

INGHAM COUNTY BOARD OF COMMISSIONERS

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BOARD LEADERSHIP WILL MEET ON WEDNESDAY, MARCH 31, 2021 AT 6:00 PM. THIS MEETING WILL BE HELD VIRTUALLY <https://ingham.zoom.us/j/82749088407>

Agenda

Call to Order
Approval of the [August 12, 2020](#) Minutes
Additions to the Agenda
Limited Public Comment

1. [American Rescue Plan Act](#) of 2021 - Discussion

Public Comment
Adjournment

A QUORUM OF THE BOARD OF COMMISSIONERS WILL BE IN ATTENDANCE

BOARD LEADERSHIP MEETING

August 12, 2020

Draft Minutes

Members Present: Celentino, Crenshaw, Grebner, Koenig (arrived at 6:11 p.m.), Maiville, Morgan, Naeyaert, Polsdofer, Sebolt, Slaughter, Stivers, Tennis, and Trubac.

Members Absent: Schafer.

Others Present: Jared Cypher, Gregg Todd, Teri Morton, Michael Townsend, Jill Bauer, Becky Bennett, Alan Fox, Rick Terrill, Elizabeth Noel, and Michael Tanis.

The meeting was called to order by Chairperson Crenshaw at 6:00 p.m. virtually via Zoom in accordance with the Governor's Executive Order 2020-154 regarding the Open Meetings Act.

Approval of the June 4, 2020 Minutes

MOVED BY COMM. NAEYAERT, SUPPORTED BY COMM. SEBOLT, TO APPROVE THE MINUTES OF THE JUNE 4, 2020 BOARD LEADERSHIP MEETING.

THE MOTION TO APPROVE THE MINUTES CARRIED UNANIMOUSLY. Absent: Commissioners Koenig and Schafer.

Additions to the Agenda

None.

Limited Public Comment

None.

1. Update on Controller's Recommended Budget

Gregg Todd, County Controller designate, thanked the Commissioners for the opportunity to lead Ingham County. He stated that he and the Controller's Office had worked hard to put together a recommended budget to the Commissioners, and tried to be flexible with the uncertainty of the County's revenue for FY2021.

Jared Cypher, interim County Controller, presented the update on the Controller's Recommended Budget to the Board of Commissioners.

Chairperson Crenshaw asked for an explanation of the \$300,000 related to the Strategic Planning Initiative Funds.

Interim Controller Cypher stated that the funds were reflected every year because it was part of the Board of Commissioners' Z List, and was not something that the Controller's Office allocated money to.

Chairperson Crenshaw asked, knowing the County experienced a budget deficit, if the County would not have a Z List in the FY2021 budget. He further asked if that was discussed, so that a Department could come to ask, for example, for a vehicle or position since those costs were being reduced.

Interim Controller Cypher stated that he did not recall discussing Z List funds, but rather discussed the Contingency Fund, which talked about later in the presentation.

Interim Controller Cypher continued his presentation to the Board of Commissioners.

Commissioner Koenig arrived at 6:11 p.m.

Commissioner Celentino asked if the expense of \$847,901 for Employee Concessions was the amount of concessions that employees took in 2020 or the amount received if employees took concessions in 2021.

Interim Controller Cypher stated that it was based on if employees took concessions in 2021. He further stated that if there were employee concessions this year, they could be credited toward the 2021 number.

Interim Controller Cypher stated that he recommended continued discussions with the Collective Bargaining Units.

Commissioner Celentino asked if that included the furloughs that employees took this year.

Interim Controller Cypher stated that the furloughs taken this year were part of the Work Share Program. He further stated that the program was a win-win situation for employees and the County because the County received the savings while employees received an additional \$600 per week.

Interim Controller Cypher continued his presentation to the Board of Commissioners.

Chairperson Crenshaw asked if he had discussions with Departments who were to hold selected vacant positions open in FY2021.

Interim Controller Cypher stated that he had discussions with all of the affected Departments.

Interim Controller Cypher continued his presentation to the Board of Commissioners.

Chairperson Crenshaw stated that thought the Z List was more disposable than the Contingency Fund because if there was a major item that needed to be fixed, the County had the Contingency Fund available to allocate those funds. He further stated that he wondered how the Commissioners felt about the Z List.

Commissioner Sebolt stated that he agreed with Chairperson Crenshaw. He further stated that he would rather see a Contingency Fund of \$300,000 than a Z List of \$300,000, and while the Board of Commissioners liked having control over budgeting items due to the Z List, in tight budgeting times, he would rather go with the Controller Recommended Budget and not have a Z List.

Discussion.

Interim Controller Cypher continued his presentation to the Board of Commissioners.

Commissioner Grebner asked what the amount was being put in the budget for attrition.

Teri Morton, Deputy Controller, stated that the Controller's Office was budgeting \$1.5 million in attrition. She further stated that it was less of a change in the amount being budgeted for attrition, but rather a different way of looking at it.

Commissioner Grebner asked if that amount was by Department or Countywide.

Ms. Morton stated that the amount was Countywide because it varied between Departments but the trend was consistent from year-to-year.

Commissioner Grebner asked if he was correct that the Controller's Office was not eliminating the budgeting use of fund balance, but rather rethinking it to talk about attrition.

Controller Designate Todd stated that, for example, when a County had a budget that was 80 to 90 percent personnel related, the County would not have full employment throughout the year. He further stated that, in the past, Ingham County had shown an increase in revenue to address that rather than showing a reduction in the expense.

Commissioner Grebner stated that this reflected Controller Designate Todd's new philosophies he brought to the County, and the only argument against it was rooted in history. He further stated that he did not hear dramatic change, but rather the changing of the ways balances moved, which he thought was fine.

Commissioner Maiville asked if he was correct that the Controller's Office did not want to increase the use of the General Fund balance.

Ms. Morton stated that those were the uses of the Health Fund and Clinic Fund balances.

Commissioner Maiville asked, in terms of the vacant positions, if the revenue shortfall was not as bad as calculated, if there was a priority of order to fill the selected vacant positions. He

further asked if the Circuit Court Technology Liaison was part of the IT Department. Ms. Morton stated that the Circuit Court Technology Liaison was part of the Circuit Court.

Interim Controller Cypher stated that the Controller's Office had not discussed a priority of order to fill the selected vacant positions, but would begin to be restored if the revenues were realized.

Commissioner Stivers asked for clarification of the repurposing of millage funding, in particular the Elder Persons Millage. She stated that her concern was that if the County would be funding programs for elders at the current level instead of increasing funding to eliminate waiting lists, as the County had promised voters.

Interim Controller Cypher stated that the Elder Persons Millage generated about 0.3 mills, which would generate about \$2.4 million. He further stated that the Controller's Office proposal was to use \$103,000 of that fund, so \$2.3 million would still be available for that programming.

Commissioner Naeyaert stated that, similar to the previous question, there had been discussions in the past about not using the Trails and Parks Millage for other expenses. She further stated that she was worried about using the \$103,000 from the Elder Persons Millage, and she wondered if there had been discussions with the Tri-County Office on Aging as to how that would affect them.

Interim Controller Cypher stated that he would talk to Marion Owen, Tri-County Office on Aging, in more detail about the proposal. He further stated that he anticipated that she would be fine with the funding of Meals on Wheels through the millage, but questioned the dues portion of that.

Interim Controller Cypher stated that, in terms of the Trails and Parks Millage funding, that was a large portion of the millage to fund the operations of the Parks, but it was a millage-eligible expense and would avoid further cuts to the County. He further stated that it was not an ideal long-term strategy, and if he had it his way, the County would put the Parks on a glide path to General Fund funding in the future as revenue increased.

Ms. Morton stated that, at the end of 2019, the Animal Control Shelter Millage Fund had a balance of \$700,000 and the building had been completed, so there were funds to support two Animal Care Specialist positions. She further stated that the millage would be up for renewal in 2021, but it would not affect what was currently planned.

Commissioner Naeyaert stated that she was trying to move past the idea that the County was leveraging rather than robbing the millages that were passed. She further stated that it worried her for future in terms of taking from the millages when communities planned to have those amounts of money available.

Commissioner Stivers stated that she agreed with Commissioner Naeyaert.

Chairperson Crenshaw asked about the Animal Control Shelter Millage, and that he thought the

idea was that operations eventually would be sustained by the millage and not have any General Fund positions, once the building was paid off.

Ms. Morton stated that the six-year millage paid for the debt service and added additional staff, but there were no plans to replace the current staff.

Chairperson Crenshaw asked Commissioner Grebner about the millage's original intent was around the funding of positions and operations.

Commissioner Grebner stated that the vote on millages was never clear except for the language on the ballot. He further stated that the drafting of the Animal Control Shelter Millage occurred while he was not on the Board of Commissioners.

Commissioner Grebner stated that he guessed that different Commissioners had different views, similar to the Trails and Parks Millage. He further stated that it was clear that if a person voted for the Animal Control Shelter Millage, the Animal Control would have a new building, additional enforcement and care.

Commissioner Grebner stated that it was up to the Board of Commissioners to decide what to do, and the Commissioners may have a moral feeling about what was right or wrong, but he did not think that any lawyer would tell the Board of Commissioners that they could not do something because of what was said in a millage. He further stated that the Board of Commissioners was almost unconstrained.

Commissioner Koenig asked how long the Equalization Deputy Director position had been vacant and how much it cost.

Discussion.

Commissioner Koenig stated that she thought the position had not been filled for two years.

Ms. Morton stated that was a reason why the Controller's Office thought they should not budget for the position anymore because of the hard time they had had filling it. She further stated that the amount was \$106,000.

Commissioner Koenig stated that she thought the Equalization Department had been fine without the position.

Commissioner Maiville stated that he thought the two Animal Care Specialist positions had been augmented. He further stated that he was under the impression that this would be sunset once it was done and because he thought the County had added more positions than was anticipated.

Commissioner Grebner stated that the Commissioners were seeing that Controller Designate Todd was shaping the County into what he thought were the right way of doing things, and he

may be right. He further stated that he wanted to explain the things he had heard tonight, and while he did not necessarily disagree, he wanted to point out what he thought was being changed.

Commissioner Grebner explained to the Board of Commissioners the philosophies he thought were being changed in terms of the County budget.

Commissioner Grebner stated that the County had never leased equipment or bonded for minor capital goods because it always seemed like a bad idea. He further stated that, at this moment of 1.5 percent interest, it was hard to argue that it was a bad idea.

Commissioner Grebner stated that one of the things that would happen was the County would be shifting a long-term bad idea by deciding to borrow for capital goods other than real estate. He further stated that the County had always borrowed for real estate, but not for copiers, desks, or other capital goods.

Ms. Morton listed the items the County wanted to bond for.

Ms. Morton stated that the list of items the County wanted to bond for were long-term capital, and when the time comes to bond, the Controller's Office had it budgeted for ten years, but could consider a five-year bond.

Commissioner Grebner stated that those items were quasi-real estate, and that he did not feel bad since it was not as if the County was borrowing at six percent. He further stated that the County's normal budget process was to look at each Department and to remove one or two positions, but all of the Departments would later get most or all of those positions back.

Commissioner Grebner stated that, for this budget, the County would not do that over a budget process of three months, but instead keep their present positions and acknowledge that positions that were ever removed was through transforming a vacant position into another position, and then eliminating that position.

Commissioner Grebner stated that it would result in fewer tears at the budget hearings. He further stated that the Board of Commissioners decided what to do by doing it rather than by adopting, for example, a five-year plan.

Commissioner Grebner stated that the Board of Commissioners discover whom they were through 8-to-6 votes, and that side that won turned out to be right because they had eight votes. He further stated that there was a deep question as to whether his philosophy would uphold or not.

Commissioner Grebner stated that the State of Michigan chiseled the County every year, and the County's expenditures increased faster than their revenue because of their limitation of taxing real estate, but that was a declining fraction of people's wealth. He further stated that the County always tried to cover more with the same amount of funds, but it never worked.

Commissioner Grebner stated that the County was increasing the real estate tax level, and the reason to worry about it was not that the voter's would begin to reject it, but that total real estate millage level was close to 4 percent of the value of property in Ingham County, and that distorted property values. He further stated that the County should get away from it, but cannot because the Michigan Legislature had taken away all of the County's abilities to tax.

Commissioner Grebner stated that it was not a good thing long-term to continue to raise property taxes because they were distorting property values and making it so people do not want to own real estate, but would rather own stock or patent rights.

Chairperson Crenshaw stated that he wanted to discuss the Z List versus the Contingency Fund.

Commissioner Grebner stated that question was whether the Board of Commissioners wanted to rubber stamp the Controller's Recommended Budget, or make their own decisions. He further stated that if the Board of Commissioners had no funds to play with, then none of the Departments would care about what the Commissioners thought as far as the budget.

Commissioner Grebner stated that, for the Board of Commissioners to have influence, the Z List used to be \$600,000 with a smaller budget. He further stated that the Z List used to be 1 percent of the total budget, but was now one-third of a percentage of the total.

Commissioner Grebner stated that the County had about 1,400 positions in the General Fund, so to talk about the ability for the Board of Commissioners to add three positions or to fund a grant, it was not a lot of money but had real power. He further stated that if the Board of Commissioners took it away from themselves, the Commissioners would find themselves like other counties, for example, Washtenaw County and Wayne County.

Commissioner Grebner stated that if the Commissioners did not want to have fights about the budget, he suggested eliminating the Z List and the Board of Commissioners would never have that again in the future. He further stated that it was not a direct trade-off with the Contingency Fund because it was being merged into the previously named Budget Use of Fund Balance.

Chairperson Crenshaw stated that he did not mean to suggest the permanent elimination of the Z List, but for the FY2021 budget and to look at it again for the FY2022 budget.

Commissioner Naeyaert stated that Commissioner Grebner made the argument for her to eliminate the Z List. She further stated that, since she joined the Board of Commissioners, the Commissioners had discussed a year like 2021 and it was now here.

Commissioner Naeyaert stated that the Board of Commissioners would have to make serious decisions about things. She further stated that Controller Designate Todd had done a great job and looked forward to the new words and methods he used.

Commissioner Naeyaert stated that, while she appreciated the history of the County, she believed that new ways of doing things was best, such as bonding for much needed

technological upgrades because there was no other way the County get those items, as many other municipalities do.

Commissioner Naeyaert stated that eliminating the Z List this year was another way of being fiscally responsible.

Commissioner Polsdofer stated that Commissioner Naeyaert made good points. He further stated that trimming the Z List for one fiscal year was a good thing to do.

Commissioner Polsdofer stated that he wanted to see the County rebound and to see increased revenue, but the County needed to have measures to protect the critical needs of constituents and the Z List seemed like an easy item to strike to see significant savings.

Commissioner Tennis stated that he was puzzled because what Commissioner Grebner said was the opposite of what the last two Commissioners said. He further stated that the Z List was a procedural scheme that the County brilliantly created so that it did not have the County spending additional funds that it would otherwise.

Commissioner Tennis stated that the Z List asked the Controller and Departments to cut additional funds or make recommendations of what else could be cut, and then the Board of Commissioners added it back. He further stated that it gave the Board of Commissioners the ability to prioritize where some of the cuts occurred.

Commissioner Tennis stated that it was not saving the County any money to eliminate the Z List but it took away the ability for the Board of Commissioners to make small changes to the budget. He further stated that it was the same amount of money to spend, but a different way of looking at how the decisions were made to get there.

Commissioner Tennis stated that the Z List made it possible for the Board of Commissioners not to have to rewrite the entire budget. He further stated that there would be pressures placed upon the Commissioners to make changes to whatever was proposed, and having some money for the Board of Commissioners takes away the requirement of removing money from one Department to give to another Department.

Chairperson Crenshaw asked if he was correct that no positions that were asked were cut from the Departments, with the exception of positions put on hold.

Interim Controller Cypher stated that no filled positions were eliminated in this budget.

Ms. Morton stated that the only positions that were eliminated were the two vacant Corrections Clerk positions, as the Sheriff had offered that up as a reduction scenario.

Commissioner Naeyaert stated that she was clear as to what Commissioner Grebner said, but she turned what he said into a reason to support the elimination of the Z List. She further stated that there would be continued discussion about the budget whether or not the Board of Commissioners had the Z List.

Commissioner Naeyaert stated that she was uncomfortable with the use of tapping into the millage funds, and hoped to have future discussions about that.

Commissioner Polsdofer stated that he wanted to be clear that he supported the Z List being added back in the following fiscal year. He further stated that as the Board of Commissioners looked to FY2022, he did not necessarily support doling out money. He further stated that he may want to withhold the Z List until FY2023, and he thought it did have a valuable role, but based on the pending deadline, this seemed more logical.

Commissioner Slaughter stated that supported the Z List. He further stated that it seemed like the Board of Commissioners did not trust themselves to make the right decisions around the Z List.

Commissioner Slaughter stated that he trusted the Board of Commissioners to make the tough decisions around the Z List.

Discussion.

Commissioner Grebner stated that, in response to Commissioner Tennis, one-third of a percent was not a small amount. He further stated that the Board of Commissioners could not move funds from a Department, but rather invent new revenues.

Commissioner Grebner stated that he was in favor of keeping the Z List because it meant that the Board of Commissioners was important in the process. He further stated that if it was removed this year, he did not know how he would have the votes to restore it next year.

Commissioner Sebolt stated that, after Commissioner Tennis spoke, he was now in favor of keeping the Z List. He further stated that hopefully it would be used more how he thought it should be, in terms of using it less for staffing and more for programs.

Commissioner Sebolt stated that he was uncomfortable with major shifts in how millage funds were going, as that was something people came back to the Board of Commissioners about that a new millage did not enhance what was being done but instead replaced the General Fund. He further stated that he did not want that to become a practice for Ingham County, and so he wanted to shift away from millage funds as much as possible with additional revenues.

Commissioner Celentino stated that he was in favor of keeping the Z List in.

Commissioner Morgan stated that he agreed with Commissioner Sebolt and supported leaving the Z List in. He further stated that Commissioners were elected to be the voice of constituents, and so it was important for the Board of Commissioners to have the ability to maintain influence over the budget process.

Commissioner Trubac stated that, with the process last year, it was constructive and valuable. He further stated he liked that it gave the Board of Commissioners influence over the budget process, and so he supported continuing the Z List.

Commissioner Trubac stated that he agreed with Commissioner Sebolt in terms of not wanting to use millage funds in the way discussed tonight to be normalized. He further stated that it was an extraordinary year and wanted to revisit the idea soon.

Commissioner Koenig stated that it was one thing to not agree with the use of millage funds to replace General Fund expenditures, and these were conversations that had been discussed with the Trails and Parks Millage. She further stated that it was another thing of doing the painful process of saying that if that was not done, there would need to be cuts.

Commissioner Koenig stated that the shifting of funds from the Trails and Parks Millage was a big thing, and it concerned her once the amount used got past the 50 percent mark.

Commissioner Koenig asked about the previous discussions of budgeting for the MSU Extension Office. She further asked how much their budget was.

Discussion.

Interim Controller Cypher stated that the County had an agreement with the MSU Extension Office for services. He further stated that the County bought services from this regional model of MSU Extension, which was between \$300,000 and \$400,000 per year.

Interim Controller Cypher stated that the total budget for MSU Extension was about \$500,000. He further stated that if the County eliminated MSU Extension, there were three filled positions that were County employees.

Commissioner Koenig stated that, in the future, she wanted the history of how MSU Extension developed.

Commissioner Grebner explained the history and consequence of the Juvenile Justice Millage and the Trails and Parks Millage.

Commissioner Morgan asked if the Controller's Office could prepare scenarios if the Board of Commissioners elected not to use special millage funds to fill gaps in the General Fund because he shared concerns that once that door opened, it would not close.

Discussion.

Chairperson Crenshaw stated that he thought the consensus from the Commissioners about the Z List was split, and so it would stay in the budget process. He further stated that as it went through the liaison and Finance Committees for recommendation to the Board of Commissioners, a further conversation could be had.

Commissioner Celentino asked why the Controller's Office was not using reserve funds rather than going to employees for concessions. Commissioner Celentino stated that employees were always willing to help the County solve their financial difficulties, but with the current pandemic, he wondered if the County could eliminate any concessions.

Controller Designate Todd stated that he took responsibility for that because he had recommended not using any of the funds balance in the General Fund, but realized it was being used for other funds. He further stated that the employee concession number started at \$1.2 million, and kept dwindling down the number as they found other places to cut.

Controller Designate Todd stated that about \$400,000 of the employee concessions was the Sick Leave Payout, so the Controller's Office wanted to look at that and earlier retirement incentives. He further stated that he recognized furloughs were tough and did not want to look at doing it. Controller Designate Todd stated that if the County was talking about working in a pandemic and being responsible employers, he did not think incentivizing employees not to use sick leave was a good way to move forward. He further stated that the Controller's Office could look at using reserve funds.

Commissioner Celentino stated that if there was something that could be done to help employees to avoid concessions at this time, he would be in favor of it.

Commissioner Koenig stated that he wanted to thank the staff and Controller Designate Todd for all of their work. She further stated that, with all things considered, this did not look as painful to her.

Chairperson Crenshaw stated that, to reiterate, Commissioner Morgan asked for a budget scenario with the elimination of the use of millage funds and Commissioner Celentino asked for the elimination of employee concessions and replacing it with the use of fund balance.

Chairperson Crenshaw asked how the budget books would be presented to the Commissioners.

Michael Townsend, Budget Director, stated that they were going to present the budget books in a similar way as they had in the past. He further stated that it would be online and be able to go by sections and by Department.

Chairperson Crenshaw asked how the budget hearings would be run in a virtual setting.

Mr. Townsend stated that the Budget Office had not thought about it, but Zoom had the capability for Departments to be on the meeting. He further stated that he would get that information to the Commissioners as soon as possible.

Interim Controller Cypher stated that a simple solution would be to use the "raise your hand" feature on Zoom, and those who were happy with the budget recommendation could raise their hand, be called on, express their support, and then leave the Zoom meeting.

Commissioner Morgan asked the Controller's Office to share the budget book files as a PDF that was OCR compatible, so that the Commissioners could find strings of text without reading every page when quickly finding something.

Chairperson Crenshaw stated that he wanted to thank the Controller's Office and Controller

Designate Todd for the presentation. He further stated that the Commissioners had a challenge ahead of them, and the Commissioners would have to listen to the Departments and make the best recommendations for the County.

Public Comment

None.

Adjournment

The meeting was adjourned at 7:36 p.m.

TO: Board of Commissioners, Board Leadership Meeting
FROM: Gregg Todd, Controller
DATE: March 15, 2021
SUBJECT: American Rescue Plan Act of 2021 Proposals

The American Rescue Plan Act of 2021 (ARP) provides funding to units of local government to; *mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19)*. Ingham County is to receive \$56.7 million (estimate) in funding from the ARPA (cities and townships will receive separate funds).

The existing guidelines in the ARPA are as follows:

- 1) **Funding Disbursement** – First Tranche (50%) within 60 days of bill enactment. Second Tranche (50%) not earlier than 12 months after the date of First Tranche payment.
- 2) **Use of Funds Deadline** – December 31, 2024.
- 3) **Eligibility** –
 - a. To respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, or aid to impacted industries such as tourism, travel, and hospitality;
 - b. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers* that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
 - c. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency;
 - d. To make necessary investments in water, sewer, or broadband infrastructure.
 - e. Pension Funds contributions are specially identified as not eligible.
- 4) **Transfer Authority** – funds may be transferred to private nonprofit organizations, a public benefit corporation involved in the transportation of passengers or cargo or a special-purpose unit of State or local government.
- 5) **Reporting** – provide to Treasury Secretary periodic reports providing a detailed accounting of the uses including such other information as the Secretary may require.
- 6) **Recoupment** – failure to comply with requirements shall require repayment in amount equal to amount of funds used in violation to requirements.
- 7) **Regulations** – The Treasury Secretary shall have the authority to issue such regulations as may be necessary or appropriate.

Please see attached spreadsheet of proposed funding options for the ARP funds. While the federal regulations have not been finalized, these proposals fit within the eligibility categories listed above.

American Rescue Plan Funding Proposals March 25, 2021**Revenue****Tranche 1 May 2021 - May 2022** \$ **28,355,172****Expense**

		Description
Premium Pay Benefit	\$ 2,100,000	Work share pay for non-eligible essential workers during COVID and premium pay for other essential non-remote working employees
IT Upgrades for Remote Work/Connectivity	\$ 250,000	Upgrades/Wireless at Park facilities, Fairground, other remote facilities
Health Department	\$ 2,691,000	Expanded vaccination clinics, mobile vaccination/testing, contact tracing
Small Business Rescue Grants	\$ 11,000,000	Administered by LEAP (includes Overhead/Administration)
Assistance to Residents	\$ 6,500,000	Administered by Capital Area Community Services; debt counseling, direct aid, behavioral health services, etc. (includes Overhead/Admin.)
Mortgage Assistance	\$ 1,000,000	Administered by Capital Area Housing Partners (includes Overhead/Administration)
Property Tax Forbearance (2020 delinquent taxes)	\$ 1,500,000	Administered by Treasury Office
Tourism/Travel/Hospitality	\$ 1,400,000	Direct payment to GLCVC lost revenue due to COVID
Scholarship Program	\$ 500,000	Focus on low income in layoff susceptible professions
Marketing	\$ 300,000	Promote Ingham County
Additional Staffing (2 full time)	\$ 140,000	Finance Dept/Treasury

Total Tranche 1 Expense \$ **27,381,000****Tranche 1 Net** \$ **974,172****Revenue****Tranche 2 May 2022 - Dec 2024** \$ **28,355,172****Expense**

		Description
Revenue Reimbursement	\$ 7,000,000	Lost revenue for years 2020-2021
Housing Trust Fund	\$ 9,000,000	Administered by Land Bank (includes Overhead/Administration)
Property Tax Forbearance (2021 delinquent taxes)	\$ 1,500,000	Administered by Treasury
Sewer/Water/Broadband Revolving Loan Fund	\$ 11,550,000	Partner with townships, cities to address critical water/sewer needs including plant upgrades and homeowner systems
Additional Staffing (same as Tranche 1 for years 2-3)	\$ 280,000	Finance Dept/Treasury

Total Tranche 2 Expense \$ **29,330,000****Tranche 2 Net** \$ **(974,828)****ARP Final** \$ **(656)**