

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Jane Whitacre
Mark Mudry
Joseph Brehler



MEMBERS

Brian Droscha
Dairus Reynnet
Wayne Ridge
Brian Lautzenheiser
Jim Mott
Jeremy Whittum
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, APRIL 16, 2021, 9:00 A.M.

TO BE HELD VIRTUALLY

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the March 12, 2021 Minutes.
5. Limited Public Comment.
6. Equalization Report.
7. Treasurer's Annual Report.
8. Positions Update.
9. Health Insurance Update.
10. Public Improvement Update.
11. Jury Board Appointment.
12. Miscellaneous.
13. Bills.
14. 2020/2021 Budget Amendments
15. 2021/2022 Budget.
 - Preliminary Revenue Projections
 - Departmental Expenditure Requests.
16. Limited Public Comment.
17. Collective Bargaining Negotiations Update (Closed session will be requested).

A quorum of the Board of Commissioners may be present at this meeting.

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, MARCH 12, 2021

9:00 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Blake Mulder, Terrance Augustine, Joe Brehler, Brian Droscha, Brian Lautzenheiser, Jim Mott and Jeanne Pearl-Wright.

ALSO PRESENT: Commissioners Jeremy Whittum, Mark Mudry, Barbara Rogers and Jane Whitacre; Paul Matz – Rehmann Group, Tim Vandermark,, District Court Judge Julie O'Neill, Judge Kelly Morton, Heather Berkompas, Amy Etzel, Kathy Brooks, Allen Schlossberg, Troy Stowell, Adam Morris, John Fuentes and Connie Sobie.

The Ways and Means Committee met in virtual session on March 12, 2021 in accordance with PA 228 of 2020. The members announced the location from which they are attending remotely as follows:

Commissioner Augustine, in the City of Charlotte, Eaton County, MI
Commissioner Pearl-Wright, their residence in Delta Township, Eaton County, MI
Commissioner Droscha, their residence in District 9, Eaton Township, Eaton County, MI
Commissioner Brehler, their residence in the City of Lansing, Eaton County, MI
Commissioner Mott, their residence in Walton Township, Olivet, Eaton County, MI
Commissioner Lautzenheiser, their residence in the City of Charlotte, Eaton County, MI
Commissioner Mulder, in the City of Charlotte, Eaton County, MI

Chairman Mulder called the meeting to order at 9:00 am.

The Pledge of Allegiance was given by all.

Mr. Fuentes requested to add the Resolution to Appoint the District Court Magistrate and an update on the American Rescue Plan to the agenda. Commissioner Lautzenheiser moved to approve the agenda, as amended. Commissioner Brehler seconded. Motion carried by unanimous roll call vote.

Commissioner Lautzenheiser moved to approve the minutes of the February 12, 2021 Ways and Means Committee meeting. Commissioner Mott seconded. Motion carried by unanimous roll call vote.

There was no Limited Public Comment.

Paul Matz with the audit firm of Rehmann was present to discuss the results of the audit of County Financial Statements for the year ended September 30, 2020. Mr. Matz explained this is not the final draft due to awaiting a finalization of the state funding distributions for Federal CARES Act grants. Mr. Matz explained the County received an unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices (GAAP) and provided a review of the financial statements detailing the governmental activities. Mr. Matz provided an explanation of the field testing conducted and as well as the evaluation of internal controls which both indicated no issues. The Single Audit, which is the compliance audit of federal expenditures received by the County, received an unmodified opinion with

no material weaknesses or findings. Mr. Matz discussed the general fund balance providing an amount sufficient to cover 2.8 months of expenditures in the fund. Mr. Matz also provided an explanation on the pension liability and actuarial liabilities. Mr. Fuentes is working on a proposal to utilize savings in the general fund to contribute to the pension liability. Mr. Matz and Mr. Fuentes answered questions from Committee members. Mr. Fuentes also discussed the federal expenditures related to the CARES Act. Discussion held.

Commissioner Augustine moved to recommend acceptance of the September 30, 2020 Audit Report, to the Board of Commissioners. Commissioner Pearl-Wright seconded. Board Chairman noted some changes in the note disclosures regarding the number of Road Commissioners as well as information related to Drain Commissioner information. It was reported that the noted items would be corrected prior to the final issuance. Motion carried by unanimous roll call vote.

There was discussion regarding this being the final year of the audit contract with Rehmann. Mr. Fuentes will request a renewal proposal from Rehmann for the Committee's consideration.

An update of the position vacancies was presented and discussed (attached). Commissioner Lautzenheiser moved to refill the position vacancies as presented. Commissioner Pearl-Wright seconded. Motion carried by unanimous roll call vote.

Connie Sobie discussed the position in the Friend of the Court for an Investigator/Conciliator, which is currently an intermittent position with less than 20 hours per week. This position has been difficult to fill when vacant and the Friend of the Court has had a difficult time utilizing the position to its full need due to the hours restrictions. Friend of the Court Allen Schlossberg was present to discuss the position and the need for additional hours. Discussion held. Commissioner Brehler moved to recommend approval to amend the position allocation list, create a budget amendment and to fill the position to the Board of Commissioners. Commissioner Augustine seconded. Motion carried by unanimous roll call vote.

The January Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$30,547) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$45,781) The County's active employees' favorable variance is \$10,465 and the retirees' unfavorable variance is (\$56,246). Discussion held.

Mr. Fuentes provide an update to the Public Improvement projects (attached). The Public Defender office construction work will begin in April. An amendment to the current MIDC grant will be submitted for the final contract amount.

Troy Stowell, Parks and Recreation Director, was present to discuss the Parks Commission recommendation to reallocate a proposed capital outlay project for culverts and drainage system to provide an expansion to the parking lot of 88 traditional spaces, 6 disabled parking spaces and 4 trailer pull through spaces. Mr. Stowell provided an update on the Crandell Park. This request does not increase the capital budget, but reallocates to a different project. Discussion held. Commissioner Augustine moved to approve the request to reallocate the budget to provide for the parking lot expansion. Commissioner Droscha seconded. Motion carried by unanimous roll call vote.

A renewal agreement for appraisal services was presented and discussed. Commissioner Brehler moved to approve the contract for appraisal services. Discussion held. Commissioner Droscha seconded. Motion carried by unanimous roll call vote.

A revised Interlocal agreement to Approve the Designated Assessor for Eaton County was presented. The State of Michigan required revisions to the original submission related to the designation being a County employee and a proposed fee schedule. The agreement was revised and sent to the local units for consideration and approval. Discussion held. Commissioner Augustine moved to recommend approval of the revised interlocal agreement. Commissioner Brehler seconded. Motion carried by unanimous roll call vote.

Mr. Fuentes requested the resolution to appoint the magistrate be discussed to accommodate the District Court Judges schedules. The Court is recommending the appointment of Attorney Heather Berkompas as the Attorney/Magistrate was presented. Judge O'Neill and Judge Morton spoke regarding their recommendation. Commissioner Droscha moved to recommend the appointment of Attorney Heather Berkompas as the Attorney/Magistrate. Commissioner Brehler seconded. Motion carried by unanimous roll call vote.

Mr. Fuentes presented a notice of public hearing to establish a Corridor Improvement Authority in Delta Township along with the development plans and proposed boundary of the district (attached). The public hearing is scheduled for Monday, March 15, 2021. The proposed tax capture district was discussed, which is proposed to be the area currently being developed, referred to as Delta Crossings. Discussion held.

Chairman Mulder adjourned the meeting at 10:43 for a short break.

The meeting reconvened at 10:49.

An analysis provided by the National Association of Counties of the Coronavirus State and Local Fiscal Recovery Fund under The American Rescue Plan Act of 2021 was presented. Mr. Fuentes highlighted the statutory language related to allowable and unallowable uses. Mr. Fuentes indicated the U.S. Department of Treasury will provide additional guidance in the future. There was discussion regarding Eaton County's allocation and establishing a work group to create a prioritization and plan for use of the funding. There was discussion regarding possible projects, grants or pass through funding for other agencies.

Commissioner Augustine moved to recommend approval of the payment of the claims against the County in the amount of \$333,635.55 and immediate claims in the amount of \$9,692,945.99 to the Board of Commissioners, as presented. Commissioner Pearl-Wright seconded. Motion carried by unanimous roll call vote.

The 2021/2022 Personnel Expenditure estimates were presented Discussion held. Department heads and elected officials are preparing revenue and expenditure requests for presentation at next month's meeting.

There was no Limited Public Comment.

Commissioner Mudry indicated he could be contacted regarding any questions related to Delta Crossings.

Chairperson Mulder adjourned the meeting at 11:19 a.m.

The next regular meeting of the Way and Means Committee will be held Friday, April 16, 2021, at 9:00 a.m.

Chairman Blake Mulder

Personal and Real Property - TOTALS

L-4024

Eaton County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bellevue	0.00	114,492,533	114,492,533	10,402,467	10,402,467	124,895,000	124,895,000
Benton	0.00	140,926,052	140,926,052	9,613,400	9,613,400	150,539,452	150,539,452
Brookfield	0.00	83,385,573	83,385,573	2,051,783	2,051,783	85,437,356	85,437,356
Carmel	0.00	135,935,900	135,935,900	4,983,620	4,983,620	140,919,520	140,919,520
Chester	0.00	91,389,700	91,389,700	4,316,000	4,316,000	95,705,700	95,705,700
Delta	0.00	1,623,382,400	1,623,382,400	188,037,300	188,037,300	1,811,419,700	1,811,419,700
Eaton	0.00	175,904,160	175,904,160	10,401,250	10,401,250	186,305,410	186,305,410
Eaton Rapids	0.00	186,507,100	186,507,100	5,982,600	5,982,600	192,489,700	192,489,700
Hamlin	0.00	148,715,600	148,715,600	4,078,900	4,078,900	152,794,500	152,794,500
Kalamo	0.00	84,863,600	84,863,600	1,678,300	1,678,300	86,541,900	86,541,900
Oneida	0.00	211,616,900	211,616,900	10,416,200	10,416,200	222,033,100	222,033,100
Roxand	0.00	107,546,300	107,546,300	1,997,600	1,997,600	109,543,900	109,543,900
Sunfield	0.00	108,196,800	108,196,800	3,188,750	3,188,750	111,385,550	111,385,550
Vermontville	0.00	91,884,600	91,884,600	3,970,000	3,970,000	95,854,600	95,854,600
Walton	0.00	97,448,452	97,448,452	5,019,457	5,019,457	102,467,909	102,467,909
Windsor	0.00	332,238,100	332,238,100	15,610,300	15,610,300	347,848,400	347,848,400
Charlotte	0.00	269,202,283	269,202,283	15,372,000	15,372,000	284,574,283	284,574,283
Eaton Rapids	0.00	137,760,950	137,760,950	3,825,000	3,825,000	141,585,950	141,585,950
Grand Ledge	0.00	278,506,400	278,506,400	10,938,900	10,938,900	289,445,300	289,445,300
Lansing	0.00	129,764,400	129,764,400	7,408,600	7,408,600	137,173,000	137,173,000
Olivet	0.00	20,925,969	20,925,969	806,142	806,142	21,732,111	21,732,111
Pottersville	0.00	62,287,700	62,287,700	4,679,300	4,679,300	66,967,000	66,967,000

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Totals for County	0.00	4,632,881,472	4,632,881,472	324,777,869	324,777,869	4,957,659,341	4,957,659,341

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF EATON COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

Eaton County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	25,490,451	4,427,759	0	84,574,323	0	0	114,492,533
Benton	33,880,352	4,289,700	0	102,756,000	0	0	140,926,052
Brookfield	35,108,446	73,842	171,927	48,031,358	0	0	83,385,573
Carmel	27,172,920	1,002,260	0	107,760,720	0	0	135,935,900
Chester	43,041,400	252,300	0	48,096,000	0	0	91,389,700
Delta	4,046,100	481,393,800	116,944,600	1,011,894,400	0	9,103,500	1,623,382,400
Eaton	22,666,100	5,420,200	1,238,550	146,579,310	0	0	175,904,160
Eaton Rapids	25,827,100	2,838,600	0	157,841,400	0	0	186,507,100
Hamlin	27,897,900	1,337,700	985,600	118,494,400	0	0	148,715,600
Kalamo	37,347,000	334,100	0	47,182,500	0	0	84,863,600
Oneida	40,087,900	11,086,000	5,684,100	154,758,900	0	0	211,616,900
Roxand	52,065,900	2,607,400	0	52,873,000	0	0	107,546,300
Sunfield	42,739,100	4,472,000	3,466,900	57,518,800	0	0	108,196,800
Vermontville	33,138,300	2,479,800	200,000	56,066,500	0	0	91,884,600
Walton	28,110,786	1,116,825	891,566	67,329,275	0	0	97,448,452
Windsor	21,259,500	32,011,100	13,093,200	265,874,300	0	0	332,238,100
Charlotte	0	67,434,100	26,084,300	175,683,883	0	0	269,202,283
Eaton Rapids	0	24,216,400	12,636,900	100,907,650	0	0	137,760,950
Grand Ledge	0	70,231,200	3,220,600	205,054,600	0	0	278,506,400
Lansing	0	20,001,500	69,609,500	40,153,400	0	0	129,764,400
Olivet	0	4,139,693	467,726	16,318,550	0	0	20,925,969
Pottersville	0	9,017,000	10,299,700	42,971,000	0	0	62,287,700

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	499,879,255	750,183,279	264,995,169	3,108,720,269	0	9,103,500	4,632,881,472

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF EATON COUNTY

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Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

L-4024

Eaton County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	25,490,451	4,427,759	0	84,574,323	0	0	114,492,533
Benton	33,880,352	4,289,700	0	102,756,000	0	0	140,926,052
Brookfield	35,108,446	73,842	171,927	48,031,358	0	0	83,385,573
Carmel	27,172,920	1,002,260	0	107,760,720	0	0	135,935,900
Chester	43,041,400	252,300	0	48,096,000	0	0	91,389,700
Delta	4,046,100	481,393,800	116,944,600	1,011,894,400	0	9,103,500	1,623,382,400
Eaton	22,666,100	5,420,200	1,238,550	146,579,310	0	0	175,904,160
Eaton Rapids	25,827,100	2,838,600	0	157,841,400	0	0	186,507,100
Hamlin	27,897,900	1,337,700	985,600	118,494,400	0	0	148,715,600
Kalamo	37,347,000	334,100	0	47,182,500	0	0	84,863,600
Oneida	40,087,900	11,086,000	5,684,100	154,758,900	0	0	211,616,900
Roxand	52,065,900	2,607,400	0	52,873,000	0	0	107,546,300
Sunfield	42,739,100	4,472,000	3,466,900	57,518,800	0	0	108,196,800
Vermontville	33,138,300	2,479,800	200,000	56,066,500	0	0	91,884,600
Walton	28,110,786	1,116,825	891,566	67,329,275	0	0	97,448,452
Windsor	21,259,500	32,011,100	13,093,200	265,874,300	0	0	332,238,100
Charlotte	0	67,434,100	26,084,300	175,683,883	0	0	269,202,283
Eaton Rapids	0	24,216,400	12,636,900	100,907,650	0	0	137,760,950
Grand Ledge	0	70,231,200	3,220,600	205,054,600	0	0	278,506,400
Lansing	0	20,001,500	69,609,500	40,153,400	0	0	129,764,400
Olivet	0	4,139,693	467,726	16,318,550	0	0	20,925,969
Pottsville	0	9,017,000	10,299,700	42,971,000	0	0	62,287,700

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	499,879,255	750,183,279	264,995,169	3,108,720,269	0	9,103,500	4,632,881,472

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF EATON COUNTY

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Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

4/9/2021

2021
EATON COUNTY TOTALS
EQUALIZED COMPARISON
BY CLASSIFICATION

<u>Classification</u>	2020	2021	<u>Valuation Change</u>	<u>% Change</u>
Agricultural	484,062,819	499,879,255	15,816,436	3.27%
Commercial	738,828,674	750,183,279	11,354,605	1.54%
Industrial	252,760,735	264,995,169	12,234,434	4.84%
Residential	2,935,376,569	3,108,720,269	173,343,700	5.91%
Developmental	<u>9,102,700</u>	<u>9,103,500</u>	<u>800</u>	0.01%
Total Real	4,420,131,497	4,632,881,472	212,749,975	4.81%
Total Personal	325,199,562	324,777,869	-421,693	-0.13%
GRAND TOTAL	4,745,331,059	4,957,659,341	212,328,282	4.47%

2021 EATON COUNTY ASSESSED VALUATION

<u>Townships</u>	<u>Real</u>	<u>Personal</u>	<u>Total</u>
Bellevue	114,492,533	10,402,467	124,895,000
Benton	140,926,052	9,613,400	150,539,452
Brookfield	83,385,573	2,051,783	85,437,356
Carmel	135,935,900	4,983,620	140,919,520
 Chester	 91,389,700	 4,316,000	 95,705,700
Delta Charter	1,623,382,400	188,037,300	1,811,419,700
Eaton	175,904,160	10,401,250	186,305,410
Eaton Rapids	186,507,100	5,982,600	192,489,700
 Hamlin	 148,715,600	 4,078,900	 152,794,500
Kalamo	84,863,600	1,678,300	86,541,900
Oneida Charter	211,616,900	10,416,200	222,033,100
Roxand	107,546,300	1,997,600	109,543,900
 Sunfield	 108,196,800	 3,188,750	 111,385,550
Vermontville	91,884,600	3,970,000	95,854,600
Walton	97,448,452	5,019,457	102,467,909
Windsor Charter	332,238,100	15,610,300	347,848,400
 Township Total	 3,734,433,770	 281,747,927	 4,016,181,697
 <u>Cities</u>			
Charlotte	269,202,283	15,372,000	284,574,283
Eaton Rapids	137,760,950	3,825,000	141,585,950
Grand Ledge	278,506,400	10,938,900	289,445,300
 Lansing	 129,764,400	 7,408,600	 137,173,000
Olivet	20,925,969	806,142	21,732,111
Pottersville	62,287,700	4,679,300	66,967,000
 City Total	 898,447,702	 43,029,942	 941,477,644
 County Total	 4,632,881,472	 324,777,869	 4,957,659,341

2021 EATON COUNTY RECOMMENDED EQUALIZATION

<u>Townships</u>	<u>Real</u>	<u>Personal</u>	<u>Total</u>
Bellevue	114,492,533	10,402,467	124,895,000
Benton	140,926,052	9,613,400	150,539,452
Brookfield	83,385,573	2,051,783	85,437,356
Carmel	135,935,900	4,983,620	140,919,520
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City Total	898,447,702	43,029,942	941,477,644
County Total	4,632,881,472	324,777,869	4,957,659,341

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
REAL PROPERTY - AGRICULTURAL**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue	226	25,490,451		25,490,451	5.0993%	48.17
Benton	253	33,880,352		33,880,352	6.7777%	50.00
Brookfield	284	35,108,446		35,108,446	7.0234%	50.00
Carmel	226	27,172,920		27,172,920	5.4359%	50.00
Chester	323	43,041,400		43,041,400	8.6104%	50.00
Delta Charter	17	4,046,100		4,046,100	0.8094%	50.00
Eaton	209	22,666,100		22,666,100	4.5343%	50.00
Eaton Rapids	225	25,827,100		25,827,100	5.1667%	50.00
Hamlin	271	27,897,900		27,897,900	5.5809%	50.00
Kalamo	305	37,347,000		37,347,000	7.4712%	50.00
Oneida Charter	299	40,087,900		40,087,900	8.0195%	50.00
Roxand	324	52,065,900		52,065,900	10.4157%	50.00
Sunfield	316	42,739,100		42,739,100	8.5499%	50.00
Vermontville	231	33,138,300		33,138,300	6.6293%	50.00
Walton	232	28,110,786		28,110,786	5.6235%	50.00
Windsor Charter	152	21,259,500		21,259,500	4.2529%	50.00
Township Total	3,893	499,879,255		499,879,255	100.00%	
<u>Cities</u>						
Charlotte						
Eaton Rapids						
Grand Ledge						
Lansing						
Olivet						
Pottersville						
City Total						
County Total	3,893	499,879,255		499,879,255	100.00%	

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
REAL PROPERTY - COMMERCIAL**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue	87	4,427,759		4,427,759	0.5902%	50.00
Benton	47	4,289,700		4,289,700	0.5718%	50.00
Brookfield	3	73,842		73,842	0.0098%	50.00
Carmel	13	1,002,260		1,002,260	0.1336%	50.00
Chester	9	252,300		252,300	0.0336%	50.00
Delta Charter	636	481,393,800		481,393,800	64.1702%	50.00
Eaton	41	5,420,200		5,420,200	0.7225%	50.00
Eaton Rapids	26	2,838,600		2,838,600	0.3784%	50.00
Hamlin	18	1,337,700		1,337,700	0.1783%	50.00
Kalamo	8	334,100		334,100	0.0445%	50.00
Oneida Charter	49	11,086,000		11,086,000	1.4778%	50.00
Roxand	42	2,607,400		2,607,400	0.3476%	50.00
Sunfield	56	4,472,000		4,472,000	0.5961%	50.00
Vermontville	33	2,479,800		2,479,800	0.3306%	50.00
Walton	17	1,116,825		1,116,825	0.1489%	50.00
Windsor Charter	153	32,011,100		32,011,100	4.2671%	50.00
Township Total	1,238	555,143,386		555,143,386	74.0010%	
<u>Cities</u>						
Charlotte	326	67,434,100		67,434,100	8.9890%	50.00
Eaton Rapids	180	24,216,400		24,216,400	3.2281%	50.00
Grand Ledge	256	70,231,200		70,231,200	9.3619%	50.00
Lansing	25	20,001,500		20,001,500	2.6662%	50.00
Olivet	40	4,139,693		4,139,693	0.5518%	50.00
Pottersville	74	9,017,000		9,017,000	1.2020%	50.00
City Total	901	195,039,893		195,039,893	25.9990%	
County Total	2,139	750,183,279		750,183,279	100.00%	

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
REAL PROPERTY - INDUSTRIAL**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue						
Benton						
Brookfield	5	171,927		171,927	0.0649%	50.00
Carmel						
Chester						
Delta Charter	116	116,944,600		116,944,600	44.1308%	50.00
Eaton	16	1,238,550		1,238,550	0.4674%	50.00
Eaton Rapids						50.00
Hamlin	8	985,600		985,600	0.3719%	50.00
Kalamo						
Oneida Charter	45	5,684,100		5,684,100	2.1450%	50.00
Roxand						50.00
Sunfield	19	3,466,900		3,466,900	1.3083%	50.00
Vermontville	3	200,000		200,000	0.0755%	50.00
Walton	12	891,566		891,566	0.3364%	50.00
Windsor Charter	36	13,093,200		13,093,200	4.9409%	50.00
Township Total	260	142,676,443		142,676,443	53.8411%	
<u>Cities</u>						
Charlotte	34	26,084,300		26,084,300	9.8433%	50.00
Eaton Rapids	29	12,636,900		12,636,900	4.7687%	50.00
Grand Ledge	19	3,220,600		3,220,600	1.2153%	50.00
Lansing	8	69,609,500		69,609,500	26.2682%	50.00
Olivet	3	467,726		467,726	0.1765%	50.00
Pottersville	13	10,299,700		10,299,700	3.8868%	50.00
City Total	106	122,318,726		122,318,726	46.1589%	
County Total	366	264,995,169		264,995,169	100.00%	

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
REAL PROPERTY - RESIDENTIAL**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue	1,437	84,574,323		84,574,323	2.7206%	50.00
Benton	1,241	102,756,000		102,756,000	3.3054%	50.00
Brookfield	747	48,031,358		48,031,358	1.5451%	50.00
Carmel	1,238	107,760,720		107,760,720	3.4664%	50.00
Chester	658	48,096,000		48,096,000	1.5471%	50.00
Delta Charter	10,754	1,011,894,400		1,011,894,400	32.5502%	50.00
Eaton	1,798	146,579,310		146,579,310	4.7151%	50.00
Eaton Rapids	1,805	157,841,400		157,841,400	5.0774%	50.00
Hamlin	1,468	118,494,400		118,494,400	3.8117%	50.00
Kalamo	735	47,182,500		47,182,500	1.5177%	50.00
Oneida Charter	1,504	154,758,900		154,758,900	4.9782%	50.00
Roxand	737	52,873,000		52,873,000	1.7008%	50.00
Sunfield	917	57,518,800		57,518,800	1.8502%	50.00
Vermontville	917	56,066,500		56,066,500	1.8035%	50.00
Walton	960	67,329,275		67,329,275	2.1658%	50.00
Windsor Charter	2,851	265,874,300		265,874,300	8.5525%	50.00
Township Total	29,767	2,527,631,186		2,527,631,186	81.3078%	
<u>Cities</u>						
Charlotte	3,160	175,683,883		175,683,883	5.6513%	50.00
Eaton Rapids	1,995	100,907,650		100,907,650	3.2460%	50.00
Grand Ledge	2,844	205,054,600		205,054,600	6.5961%	50.00
Lansing	810	40,153,400		40,153,400	1.2916%	50.00
Olivet	324	16,318,550		16,318,550	0.5249%	50.00
Pottersville	976	42,971,000		42,971,000	1.3823%	50.00
City Total	10,109	581,089,083		581,089,083	18.6922%	
County Total	39,876	3,108,720,269		3,108,720,269	100.00%	

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
REAL PROPERTY - DEVELOPMENTAL**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue						
Benton						
Brookfield						
Carmel						
Chester						
Delta Charter	26	9,103,500		9,103,500	100.0000%	50.00
Eaton						
Eaton Rapids						
Hamlin						
Kalamo						
Oneida Charter						
Roxand						
Sunfield						
Vermontville						
Walton						
Windsor Charter						
Township Total	26	9,103,500		9,103,500	100.0000%	50.00
<u>Cities</u>						
Charlotte						
Eaton Rapids						
Grand Ledge						
Lansing						
Olivet						
Pottersville						
City Total						
County Total	26	9,103,500		9,103,500	100.00%	50.00

**2021 EATON COUNTY
EQUALIZATION RECOMMENDATION
PERSONAL PROPERTY**

Assessment Unit	Parcel Count	Valuation Assessed	Adding or Deducting	Valuation Equalized	% of Total Valuation	Ratio %
<u>Townships</u>						
Bellevue	61	10,402,467		10,402,467	3.2029%	50.00
Benton	67	9,613,400		9,613,400	2.9600%	50.00
Brookfield	29	2,051,783		2,051,783	0.6317%	50.00
Carmel	42	4,983,620		4,983,620	1.5345%	50.00
Chester	37	4,316,000		4,316,000	1.3289%	50.00
Delta Charter	1,435	188,037,300		188,037,300	57.8972%	50.00
Eaton	69	10,401,250		10,401,250	3.2026%	50.00
Eaton Rapids	56	5,982,600		5,982,600	1.8421%	50.00
Hamlin	62	4,078,900		4,078,900	1.2559%	50.00
Kalamo	19	1,678,300		1,678,300	0.5168%	50.00
Oneida Charter	122	10,416,200		10,416,200	3.2072%	50.00
Roxand	52	1,997,600		1,997,600	0.6151%	50.00
Sunfield	76	3,188,750		3,188,750	0.9818%	50.00
Vermontville	57	3,970,000		3,970,000	1.2224%	50.00
Walton	22	5,019,457		5,019,457	1.5455%	50.00
Windsor Charter	244	15,610,300		15,610,300	4.8065%	50.00
Township Total	2,450	281,747,927		281,747,927	86.7510%	
<u>Cities</u>						
Charlotte	460	15,372,000		15,372,000	4.7331%	50.00
Eaton Rapids	244	3,825,000		3,825,000	1.1777%	50.00
Grand Ledge	325	10,938,900		10,938,900	3.3681%	50.00
Lansing	67	7,408,600		7,408,600	2.2811%	50.00
Olivet	61	806,142		806,142	0.2482%	50.00
Pottersville	123	4,679,300		4,679,300	1.4408%	50.00
City Total	1,280	43,029,942		43,029,942	13.2490%	
County Total	3,730	324,777,869		324,777,869	100.00%	

2020 Annual Report

Eaton County Treasurer



April 2021

Robert A. Robinson, ACPFIM

TREASURER

1045 Independence Blvd

Charlotte, MI 48813

(517) 543-4262

treasurer@eatoncounty.org

www.eatoncountytreasurer.or



Bob Robinson, ACPFIM

Eaton County Treasurer

First Vice President, Michigan Association of County Treasurers

Thank you for allowing me to serve as Eaton County Treasurer.

As Eaton County's Foreclosing Governmental Unit, I am committed to doing everything I can to keep families in their homes and business owners in their properties during this difficult time. As First Vice President of the Michigan Association of County Treasurers (MACT), I have also worked with MACT and the Michigan Legislature to protect property rights, including the passage of new laws to assure that property owners do not lose the equity in their homes when they are tax foreclosed. Beginning in 2021, the Eaton County Treasurer's Office will pay leftover revenue from homes sold at tax auction back to parties of interest in the property.

In 2020, due to the COVID-19 emergency, I commuted foreclosure on all owner-occupied residential and business properties. Because of eviction moratoriums from both the state and federal government, rental property foreclosures were also postponed. This has given those facing the devastation of tax foreclosure more time to deal with financial hardships that have resulted from the COVID-19 emergency. Only one (1) unsafe and derelict property was foreclosed in 2020.

Since taking office in 2012, the treasurer's office has increased investment returns significantly. The interest rate plummet in 2020, however, has had a negative impact on investment returns. Swift action was taken to assure that county financial resources are kept safe, liquid, and earning as much return as possible. County cash flow will be monitored carefully in the months ahead to determine the long-term impact of lower interest returns and the outcome of the COVID-19 emergency on county resources.

Nonetheless, in 2020 the Eaton County credit rating with Standard & Poor's was upgraded from AA- to AA. Overall county debt ratios remain low. I stand prepared to work hard with the Eaton County Commission and County Administration to deal with the difficult times that we may face in the coming months.

Sincerely yours in Service,

A handwritten signature in blue ink, appearing to be 'Bob Robinson', written in a cursive style.

County of Eaton

Office of the Treasurer

2020 Annual Report

Overview

The treasurer's office works to improve access to information, reduce debt and costs, streamline business processes, and increase revenue for Eaton County. This report presents the results of the daily work conducted in the treasurer's office to achieve those objectives.

Mission

To administer all responsibilities and duties professionally, efficiently, cost effectively and without waste through sound management and best practices that serve the best interests of the citizens of Eaton County.

Core Values: C.A.I.R.

Cooperation

The Eaton County treasurer's office will encourage cooperation between all Eaton County governmental departments, local units of government, and the taxpaying public.

Accountability

The Eaton County treasurer's office will work to assure full accountability, transparency, and dependability in running efficient and cost-effective operations at all times.

Integrity

The Eaton County treasurer's office will adhere to the highest standards of ethics and trustworthiness in handling all its affairs.

Respect

The Eaton County Treasurer's office will treat all others with the utmost respect, kindness, and dignity.

Duties Completed by the Treasurer

Delinquent tax collection

Real property foreclosure

- Hold Show Cause Hearing for properties in foreclosure
- Post properties held in property tax forfeiture
- Notify all parties of interest on tax forfeited properties
- Hold two foreclosed real property tax auctions on foreclosed properties
- Support foreclosure prevention and financial literacy

Maintain tax roll for Eaton County

- Make refunds of all Board of Review adjustments
- Make refunds on all Tax Tribunal adjustments

Tax certification of deeds

Execute tax settlement with all taxing units in Eaton County

- Oversee the calculation of borrowing for tax notes for annual settlement

Depository for all county departments

Record revenue for county government

Financial disbursements to all county departments and facilities

Manage and reconcile bank accounts for the County's General Fund and County Facilities

Manage all county investments

- Produce quarterly investment reports for Board of Commissioners and public

Disburse State Educational Taxes to school districts

Manage Eaton County library disbursements from state penal fines

Sell Eaton County dog licenses and maintain database of all dog owners

Manage Drain Commission accounts

Manage the Delinquent Tax Revolving Fund

Manage bond issues for Eaton County

Serve as Chairperson for the Eaton County Building Authority

Serve as Chairperson for the Eaton County PACE District

Supervise and manage treasurer's office staff

Serve as liaison to the county controller's office and Board of Commissioners

Major Accomplishments in 2020

Communications and Outreach to Constituents

The treasurer's office focused on communications with the public and local units of government in 2020. These initiatives included:

- **Foreclosure Prevention Initiative**
 - Commuted all owner-occupied tax foreclosures due to financial hardship created by the COVID-19 state of emergency
 - Held a Pre-Hearing Service Day for those facing tax foreclosure
 - Organized through Zoom, Capital Area Community Services brought in Eaton County Veteran Services, Tri-County Office on Aging, Volunteer Income Tax Assistance (United Way), Case Credit Union, and Mid Michigan Housing Services to help those facing foreclosure find assistance for getting paid up on delinquent taxes.
 - Included printed mail inserts provided by Capital Area Community Services to all delinquent tax bills sent in Eaton County to put those having tax problems in touch with help getting taxes paid.
 - Sent press releases to media county wide informing citizens of the opportunity to attend the Pre-Hearing day to seek advice and assistance with delinquent taxes.
 - Updated the "Guide to Tax Foreclosure" to keep Eaton County citizens aware of the tax foreclosure process and legislation affecting how the process operates.

Paperless office operations

The Eaton County Treasurer's office continues to reduce the cost of government operations by pursuing paperless operations, which increases levels of service to county citizens.

Technology upgrades and management

The COVID-19 emergency has forced changes in the work environment for county government and staff. Technology in the treasurer's office has been upgraded to improve working capabilities in the event of governmental emergencies. Security protocols for treasurer technology has been tightened to assure the utmost in secure financial operations.

The office is currently researching e-notice and kiosk payment alternatives to tax bills to further reduce the cost of tax collections. This could reduce costs by \$10,000 or more annually.

New dog license website, email notices, and reminder cards

- Created a new dog license website to further simplify the purchase of dog licenses for one and three-year dog licenses.
- Improved dog license efficiency by condensing all dog license sales through the Eaton County treasurer's office, and select outlets such as local veterinarian offices and the Eaton County Humane Society.
- Offered amnesty on all 2019 dog licenses to help pet owners transition to the new dog licensing system based on the pet's rabies vaccination dates rather than a calendar year renewal.
- Created a new flyer to inform Eaton County citizens about the new 3-year dog licenses and new renewal dates for dog licenses.
- Sent email reminders to pet owners reminding them of their renewal dates for dog licenses.
- Advertised new dog license rates, 3-year licenses, and new renewal dates in countywide publications and on Facebook.

Evaluated all county investments

The treasurer is the custodian of all county accounts and investment manager for the county. Interest rates reduced drastically in 2020. The Fed has further committed to keeping rates close to 0% throughout 2021. This has reduced revenue among respective Eaton County departments by more than \$700,000 since 2019. An investment evaluation was completed to safely maximize the return on county investments and reduce banking costs. Investments were reallocated into safe accounts in order to minimize interest risk, maximize rates of return, and reduce banking costs.

Safety, liquidity, and rate of return continue to be the top priorities for Eaton County investments.

Staff Training

The treasurer's office works to continually improve technology and training to maintain a high level of efficiency in all operations. Staff training in 2020 included:

- o Training for the foreclosure specialist on Land Banks through the Michigan Association of Land Banks.
- o Commercial drone pilot license training for use of a drone in conducting large property site inspections on tax forfeited property.
- o Training for all staff on the new foreclosure legislation to enable foreclosed property owners to make claim for gainful revenue made at the Eaton County tax auction sale.
- o Zoom training for treasurer and chief deputy treasurer was completed with the Michigan Association of County Treasurers virtual conference in August of 2020.

- o Cross training for staff on settlement and drain accounts

Unfortunately, due to COVID-19, quarterly meetings of the Treasurers of Eaton County Networking Group, best practices exchange have been temporarily suspended. Selective training and cross training will continue to assure the treasurer's office maintains maximum levels of efficiency and security in the months and years ahead.

Participation in the Michigan Association of County Treasurers (MACT)

The treasurer and chief deputy treasurer participate in training and professional development conferences with the Michigan Association of County Treasurers. MACT is an organization of county treasurers that promotes the education of county treasurers, assists with the enactment of legislation, shares solutions to problems through networking, and works to protect the interest of taxpayers throughout the state. Treasurer Bob Robinson was elected 1st Vice President to the Board of Directors for the statewide association in 2020. Bob will rotate through all five (5) of the organization's officer positions and serve as president in 2022.

Participation with the MACT Board of Directors and its Legislative and Communications Committees has given the Eaton County Treasurer direct participation on important legislative matters affecting taxpayer concerns throughout the State. MACT continues to be engaged in seeking ways to improve tax foreclosure law to better serve all taxpayers.

Foreclosing Governmental Unit (FGU) - Foreclosure

A significant number of changes were made to Michigan's tax foreclosure law in 2020/2021. Chief among them was legislation that allows the previous owners of tax foreclosed property to file a claim to equity in the property if it sells at the property tax auction for more than the tax lien due on the property. Previously, county treasurers were required to place leftover funds generated at tax auctions into a restricted foreclosure fund that could only be used to manage foreclosures. After two years those funds could be transferred to a county's General Fund. Eaton County, however, has never profited from tax foreclosures and has never transferred foreclosure funds to the county's General Fund operations.

Under new foreclosure law, beginning in 2021, leftover auction revenue can be claimed by those who held an interest in the property before it foreclosed. This includes mortgage holders, mortgagees, land contract holders, and others who may have held a lien on the property. These parties of interest will have until July 1 in the year of the foreclosure to claim their interest in auction proceeds. All claims for proceeds will then be forwarded to the circuit court judge who ordered the foreclosure. The circuit court judge will then issue a court order to the treasurer's office after determination of how the auction proceeds should be disbursed. The county treasurer will have thirty (30) days from the date of foreclosure to disburse funds as ordered. By law, the treasurer's office will be paid five (5) percent of sale proceeds for conducting foreclosure and tax sale activities.

Fee revenues from the foreclosure process will be deposited into the Eaton County treasurer's Foreclosure Fund. These funds will be used to manage foreclosed properties for the public safety and welfare. Expenses on foreclosed properties includes inspection, boarding and securing the property for public safety, lawn maintenance, snow removal, and maintenance of structures on the property.

The treasurer's office completed its fifth year as Foreclosing Governmental Unit (FGU) for tax delinquent properties in Eaton County, and held its fourth tax foreclosed property auctions, one in September and another in October, 2019. The Treasurer cancelled foreclosure on all owner-occupied properties in 2020 because of the COVID-19 crises. Only one (1) unsafe property was foreclosed. It did not successfully sell at auction but was eventually sold and will be placed on the active tax roll again in 2021.

County control of tax foreclosures has produced positive results for tax delinquent property owners, local units of government, the treasurer's office, and Eaton County government.

Statistics for the 2019 tax foreclosure year are below.

- **Accepted 341 property forfeitures into the treasurer's office in March of 2020.**
- **Drastic foreclosure prevention measures due to COVID-19.** Because of the state of emergency, the treasurer commuted all foreclosures on owner-occupied residential structures, all rental properties (to comply with state and national moratoriums on eviction), and business properties that provided a source of primary income for its owner in 2020. Twenty-seven (27) property foreclosures were postponed for one (1) year. The only tax foreclosures that proceeded in 2020 were on properties that posed a threat to public safety and welfare. Only one (1) property was foreclosed in 2020 as a result.
- **Worked with Capital Area Community Services on extensive foreclosure prevention initiatives.** Capital Area Community Services in Lansing provided free foreclosure prevention counseling to delinquent taxpayers to help them qualify for a variety of assistance programs for the payment of back taxes. A Day of Service was held via Zoom to help those facing tax foreclosure connect with available service agencies for possible assistance including: Eaton County Veterans Services, Capital Area Commission on Aging, Housing Services of Mid Michigan, Legal Services of South-Central Michigan, and Chase Credit Union (for low interest loans).
- **Facilitated the sale of one (1) tax reverted property.** One neglected property was foreclosed in 2020, located in Oneida Township. Because of the severe condition of the property, it did not sell at either property tax auction. The treasurer negotiated the sale of the property to an adjacent property owner who has entered into an agreement to rehabilitate the property with Oneida Township and the Eaton County Treasurer. The property will be combined with an existing farm parcel, a positive outcome for surrounding parcel owners, Oneida Township, and Eaton County.

Progress Toward Reduced Borrowing

The county treasurer purchases delinquent taxes from local units of government in March of each year. This allows local taxing units including schools, cities, villages, libraries, ISDs, Road Commission, and EATRAN to operate unimpeded by delinquent tax debt. The ongoing collection of delinquent taxes then becomes the responsibility of the county treasurer. More than \$5,104,501 of delinquent taxes were returned to the treasurer's office in 2020. In 2011 the treasurer's office borrowed \$4,400,000 to complete settlement, paying the loan back from collected delinquent taxes. Since 2012, the treasurer has worked to reduce the amounts borrowed each year. In 2020, the treasurer's office borrowed \$3,298,500. Because of the unpredictability of county cash flow and tax collections during the COVID-19 emergency, this was a \$500,000 increase from 2019 borrowing to hedge for the possibility of emergency cash flow needs. The long-term objective of the treasurer is still to reduce annual borrowing to \$0 by 2023, so that the county can facilitate settlement with local units debt free.

The Eaton County Land Bank Authority

As an economic development tool, the Land Bank will work to return vacant, abandoned, and tax-foreclosed properties that do not sell at the property tax auctions to an active use so they can go back on the county's tax roll.

- Received one buildable property in Charlotte that did not sell at property tax auction. This property is currently for sale by the Land Bank, and is a buildable lot within the city limits of Charlotte.

Working Every Day for Continuous Improvement

Work in the treasurer's office to improve efficiency and will continue. Major initiatives include:

- Reduce borrowing for tax notes until the County is self-funded.
- Increase the County's credit rating with Standard and Poor's to AA+ from AA by 2023.
- Increase dog licensing online to 60 percent of all dog license sales by the end of 2022.
- Continued collaboration with nonprofit organizations for greater access to foreclosure prevention throughout all of Eaton County.
- Continued networking with city, village, and townships for the exchange of best practices and the consolidation of resources and services whenever feasible.
- Continue work on legislative improvements to the General Property Tax Act through work with the MACT Legislative Committee.

Annual Budget

2019/2020 Fiscal Year Budget

The treasurer's office operated on a budget of \$548,552.78 in 2020. Personnel and benefits comprised the largest amount of the treasurer's budget totaling \$445,712.17. Action has been taken to adjust the treasurer's budget and revenues to compensate for the reduced investment earnings so that budget amounts remain sustainable. The office operates on a staff of five (5), six (6) including the treasurer.

The following pages are a detailed report of the treasurer's budget for the 2019/2020 fiscal year.

Eaton County

Budget Worksheet Report

Budget Year 2021

Account	Account Description	2020 Adopted Budget	2020 Actual Amount
Department	Licenses and Permits		
Sub-Department	Treasurer		
Licenses And Permits			
Dog Licenses		45,000.00	160,619.05
	<i>Licenses And Permits Totals</i>	<i>\$45,000.00</i>	<i>\$160,619.05</i>
Sub-Department	Treasurer Totals	\$45,000.00	\$160,619.05
Department	Licenses and Permits Totals	\$45,000.00	\$160,619.05
Department	- Charge For Services		
Sub-Department	Treasurer		
Charges For Services			
Department Fees		11,000.00	13,210.00
	<i>Charges For Services Totals</i>	<i>\$11,000.00</i>	<i>\$13,210.00</i>
Sub-Department	Treasurer Totals	\$11,000.00	\$13,210.00
Department	- Charge For Services Totals	\$11,000.00	\$13,210.00
Department	Interest & Rentals		
Sub-Department	Treasurer		
Interest And Rents			
Interest & Dividends		250,000.00	79,196.96
	<i>Interest And Rents Totals</i>	<i>\$250,000.00</i>	<i>\$79,196.96</i>
Sub-Department	Treasurer Totals	\$250,000.00	\$79,196.96
Department	Interest & Rentals Totals	\$250,000.00	\$79,196.96
Department	Other Revenue		
Sub-Department	Treasurer		
Other Revenue			
Cash Over and Short		.00	25.00
Cash Over and Short NSF Checks		.00	775.00
	<i>Other Revenue Totals</i>	<i>\$0.00</i>	<i>\$800.00</i>
Sub-Department	Treasurer Totals	\$0.00	\$800.00
Department	Revenue Totals	\$0.00	\$800.00
	REVENUE TOTALS	\$306,000.00	\$253,826.01
EXPENSE			
Department	Treasurer		
Sub-Department			
Personnel - Wages			
Salaries - Supervisory		81,048.00	80,821.20
Salaries - Regular		178,619.00	167,186.38
Salaries - Regular Longevity		2,100.00	2,100.00

Eaton County

Budget Worksheet Report

Budget Year 2021

Account	Account Description	2020 Adopted Budget	2020 Actual Amount
- General Fund			
EXPENSE			
Department	Treasurer		
Sub-Department			
Personnel - Wages			
Sick Pay		2,260.00	2,260.44
Personnel - Wages Totals		\$264,027.00	\$252,368.02
Personnel - Fringes			
Social Security		20,198.00	18,406.17
Workers Compensation Ins		317.00	317.73
Unemployment Insurance		18.00	18.44
Retirement		67,632.00	66,395.04
Life & Disability Insurance		2,244.00	2,209.64
Health Insurance		85,632.00	78,977.90
Retirees Health Insurance		16,423.00	17,216.55
Retirees Health Insurance HCSP		6,390.00	6,075.18
Dental Insurance		3,825.00	3,727.50
Personnel - Fringes Totals		\$202,679.00	\$193,344.15
Supplies			
Supplies - Office		2,600.00	1,929.14
Postage		2,000.00	7,074.26
Supplies - Dog Licenses & Tags		2,500.00	4,805.75
Gas, Oil & Antifreeze		75.00	50.29
Supplies Totals		\$7,175.00	\$13,859.44
Other Services And Charges			
Contractual		18,000.00	16,277.37
Memberships & Subscriptions		650.00	424.00
Telephone		2,400.00	1,152.28
Travel Mileage		1,100.00	362.29
Travel Lodging		700.00	.00
Printing		1,600.00	627.72
Property & Liability Insurance Property Insurance		1,204.00	1,204.00
Property & Liability Insurance Liability Insurance		1,885.00	1,884.00
Repairs & Maintenance Office Equipment		1,475.00	698.37
Bank Service Charges		20,000.00	45,114.14

Eaton County

Budget Worksheet Report

Budget Year 2021

Account	Account Description	2020 Adopted Budget	2020 Actual Amount
Fund	General Fund		
EXPENSE			
Department	- Treasurer		
Sub-Department			
Other Services And Charges			
Training		2,500.00	128.00
	Other Services And Charges Totals	\$51,514.00	\$67,872.17
Sub-Department	Totals	\$525,395.00	\$527,443.78
Department	Treasurer Totals	\$525,395.00	\$527,443.78
Department	- Insurance and Bonds		
Sub-Department	- Treasurer		
Other Services And Charges			
Contractual		18,000.00	15,989.00
	Other Services And Charges Totals	\$18,000.00	\$15,989.00
Sub-Department	- Treasurer Totals	\$18,000.00	\$15,989.00
Department	- Insurance and Bonds Totals	\$18,000.00	\$15,989.00
Department	Capital Outlay		
Sub-Department	- Treasurer		
Capital Outlay			
Office Equipment		5,300.00	5,120.00
	Capital Outlay Totals	\$5,300.00	\$5,120.00
Sub-Department	Treasurer Totals	\$5,300.00	\$5,120.00
Department	- Capital Outlay Totals	\$5,300.00	\$5,120.00
	EXPENSE TOTALS	\$548,695.00	\$548,552.78
Fund	- General Fund Totals		
	REVENUE TOTALS	\$306,000.00	\$253,826.01
	EXPENSE TOTALS	\$548,695.00	\$548,552.78
Fund	- General Fund Totals	(\$242,695.00)	(\$294,726.77)
	Net Grand Totals		
	REVENUE GRAND TOTALS	\$306,000.00	\$253,826.01
	EXPENSE GRAND TOTALS	\$548,695.00	\$548,552.78
	Net Grand Totals	(\$242,695.00)	(\$294,726.77)

Treasurer's Office - Revenue vs Expenditures

2020 Revenue

Deed / Treasurer Services	\$ 14,125.00
DTRF Fees and Interest	\$864,445.73
DTRF Admin Fees	\$405,803.98
Foreclosure fees and interest	\$188,267.63
Dog license sales*	\$160,619.05
NSF Fees	\$ 800.00
Interest earnings**	\$ 79,196.96
Tax auction	\$ 0.00

Total Revenue **\$1,713,258.35**

2020 Expenses

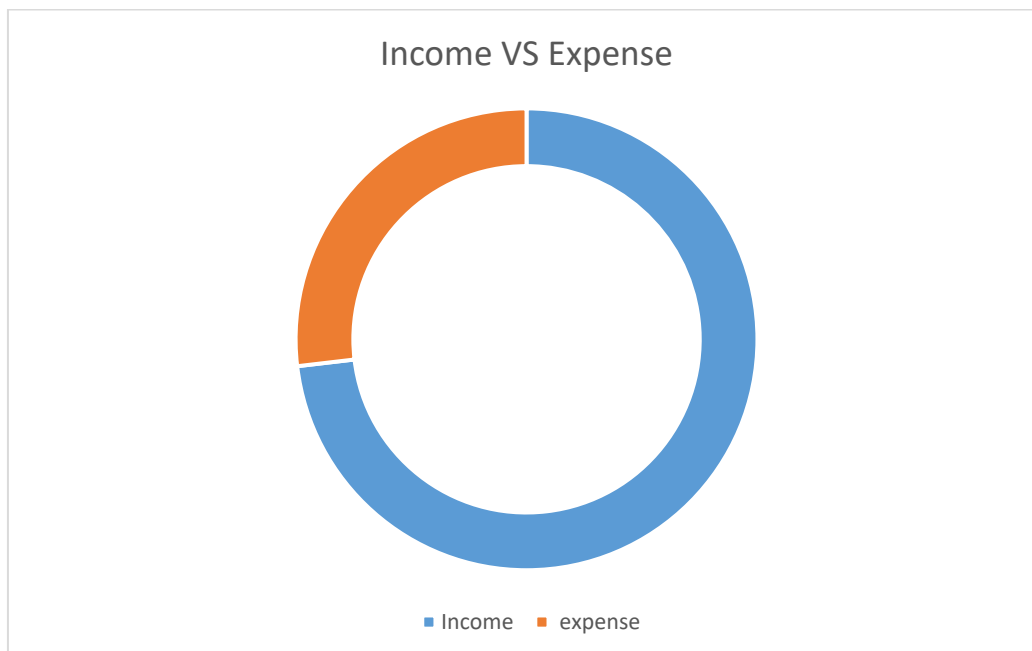
Operational Costs	\$ 548,552.78
Legal	\$ 8,549.18
Title search	\$ 29,740.00
Recording	\$ 25,500.00
Travel	\$ 362.29
Property insurance	\$ 3,088.00
Communications costs	\$ 10,261.53
Post foreclosure costs	\$ 2,764.17

Total Expenses **\$ 628,817.95**

Revenue after expense **\$1,084,440.40**

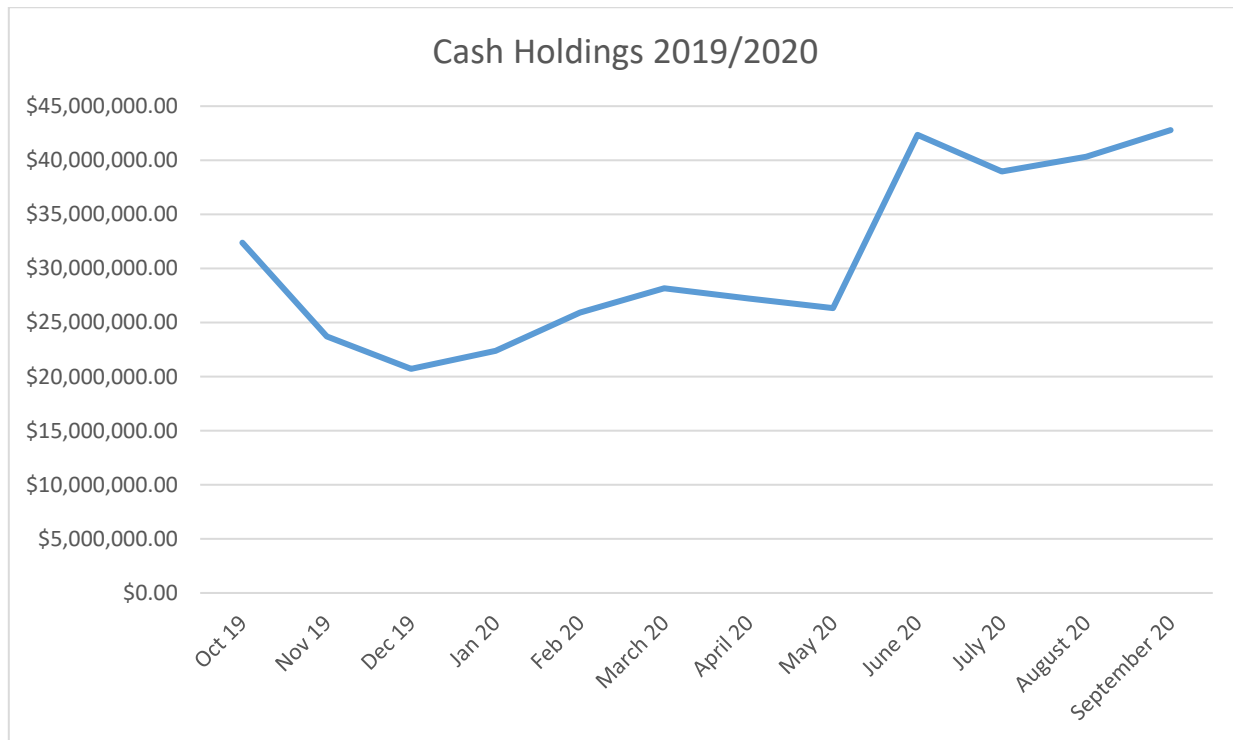
**Collected in the treasurer's office for Animal Control.*

***Disbursed throughout all county departments such as Road Commission, Drain Commissioner, parks...*



Custodian of County Funds

The treasurer is the custodian for all county funds in accordance with Act No. 40, Public Acts of Michigan 1932. Cash management activities include receipt for revenues, coordinate cash drawers and impressed cash for all departments, maintain bank accounts, manage investments, reconcile receivables, and coordinate disbursement of funds held in trust.



Performance priorities established for cash management are:

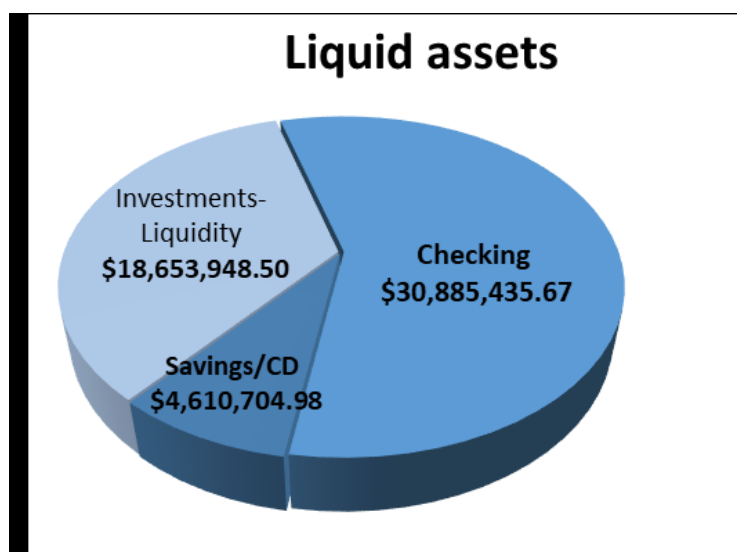
1. Safety of funds
2. Liquidity
3. Return on capital
4. Efficiency of funds management
5. Reduce management costs

Cash holdings for the budget year ending September 30, 2020 were sufficient to meet operating costs, and within expected variation from month to month. If all testing requirements are met, local banking institutions get first consideration for deposit of county funds.

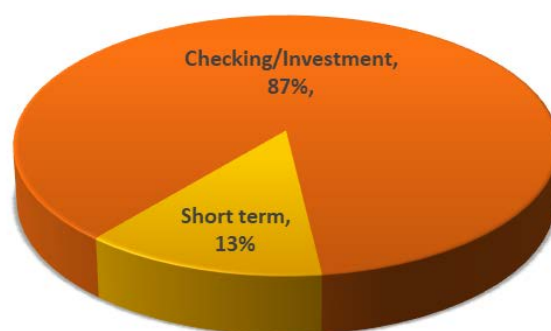
Continued Diversification of Cash Holdings

Although slower than expected, the U.S. economy continued performing well in 2020. Fed interest rates, however, unpredictably tanked from 1.55 percent to .15 percent. The Fed has indicated these low rates will continue through 2021 to safeguard economic expansion. The Eaton County Treasurer has cautioned that we could see an interest rate inversion into a negative rate environment in the years ahead. Some banks have begun to assess earnings credits rates in the negative range. To safeguard against the negative impact of reducing rates of return, the county's funds are in safe and liquid interest-bearing accounts that are staggered in maturity dates not exceeding 180 days. Total interest earnings for 2019 exceeded \$700,000. Interest returns for 2020 plunged to \$79,196.96. Interest returns for 2021 are expected to be less than \$25,000.

The following chart illustrates the percentage of county funds invested in trust in agency accounts, such as Road Commission, Law Library, Parks, and Drain accounts, in addition to general operating funds, and savings as of September 2020.



Diversification by investment type



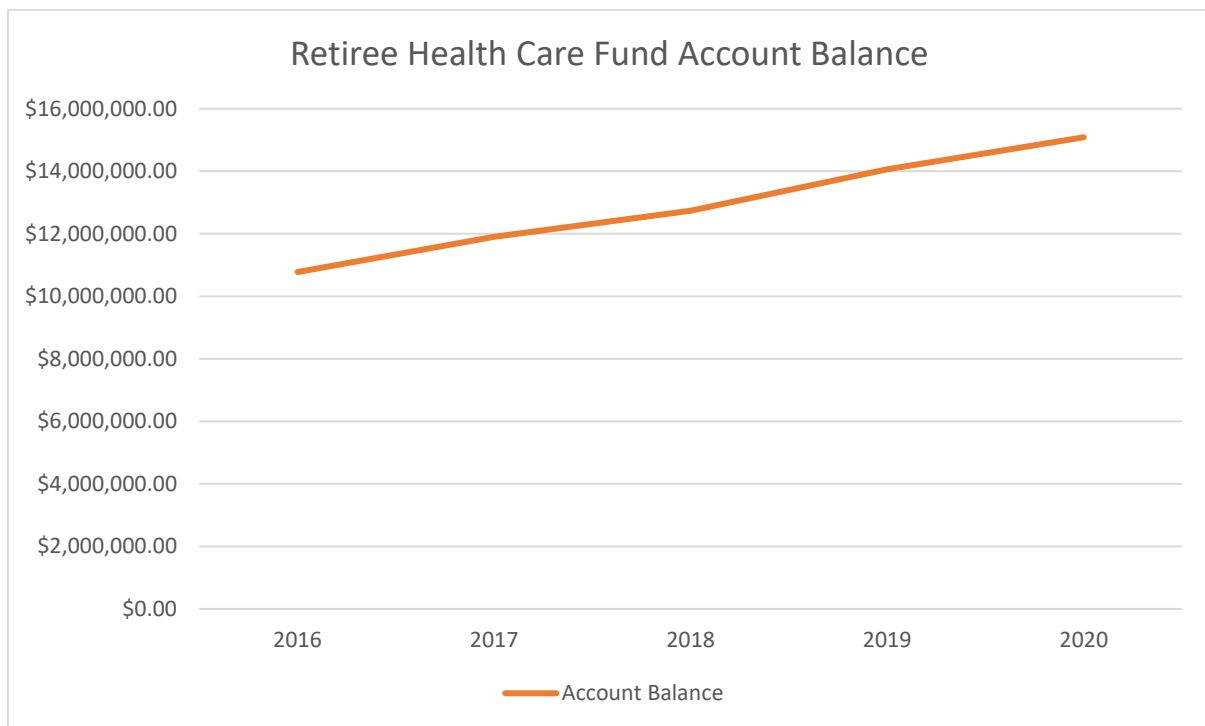
■ Checking/Investment
 ■ Short term

Workers Compensation Fund

The County has established a Workers Compensation fund. Total value of the fund at year-end was \$366,526.

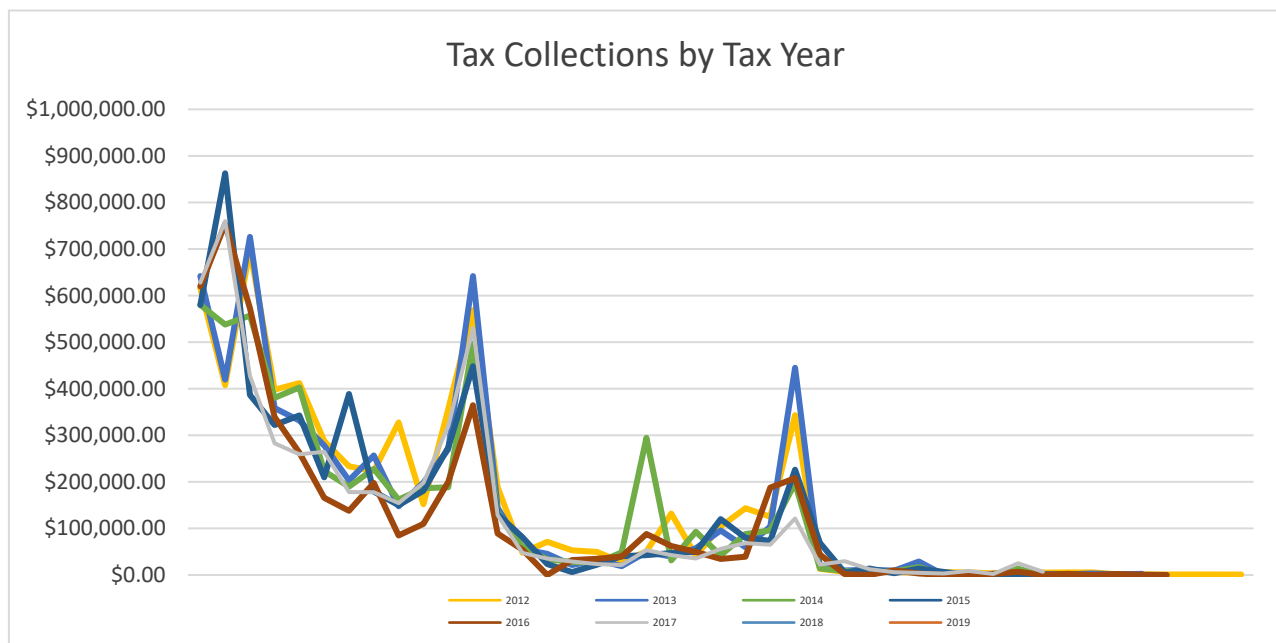
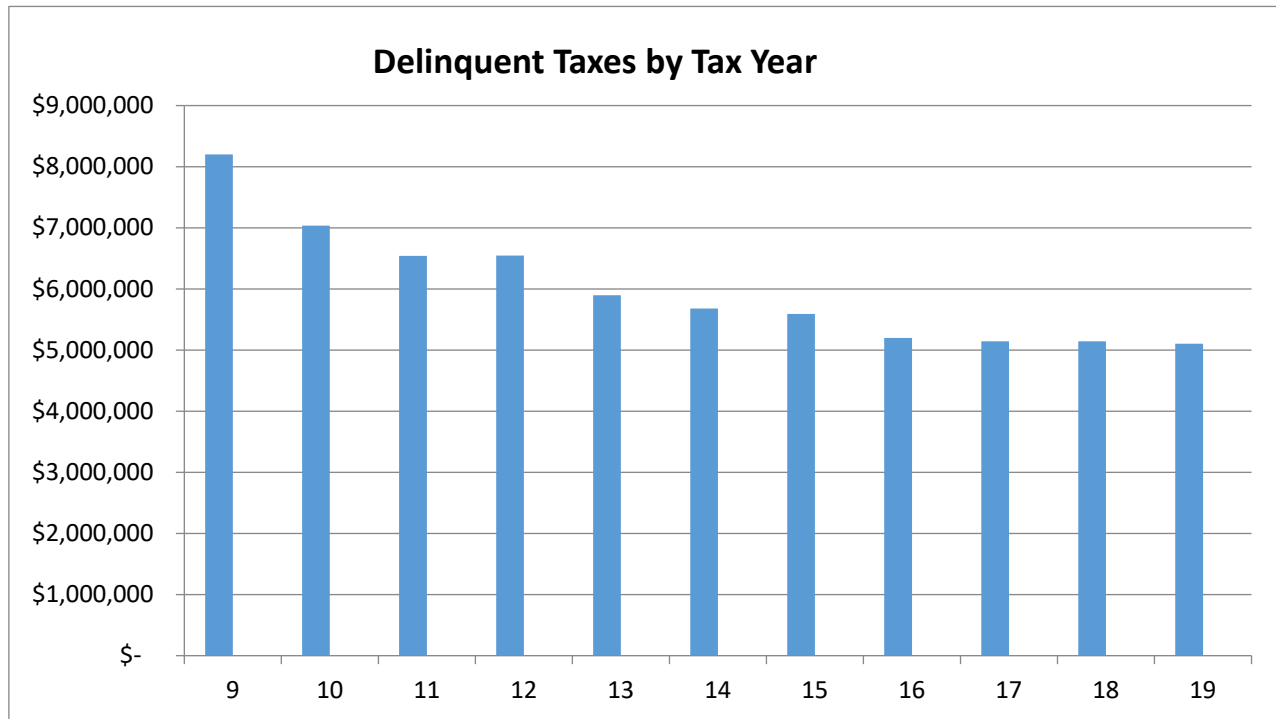
Retiree Health Insurance Investment Fund

Retiree Health Care Funds were consolidated in 2019. These funds are long-term investments of 20 years and longer, regulated by Public Act 314, and are subject to fluctuation – gains and losses each year. The current balance as of September 30, 2020 in the fund was \$15,086,535.00.



Delinquent Property Tax Administration

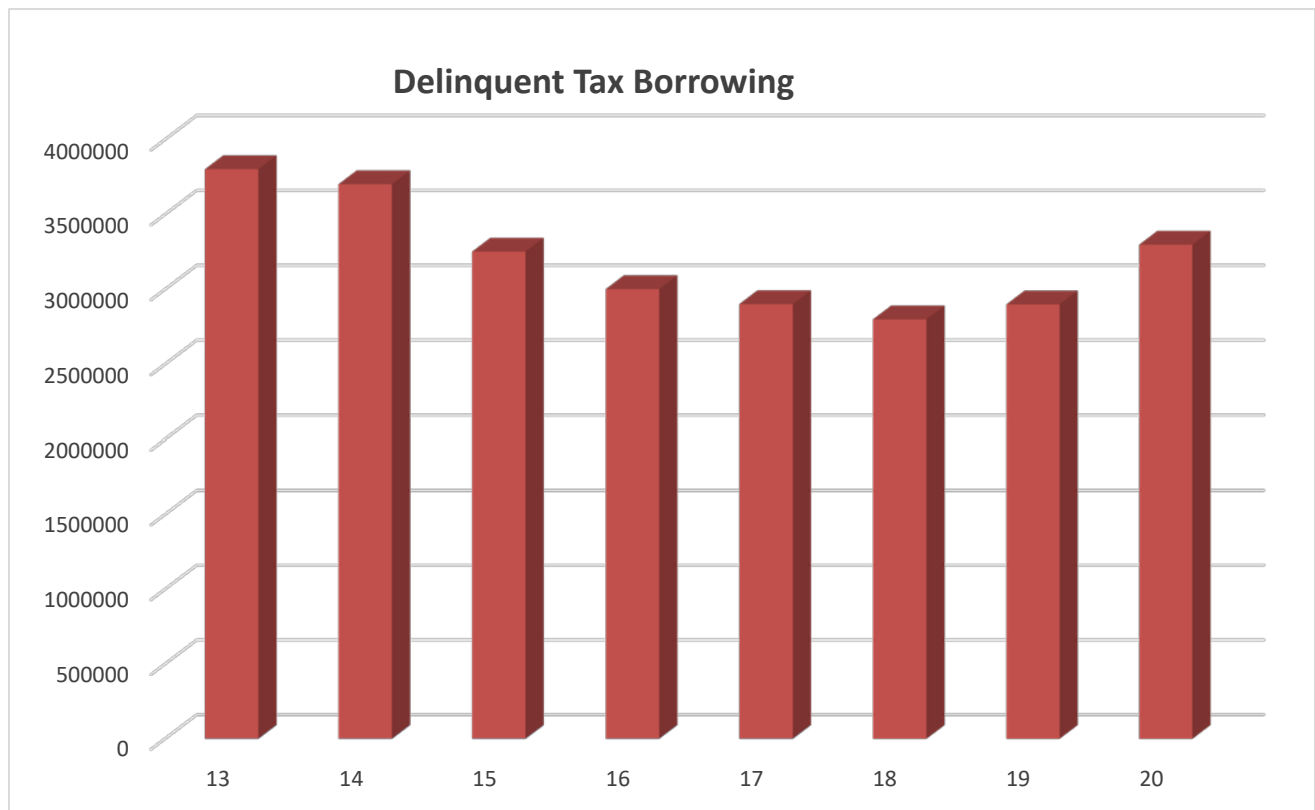
The treasurer collects delinquent real property taxes for the entire county. There has been a downward trend in delinquent taxes, from \$7,074,943 in 2011 to \$5,104,501 in 2019.



Note: By state law, delinquent taxes are returned to the treasurer's office in March the following year. Unpaid 2020 taxes become collectible at the county treasurer's office in March of 2021.

Borrowing for Tax Settlement with Local Units of Government

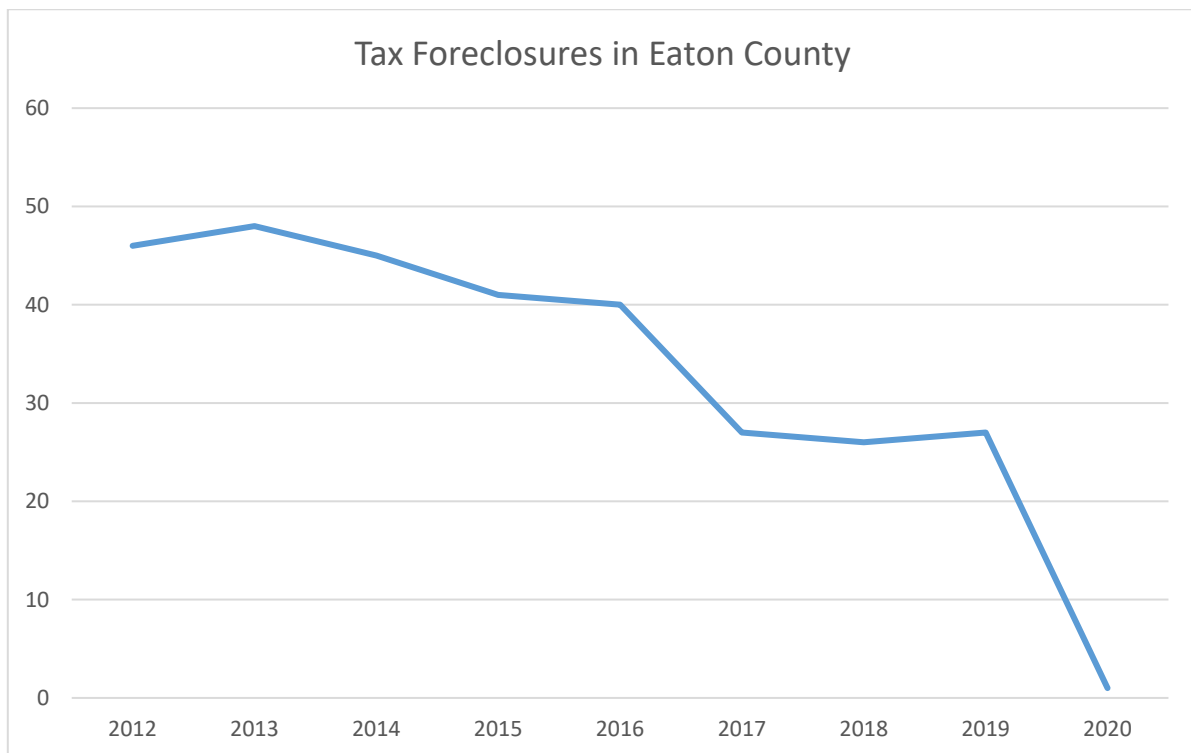
The County operates a Delinquent Tax Revolving Fund from which local taxing authorities – cities, towns, villages, school districts, road millage, EATRAN... are paid their portion of delinquent taxes through a process called settlement. The Fund reduces cost in managing tax forfeitures and foreclosures. The treasurer has reduced annual borrowing for tax settlement with local units from \$4,400,000 in 2011 to \$2,900,000 in 2019. Due to the COVID-19 emergency in 2020, and to hedge against the possibility of cash flow problems in 2020, borrowing was increased to \$3,298,500 in 2020. It is still the treasurer's long-term goal to reduce borrowing to \$0 by 2022/2023 so the county can self-fund settlement with local units.



Tax Foreclosures

Extensive foreclosure prevention efforts of the treasurer's office have made a significant impact on the number of annual foreclosures in Eaton County. Foreclosure prevention efforts include working with two (2) nonprofit foreclosure prevention agencies, referring taxpayers to Michigan Housing Development Authority's Hardest Hit program, and social media public awareness on foreclosure prevention. One of the prevention methods provided by the treasurer is a Hardship Extension, which gives taxpayers that have unusual circumstances extra time to pay taxes and keep their property. The Treasurer took drastic action in 2020 to curb foreclosure due to COVID-19 and commuted foreclosure on all owner-occupied residential properties, owner operated business properties, and rental properties (to comply with the eviction moratorium issued in 2020). Hardship extension was provided to 28 families and business owners in 2020. Only one (1) unsafe property was foreclosed in 2020.

The treasurer's office performed inspections on more than 275 parcels in September 2020. This site visit to each parcel of property in tax forfeiture is required to provide parcel description information to the Court on properties subject to tax foreclosure. Vacant, abandoned, or unoccupied parcels are posted in a visible area. If an occupant was present, the treasurer advised the occupants of the foreclosure process and provided contact information to agencies that offer foreclosure assistance.



Tax Certification of Deeds

Michigan Compiled Law 211.135 requires the county treasurer to certify deeds that convey ownership of property. A tax certificate confirms that taxes on a property have been paid in full for the past five (5) years. Michigan law requires the treasurer to charge \$5 to certify a deed with up to twenty-five (25) legal descriptions. Additional legal descriptions beyond twenty-five (25) are charged .20 cents per description. The treasurer's office certified 2,524 deeds in 2020 generating a total fee revenue of \$14,125.01.

Eaton County Dog Licenses

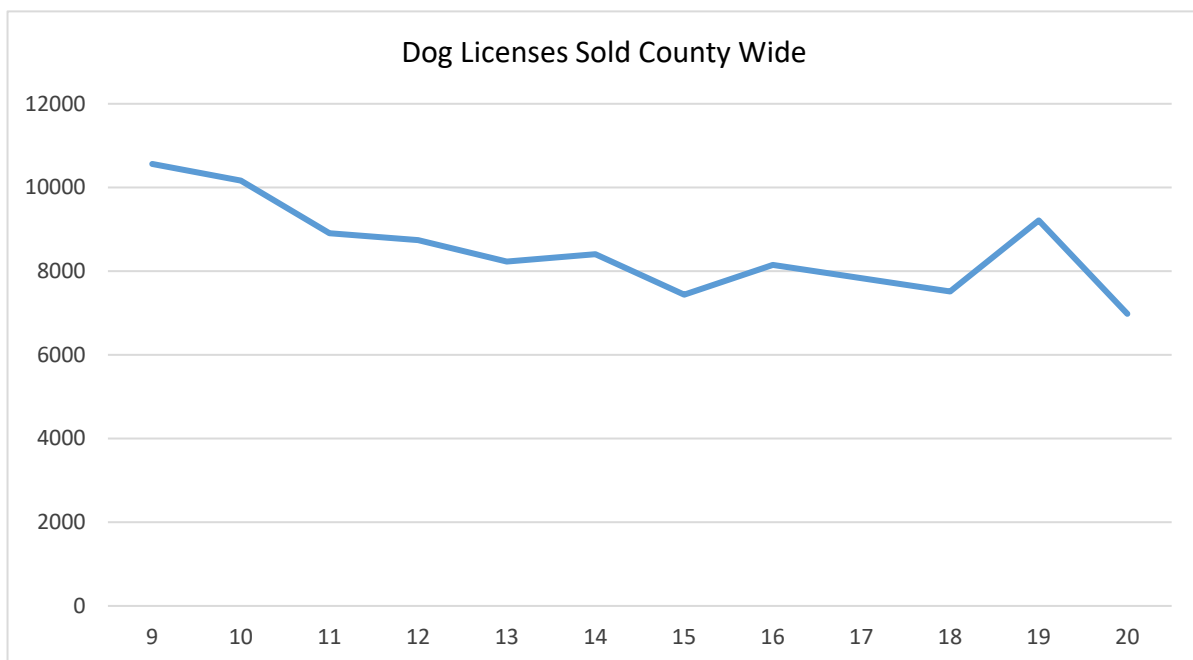
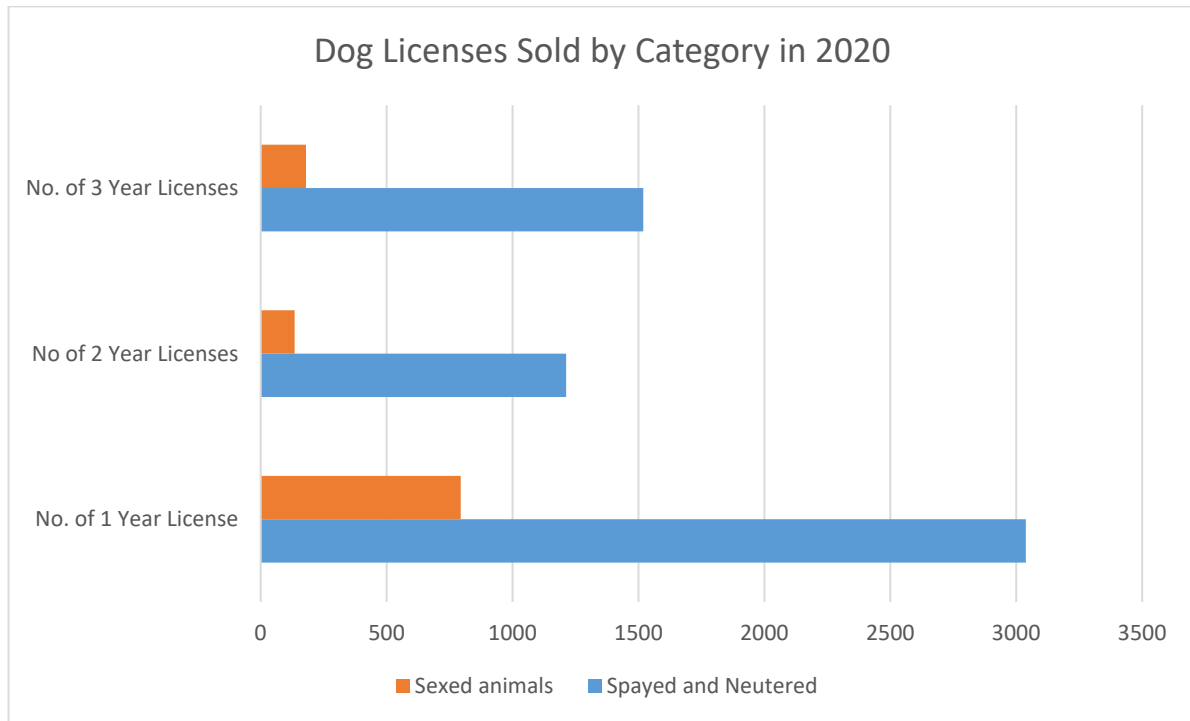
As part of streamlining dog license sales, townships, cities, and villages no longer make tags available. This has alleviated an unproductive burden on locals, which previously lost money and time on issuing licenses. While some pet owners – especially those without internet access, have not liked the new system, it has been overwhelmingly positive with pet owners countywide. A mail-in option is available for those without internet service and all local units have forms readily handy to help those who stop locally for a dog license.

In 2019, the Eaton County Commission, in conjunction with the treasurer's office and Eaton County Animal Control, established new rates for dog licenses and added a new, discounted 3-year dog license. A new, rolling renewal date for dog tags based on the pet's rabies vaccination date was implemented in 2020. Monthly reminders are now sent directly to pet owners 30 days prior to their license renewal date.

Prior to our new online and mail-in renewal process, locals were selling dog tags using antiquated carbon paper forms and receipt books. None of it was automated, and each year the county treasurer's office had to undergo annual reconciliation with each local to pay them a mere \$1 per license for their time. Costly for both the local and the county. The process hadn't been updated in decades. We had to collect receipt books from each local and manually enter the information into our dog license database, taking even more time and taxpayer resource to complete the process. Local townships, villages, and cities have complained for many years about the time consuming and outmoded process. Additionally, Eaton County Animal Control, under the independent direction of the Sheriff's office, for decades sold licenses non-centrally. Another disjointed and time-consuming process. Delta Township and the City of Grand Ledge also sold licenses independently. So, we had no centralized database of dog licenses. A terrible management routine.

The new system is automated and far more efficient. Pet owners can purchase their licenses online from the convenience of their home instead of making a special trip to their local government office. This streamlines the behind-the-scenes complexity, and provides us with a centralized database of pet owners so that we can send renewal reminders when licenses are due. Folks have been asking for reminders for many years, and the Eaton County Treasurer is happy to make it happen. This also helps facilitate more effective dog owner location when animals are lost and picked up by Animal Control. We now have one database source to use in finding the owner. In cases where folks are at their local office, paying their taxes or other reason, and they want to purchase a dog license, townships, cities, and villages with a supply of mail-in forms they can give their residents.

Our new system with three-year dog license availability has been tremendously successful. Countywide, dog licensing has continued a downward trend in total numbers since 2009. This will continue until such time as a new dog census is conducted.



Library Penal Fines Distribution to Local Libraries

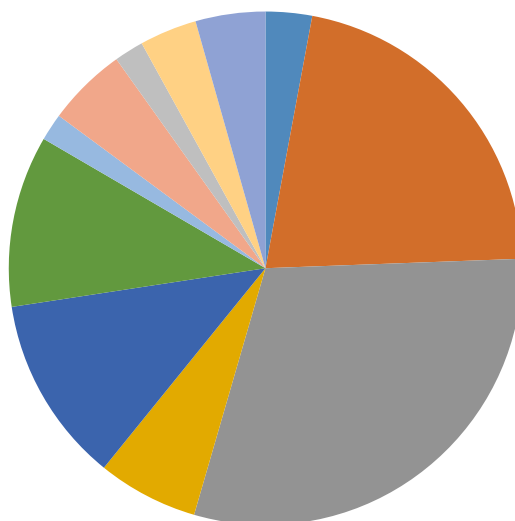
The Michigan Constitution of 1963 requires penalties collected for violations of state penal law be divided by court costs, statutory fees, and penal fines. Fines are deposited into a library fund to support public libraries and a county law library as required by Public Act 59 of 1964, Public Act 236 of 1961, and Michigan Compiled Law 600.4851. The Michigan Department of History, Arts and Libraries sends a listing of eligible libraries and their associated service population to the treasurer's office in July each year. The county treasurer is then required to pay local libraries their share of total collected fines and interest by August 1.

Library Penal Fines Distributed by District: July 1, 2019 to June 30, 2020

DISTRICT LIBRARY	POPULATION	PERCENTAGE	AMOUNT
BELLEVUE TOWNSHIP LIBRARY	3,150	2.9232%	\$ 5,182.47
CHARLOTTE COMMUNITY LIBRARY	23,157	21.4896%	\$ 38,098.59
DELTA TOWNSHIP DISTRICT LIBRARY	32,408	30.0745%	\$ 53,318.61
DOROTHY HULL LIBRARY	6,838	6.3456%	\$ 11,250.08
EATON RAPIDS PUBLIC LIBRARY	12,670	11.7577%	\$ 20,845.06
GRAND LEDGE DISTRICT LIBRARY	11,649	10.8102%	\$ 19,165.28
MULLIKEN DISTRICT LIBRARY	1,848	1.7149%	\$ 3,040.40
POTTERVILLE-BENTON TWP DISTRICT LIBRARY	5,413	5.0232%	\$ 8,905.63
SUNFIELD DISTRICT LIBRARY	1,997	1.8532%	\$ 3,285.53
VERMONTVILLE TOWNSHIP LIBRARY	3,895	3.6145%	\$ 6,408.17
CAPITAL AREA DISTRICT LIBRARY	4,734	4.3931%	\$ 7,788.52
	107,759	100.0000%	\$ 177,288.34

2020 Eaton County

Library Penal Fines Distribution Total Distribution = \$177,288.34



- BELLEVUE TOWNSHIP LIBRARY
- CHARLOTTE COMMUNITY LIBRARY
- DELTA TOWNSHIP DISTRICT LIBRARY
- DOROTHY HULL LIBRARY
- EATON RAPIDS PUBLIC LIBRARY
- GRAND LEDGE DISTRICT LIBRARY
- MULLIKEN DISTRICT LIBRARY
- POTTERVILLE-BENTON TWP DISTRICT LIBRARY
- SUNFIELD DISTRICT LIBRARY
- VERMONTVILLE TOWNSHIP LIBRARY
- CAPITAL AREA DISTRICT LIBRARY

The Treasurer greatly appreciates the Board of Commissioners and Eaton County Administration for their support of the staff and mission of the treasurer's office.

Bob Robinson, ACPFIM

Treasurer, County of Eaton

Chairperson, Eaton County Land Bank Authority

Respectfully submitted to:

The citizens of Eaton County, Michigan

Commissioner Tim Barnes, District 1

Commissioner Blake Mulder, District 2

Commissioner Terrance Augustine, Chair, District 3

Commissioner Brandon Haskell, District 4

Commissioner Jeanne Pearl-Wright, District 5

Commissioner Jane Whitacre, District 6

Commissioner Mark Mudry, District 7

Commissioner Joseph C. Brehler, District 8

Commissioner Brian Droscha, District 9

Commissioner Dairus Reynnet Bowen, District 10

Commissioner Wayne Ridge, District 11

Commissioner Brian Lautzenheiser, District 12

Commissioner Jim Mott, District 13

Commissioner Jeremy Whittum, District 14

Commissioner Barbara A. Rogers, District 15

County Controller, John Fuentes

April 1, 2020

PUBLIC IMPROVEMENT FUND
2020/2021

Ways and Means Committee Meeting
April 16, 2021

	2020/2021	BUDGET	ADJUSTMEN & RESERVES	ADJUSTED BUDGET	EXPENSES	BALANCE
0001.01.21	Complex - Roof Maintenance	\$ 5,000		\$ 5,000	\$ 2,427	\$ 2,573
0001.02.21	Complex - Control Upgrade	5,000		5,000		\$ 5,000
0001.03.21	Complex - Concrete	5,000		5,000		\$ 5,000
0001.04.21	Complex - Parking Maintenance	5,000		5,000		\$ 5,000
1025.13.21	Jail - Shower Improvements		175,000	175,000	79,803	\$ 95,197
1033.08.21	Health Dept - Parking Lot Paving		70,000	70,000		\$ 70,000
0551.09.21	551 Bldg - Parking Lot Paving		100,000	100,000		\$ 100,000
1033.10.21	Health Dept - Indigent Defense Office Remodel		100,000	100,000	19,373	\$ 80,627
1045.11.21	Courthouse - Domestic Water Heater Replacement		20,000	20,000		\$ 20,000
						\$ -
0822.05.21	Youth Facility - Rooftop Replacements		35,000			\$ 35,000
1045.06.21	Technology Services - Generator 2019 (CH)	-	285,000			\$ 285,000
1025.07.21	Sheriff Bldg - Fire Alarm Upgrade Phase II	55,000	113,500			\$ 168,500
Reserves	Animal Control/Maint. - Parking Lot Paving (2nd of 4 yrs)	20,000	25,000			\$ 45,000
Reserves	Central Dispatch - Parking Lot Paving (2nd of 4 yrs)	20,000	20,000			\$ 40,000
Reserves	Health Dept - Window Upgrade (2nd of 5 yrs)	10,000	10,000			\$ 20,000
Reserves	Sheriff/Jail - Sewage Grinder Replacement (1st of 2 yrs)	-	10,000			\$ 10,000
	TOTAL PROPOSED EXPENDITURES	\$ 125,000	\$ 963,500	\$ 485,000	101,603	\$ 986,897
	245.901.000.970.000					