shall be established in the County's 2026 Tax Payment Account. Each sub-account shall receive the proceeds of one and only one series of Notes, and amounts shall be disbursed from the sub-account to only those taxing units designated as being in that series.

(c) In the event Notes are issued for deposit into the Project Account established under Section 701, separate sub-accounts shall be established in the Project Account. Each sub-account shall receive the proceeds of one and only one series of Notes, and amounts shall be disbursed from the sub-account only to accounts, sub-accounts and/or taxing units designated as being in the series corresponding to the sub-account from which disbursement is being made.

(d) A separate sub-account shall be established in the County's 2026 Note Reserve Account for each series of Notes, into which shall be deposited the amount determined by the Treasurer under Section 103 or Section 703 with respect to the series. Each sub-account shall secure one and only one series.

(e) A separate sub-account shall be established in the County's 2026 Note Payment Account for each series of Notes. Each sub-account shall be allocated only those amounts described in Section 704 which pertain to the taxing units included in the series corresponding to the sub-account. Chargebacks received from a taxing unit pursuant to Section 905 shall be deposited in the sub-account corresponding to the series in which the taxing unit is included. Amounts held in each sub-account shall secure the debt represented by only those Notes included in the series corresponding to the sub-account, and disbursements from each sub-account may be applied toward the payment of only those Notes included in the series corresponding to the sub-account.

(f) The amounts in each sub-account established pursuant to this Section 503 shall secure only the Notes issued in the series for which such sub-account was established until such Notes and interest on such Notes are paid in full, after which any amounts remaining in such sub-account shall accrue to the County and shall no longer be pledged toward payment of the Notes.

VI. TAXABILITY OF INTEREST

601. Federal Tax. The County acknowledges that the current state of Federal law mandates that the Notes be structured as taxable obligations. Consequently, the Notes shall, subject to Article X, be issued as obligations the interest on which is not excluded from gross income for purposes of Federal income tax.

602. State of Michigan Tax. Consistent with the treatment accorded all obligations issued pursuant to Act 206, interest on the Notes shall be exempt from the imposition of the State of Michigan income tax and the State of Michigan single business tax, and the Notes shall not be subject to the State of Michigan intangibles tax.

603. Change in Federal Tax Status. In the event there is a change in the Federal tax law or regulations, a ruling by the U.S. Department of Treasury or Internal Revenue Service establishes that the Notes may be issued as exempt from Federal income taxes or a change in Michigan law causes the Notes in the opinion of counsel to be exempt from federal income taxes, the Notes may be so issued.

VII. FUNDS AND SECURITY

701. Delinquent Tax Project Account. If the Notes are issued and sold before the Treasurer has received certification from the taxing units of the amount of the Delinquent Taxes and if such certification is not reasonably anticipated in time to allow distribution of the proceeds of the Notes within 20 days after the date of issue, a 2026 Delinquent Tax Project Account (the "Project Account") shall be established by the Treasurer as a separate and distinct fund of the County within its general fund. The Project Account shall receive all proceeds from the sale of the Notes, including any premium or accrued interest received at the time of sale. The Project Account shall be held in trust by an escrow agent until the monies therein are disbursed in accordance with this Article VII. The escrow agent shall be a commercial bank, shall be located in Michigan, shall have authority to exercise trust powers, and shall have a net worth in excess of \$25,000,000. The form and content of the agreement between the County and the escrow agent shall be approved by the Treasurer. Subject to the following sentence, monies deposited in the Project Account shall be expended only (i) for the purpose of funding the Tax Payment Account established under Section 702 and (ii) to the extent permitted by Act 206, for the purpose of paying the expenses of the offering of the Notes. In the event the Treasurer by written order so directs, additional funding of the Project Account may be undertaken, and any surplus proceeds remaining in the Project Account after the Treasurer has completed the funding of the Tax Payment Account may be transferred to either the 2026 Note Reserve Account created under Section 703 or the 2026 Note Payment Account created under Section 704. Monies in the Project Account may be disbursed by the escrow agent to the County's 2026 Tax Payment Account at any time and from time to time, upon receipt of a written requisition signed by the Treasurer.

702. 2026 Tax Payment Account. The County's 2026 Tax Payment Account (the "Tax Payment Account") is hereby established as a distinct account within the Revolving Fund. The Treasurer shall designate all or a portion of the proceeds of the Notes, not to exceed the amount of Delinquent Taxes, for deposit in the Tax Payment Account. If, however, the proceeds of the Notes are initially deposited in the Project Account pursuant to Section 701, the Treasurer is instead authorized and directed to transfer monies included in the Project Account in accordance with the procedures set forth in Section 701. The County shall apply the monies in the Tax Payment Account to the payment of the Delinquent Taxes or expenses of the borrowing in accordance with Act 206. The allocation of monies from the Tax Payment Account may be made pursuant to a single, comprehensive disbursement or may instead be made from time to time, within the time constraints of Act 206, to particular taxing units as monies are paid into the Tax Payment Account, such that the source of the monies (whether from the County's own funds, from the proceeds of a tax exempt borrowing or from the proceeds of a taxable borrowing) may

be traced to the particular taxing unit receiving the funds. Moreover, and regardless of whether multiple series of Notes are issued, the Tax Payment Account may be divided into separate sub-accounts in order to allow the Treasurer to designate which taxing units shall receive borrowed funds and which shall receive funds otherwise contributed by the County.

703. 2026 Note Reserve Account. In the event funding is provided as described in this Section 703, the Treasurer shall establish a 2026 Note Reserve Account (the "Note Reserve Account") as a distinct account within the Revolving Fund. After depositing all of the monies to fund the Tax Payment Account pursuant to Section 702, the Treasurer shall next transfer to the Note Reserve Account, either from the Project Account or directly from the proceeds of Notes, any proceeds remaining from the initial issuance of the Notes. In addition, the Treasurer may transfer unpledged monies from other County sources to the Note Reserve Account in an amount which, when added to any other amounts to be deposited in the Note Reserve Account, does not exceed the amount reasonably required for the Notes secured by the Reserve Account or, if less, 20% of the total amount of the Notes secured by the Reserve Account. Except as provided below, all monies in the Note Reserve Account shall be used solely for payment of principal of, premium, if any, and interest on the Notes to the extent that monies required for such payment are not available in the County's 2026 Note Payment Account. Monies in the Note Reserve Account shall be withdrawn first for payment of principal of, premium, if any, and interest on the Notes before County general funds are used to make the payments. All income or interest earned by, or increment to, the Note Reserve Account due to its investment or reinvestment shall be deposited in the Note Reserve Account. When the Note Reserve Account is sufficient to retire the Notes and accrued interest thereon, the Treasurer may order that the Note Reserve Account be used to purchase the Notes on the market, or, if the Notes are not available, to retire the Notes when due. If so ordered by the Treasurer, all or any specified portion of the Note Reserve Account may be applied toward the redemption of any Notes designated for redemption in accordance with Section 209.

704. 2026 Note Payment Account.

(a) The County's 2026 Note Payment Account is hereby established as a distinct account within the Revolving Fund. (The County's 2026 Note Payment Account, as supplemented by monies held in any interim account that are designated for transfer to the 2026 Note Payment Account, is herein referred to as the "Note Payment Account".) The Treasurer is directed to deposit into the Note Payment Account, promptly on receipt, those amounts described below in Paragraphs (i), (ii), (iv), and (v) that are not excluded pursuant to Subsection (c) below. Furthermore, the Treasurer may, by written order, deposit into the Note Payment Account all or any portion of the amounts described below in Paragraph (iii).

(i) All Delinquent Taxes.

(ii) All statutory interest on the Delinquent Taxes.

(iii) All property tax administration fees on the Delinquent Taxes, net of any amounts applied toward the expenses of this borrowing.

(iv) Any amounts which are received by the Treasurer from the taxing units within the County because of the uncollectability of the Delinquent Taxes.

(v) Any amounts remaining in the Project Account after the transfers to the Tax Payment Account and Note Reserve Account have been made as specified in Sections 702 and 703.

(b) Monies in the Note Payment Account shall be used by the County to pay principal of, premium, if any, and interest on the Notes as the same become due and payable.

(c)(i) The Treasurer may by written order provide that only a portion of the sums described above in Subsection (a) shall be deposited into the Note Payment Account and applied toward the payment of debt service on the Notes, in which event those sums which are withheld from the Note Payment Account shall be deposited into the Tax Payment Account or, pursuant to further order of the Treasurer, applied toward any other purpose consistent with Act 206. The portion of any sums described in Subsection (a) which are withheld from the Note Payment Account pursuant to this Subsection shall be determined in accordance with the following Paragraph.

(ii) Prior to the issuance of the Notes, the Treasurer may by written order specify a cut-off date not earlier than March 1, 2026, and only those sums payable to the Note Payment Account and received by the County after the cut-off date shall be applied to the Note Payment Account.

(d) The Treasurer may by written order provide that at such time as sufficient funds shall have been deposited into the Note Payment Account to pay all remaining amounts owed under the Notes the pledge on any additional monies otherwise payable to the Note Payment Account shall be discharged and such monies shall not be deposited into the Note Payment Account or otherwise pledged toward payment of the Notes.

(e) The Treasurer may by written order provide that in the event Notes are issued pursuant to Article III, amounts which would otherwise be included in the Note Payment Account or the Note Reserve Account (or any sub-account therein for a particular series of Notes) shall not include any amounts received by the County prior to the latest maturity date of any series of Notes previously issued under Article II and/or Article III.

705. Limited Tax General Obligation and Pledge.

(a) The Notes shall be the general obligation of the County, backed by the County's full faith and credit, the County's tax obligation (within applicable constitutional and statutory limits) and the County's general funds. The County budget shall provide that if the pledged monies are not collected in sufficient amounts to meet the payments of the principal and interest due on the Notes, the County, before paying any other budgeted amounts, shall promptly advance from its general funds sufficient monies to pay such principal and interest.

(b) In addition, the monies listed below are pledged to the repayment of the Notes and, subject to Section 901, shall be used solely for repayment of the Notes until the principal of, premium, if any, and interest on the Notes are paid in full:

(i) All amounts deposited or earned in any Project Account, until disbursed in accordance with Section 701;

(ii) All net proceeds from the sale of the Notes deposited or earned in the Tax Payment Account, until disbursed in accordance with Section 702;

(iii) All amounts deposited in the Note Payment Account pursuant to Section 704(a);

(iv) All amounts deposited in the Note Reserve Account;

(v) All amounts earned from the investment of monies held in the Notes Payment Account or the Note Reserve Account; and

(vi) Any supplemental monies placed in the Note Payment Account and drawn in the discretion of the Treasurer from unpledged sums on the revolving funds, which pledge shall be subject to such limitations or exceptions as shall be set forth in the written order of the Treasurer.

(c) If the Notes shall be issued in various series pursuant to Article V, this pledge shall in the case of any independently secured series extend only to monies in accounts or sub-accounts pertaining to the particular series.

(d) If the amounts so pledged are not sufficient to pay the principal and interest when due, the County shall pay the same from its general funds or other available sources. Pursuant to written order of the Treasurer, the County may later reimburse itself for such payments from the Delinquent Taxes collected.

706. Security for Renewal, Refunding or Advance Refunding Notes. Renewal, refunding, or advance refunding Notes shall be secured by all or any portion of the same security securing the Notes being renewed, refunded or advance refunded. The monies pledged in Section 705 for the repayment of the Notes are also pledged for the repayment of the principal of, premium, if any, and interest on any renewal, refunding, or advance refunding Notes issued pursuant to this Resolution, and any such renewal, refunding, or advance refunding Notes shall be the general obligation of the County, backed by its full faith and credit, which shall include the tax obligation of the County, within applicable constitutional and statutory limits.

707. Use of Funds after Full Payment or Provision for Payment. After all principal of, premium, if any, and interest on the Notes have been paid in full or provision made therefor by investments of pledged amounts in direct noncallable obligations of the United States of America in amounts and with maturities sufficient to pay all such principal, premium, if any, and interest

when due, any further collection of Delinquent Taxes and all excess monies in any fund or account of the Revolving Fund, and any interest or income on any such amounts, may, pursuant to written order of the Treasurer and subject to Article V, be used for any proper purpose within the Revolving Fund including the securing of subsequent issues of Notes.

VIII. SUPPLEMENTAL AGREEMENTS

801. Supplemental Agreements and Documents. The Treasurer, on behalf of the County, is authorized to enter into any or all of the following agreements or commitments as may, in the Treasurer's discretion, be necessary, desirable or beneficial in connection with the issuance of the Notes, upon such terms and conditions as the Treasurer may determine appropriate:

(a) A letter of credit, line of credit, repurchase agreement, Note insurance, or similar instrument, providing backup liquidity and/or credit support for the Notes;

(b) A reimbursement agreement, revolving credit agreement, revolving credit Note, or similar instrument, setting forth repayments of and security for amounts drawn under the letter of credit, line of credit, repurchase agreement or similar instrument;

(c) A marketing, remarketing, placement, authenticating, paying or tender agent agreement or dealer agreement designating a marketing, remarketing, authenticating, paying, tender or placement agent or dealer and prescribing the duties of such person or persons with respect to the Notes; and

(d) A put agreement or provision allowing the purchaser of the Notes to require the County to repurchase the Notes upon demand at such times as may be provided in such put agreement or provision.

(e) An agreement to use amounts formerly pledged to other years borrowings as security for the Notes when no longer so pledged.

802. Revolving Credit Notes. If the Treasurer enters into a revolving credit agreement (the "Agreement") pursuant to Section 801 above, the Agreement may call for the issuance of one or more revolving credit Notes (the "Revolving Credit Notes") for the purpose of renewing all or part of maturing Note or Notes that have been put pursuant to a put agreement or provision. Such Revolving Credit Notes shall be issued pursuant to Article II or III, as appropriate, and in accordance with the following provisions:

(a) Interest on the Revolving Credit Notes may be payable on maturity, on prior redemption, monthly, bimonthly, quarterly, or as otherwise provided in the Agreement.

(b) The Revolving Credit Notes may mature on one or more date or dates not later than the final maturity date of the Notes, as provided in the Agreement.

(c) The Treasurer may, at the time of the original issuance of the Notes, execute and deliver one Revolving Credit Note in a maximum principal amount not exceeding the lending commitment under the Agreement from time to time in force (and may substitute one such Note in a lesser principal amount for another in the event the lending commitment is reduced), provided that a schedule shall be attached to such Note on which loans and repayments of principal and interest are evidenced and further provided that the making of a loan and the evidencing of such loan on the schedule of any such Note shall constitute the issuance of a renewal Note for the purposes of this Resolution.

IX. MISCELLANEOUS PROVISIONS

901. Expenses. Expenses incurred in connection with the Notes shall be paid from the property tax administration fees collected on the Delinquent Taxes and, if so ordered by the Treasurer, from any earnings on the proceeds of the offering or from other monies available to the County.

902. Bond Counsel. The Notes (and any renewal, refunding or advance refunding Notes) shall be delivered with the unqualified opinion of Clark Hill PLC, attorneys of Detroit, Michigan, bond counsel chosen by the Treasurer, which selection may, at the option of the Treasurer, be for one or more years.

903. Financial Consultants MFCI LLC, Milford, Michigan, is hereby retained to act as financial consultant and advisor to the County in connection with the sale and delivery of the Bonds.

904. Complete Records. The Treasurer shall keep full and complete records of all deposits to and withdrawals from each of the funds and accounts in the Revolving Fund and any account or sub-account created pursuant to this Resolution and of all other transactions relating to such funds, accounts and sub-accounts, including investments of money in, and gain derived from, such funds and accounts.

905. Chargebacks. If, by the date which is three months prior to the final maturity date of the Notes, sufficient monies are not on deposit in the Note Payment Account and the Note Reserve Account to pay all principal of and interest on the Notes when due, Delinquent Taxes not then paid or recovered at or prior to the latest tax sale transacted two or more months before the final maturity of the Notes shall, if necessary to ensure full and timely payment on the date of final maturity, be charged back to the local units in such fashion as the Treasurer may determine, and, subject to Article V, the proceeds of such chargebacks shall be deposited into the County's 2026 Note Payment Account no later than five weeks prior to the final maturity of the Notes. This Section 905 shall not be construed to limit the authority of the Treasurer under State law to charge back under other circumstances or at other times.

906. Investments. The Treasurer is authorized to invest all monies in the Project Account, in the Revolving Fund or in any account or sub-account therein which is established pursuant to this Resolution in any one or more of the investments authorized as lawful investments for counties under Act No. 20, Public Acts of 1943, as amended. The Treasurer is further authorized to enter into a contract on behalf of the County under the Surplus Funds Investment Pool Act, Act No. 367, Michigan Public Acts of 1982, as amended, and to invest in any investment pool created thereby monies held in the Project Account, in the Revolving Fund, or in any account or sub-account therein which is established pursuant to this Resolution.

907. Mutilated, Lost, Stolen or Destroyed Notes. In the event any Note is mutilated, lost, stolen, or destroyed, the Treasurer may, on behalf of the County, execute and deliver, or order the Registrar or Paying Agent to authenticate and deliver, a new Note having a number not then outstanding, of like date, maturity and denomination as that mutilated, lost, stolen, or destroyed. In the case of a mutilated Note, a replacement Note shall not be delivered unless and until such mutilated Note is surrendered to the Treasurer or the Registrar or Paying Agent. In the case of a lost, stolen or destroyed Note, a replacement Note shall not be delivered unless and until the Treasurer and the Registrar or Paying Agent shall have received such proof of ownership and loss and indemnity as they determine to be sufficient.

ARTICLE X. TAX-EXEMPT NOTES OR REFUNDING

1001. Refunding of Taxable Debt or Issuance of Tax-Exempt Debt. The County acknowledges that the current state of Federal law precludes the issuance of the Notes as obligations the interest on which is exempt from Federal income tax. However, the County presently contemplates that anticipated amendments to the Internal Revenue Code of 1986 (the "Code") and/or the Treasury Regulations issued thereunder (the "Regulations") or a change in Michigan law changing the character of the Notes may in the future permit the issuance of general obligation limited tax Notes on a tax-exempt basis, and, in view of this expectation, the County, through the offices of the Treasurer, shall issue tax-exempt Notes or issue obligations to refund any or all outstanding Notes issued as taxable obligations, at the time, on the terms, and to the extent set forth in this Article X.

1002. Timing of Refunding. The aforementioned refunding obligations (the "Refunding Notes") shall be issued after the effective date of any change in the Code, Regulations, Internal Revenue Service pronouncements or judicial rulings which, as confirmed by the written opinion of bond counsel, permit the refunding of all or some of the outstanding Notes with proceeds from obligations the interest on which is excluded from gross income for purposes of Federal income tax.

1003. Extent of Refunding. Subject to the other provisions of this Section 1003, the Refunding Notes shall refund all Notes outstanding at or after the effective date of any change in the law described in Section 1002. This Section 1003 shall not, however, be construed to require the refunding of any Note prior to the time such Note may be refunded on a tax-exempt basis, nor shall this Section 1003 be construed to require the refunding of any Note, if that refunding

would result in greater cost to the County (including interest expense, professional fees and administrative outlays) than would arise if the Note were to remain outstanding.

1004. Confirmatory Action. Subsequent to any change in the law described in Section 1002, the Board shall convene to consider any terms of the Refunding Notes requiring specific ratification by the Board.

1005. Arbitrage Covenant and Tax Law Compliance. In the event tax-exempt Notes or Refunding Notes are issued pursuant to this Article X, the following covenants shall be observed by the County:

(i) the County will make no use of the proceeds of the Notes or Refunding Notes and will undertake no other intentional act with respect to the Notes or Refunding Notes which, if such use or act had been reasonably expected on the date of issuance of the Notes or Refunding Notes or if such use or act were intentionally made or undertaken after the date of issuance of the Notes or Refunding Notes, would cause the Notes or Refunding Notes to be "arbitrage bonds," as defined in Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), in the Regulations promulgated under Sections 103 and 148 of the Code or in any successor or supplementary provision of law hereinafter promulgated,

(ii) the County will undertake all actions as shall be necessary to maintain the Notes or Refunding Notes as obligations the interest on which qualifies for the tax exemption provided by Section 103(a) of the Code, including, where appropriate and without limitation, filing informational returns with the Secretary of Treasury, keeping accurate account of all monies earned in any fund, account or sub-account authorized by this Resolution or any resolution adopted in accordance with Section 1004 above, certifying cumulative cash flow deficits of the County and the local units, and investing any required portion of the gross proceeds of the Notes or Refunding Notes, whether on behalf of the County or the local units, in tax-exempt obligations or State and Local Government Series obligations, and

(iii) the County will make timely payment to the United States of any investment earnings, realized by the County on the gross proceeds of the Notes or Refunding Notes, as may be subject to rebate under Section 148(f) of the Code, and, to the extent required under applicable law or deemed by the Treasurer to be in the best interest of the County pursuant to written order, the County's obligation to make such payment to the United States shall also account for excess investment earnings realized by local units on all or a portion of the gross proceeds distributed to, and held by, the local units pursuant to Section 702.

(iv) the Treasurer shall be directed to take such actions and to enter into such agreements and certifications, on behalf of the County, as the Treasurer shall deem necessary or appropriate to comply with the foregoing covenants.

1006. Undertaking to Provide Continuing Disclosure. If necessary, this Board of Commissioners, for and on behalf of the County of CHIPPEWA, hereby covenants and agrees, for the benefit of the beneficial owners of the Notes to be issued by the County, to enter into a written undertaking (the "Undertaking") required by Rule 15c2-12 promulgated by the Securities

and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule") to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be substantially in the form as approved by the Underwriter of the Notes. The Undertaking shall be enforceable by the beneficial owners of the Notes or by the Underwriter on behalf of such beneficial owners (provided that the Underwriter's right to enforce the provisions of the Undertaking shall be limited to a right to obtain specific enforcement of the County's obligations hereunder and under the Undertaking), and any failure by the County to comply with the provisions of the Undertaking shall not be deemed a default with respect to the Notes.

The County Treasurer or other officer of the County charged with the responsibility for issuing the Notes shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the terms of the County's Undertaking.

After consideration of the borrowing resolution presented earlier this day with regard to Act 206 of the Public Acts of 1893, as amended ("Act 206"), and in respect of such borrowing resolution, the resolution set forth below was offered by Commissioner Knepper and seconded by Commissioner Shackleton.

RESOLUTION AUTHORIZING 2026 ADMINISTRATIVE FUND

IT IS RESOLVED BY THE CHIPPEWA COUNTY BOARD OF COMMISSIONERS AS FOLLOWS:

The County Treasurer, pursuant to Section 87c, Subsection (2), of Act 206, is designated as Agent for the County, and the Treasurer's office shall receive such sums as are provided in Section 87c, Subsection (3), to cover administrative expenses.

Discussion followed. A vote was thereupon taken on the foregoing resolution and the vote for each such resolution was as follows:

AYES: Martin, Shackleton, Knepper and
Traynor

NAYS: None

ABSTAIN: None

A sufficient majority having voted therefor, the two resolutions appearing above were adopted.

STATE OF MICHIGAN

COUNTY OF CHIPPEWA

I certify that the foregoing is a true and accurate copy of the resolutions adopted by the Chippewa County Board of Commissioners, that such resolutions were duly adopted at a Regular meeting held on the 16th day of October, 2004, and that notice of such meeting was given as required by law.

Steve Woodgate
Steve Woodgate Clerk of the CHIPPEWA
County Board of Commissioners

[SEAL]