

## WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 16, 2021

9:00 A.M.

### MINUTES

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**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 and Barbara Rogers; Tim Vandermark, Robert Robinson, Adam Morris, John Fuentes and Connie Sobie.

The Ways and Means Committee met in virtual session on April 16, 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 office 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 has two items to discuss under miscellaneous. Commissioner Droscha moved to approve the agenda. Commissioner Pearl-Wright seconded. Motion carried by unanimous roll call vote.

Commissioner Augustine moved to approve the minutes of the March 12, 2021 Ways and Means Committee meeting. Commissioner Pearl-Wright seconded. Motion carried by unanimous roll call vote.

There was no Limited Public Comment.

Tim Vandermark distributed the recommended 2021 Equalization Report (attached) to the Committee for their review and presented a summary of the reports. The total increase in equalized value from 2020 to 2021 was 4.47%. Discussion held. Commissioner Augustine moved to recommend approval of the 2021 Equalization Report to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried by unanimous roll call vote.

Treasurer Bob Robinson presented his 2020 annual report (attached) and provided an overview of the report highlighting foreclosure prevention initiatives and investment performance. The report will be received by the Board of Commissioners at its meeting next week.

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.

The February Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$112,888) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$139,008). The County's active employees' unfavorable variance is (\$87,940) and the retirees' unfavorable variance is (\$51,068). Discussion held.

Mr. Fuentes provided an update to the Public Improvement projects (attached). Chief Deputy Adam Morris provided an update on the jail shower project.

A PA 202 Application for Waiver for the Eaton County Health and Rehabilitation Services OPEB underfunded status was presented and discussed. Commissioner Brehler moved to recommend approval of the PA 202 Application for Waiver to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried by unanimous roll call vote.

A resolution to declare April 21, 2021 as National Workers' Memorial Day was presented. Commissioner Droscha moved to recommend the resolution to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried by unanimous roll call vote.

A recommendation by the Circuit Court Judges to re-appoint Ann Garvey to the Jury Board for a six-year term was discussed (attached). Commissioner Augustine moved to recommend the appointment of Ann Garvey to the Jury Board based on the Judges' recommendation to the Board of Commissioners. Commissioner Pearl-Wright seconded. Motion carried by unanimous roll call vote.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County in the amount of \$660,738.57 and immediate claims in the amount of \$9,597,026.27 to the Board of Commissioners, as presented. Commissioner Augustine seconded. Motion carried by unanimous roll call vote.

The budget amendments were presented and discussed (attached). Commissioner Augustine moved to recommend approval of the 2020/21 budget amendments. Commissioner Pearl-Wright seconded. Motion carried. Motion carried unanimously.

The 2021/2022 preliminary revenue and expenditure projections were presented. Discussion held. The Controller's Office will review the projections with offices.

There was no Limited Public Comment.

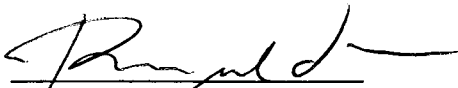
Mr. Fuentes recommended closed session to discuss upcoming labor contract negotiations. Commissioner Droscha moved to enter into closed session at 10:12 a.m. pursuant to Section 15.268 Sec 8. (a) of the Open Meetings Act, to discuss negotiation related to upcoming labor contract negotiations. Commissioner Augustine seconded. Motion carried by unanimous roll call vote.

The Committee resumed the open meeting at 10:41 a.m.

No action needed.

Chairperson Mulder adjourned the meeting at 10:42 a.m.

The next regular meeting of the Way and Means Committee will be held Friday, May 14, 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.

| Township or City | Number of Acres<br>Assessed<br>(Col. 1) | Total Real Property Valuations  |                                  | Personal Property Valuations    |                                  | Total Real Plus<br>Personal Property |                                  |
|------------------|-----------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|--------------------------------------|----------------------------------|
|                  |                                         | (Col. 2)<br>Assessed Valuations | (Col. 3)<br>Equalized Valuations | (Col. 4)<br>Assessed Valuations | (Col. 5)<br>Equalized Valuations | (Col. 6)<br>Assessed Valuations      | (Col. 7)<br>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                       |
| Pottsville       | 0.00                                    | 62,287,700                      | 62,287,700                       | 4,679,300                       | 4,679,300                        | 66,967,000                           | 66,967,000                       |

| Township or City  | Number of Acres Assessed<br>(Col. 1)<br>Acres Hundredths | Total Real Property Valuations  |                                  | Personal Property Valuations    |                                  | Total Real Plus Personal Property |                                  |
|-------------------|----------------------------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|-----------------------------------|----------------------------------|
|                   |                                                          | (Col. 2)<br>Assessed Valuations | (Col. 3)<br>Equalized Valuations | (Col. 4)<br>Assessed Valuations | (Col. 5)<br>Equalized Valuations | (Col. 6)<br>Assessed Valuations   | (Col. 7)<br>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

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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)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental | (Col. 7)<br>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                      |
| Pottenville                                              | 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)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental |
| <b>Total for County</b>                                  | 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

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

## Assessed Valuations - REAL

04/08/2021 05:37 PM

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 |                          |                        |                        |                         |                            |                           | (Col. 7)            |  |
|----------------------------------------------------------------|--------------------------|------------------------|------------------------|-------------------------|----------------------------|---------------------------|---------------------|--|
| Township or City                                               | (Col. 1)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental | 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          |  |
| Carnel                                                         | 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)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental |
| <b>Total for County</b>                                        | 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

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

4/9/2021

**2021**  
**EATON COUNTY TOTALS**  
**EQUALIZED COMPARISON**  
**BY CLASSIFICATION**

| <b><u>Classification</u></b> | <b>2020</b>          | <b>2021</b>          | <b><u>Valuation<br/>Change</u></b> | <b><u>%<br/>Change</u></b> |
|------------------------------|----------------------|----------------------|------------------------------------|----------------------------|
| 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%                      |
| <b>Total Real</b>            | 4,420,131,497        | 4,632,881,472        | 212,749,975                        | 4.81%                      |
| <b>Total Personal</b>        | 325,199,562          | 324,777,869          | -421,693                           | -0.13%                     |
| <b>GRAND TOTAL</b>           | <b>4,745,331,059</b> | <b>4,957,659,341</b> | <b>212,328,282</b>                 | <b>4.47%</b>               |

## 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       |
| <br>Chester        | <br>91,389,700    | <br>4,316,000   | <br>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       |
| <br>Hamlin         | <br>148,715,600   | <br>4,078,900   | <br>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       |
| <br>Sunfield       | <br>108,196,800   | <br>3,188,750   | <br>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       |
| <br>Township Total | <br>3,734,433,770 | <br>281,747,927 | <br>4,016,181,697 |
| <br><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       |
| <br>Lansing        | <br>129,764,400   | <br>7,408,600   | <br>137,173,000   |
| Olivet             | 20,925,969        | 806,142         | 21,732,111        |
| Pottersville       | 62,287,700        | 4,679,300       | 66,967,000        |
| <br>City Total     | <br>898,447,702   | <br>43,029,942  | <br>941,477,644   |
| <br>County Total   | <br>4,632,881,472 | <br>324,777,869 | <br>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   |
| 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  
EQUALIZATION RECOMMENDATION  
REAL PROPERTY - AGRICULTURAL**

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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          |
| <b>Township Total</b>   | <b>3,893</b>        | <b>499,879,255</b>        |                            | <b>499,879,255</b>         | <b>100.00%</b>              |                |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| Charlotte               |                     |                           |                            |                            |                             |                |
| Eaton Rapids            |                     |                           |                            |                            |                             |                |
| Grand Ledge             |                     |                           |                            |                            |                             |                |
| Lansing                 |                     |                           |                            |                            |                             |                |
| Olivet                  |                     |                           |                            |                            |                             |                |
| Pottersville            |                     |                           |                            |                            |                             |                |
| <b>City Total</b>       |                     |                           |                            |                            |                             |                |
| <b>County Total</b>     | <b>3,893</b>        | <b>499,879,255</b>        |                            | <b>499,879,255</b>         | <b>100.00%</b>              |                |

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

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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          |
| <b>Township Total</b>   | <b>1,238</b>        | <b>555,143,386</b>        |                            | <b>555,143,386</b>         | <b>74.0010%</b>             |                |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| 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          |
| <b>City Total</b>       | <b>901</b>          | <b>195,039,893</b>        |                            | <b>195,039,893</b>         | <b>25.9990%</b>             |                |
| <b>County Total</b>     | <b>2,139</b>        | <b>750,183,279</b>        |                            | <b>750,183,279</b>         | <b>100.00%</b>              |                |

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

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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          |
| <b>Township Total</b>   | <b>260</b>          | <b>142,676,443</b>        |                            | <b>142,676,443</b>         | <b>53.8411%</b>             |                |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| 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          |
| <b>City Total</b>       | <b>106</b>          | <b>122,318,726</b>        |                            | <b>122,318,726</b>         | <b>46.1589%</b>             |                |
| <b>County Total</b>     | <b>366</b>          | <b>264,995,169</b>        |                            | <b>264,995,169</b>         | <b>100.00%</b>              |                |

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

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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          |
| <b>Township Total</b>   | <b>29,767</b>       | <b>2,527,631,186</b>      |                            | <b>2,527,631,186</b>       | <b>81.3078%</b>             |                |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| 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          |
| <b>City Total</b>       | <b>10,109</b>       | <b>581,089,083</b>        |                            | <b>581,089,083</b>         | <b>18.6922%</b>             |                |
| <b>County Total</b>     | <b>39,876</b>       | <b>3,108,720,269</b>      |                            | <b>3,108,720,269</b>       | <b>100.00%</b>              |                |

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

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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         |                     |                           |                            |                            |                             |                |
| <b>Township Total</b>   | <b>26</b>           | <b>9,103,500</b>          |                            | <b>9,103,500</b>           | <b>100.0000%</b>            | <b>50.00</b>   |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| Charlotte               |                     |                           |                            |                            |                             |                |
| Eaton Rapids            |                     |                           |                            |                            |                             |                |
| Grand Ledge             |                     |                           |                            |                            |                             |                |
| Lansing                 |                     |                           |                            |                            |                             |                |
| Olivet                  |                     |                           |                            |                            |                             |                |
| Pottersville            |                     |                           |                            |                            |                             |                |
| <b>City Total</b>       |                     |                           |                            |                            |                             |                |
| <b>County Total</b>     | <b>26</b>           | <b>9,103,500</b>          |                            | <b>9,103,500</b>           | <b>100.00%</b>              | <b>50.00</b>   |

**2021 EATON COUNTY  
EQUALIZATION RECOMMENDATION  
PERSONAL PROPERTY**

| <b>Assessment Unit</b>  | <b>Parcel Count</b> | <b>Valuation Assessed</b> | <b>Adding or Deducting</b> | <b>Valuation Equalized</b> | <b>% of Total Valuation</b> | <b>Ratio %</b> |
|-------------------------|---------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------|
| <b><u>Townships</u></b> |                     |                           |                            |                            |                             |                |
| 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          |
| <b>Township Total</b>   | <b>2,450</b>        | <b>281,747,927</b>        |                            | <b>281,747,927</b>         | <b>86.7510%</b>             |                |
| <b><u>Cities</u></b>    |                     |                           |                            |                            |                             |                |
| 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          |
| <b>City Total</b>       | <b>1,280</b>        | <b>43,029,942</b>         |                            | <b>43,029,942</b>          | <b>13.2490%</b>             |                |
| <b>County Total</b>     | <b>3,730</b>        | <b>324,777,869</b>        |                            | <b>324,777,869</b>         | <b>100.00%</b>              |                |

# 2020 Annual Report

Eaton County Treasurer



April 2021

**Robert A. Robinson,** ACPFIM

**TREASURER**

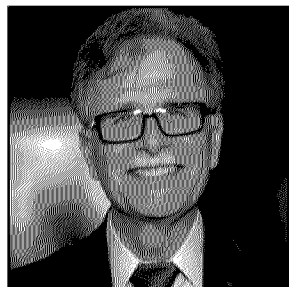
1045 Independence Blvd

Charlotte, MI 48813

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[treasurer@eatoncounty.org](mailto:treasurer@eatoncounty.org)

[www.eatoncountytreasurer.or](http://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 dark ink, appearing to read 'Bob Robinson'. The signature is stylized with a large, looped 'B' and a cursive 'Robinson'.

# 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:

- Training for the foreclosure specialist on Land Banks through the Michigan Association of Land Banks.
- Commercial drone pilot license training for use of a drone in conducting large property site inspections on tax forfeited property.
- 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.
- Zoom training for treasurer and chief deputy treasurer was completed with the Michigan Association of County Treasurers virtual conference in August of 2020.

- 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 1<sup>st</sup> 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.

## 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         |
|                                | Licenses And Permits Totals  | \$45,000.00         | \$160,619.05       |
| 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          |
|                                | Charges For Services Totals  | \$11,000.00         | \$13,210.00        |
| 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          |
|                                | Interest And Rents Totals    | \$250,000.00        | \$79,196.96        |
| 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             |
|                                | Other Revenue Totals         | \$0.00              | \$800.00           |
| 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  |
|------------------------------------|----------------------------------------------------|---------------------|---------------------|
| <b>General Fund</b>                |                                                    |                     |                     |
| <b>EXPENSE</b>                     |                                                    |                     |                     |
| Department      Treasurer          |                                                    |                     |                     |
| Sub-Department      Sub-Department |                                                    |                     |                     |
| Personnel - Wages                  |                                                    |                     |                     |
|                                    | Sick Pay                                           | 2,260.00            | 2,260.44            |
|                                    |                                                    | <b>\$264,027.00</b> | <b>\$252,368.02</b> |
| <i>Personnel - Wages Totals</i>    |                                                    |                     |                     |
| 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                        | 2,444.00            | 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            |
|                                    |                                                    | <b>\$202,679.00</b> | <b>\$193,344.15</b> |
| <i>Personnel - Fringes Totals</i>  |                                                    |                     |                     |
| 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               |
|                                    |                                                    | <b>\$7,175.00</b>   | <b>\$13,859.44</b>  |
| <i>Supplies Totals</i>             |                                                    |                     |                     |
| 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 Fund               | Account Description               | 2020 Adopted Budget | 2020 Actual Amount |
|----------------------------|-----------------------------------|---------------------|--------------------|
| <b>General Fund</b>        |                                   |                     |                    |
| 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       |
|                            | Treasurer Totals                  | \$525,395.00        | \$527,443.78       |
| Department                 | - Insurance and Bonds             |                     |                    |
| Sub-Department             |                                   |                     |                    |
| 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        |
|                            | Insurance and Bonds Totals        | \$18,000.00         | \$15,989.00        |
| Department                 | Capital Outlay                    |                     |                    |
| Sub-Department             |                                   |                     |                    |
| Capital Outlay             |                                   | 5,300.00            | 5,120.00           |
|                            | Capital Outlay Totals             | \$5,300.00          | \$5,120.00         |
|                            | Treasurer Totals                  | \$5,300.00          | \$5,120.00         |
|                            | 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       |
|                            | - General Fund Totals             | (\$242,695.00)      | (\$294,726.77)     |
| Fund                       | 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   |

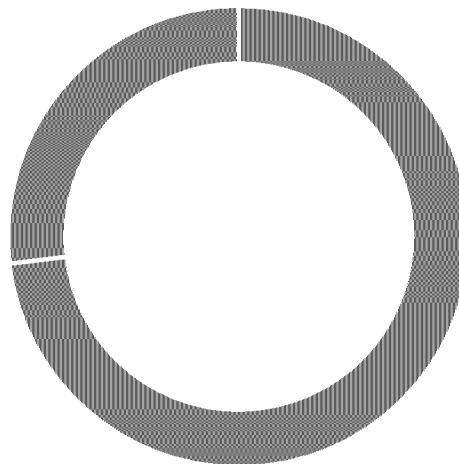
**Total Expenses** **\$ 628,817.95**

**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...*

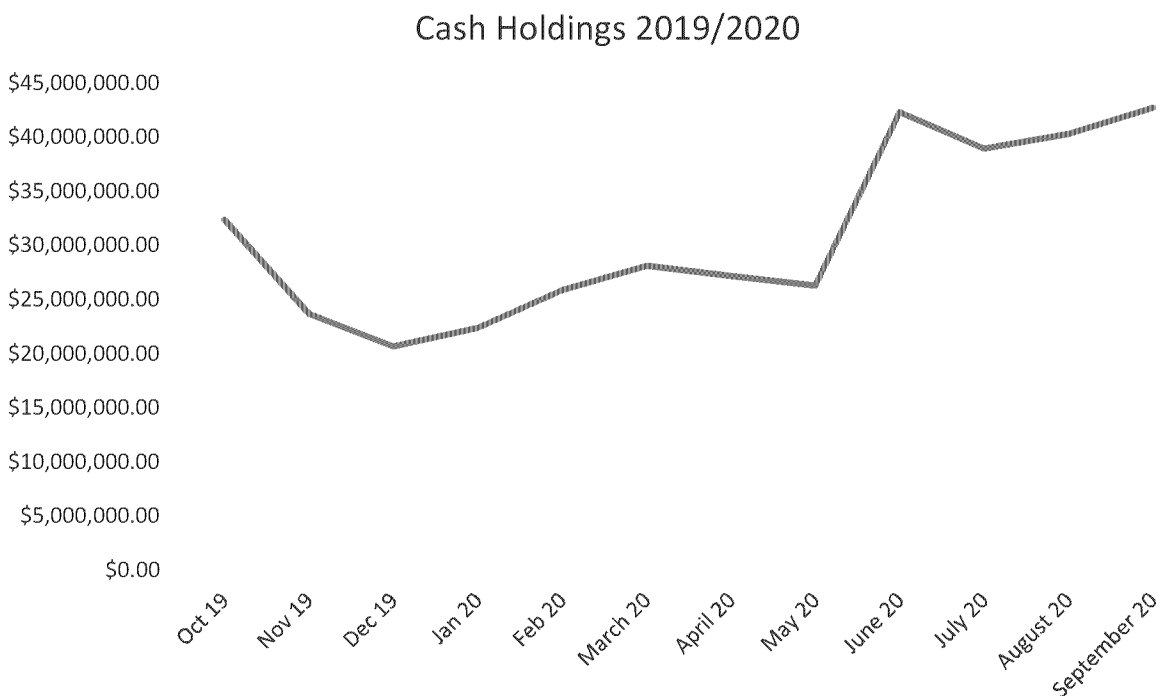
Income VS Expense



■ Income ■ expense

## 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:

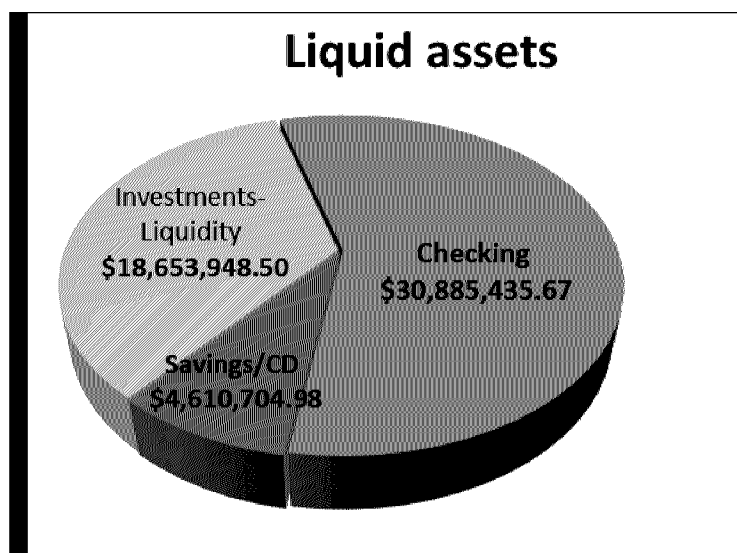
1. Safety of funds
2. Liquidity
3. Return on capital
4. Efficiency of funds management
5. Reduce management costs

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.

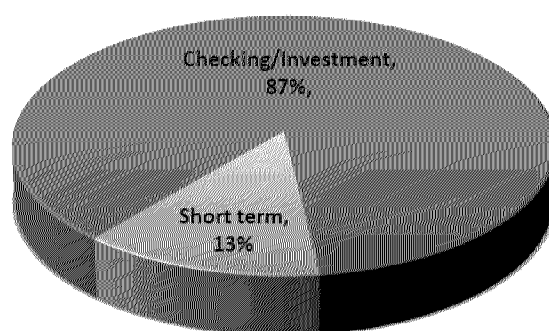
### Continued Diversification of Cash Holdings

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



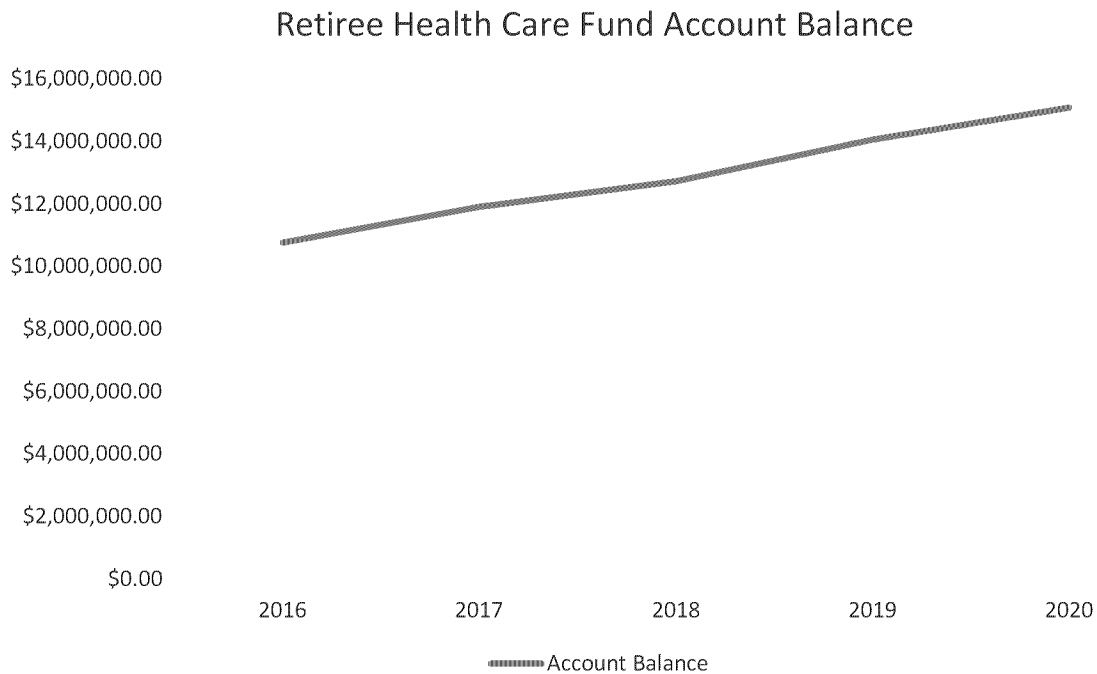
■ Checking/Investment   ■ Short term

### Workers Compensation Fund

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

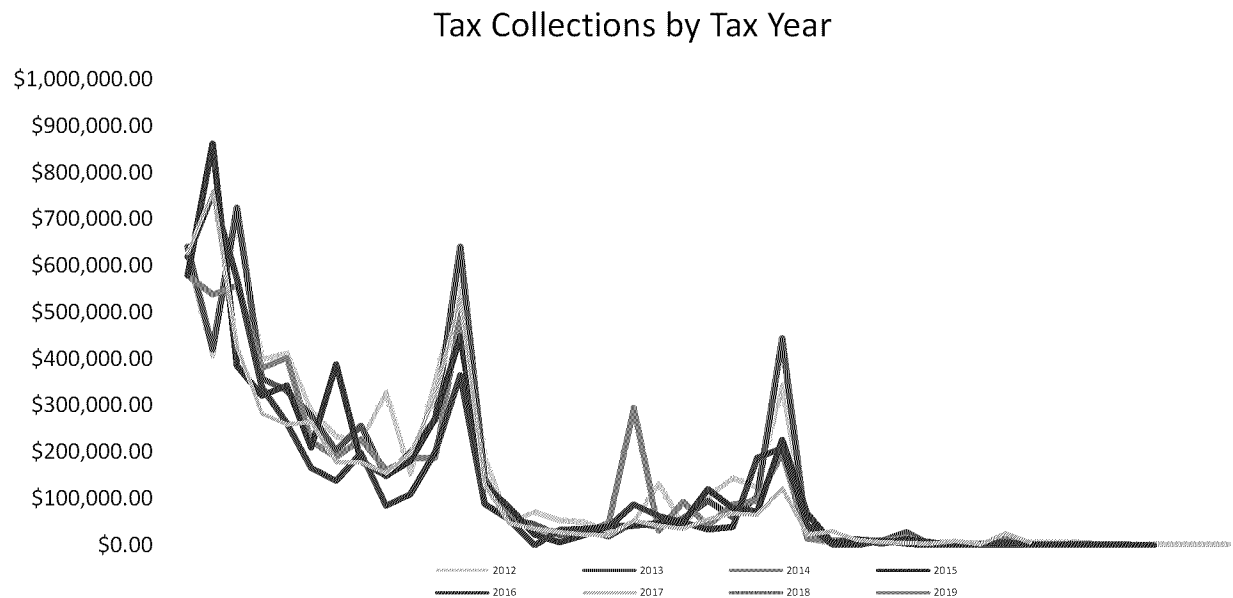
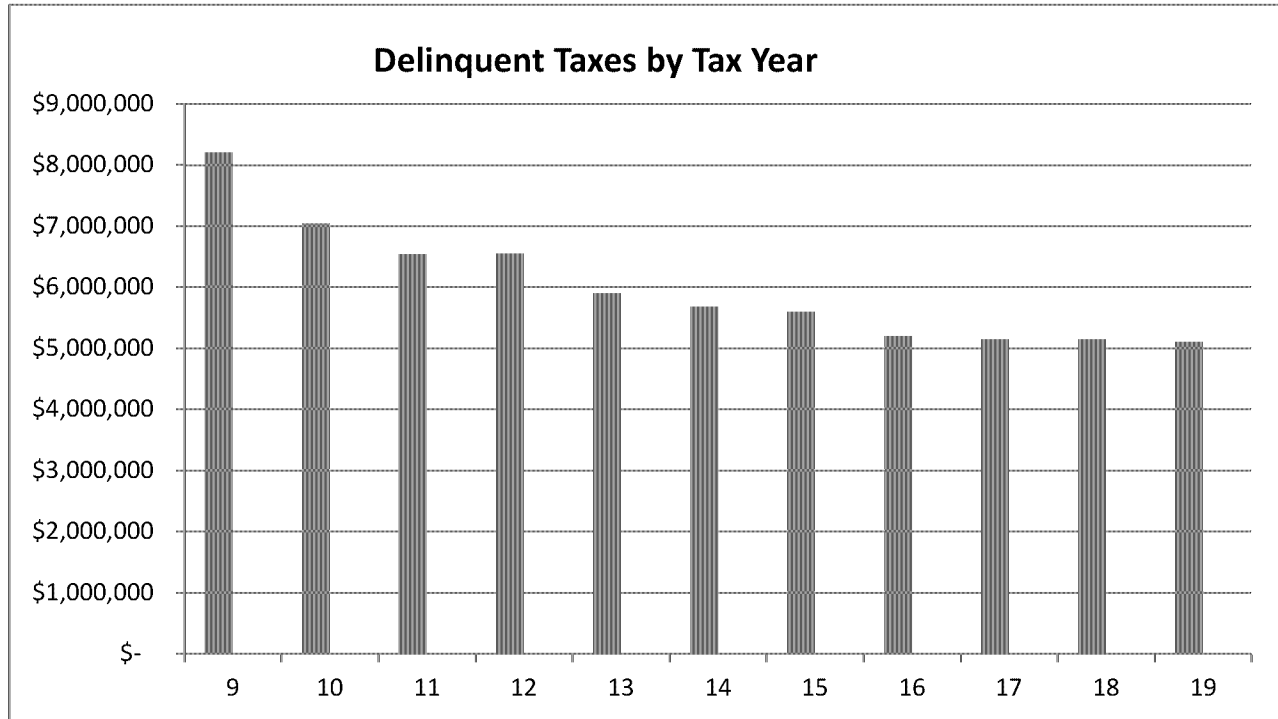
### Retiree Health Insurance Investment Fund

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

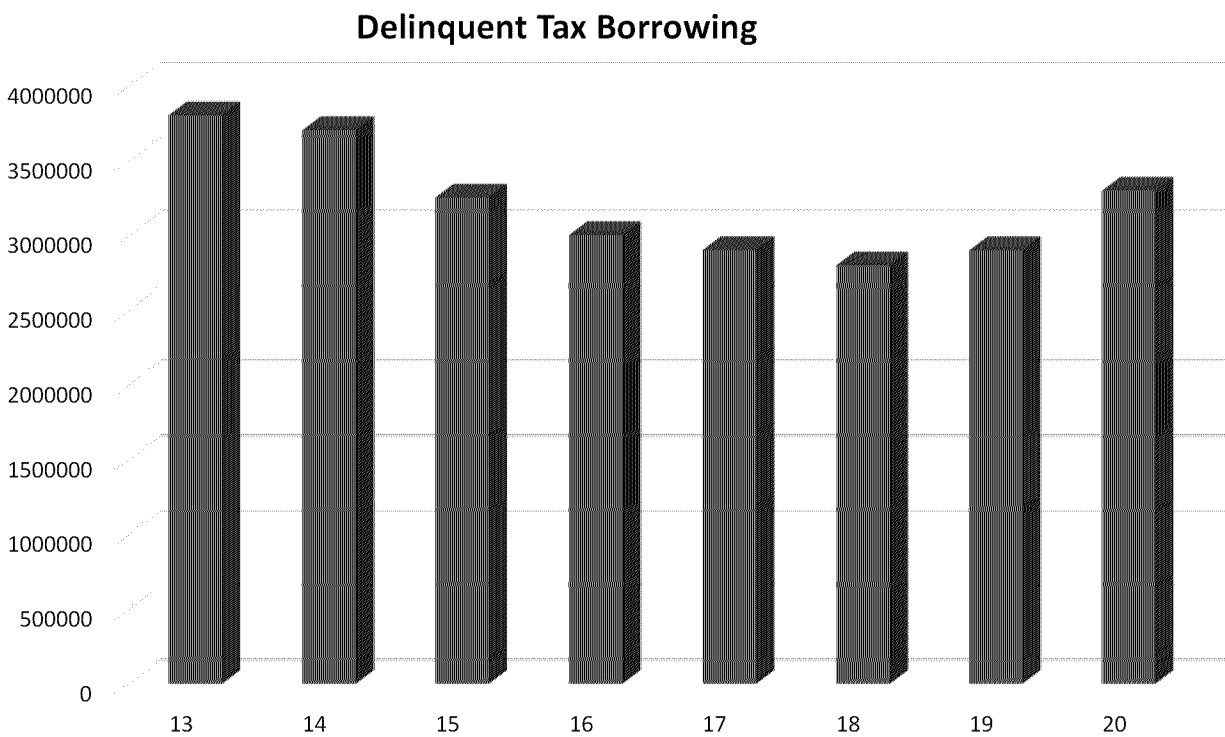
The treasurer collects delinquent real property taxes for the entire county. There has been a downward trend in delinquent taxes, from \$7,074,943 in 2011 to \$5,104,501 in 2019.



**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.

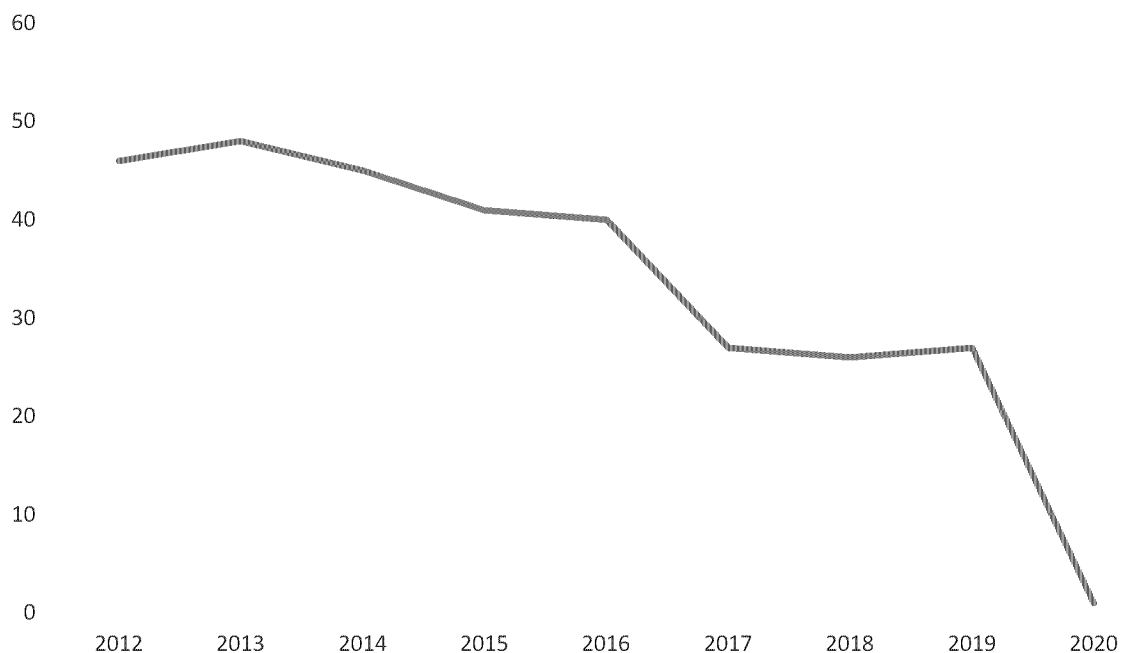


## Tax Foreclosures

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 Foreclosures in Eaton County



## **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.

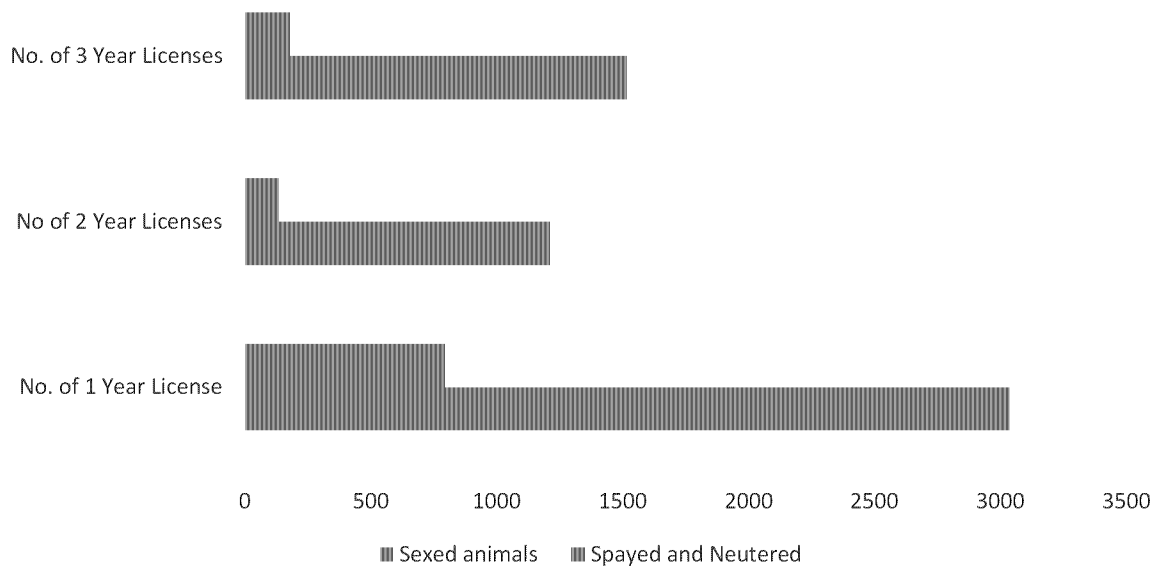
In 2019, the Eaton County Commission, in conjunction with the treasurer's office and Eaton County Animal Control, established new rates for dog licenses and added a new, discounted 3-year dog license. A new, rolling renewal date for dog tags based on the pet's rabies vaccination date was implemented 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.

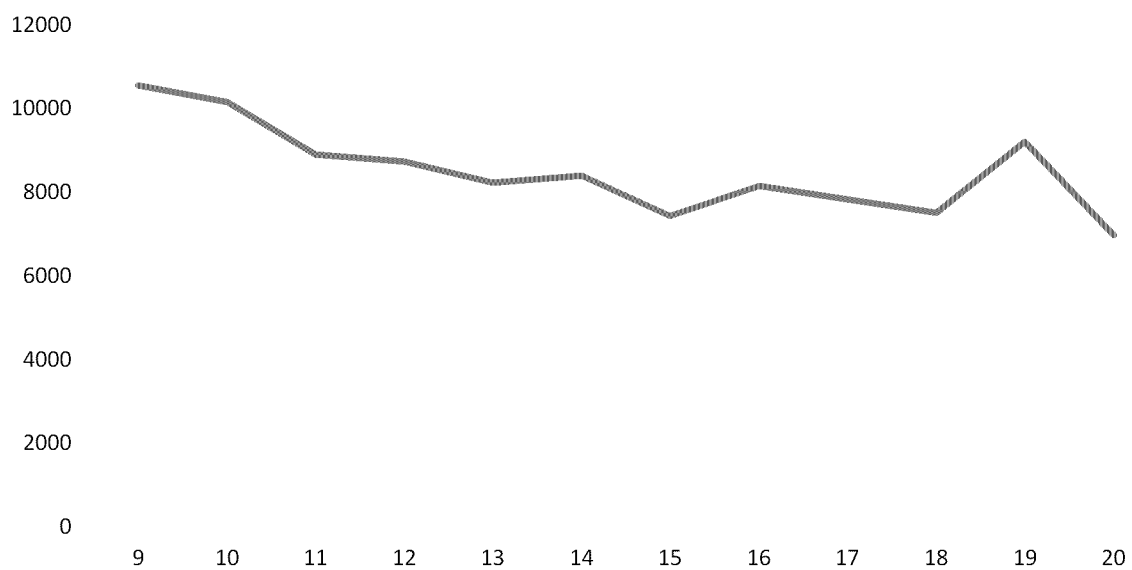
The new system is automated and far more efficient. Pet owners can purchase their licenses online from the convenience of their home instead of making a special trip to their local government office. This streamlines the behind-the-scenes complexity, and provides us with a centralized database of pet 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.

Dog Licenses Sold by Category in 2020



Dog Licenses Sold County Wide



## Library Penal Fines Distribution to Local Libraries

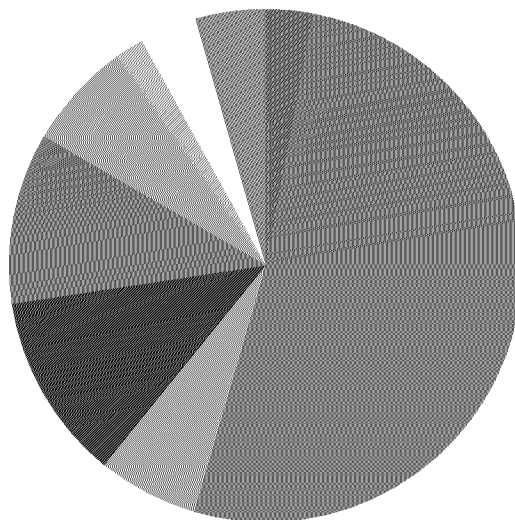
The Michigan Constitution of 1963 requires penalties collected for violations of state penal law be divided by court costs, statutory fees, and penal fines. Fines are deposited into a library fund to support public libraries and a county law library as required by Public Act 59 of 1964, Public Act 236 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

**WAYS & MEANS COMMITTEE**  
**Positions Update**  
4/16/2021

| <u>DEPARTMENT</u>     | <u>POSITION OPENING</u>                      | <u>STATUS</u>                 | <u>GRADE</u>  |
|-----------------------|----------------------------------------------|-------------------------------|---------------|
| Central Dispatch      | Public Safety Telecommunicator               | Interviewing                  | Union         |
| Community Development | Administrative Assistant - Veterans Services | Filled                        | Grade 3       |
| Controller's Office   | Accountant                                   | Posted                        | Grade 7       |
| County Clerk          | Deputy Court Clerk                           | Filled                        | Grade 2       |
| Drain Office          | Administrative Assistant                     | Filled                        | Grade 3       |
| Resource Recovery     | Part-Time Educational Assistant              | Interviewing                  | Grade 4       |
| Public Defender       | Assistant Public Defender - 9 vacancies      | Pending-Staggered Start Dates | Grade 10 - 14 |
|                       | Social Worker                                | Posting Pending               | Grade 8       |
|                       | Paralegal                                    | Posting Pending               | Grade 6       |
|                       | Legal Assistant                              | Posting Pending               | Grade 3       |
|                       | Investigator                                 | Posting Pending               | Grade 8       |
| Sheriff's Office      | Corrections Deputy                           | Interviewing                  | Union         |
|                       | Corrections Deputy                           | Interviewing                  | Union         |
|                       | Corrections Deputy                           | Interviewing                  | Union         |
|                       | Deputy                                       | Interviewing                  | Union         |
|                       | Deputy                                       | Interviewing                  | Union         |
|                       | Deputy                                       | Interviewing                  | Union         |
|                       | Administrative Services Assistant            | Filled                        | Grade 4       |
| Trial Court           | Registered Nurse - Jail                      | On-Hold                       | Grade 9       |
|                       | Friend of the Court Administrative Assistant | Filled                        | Grade 3       |
|                       | Friend of the Court Investigator/Conciliator | Posted                        | Grade 7       |
|                       | Probate Register                             | Filled                        | Grade 6       |
|                       | Youth Specialist                             | Reviewing                     | Union         |
|                       | Treatment Specialist                         | Reviewing                     | Grade 3       |
|                       | Treatment Specialist                         | Reviewing                     | Grade 3       |

**CURRENT POSITION OPENINGS:**

|                     |                                              |             |               |
|---------------------|----------------------------------------------|-------------|---------------|
| Central Dispatch    | Public Safety Telecommunicator               | Recommended | Union         |
| Prosecutor's Office | Assistant Prosecuting Attorney               | Recommended | Grade 10 - 14 |
| Sheriff's Office    | Deputy                                       | Recommended | Union         |
|                     | Records Clerk                                | Recommended | Union         |
| Trial Court         | Friend of the Court Administrative Assistant | Recommended | Grade 3       |
|                     | Youth Specialist                             | Recommended | Union         |
|                     | Judicial Assistant                           | Recommended | Grade 5       |

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021

ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

|                                    |             |
|------------------------------------|-------------|
| <b>Worst Case Scenario:</b>        |             |
| Contracts at Renewal               | 444         |
| Adm Fee                            | \$63.64     |
| Specific and Aggregate Stop Loss*  | \$356.98    |
| Attachment Point                   | \$14,085.00 |
| <b>TOTAL WORST CASE (MED ONLY)</b> |             |

|                              |             |
|------------------------------|-------------|
| * Specific Deductible Is:    | \$55,000    |
| Fixed Costs                  | \$2,241,063 |
| Maximum Aggregate Liability: | \$6,253,740 |
| Total Worst Case Medical:    | \$8,494,803 |

| Date       | Blue Cross | Blue Shield | Drug      | Stop Loss  | Medical Total | Vision | MI Tax | Contracts | QTR Adj | Fixd Costs | Amount Pd   | Qtrly Totals        |
|------------|------------|-------------|-----------|------------|---------------|--------|--------|-----------|---------|------------|-------------|---------------------|
| Jan-21     | \$162,708  | \$143,346   | \$129,282 | \$0        | \$435,336     | \$0    | \$0    | 459       |         | \$193,065  | \$628,401   |                     |
| Feb-21     | \$237,195  | \$132,507   | \$131,783 | (\$14,354) | \$487,130     | \$0    | \$0    | 459       |         | \$193,065  | \$680,195   | \$1,308,595 1st Qtr |
| Mar-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Apr-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| May-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Jun-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         | \$0 2nd Qtr         |
| Jul-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Aug-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Sep-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         | \$0 3rd Qtr         |
| Oct-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Nov-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         |                     |
| Dec-21     | \$0        | \$0         | \$0       | \$0        | \$0           | \$0    | \$0    | 0         |         | \$0        | \$0         | \$0 4th Qtr         |
| Totals     | \$399,903  | \$275,852   | \$261,065 | (\$14,354) | \$922,466     | \$0    | \$0    |           |         | \$386,129  | \$1,308,595 |                     |
| % Of Total | 30.56%     | 21.08%      | 19.95%    | -1.10%     | 70.49%        | 0.00%  | 0.00%  |           |         | 29.51%     | 100.00%     |                     |

| 2021 BUDGET                  |                      |                |
|------------------------------|----------------------|----------------|
| Expected Cost<br>\$7,174,243 |                      |                |
| Comp To Budg                 |                      | Surp/(Def) YTD |
| Budget                       | Surp/(Def)           |                |
| Jan-21                       | \$597,854 (\$30,547) | (\$30,547)     |
| Feb-21                       | \$597,854 (\$82,341) | (\$112,888)    |
| Mar-21                       | \$0 \$0              | (\$112,888)    |
| Apr-21                       | \$0 \$0              | (\$112,888)    |
| May-21                       | \$0 \$0              | (\$112,888)    |
| Jun-21                       | \$0 \$0              | (\$112,888)    |
| Jul-21                       | \$0 \$0              | (\$112,888)    |
| Aug-21                       | \$0 \$0              | (\$112,888)    |
| Sep-21                       | \$0 \$0              | (\$112,888)    |
| Oct-21                       | \$0 \$0              | (\$112,888)    |
| Nov-21                       | \$0 \$0              | (\$112,888)    |
| Dec-21                       | \$0 \$0              | (\$112,888)    |

| Reconciliation |          |             |
|----------------|----------|-------------|
| County         | BEDHD    | Total       |
| (\$139,008)    | \$26,121 | (\$112,888) |

**Eaton County**  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**ALL COUNTY ACTIVE EMPLOYEES AND RETIREES**

**Worst Case Scenario:**

Contracts at Renewal 414  
 Adm Fee \$63.64  
 Specific and Aggregate Stop Loss\* \$356.98  
 Attachment Point \$14,085.00

\* Specific Deductible Is: \$55,000

| Date              | Blue Cross       | Blue Shield      | Drug             | Stop Loss     | Medical Total    | Vision       | MI Tax       | Contracts | Qtr Adj | Fixd Costs       | Amount Pd          | Qtrly Totals        |
|-------------------|------------------|------------------|------------------|---------------|------------------|--------------|--------------|-----------|---------|------------------|--------------------|---------------------|
| Jan-21            | \$158,826        | \$138,342        | \$126,441        | \$0           | \$423,609        | \$0          | \$0          | 428       |         | \$180,025        | \$603,634          |                     |
| Feb-21            | \$234,228        | \$119,959        | \$131,223        | (\$14,354)    | \$471,056        | \$0          | \$0          | 428       |         | \$180,025        | \$651,081          |                     |
| Mar-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                | \$1,254,716 1st Qtr |
| Apr-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| May-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| Jun-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                | \$0 2nd Qtr         |
| Jul-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| Aug-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| Sep-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                | \$0 3rd Qtr         |
| Oct-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| Nov-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                |                     |
| Dec-21            | \$0              | \$0              | \$0              | \$0           | \$0              | \$0          | \$0          | 0         |         | \$0              | \$0                | \$0 4th Qtr         |
| <b>Totals</b>     | <b>\$393,055</b> | <b>\$258,301</b> | <b>\$257,663</b> | (\$14,354)    | <b>\$894,665</b> | <b>\$0</b>   | <b>\$0</b>   |           |         | <b>\$360,051</b> | <b>\$1,254,716</b> |                     |
| <b>% Of Total</b> | <b>31.33%</b>    | <b>20.59%</b>    | <b>20.54%</b>    | <b>-1.14%</b> | <b>71.30%</b>    | <b>0.00%</b> | <b>0.00%</b> |           |         | <b>28.70%</b>    | <b>100.00%</b>     |                     |

| 2020 BUDGET   |            |             |             |
|---------------|------------|-------------|-------------|
| Expected Cost |            | Surp/(Def)  |             |
| \$6,694,243   |            | YTD         |             |
| Comp To Budg  |            | Surp/(Def)  |             |
| Budget        | Surp/(Def) |             |             |
| Jan-21        | \$557,854  | (\$45,781)  | (\$45,781)  |
| Feb-21        | \$557,854  | (\$139,008) | (\$139,008) |
| Mar-21        | \$0        | \$0         | (\$139,008) |
| Apr-21        | \$0        | \$0         | (\$139,008) |
| May-21        | \$0        | \$0         | (\$139,008) |
| Jun-21        | \$0        | \$0         | (\$139,008) |
| Jul-21        | \$0        | \$0         | (\$139,008) |
| Aug-21        | \$0        | \$0         | (\$139,008) |
| Sep-21        | \$0        | \$0         | (\$139,008) |
| Oct-21        | \$0        | \$0         | (\$139,008) |
| Nov-21        | \$0        | \$0         | (\$139,008) |
| Dec-21        | \$0        | \$0         | (\$139,008) |

|        | 2021 BUDGET                  |           |                |
|--------|------------------------------|-----------|----------------|
|        | Expected Cost<br>\$4,643,947 |           |                |
|        |                              |           |                |
|        | Comp To Budg                 | Budget    | Surp/(Def)     |
|        |                              |           | Surp/(Def) YTD |
| Jan-21 |                              | \$386,996 | \$10,465       |
| Feb-21 |                              | \$386,996 | (\$87,940)     |
| Mar-21 |                              | \$0       | (\$87,940)     |
| Apr-21 |                              | \$0       | (\$87,940)     |
| May-21 |                              | \$0       | (\$87,940)     |
| Jun-21 |                              | \$0       | (\$87,940)     |
| Jul-21 |                              | \$0       | (\$87,940)     |
| Aug-21 |                              | \$0       | (\$87,940)     |
| Sep-21 |                              | \$0       | (\$87,940)     |
| Oct-21 |                              | \$0       | (\$87,940)     |
| Nov-21 |                              | \$0       | (\$87,940)     |
| Dec-21 |                              | \$0       | (\$87,940)     |

Eaton County  
**All: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021**  
**EATON COUNTY RETIREES**

**Worst Case Scenario:**

Contracts at Renewal 144  
 Adm Fee \$63.64  
 Specific and Aggregate Stop Loss\* \$356.98  
 Attachment Point \$14,085.00

\* Specific Deductible Is: \$55,000

| Date              | Blue Cross       | Blue Shield     | Drug             | Stop Loss    | Medical Total    | Vision       | MI Tax       | Contracts | Qtr Adj | Fixd Costs       | Amount Pd        | Qtrly Totals       |
|-------------------|------------------|-----------------|------------------|--------------|------------------|--------------|--------------|-----------|---------|------------------|------------------|--------------------|
| Jan-21            | \$78,823         | \$31,181        | \$56,531         | \$0          | \$166,535        | \$0          | \$0          | 144       |         | \$60,569         | \$227,104        |                    |
| Feb-21            | \$31,542         | \$14,943        | \$58,626         | \$0          | \$105,111        | \$0          | \$0          | 144       |         | \$60,569         | \$165,680        |                    |
| Mar-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              | \$392,784 1st Qtr  |
| Apr-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| May-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| Jun-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              | \$0 2nd Qtr        |
| Jul-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| Aug-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| Sep-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| Oct-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| Nov-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              | \$0 3rd Qtr        |
| Dec-21            | \$0              | \$0             | \$0              | \$0          | \$0              | \$0          | \$0          |           |         | \$0              | \$0              |                    |
| <b>Totals</b>     | <b>\$110,365</b> | <b>\$46,123</b> | <b>\$115,157</b> | <b>\$0</b>   | <b>\$271,646</b> | <b>\$0</b>   | <b>\$0</b>   |           |         | <b>\$121,139</b> | <b>\$392,784</b> | <b>\$0 4th Qtr</b> |
| <b>% Of Total</b> | <b>28.10%</b>    | <b>11.74%</b>   | <b>29.32%</b>    | <b>0.00%</b> | <b>69.16%</b>    | <b>0.00%</b> | <b>0.00%</b> |           |         | <b>30.84%</b>    | <b>100.00%</b>   |                    |

| 2021 BUDGET                  |            |                |
|------------------------------|------------|----------------|
| Expected Cost<br>\$2,050,296 |            |                |
| Comp To Budg                 |            | Surp/(Def) YTD |
| Budget                       | Surp/(Def) |                |
| Jan-21                       | \$170,858  | (\$56,246)     |
| Feb-21                       | \$170,858  | \$5,178        |
| Mar-21                       | \$0        | (\$51,068)     |
| Apr-21                       | \$0        | (\$51,068)     |
| May-21                       | \$0        | (\$51,068)     |
| Jun-21                       | \$0        | (\$51,068)     |
| Jul-21                       | \$0        | (\$51,068)     |
| Aug-21                       | \$0        | (\$51,068)     |
| Sep-21                       | \$0        | (\$51,068)     |
| Oct-21                       | \$0        | (\$51,068)     |
| Nov-21                       | \$0        | (\$51,068)     |
| Dec-21                       | \$0        | (\$51,068)     |

Eaton County

Ali: Blue Cross Claims Analysis -- January 1, 2021 Through December 31, 2021

BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal

Adm Fee29\$63.64

Specific and Aggregate Stop Loss\*

Attachment Point\$356.98

\* Specific Deductible Is: \$55,000\$14,085.00

| Date       | Blue Cross | Blue Shield | Drug    | Stop Loss | Medical Total | MI Tax | Contracts | Qtr Adj | Fixd Costs | Amount Pd | Qtrly Totals        |
|------------|------------|-------------|---------|-----------|---------------|--------|-----------|---------|------------|-----------|---------------------|
| Jan-21     | \$3,882    | \$5,004     | \$2,841 | \$0       | \$11,727      | \$0    | 31        |         | \$13,039   | \$24,766  | \$53,879    1st Qtr |
| Feb-21     | \$2,966    | \$12,548    | \$560   | \$0       | \$16,074      | \$0    | 31        |         | \$13,039   | \$29,113  |                     |
| Mar-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Apr-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       | \$0    2nd Qtr      |
| May-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Jun-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Jul-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       | \$0    3rd Qtr      |
| Aug-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Sep-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Oct-21     | \$0        | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       | \$0    4th Qtr      |
| Nov-21     | \$0.00     | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Dec-21     | \$0.00     | \$0         | \$0     | \$0       | \$0           | \$0    | 0         |         | \$0        | \$0       |                     |
| Totals     | \$6,848.48 | \$17,551    | \$3,401 | \$0       | \$27,801      | \$0    |           |         | \$26,078   | \$53,879  |                     |
| % Of Total | 12.71%     | 32.57%      | 6.31%   | 0.00%     | 51.60%        | 0.00%  |           |         | 48.40%     | 100.00%   |                     |

| 2021 BUDGET<br>Expected Cost<br>\$480,000 |          |                   |
|-------------------------------------------|----------|-------------------|
| Comp To Budg                              |          | Surp/(Def)<br>YTD |
| Budget                                    |          | Surp/(Def)        |
| Jan-21                                    | \$40,000 | \$15,234          |
| Feb-21                                    | \$40,000 | \$26,121          |
| Mar-21                                    | \$0      | \$26,121          |
| Apr-21                                    | \$0      | \$26,121          |
| May-21                                    | \$0      | \$26,121          |
| Jun-21                                    | \$0      | \$26,121          |
| Jul-21                                    | \$0      | \$26,121          |
| Aug-21                                    | \$0      | \$26,121          |
| Sep-21                                    | \$0      | \$26,121          |
| Oct-21                                    | \$0      | \$26,121          |
| Nov-21                                    | \$0      | \$26,121          |
| Dec-21                                    | \$0      | \$26,121          |



# COVID19 Medical Claims Dashboard

Medical Claims Incurred and Paid 03/01/2020 - 02/26/2021

## EATON COUNTY

421

Unique Patients  
(with any COVID19 lab or Dx)

\$1,566

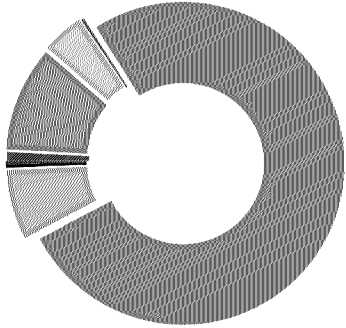
Total Patient Payment

\$111,031

Total Group Payment

890

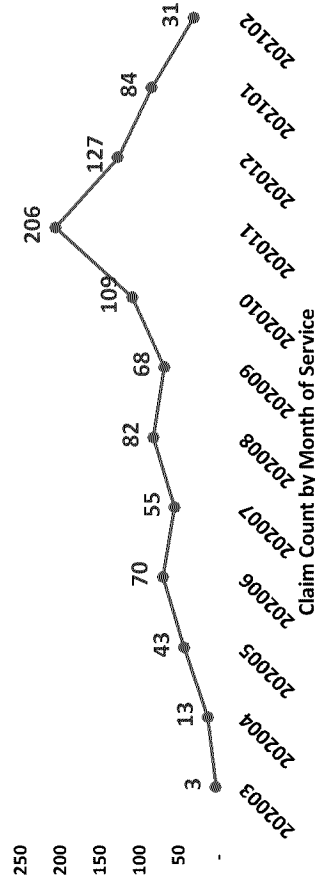
Unique Claim Count



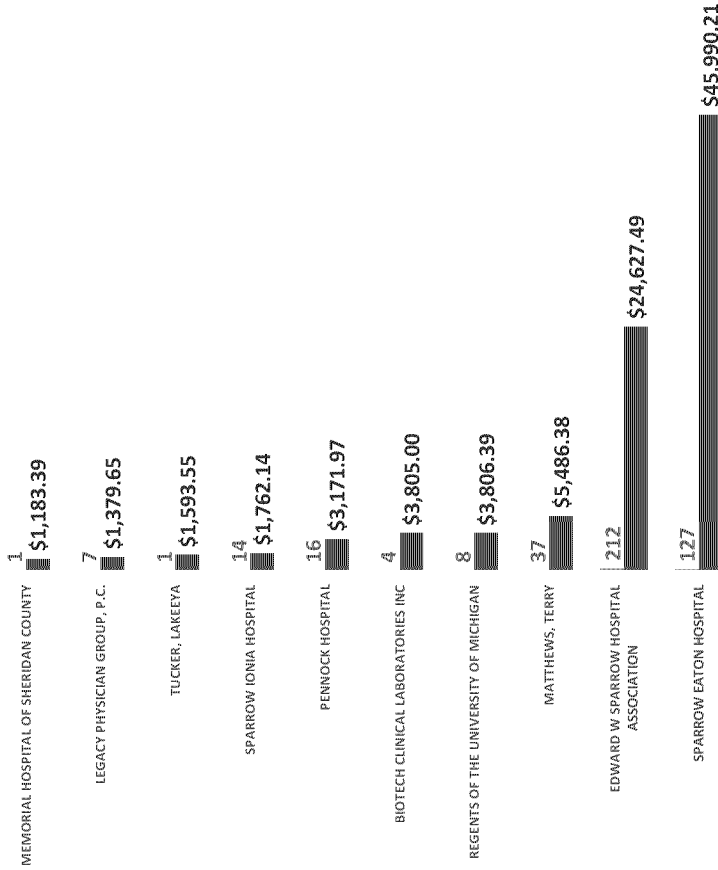
Percent of Claims by Claim Type

| Claim Type          | Claim Count | Unique Patients | Group Payment |
|---------------------|-------------|-----------------|---------------|
| ER                  | 9           | 8               | \$9,196       |
| Inpatient Facility  | 3           | 3               | \$9,463       |
| Outpatient Facility | 71          | 63              | \$4,618       |
| Professional        | 107         | 80              | \$12,154      |
| Telehealth          | 43          | 39              | \$2,865       |
| COVID19 Labs        | 777         | 411             | \$72,474      |
| Vaccine 1st Dose    | 4           | 4               | \$130         |
| Vaccine 2nd Dose    | 3           | 3               | \$131         |

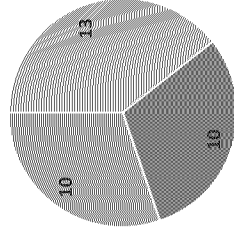
Claim Type Count and Group Payment



Claim Count by Month of Service



Top 10 Providers by Group Payment  
(Red = Number of Patients)



Confirmed Cases by Relationship

Suspected COVID19 Patient Count  
(Dx of Z03818, Z20822, or Z20828)  
**372**

Confirmed COVID19 Patient Count  
(Dx of U071 or B9729)  
**33**

PUBLIC IMPROVEMENT FUND  
2020/2021

Ways and Means Committee Meeting  
April 16, 2021

|            | 2020/2021                                                 | BUDGET     | ADJUSTMEN<br>& RESERVES | ADJUSTED<br>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                                       |            |                         |                    |          |            |
|            |                                                           |            |                         |                    |          |            |

**April 21, 2021**

The Judges of the Circuit Court have notified the County Clerk of their recommendation to re-appoint Ann Garvey as a member of the Jury Board to the six (6) year term commencing May 1, 2021 through April 30, 2027.

**EATON COUNTY BOARD OF COMMISSIONERS**

**APRIL 21, 2021**

**RESOLUTION TO APPROVE PROTECTING LOCAL GOVERNMENT RETIREMENT  
AND BENEFITS ACT APPLICATION FOR WAIVER**

**Introduced by the Ways & Means Committee**

**WHEREAS**, the County received notification that the retirement health benefit system of the Healing & Recovery Center (Medical Care Facility) received a preliminary determination of underfunded status under Public Act 202 of 2017; and

**WHEREAS**, this system is included in the annual financial statements of the County; and

**WHEREAS**, the Facility continues to utilize the pay-as-you-go method to fund the liability of this closed system for financial reporting purposes for the year ended September 30, 2020; and

**WHEREAS**, utilization of the pay-as-you-go method results in a preliminary determination of underfunded status under the reporting requirements of Public Act 202 of 2017 for the component unit system; and

**WHEREAS**, the calculated actuarial determined contribution represents 0.5% of component unit revenue when considering the total enterprise fund revenue.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners approves the application for waiver and authorizes its submission to the Michigan Department of Treasury.

# Protecting Local Government Retirement and Benefits Act

## Application for Waiver:

### Retirement Health Benefit Systems

Issued under authority of Public Act 202 of 2017.

#### 1. LOCAL GOVERNMENT INFORMATION

Local Government Name: Eaton County Six-Digit Muni Code: 230000  
Retirement Health Benefit System Name: Eaton County - Health & Rehab Serv Facility OPEB  
Contact Name (Administrative Officer): John Fuentes  
Title if not Administrative Officer: Controller/Administrator  
Email: jfuentes@eatoncounty.org Telephone: (517) 543-2122  
Fiscal Year: 2020

#### 2. GENERAL INFORMATION

**Application for Waiver:** This Application for Waiver may be filed by any local government with at least one retirement health benefit system that has triggered a preliminary review of underfunded status. In accordance with Public Act 202 of 2017 (the Act), if the State Treasurer determines that the underfunded status is adequately being addressed by the local government, the State Treasurer shall issue a waiver of the determination of underfunded status. If requesting a waiver, you must submit a separate and unique application for each underfunded retirement system as determined by your most recent *Retirement System Annual Report (Form 5572)*.

**Due Date:** The local government has **45 days from the date of notification** to complete and file the Application for Waiver. Failure to file within 45 days will result in a determination of underfunded status for your local government as defined by the Act, and your local government will be required to submit a corrective action plan to the Municipal Stability Board for approval.

**Filing:** This Application for Waiver must be approved by the local government's administrative officer and its governing body. **You must provide proof of your governing body approving this Application for Waiver and attach the documentation as a separate PDF document.** Failure to provide documentation that demonstrates approval from your governing body will automatically result in a disapproval of the waiver application.

The completed application must be submitted via email to [LocalRetirementReporting@michigan.gov](mailto:LocalRetirementReporting@michigan.gov). **If you have multiple underfunded retirement systems, you are required to complete separate applications and send a separate email for each underfunded system.** Please attach each application as a separate PDF document in addition to all applicable supporting documentation.

The subject line of the email(s) should be in the following format: **Waiver-20XX, Local Government Name, Retirement System Name** (e.g. Waiver-2018, City of Lansing, Employees' Retirement System Healthcare Plan). Treasury will send an automatic reply acknowledging receipt of the email. Your individual email settings must allow for receipt of Treasury's automatic reply. This will be the only notification confirming receipt of the application(s).

**Considerations for Waiver:** A successful Application for Waiver will demonstrate what your local government **has already done** to adequately address its underfunded status. Prospective solutions will not be granted merit in determining the outcome of the waiver application (e.g. future amendments to collective bargaining agreements, upcoming millage proposals, potential budget changes, etc.). However, Treasury may consider additional ongoing funding dedicated to your retirement system if those commitments have been formally enacted by the governing body and can be documented. Section three of this waiver application allows the local government to enter a brief description of prior

actions that have already been implemented to adequately address its underfunded status. For purposes of Sec. 6.(1) of the Act, this application will also be considered the plan.

Underfunded status for a retirement health benefit system is defined as being less than 40% funded according to the most recent audited financial statements, and, if the local government is a city, village, township, or county, the actuarially determined contribution (ADC) for all of the retirement health systems of the local government is greater than 12% of the local government's annual governmental fund revenues, based on the most recent fiscal year.

**General guidelines are listed below to help your local government decide whether to apply for a waiver. Ultimately, waiver approval or disapproval is at the discretion of the State Treasurer; however, waiver applications should generally demonstrate at least one of the following seven criteria. Please check all that apply:**

- ☐ In general, local governments that were previously granted a waiver should demonstrate improvement in their underfunded status in the subsequent year. Improvement can be measured by an increase in the funded ratio and/or a decrease in the ADC as a percentage of governmental revenue;
- ☐ There was a mistake in the filing process and the local government is not actually underfunded;
- ☐ Using updated data, such as a more recent actuarial valuation, the local government is not underfunded;
- ☐ If a local government fails to calculate an ADC within their audited financial statement and triggers underfunded status, the local government may file a waiver application to Treasury that includes the calculated ADC;
- ☐ The local government demonstrates their underfunded status will be addressed within four years;
- ☐ The local government is a non-primary government (e.g. road commission, authority, etc.) and demonstrates their ADC for OPEB is less than 12% of governmental revenues;
- ☒ When adding enterprise fund revenues used specifically to pay retirement costs with governmental fund revenues, your ADC as a percentage of combined revenues is below 12%.

### 3. DESCRIPTION OF PRIOR ACTIONS

Prior actions are separated into three categories below: System Design Changes, Additional Funding, and Other Considerations. Please provide a brief description of the prior actions implemented by the local government to address the retirement system's underfunded status within the appropriate category section. Within each category are sample statements that you may choose to use to indicate the changes to your system that will positively affect your funded status. For retirement systems that have multiple divisions, departments, or plans within the same retirement system, please indicate how these changes impact the retirement system as a whole.

Please indicate where in the attached supporting documentation these changes are described and the impact of those changes (i.e. what has the local government done to improve its underfunded status, and where can we find the proof of these changes in the supporting documentation?).

**Note:** Please provide the name of the system impacted, the date you made the change, the relevant page number(s) within the supporting documentation, and the resulting change to the system's funded ratio.

#### Category of Prior Actions:

- ☐ **System Design Changes** - System design changes may include the following: Changes to coverage levels (including retiree co-payments, deductibles, and Medicare eligibility), changes to premium cost-sharing, eligibility changes, switch to defined contribution retiree health care plan, changes to retiree health care coverage for new hires, etc.

**Sample Statement:** Benefit levels of the retired membership mirrors the current collective bargaining agreement for each class of employee. On **January 1, 2018**, the local government entered into new collective bargaining agreements with the **Command Officers Association and Internal Association of Firefighters** that increased employee co-payments and deductibles for healthcare. These coverage changes resulted in an improvement to the retirement system's funded ratio. Please see page 12 of the attached actuarial analysis that indicates the system is 40% funded as of June 30, 2018.

☐ **Additional Funding** – Additional funding may include the following: voluntary contributions above the ADC, bonding, millage increases, restricted funds, etc.

**Sample Statement:** The local government created a qualified trust to receive, invest, and accumulate assets for retirement healthcare on June 23, 2017. The local government has adopted a policy to change its funding methodology from Pay-Go to full funding of the ADC. Additionally, the local government has committed to contributing \$500,000 annually, in addition to the ADC for the next five fiscal years. The additional contributions will increase the retirement system's funded ratio to 40% by 2022. Please see page 10 of the attached resolution from our governing body demonstrating the commitment to contribute the ADC and additional \$500,000 for the next five years.

☒ **Other Considerations** – Other considerations may include the following: outdated Form 5572 information, enterprise fund revenue considerations, actuarial assumption changes, amortization policy changes, etc.

**Sample Statement:** The information provided on the Form 5572 from the audit used actuarial data from **2016**. Attached is an updated actuarial valuation for **2018** that shows our funded ratio has improved to **42%** as indicated on page 13.

**Sample Statement:** **\$400,000** of expenditures are directly tied to expenses for retirement obligations from our water and sewer fund. The attached analysis shows that our revenue ratio (ADC / Combined Funds) would only be **11%** when including applicable enterprise fund revenue within the calculation. Additionally, attached are two invoices from showing distributions to our health care trust fund from the enterprise fund totaling **\$400,000**. As a result, **\$400,0000** of our enterprise fund revenues should be combined with our governmental fund revenues to properly demonstrate total available funding.

The calculated ADC for the component unit (non-primary) system is less than 12% when adding enterprise fund revenues used to pay benefit costs  
 $\$85,625 / \$18,628,266 = 0.5\%$

#### 4. DOCUMENTATION ATTACHED TO THIS WAIVER APPLICATION

Documentation must be attached as a PDF to this waiver application. The documentation must demonstrate the prior actions that have already been implemented to adequately address the local government's underfunded status. Please ensure this documentation directly supports and highlights the systems funded ratio as entered in section three of the waiver application above. Please check all documents that are included as part of this application and attach in successive order as provided below:

Naming convention: When attaching documents please use the naming convention shown below. If there is more than one document in a specific category that needs to be submitted, include a, b, or c for each document. For example, if you are submitting two supplemental valuations, you would name the first document "Attachment 2a" and the second document "Attachment 2b".

**Naming Convention:**☒ Attachment – 1☒ Attachment – 2☐ Attachment – 3☐ Attachment – 4☐ Attachment – 5☐ Attachment – 6☐ Attachment – 7☐ Attachment – 8☐ Attachment – 9**Type of Document:****This waiver application (required);****Documentation from the governing body approving the waiver application (required);**

Actuarial analysis (annual valuation, supplemental valuation, projection);

An internally developed study, in accordance with GASB and/or actuarial standards of practice, that projects assets and liabilities into the future;

Documentation of additional payments in past years that is not reflected in your audited financial statements (e.g. enacted budget, system provided information);

Documentation of commitment to additional payments in future years (e.g. resolution, ordinance);

A plan that the local government has already approved to address its underfunded status, which includes documentation of prior actions and the positive impact on the system's funded ratio;

Enterprise fund revenues: Analysis of retirement costs paid using enterprise fund revenues, as well as applicable financial documents (e.g. proof of payment, invoices from retirement plan, bank transactions, general ledger reimbursement transactions);

Other documentation, not categorized above.

**6. LOCAL GOVERNMENT'S ADMINISTRATIVE OFFICER APPROVAL OF WAIVER APPLICATION**

I, \_\_\_\_\_, as the government's administrative officer (Ex. City/Township Manager, Executive Director, Chief Executive Officer, etc.) **(insert title)** \_\_\_\_\_ approve this Application for Waiver. We are requesting a waiver of underfunded status because we have already implemented substantial changes to our retirement system as described above.

I confirm to the best of my knowledge that because of the changes listed above the following statement will occur:

Using the waiver criteria checked in Section 2 of this application, the \_\_\_\_\_  
**(Retirement Healthcare System Name)** will address its underfunded status by fiscal year \_\_\_\_\_.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# **EATON COUNTY BOARD OF COMMISSIONERS**

## **RESOLUTION TO DECLARE NATIONAL WORKERS' MEMORIAL DAY APRIL 21, 2021**

**WHEREAS,** On December 28, 1970, President Richard Nixon signed into law the Occupational Safety and Health Act, which went into effect on April 28, 1971; and

**WHEREAS,** April 28 is also the day OSHA first opened its doors in 1971, after Congress passed the Occupational Safety and Health Act of 1970 and American workplaces have become much safer in the decades since; however one life lost is one too many; and

**WHEREAS,** Despite the OSHA Act, intended to provide American workers the right to a safe workplace and requiring employers to provide safe conditions, thousands of American workers are killed by workplace injuries and occupational disease every year; and

**WHEREAS,** Tens of thousands more workers are permanently disabled, injured or made ill; and

**WHEREAS,** All employers, including local governments, are urged to dedicate their efforts to improving workplace safety and seeking stronger health standards enforcement, and to treating workers with dignity as we all pursue constant improvements in worker safety; and

**WHEREAS,** Americans can honor our workers by observing Workers' Memorial Day as a day to remember those victims of workplace injuries and disease and by rededicating ourselves to improving safety and health in every American workplace.

**NOW, THEREFORE, BE IT RESOLVED,** That the Eaton County Board of Commissioners does hereby proclaim, April 28<sup>th</sup>, as *WORKERS' MEMORIAL DAY* in Eaton County and ask all citizens to recognize and honor all workers killed, injured and disabled on the job, thank them for their service and offer sympathy to their families and loved ones and to respect today's workers by providing safe workplaces.

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS APRIL 16, 2021**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>               | <b>AMOUNT</b>        |
|--------------|--------------|---------------------------------|----------------------|
|              |              |                                 |                      |
| 101          | 101          | BOARD OF COMMISSIONERS          | \$ 718.20            |
| 101          | 131          | CIRCUIT COURT                   | \$ 2,693.86          |
| 101          | 136          | DISTRICT COURT                  | \$ 2,968.55          |
| 101          | 141          | FRIEND OF THE COURT             | \$ 652.59            |
| 101          | 148          | PROBATE COURT                   | \$ 3,244.62          |
| 101          | 149          | JUVENILE COURT                  | \$ 17,575.17         |
| 101          | 172          | CONTROLLER                      | \$ 195.04            |
| 101          | 215          | COUNTY CLERK                    | \$ 454.92            |
| 101          | 253          | COUNTY TREASURER                | \$ 1,100.00          |
| 101          | 265          | BUILDING AND GROUNDS            | \$ 23,236.60         |
| 101          | 267.229      | PROSECUTING ATTORNEY            | \$ 7,888.13          |
| 101          | 267.232      | ECONOMIC CRIME UNIT             | \$ 413.69            |
| 101          | 267-236      | CRIME VICTIMS                   | \$ 634.57            |
| 101          | 301          | SHERIFF DEPARTMENT              | \$ 17,617.93         |
| 101          | 303          | SHERIFF DELTA                   | \$ 29,625.55         |
| 101          | 351          | SHERIFF CORRECTIONS             | \$ 38,454.52         |
| 101          | 430          | ANIMAL CONTROL                  | \$ 1,267.46          |
| 101          | 648          | MEDICAL EXAMINER                | \$ 24,564.95         |
| 101          | 681          | VETERANS                        | \$ 2,230.44          |
| 101          | 721          | COMMUNITY DEVELOPMENT           | \$ 314.72            |
| 101          | 901          | CAPITAL OUTLAY                  | \$ 1,547.20          |
| 245          | 901          | PUBLIC IMPROVEMENT              | \$ 74,429.95         |
| 252          | 299          | PUBLIC DEFENDER                 | \$ 98,953.99         |
| 256          | 268          | REG OF DEEDS AUTOMATION         | \$ 370.80            |
| 260          | 325          | 911 SURCHARGE                   | \$ 10,990.49         |
| 260          | 901          | CENTRAL DISPATCH -911 SURCHARGE | \$ 38,178.55         |
| 261          | 325          | CENTRAL DISPATCH                | \$ 142,982.47        |
| 264          | 351          | CORRECTIONS LOCAL TRAINING      | \$ 3,305.00          |
| 265          | 301          | MICHIGAN JUSTICE TRAINING       | \$ 2,050.00          |
| 287          | 301          | HOMELAND SECURITY               | \$ 5,623.93          |
| 292          | 356          | YOUTH FACILITY                  | \$ 12,546.15         |
| 298          | 228          | COMPUTER FUND                   | \$ 44,811.23         |
| 298          | 901          | COMPUTER FUND CAPITAL           | \$ 48,887.30         |
| 701          | 228.063      | LIVESCAN CSC                    | \$ 210.00            |
|              |              | <b>GRAND TOTAL</b>              | <b>\$ 660,738.57</b> |

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS APRIL 16, 2021  
IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>                    | <b>AMOUNT</b>   |
|--------------|--------------|--------------------------------------|-----------------|
| 101          | 040.801      | STORM WATER IMPCT FEE REC'V          | \$ 84,671.13    |
| 101          | 090.002      | PREPAID EXPENSES INSURANCE-LIABILITY | \$ 169,812.75   |
| 101          | 090.004      | PREPAID EXPENSE-TELEPHONE            | \$ 1,532.69     |
| 101          | 090.006      | PREPAID EXPENSE-POSTAGE/PRESORT      | \$ 748.23       |
| 101          | 273          | RECEIPTS REFUNDABLE                  | \$ 772.30       |
| 101          | 273.001      | RECEIPTS REFUNDABLE - ECU            | \$ 50,638.74    |
| 101          | 273.002      | RECEIPTS REFUNDABLE - ECU - MDHHS    | \$ 5,954.85     |
| 101          | 101.101      | BOARD OF COMMISSIONERS               | \$ 125.00       |
| 101          | 101.426      | EMERGENCY SERVICES                   | \$ 4,580.00     |
| 101          | 131          | CIRCUIT COURT                        | \$ 295.39       |
| 101          | 136          | DISTRICT COURT                       | \$ 2,885.71     |
| 101          | 148          | PROBATE COURT                        | \$ 1,691.35     |
| 101          | 149          | JUVENILE COURT                       | \$ 3,428.84     |
| 101          | 172          | CONTROLLER                           | \$ 1,610.18     |
| 101          | 262          | ELECTIONS                            | \$ 278.73       |
| 101          | 215          | COUNTY CLERK                         | \$ 522.12       |
| 101          | 228          | INFORMATION SYSTEMS                  | \$ 5,416.48     |
| 101          | 253          | COUNTY TREASURER                     | \$ 622.54       |
| 101          | 257          | EQUALIZATION                         | \$ 1,305.72     |
| 101          | 261          | MSU EXTENSION                        | \$ 34,787.25    |
| 101          | 265          | BUILDING AND GROUNDS                 | \$ 44,377.52    |
| 101          | 267-229      | PROSECUTING ATTORNEY                 | \$ 1,205.67     |
| 101          | 267-232      | ECU                                  | \$ 1,968.35     |
| 101          | 267-234      | CHILD SUPPORT                        | \$ 240.00       |
| 101          | 268          | REGISTER OF DEEDS                    | \$ 93.81        |
| 101          | 275          | DRAIN COMMISSION                     | \$ 7,443.37     |
| 101          | 301          | SHERIFF DEPARTMENT                   | \$ 73,713.59    |
| 101          | 303          | SHERIFF DELTA                        | \$ 13,842.87    |
| 101          | 351          | SHERIFF CORRECTIONS                  | \$ 40,195.00    |
| 101          | 430          | ANIMAL CONTROL                       | \$ 3,479.07     |
| 101          | 671.101.673  | SALE OF FIXED ASSETS                 | \$ (2,845.00)   |
| 101          | 681          | VETERANS                             | \$ 6.00         |
| 101          | 721          | COMMUNITY DEVELOPMENT                | \$ 891.42       |
| 101          | 906-131      | 994.000 PRINCIPAL                    | \$ 244.56       |
| 101          |              | 995.000 INTEREST                     | \$ 52.28        |
| 101          | 906-149      | 994.000 PRINCIPAL                    | \$ 818.62       |
| 101          |              | 995.000 INTEREST                     | \$ 191.00       |
| 101          | 906-228      | 994.000 PRINCIPAL                    | \$ 495.25       |
| 101          |              | 995.000 INTEREST                     | \$ 127.65       |
| 101          | 906-229      | 994.000 PRINCIPAL                    | \$ 269.30       |
| 101          |              | 995.000 INTEREST                     | \$ 58.70        |
| 101          | 906.257      | 994.000 PRINCIPAL                    | \$ 711.94       |
| 101          |              | 995.000 INTEREST                     | \$ 157.37       |
| 101          | 906-275      | 994.000 PRINCIPAL                    | \$ 1,469.90     |
| 101          |              | 995.000 INTEREST                     | \$ 370.29       |
| 101          | 906-301      | 994.000 PRINCIPAL                    | \$ 8,526.69     |
| 101          |              | 995.000 INTEREST                     | \$ 1,418.56     |
| 101          | 906-303      | 994.000 PRINCIPAL                    | \$ 7,424.36     |
| 101          |              | 995.000 INTEREST                     | \$ 1,020.85     |
| 101          | 906-351      | 994.000 PRINCIPAL                    | \$ 420.22       |
| 101          | 906.351      | 995.000 INTEREST                     | \$ 113.79       |
| 101          | 906.430      | 994.000 PRINCIPAL                    | \$ 693.38       |
| 101          |              | 995.000 INTEREST                     | \$ 140.77       |
| 201          | 449          | ROAD COMMISSION                      | \$ 1,025,895.84 |
| 208          | 751          | PARKS ADMINISTRATION                 | \$ 2,838.16     |

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS APRIL 16, 2021  
IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>           | <b>AMOUNT</b> |
|--------------|--------------|-----------------------------|---------------|
| 208          | 752          | FITZGERALD PARKS            | \$ 1,899.61   |
| 208          | 753          | FOX PARK                    | \$ 1,496.95   |
| 208          | 754          | BELLEVUE                    | \$ 43.98      |
| 208          | 755          | LINCOLN PARK                | \$ 524.59     |
| 208          | 901          | CAPITAL OUTLAY              | \$ 17,271.85  |
| 208          | 906          | 994.000 PRINCIPAL           | \$ 1,268.54   |
| 208          | 906          | 995.000 INTEREST            | \$ 273.56     |
| 221          | 601          | HEALTH DEPARTMENT           | \$ 506,880.06 |
| 227          | 526          | SANITARY LANDFILL           | \$ 19,578.13  |
| 228          | 528          | RESOURCE RECOVERY           | \$ 165.28     |
| 228          | 529          | COUNTY PROJECTS             | \$ 1,367.75   |
| 228          | 530          | LOCAL UNIT GRANT PROJECTS   | \$ 997.85     |
| 228          | 906          | 994.000 PRINCIPAL           | \$ 584.28     |
| 228          | 906          | 995.000 INTEREST            | \$ 106.90     |
| 249          | 371          | CONSTRUCTION CODE           | \$ 986.98     |
| 252          | 299          | PUBLIC DEFENDER             | \$ 3,855.70   |
| 255          | 257          | REMONUMENTATION             | \$ 2,701.26   |
| 260          | 325          | 911 SURCHARGE               | \$ 2,015.70   |
| 261          | 325          | CENTRAL DISPATCH            | \$ 27,588.10  |
| 261          | 101-426      | EMERGENCY SERVICES          | \$ 712.51     |
| 261          | 906.994.000  | DEBT SERVICE- PRINCIPAL     | \$ 994.57     |
| 261          | 906.995.000  | DEBT SERVICE -INTEREST      | \$ 236.04     |
| 263          | 215          | CONCEALED PISTOL LICENSE    | \$ 959.33     |
| 272          | 130-138      | PRIORITY COURT              | \$ 1,960.00   |
| 272          | 130-140      | DRUG COURT-PROGRAM INCOME   | \$ 52.94      |
| 273          | 130-138      | SOBRIETY COURT              | \$ 50.00      |
| 273          | 130-140      | DRUG COURT - PROGRAM INCOME | \$ 215.38     |
| 274          | 130.138      | SWIFT & SURE SANCTIONS      | \$ 1,270.00   |
| 274          | 130-140      | DRUG COURT PROGRAM INCOME   | \$ 19.76      |
| 275          | 130-138      | VETERAN'S COURT             | \$ 520.43     |
| 276          | 130-152      | COMMUNITY CORRECTIONS       | \$ 129.16     |
| 276          | 130.153      | COMMUNITY CORRECTIONS       | \$ 5,420.00   |
| 276          | 130.154      | OTHER GROUP SERVICES        | \$ 35.98      |
| 277          | 301          | SHERIFF DEPARTMENT          | \$ 9,863.99   |
| 278          | 130-138      | DRUG COURT - GRANT FUNDING  | \$ 2,104.57   |
| 287          | 301-428      | AREA PLANNER                | \$ 4,147.20   |
| 292          | 273          | RECEIPTS REFUNDABLE         | \$ 305.51     |
| 292          | 130-356      | YOUTH FACILITY              | \$ 18,851.32  |
| 292          | 130-358      | COMMUNITY BASED TREATMENT   | \$ 259.18     |
| 292          | 130-360      | DAY TREATMENT               | \$ 637.23     |
| 292          | 130-362      | IN HOME CARE                | \$ 2,090.59   |
| 292          | 130-368      | CCF PREVENTION SERVICES     | \$ 42,974.57  |
| 292          | 130-650      | STATE INSTITUTIONS          | \$ 8,983.24   |
| 292          | 665          | CPUNTY WARD CHARGEBACKS     | \$ 86,668.99  |
| 292          | 906-356      | 994.000 PRINCIPAL           | \$ 550.65     |
| 292          |              | 995.000 INTEREST            | \$ 119.03     |
| 292          | 906-360      | 994.000 PRINCIPAL           | \$ 706.87     |
| 292          |              | 995.000 INTEREST            | \$ 133.64     |
| 293          | 689          | SOLDIERS & SAILORS          | \$ 1,155.00   |
| 298          | 228          | COMPUTER FUND               | \$ 27.17      |
| 298          | 901          | COMPUTER FUND CAPITAL       | \$ 2,117.49   |
| 377          | 906.994.000  | DPW GRND LEDGE PRINCIPAL    | \$ 505,000.00 |
| 377          | 906.995.000  | DPW GRND LEDGE INTEREST     | \$ 28,203.13  |
| 377          | 906.998.000  | FISCAL FEES                 | \$ 125.00     |

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS APRIL 16, 2021  
IMMEDIATE PAYMENTS**

| <b>FUND#</b> | <b>DEPT#</b> | <b>DEPARTMENT</b>                                    | <b>AMOUNT</b>   |
|--------------|--------------|------------------------------------------------------|-----------------|
| 385          | 994.000      | DEBT SERVICE BROOKFIELD PRINCIPAL                    | \$ 155,000.00   |
| 385          | 995.000      | DEBT SERVICE BROOKFIELD INTEREST                     | \$ 7,800.00     |
| 512          | 635          | MEDICAL CARE FACILITY                                | \$ 2,150,452.92 |
| 515          | 253          | FORECLOSING GVT UNIT                                 | \$ 2,699.40     |
| 516          | 253          | DELINQUENT TAX REVOLVING FUND                        | \$ 500.00       |
| 656          | 861          | EMPLOYER SHARED RETIREMENT                           | \$ 341,493.82   |
| 670          | 090.000      | HEALTH - SELF INSURANCE - PREPAID EXPENSES           | \$ 614,122.00   |
| 670          | 851-865      | HEALTH INS VISION CLAIMS CURRENT EMP                 | \$ 7,436.91     |
| 670          | 851-866      | REIREES HEALTH INS VISION CLAIMS                     | \$ 180.12       |
| 676          | 852          | RETIREE HEALTH HCSP                                  | \$ 24,854.18    |
| 677          | 871          | WORKERS COMPENSATION                                 | \$ 9,151.46     |
| 679          | 853          | LIFE & DISABILITY                                    | \$ 2,044.65     |
| 680          | 854          | DENTAL INSURANCE                                     | \$ 17,896.63    |
| 690          | 20X0         | DELINQUENT TAX FUND                                  | \$ 5,482.33     |
| 699          | 20X9.221.000 | DUE TO CITIES                                        | \$ 6.52         |
| 699          | 20X9.224.000 | DUE TO ROAD COMMISSION                               | \$ 0.68         |
| 699          | 20X9.225.000 | DUE TO SCHOOLS                                       | \$ 3.61         |
| 699          | 20X9.228.000 | DUE TO STATE                                         | \$ 19.06        |
| 699          | 20X9.230.001 | DUE TO OTHER GOVERNMENTAL UNIT - EATRAN              | \$ 0.11         |
| 699          | 20X9.230.004 | DUE TO OTHER GOVERNMENTAL UNIT - LIBRARY             | \$ 0.44         |
| 699          | 20X9.234.000 | DUE TO INTERMEDIATE SCHOOLS                          | \$ 1.72         |
| 699          | 20X9.300.000 | BONDS PAYABLE                                        | \$ 289,000.00   |
| 699          | 20X9.906.955 | INTEREST                                             | \$ 1,407.01     |
| 701          | 228-001      | DUE TO STATE EDUCATION TAX                           | \$ 278,458.02   |
| 701          | 228-006      | T/A-DUE TO STATE PROBATE CRT SHARED FEES             | \$ 6,206.12     |
| 701          | 228-016      | T/A-DUE TO STATE PISTOL PERMITS                      | \$ 22,470.00    |
| 701          | 228-028      | T/A-DUE TO STATE PROBATE CRT ORDERED PYMT            | \$ 246.57       |
| 701          | 228-037      | T/A-DUE TO STATE CRIME VICTIMS RIGHTS                | \$ 2,012.91     |
| 701          | 228-042      | T/A-DUE TO STATE STATE COURT FEES                    | \$ 1,125.00     |
| 701          | 228.044      | T/A-DUE TO STATE TSFR TAX                            | \$ 230,591.25   |
| 701          | 228-046      | T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC         | \$ 5,557.90     |
| 701          | 228-055      | T/A-DUE TO STATE DNA SPECIMEN FEE                    | \$ 147.00       |
| 701          | 228-056      | T/A-DUE TO STATE ELECTRONIC FILING FEE               | \$ 1,800.00     |
| 701          | 228-057      | T/A-DUE TO STATE JUROR COMPENSATION FUND             | \$ 300.00       |
| 701          | 228-058      | T/A-DUE TO STATE CIVIL FILING FEE FUND               | \$ 9,462.00     |
| 701          | 228-059      | T/A-DUE TO STATE JUSTICE SYSTEM FUND                 | \$ 1,682.50     |
| 701          | 228-062      | T/A-DUE TO STATE NOTARY TRAINING & EDUCATION         | \$ 68.00        |
| 701          | 228.063      | DUE TO STATE CSC OFFENDER REGISTRATION FEE           | \$ 120.00       |
| 701          | 228.064      | DUE TO STATE FINGERPRINT - OTHER AGENCIES            | \$ 216.25       |
| 701          | 231.010      | PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY         | \$ 2,946.47     |
| 701          | 265-000      | T/A-APPEARANCE BONDS PAYABLE                         | \$ 450.00       |
| 701          | 271-002      | T/A-RESTITUTION PAYABLE PROBATION                    | \$ 16,549.58    |
| 701          | 271-004      | T/A-RESTITUTION PAYABLE JUVENILE                     | \$ 2,242.15     |
| 701          | 300-003      | T/A-BONDS PAYABLE DRAIN CONTRACT BONDS               | \$ 2,500.00     |
| 702          | 221.004      | DUE TO CITIES LANSING                                | \$ 431.67       |
| 702          | 228.002      | DUE TO STATE MI WITHHOLDING TAX                      | \$ 53,611.24    |
| 702          | 229.001      | DUE TO FEDERAL GOV'T FED WITHHOLDING                 | \$ 127,422.80   |
| 702          | 229-002      | T/A-PAYROLL DUE TO FED GOVT SS TAXES                 | \$ 89,828.97    |
| 702          | 229-003      | T/A-DUE TO FED GOVT MEDICARE TAXES                   | \$ 21,008.48    |
| 702          | 231.000      | T/A - PAYROLL DEDUCTIONS PAYABLE                     | \$ 21,147.96    |
| 702          | 231-002      | T/A-PAYROLL DEDUCTIONS PAYABLE HGB WELLNESS          | \$ 1,386.20     |
| 702          | 231.008      | PAYROLL DEDUCTIONS PAYABLE FLEXIBLE SPENDING ACCOUNT | \$ 11,371.70    |
| 702          | 231.009      | PAYROLL DEDUCTIONS PAYABLE DEF COMP                  | \$ 31,536.32    |
| 702          | 231.010      | PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY         | \$ 1,047.03     |

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS APRIL 16, 2021  
IMMEDIATE PAYMENTS**

| <b>FUND#</b>                   | <b>DEPT#</b> | <b>DEPARTMENT</b>                          | <b>AMOUNT</b>   |
|--------------------------------|--------------|--------------------------------------------|-----------------|
| 702                            | 231.011      | PYRL DEDUCTION PBLE HEALTH CARE SAVING PLA | \$ 23,591.70    |
| 702                            | 231.015      | PYRL DEDUCTIONS PBLE MERS                  | \$ 126,563.73   |
| 702                            | 258.000      | ACCRUED TAXES PAYABLE                      | \$ 110,837.31   |
| 720                            | 301          | SHERIFF DEPT DONATIONS                     | \$ 81.36        |
| 767                            | 130-149      | DONATIONS-JUV COURT                        | \$ 75.00        |
| 768                            | 130-356      | DONATIONS - YOUTH FACILITY                 | \$ 98.81        |
| 801                            | 901          | DRAIN FUND                                 | \$ 410,678.73   |
| 851                            | 906.996.000  | DRAIN BOND ISSUANCE COSTS                  | \$ 186.14       |
|                                |              | TOTAL CHECKS                               | \$ 8,172,569.13 |
| <b>CATEGORY</b>                |              | <b>WIRE TRANSFERS</b>                      |                 |
| PAYROLL AND BENEFITS           |              |                                            | \$ 1,424,457.14 |
| DEBT PAYMENTS                  |              |                                            |                 |
|                                |              | TOTAL WIRE TRANSFERS                       | \$ 1,424,457.14 |
| GRAND TOTAL IMMEDIATE PAYMENTS |              |                                            | \$ 9,597,026.27 |

**EATON COUNTY BOARD OF COMMISSIONERS**

**APRIL 21, 2021**

**RESOLUTION TO APPROVE 2020/2021 BUDGET AMENDMENTS**

**Introduced by the Ways and Means Committee**

**WHEREAS**, the Eaton County 2020/2021 Appropriations Act of September 16, 2020 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

**WHEREAS**, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

**NOW, THEREFORE BE IT RESOLVED**, that the following budget amendments be approved and added to the 2020/2021 Eaton County Budget:

**GENERAL FUND**

**Transfers Out**

|          |                                          |             |
|----------|------------------------------------------|-------------|
| Increase | Transfers Out – Retirement Stabilization | \$1,000,000 |
| Increase | Fund Balance Carryover                   | \$1,000,000 |

To increase transfer to retirement stabilization fund for personnel cost savings and unexpended budgeted employer contributions due to position vacancies during FY 2019/20.

# Annual Budget by Function Report

Report by: Summary

|                                            | 2017/18 Actual         | 2018/19 Actual         | 2019/20 Actual         | 2020/21 Amended        | 2021/22 Proposed        | Increase<br>(Decrease)  | % Inc (Dec) |
|--------------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------|
| <b>Fund: 101 - General Fund</b>            |                        |                        |                        |                        |                         |                         |             |
| <b>Revenue</b>                             |                        |                        |                        |                        |                         |                         |             |
| 105 - Taxes                                | \$19,335,418.08        | \$19,969,729.93        | \$20,300,188.10        | \$21,132,032.00        | \$21,477,873.00         | \$345,841.00            | 2%          |
| 110 - Licenses and Permits                 | \$194,156.25           | \$198,840.25           | \$242,815.05           | \$180,100.00           | \$146,300.00            | (\$33,800.00)           | -19%        |
| 115 - Federal Revenue                      | \$768,318.29           | \$827,940.40           | \$3,266,546.13         | \$925,190.00           | \$798,428.00            | (\$126,762.00)          | -14%        |
| 120 - State Revenue                        | \$5,119,056.49         | \$4,935,909.13         | \$4,314,292.18         | \$4,957,828.00         | \$4,972,587.00          | \$14,759.00             | 0%          |
| 125 - Local Unit Contributions             | \$3,244,079.88         | \$3,421,895.91         | \$3,382,961.04         | \$3,530,874.00         | \$3,533,340.00          | \$2,466.00              | 0%          |
| 130 - Charges for Services                 | \$3,049,532.97         | \$2,721,661.39         | \$2,524,959.60         | \$2,746,025.00         | \$2,613,200.00          | (\$132,825.00)          | -5%         |
| 135 - Fines and Forfeitures                | \$295,860.44           | \$256,128.71           | \$178,436.90           | \$260,200.00           | \$240,200.00            | (\$20,000.00)           | -8%         |
| 140 - Interest and Rents                   | \$326,765.19           | \$523,617.98           | \$321,904.76           | \$259,105.00           | \$243,705.00            | (\$15,400.00)           | -6%         |
| 145 - Refunds and Reimbursements           | \$386,215.96           | \$267,384.41           | \$203,780.89           | \$177,095.00           | \$158,140.00            | (\$18,955.00)           | -11%        |
| 155 - Transfers In                         | \$1,530,209.42         | \$1,677,478.39         | \$1,225,480.13         | \$1,926,089.00         | \$1,419,282.00          | (\$506,807.00)          | -26%        |
| 160 - Historical Budget Margin             | \$0.00                 | \$0.00                 | \$0.00                 | \$1,129,274.00         | \$1,264,679.00          | \$135,405.00            | 12%         |
| 165 - Use of Fund Balance                  | \$0.00                 | \$0.00                 | \$0.00                 | \$1,550,119.00         | \$0.00                  | (\$1,550,119.00)        | -100%       |
| <b>Revenue Totals</b>                      | <b>\$34,249,612.97</b> | <b>\$34,800,586.50</b> | <b>\$35,961,364.78</b> | <b>\$38,773,931.00</b> | <b>\$36,867,734.00</b>  | <b>(\$1,906,197.00)</b> | <b>-5%</b>  |
| <b>Expenditures</b>                        |                        |                        |                        |                        |                         |                         |             |
| 05 - Legislative                           | \$328,447.09           | \$335,243.74           | \$423,363.92           | \$380,026.00           | \$379,288.00            | (\$738.00)              | 0%          |
| 10 - Judicial                              | \$5,485,889.40         | \$5,233,376.00         | \$4,885,703.26         | \$5,714,925.00         | \$6,140,189.00          | \$425,264.00            | 7%          |
| 15 - General Government                    | \$8,415,193.60         | \$8,981,549.85         | \$8,757,900.69         | \$9,778,457.00         | \$10,426,518.00         | \$648,061.00            | 7%          |
| 20 - Public Safety                         | \$13,831,742.02        | \$14,334,143.33        | \$13,926,266.81        | \$15,743,380.00        | \$17,183,796.00         | \$1,440,416.00          | 9%          |
| 30 - Health And Welfare                    | \$1,083,589.42         | \$1,063,880.03         | \$1,210,802.31         | \$1,244,947.00         | \$1,309,876.00          | \$64,929.00             | 5%          |
| 35 - Recreation and Culture                | \$15,000.00            | \$15,000.00            | \$15,000.00            | \$15,000.00            | \$15,000.00             | \$0.00                  | 0%          |
| 40 - Other                                 | \$14,218.00            | \$16,654.00            | \$15,989.00            | \$113,649.00           | \$168,000.00            | \$54,351.00             | 48%         |
| 45 - Capital Outlay                        | \$469,084.55           | \$613,050.45           | \$720,771.35           | \$594,100.00           | \$1,076,050.00          | \$481,950.00            | 81%         |
| 50 - Debt Service                          | \$97,311.01            | \$181,810.92           | \$200,588.34           | \$363,958.00           | \$511,036.00            | \$147,078.00            | 40%         |
| 60 - Transfers Out                         | \$3,487,938.43         | \$4,174,430.87         | \$4,655,217.88         | \$4,825,489.00         | \$6,256,814.00          | \$1,431,325.00          | 30%         |
| <b>Expenditure Totals</b>                  | <b>\$33,228,413.52</b> | <b>\$34,949,139.19</b> | <b>\$34,811,603.56</b> | <b>\$38,773,931.00</b> | <b>\$43,466,567.00</b>  | <b>\$4,692,636.00</b>   | <b>12%</b>  |
| <b>Revenue Grand Totals</b>                | <b>\$34,249,612.97</b> | <b>\$34,800,586.50</b> | <b>\$35,961,364.78</b> | <b>\$38,773,931.00</b> | <b>\$36,867,734.00</b>  | <b>(\$1,906,197.00)</b> | <b>-5%</b>  |
| <b>Expenditure Grand Totals</b>            | <b>\$33,228,413.52</b> | <b>\$34,949,139.19</b> | <b>\$34,811,603.56</b> | <b>\$38,773,931.00</b> | <b>\$43,466,567.00</b>  | <b>\$4,692,636.00</b>   | <b>12%</b>  |
| <b>Increase (Decrease) in Fund Balance</b> | <b>\$1,021,199.45</b>  | <b>(\$148,552.69)</b>  | <b>\$1,149,761.22</b>  | <b>\$0.00</b>          | <b>(\$6,598,833.00)</b> | <b>(\$6,598,833.00)</b> |             |

# Annual Budget by Function Report

Report by: Summary

|                                                | 2017/18 Actual        | 2018/19 Actual        | 2019/20 Actual        | 2020/21 Amended | 2021/22 Proposed        | Increase<br>(Decrease)  | % Inc (Dec) |
|------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------|-------------------------|-------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                |                       |                       |                       |                 |                         |                         |             |
| <b>Increase (Decrease) in Fund Balance</b>     | <b>\$1,021,199.45</b> | <b>(\$148,552.69)</b> | <b>\$1,149,761.22</b> | <b>\$0.00</b>   | <b>(\$6,598,833.00)</b> | <b>(\$6,598,833.00)</b> |             |
| Fund Balance 9/30/2018                         | \$6,054,958.90        |                       |                       |                 |                         |                         |             |
| Fund Balance 9/30/2019                         |                       | \$5,906,406.21        |                       |                 |                         |                         |             |
| Fund Balance 9/30/2020                         |                       |                       | \$7,056,167.43        |                 |                         |                         |             |
| Amended Budget Fund Balance 9/30/2021          |                       |                       |                       | \$5,506,048.43  |                         |                         |             |
| <b>Projected Budget Fund Balance 9/30/2022</b> |                       |                       |                       |                 | <b>(\$1,092,784.57)</b> |                         |             |

# Annual Budget by Function Report

Report by: Detail

|                                 | 2017/18 Actual       | 2018/19 Actual       | 2019/20 Actual       | 2020/21 Amended      | 2021/22 Proposed     | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b> |                      |                      |                      |                      |                      |                        |             |
| <b>Revenue</b>                  |                      |                      |                      |                      |                      |                        |             |
| <b>105 - Taxes</b>              |                      |                      |                      |                      |                      |                        |             |
| 101.401.101 - Commissioners     | 18,891,168.23        | 19,446,159.08        | 19,863,628.35        | 20,682,032.00        | 21,017,873.00        | 335,841.00             | 2%          |
| 101.401.268 - Register of Deeds | 444,249.85           | 523,570.85           | 436,559.75           | 450,000.00           | 460,000.00           | 10,000.00              | 2%          |
| <b>105 - Taxes Totals:</b>      | <b>19,335,418.08</b> | <b>19,969,729.93</b> | <b>20,300,188.10</b> | <b>21,132,032.00</b> | <b>21,477,873.00</b> | <b>345,841.00</b>      | <b>2%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                            | 2017/18 Actual   | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>            |                  |                   |                   |                   |                   |                        |             |
| <b>110 - Licenses and Permits</b>          |                  |                   |                   |                   |                   |                        |             |
| 101.450.131 - Trial Courts - Circuit Court |                  |                   | 8,745.00          | 12,000.00         | 10,000.00         | (2,000.00)             | -17%        |
| 101.450.215 - County Clerk                 | 9,945.00         | 10,597.50         | 3,685.00          | 4,600.00          | 4,800.00          | 200.00                 | 4%          |
| 101.450.253 - Treasurer                    | 4,635.00         | 63,648.75         | 160,619.05        | 50,000.00         | 45,000.00         | (5,000.00)             | -10%        |
| 101.450.275 - Drain Commissioner           | 53,036.75        | 91,917.00         | 66,856.00         | 85,500.00         | 85,500.00         | -                      | 0%          |
| 101.450.430 - Sheriff - Animal Control     | 91,220.00        | 28,322.50         | 2,910.00          | 28,000.00         | 1,000.00          | (27,000.00)            | -96%        |
| <b>110 - Licenses and Permits Totals:</b>  | <b>35,319.50</b> | <b>198,840.25</b> | <b>242,815.05</b> | <b>180,100.00</b> | <b>146,300.00</b> | <b>(33,800.00)</b>     | <b>-19%</b> |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual      | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                   |                   |                     |                   |                   |                        |             |
| <b>115 - Federal Revenue</b>                     |                   |                   |                     |                   |                   |                        |             |
| 101.501.101 - Commissioners                      | -                 | -                 | 2,482,015.02        | -                 | -                 | -                      |             |
| 101.501.141 - Trial Courts - Friend of the Court | 657,761.72        | 693,397.47        | 653,178.05          | 781,205.00        | 650,000.00        | (131,205.00)           | -17%        |
| 101.501.149 - Trial Courts - Juvenile Court      | -                 | -                 | -                   | 30,704.00         | 30,750.00         | 46.00                  | 0%          |
| 101.501.267 - Prosecuting Attorney               | 105,156.57        | 125,742.93        | 126,953.06          | 109,281.00        | 113,678.00        | 4,397.00               | 4%          |
| 101.501.331 - Sheriff - Marine Safety            | 5,400.00          | 8,800.00          | 4,400.00            | 4,000.00          | 4,000.00          | -                      | 0%          |
| <b>115 - Federal Revenue Totals:</b>             | <b>768,318.29</b> | <b>827,940.40</b> | <b>3,266,546.13</b> | <b>925,190.00</b> | <b>798,428.00</b> | <b>(126,762.00)</b>    | <b>-14%</b> |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                     |                     |                     |                     |                     |                        |             |
| <b>120 - State Revenue</b>                       |                     |                     |                     |                     |                     |                        |             |
| 101.539.101 - Commissioners                      | 2,975,299.79        | 2,951,831.85        | 2,418,116.10        | 3,007,284.00        | 3,046,476.00        | 39,192.00              | 1%          |
| 101.539.131 - Trial Courts - Circuit Court       | 91,828.38           | 91,929.78           | 92,123.34           | 91,748.00           | 91,748.00           | -                      | 0%          |
| 101.539.136 - Trial Courts - District Court      | 139,930.48          | 131,220.93          | 120,373.30          | 131,948.00          | 125,148.00          | (6,800.00)             | -5%         |
| 101.539.141 - Trial Courts - Friend of the Court | 102,822.06          | 102,132.36          | 98,303.70           | 100,000.00          | 100,000.00          | -                      | 0%          |
| 101.539.148 - Trial Courts - Probate Court       | 145,557.75          | 168,678.75          | 162,059.05          | 151,438.00          | 151,440.00          | 2.00                   | 0%          |
| 101.539.149 - Trial Courts - Juvenile Court      | 65,969.55           | 52,775.64           | 52,775.64           | 52,775.00           | 52,775.00           | -                      | 0%          |
| 101.539.267 - Prosecuting Attorney               | 130,970.00          | 145,070.14          | 147,274.69          | 148,000.00          | 145,000.00          | (3,000.00)             | -2%         |
| 101.539.301 - Sheriff - County Patrol            | 88,530.00           | -                   | -                   | -                   | -                   | -                      |             |
| 101.539.333 - Sheriff - Secondary Road Patrol    | 90,470.00           | 103,550.00          | 114,450.00          | 85,000.00           | 85,000.00           | -                      | 0%          |
| 101.539.351 - Sheriff - Corrections              | 1,054,601.18        | 959,710.39          | 865,417.86          | 900,000.00          | 895,000.00          | (5,000.00)             | -1%         |
| 101.539.631 - Substance Abuse                    | 233,077.30          | 229,009.29          | 233,716.45          | 230,000.00          | 230,000.00          | -                      | 0%          |
| 101.539.681 - Veterans                           | -                   | -                   | 9,682.05            | 59,635.00           | 50,000.00           | (9,635.00)             | -16%        |
| <b>120 - State Revenue Totals:</b>               | <b>5,119,056.49</b> | <b>4,935,909.13</b> | <b>4,314,292.18</b> | <b>4,957,828.00</b> | <b>4,972,587.00</b> | <b>14,759.00</b>       | <b>0%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                               | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>               |                     |                     |                     |                     |                     |                        |             |
| <b>125 - Local Unit Contributions</b>         |                     |                     |                     |                     |                     |                        |             |
| 101.580.257 - Equalization                    | 79,999.92           | 79,999.92           | 79,999.92           | 80,000.00           | 80,000.00           | -                      | 0%          |
| 101.580.267 - Prosecuting Attorney            | 34,854.96           | 33,001.10           | 23,071.43           | 33,000.00           | 30,000.00           | (3,000.00)             | -9%         |
| 101.580.301 - Sheriff - County Patrol         | -                   | 79,736.50           | 30,000.00           | 30,000.00           | 30,000.00           | -                      | 0%          |
| 101.580.303 - Sheriff - Delta                 | 3,065,304.00        | 3,168,603.39        | 3,096,246.22        | 3,217,546.00        | 3,223,012.00        | 5,466.00               | 0%          |
| 101.580.305 - Sheriff - Windsor               | -                   | -                   | 93,088.47           | 109,773.00          | 109,773.00          | -                      | 0%          |
| 101.580.721 - Community Development           | 63,921.00           | 60,555.00           | 60,555.00           | 60,555.00           | 60,555.00           | -                      | 0%          |
| <b>125 - Local Unit Contributions Totals:</b> | <b>3,244,079.88</b> | <b>3,421,895.91</b> | <b>3,382,961.04</b> | <b>3,530,874.00</b> | <b>3,533,340.00</b> | <b>2,466.00</b>        | <b>0%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                     |                     |                     |                     |                     |                        |             |
| <b>130 - Charges for Services</b>                |                     |                     |                     |                     |                     |                        |             |
| 101.600.131 - Trial Courts - Circuit Court       | 175,252.09          | 172,786.54          | 183,231.44          | 175,600.00          | 171,400.00          | (4,200.00)             | -2%         |
| 101.600.136 - Trial Courts - District Court      | 1,115,285.07        | 995,742.22          | 795,893.31          | 1,043,500.00        | 973,500.00          | (70,000.00)            | -7%         |
| 101.600.141 - Trial Courts - Friend of the Court | 110,823.27          | 98,872.35           | 119,439.37          | 101,500.00          | 100,500.00          | (1,000.00)             | -1%         |
| 101.600.148 - Trial Courts - Probate Court       | 47,708.98           | 54,439.08           | 49,502.63           | 51,500.00           | 50,050.00           | (1,450.00)             | -3%         |
| 101.600.149 - Trial Courts - Juvenile Court      | 99,468.30           | 107,708.39          | 77,661.92           | 88,800.00           | 80,250.00           | (8,550.00)             | -10%        |
| 101.600.172 - Controllers Office                 | 140.00              | 210.00              | 140.00              | 150.00              | 150.00              | -                      | 0%          |
| 101.600.215 - County Clerk                       | 94,046.54           | 94,253.47           | 88,579.71           | 90,300.00           | 90,300.00           | -                      | 0%          |
| 101.600.228 - Technology Services                | 75,000.00           | 75,000.00           | 115,000.00          | 100,000.00          | 100,000.00          | -                      | 0%          |
| 101.600.253 - Treasurer                          | 19,868.31           | 19,469.77           | 13,210.00           | 11,000.00           | 11,000.00           | -                      | 0%          |
| 101.600.257 - Equalization                       | 26,843.30           | 23,995.00           | 26,937.35           | 24,000.00           | 24,000.00           | -                      | 0%          |
| 101.600.262 - County Clerk - Elections           | 7,305.00            | 15,125.00           | 12,308.00           | 15,125.00           | 13,000.00           | (2,125.00)             | -14%        |
| 101.600.267 - Prosecuting Attorney               | 434,599.76          | 426,435.01          | 330,679.50          | 453,000.00          | 384,000.00          | (69,000.00)            | -15%        |
| 101.600.268 - Register of Deeds                  | 464,491.71          | 424,416.33          | 498,330.48          | 350,000.00          | 375,000.00          | 25,000.00              | 7%          |
| 101.600.275 - Drain Commissioner                 | 144,521.69          | 58,240.82           | 59,734.29           | 60,000.00           | 60,000.00           | -                      | 0%          |
| 101.600.301 - Sheriff - County Patrol            | 190,750.95          | 115,883.41          | 120,631.80          | 144,550.00          | 144,050.00          | (500.00)               | 0%          |
| 101.600.430 - Sheriff - Animal Control           | 9,343.00            | 8,444.00            | 6,180.00            | 8,000.00            | 7,000.00            | (1,000.00)             | -13%        |
| 101.600.648 - Medical Examiner                   | 14,525.00           | 14,180.00           | 15,365.00           | 14,000.00           | 14,000.00           | -                      | 0%          |
| 101.600.721 - Community Development              | 19,560.00           | 16,460.00           | 12,134.80           | 15,000.00           | 15,000.00           | -                      | 0%          |
| <b>130 - Charges for Services Totals:</b>        | <b>3,049,532.97</b> | <b>2,721,661.39</b> | <b>2,524,959.60</b> | <b>2,746,025.00</b> | <b>2,613,200.00</b> | <b>(132,825.00)</b>    | <b>-5%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                             | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>             |                   |                   |                   |                   |                   |                        |             |
| <b>135 - Fines and Forfeitures</b>          |                   |                   |                   |                   |                   |                        |             |
| 101.655.136 - Trial Courts - District Court | 293,062.66        | 253,228.33        | 175,739.90        | 258,000.00        | 238,000.00        | (20,000.00)            | -8%         |
| 101.655.275 - Drain Commissioner            | 250.00            | 500.00            | -                 | -                 | -                 | -                      | 0%          |
| 101.655.430 - Sheriff - Animal Control      | 2,397.78          | 2,300.38          | 2,697.00          | 2,000.00          | 2,000.00          | -                      | 0%          |
| 101.655.721 - Community Development         | 150.00            | 100.00            | -                 | 200.00            | 200.00            | -                      | 0%          |
| <b>135 - Fines and Forfeitures Totals:</b>  | <b>295,360.44</b> | <b>256,128.71</b> | <b>178,436.90</b> | <b>260,200.00</b> | <b>240,200.00</b> | <b>(20,000.00)</b>     | <b>-8%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                         | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>         |                   |                   |                   |                   |                   |                        |             |
| <b>140 - Interest and Rents</b>         |                   |                   |                   |                   |                   |                        |             |
| 101.664.101 - Commissioners             | 131,904.96        | 175,471.44        | 131,904.96        | 131,905.00        | 131,905.00        | -                      | 0%          |
| 101.664.253 - Treasurer                 | 86,458.91         | 237,343.70        | 79,196.96         | 20,000.00         | 1,000.00          | (19,000.00)            | -95%        |
| 101.664.265 - Building and Grounds      | 108,401.32        | 110,802.84        | 110,802.84        | 107,200.00        | 110,800.00        | 3,600.00               | 3%          |
| <b>140 - Interest and Rents Totals:</b> | <b>326,765.19</b> | <b>523,617.98</b> | <b>321,904.76</b> | <b>259,105.00</b> | <b>243,705.00</b> | <b>(15,400.00)</b>     | <b>-6%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                   |                   |                   |                   |                   |                        |             |
| <b>145 - Refunds and Reimbursements</b>          |                   |                   |                   |                   |                   |                        |             |
| 101.671.101 - Commissioners                      | 205,417.04        | 73,827.39         | 88,174.08         | 30,000.00         | 30,000.00         | -                      | 0%          |
| 101.671.131 - Trial Courts - Circuit Court       | 2,166.04          | 1,379.21          | 435.23            | 1,200.00          | 500.00            | (700.00)               | -58%        |
| 101.671.141 - Trial Courts - Friend of the Court | -                 | -                 | (20.00)           | -                 | -                 | -                      | -           |
| 101.671.149 - Trial Courts - Juvenile Court      | -                 | (9.94)            | -                 | -                 | -                 | -                      | -           |
| 101.671.215 - County Clerk                       | 93.00             | 0.21              | 25.00             | -                 | -                 | -                      | -           |
| 101.671.253 - Treasurer                          | 461.28            | 69.79             | 800.00            | 5.00              | -                 | (5.00)                 | -100%       |
| 101.671.257 - Equalization                       | 58.24             | -                 | -                 | -                 | -                 | -                      | -           |
| 101.671.261 - MSU Extension                      | 3,944.00          | -                 | -                 | -                 | -                 | -                      | -           |
| 101.671.265 - Building and Grounds               | 195.98            | 134.67            | 98.34             | -                 | -                 | -                      | -           |
| 101.671.267 - Prosecuting Attorney               | 366.27            | 59.42             | 71.48             | 350.00            | 100.00            | (250.00)               | -71%        |
| 101.671.268 - Register of Deeds                  | 34.85             | 68.60             | 110.00            | 40.00             | 40.00             | -                      | 0%          |
| 101.671.301 - Sheriff - County Patrol            | 76,134.55         | 77,949.50         | 42,569.94         | 65,500.00         | 50,500.00         | (15,000.00)            | -23%        |
| 101.671.351 - Sheriff - Corrections              | 94,333.21         | 113,630.56        | 68,882.32         | 80,000.00         | 75,000.00         | (5,000.00)             | -6%         |
| 101.671.430 - Sheriff - Animal Control           | 3,011.50          | 275.00            | 2,234.50          | -                 | 2,000.00          | 2,000.00               | -           |
| 101.671.721 - Community Development              | -                 | -                 | 400.00            | -                 | -                 | -                      | -           |
| <b>145 - Refunds and Reimbursements Totals:</b>  | <b>386,215.96</b> | <b>267,384.41</b> | <b>203,780.89</b> | <b>177,095.00</b> | <b>158,140.00</b> | <b>(18,955.00)</b>     | <b>-11%</b> |

# Annual Budget by Function Report

Report by: Detail

|                                   | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>   |                     |                     |                     |                     |                     |                        |             |
| <b>155 - Transfers In</b>         |                     |                     |                     |                     |                     |                        |             |
| 101.960.101 - Commissioners       | 1,530,209.42        | 1,677,478.39        | 1,225,480.13        | 1,926,089.00        | 1,419,282.00        | (506,807.00)           | -26%        |
| <b>155 - Transfers In Totals:</b> | <b>1,530,209.42</b> | <b>1,677,478.39</b> | <b>1,225,480.13</b> | <b>1,926,089.00</b> | <b>1,419,282.00</b> | <b>(506,807.00)</b>    | <b>-26%</b> |

# Annual Budget by Function Report

Report by: Detail

|                                        | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Proposed | Increase<br>(Decrease) | % Inc (Dec) |
|----------------------------------------|----------------|----------------|----------------|-----------------|------------------|------------------------|-------------|
| Fund: 101 - General Fund               |                |                |                |                 |                  |                        |             |
| 160 - Historical Budget Margin         |                |                |                |                 |                  |                        |             |
| 101.960.101 - Commissioners            |                |                |                | 1,129,274.00    | 1,264,679.00     | 135,405.00             | 12%         |
| 160 - Historical Budget Margin Totals: | -              | -              | -              | 1,129,274.00    | 1,264,679.00     | 135,405.00             | 12%         |

# Annual Budget by Function Report

Report by: Detail

|                                  | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Proposed | Increase<br>(Decrease) | % Inc (Dec) |
|----------------------------------|----------------|----------------|----------------|-----------------|------------------|------------------------|-------------|
| Fund: 101 - General Fund         |                |                |                |                 |                  |                        |             |
| 165 - Use of Fund Balance        |                |                |                |                 |                  |                        |             |
| 101.960.101 - Commissioners      |                |                |                | 1,550,119.00    | -                | (1,550,119.00)         | -100%       |
| 165: Use of Fund Balance Totals: | -              | -              | -              | 1,550,119.00    | -                | (1,550,119.00)         | -100%       |
| Revenue Grand Totals             | 34,249,612.97  | 34,800,586.50  | 35,961,364.78  | 38,773,931.00   | 36,867,734.00    | (1,906,197.00)         | -5%         |

# Annual Budget by Function Report

Report by: Detail

|                                    | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>    |                   |                   |                   |                   |                   |                        |             |
| <b>Expenditures</b>                |                   |                   |                   |                   |                   |                        |             |
| <b>05 - Legislative</b>            |                   |                   |                   |                   |                   |                        |             |
| 101.101.000 - Commissioners        | 328,447.09        | 335,243.74        | 292,500.00        | 380,026.00        | 379,288.00        | (738.00)               | 0%          |
| 101.101.426 - Commissioners - FEMA | -                 | -                 | 130,863.92        | -                 | -                 | -                      |             |
| <b>05 - Legislative Totals:</b>    | <b>328,447.09</b> | <b>335,243.74</b> | <b>423,363.92</b> | <b>380,026.00</b> | <b>379,288.00</b> | <b>(738.00)</b>        | <b>0%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                     |                     |                     |                     |                     |                        |             |
| <b>10 - Judicial</b>                             |                     |                     |                     |                     |                     |                        |             |
| 101.130.131 - Trial Courts - Circuit Court       | 1,312,008.00        | 1,007,925.10        | 968,485.05          | 1,112,552.00        | 1,223,848.00        | 111,296.00             | 10%         |
| 101.130.136 - Trial Courts - District Court      | 1,553,368.57        | 1,510,472.47        | 1,404,621.18        | 1,642,663.00        | 1,750,936.00        | 108,273.00             | 7%          |
| 101.130.141 - Trial Courts - Friend of the Court | 1,203,013.82        | 1,291,483.60        | 1,185,181.90        | 1,391,566.00        | 1,539,374.00        | 147,808.00             | 11%         |
| 101.130.147 - Trial Courts - County Guardian     | 60,000.00           | 60,000.00           | 60,000.00           | 61,000.00           | 61,000.00           | -                      | 0%          |
| 101.130.148 - Trial Courts - Probate Court       | 550,532.16          | 591,631.78          | 546,282.77          | 630,237.00          | 651,813.00          | 21,576.00              | 3%          |
| 101.130.149 - Trial Courts - Juvenile Court      | 800,580.23          | 766,404.50          | 717,307.63          | 869,283.00          | 905,544.00          | 36,261.00              | 4%          |
| 101.130.151 - Trial Courts - Probation           | 6,386.62            | 5,458.55            | 3,824.73            | 7,624.00            | 7,674.00            | 50.00                  | 1%          |
| <b>10 - Judicial Totals:</b>                     | <b>5,485,889.40</b> | <b>5,233,376.00</b> | <b>4,885,703.26</b> | <b>5,714,925.00</b> | <b>6,140,189.00</b> | <b>425,264.00</b>      | <b>7%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                                          | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed     | Increase<br>(Decrease) | % Inc (Dec) |
|----------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                          |                     |                     |                     |                     |                      |                        |             |
| <b>15 - General Government</b>                           |                     |                     |                     |                     |                      |                        |             |
| 101.172.000 - Controllers Office                         | 898,115.65          | 972,559.75          | 973,459.60          | 1,068,689.00        | 1,158,129.00         | 89,440.00              | 8%          |
| 101.215.215 - County Clerk                               | 627,579.77          | 666,358.58          | 598,644.33          | 691,694.00          | 752,137.00           | 60,443.00              | 9%          |
| 101.215.217 - County Clerk - Plat Board                  | -                   | -                   | -                   | 323.00              | 323.00               | -                      | 0%          |
| 101.215.262 - County Clerk - Elections                   | 137,021.51          | 85,050.02           | 38,610.07           | 103,500.00          | 57,100.00            | (46,400.00)            | -45%        |
| 101.228.000 - Technology Services                        | 953,031.81          | 1,031,223.21        | 1,083,722.00        | 1,168,674.00        | 1,283,019.00         | 114,345.00             | 10%         |
| 101.253.000 - Treasurer                                  | 449,304.02          | 467,357.78          | 527,443.78          | 559,175.00          | 574,837.00           | 15,662.00              | 3%          |
| 101.257.000 - Equalization                               | 633,628.36          | 674,303.61          | 666,162.04          | 729,677.00          | 761,202.00           | 31,525.00              | 4%          |
| 101.261.000 - MSU Extension                              | 149,647.43          | 150,961.60          | 132,995.58          | 146,295.00          | 144,866.00           | (1,429.00)             | -1%         |
| 101.264.000 - Building Authority                         | -                   | -                   | -                   | 105.00              | 105.00               | -                      | 0%          |
| 101.265.000 - Building and Grounds                       | 1,562,084.77        | 1,784,605.22        | 1,680,596.32        | 1,900,955.00        | 2,106,859.00         | 205,904.00             | 11%         |
| 101.267.229 - Prosecuting Attorney                       | 1,600,387.43        | 1,681,747.22        | 1,572,412.04        | 1,720,571.00        | 1,772,639.00         | 52,068.00              | 3%          |
| 101.267.232 - Prosecuting Attorney - Economic Crime Unit | 346,421.02          | 350,175.78          | 375,386.59          | 449,545.00          | 493,002.00           | 43,457.00              | 10%         |
| 101.267.234 - Prosecuting Attorney - Child Support       | 111,268.67          | 116,297.14          | 115,316.94          | 127,698.00          | 134,360.00           | 6,662.00               | 5%          |
| 101.267.236 - Prosecuting Attorney - Crime Victims       | 146,596.34          | 167,128.05          | 171,939.75          | 210,912.00          | 219,743.00           | 8,831.00               | 4%          |
| 101.268.000 - Register of Deeds                          | 247,652.24          | 260,722.79          | 253,518.71          | 275,928.00          | 288,094.00           | 12,166.00              | 4%          |
| 101.275.000 - Drain Commissioner                         | 552,454.58          | 573,059.10          | 567,692.94          | 624,716.00          | 680,103.00           | 55,387.00              | 9%          |
| <b>15 - General Government Totals:</b>                   | <b>8,415,193.60</b> | <b>8,981,549.85</b> | <b>8,757,900.69</b> | <b>9,778,457.00</b> | <b>10,426,518.00</b> | <b>648,061.00</b>      | <b>7%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                                    | 2017/18 Actual       | 2018/19 Actual       | 2019/20 Actual       | 2020/21 Amended      | 2021/22 Proposed     | Increase<br>(Decrease) | % Inc (Dec) |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                    |                      |                      |                      |                      |                      |                        |             |
| <b>20 - Public Safety</b>                          |                      |                      |                      |                      |                      |                        |             |
| 101.301.301 - Sheriff - County Patrol              | 4,963,091.17         | 5,288,317.89         | 5,051,426.04         | 5,592,950.00         | 5,924,589.00         | 331,639.00             | 6%          |
| 101.301.303 - Sheriff - Delta                      | 3,736,213.02         | 4,117,594.02         | 3,986,042.15         | 4,205,101.00         | 4,719,338.00         | 514,237.00             | 12%         |
| 101.301.304 - Sheriff - Tri-County Metro Narcotics | 22,276.97            | -                    | 32,559.00            | 45,000.00            | 45,000.00            | -                      | 0%          |
| 101.301.305 - Sheriff - Windsor                    | -                    | -                    | 113,519.15           | 125,292.00           | 135,369.00           | 10,077.00              | 8%          |
| 101.301.331 - Sheriff - Marine Safety              | 4,902.04             | 4,435.33             | 5,002.74             | 4,845.00             | 6,700.00             | 1,855.00               | 38%         |
| 101.301.333 - Sheriff - Secondary Road Patrol      | 183,657.84           | 181,614.68           | 187,600.93           | 210,325.00           | 243,384.00           | 33,059.00              | 16%         |
| 101.301.351 - Sheriff - Corrections                | 4,291,275.54         | 4,206,003.40         | 3,951,375.03         | 4,853,601.00         | 5,372,411.00         | 518,810.00             | 11%         |
| 101.301.426 - Sheriff - Emergency Services         | 88,530.13            | -                    | -                    | -                    | -                    | -                      |             |
| 101.301.430 - Sheriff - Animal Control             | 233,000.76           | 221,416.79           | 281,560.30           | 334,242.00           | 347,841.00           | 13,599.00              | 4%          |
| 101.721.000 - Community Development                | 202,262.05           | 213,835.22           | 216,255.47           | 260,753.00           | 272,329.00           | 11,576.00              | 4%          |
| 101.728.000 - Economic Development                 | 106,532.50           | 100,926.00           | 100,926.00           | 111,271.00           | 116,835.00           | 5,564.00               | 5%          |
| <b>20 - Public Safety Totals:</b>                  | <b>13,831,742.02</b> | <b>14,334,143.33</b> | <b>13,926,266.81</b> | <b>16,743,380.00</b> | <b>17,183,796.00</b> | <b>1,440,416.00</b>    | <b>9%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                          | 2017/18 Actual      | 2018/19 Actual      | 2019/20 Actual      | 2020/21 Amended     | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>          |                     |                     |                     |                     |                     |                        |             |
| <b>30 - Health And Welfare</b>           |                     |                     |                     |                     |                     |                        |             |
| 101.631.101 - Substance Abuse            | 233,077.30          | 177,683.50          | 285,042.24          | 230,000.00          | 230,000.00          | -                      | 0%          |
| 101.648.000 - Medical Examiner           | 246,851.40          | 264,069.00          | 275,080.25          | 300,000.00          | 320,000.00          | 20,000.00              | 7%          |
| 101.649.000 - Community Mental Health    | 441,382.00          | 463,455.00          | 482,135.00          | 473,873.00          | 506,242.00          | 32,369.00              | 7%          |
| 101.672.000 - Tri-County Office on Aging | 66,029.00           | 68,011.00           | 70,052.00           | 72,154.00           | 72,154.00           | -                      | 0%          |
| 101.681.000 - Veterans                   | 96,249.72           | 90,661.53           | 88,810.77           | 109,285.00          | 131,480.00          | 22,195.00              | 20%         |
| 101.681.689 - Veterans Relief Funding    | -                   | -                   | 9,682.05            | 59,635.00           | 50,000.00           | (9,635.00)             | -16%        |
| <b>30 - Health And Welfare Totals:</b>   | <b>1,083,589.42</b> | <b>1,063,880.03</b> | <b>1,210,802.31</b> | <b>1,244,947.00</b> | <b>1,309,876.00</b> | <b>64,929.00</b>       | <b>5%</b>   |

# Annual Budget by Function Report

Report by: Detail

|                                     | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Proposed | Increase<br>(Decrease) | % Inc (Dec) |
|-------------------------------------|----------------|----------------|----------------|-----------------|------------------|------------------------|-------------|
| Fund: 101 - General Fund            |                |                |                |                 |                  |                        |             |
| 35 - Recreation and Culture         |                |                |                |                 |                  |                        |             |
| 101.804.000 - Courthouse Square     | 15,000.00      | 15,000.00      | 15,000.00      | 15,000.00       | 15,000.00        | -                      | 0%          |
| 35 - Recreation and Culture Totals: | 15,000.00      | 15,000.00      | 15,000.00      | 15,000.00       | 15,000.00        | -                      | 0%          |

# Annual Budget by Function Report

Report by: Detail

|                                               | 2017/18 Actual   | 2018/19 Actual   | 2019/20 Actual   | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------------|------------------|------------------|------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>               |                  |                  |                  |                   |                   |                        |             |
| <b>40 - Other</b>                             |                  |                  |                  |                   |                   |                        |             |
| 101.851.253 - Insurance and Bonds - Treasurer | 14,218.00        | 16,654.00        | 15,989.00        | 18,000.00         | 18,000.00         | -                      | 0%          |
| 101.958.000 - Contingency                     | -                | -                | -                | 95,649.00         | 150,000.00        | 54,351.00              | 57%         |
| <b>40 - Other Totals:</b>                     | <b>14,218.00</b> | <b>16,654.00</b> | <b>15,989.00</b> | <b>113,649.00</b> | <b>168,000.00</b> | <b>54,351.00</b>       | <b>48%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                                  | 2017/18 Actual    | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed    | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>                  |                   |                   |                   |                   |                     |                        |             |
| <b>45 - Capital Outlay</b>                       |                   |                   |                   |                   |                     |                        |             |
| 101.901.101 - Commissioners                      | -                 | 58,839.60         | 18,349.68         | 270,000.00        | 270,000.00          | -                      | 0%          |
| 101.901.131 - Trial Courts - Circuit Court       | 1,260.78          | -                 | 5,109.65          | -                 | 6,000.00            | 6,000.00               |             |
| 101.901.136 - Trial Courts - District Court      | 12,191.75         | 23,146.60         | 2,800.00          | 6,000.00          | 25,100.00           | 19,100.00              | 318%        |
| 101.901.141 - Trial Courts - Friend of the Court | -                 | 294.49            | 539.00            | -                 | 6,500.00            | 6,500.00               |             |
| 101.901.148 - Trial Courts - Probate Court       | 401.19            | -                 | 20,413.94         | -                 | 13,500.00           | 13,500.00              |             |
| 101.901.149 - Trial Courts - Juvenile Court      | 19,209.60         | -                 | 1,079.96          | -                 | 6,000.00            | 6,000.00               |             |
| 101.901.172 - Controllers Office                 | 1,365.53          | -                 | -                 | -                 | 6,500.00            | 6,500.00               |             |
| 101.901.215 - County Clerk                       | 980.00            | 1,458.72          | -                 | -                 | -                   | -                      |             |
| 101.901.228 - Technology Services                | 30,397.00         | 999.97            | -                 | -                 | -                   | -                      |             |
| 101.901.253 - Treasurer                          | -                 | -                 | 5,120.00          | -                 | -                   | -                      |             |
| 101.901.257 - Equalization                       | -                 | 31,533.15         | 29,866.71         | -                 | -                   | -                      |             |
| 101.901.265 - Building and Grounds               | 10,761.64         | 30,949.18         | 66,762.21         | 73,100.00         | 57,050.00           | (16,050.00)            | -22%        |
| 101.901.267 - Prosecuting Attorney               | 5,924.31          | 6,222.00          | 52,263.91         | -                 | 6,000.00            | 6,000.00               |             |
| 101.901.268 - Register of Deeds                  | -                 | 3,564.00          | -                 | -                 | -                   | -                      |             |
| 101.901.275 - Drain Commissioner                 | 50,781.00         | 39,703.00         | -                 | -                 | -                   | -                      |             |
| 101.901.301 - Sheriff - County Patrol            | 165,703.13        | 191,100.92        | 214,631.91        | 140,000.00        | 388,200.00          | 248,200.00             | 177%        |
| 101.901.303 - Sheriff - Delta                    | 151,161.72        | 87,448.11         | 260,305.55        | 105,000.00        | 226,200.00          | 121,200.00             | 115%        |
| 101.901.331 - Sheriff - Marine Safety            | -                 | 15,649.58         | -                 | -                 | -                   | -                      |             |
| 101.901.351 - Sheriff - Corrections              | 18,946.90         | 99,570.77         | 13,635.85         | -                 | 65,000.00           | 65,000.00              |             |
| 101.901.430 - Sheriff - Animal Control           | -                 | 22,570.36         | 29,371.40         | -                 | -                   | -                      |             |
| 101.901.721 - Community Development              | -                 | -                 | 521.58            | -                 | -                   | -                      |             |
| <b>45 - Capital Outlay Totals:</b>               | <b>469,084.55</b> | <b>613,050.45</b> | <b>720,771.35</b> | <b>594,100.00</b> | <b>1,076,050.00</b> | <b>481,950.00</b>      | <b>81%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                             | 2017/18 Actual   | 2018/19 Actual    | 2019/20 Actual    | 2020/21 Amended   | 2021/22 Proposed  | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>             |                  |                   |                   |                   |                   |                        |             |
| <b>50 - Debt Service</b>                    |                  |                   |                   |                   |                   |                        |             |
| 101.906.000 - General Debt Service          | -                | -                 | 8,702.59          | 60,200.00         | 77,000.00         | 16,800.00              | 28%         |
| 101.906.131 - Trial Courts - Circuit Court  | 3,562.08         | 3,562.08          | 3,562.08          | 3,563.00          | 3,563.00          | -                      | 0%          |
| 101.906.149 - Trial Courts - Juvenile Court | 8,070.04         | 12,115.44         | 12,115.44         | 12,117.00         | 12,117.00         | -                      | 0%          |
| 101.906.228 - Technology Services           | 2,491.60         | 7,474.80          | 7,474.80          | 7,475.00          | 7,475.00          | -                      | 0%          |
| 101.906.229 - Prosecuting Attorney          | 3,936.00         | 3,936.00          | 3,936.00          | 3,937.00          | 3,937.00          | -                      | 0%          |
| 101.906.257 - Equalization                  | -                | 2,986.92          | 6,229.36          | 10,902.00         | 10,433.00         | (469.00)               | -4%         |
| 101.906.275 - Drain Commissioner            | 4,260.00         | 15,952.14         | 20,814.09         | 22,086.00         | 22,083.00         | (3.00)                 | 0%          |
| 101.906.301 - Sheriff - County Patrol       | 35,733.30        | 78,387.91         | 79,392.23         | 132,519.00        | 184,800.00        | 52,281.00              | 39%         |
| 101.906.303 - Sheriff - Delta               | 39,257.99        | 52,589.54         | 45,680.54         | 90,131.00         | 168,600.00        | 78,469.00              | 87%         |
| 101.906.305 - Sheriff - Windsor             | -                | -                 | -                 | 4,471.00          | 4,471.00          | -                      | 0%          |
| 101.906.351 - Sheriff - Corrections         | -                | 4,806.09          | 6,408.12          | 6,409.00          | 6,409.00          | -                      | 0%          |
| 101.906.430 - Sheriff - Animal Control      | -                | -                 | 6,273.09          | 10,148.00         | 10,148.00         | -                      | 0%          |
| <b>50 - Debt Service Totals:</b>            | <b>97,311.01</b> | <b>181,810.92</b> | <b>200,588.34</b> | <b>363,958.00</b> | <b>511,036.00</b> | <b>147,078.00</b>      | <b>40%</b>  |

# Annual Budget by Function Report

Report by: Detail

|                                   | 2017/18 Actual       | 2018/19 Actual       | 2019/20 Actual       | 2020/21 Amended      | 2021/22 Proposed      | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-------------|
| <b>Fund: 101 - General Fund</b>   |                      |                      |                      |                      |                       |                        |             |
| <b>60 - Transfers Out</b>         |                      |                      |                      |                      |                       |                        |             |
| 101.999.101 - Commissioners       | 3,487,938.43         | 4,174,430.87         | 4,655,217.88         | 4,825,489.00         | 6,256,814.00          | 1,431,325.00           | 30%         |
| <b>60 - Transfers Out Totals:</b> | <b>3,487,938.43</b>  | <b>4,174,430.87</b>  | <b>4,655,217.88</b>  | <b>4,825,489.00</b>  | <b>6,256,814.00</b>   | <b>1,431,325.00</b>    | <b>30%</b>  |
| <b>Expenditure Grand Totals</b>   | <b>33,228,413.52</b> | <b>34,949,139.19</b> | <b>34,811,603.56</b> | <b>38,773,931.00</b> | <b>43,466,567.00</b>  | <b>4,692,636.00</b>    | <b>12%</b>  |
| <b>Revenue Grand Totals</b>       | <b>34,249,612.97</b> | <b>34,800,586.50</b> | <b>35,961,364.78</b> | <b>38,773,931.00</b> | <b>36,867,734.00</b>  | <b>(1,906,197.00)</b>  | <b>-5%</b>  |
| <b>Expenditure Grand Totals</b>   | <b>33,228,413.52</b> | <b>34,949,139.19</b> | <b>34,811,603.56</b> | <b>38,773,931.00</b> | <b>43,466,567.00</b>  | <b>4,692,636.00</b>    | <b>12%</b>  |
| <b>Net Grand Totals</b>           | <b>1,021,199.45</b>  | <b>(148,552.69)</b>  | <b>1,149,761.22</b>  | <b>-</b>             | <b>(6,598,833.00)</b> | <b>(6,598,833.00)</b>  |             |

| G/L Account                                 | Account Description                         | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------------------|---------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 260 - Central Dispatch - 911 Surcharge |                                             |                |                |                |                 |                   |                        |             |
| REVENUE                                     |                                             |                |                |                |                 |                   |                        |             |
| Department 600 - Charge For Services        |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                      |                                             |                |                |                |                 |                   |                        |             |
| Charges For Services                        |                                             |                |                |                |                 |                   |                        |             |
| 260.600.000.600.000                         | Charge For Services                         | 425,214.14     | 2,016,874.16   | 1,998,350.57   | 1,649,600.00    | 1,650,000.00      | 400.00                 |             |
|                                             | Charges For Services Totals                 |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$425,214.14   | \$2,016,874.16 | \$1,998,350.57 | \$1,649,600.00  | \$1,650,000.00    | \$400.00               | 0%          |
|                                             | Sub-Department 000 - - Totals               |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$425,214.14   | \$2,016,874.16 | \$1,998,350.57 | \$1,649,600.00  | \$1,650,000.00    | \$400.00               | 0%          |
|                                             | Department 600 - Charge For Services Totals |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$425,214.14   | \$2,016,874.16 | \$1,998,350.57 | \$1,649,600.00  | \$1,650,000.00    | \$400.00               | 0%          |
| Department 960 - Transfers In               |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                      |                                             |                |                |                |                 |                   |                        |             |
| Other Financing Sources                     |                                             |                |                |                |                 |                   |                        |             |
| 260.960.000.695.000                         | Fund Balance - Carry Over                   | .00            | .00            | .00            | 182,950.00      | 151,628.00        | (31,322.00)            | (17)        |
| 260.960.000.698.000                         | Proceeds From Borrowing                     | 7,035,000.00   | 5,762,861.00   | .00            | .00             | .00               | .00                    |             |
|                                             | Other Financing Sources Totals              |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$7,035,000.00 | \$5,762,861.00 | \$0.00         | \$182,950.00    | \$151,628.00      | (\$31,322.00)          | (17%)       |
|                                             | Sub-Department 000 - - Totals               |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$7,035,000.00 | \$5,762,861.00 | \$0.00         | \$182,950.00    | \$151,628.00      | (\$31,322.00)          | (17%)       |
|                                             | Department 960 - Transfers In Totals        |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$7,460,214.14 | \$7,779,735.16 | \$1,998,350.57 | \$1,832,550.00  | \$1,801,628.00    | (\$30,922.00)          | (2%)        |
| EXPENSE                                     |                                             |                |                |                |                 |                   |                        |             |
| Department 325 - Central Dispatch           |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                      |                                             |                |                |                |                 |                   |                        |             |
| Supplies                                    |                                             |                |                |                |                 |                   |                        |             |
| 260.325.000.733.000                         | Supplies - Other                            | 883.58         | 862.00         | 1,193.74       | 100,000.00      | 1,500.00          | (98,500.00)            | (99)        |
|                                             | Supplies Totals                             |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$883.58       | \$862.00       | \$1,193.74     | \$100,000.00    | \$1,500.00        | (\$98,500.00)          | (99%)       |
| Other Services And Charges                  |                                             |                |                |                |                 |                   |                        |             |
| 260.325.000.801.000                         | Contractual                                 | 990.00         | 5,500.00       | 15,000.00      | 10,000.00       | 10,000.00         | .00                    |             |
| 260.325.000.803.000                         | Legal Services                              | .00            | 875.00         | .00            | .00             | .00               | .00                    |             |
| 260.325.000.920.100                         | Utilities Electric                          | .00            | 4,275.51       | 8,650.02       | 13,500.00       | 10,000.00         | (3,500.00)             | (26)        |
| 260.325.000.920.200                         | Utilities Gas                               | .00            | 1,115.60       | 459.20         | 2,500.00        | 1,500.00          | (1,000.00)             | (40)        |
| 260.325.000.930.004                         | Repairs & Maintenance Equipment             | .00            | 13,190.15      | 82,987.55      | 86,582.00       | 61,000.00         | (25,582.00)            | (30)        |
| 260.325.000.940.000                         | Rentals                                     | 1,530.94       | 10,417.12      | 8,771.78       | 7,640.00        | 7,800.00          | 160.00                 | 2           |
| 260.325.000.957.000                         | Training                                    | .00            | 3,401.11       | .00            | .00             | .00               | .00                    |             |
|                                             | Other Services And Charges Totals           |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$2,520.94     | \$38,774.49    | \$115,868.55   | \$120,222.00    | \$90,300.00       | (\$29,922.00)          | (25%)       |
|                                             | Sub-Department 000 - - Totals               |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$3,404.52     | \$39,636.49    | \$117,062.29   | \$220,222.00    | \$91,800.00       | (\$128,422.00)         | (58%)       |
|                                             | Department 325 - Central Dispatch Totals    |                |                |                |                 |                   |                        |             |
|                                             |                                             | \$3,404.52     | \$39,636.49    | \$117,062.29   | \$220,222.00    | \$91,800.00       | (\$128,422.00)         | (58%)       |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                                        | Account Description                    | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|----------------------------------------------------|----------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 260 - Central Dispatch - 911 Surcharge        |                                        |                |                |                |                 |                   |                        |             |
| EXPENSE                                            |                                        |                |                |                |                 |                   |                        |             |
| Department 901 - Capital Outlay                    |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                             |                                        |                |                |                |                 |                   |                        |             |
| Capital Outlay                                     |                                        |                |                |                |                 |                   |                        |             |
| 260.901.000.970.000                                | Capital Outlay                         | 10,000.00      | 298,021.78     | 247,837.86     | .00             | 97,500.00         | 97,500.00              |             |
| 260.901.000.971.000                                | Construction in Progress               | 7,035,000.00   | 5,762,861.00   | .00            | .00             | .00               | .00                    |             |
|                                                    | <i>Capital Outlay Totals</i>           | \$7,045,000.00 | \$6,060,882.78 | \$247,837.86   | \$0.00          | \$97,500.00       | \$97,500.00            | +++         |
|                                                    | Sub-Department 000 - - Totals          | \$7,045,000.00 | \$6,060,882.78 | \$247,837.86   | \$0.00          | \$97,500.00       | \$97,500.00            | +++         |
|                                                    | Department 901 - Capital Outlay Totals | \$7,045,000.00 | \$6,060,882.78 | \$247,837.86   | \$0.00          | \$97,500.00       | \$97,500.00            | +++         |
| Department 906 - Debt Service                      |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                             |                                        |                |                |                |                 |                   |                        |             |
| Debt Service                                       |                                        |                |                |                |                 |                   |                        |             |
| 260.906.000.994.000                                | Principal                              | .00            | .00            | 1,612,327.00   | 1,245,441.00    | 1,286,293.00      | 40,852.00              | 3           |
| 260.906.000.995.000                                | Interest                               | .00            | .00            | .00            | 366,887.00      | 326,035.00        | (40,852.00)            | (11)        |
|                                                    | <i>Debt Service Totals</i>             | \$0.00         | \$0.00         | \$1,612,327.00 | \$1,612,328.00  | \$1,612,328.00    | \$0.00                 | 0%          |
|                                                    | Sub-Department 000 - - Totals          | \$0.00         | \$0.00         | \$1,612,327.00 | \$1,612,328.00  | \$1,612,328.00    | \$0.00                 | 0%          |
|                                                    | Department 906 - Debt Service Totals   | \$0.00         | \$0.00         | \$1,612,327.00 | \$1,612,328.00  | \$1,612,328.00    | \$0.00                 | 0%          |
|                                                    | EXPENSE TOTALS                         | \$7,048,404.52 | \$6,100,519.27 | \$1,977,227.15 | \$1,832,550.00  | \$1,801,628.00    | (\$30,922.00)          | (2%)        |
| Fund 260 - Central Dispatch - 911 Surcharge Totals |                                        |                |                |                |                 |                   |                        |             |
|                                                    | REVENUE TOTALS                         | \$7,460,214.14 | \$7,779,735.16 | \$1,998,350.57 | \$1,832,550.00  | \$1,801,628.00    | (\$30,922.00)          | (2%)        |
|                                                    | EXPENSE TOTALS                         | \$7,048,404.52 | \$6,100,519.27 | \$1,977,227.15 | \$1,832,550.00  | \$1,801,628.00    | (\$30,922.00)          | (2%)        |
| Fund 260 - Central Dispatch - 911 Surcharge Totals |                                        | \$411,809.62   | \$1,679,215.89 | \$21,123.42    | \$0.00          | \$0.00            | \$0.00                 | +++         |

| G/L Account                               | Account Description                              | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-------------------------------------------|--------------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch               |                                                  |                |                |                |                 |                   |                        |             |
| REVENUE                                   |                                                  |                |                |                |                 |                   |                        |             |
| Department 401 - Taxes                    |                                                  |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                                  |                |                |                |                 |                   |                        |             |
| Taxes                                     |                                                  |                |                |                |                 |                   |                        |             |
| 261.401.000.404.000                       | Special Assessments                              | 3,222,343.41   | 3,380,718.20   | 3,502,857.29   | 3,631,358.00    | 3,703,985.00      | 72,627.00              | 2           |
| 261.401.000.406.000                       | Payment in Lieu of Taxes                         | 890.79         | 1,349.62       | 1,192.54       | 1,000.00        | 1,000.00          | .00                    |             |
| 261.401.000.420.000                       | Delinquent Personal Taxes                        | 8,032.75       | 1,400.58       | 3,079.59       | 1,000.00        | 1,000.00          | .00                    |             |
| 261.401.000.437.000                       | Industrial Facility Tax                          | 46,595.38      | 33,757.61      | 17,321.58      | 19,853.00       | 20,250.00         | 397.00                 | 2           |
| 261.401.000.445.000                       | Interest on Taxes                                | 196.58         | 372.16         | 154.68         | 200.00          | 200.00            | .00                    |             |
|                                           | Taxes Totals                                     | \$3,278,058.91 | \$3,417,598.17 | \$3,524,605.68 | \$3,653,411.00  | \$3,726,435.00    | \$73,024.00            | 2%          |
|                                           | Sub-Department 000 - - Totals                    | \$3,278,058.91 | \$3,417,598.17 | \$3,524,605.68 | \$3,653,411.00  | \$3,726,435.00    | \$73,024.00            | 2%          |
|                                           | Department 401 - Taxes Totals                    | \$3,278,058.91 | \$3,417,598.17 | \$3,524,605.68 | \$3,653,411.00  | \$3,726,435.00    | \$73,024.00            | 2%          |
| Department 501 - Federal Grants           |                                                  |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                                  |                |                |                |                 |                   |                        |             |
| Federal Grants                            |                                                  |                |                |                |                 |                   |                        |             |
| 261.501.000.506.000                       | Emergency Services                               | 30,210.22      | 30,419.00      | 31,452.67      | 30,000.00       | 30,000.00         | .00                    |             |
|                                           | Federal Grants Totals                            | \$30,210.22    | \$30,419.00    | \$31,452.67    | \$30,000.00     | \$30,000.00       | \$0.00                 | 0%          |
|                                           | Sub-Department 000 - - Totals                    | \$30,210.22    | \$30,419.00    | \$31,452.67    | \$30,000.00     | \$30,000.00       | \$0.00                 | 0%          |
|                                           | Department 501 - Federal Grants Totals           | \$30,210.22    | \$30,419.00    | \$31,452.67    | \$30,000.00     | \$30,000.00       | \$0.00                 | 0%          |
| Department 539 - State Grants             |                                                  |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                                  |                |                |                |                 |                   |                        |             |
| State Grants                              |                                                  |                |                |                |                 |                   |                        |             |
| 261.539.000.574.010                       | State Revenue Sharing Wireless E911 - State      | 296,299.00     | 286,813.00     | 273,877.00     | 275,000.00      | 275,000.00        | .00                    |             |
| 261.539.000.574.015                       | State Revenue Sharing Wireless E911 - Training   | 22,769.00      | 13,472.00      | 23,055.00      | 23,000.00       | 19,600.00         | (3,400.00)             | (15)        |
|                                           | State Grants Totals                              | \$319,068.00   | \$300,285.00   | \$296,932.00   | \$298,000.00    | \$294,600.00      | (\$3,400.00)           | (1%)        |
|                                           | Sub-Department 000 - - Totals                    | \$319,068.00   | \$300,285.00   | \$296,932.00   | \$298,000.00    | \$294,600.00      | (\$3,400.00)           | (1%)        |
|                                           | Department 539 - State Grants Totals             | \$319,068.00   | \$300,285.00   | \$296,932.00   | \$298,000.00    | \$294,600.00      | (\$3,400.00)           | (1%)        |
| Department 580 - Local Unit Contributions |                                                  |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                                  |                |                |                |                 |                   |                        |             |
| Local Unit Contributions                  |                                                  |                |                |                |                 |                   |                        |             |
| 261.580.000.580.000                       | Local Unit Contributions                         | .00            | 144.48         | .00            | 33,556.00       | 25,167.00         | (8,389.00)             | (25)        |
|                                           | Local Unit Contributions Totals                  | \$0.00         | \$144.48       | \$0.00         | \$33,556.00     | \$25,167.00       | (\$8,389.00)           | (25%)       |
|                                           | Sub-Department 000 - - Totals                    | \$0.00         | \$144.48       | \$0.00         | \$33,556.00     | \$25,167.00       | (\$8,389.00)           | (25%)       |
|                                           | Department 580 - Local Unit Contributions Totals | \$0.00         | \$144.48       | \$0.00         | \$33,556.00     | \$25,167.00       | (\$8,389.00)           | (25%)       |

| G/L Account                             | Account Description                         | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------|---------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch             |                                             |                |                |                |                 |                   |                        |             |
| REVENUE                                 |                                             |                |                |                |                 |                   |                        |             |
| Department 600 - Charge For Services    |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                  |                                             |                |                |                |                 |                   |                        |             |
| Charges For Services                    |                                             |                |                |                |                 |                   |                        |             |
| 261.600.000.610.000                     | Department Fees                             | .00            | 200.00         | .00            | .00             | .00               | .00                    |             |
|                                         | Charges For Services Totals                 | \$0.00         | \$200.00       | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                         | Sub-Department 000 - - Totals               | \$0.00         | \$200.00       | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                         | Department 600 - Charge For Services Totals | \$0.00         | \$200.00       | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Department 664 - Interest & Rentals     |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                  |                                             |                |                |                |                 |                   |                        |             |
| Interest And Rents                      |                                             |                |                |                |                 |                   |                        |             |
| 261.664.000.670.000                     | Rental Income                               | .00            | .00            | .00            | .00             | 3,600.00          | 3,600.00               |             |
|                                         | Interest And Rents Totals                   | \$0.00         | \$0.00         | \$0.00         | \$0.00          | \$3,600.00        | \$3,600.00             | +++         |
|                                         | Sub-Department 000 - - Totals               | \$0.00         | \$0.00         | \$0.00         | \$0.00          | \$3,600.00        | \$3,600.00             | +++         |
|                                         | Department 664 - Interest & Rentals Totals  | \$0.00         | \$0.00         | \$0.00         | \$0.00          | \$3,600.00        | \$3,600.00             | +++         |
| Department 671 - Other Revenue          |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                  |                                             |                |                |                |                 |                   |                        |             |
| Other Revenue                           |                                             |                |                |                |                 |                   |                        |             |
| 261.671.000.673.000                     | Sale of Fixed Assets                        | .00            | .00            | 846.00         | .00             | .00               | .00                    |             |
| 261.671.000.688.000                     | Refunds & Reimbursements                    | .00            | 13,632.40      | .00            | .00             | .00               | .00                    |             |
|                                         | Other Revenue Totals                        | \$0.00         | \$13,632.40    | \$846.00       | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                         | Sub-Department 000 - - Totals               | \$0.00         | \$13,632.40    | \$846.00       | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                         | Department 671 - Other Revenue Totals       | \$0.00         | \$13,632.40    | \$846.00       | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Department 960 - Transfers In           |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                  |                                             |                |                |                |                 |                   |                        |             |
| Other Financing Sources                 |                                             |                |                |                |                 |                   |                        |             |
| 261.960.000.695.000                     | Fund Balance - Carry Over                   | .00            | .00            | .00            | (133,677.00)    | 718,213.00        | 851,890.00             | (637%)      |
| 261.960.000.698.001                     | Proceeds From Borrowing - Loans             | .00            | 29,971.80      | 29,702.40      | .00             | .00               | .00                    |             |
|                                         | Other Financing Sources Totals              | \$0.00         | \$29,971.80    | \$29,702.40    | (\$133,677.00)  | \$718,213.00      | \$851,890.00           | (637%)      |
|                                         | Sub-Department 000 - - Totals               | \$0.00         | \$29,971.80    | \$29,702.40    | (\$133,677.00)  | \$718,213.00      | \$851,890.00           | (637%)      |
|                                         | Department 960 - Transfers In Totals        | \$0.00         | \$29,971.80    | \$29,702.40    | (\$133,677.00)  | \$718,213.00      | \$851,890.00           | (637%)      |
|                                         | REVENUE TOTALS                              | \$3,627,337.13 | \$3,792,250.85 | \$3,883,538.75 | \$3,881,290.00  | \$4,798,015.00    | \$916,725.00           | 24%         |
| EXPENSE                                 |                                             |                |                |                |                 |                   |                        |             |
| Department 101 - Commissioners          |                                             |                |                |                |                 |                   |                        |             |
| Sub-Department 426 - Emergency Services |                                             |                |                |                |                 |                   |                        |             |
| Personnel - Wages                       |                                             |                |                |                |                 |                   |                        |             |
| 261.101.426.702.000                     | Salaries - Regular                          | 4,972.00       | 52,666.49      | 55,909.76      | 61,700.00       | 67,890.00         | 6,190.00               | 10          |
| 261.101.426.704.000                     | Salaries - Overtime                         | .00            | .00            | .00            | .00             | 4,800.00          | 4,800.00               |             |

| G/L Account                             | Account Description            | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------|--------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch             |                                |                |                |                |                 |                   |                        |             |
| EXPENSE                                 |                                |                |                |                |                 |                   |                        |             |
| Department 101 - Commissioners          |                                |                |                |                |                 |                   |                        |             |
| Sub-Department 426 - Emergency Services |                                |                |                |                |                 |                   |                        |             |
| Personnel - Wages                       |                                |                |                |                |                 |                   |                        |             |
| Personnel - Fringes                     |                                |                |                |                |                 |                   |                        |             |
| 261.101.426.710.000                     | Social Security                | 374.40         | 3,935.80       | 4,180.52       | 4,720.00        | 5,561.00          | 841.00                 | 18          |
| 261.101.426.711.000                     | Workers Compensation Ins       | 5.97           | 62.57          | 67.09          | 93.00           | 352.00            | 259.00                 | 278         |
| 261.101.426.712.000                     | Unemployment Insurance         | 1.99           | 16.05          | 5.53           | 7.00            | 8.00              | 1.00                   | 14          |
| 261.101.426.713.000                     | Retirement                     | 1,791.51       | 20,503.17      | 20,443.09      | 21,420.00       | 27,040.00         | 5,620.00               | 26          |
| 261.101.426.714.000                     | Life & Disability Insurance    | 32.32          | 419.23         | 475.21         | 525.00          | 679.00            | 154.00                 | 29          |
| 261.101.426.715.000                     | Health Insurance               | .00            | 6,089.70       | 6,220.38       | 6,420.00        | 6,670.00          | 250.00                 | 4           |
| 261.101.426.716.001                     | Retirees Health Insurance HCSP | 198.90         | 2,106.82       | 2,236.56       | 1,300.00        | 1,300.00          | .00                    |             |
| 261.101.426.717.000                     | Dental Insurance               | .00            | 690.00         | 765.00         | 825.00          | 840.00            | 15.00                  | 2           |
|                                         | Personnel - Fringes Totals     | \$2,405.09     | \$33,823.34    | \$34,393.38    | \$35,310.00     | \$42,450.00       | \$7,140.00             | 20%         |
| Supplies                                |                                |                |                |                |                 |                   |                        |             |
| 261.101.426.727.000                     | Supplies - Office              | .00            | 996.55         | 1,070.15       | 750.00          | 1,000.00          | 250.00                 | 33          |
| 261.101.426.728.000                     | Postage                        | .00            | .00            | .00            | 100.00          | 100.00            | .00                    |             |
| 261.101.426.733.000                     | Supplies - Other               | 1,200.00       | 4,552.88       | 4,239.94       | 4,500.00        | 3,000.00          | (1,500.00)             | (33)        |
| 261.101.426.740.000                     | Gas, Oil & Antifreeze          | 226.28         | 941.00         | 1,285.39       | 3,000.00        | 3,000.00          | .00                    |             |
| 261.101.426.741.000                     | Uniforms                       | .00            | 374.80         | 571.69         | 600.00          | 600.00            | .00                    |             |
|                                         | Supplies Totals                | \$1,426.28     | \$6,865.23     | \$7,167.17     | \$8,950.00      | \$7,700.00        | (\$1,250.00)           | (14%)       |
| Other Services And Charges              |                                |                |                |                |                 |                   |                        |             |
| 261.101.426.801.000                     | Contractual                    | .00            | .00            | .00            | 1,800.00        | 3,500.00          | 1,700.00               | 94          |
| 261.101.426.808.000                     | Memberships & Subscriptions    | .00            | 925.00         | 710.00         | 785.00          | 785.00            | .00                    |             |
| 261.101.426.850.000                     | Telephone                      | .00            | 4,020.87       | 4,059.05       | 4,500.00        | 5,700.00          | 1,200.00               | 27          |
| 261.101.426.860.001                     | Travel Mileage                 | .00            | .00            | .00            | 200.00          | 200.00            | .00                    |             |
| 261.101.426.860.002                     | Travel Airfare                 | .00            | 735.59         | 403.20         | 1,600.00        | 1,600.00          | .00                    |             |
| 261.101.426.860.003                     | Travel Lodging                 | .00            | 782.40         | 1,554.48       | 2,750.00        | 3,000.00          | 250.00                 | 9           |
| 261.101.426.860.004                     | Travel Meals                   | .00            | 128.00         | 212.00         | 800.00          | 800.00            | .00                    |             |
| 261.101.426.860.005                     | Travel Other                   | .00            | 41.61          | 367.33         | .00             | 200.00            | 200.00                 |             |
| 261.101.426.901.000                     | Printing                       | .00            | 477.10         | .00            | 1,000.00        | 1,000.00          | .00                    |             |
| 261.101.426.930.002                     | Repairs & Maintenance Vehicle  | .00            | 2,996.06       | 1,856.64       | 1,000.00        | 1,000.00          | .00                    |             |
| 261.101.426.957.000                     | Training                       | .00            | 1,257.70       | (195.42)       | 5,000.00        | 5,000.00          | .00                    |             |

| G/L Account                             | Account Description                            | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------------|------------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch             |                                                |                |                |                |                 |                   |                        |             |
| EXPENSE                                 |                                                |                |                |                |                 |                   |                        |             |
| Department 101 - Commissioners          |                                                |                |                |                |                 |                   |                        |             |
| Sub-Department 426 - Emergency Services |                                                |                |                |                |                 |                   |                        |             |
| Other Services And Charges              |                                                |                |                |                |                 |                   |                        |             |
|                                         | Other Services And Charges Totals              |                |                |                |                 |                   |                        |             |
|                                         | Sub-Department 426 - Emergency Services Totals |                |                |                |                 |                   |                        |             |
|                                         | Department 101 - Commissioners Totals          |                |                |                |                 |                   |                        |             |
| Department 301 - Sheriff's Department   |                                                |                |                |                |                 |                   |                        |             |
| Sub-Department 426 - Emergency Services |                                                |                |                |                |                 |                   |                        |             |
| Personnel - Wages                       |                                                |                |                |                |                 |                   |                        |             |
| 261.301.426.702.000                     | Salaries - Regular                             | 42,960.00      | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.702.001                     | Salaries - Regular Longevity                   | 1,300.00       | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.704.000                     | Salaries - Overtime                            | 900.00         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.706.000                     | Sick Pay                                       | 1,560.00       | .00            | .00            | .00             | .00               | .00                    |             |
|                                         | Personnel - Wages Totals                       | \$46,720.00    | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Personnel - Fringes                     |                                                |                |                |                |                 |                   |                        |             |
| 261.301.426.710.000                     | Social Security                                | 3,591.66       | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.711.000                     | Workers Compensation Ins                       | 118.47         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.712.000                     | Unemployment Insurance                         | 40.00          | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.713.000                     | Retirement                                     | 30,672.68      | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.714.000                     | Life & Disability Insurance                    | 313.02         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.715.000                     | Health Insurance                               | 7,195.14       | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.715.001                     | Health Insurance Health Waiver                 | 316.66         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.716.000                     | Retirees Health Insurance                      | 8,418.04       | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.717.000                     | Dental Insurance                               | 370.00         | .00            | .00            | .00             | .00               | .00                    |             |
|                                         | Personnel - Fringes Totals                     | \$51,035.67    | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Supplies                                |                                                |                |                |                |                 |                   |                        |             |
| 261.301.426.727.000                     | Supplies - Office                              | 61.00          | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.733.000                     | Supplies - Other                               | 357.91         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.740.000                     | Gas, Oil & Antifreeze                          | 644.62         | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.741.001                     | Uniforms Cleaning Allowance                    | 350.00         | .00            | .00            | .00             | .00               | .00                    |             |
|                                         | Supplies Totals                                | \$1,413.53     | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Other Services And Charges              |                                                |                |                |                |                 |                   |                        |             |
| 261.301.426.850.000                     | Telephone                                      | 1,087.26       | .00            | .00            | .00             | .00               | .00                    |             |
| 261.301.426.901.000                     | Printing                                       | 64.20          | .00            | .00            | .00             | .00               | .00                    |             |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                                    | Account Description               | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|------------------------------------------------|-----------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch                    |                                   |                |                |                |                 |                   |                        |             |
| EXPENSE                                        |                                   |                |                |                |                 |                   |                        |             |
| Department 301 - Sheriffs Department           |                                   |                |                |                |                 |                   |                        |             |
| Sub-Department 426 - Emergency Services        |                                   |                |                |                |                 |                   |                        |             |
| Other Services And Charges                     |                                   |                |                |                |                 |                   |                        |             |
| 261.301.426.930.002                            | Repairs & Maintenance Vehicle     | 222.72         | .00            | .00            | .00             | .00               | .00                    |             |
|                                                | Other Services And Charges Totals | \$1,374.18     | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Sub-Department 426 - Emergency Services Totals |                                   | \$100,543.38   | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Department 301 - Sheriffs Department Totals    |                                   | \$100,543.38   | \$0.00         | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Department 325 - Central Dispatch              |                                   |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                         |                                   |                |                |                |                 |                   |                        |             |
| Personnel - Wages                              |                                   |                |                |                |                 |                   |                        |             |
| 261.325.000.701.000                            | Salaries - Supervisory            | 64,369.61      | 73,654.56      | 71,133.12      | 82,157.00       | 79,062.00         | (3,095.00)             | (4)         |
| 261.325.000.702.000                            | Salaries - Regular                | 1,092,305.33   | 1,046,943.14   | 1,173,697.11   | 1,202,850.00    | 1,226,890.00      | 24,040.00              | 2           |
| 261.325.000.702.001                            | Salaries - Regular Longevity      | 11,116.00      | 9,494.00       | 10,321.00      | 12,457.00       | 11,100.00         | (1,357.00)             | (11)        |
| 261.325.000.704.000                            | Salaries - Overtime               | 238,163.02     | 320,876.69     | 247,573.21     | 215,000.00      | 235,000.00        | 20,000.00              | 9           |
| 261.325.000.705.000                            | Holiday Pay                       | 31,678.05      | 34,203.63      | 36,699.29      | 34,000.00       | 36,000.00         | 2,000.00               | 6           |
| 261.325.000.706.000                            | Sick Pay                          | 3,786.28       | 4,244.52       | 5,906.77       | 15,550.00       | 4,760.00          | (10,790.00)            | (69)        |
|                                                | Personnel - Wages Totals          | \$1,441,418.29 | \$1,489,416.54 | \$1,545,330.50 | \$1,562,014.00  | \$1,592,812.00    | \$30,798.00            | 2%          |
| Personnel - Fringes                            |                                   |                |                |                |                 |                   |                        |             |
| 261.325.000.710.000                            | Social Security                   | 107,331.48     | 111,581.71     | 115,402.15     | 119,968.00      | 122,308.00        | 2,340.00               | 2           |
| 261.325.000.711.000                            | Workers Compensation Ins          | 1,740.92       | 1,772.69       | 1,865.05       | 1,882.00        | 3,997.00          | 2,115.00               | 112         |
| 261.325.000.712.000                            | Unemployment Insurance            | 958.52         | 468.43         | 153.69         | 157.00          | 160.00            | 3.00                   | 2           |
| 261.325.000.713.000                            | Retirement                        | 409,464.61     | 413,653.98     | 346,762.58     | 359,490.00      | 454,410.00        | 94,920.00              | 26          |
| 261.325.000.714.000                            | Life & Disability Insurance       | 9,432.37       | 11,842.24      | 13,037.05      | 13,330.00       | 15,988.00         | 2,658.00               | 20          |
| 261.325.000.715.000                            | Health Insurance                  | 262,523.86     | 275,917.88     | 295,593.34     | 351,050.00      | 359,260.00        | 8,210.00               | 2           |
| 261.325.000.715.001                            | Health Insurance Health Waiver    | 6,036.67       | 5,700.00       | 6,530.00       | 6,200.00        | 6,000.00          | (200.00)               | (3)         |
| 261.325.000.716.000                            | Retirees Health Insurance         | 107,921.51     | 125,098.19     | 124,987.98     | 188,580.00      | 190,130.00        | 1,550.00               | 1           |
| 261.325.000.716.001                            | Retirees Health Insurance HCSP    | 18,567.27      | 18,059.02      | 22,000.29      | 21,843.00       | 27,577.00         | 5,734.00               | 26          |
| 261.325.000.717.000                            | Dental Insurance                  | 12,830.00      | 15,353.24      | 17,952.50      | 20,765.00       | 21,000.00         | 235.00                 | 1           |
|                                                | Personnel - Fringes Totals        | \$936,807.21   | \$979,447.38   | \$944,284.63   | \$1,083,265.00  | \$1,200,830.00    | \$117,565.00           | 11%         |
| Supplies                                       |                                   |                |                |                |                 |                   |                        |             |
| 261.325.000.727.000                            | Supplies - Office                 | 4,026.59       | 4,756.74       | 2,911.90       | 5,000.00        | 5,000.00          | .00                    |             |
| 261.325.000.728.000                            | Postage                           | 4,145.76       | 323.99         | 444.74         | 500.00          | 25,500.00         | 25,000.00              | 5,000       |
| 261.325.000.733.000                            | Supplies - Other                  | 10,689.37      | 12,725.09      | 12,865.51      | 14,900.00       | 17,500.00         | 2,600.00               | 17          |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                       | Account Description                                | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-----------------------------------|----------------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch       |                                                    |                |                |                |                 |                   |                        |             |
| EXPENSE                           |                                                    |                |                |                |                 |                   |                        |             |
| Department 325 - Central Dispatch |                                                    |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -            |                                                    |                |                |                |                 |                   |                        |             |
| Supplies                          |                                                    |                |                |                |                 |                   |                        |             |
| 261.325.000.740.000               | Gas, Oil & Antifreeze                              | 1,831.39       | 2,368.87       | 1,676.69       | 3,500.00        | 3,000.00          | (500.00)               | (14)        |
| 261.325.000.741.000               | Uniforms                                           | 4,671.92       | 5,378.48       | 6,282.64       | 6,000.00        | 6,500.00          | 500.00                 | 8           |
| 261.325.000.780.000               | Books                                              | .00            | 84.45          | 89.00          | 250.00          | 250.00            | .00                    |             |
|                                   | <i>Supplies Totals</i>                             | \$25,365.03    | \$25,637.62    | \$24,270.48    | \$30,150.00     | \$57,750.00       | \$27,600.00            | 92%         |
|                                   | <i>Other Services And Charges</i>                  |                |                |                |                 |                   |                        |             |
| 261.325.000.801.000               | Contractual                                        | 64,782.92      | 62,619.49      | 58,451.12      | 103,556.00      | 101,500.00        | (2,056.00)             | (2)         |
| 261.325.000.803.000               | Legal Services                                     | 5,382.05       | 7,647.89       | 8,369.25       | 5,000.00        | 3,000.00          | (2,000.00)             | (40)        |
| 261.325.000.806.000               | Physician                                          | .00            | 1,587.00       | 846.00         | 2,000.00        | 1,000.00          | (1,000.00)             | (50)        |
| 261.325.000.808.000               | Memberships & Subscriptions                        | 2,796.29       | 5,564.59       | 3,742.13       | 3,500.00        | 4,000.00          | 500.00                 | 14          |
| 261.325.000.850.000               | Telephone                                          | 99,952.09      | 108,974.90     | 126,136.69     | 115,000.00      | 125,000.00        | 10,000.00              | 9           |
| 261.325.000.860.001               | Travel Mileage                                     | 497.54         | 201.84         | .00            | 500.00          | 200.00            | (300.00)               | (60)        |
| 261.325.000.860.002               | Travel Airfare                                     | 5,056.75       | 4,234.47       | 1,665.89       | 6,000.00        | 4,000.00          | (2,000.00)             | (33)        |
| 261.325.000.860.003               | Travel Lodging                                     | 20,088.20      | 10,628.16      | 3,637.69       | 10,000.00       | 8,000.00          | (2,000.00)             | (20)        |
| 261.325.000.860.004               | Travel Meals                                       | 2,928.00       | 1,346.00       | 724.00         | 2,500.00        | 1,000.00          | (1,500.00)             | (60)        |
| 261.325.000.860.005               | Travel Other                                       | 1,045.44       | 867.27         | 155.81         | 750.00          | 250.00            | (500.00)               | (67)        |
| 261.325.000.900.000               | Advertising                                        | 2,970.11       | 741.52         | 6.48           | 1,000.00        | 250.00            | (750.00)               | (75)        |
| 261.325.000.901.000               | Printing                                           | 5,592.70       | 354.99         | 855.56         | 3,500.00        | 7,000.00          | 3,500.00               | 100         |
| 261.325.000.910.001               | Property & Liability Insurance Property Insurance  | 7,320.00       | 7,975.00       | 8,397.00       | 8,274.00        | 7,587.00          | (687.00)               | (8)         |
| 261.325.000.910.002               | Property & Liability Insurance Liability Insurance | 8,484.00       | 13,772.00      | 14,019.00      | 21,291.00       | 14,469.00         | (6,822.00)             | (32)        |
| 261.325.000.910.003               | Property & Liability Insurance Vehicle Insurance   | 1,056.00       | 2,058.00       | 2,047.00       | 1,974.00        | 2,161.00          | 187.00                 | 9           |
| 261.325.000.920.100               | Utilities Electric                                 | 40,079.46      | 43,157.21      | 40,381.96      | 45,000.00       | 45,000.00         | .00                    |             |
| 261.325.000.920.200               | Utilities Gas                                      | 5,714.44       | 3,897.46       | 6,997.05       | 6,000.00        | 7,000.00          | 1,000.00               | 17          |
| 261.325.000.920.300               | Utilities Water & Sewer                            | 2,288.30       | 2,297.52       | 2,512.38       | 3,000.00        | 3,500.00          | 500.00                 | 17          |
| 261.325.000.930.001               | Repairs & Maintenance Building                     | 720.00         | 6,390.37       | .00            | 5,000.00        | 5,000.00          | .00                    |             |
| 261.325.000.930.002               | Repairs & Maintenance Vehicle                      | 1,303.87       | 1,107.89       | 1,729.90       | 1,500.00        | 2,000.00          | 500.00                 | 33          |
| 261.325.000.930.003               | Repairs & Maintenance Office Equipment             | 271.15         | 274.99         | 305.24         | 1,000.00        | 1,000.00          | .00                    |             |
| 261.325.000.930.004               | Repairs & Maintenance Equipment                    | 256,128.25     | 265,300.34     | 283,940.87     | 263,418.00      | 295,000.00        | 31,582.00              | 12          |
| 261.325.000.940.001               | Rentals Equipment                                  | 10,101.77      | 10,380.96      | 3,033.02       | 1,500.00        | 1,500.00          | .00                    |             |
| 261.325.000.957.000               | Training                                           | 10,619.96      | 5,477.15       | 5,335.80       | 15,000.00       | 7,500.00          | (7,500.00)             | (50)        |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                               | Account Description                     | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|-------------------------------------------|-----------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch               |                                         |                |                |                |                 |                   |                        |             |
| EXPENSE                                   |                                         |                |                |                |                 |                   |                        |             |
| Department 325 - Central Dispatch         |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                         |                |                |                |                 |                   |                        |             |
| Other Services And Charges                |                                         |                |                |                |                 |                   |                        |             |
|                                           | Other Services And Charges Totals       | \$555,179.29   | \$566,857.01   | \$573,289.84   | \$626,263.00    | \$646,917.00      | \$20,654.00            | 3%          |
|                                           | Sub-Department 000 - - Totals           | \$2,958,769.82 | \$3,061,358.55 | \$3,087,175.45 | \$3,301,692.00  | \$3,498,309.00    | \$196,617.00           | 6%          |
| Department 325 - Central Dispatch Totals  |                                         | \$2,958,769.82 | \$3,061,358.55 | \$3,087,175.45 | \$3,301,692.00  | \$3,498,309.00    | \$196,617.00           | 6%          |
| Department 327 - Dispatch Training        |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                         |                |                |                |                 |                   |                        |             |
| Other Services And Charges                |                                         |                |                |                |                 |                   |                        |             |
|                                           | Travel Mileage                          | 459.25         | .00            | .00            | 100.00          | 100.00            | .00                    |             |
| 261.327.000.860.001                       | Travel Mileage                          |                |                |                |                 |                   |                        |             |
| 261.327.000.860.003                       | Travel Lodging                          | 3,089.32       | 5,263.36       | 1,482.88       | 5,500.00        | 3,500.00          | (2,000.00)             | (36)        |
| 261.327.000.860.004                       | Travel Meals                            | 1,219.00       | 1,708.00       | 646.00         | 1,500.00        | 1,000.00          | (500.00)               | (33)        |
| 261.327.000.860.005                       | Travel Other                            | 20.00          | 36.40          | .00            | .00             | .00               | .00                    |             |
| 261.327.000.957.000                       | Training                                | 5,649.00       | 12,603.00      | 9,663.42       | 21,500.00       | 15,000.00         | (6,500.00)             | (30)        |
|                                           | Other Services And Charges Totals       | \$10,436.57    | \$19,610.76    | \$11,792.30    | \$28,600.00     | \$19,600.00       | (\$9,000.00)           | (31%)       |
|                                           | Sub-Department 000 - - Totals           | \$10,436.57    | \$19,610.76    | \$11,792.30    | \$28,600.00     | \$19,600.00       | (\$9,000.00)           | (31%)       |
| Department 327 - Dispatch Training Totals |                                         | \$10,436.57    | \$19,610.76    | \$11,792.30    | \$28,600.00     | \$19,600.00       | (\$9,000.00)           | (31%)       |
| Department 401 - Taxes                    |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                         |                |                |                |                 |                   |                        |             |
| Taxes - Contra Revenues                   |                                         |                |                |                |                 |                   |                        |             |
|                                           | Current Property Tax Valuation Decrease | 1,421.75       | 985.26         | 3,777.06       | .00             | 1,000.00          | 1,000.00               |             |
| 261.401.000.402.001                       |                                         |                |                |                |                 |                   |                        |             |
|                                           | Taxes - Contra Revenues Totals          | \$1,421.75     | \$985.26       | \$3,777.06     | \$0.00          | \$1,000.00        | \$1,000.00             | +++         |
|                                           | Sub-Department 000 - - Totals           | \$1,421.75     | \$985.26       | \$3,777.06     | \$0.00          | \$1,000.00        | \$1,000.00             | +++         |
| Department 401 - Taxes Totals             |                                         | \$1,421.75     | \$985.26       | \$3,777.06     | \$0.00          | \$1,000.00        | \$1,000.00             | +++         |
| Department 901 - Capital Outlay           |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -                    |                                         |                |                |                |                 |                   |                        |             |
| Capital Outlay                            |                                         |                |                |                |                 |                   |                        |             |
|                                           | Office Equipment                        | 26,283.05      | 207.99         | 3,876.70       | 22,000.00       | 15,000.00         | (7,000.00)             | (32)        |
| 261.901.000.973.000                       | Office Equipment                        |                |                |                |                 |                   |                        |             |
| 261.901.000.974.000                       | Vehicle                                 | .00            | 29,971.80      | 29,702.40      | .00             | .00               | .00                    |             |
| 261.901.000.975.000                       | Equipment                               | 2,398.00       | 1,048.68       | 30,717.59      | .00             | 597,500.00        | 597,500.00             |             |
|                                           | Capital Outlay Totals                   | \$28,681.05    | \$31,228.47    | \$64,296.69    | \$22,000.00     | \$612,500.00      | \$590,500.00           | 2684%       |
|                                           | Sub-Department 000 - - Totals           | \$28,681.05    | \$31,228.47    | \$64,296.69    | \$22,000.00     | \$612,500.00      | \$590,500.00           | 2684%       |
| Department 901 - Capital Outlay Totals    |                                         | \$28,681.05    | \$31,228.47    | \$64,296.69    | \$22,000.00     | \$612,500.00      | \$590,500.00           | 2684%       |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                        | Account Description                   | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|------------------------------------|---------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 261 - Central Dispatch        |                                       |                |                |                |                 |                   |                        |             |
| EXPENSE                            |                                       |                |                |                |                 |                   |                        |             |
| Department 906 - Debt Service      |                                       |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -             |                                       |                |                |                |                 |                   |                        |             |
| Debt Service                       |                                       |                |                |                |                 |                   |                        |             |
| 261.906.000.994.000                | Principal                             | .00            | 2,997.18       | 9,954.68       | 11,936.00       | 11,936.00         | .00                    |             |
| 261.906.000.995.000                | Interest                              | .00            | 767.28         | 2,399.84       | 2,833.00        | 2,833.00          | .00                    |             |
|                                    | <i>Debt Service Totals</i>            | \$0.00         | \$3,764.46     | \$12,354.52    | \$14,769.00     | \$14,769.00       | \$0.00                 | 0%          |
|                                    | Sub-Department 000 - - Totals         | \$0.00         | \$3,764.46     | \$12,354.52    | \$14,769.00     | \$14,769.00       | \$0.00                 | 0%          |
|                                    | Department 906 - Debt Service Totals  | \$0.00         | \$3,764.46     | \$12,354.52    | \$14,769.00     | \$14,769.00       | \$0.00                 | 0%          |
| Department 999 - Transfers Out     |                                       |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -             |                                       |                |                |                |                 |                   |                        |             |
| Transfers Out                      |                                       |                |                |                |                 |                   |                        |             |
| 261.999.000.999.101                | Transfer Out General Fund             | 549,714.56     | 398,203.00     | 293,020.00     | 290,000.00      | 290,000.00        | .00                    |             |
| 261.999.000.999.245                | Transfer Out Public Improvement       | 20,000.00      | 20,000.00      | 60,000.00      | .00             | .00               | .00                    |             |
| 261.999.000.999.298                | Transfer Out Computer Fund            | 92,795.00      | 174,500.00     | 146,734.00     | 98,834.00       | 216,212.00        | 117,378.00             | 119         |
|                                    | <i>Transfers Out Totals</i>           | \$662,509.56   | \$592,703.00   | \$499,754.00   | \$388,834.00    | \$506,212.00      | \$117,378.00           | 30%         |
|                                    | Sub-Department 000 - - Totals         | \$662,509.56   | \$592,703.00   | \$499,754.00   | \$388,834.00    | \$506,212.00      | \$117,378.00           | 30%         |
|                                    | Department 999 - Transfers Out Totals | \$662,509.56   | \$592,703.00   | \$499,754.00   | \$388,834.00    | \$506,212.00      | \$117,378.00           | 30%         |
|                                    | EXPENSE TOTALS                        | \$3,771,165.50 | \$3,814,369.89 | \$3,785,587.61 | \$3,881,290.00  | \$4,798,015.00    | \$916,725.00           | 24%         |
| Fund 261 - Central Dispatch Totals |                                       |                |                |                |                 |                   |                        |             |
|                                    | REVENUE TOTALS                        | \$3,627,337.13 | \$3,792,250.85 | \$3,883,538.75 | \$3,881,290.00  | \$4,798,015.00    | \$916,725.00           | 24%         |
|                                    | EXPENSE TOTALS                        | \$3,771,165.50 | \$3,814,369.89 | \$3,785,587.61 | \$3,881,290.00  | \$4,798,015.00    | \$916,725.00           | 24%         |
| Fund 261 - Central Dispatch Totals |                                       | (\$143,828.37) | (\$22,119.04)  | \$97,951.14    | \$0.00          | \$0.00            | \$0.00                 | +++         |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                     | Account Description                    | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------|----------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 281 - Jail Millage         |                                        |                |                |                |                 |                   |                        |             |
| REVENUE                         |                                        |                |                |                |                 |                   |                        |             |
| Department 401 - Taxes          |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -          |                                        |                |                |                |                 |                   |                        |             |
| Taxes                           |                                        |                |                |                |                 |                   |                        |             |
| 281.401.000.404.000             | Special Assessments                    | 2,370,447.43   | 2,491,019.09   | 2,581,016.54   | 2,675,878.00    | 2,729,396.00      | 53,518.00              | 2           |
| 281.401.000.406.000             | Payment in Lieu of Taxes               | 656.35         | 994.46         | 878.73         | 500.00          | 500.00            | .00                    |             |
| 281.401.000.420.000             | Delinquent Personal Taxes              | 5,925.88       | 1,031.85       | 2,268.84       | 6,000.00        | 6,000.00          | .00                    |             |
| 281.401.000.437.000             | Industrial Facility Tax                | 34,333.42      | 24,874.00      | 12,795.86      | 14,641.00       | 14,934.00         | 293.00                 | 2           |
| 281.401.000.445.000             | Interest on Taxes                      | 145.19         | 275.48         | 113.81         | 200.00          | 200.00            | .00                    |             |
|                                 | <i>Taxes Totals</i>                    | \$2,411,508.27 | \$2,518,194.88 | \$2,597,073.78 | \$2,697,219.00  | \$2,751,030.00    | \$53,811.00            | 2%          |
|                                 | Sub-Department 000 - - Totals          | \$2,411,508.27 | \$2,518,194.88 | \$2,597,073.78 | \$2,697,219.00  | \$2,751,030.00    | \$53,811.00            | 2%          |
|                                 | Department 401 - Taxes Totals          | \$2,411,508.27 | \$2,518,194.88 | \$2,597,073.78 | \$2,697,219.00  | \$2,751,030.00    | \$53,811.00            | 2%          |
| Department 501 - Federal Grants |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -          |                                        |                |                |                |                 |                   |                        |             |
| Federal Grants                  |                                        |                |                |                |                 |                   |                        |             |
| 281.501.000.526.000             | SCAAP Grant                            | 4,098.00       | 5,607.00       | 3,604.00       | 2,500.00        | .00               | (2,500.00)             | (100%)      |
|                                 | <i>Federal Grants Totals</i>           | \$4,098.00     | \$5,607.00     | \$3,604.00     | \$2,500.00      | \$0.00            | (\$2,500.00)           | (100%)      |
|                                 | Sub-Department 000 - - Totals          | \$4,098.00     | \$5,607.00     | \$3,604.00     | \$2,500.00      | \$0.00            | (\$2,500.00)           | (100%)      |
|                                 | Department 501 - Federal Grants Totals | \$4,098.00     | \$5,607.00     | \$3,604.00     | \$2,500.00      | \$0.00            | (\$2,500.00)           | (100%)      |
| Department 671 - Other Revenue  |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -          |                                        |                |                |                |                 |                   |                        |             |
| Other Revenue                   |                                        |                |                |                |                 |                   |                        |             |
| 281.671.000.688.000             | Refunds & Reimbursements               | 87,000.00      | 58,000.00      | .00            | .00             | .00               | .00                    |             |
|                                 | <i>Other Revenue Totals</i>            | \$87,000.00    | \$58,000.00    | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                 | Sub-Department 000 - - Totals          | \$87,000.00    | \$58,000.00    | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                 | Department 671 - Other Revenue Totals  | \$87,000.00    | \$58,000.00    | \$0.00         | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Department 960 - Transfers In   |                                        |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -          |                                        |                |                |                |                 |                   |                        |             |
| Other Financing Sources         |                                        |                |                |                |                 |                   |                        |             |
| 281.960.000.695.000             | Fund Balance - Carry Over              | .00            | .00            | .00            | (213,047.00)    | (292,047.00)      | (79,000.00)            | 37          |
|                                 | <i>Other Financing Sources Totals</i>  | \$0.00         | \$0.00         | \$0.00         | (\$213,047.00)  | (\$292,047.00)    | (\$79,000.00)          | 37%         |
|                                 | Sub-Department 000 - - Totals          | \$0.00         | \$0.00         | \$0.00         | (\$213,047.00)  | (\$292,047.00)    | (\$79,000.00)          | 37%         |
|                                 | Department 960 - Transfers In Totals   | \$0.00         | \$0.00         | \$0.00         | (\$213,047.00)  | (\$292,047.00)    | (\$79,000.00)          | 37%         |
|                                 | REVENUE TOTALS                         | \$2,502,606.27 | \$2,581,801.88 | \$2,600,677.78 | \$2,486,672.00  | \$2,458,983.00    | (\$27,689.00)          | (1%)        |

# Budget Worksheet Report

Budget Year 2022

| G/L Account                                 | Account Description                                | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|---------------------------------------------|----------------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 281 - Jail Millage                     |                                                    |                |                |                |                 |                   |                        |             |
| EXPENSE                                     |                                                    |                |                |                |                 |                   |                        |             |
| Department 301 - Sheriffs Department        |                                                    |                |                |                |                 |                   |                        |             |
| Sub-Department 351 - Corrections            |                                                    |                |                |                |                 |                   |                        |             |
| Personnel - Wages                           |                                                    |                |                |                |                 |                   |                        |             |
| 281.301.351.702.000                         | Salaries - Regular                                 | 664,042.41     | 647,096.56     | 652,693.12     | 633,740.00      | 642,800.00        | 9,060.00               | 1           |
| 281.301.351.702.001                         | Salaries - Regular Longevity                       | 7,072.50       | 7,417.00       | 10,208.00      | 7,507.00        | 7,800.00          | 293.00                 | 4           |
| 281.301.351.703.000                         | Salaries - Temporary                               | .00            | .00            | 14,092.70      | .00             | .00               | .00                    |             |
| 281.301.351.704.000                         | Salaries - Overtime                                | 44,008.67      | 78,354.88      | 39,853.89      | 73,000.00       | 73,000.00         | .00                    |             |
| 281.301.351.705.000                         | Holiday Pay                                        | 15,640.43      | 17,399.13      | 15,856.85      | 20,000.00       | 20,000.00         | .00                    |             |
| 281.301.351.706.000                         | Sick Pay                                           | 5,539.51       | 2,456.19       | 13,764.03      | 6,700.00        | 7,790.00          | 1,090.00               | 16          |
|                                             | Personnel - Wages Totals                           | \$736,303.52   | \$752,723.76   | \$746,468.59   | \$740,947.00    | \$751,390.00      | \$10,443.00            | 1%          |
| Personnel - Fringes                         |                                                    |                |                |                |                 |                   |                        |             |
| 281.301.351.710.000                         | Social Security                                    | 55,749.76      | 57,286.92      | 56,738.63      | 56,774.00       | 57,573.00         | 799.00                 | 1           |
| 281.301.351.711.000                         | Workers Compensation Ins                           | 1,631.91       | 1,291.10       | 1,135.56       | 1,181.00        | 3,492.00          | 2,311.00               | 196         |
| 281.301.351.712.000                         | Unemployment Insurance                             | 495.09         | 253.99         | 78.62          | 84.00           | 85.00             | 1.00                   | 1           |
| 281.301.351.713.000                         | Retirement                                         | 149,101.67     | 163,518.83     | 122,114.76     | 100,910.00      | 89,680.00         | (11,230.00)            | (11)        |
| 281.301.351.714.000                         | Life & Disability Insurance                        | 4,654.81       | 6,096.85       | 6,584.31       | 7,099.00        | 8,456.00          | 1,357.00               | 19          |
| 281.301.351.715.000                         | Health Insurance                                   | 144,442.50     | 159,008.44     | 136,242.90     | 166,580.00      | 172,400.00        | 5,820.00               | 3           |
| 281.301.351.715.001                         | Health Insurance Health Waiver                     | 3,700.00       | 3,200.00       | 3,600.00       | 1,200.00        | 1,200.00          | .00                    |             |
| 281.301.351.716.000                         | Retirees Health Insurance                          | 43,816.96      | 76,096.55      | 101,064.51     | 100,690.00      | 111,770.00        | 11,080.00              | 11          |
| 281.301.351.716.001                         | Retirees Health Insurance HCSP                     | 9,250.62       | 9,245.20       | 8,821.66       | 10,865.00       | 11,506.00         | 641.00                 | 6           |
| 281.301.351.717.000                         | Dental Insurance                                   | 7,911.99       | 9,076.10       | 9,741.98       | 12,375.00       | 12,600.00         | 225.00                 | 2           |
|                                             | Personnel - Fringes Totals                         | \$420,755.31   | \$485,073.98   | \$446,122.93   | \$457,758.00    | \$468,762.00      | \$11,004.00            | 2%          |
| Supplies                                    |                                                    |                |                |                |                 |                   |                        |             |
| 281.301.351.741.001                         | Uniforms Cleaning Allowance                        | 1,667.82       | .00            | .00            | .00             | .00               | .00                    |             |
| 281.301.351.741.002                         | Uniforms Clothing Allowance                        | 75.00          | 75.00          | 75.00          | .00             | .00               | .00                    |             |
|                                             | Supplies Totals                                    | \$1,742.82     | \$75.00        | \$75.00        | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Other Services And Charges                  |                                                    |                |                |                |                 |                   |                        |             |
| 281.301.351.801.000                         | Contractual                                        | .00            | 2,135.10       | 792.88         | 1,000.00        | .00               | (1,000.00)             | (100)       |
| 281.301.351.860.004                         | Travel Meals                                       | 60.00          | .00            | .00            | .00             | .00               | .00                    |             |
| 281.301.351.910.002                         | Property & Liability Insurance Liability Insurance | .00            | 5,667.00       | 5,772.00       | 4,026.00        | 4,825.00          | 799.00                 | 20          |
|                                             | Other Services And Charges Totals                  | \$60.00        | \$7,802.10     | \$6,564.88     | \$5,026.00      | \$4,825.00        | (\$201.00)             | (4%)        |
| Sub-Department 351 - Corrections Totals     |                                                    | \$1,158,861.65 | \$1,245,674.84 | \$1,199,231.40 | \$1,203,731.00  | \$1,224,977.00    | \$21,246.00            | 2%          |
| Department 301 - Sheriffs Department Totals |                                                    | \$1,158,861.65 | \$1,245,674.84 | \$1,199,231.40 | \$1,203,731.00  | \$1,224,977.00    | \$21,246.00            | 2%          |

| G/L Account                    | Account Description                     | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------|-----------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 281 - Jail Millage        |                                         |                |                |                |                 |                   |                        |             |
| EXPENSE                        |                                         |                |                |                |                 |                   |                        |             |
| Department 401 - Taxes         |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -         |                                         |                |                |                |                 |                   |                        |             |
| Taxes - Contra Revenues        |                                         |                |                |                |                 |                   |                        |             |
| 281.401.000.402.001            | Current Property Tax Valuation Decrease | 1,047.59       | 725.96         | 2,783.13       | 2,500.00        | 2,500.00          | .00                    |             |
|                                | Taxes - Contra Revenues Totals          | \$1,047.59     | \$725.96       | \$2,783.13     | \$2,500.00      | \$2,500.00        | \$0.00                 | 0%          |
|                                | Sub-Department 000 - - Totals           | \$1,047.59     | \$725.96       | \$2,783.13     | \$2,500.00      | \$2,500.00        | \$0.00                 | 0%          |
|                                | Department 401 - Taxes Totals           | \$1,047.59     | \$725.96       | \$2,783.13     | \$2,500.00      | \$2,500.00        | \$0.00                 | 0%          |
| Department 906 - Debt Service  |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -         |                                         |                |                |                |                 |                   |                        |             |
| Debt Service                   |                                         |                |                |                |                 |                   |                        |             |
| 281.906.000.994.000            | Principal                               | 61,683.12      | 208,758.52     | 25,672.32      | 68,122.00       | 34,916.00         | (33,206.00)            | (49)        |
| 281.906.000.995.000            | Interest                                | 9,018.96       | 6,943.56       | 1,403.47       | 2,581.00        | 440.00            | (2,141.00)             | (83)        |
|                                | Debt Service Totals                     | \$70,702.08    | \$215,702.08   | \$27,075.79    | \$70,703.00     | \$35,356.00       | (\$35,347.00)          | (50%)       |
|                                | Sub-Department 000 - - Totals           | \$70,702.08    | \$215,702.08   | \$27,075.79    | \$70,703.00     | \$35,356.00       | (\$35,347.00)          | (50%)       |
|                                | Department 906 - Debt Service Totals    | \$70,702.08    | \$215,702.08   | \$27,075.79    | \$70,703.00     | \$35,356.00       | (\$35,347.00)          | (50%)       |
| Department 999 - Transfers Out |                                         |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -         |                                         |                |                |                |                 |                   |                        |             |
| Transfers Out                  |                                         |                |                |                |                 |                   |                        |             |
| 281.999.000.999.000            | Transfer Out                            | 1,101,164.00   | 1,095,018.00   | 1,206,663.00   | 1,202,238.00    | 1,196,150.00      | (6,088.00)             | (1)         |
| 281.999.000.999.298            | Transfer Out Computer Fund              | .00            | 39,200.00      | .00            | 7,500.00        | .00               | (7,500.00)             | (100)       |
|                                | Transfers Out Totals                    | \$1,101,164.00 | \$1,134,218.00 | \$1,206,663.00 | \$1,209,738.00  | \$1,196,150.00    | (\$13,588.00)          | (1%)        |
|                                | Sub-Department 000 - - Totals           | \$1,101,164.00 | \$1,134,218.00 | \$1,206,663.00 | \$1,209,738.00  | \$1,196,150.00    | (\$13,588.00)          | (1%)        |
|                                | Department 999 - Transfers Out Totals   | \$1,101,164.00 | \$1,134,218.00 | \$1,206,663.00 | \$1,209,738.00  | \$1,196,150.00    | (\$13,588.00)          | (1%)        |
|                                | EXPENSE TOTALS                          | \$2,331,775.32 | \$2,596,320.88 | \$2,435,753.32 | \$2,486,672.00  | \$2,458,983.00    | (\$27,689.00)          | (1%)        |
| Fund 281 - Jail Millage Totals |                                         |                |                |                |                 |                   |                        |             |
|                                | REVENUE TOTALS                          | \$2,502,606.27 | \$2,581,801.88 | \$2,600,677.78 | \$2,486,672.00  | \$2,458,983.00    | (\$27,689.00)          | (1%)        |
|                                | EXPENSE TOTALS                          | \$2,331,775.32 | \$2,596,320.88 | \$2,435,753.32 | \$2,486,672.00  | \$2,458,983.00    | (\$27,689.00)          | (1%)        |
| Fund 281 - Jail Millage Totals |                                         | \$170,830.95   | (\$14,519.00)  | \$164,924.46   | \$0.00          | \$0.00            | \$0.00                 | +++         |

| G/L Account                          | Account Description                        | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------------|--------------------------------------------|----------------|----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 296 - Juvenile Millage          |                                            |                |                |                |                 |                   |                        |             |
| REVENUE                              |                                            |                |                |                |                 |                   |                        |             |
| Department 401 - Taxes               |                                            |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -               |                                            |                |                |                |                 |                   |                        |             |
| Taxes                                |                                            |                |                |                |                 |                   |                        |             |
| 296.401.000.402.000                  | Current Property Tax                       | 1,185,144.15   | 1,245,424.53   | 1,290,946.42   | 1,337,748.00    | 1,364,503.00      | 26,755.00              | 2           |
| 296.401.000.404.000                  | Special Assessments                        | .00            | 5.28           | (515.49)       | .00             | .00               | .00                    |             |
| 296.401.000.406.000                  | Payment in Lieu of Taxes                   | 328.15         | 497.23         | 439.37         | 500.00          | 500.00            | .00                    |             |
| 296.401.000.420.000                  | Delinquent Personal Taxes                  | 3,033.07       | 520.85         | 1,135.00       | 500.00          | 500.00            | .00                    |             |
| 296.401.000.437.000                  | Industrial Facility Tax                    | 17,166.57      | 12,436.86      | 6,397.78       | 7,313.00        | 7,459.00          | 146.00                 | 2           |
| 296.401.000.445.000                  | Interest on Taxes                          | 72.37          | 144.12         | 57.51          | 100.00          | 100.00            | .00                    |             |
|                                      | <i>Taxes Totals</i>                        | \$1,205,744.31 | \$1,259,028.87 | \$1,298,460.59 | \$1,346,161.00  | \$1,373,062.00    | \$26,901.00            | 2%          |
|                                      | Sub-Department 000 - - Totals              | \$1,205,744.31 | \$1,259,028.87 | \$1,298,460.59 | \$1,346,161.00  | \$1,373,062.00    | \$26,901.00            | 2%          |
| Department 960 - Transfers In        |                                            |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -               |                                            |                |                |                |                 |                   |                        |             |
| Other Financing Sources              |                                            |                |                |                |                 |                   |                        |             |
| 296.960.000.695.000                  | Fund Balance - Carry Over                  | .00            | .00            | .00            | 40,259.00       | 55,522.00         | 15,263.00              | 38          |
|                                      | <i>Other Financing Sources Totals</i>      | \$0.00         | \$0.00         | \$0.00         | \$40,259.00     | \$55,522.00       | \$15,263.00            | 38%         |
|                                      | Sub-Department 000 - - Totals              | \$0.00         | \$0.00         | \$0.00         | \$40,259.00     | \$55,522.00       | \$15,263.00            | 38%         |
| Department 960 - Transfers In Totals |                                            | \$0.00         | \$0.00         | \$0.00         | \$40,259.00     | \$55,522.00       | \$15,263.00            | 38%         |
| REVENUE TOTALS                       |                                            | \$1,205,744.31 | \$1,259,028.87 | \$1,298,460.59 | \$1,386,420.00  | \$1,428,584.00    | \$42,164.00            | 3%          |
| EXPENSE                              |                                            |                |                |                |                 |                   |                        |             |
| Department 130 - Judicial            |                                            |                |                |                |                 |                   |                        |             |
| Sub-Department 149 - Juvenile Court  |                                            |                |                |                |                 |                   |                        |             |
| Other Services And Charges           |                                            |                |                |                |                 |                   |                        |             |
| 296.130.149.801.000                  | Contractual                                | .00            | 158,233.61     | 144,077.67     | 138,958.00      | 145,406.00        | 6,448.00               | 5           |
| 296.130.149.900.000                  | Advertising                                | 4,252.79       | .00            | .00            | .00             | .00               | .00                    |             |
| 296.130.149.957.000                  | Training                                   | 2,313.27       | 1,522.25       | 865.92         | 2,500.00        | 2,500.00          | .00                    |             |
|                                      | <i>Other Services And Charges Totals</i>   | \$6,566.06     | \$159,755.86   | \$144,943.59   | \$141,458.00    | \$147,906.00      | \$6,448.00             | 5%          |
|                                      | Sub-Department 149 - Juvenile Court Totals | \$6,566.06     | \$159,755.86   | \$144,943.59   | \$141,458.00    | \$147,906.00      | \$6,448.00             | 5%          |
| Department 130 - Judicial Totals     |                                            | \$6,566.06     | \$159,755.86   | \$144,943.59   | \$141,458.00    | \$147,906.00      | \$6,448.00             | 5%          |
| Department 401 - Taxes               |                                            |                |                |                |                 |                   |                        |             |
| Sub-Department 000 - -               |                                            |                |                |                |                 |                   |                        |             |
| Taxes - Contra Revenues              |                                            |                |                |                |                 |                   |                        |             |
| 296.401.000.402.001                  | Current Property Tax Valuation Decrease    | 523.75         | 362.99         | 1,391.57       | 1,500.00        | 1,500.00          | .00                    |             |
|                                      | <i>Taxes - Contra Revenues Totals</i>      | \$523.75       | \$362.99       | \$1,391.57     | \$1,500.00      | \$1,500.00        | \$0.00                 | 0%          |
|                                      | Sub-Department 000 - - Totals              | \$523.75       | \$362.99       | \$1,391.57     | \$1,500.00      | \$1,500.00        | \$0.00                 | 0%          |

| G/L Account                    | Account Description                   | 2017/18 Actual  | 2018/19 Actual  | 2019/20 Actual | 2020/21 Amended | 2021/22 Estimated | Increase<br>(Decrease) | % Inc (Dec) |
|--------------------------------|---------------------------------------|-----------------|-----------------|----------------|-----------------|-------------------|------------------------|-------------|
| Fund 296 - Juvenile Millage    |                                       |                 |                 |                |                 |                   |                        |             |
| EXPENSE                        |                                       | \$523.75        | \$362.99        | \$1,391.57     | \$1,500.00      | \$1,500.00        | \$0.00                 | 0%          |
| Department 999 - Transfers Out | Department 401 - Taxes Totals         |                 |                 |                |                 |                   |                        |             |
| Sub-Department 000 - -         |                                       |                 |                 |                |                 |                   |                        |             |
| Transfers Out                  |                                       |                 |                 |                |                 |                   |                        |             |
| 296,999,000,999,000            | Transfer Out                          | 1,016,492.00    | 1,071,545.00    | 943,568.00     | 1,243,462.00    | 1,279,178.00      | 35,716.00              | 3           |
|                                | Transfers Out Totals                  | \$1,016,492.00  | \$1,071,545.00  | \$943,568.00   | \$1,243,462.00  | \$1,279,178.00    | \$35,716.00            | 3%          |
|                                | Sub-Department 000 - - Totals         | \$1,016,492.00  | \$1,071,545.00  | \$943,568.00   | \$1,243,462.00  | \$1,279,178.00    | \$35,716.00            | 3%          |
|                                | Department 999 - Transfers Out Totals | \$1,016,492.00  | \$1,071,545.00  | \$943,568.00   | \$1,243,462.00  | \$1,279,178.00    | \$35,716.00            | 3%          |
|                                | EXPENSE TOTALS                        | \$1,023,581.81  | \$1,231,663.85  | \$1,089,903.16 | \$1,386,420.00  | \$1,428,584.00    | \$42,164.00            | 3%          |
| Fund 296 - Juvenile Millage    | Fund 296 - Juvenile Millage Totals    |                 |                 |                |                 |                   |                        |             |
|                                | REVENUE TOTALS                        | \$1,205,744.31  | \$1,259,028.87  | \$1,298,460.59 | \$1,386,420.00  | \$1,428,584.00    | \$42,164.00            | 3%          |
|                                | EXPENSE TOTALS                        | \$1,023,581.81  | \$1,231,663.85  | \$1,089,903.16 | \$1,386,420.00  | \$1,428,584.00    | \$42,164.00            | 3%          |
|                                |                                       | \$182,162.50    | \$27,365.02     | \$208,557.43   | \$0.00          | \$0.00            | \$0.00                 | +++         |
| Fund 296 - Juvenile Millage    | Fund 296 - Juvenile Millage Totals    |                 |                 |                |                 |                   |                        |             |
|                                | Net Grand Totals                      |                 |                 |                |                 |                   |                        |             |
|                                | REVENUE GRAND TOTALS                  | \$14,795,901.85 | \$15,412,816.76 | \$9,781,027.69 | \$9,586,932.00  | \$10,487,210.00   | \$900,278.00           | 9%          |
|                                | EXPENSE GRAND TOTALS                  | \$14,174,927.15 | \$13,742,873.89 | \$9,288,471.24 | \$9,586,932.00  | \$10,487,210.00   | \$900,278.00           | 9%          |
|                                |                                       | \$620,974.70    | \$1,669,942.87  | \$492,556.45   | \$0.00          | \$0.00            | \$0.00                 | +++         |
|                                | Net Grand Totals                      |                 |                 |                |                 |                   |                        |             |

**MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS**

**4/16/2021**

| TREND ANALYSIS<br>5 YR AVG         | ACTUAL<br>15/16 | ACTUAL<br>16/17 | ACTUAL<br>17/18 | ACTUAL<br>18/19 | ACTUAL<br>19/20 | AMENDED<br>BUDGET<br>20/21 | ESTIMATED<br>BUDGET<br>21/22 | ESTIMATED<br>BUDGET<br>22/23 | ESTIMATED<br>BUDGET<br>23/24 | ESTIMATED<br>BUDGET<br>24/25 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| PROPERTY TAX                       | 17,122,972      | 17,660,270      | 18,519,037      | 19,197,323      | 19,654,863      | 19,893,209                 | 20,841,612                   | 21,050,028                   | 21,260,528                   | 21,473,134                   |
| OTHER TAXES                        | 758,742         | 1,262,945       | 816,381         | 772,407         | 645,325         | 1,238,823                  | 636,261                      | 642,624                      | 649,050                      | 655,540                      |
| LICENSES & PERMITS                 | 216,522         | 249,632         | 194,156         | 198,840         | 242,815         | 180,100                    | 146,300                      | 152,152                      | 158,238                      | 164,568                      |
| INTERGOVT                          | 2,664,057       | 2,748,178       | 3,358,689       | 3,181,377       | 5,717,134       | 3,454,062                  | 3,299,867                    | 3,415,362                    | 3,534,900                    | 3,658,622                    |
| STATE REV SHARING                  | 2,216,201       | 2,237,826       | 2,260,205       | 2,270,774       | 1,774,900       | 2,317,284                  | 2,356,476                    | 2,282,128                    | 2,293,539                    | 2,305,006                    |
| DELTA SHERIFF CONTRACT             | 3,032,831       | 3,057,414       | 3,065,304       | 3,316,884       | 3,096,246       | 3,217,546                  | 3,223,012                    | 3,384,163                    | 3,553,371                    | 3,731,039                    |
| COURT FEE                          | 429,880         | 429,072         | 447,257         | 416,711         | 375,519         | 425,000                    | 425,000                      | 429,250                      | 433,543                      | 437,878                      |
| CHARGES FOR SERVICES               | 3,048,939       | 3,057,059       | 3,049,533       | 2,721,661       | 2,494,858       | 2,711,025                  | 2,583,200                    | 2,686,528                    | 2,793,989                    | 2,905,749                    |
| FINES & FORFEITURES                | 321,143         | 295,516         | 295,860         | 256,129         | 178,437         | 260,200                    | 240,200                      | 242,602                      | 245,028                      | 247,478                      |
| INTEREST & RENTS                   | 275,060         | 279,718         | 326,765         | 523,618         | 321,905         | 259,105                    | 243,705                      | 251,016                      | 258,547                      | 266,303                      |
| OTHER REVENUE                      | 188,785         | 343,219         | 692,663         | 267,384         | 233,883         | 212,095                    | 188,140                      | 191,903                      | 195,741                      | 199,656                      |
| TRANSFERS-IN                       | 1,210,840       | 1,599,580       | 674,048         | 1,279,275       | 636,276         | 1,121,089                  | 622,282                      | 560,130                      | 561,513                      | 562,559                      |
| PROCEEDS FROM BORROWING LEASE      | -               | -               | -               | -               | 296,184         | 515,000                    | 507,000                      | 532,350                      | 558,968                      | 586,916                      |
| FUND BALANCE CARRYOVER             | -               | -               | -               | -               | -               | -                          | -                            | -                            | -                            | -                            |
| TRF-IN DISPATCH                    | 477,933         | 500,000         | 549,715         | 398,203         | 293,020         | 290,000                    | 290,000                      | 298,700                      | 307,661                      | 316,891                      |
| TOTAL PROJECTED REVENUES           | 31,963,906      | 33,720,429      | 34,249,613      | 34,800,587      | 35,961,365      | 36,094,538                 | 35,603,055                   | 36,118,936                   | 36,804,614                   | 37,511,338                   |
| SALARIES                           | 14,720,682      | 15,037,534      | 13,941,472      | 14,442,312      | 14,023,989      | 15,469,775                 | 15,996,825                   | 16,236,777                   | 16,480,329                   | 16,727,534                   |
| STEP INCREASES                     | -               | -               | -               | -               | -               | -                          | -                            | 205,000                      | 209,100                      | 213,282                      |
| HEALTH INSURANCE                   | 2,832,232       | 2,838,434       | 2,695,016       | 2,686,761       | 2,893,813       | 3,242,450                  | 3,546,260                    | 3,617,185                    | 3,689,529                    | 3,763,319                    |
| OTHER FRINGES                      | 1,273,638       | 1,322,536       | 1,285,287       | 1,365,918       | 1,358,534       | 1,550,359                  | 1,662,836                    | 1,693,598                    | 1,724,930                    | 1,756,841                    |
| JAIL MILLAGE POSITIONS TO GF       | -               | -               | -               | -               | -               | -                          | -                            | 78,750                       | 161,438                      | 248,259                      |
| RETIREMENT 8% ANNUAL               | 2,199,721       | 2,325,648       | 3,328,416       | 3,785,347       | 3,349,789       | 3,458,743                  | 4,551,413                    | 4,857,734                    | 5,179,370                    | 5,517,089                    |
| RETIRES HEALTH                     | 1,238,304       | 1,367,220       | 1,349,619       | 1,548,794       | 1,555,427       | 1,812,719                  | 1,878,522                    | 1,934,878                    | 1,992,924                    | 2,052,712                    |
| TOTAL PROJECTED SALARIES & FRINGES | 22,264,576      | 22,891,371      | 22,599,809      | 23,829,132      | 23,181,554      | 25,534,046                 | 27,635,856                   | 28,623,922                   | 29,437,620                   | 30,279,037                   |
| SUPPLIES & OTHER                   | 8,037,510       | 7,755,709       | 8,171,641       | 8,458,376       | 8,329,719       | 9,965,280                  | 10,803,804                   | 11,019,880                   | 11,240,278                   | 11,465,083                   |
| CHILD CARE FUND                    | 1,099,522       | 975,148         | 842,505         | 1,027,600       | 1,104,274       | 855,120                    | 1,101,956                    | 1,123,995                    | 1,146,475                    | 1,169,405                    |
| COMPUTER FUND                      | 701,485         | 673,494         | 643,063         | 809,170         | 1,074,697       | 940,778                    | 1,937,865                    | 1,996,001                    | 2,055,881                    | 2,117,557                    |
| PUBLIC IMPROVEMENT                 | 230,000         | 230,000         | 255,000         | 30,000          | 200,000         | 425,000                    | 250,000                      | 230,000                      | 230,000                      | 230,000                      |
| CONTINGENCY                        | -               | -               | 150,000         | -               | -               | 95,649                     | 150,000                      | 150,000                      | 150,000                      | 150,000                      |
| TOTAL PROJECTED SUPPLIES & OTHER   | 10,068,517      | 9,634,351       | 10,062,209      | 10,325,146      | 10,708,690      | 12,281,827                 | 14,243,625                   | 14,519,876                   | 14,822,634                   | 15,132,045                   |
| CAPITAL                            | 492,242         | 542,083         | 566,396         | 794,861         | 921,360         | 958,038                    | 1,587,086                    | 1,290,847                    | 1,316,664                    | 1,342,997                    |
| TOTAL EXPENDITURES                 | 32,825,335      | 33,067,805      | 33,228,414      | 34,949,139      | 34,811,604      | 38,773,931                 | 43,466,567                   | 44,434,645                   | 45,576,917                   | 46,754,079                   |
| HISTORICAL BUDGET MARGIN           | -               | -               | -               | -               | -               | 1,129,274                  | 1,264,679                    | 1,291,461                    | 1,323,446                    | 1,356,409                    |
| PROJECTED SURPLUS (DEFICIT)        | (861,428)       | 652,624         | 1,021,200       | (148,553)       | 1,149,761       | (1,550,119)                | (6,598,833)                  | (7,024,249)                  | (7,448,857)                  | (7,886,332)                  |
| PROJECTED FUND BALANCE             | 4,381,135       | 5,033,759       | 6,054,958       | 5,906,406       | 7,056,167       | 5,506,048                  | (1,092,785)                  | (8,117,034)                  | (15,565,891)                 | (23,452,223)                 |

