

HR complaint – Mike Birkmeier

9/16/25 12:55

Mike Birkmeier and Cathy Hartesvelt came to my office to formally complain about the “unprofessional requests that were aggressively articulated” (Mike) by James Dyer in the production of the 2026 budget. According to Mike B., Mr. Dyer demanded they provide their “estimate of the property tax revenue for 2026 by the end of the day, whenever the end of the day is”. Mike B. stated that he & Cathy believe this would be an inflation of property tax revenue as they had already provided the estimated budget using past practices. Mr. Dyer showed aggression by forcefully putting his finger on the table (door remained open during this meeting, Elizabeth Gray may have heard). Mike B. felt that he was being “railroaded” to provide illogical budget numbers in a very short timeframe to build a case for termination by the Administrator (for Mike and Cathy).

Mike B. shared that publicly traded companies may use forecasting as a tool in a “side-by-side” comparison with the budget, but that is all projecting is, an estimate. Mike B. expressed that feedback from the Finance team is not received well and that it is hard to develop workable solutions if there is no room for differing opinions.

Mike B. claimed that Mr. Dyer was expressing bullying behavior to coerce him to provide unethical or financially irresponsible documentation. Mike B. expressed that they had a round-table meeting yesterday (Monday 9/15/25) with Andrew Giguere, James Dyer, Cathy Hartesvelt, and John Gallagher to discuss projected revenue for 2026. The consensus at the end of the meeting was to use a number somewhere between Mr. Dyer's initial projection and Cathy Hartesvelt's estimate. Cathy H. shared that at the end of the round table meeting, Mr. Dyer stated they would proceed with the estimated budget developed by the group, not hers.

Cathy H. informed me that the past practice, which has been a method approved by the auditors, is to use last year's taxable wages to estimate the next year's budget and make amendments throughout the year after "known income" was received. Cathy H. volunteered that she had emailed the Mr. Dyer relaying that she will use his projected numbers, but objecting to being lumped in with the "we" of coming up with the budget being presented to the board of commissioners in a 3:00 meeting. Neither Cathy H. nor Mike B. agree with forecasting as an appropriate methodology for setting budgets. Mike B. & Cathy H. do not want to put anything in writing to assist the BOC that they do not agree with (standard practice of rollover levy 2025 taxes to 2026).

When Cathy H. and Mike B. initially approached Mr. Dyer, they asked what exact numbers did he want on the documents to provide to the BOC. Mr. Dyer stated “nothing” after the email he received. In this alleged email from Cathy H. to Mr. Dyer, a link to the budgeting guide from the MI treasury was provided, and an explanation on how she disagrees with his budgetary process, but that she will follow his directive.

Cathy H. shared that Mr. Dyer intended to follow up with an email on case law of how she is breaking the law by using her budget process.

Mr. Dyer also requested a written follow up on why the retro wages for the ratified contracts had not been completed. This is a topic that has been discussed several times between myself and the Finance team over the past few weeks.

Jen Kain

9/16/25 2:45 PM