



## Rural Economic Diversification and Fiscal Stability: A Case Study of Lake County, MI

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### Executive Summary

This case study provides an in-depth analysis of the fiscal health and economic condition of Lake County, a rural Michigan community with a tourism-based economy. The county government's fiscal position is stable in the short term, characterized by strong liquidity and healthy reserves, but it faces long-term pressures from a significant unfunded pension liability and a high dependency on property taxes. An analysis of the broader regional economy reveals that growth is fundamentally constrained by critical infrastructure deficits in roads and utilities, which impede the attraction of diverse industries and limit housing development. These challenges are compounded by economic instability resulting from the cyclical operation of the county's largest employer, the North Lake Correctional Facility. The report concludes that Lake County's path to long-term economic resilience requires a dual strategy: pursuing targeted investments to upgrade its physical infrastructure while simultaneously fostering community collaboration through proactive, grassroots initiatives.

### Introduction and Background

This case study provides an in-depth examination of the fiscal health and economic conditions of Lake County, a rural community in western Michigan. The county's identity and economic engine are fundamentally tied to its wealth of natural assets.<sup>1</sup> It is home to significant public lands, including the Manistee National Forest and Pere Marquette State Forest, and features over 100 lakes and several designated National Wild and Scenic Rivers.<sup>2</sup> These resources have fostered a robust tourism industry centered on year-round outdoor recreation, including fly fishing, hunting, snowmobiling, and an extensive trail system for off-road vehicles (ORVs).<sup>3</sup> The economic impact of this sector is substantial, with visitor spending in the county increasing by 58% between 2017 and 2022, reaching \$221 million.<sup>4</sup> This recreational landscape is complemented by unique cultural assets, most notably Historic Idlewild, a resort community of national significance that served as a retreat for African Americans during the early to mid-20th century.<sup>5</sup>

However, this vibrant tourism economy exists alongside a challenging set of demographic and economic realities, which become clearer when benchmarked against Lake County's peers in *Table 1*. For example, while its population is comparable to nearby Missaukee County's, Lake County's median household income of \$45,946 is significantly lower. These income challenges are compounded by a poverty rate of 20.3% and an unemployment rate of 6.6%.<sup>6,7,8</sup> Potentially exacerbating these issues is a distinct demographic trend: the county is experiencing an aging population.<sup>9</sup> Between 2012 and 2023, the share of the population over the age of 65 increased from 23.9% to 27.8%, a shift that places a growing demand on healthcare and other services while the younger income-earning population declines.<sup>10</sup> Furthermore, significant workforce development challenges exist, as only 12.2% of residents 25 years and older have obtained a bachelor's degree or higher, compared to 32.7% statewide.<sup>11,12,13</sup>

**Table 1**  
Comparative Data from Surrounding Counties

	Lake County	Missaukee County	Mecosta County
<b>Population</b>	12,393	15,156	40,321
<b>Median Income (dollars)</b>	\$49,680	\$61,868	\$57,774
<b>Percent of Residents with Bachelor's Degree or Higher (25 and higher)</b>	12.2%	18%	22.7%
<b>Median Age (years)</b>	50.3	42.7	40.6
<b>Number of Households</b>	4,931	5,750	16,312
<b>Population Density (per square mile)</b>	21.8	26.8	72.6
<b>Land Size (square miles)</b>	567.6	564.8	555.2

A central feature of Lake County's economic background is the reported instability created by its largest single employer, the North Lake Correctional Facility.<sup>14</sup> As the county's former largest taxpayer, the facility has a history of opening and closing, leaving the community's residents and municipalities negatively affected.<sup>15</sup> This cyclical operation complicates financial planning for local families and creates significant uncertainty for municipal services.<sup>16</sup> Adding another layer of both economic and political complexity, the facility's most recent reopening is intended to serve as a federal ICE detention center.<sup>17</sup> The county's reliance on this single, unpredictable entity underscores the critical need for economic diversification and resilience, which is a primary focus of this report.



A local lumber, hardware, and building supply business in Baldwin, Lake County, MI (Photo courtesy of Steve Kraft)



## Overview of Analyses

To fully understand the pressures and opportunities facing Lake County, it is essential to examine the broader economic and social context in which the government operates. The following analyses are a synthesis of findings from three distinct but complementary data sources: (1) strategic plans and other assessments from recent consults developed by the consulting firm TPMA, (2) interviews with local community leaders and stakeholders, and (3) annual comprehensive financial reports.

## Broader Economic Issues and Community Responses

### Critical Infrastructure Deficits as a Barrier to Growth

A consistent theme emerging from both formal reports and stakeholder interviews is that the county's economic growth is fundamentally constrained by its lack of physical infrastructure. A review of recent assessments reveals foundational deficits in transportation and utilities. For example, a 2023 evaluation of the county's federal-aid eligible roads found that over 80% were in "Poor" condition and required structural improvements.<sup>18</sup> Similarly, reports document that municipal water and wastewater services are highly geographically concentrated, leaving large parts of the county, including the Village of Luther, without these essential utilities.<sup>19,20</sup>

Community leaders reinforced these findings during interviews, pointing to specific examples where infrastructure limitations directly inhibit the attraction of new industries. This is clearly illustrated in the county's analysis of the Astor Road properties, a 53-acre site considered a prime location for industrial development.<sup>21</sup> Despite its strategic location, reports confirm that the site lacks access to critical infrastructure including wastewater, natural gas, and sufficient electrical capacity needed for modern manufacturing.<sup>22</sup>

### Economic Instability and the North Lake Correctional Facility

During interviews, community leaders spoke at length about the economic instability caused by the cyclical operation of the region's largest employer, the North Lake Correctional Facility. This insight is corroborated by other reports, which document the prison's history of repeated opening and closing between 1999 to its re-opening in 2025 as an ICE Detention facility, creating instability for residents and municipal planning.<sup>23,24</sup>

The strain on public infrastructure, in particular, was detailed in the county's utility assessment and confirmed by local officials. The report notes that when the prison is fully operational, its population of nearly 1,800 people pushes the local water system to a point where it is "just barely sufficient".<sup>25</sup> It also identifies the need for an estimated \$1.0 million upgrade to a wastewater lift station to prevent potential environmental issues. When the facility closes, formal analysis reveals that the excess utility capacity cannot be marketed to other businesses due to the uncertainty surrounding its reopening, representing a significant opportunity cost for the county.<sup>26</sup>

### Housing and Workforce Challenges

A theme that emerged consistently across stakeholder interviews and recent housing studies was the county's profound challenge with workforce housing. Data reveal a housing paradox: while approximately two-thirds of the county's housing units are vacant, reports show the vast majority (over 8,000 units) are for seasonal or recreational use, creating a severe shortage of affordable, year-round housing for the local workforce.<sup>27</sup> Community leaders emphasized that this shortage is a direct impediment to attracting new talent to the region. One stakeholder shared a recent, concrete example of a qualified candidate for a school administrator position declining the job offer specifically because of the lack of suitable housing options.<sup>28</sup> Leaders also connected this issue back to infrastructure, noting that the lack of utility access in many parts of the county makes new residential construction difficult.

### Internal Barriers and Community-Led Responses

Another challenge, highlighted mainly through stakeholder interviews and rather than formal documentation, was the issue of internal cultural barriers to progress. Community leaders described a "problematic internal culture characterized by resistance to change" and a "deep siloing" of the county's townships, which has historically impeded unified, county-wide collaboration.<sup>29</sup>

## Fiscal Health Analysis

### Fiscal Health Analysis

An analysis of Lake County’s financial statements provides a nuanced picture of its fiscal health, revealing significant short-term strengths alongside notable long-term pressures. This assessment evaluates the county government’s financial condition by categorizing key indicators into three distinct areas: its ability to meet short-term obligations (Liquidity), its capacity to balance annual budgets (Financial Performance), and its ability to manage long-term costs (Long-Term Solvency).

### Liquidity

Liquidity ratios measure a government's ability to cover its immediate and short-term obligations while maintaining a financial cushion for unexpected events. In this regard, Lake County demonstrates a clear fiscal strength. The county’s quick ratio for the General Fund, which measures its most liquid assets against current liabilities, was a comfortable 9.83 in FY24.<sup>30</sup> The county’s cash solvency is also strong; in FY24, it held 225.75 days of cash on hand for governmental funds. Furthermore, its unassigned General Fund balance, a key reserve for emergencies, stood at \$3,404,707 at the end of FY24, representing approximately 55% of total General Fund expenditures. This is more than double the 15-20% ratio recommended by the Government Finance Officers Association (GFOA) and reflects a position of solid short-term financial health. This strong short-term financial health suggests the county may be in a position to provide the local matching funds often required to secure state and federal grants for economic development.

Utilizing available figures for FY23 in benchmarking these figures against peer counties provides further context for Lake County's financial strength (*Table 2*). Its quick ratio of 14.05 far exceeds Missaukee County’s and is comparable to Mecosta County's, demonstrating a strong capacity to meet immediate obligations. Furthermore, Lake County's unassigned fund balance as a percentage of expenditures (49.35%) is similar to Missaukee’s and well above the GFOA's recommended minimum, reinforcing the conclusion that the county maintains a healthy financial cushion. This strong comparative position is a key strategic advantage, demonstrating that Lake County has the financial resilience to potentially manage the long-term risks associated with a comprehensive economic development strategy.

**Table 2**  
FY23 Liquidity Benchmarks

	Lake County	Missaukee County <sup>31</sup>	Mecosta County <sup>32</sup>
<b>Quick Ratio</b>	14.05	4.88	13.91
<b>Unassigned Fund Balance</b>	\$2,989,666	\$2,717,129	\$19,003,703
<b>Unassigned Fund Balance as % of Expenditure</b>	49.35%	47.8%	110.1%



**Financial Performance**

Financial performance indicators assess how well a government balances its annual revenues and expenditures. Lake County has consistently maintained a balanced budget, with its General Fund balance growing by 109% between FY2019 and FY2024, ending the year at \$3,613,173.<sup>33</sup> This figure represents the total General Fund balance, of which its largest component is the unassigned balance of \$3,404,707, reflecting the county’s most flexible, discretionary resource. This sustained growth is significant because a fund balance can only increase when annual revenues exceed annual expenditures, demonstrating a consistent record of positive financial performance over the studied period. On the expenditure side, public safety is the largest cost, accounting for 46.4% of total governmental expenditures in FY24. These findings present a strategic challenge: while sound fiscal management has built a healthy fund balance, the high annual cost of delivering essential services may constrain the county’s ability to redirect funds toward new economic development initiatives.

**Table 3**  
Public Safety Expenses Benchmarks

	Lake County	Missaukee County	Mecosta County
<b>Public safety expenses % of total (governmental activities)</b>	0.464	0.379	0.294
<b>Public safety expenses per capita</b>	444.308	263.697	166.983

**Long-Term Solvency**

Long-term solvency measures a government's ability to meet its future obligations, particularly legacy costs such as pensions and debt. Lake County’s overall debt load appears manageable; the ratio of its total liabilities to total annual revenue was 0.42 in FY24, a position considered healthy and advantageous when considering capacity for additional debt related to economic development opportunities. The most significant long-term fiscal challenge for the county is its unfunded pension liability, which stood at \$5,438,846 in FY24. The pension plan was 79% funded that year a decline from 73% in the previous year. While the county has consistently made its full, actuarially required contributions to the plan, these costs represent a significant and ongoing budgetary constraint, consuming 10.9% of total General Fund expenditures in FY24. In contrast, the county’s retiree healthcare (OPEB) plan is slightly overfunded, with a net asset of \$1,630,128.

**Table 4**  
Lake County ACFR Figures 2019-2024

	FY19	FY20	FY21	FY22	FY23	FY24
<b>Net pension liability</b>	6,101,457	5,730,183	4,628,737	3,859,674	6,804,777	5,438,846
<b>Near Term Solvency</b>	1.02	.97	1.52	.55	.62	0.42
<b>OPEB liability</b>	1,047,346	31,654	-878,416	-538,622	-1,349,666	-1,630,128
<b>Pension funded ratio</b>	0.700	0.730	0.800	0.840	0.730	0.790
<b>Pension ADC</b>	883,548	782,124	770,532	832,464	655,920	679,896

## Analysis of Presenting Issues

The preceding sections have detailed the county's fiscal health and its broader economic challenges. This analysis demonstrates a core tension: While Lake County's government exists in a state of short-term fiscal stability the community continues to face long-term economic stagnation.<sup>34</sup> The county's healthy cash reserves and balanced budgets stand in stark contrast to its struggles with attracting investment and retaining its population.<sup>35</sup> This analysis argues that these are not separate issues but are intertwined in a reinforcing cycle where the county's fiscal limitations prevent the very economic development that would be necessary to overcome them.

The central component of this cycle is an infrastructure-revenue trap. As established, the county's economic base is not diverse enough to support significant growth, a direct consequence of its foundational infrastructure limitations.<sup>36,37</sup> This lack of a diverse commercial and industrial base creates an acute dependency on residential property taxes for public revenue. This creates a structural barrier: the county lacks the diverse revenue streams necessary to fund large-scale utility and transportation projects, which would, in turn, make it an attractive location for new businesses. The market leakage identified by a TPMA report, where out-of-county businesses meet hundreds of millions in local demand, is the clearest indicator of the economic potential that remains untapped due to this trap.<sup>38</sup>

A fiscal pressure from legacy costs and public safety spending tightens this dynamic. The county's significant unfunded pension obligation represents a non-discretionary claim on its annual budget. These types of fixed, long-term costs create a powerful opportunity cost. Every dollar allocated to address past obligations is a dollar unavailable for proactive, forward-looking investments in the future. This creates a perpetual state of addressing yesterday's costs at the expense of investing in tomorrow's growth, making it exceptionally difficult to marshal the local matching funds often required for central state and federal infrastructure grants.

These physical and economic challenges are reinforced by political fragmentation among the county's rural townships. The previously documented "siloing" of townships and resistance to change represent a deficit in "social infrastructure" that can be as prohibitive as a lack of physical utilities.<sup>39</sup> Social capital and collaborative capacity are essential prerequisites for planning and executing the complex, capital-intensive projects upon which the county's future depends.

### Recommendations

The analysis of Lake County's fiscal condition and broader economic landscape reveals a set of deeply intertwined challenges. The following recommendations are designed to address these issues systemically, providing a strategic framework for breaking the cycle of economic stagnation and building a more resilient future. The recommendations are organized to correspond with the key issues identified in the preceding analysis, with more specific points aligning with existing recommendations developed by the Lake County Government and TPMA. Specifically, we focus on infrastructure-revenue traps, long-term fiscal pressures, and the need for stronger community collaboration.

#### Infrastructure-Revenue Traps & Strategic Investment

To break the cycle where a lack of infrastructure prevents revenue growth, the county must focus on making targeted, high-impact investments to prepare for economic diversification.

- *Prioritize Potential Site Development Areas:* The county should concentrate its immediate efforts and resources on making potential industrial sites available for development. A coordinated effort between private and state funders should be pursued to help build the necessary infrastructure at potential sites, making them viable for attracting new manufacturing businesses.



- *Aggressively Pursue External Funding:* Given the county's fiscal constraints, these large-scale capital projects must be funded primarily through external sources. The county can strengthen partnerships with organizations by leveraging relationships with state offices, such as the Office for Rural Prosperity (ORP), the Department of Labor and Economic Development (LEO), and the Department of Agriculture and Rural Development (MDARD).
- *Create a Dedicated Investment Marketing Plan:* The county, in partnership with the Lake County Economic Development Alliance (LCEDA), should develop a professional marketing plan aimed at developers and site selectors. This should include a prospectus for individual priority sites, highlighting persuasive selling points to attract private investment.<sup>40</sup>

### **Mitigating the Long-Term Fiscal Pressure**

While pursuing new growth, the county must continue to manage its existing long-term liabilities to ensure they do not consume resources needed for investment.

- *Maintain Disciplined Pension Management:* It is critical that the county continue its practice of making the full, actuarially determined contribution to its pension plan each year. This financial discipline is the most effective way to methodically pay down the unfunded liability and prevent it from creating a larger budgetary barrier in the future. Considering that only two years remain in the amortization period, the County should consider making excess payments toward this plan to free up future funds for economic development initiatives.
- *Support Small-Scale Economic Diversification:* To diversify its revenue base over the long term, the county should support the growth of small, local businesses that can thrive within its existing infrastructure. This includes implementing recommendations from the county's strategic plan, such as creating a microloan program or a regenerative grant fund for façade improvements in the Baldwin and Luther business districts.<sup>41</sup>
- Investigate strategies that could serve as a hedge against the potential volatility of the North Branch Correctional Institution's potential re-closure, particularly in terms of costs associated with water and wastewater treatment.

### **Community Momentum & Strengthening Social Infrastructure**

The analysis reveals that successful economic development relies on a foundation of trust and collaboration. The county should formally recognize and invest in its "social infrastructure."

- *Continue Supporting Local Community Leadership Coalitions:* It is recommended that the county government and its partner organizations provide tangible support, such as resources, mentorship, and a formal voice in planning processes, to community coalitions of emerging leaders. Empowering this grassroots effort is a direct and effective strategy for overcoming the historical "siloeing" of townships and building a unified vision for the future.
- *Invest in Collaborative Governance:* The county should continue to strengthen partnerships with neighboring communities and regional agencies, as outlined in its strategic plan. Furthermore, it should consider investing in leadership and board training for local officials and nonprofit leaders to foster a more effective and collaborative governance culture, a need identified by stakeholders.<sup>42</sup>

## Conclusion

This analysis of Lake County reveals a community at a critical juncture, possessing significant natural and cultural assets while facing deeply rooted structural challenges. The county government's fiscal health is characterized by a notable resilience in the short term, evident in its strong liquidity and healthy reserves. However, this stability is pressured by long-term fiscal constraints, particularly its unfunded pension liability and a high dependency on a narrow property tax base. The broader economic context suggests that this fiscal pressure is unlikely to be alleviated without addressing the foundational deficits in public infrastructure that currently limit private investment, housing development, and regional economic diversification.

The central finding of this report is that the county's fiscal limitations and economic stagnation are locked in a reinforcing cycle that requires a deliberate and multifaceted strategy to break. The analysis suggests that a path toward a more prosperous and resilient future for Lake County depends on a dual approach. It requires pursuing "top-down" strategic investments in physical infrastructure, funded primarily through state and federal partnerships, to create a viable environment for new economic growth. Simultaneously, it demands a commitment to "bottom-up" community-building efforts, such as the new leadership coalition, to foster the collaborative social infrastructure necessary for unified and effective action. By strategically addressing these interconnected challenges, Lake County can leverage its unique assets to build a more stable, diversified, and prosperous future.

## About the Fiscal Health Project

CLOSUP's Fiscal Health Project aims to develop a deeper understanding of the fiscal health and fiscal challenges of local governments in Michigan, and beyond. These case studies focus on specific Michigan local governments and are intended to highlight some of the unique and possibly overlooked fiscal challenges they face.

## Acknowledgements

This report is funded by a grant from the Ford School of Public Policy's Community-Engaged Learning Pilot Grant program. The findings reported here do not necessarily reflect the views of the University of Michigan, or Lake County.



## Notes

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