



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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**County Incentive Program
Fiscal Year 2014**

Section 952(2) of 2013 Public Act 59, continues the County Incentive Program (CIP) for fiscal year (FY) 2014. The CIP is broken into three categories: Accountability and Transparency, Consolidation of Services, and Unfunded Accrued Liability Plan. The new FY 2014 category, Unfunded Accrued Liability Plan, replaces the Employee Compensation category that existed in FY 2013. Each category has specific requirements that eligible counties must fulfill.

Under the CIP, each eligible county may receive a prorated share of the amount appropriated for distribution. The county shall receive 1/3 of the prorated share for each of the three categories they fulfill the specific requirements for.

To qualify for each category a county must complete the following, by the qualifying date(s) for that category:

1. Make the category's required documents available for public viewing in the county clerk's office, or post them on a publicly accessible Internet site.
2. Provide to Treasury the required certification form and copies of the required document(s) for the category.

Below are the three categories and their requirements:

1. Accountability and Transparency – Due October 1, 2013

- Required Documents
 - Certification of Accountability and Transparency (form 4886)
 - Citizen's Guide
 - Performance Dashboard
 - Debt Service Report - **NEW REQUIREMENT IN 2014**
 - Projected Budget Report
- Qualification Dates/Payment Information
 - If certified on or before October 1, 2013;
 - Receive 1/6 of the category payment on the last business day of October, December, February, April, June, and August
 - If certified after October 1, 2013, but by the first day of a payment month;
 - October payment forfeited
 - Remaining category payments will be forfeited unless the certification and required documents are received by the first day of a payment month. If Treasury receives the documents by the first day of a payment month, 1/6 of the category payment will be received on the last business day of each payment month thereafter.

2. Consolidation of Services – Due February 1, 2014

- Required Documents
 - Certification of Consolidation of Services (form 4887)
 - Consolidation Plan
- Qualification Dates/Payment Information
 - If certified on or before February 1, 2014;
 - Receive 1/6 of the category payment on the last business day of October, December, February, April, June, and August
 - If certified after February 1, 2014, but by the first day of a payment month;
 - Receive 1/6 of the category payment on the last business day of October and December
 - February payment forfeited
 - Remaining category payments will be forfeited unless the certification and required document are received by the first day of a payment month. If Treasury receives the documents by the first day of a payment month, 1/6 of the category payment will be received on the last business day of each payment month thereafter.

3. Unfunded Accrued Liability Plan – Due June 1, 2014 – NEW CATEGORY FOR 2014

- Required Documents
 - Certification of Unfunded Accrued Liability Plan (form # TBD)
 - Unfunded Accrued Liability Plan
- Qualification Dates/Payment Information
 - If certified on or before June 1, 2014;
 - Receive 1/6 of the category payment on the last business day of October, December, February, April, June, and August
 - If certified after June 1, 2014, but by the first day of a payment month;
 - Receive 1/6 of the category payment on the last business day of October, December, February, and April
 - June payment forfeited
 - The remaining category payment will be forfeited unless the certification and required document are received by August 1, 2014. If received by August 1, 2014, 1/6 of the category payment will be paid on the last business day of August.

Any county that falsifies certification documents shall forfeit any future CIP payments and shall repay the State all CIP payments it has received.

Detailed information regarding each category can be found in Section 952 of 2013 Public Act 59 (attached) or on the Michigan Department of Treasury CIP website at www.michigan.gov/revenuesharing.

Attached is a listing of the all counties, including the projected total CIP payment for eligible counties.

For questions, please feel free to contact the Office of Revenue and Tax Analysis by phone at (517) 373-2697 or e-mail us at TreasRevenueSharing@michigan.gov.