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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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**County Revenue Sharing/County Incentive Program
Fiscal Year 2024
Detailed Guidance**

Definitions:

- ARPA – American Rescue Plan Act of 2021, Public Law 117-2
- CIP – County Incentive Program
- CLFRF – Coronavirus Local Fiscal Recovery Fund
- CRS – County Revenue Sharing
- PS – Public Safety
- CRS Full Funding – Amount determined pursuant to the Glenn Steil State Revenue Sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921
- Treasury – Michigan Department of Treasury

County Incentive Program (CIP)

For fiscal year (FY) 2024, the Legislature continued the CIP. Each county must meet all of the program requirements in order to receive all CIP payments.

Each county that received a FY 2023 CIP payment is eligible to receive:

- A CIP payment equal to 20% of the county's CRS Full Funding amount

Note: County payments are based on a county's CRS Full Funding amount and the FY 2024 appropriation act. Counties may receive a prorated share of the amount appropriated for distribution.

CIP Program Requirements

- I. To qualify for CIP payments, a county must complete the following by the due date:
 1. Provide to Treasury the required documents (see Required Documents below)
 2. Make required documents available for public viewing in the county clerk's office or post them on a publicly accessible Internet website
- II. Required Documents (Due Date: **December 7, 2023**)
 1. City, Village, and Township Revenue Sharing and County Incentive Program Certification (Form 4886)
 2. Debt Service Report (all funds)
 - i. Debt Service Report Requirements:
 1. Issuance date by debt instrument
 2. Issuance amount by debt instrument
 3. Type of debt instrument
 4. A listing of all revenues pledged to finance debt service by debt instrument
 5. A listing of the **annual** debt service payment amounts **until maturity**
 - ii. If the county has no debt, a Debt Service Report must be submitted with a note or comment indicating the county has no debt
 3. Projected Budget Report (minimum General Fund)
 - i. Projected Budget Report Requirements:
 1. The current fiscal year projected revenues and expenditures
 2. The immediately following fiscal year projected revenues and expenditures
 3. An explanation of the assumptions used for the projections
 4. Citizen's Guide and Performance Dashboard are **no longer required**

III. Document templates are available on the Treasury website

1. The templates may be used to comply with the program requirements
2. Counties do not have to use the Treasury templates
3. The templates are located under the “Form and Templates” section at:
https://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html

IV. Due Date – Required Documents (See Payment Information section)

1. **December 7, 2023 (NEW)** – to receive all CIP payments
– OR –
2. February 1, April 1, June 1, or August 1 – to receive remaining CIP payments

V. Mailing Requirement

1. Counties must include in any mailing of general information to its citizens, the Internet website address or physical location where the required documents are available for public viewing

County Revenue Sharing (CRS)

For FY 2024, each county is eligible to receive:

- a CRS-Standard payment equal to 116.459281856% of the county’s CRS Full Funding amount less the county’s FY 2024 CIP eligible amount;
- a CRS-CLFRE payment equal to 1% of the county’s FY 2023 ongoing CRS payment amount and eligible FY 2023 CIP payment amount;
- a CRS-PS payment equal to 2% of the county’s FY 2023 ongoing CRS payment amount and eligible FY 2023 CIP payment amount

Note: County payments are based on a county’s CRS Full Funding amount and the FY 2024 appropriation act. Counties may receive a prorated share of the amount appropriated for distribution.

CRS Program Requirements CRS-Standard; CRS-CLFRF (1%); CRS-PS (2%)

- I. CRS-Standard – No certification required
- II. CRS-CLFRF (1%) **(NEW)**
 1. Counties must certify to Treasury that:
 - i. The county has “Fully Obligated” or expended by December 31, 2023, or declined, the total amount of 2021 American Rescue Plan Act funds (Public Law 117-2) allocated to the county
 1. “Fully Obligated” means an order placed for property or services; entering into contracts, subawards, and similar transactions that require payments; or appropriating the funds for specific purposes
 - a. The above definition of “Fully Obligated” is ONLY for CRS-CLFRF
 - b. The U.S Treasury definition of “Fully Obligated” used for ARPA purposes is different
 - c. Counties MUST use the U.S. Treasury definition when complying with ARPA requirements, reporting and deadlines
 2. State program requirements do not change or alter any U.S. Treasury requirements related to ARPA funding
 2. CRS-CLFRF Certification Form
 - i. CVTRS and CRS – 1% CLFRF Certification (Form 6056)
 - ii. Due Date: **March 30, 2024** – to receive the CRS-CLFRF payment
 - iii. The form is located under the “Required Form” section at:
<https://www.michigan.gov/treasury/local/share/county-revshare>

III. CRS-PS (2%) **(NEW)**

1. Counties must use the CRS-PS payments for local public safety initiatives only
2. Local Public Safety Initiatives includes, but is not limited to:
 - i. Recruitment
 - ii. Retention efforts
 - iii. Training programs
 - iv. New equipment purchases or equipment replacements
 - v. Capital improvements to public safety buildings or structures

Payment Information

I. CIP

1. All counties will receive 1/6 of the CIP payment on the last business day of October
 - i. If the required documents are submitted on or before December 7, 2023
 1. A county qualifies to receive 1/6 of the CIP payment on the last business day of December, February, April, June, and August
2. If the required documents are submitted after December 7, 2023, but by the first day of a payment month (February, April, June, or August)
 - i. December CIP payment is forfeited
 - ii. Remaining CIP payments will be forfeited unless the required documents are received by the first day of a payment month
 - iii. If Treasury receives the documents by the first day of a payment month, 1/6 of the CIP payments will be received on the last business day of each payment month thereafter

II. CRS-Standard

1. All counties will receive CRS-Standard payments on the last business day of October, December, February, April, June, and August

III. CRS-PS

1. All counties will receive 1/6 of the CRS-PS payment on the last business day of October, December, February, April, June, and August

IV. CRS-CLFRF

1. All counties that meet the CRS-CLFRF certification requirements (see page 4) will receive the CRS-CLFRF payment on the last business day of June 2024

V. Use of Funds CIP, CRS-Standard, and CRS-CLFRF

1. A county that has a retirement pension benefit system in underfunded status (under Section 5 of 2017 Public Act 202, MCL 38.2805) must allocate, to the county's pension unfunded liability, an amount equal to the sum of the county's FY 2024 eligible CIP, CRS-Standard, and CRS-CLFRF payment amounts less the sum of the county's FY 2023 CRS and eligible CIP payment amounts
2. A county that has issued a municipal security (under Section 518 of 2001 Public Act 34, MCL 141.2518) is exempt from allocating FY 2024 CRS and CIP payment amounts to the county's pension unfunded liability
3. A county that receives a FY 2023 Local Unit Municipal Pension Principal Payment Grant (under 2022 Public Act 166) is exempt from allocating FY 2024 CRS and CIP payment amounts to the county's pension unfunded liability

Additional Information

- I. Detailed information can be found on Treasury's CRS and CIP websites:

CRS: <https://www.michigan.gov/treasury/local/share/county-revshare>

CIP: http://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html

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

If you have any questions, please review the Frequently Asked Questions on Treasury's CIP website or feel free to contact the Revenue Sharing and Grants Division by phone at 517-335-7484 or by email at TreasRevenueSharing@michigan.gov