

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

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



MEMBERS

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

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, MAY 14, 2021, 9:00 A.M.

TO BE HELD VIRTUALLY

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the April 16, 2021 Minutes.
5. Limited Public Comment.
6. 2021 Taxable Valuation Report.
7. Positions Update.
8. Health Insurance Update.
9. HIPAA Privacy Officer.
10. Child Care Fund Update.
11. Public Improvement Update.
12. Audit Fee Proposal.
13. Miscellaneous.
14. Bills.
15. 2020/2021 Budget Amendments
16. County Revenue Sharing.
17. 2021/2022 Budget.
18. Limited Public Comment.
19. Collective Bargaining Negotiations Update (Closed session will be requested).

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 16, 2021

9:00 A.M.

MINUTES

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

ALSO PRESENT: Commissioners Jeremy Whittum, Mark Mudry 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

EATON COUNTY
2021 Tax Limitation Valuations

Form L-4028 Complete Millage Reduction Computation (Sec. 211.34D M.C.L.)

Code Number	Taxing Jurisdiction	2020 Taxable	Losses Taxable	Additions Taxable	2021 Taxable	2021 MRF
23	Eaton County	3,873,561,933	30,531,169	91,424,799	3,987,308,270	1.0000
23-130	Bellevue Twp	87,466,171	203,107	1,025,985	90,252,530	.9917
23-070	Benton Twp	108,251,332	1,936,778	2,852,105	111,084,493	.9960
23-150	Brookfield Twp	50,963,547	78,956	21,623	51,905,191	.9945
23-100	Carmel Twp	97,656,850	319,946	676,559	100,835,209	.9854
23-060	Chester Twp	63,409,979	1,575,318	618,100	63,731,733	.9935
23-050	Delta Charter Twp	1,555,076,416	14,529,802	45,494,292	1,592,592,773	1.0000
23-110	Eaton Twp	143,772,307	927,214	1,295,950	146,494,915	.9976
23-120	Eaton Rapids Twp	147,953,708	767,276	2,000,881	152,536,666	.9914
23-160	Hamlin Twp	113,350,373	174,005	1,092,345	116,264,809	.9964
23-090	Kalamo Twp	56,413,220	365,729	359,600	57,256,610	.9989
23-030	Oneida Twp	164,104,003	507,712	2,320,300	169,507,459	.9922
23-020	Roxand Twp	62,038,140	184,333	440,470	63,461,760	.9952
23-010	Sunfield Twp	68,336,407	205,772	642,859	70,200,990	.9932
23-050	Vermontville Twp	58,862,044	212,139	516,243	60,155,007	.9972
23-140	Walton Twp	70,528,245	109,776	613,337	72,731,756	.9901
23-080	Windsor Twp	271,270,866	1,381,593	5,776,048	281,480,736	.9926
23-200	Charlotte City	225,576,714	1,555,731	7,095,624	234,674,730	.9981
23-300	Eaton Rapids City	115,690,247	960,533	849,965	117,805,644	.9947
23-400	Grand Ledge City(IC)	236,555,774	644,587	10,906,629	252,098,352	.9918
23-500	Lansing City	103,054,674	2,959,621	5,993,331	107,721,988	IC
23-600	Olivet City	16,952,474	101,056	12,653	17,145,408	.9973
23-700	Pottersville City	56,278,442	830,185	819,900	57,369,511	.9943
23-131	Bellevue Village	19,365,543	168,550	265,461	20,104,164	.9812
23-081	Dimondale Village	35,411,757	167,771	273,199	36,251,075	.9933
23-021	Mulliken Village	12,600,570	10,100	72,700	12,895,730	.9956
23-011	Sunfield Village	11,540,379	15,150	93,809	11,932,307	.9872
23-051	Vermontville Village	13,782,342	170,502	116,743	14,080,558	.9884
ER District Library		376,994,328	1,901,814	3,943,191	386,607,119	.9939
	Charlotte District Library	467,005,871	2,802,891	9,068,133	482,004,854	.9953
	Benton/Pottersville District Library	164,529,774	2,766,963	3,672,005	168,454,004	.9954
	Mulliken District Library	62,038,140	184,333	440,470	63,461,760	.9952
	Sunfield District Library	68,336,407	205,772	642,859	70,200,990	.9932
	Capital Area District Library	49,485,227	2,539,978	1,845,431	49,777,723	IC
	Grand Ledge District Library (IC)	400,659,777	1,152,299	13,226,929	421,605,811	.9920
	Delta District Library(IC)	1,608,645,863	14,949,445	49,642,192	1,650,537,038	1.0000
	Charlotte DDA	7,308,805	216,100	29,000	7,390,262	.9770

(IC) indicates a taxing jurisdiction located in more than one county. Valuations are for this county only. Fraction is based on entire valuations located in the several counties involved.

Note: The Millage Reduction Fraction (MRF) shall not exceed 1.0000 beginning in 1994 and for all future years due to Public Act 145 of 1993.

Delta Library adds City of Lansing Grand Ledge Schools for 425 agreement.

EATON COUNTY
2021 Tax Limitation Valuations
For Local School Operating Millage (All Properties)

Form L-4028 Complete Millage Reduction Computation (Sec. 211.34D M.C.L.)

Code Number	School District	2020 Taxable	Losses Taxable	Additions Taxable	2021 Taxable	2021 MRF
23030	Charlotte	595,091,369	3,933,779	10,852,650	612,109,863	.9970
23050	Eaton Rapids(IC)	466,932,752	2,817,528	4,925,281	478,139,637	.9906
23060	Grand Ledge(IC)	1,383,227,782	19,690,210	44,223,534	1,429,967,559	.9972
23065	Maple Valley (IC)	117,923,346	602,431	1,024,493	120,212,364	.9938
23090	Potterville	142,292,988	2,331,901	2,941,795	145,914,591	.9926
23490	Strange #3	6,368,362	12,200	423,500	6,817,540	1.0000
23010	Bellevue (IC)	84,540,036	380,835	827,569	86,841,493	.9901
23080	Olivet (IC)	145,836,345	259,985	923,820	150,087,362	.9934
33020	Lansing	69,013,047	2,703,788	2,068,500	70,663,040	IC
33070	Holt	120,531,209	448,500	1,834,091	124,756,243	IC
33215	Waverly (IC)	658,710,527	5,294,717	20,598,657	676,966,109	1.0000
34090	Lakewood	80,004,030	1,052,098	726,409	81,197,926	IC
34110	Portland	59,059	0	0	59,500	IC
38150	Springport	3,548,300	29,497	2,000	3,575,043	IC
<u>Intermediate Schools</u>						
23	Eaton (IC)	2,511,830,329	29,388,049	64,391,253	2,793,161,554	1.0000
13	Calhoun	230,376,381	640,820	1,751,389	236,928,855	IC
38	Jackson	3,548,300	29,497	2,000	3,575,043	IC
33	Ingham	848,254,783	8,447,005	24,501,248	872,385,392	IC
34	Ionia	80,063,089	1,052,098	726,409	81,257,426	IC
<u>Others</u>						
	Eatran, 911 and Jail	3,873,561,933	30,531,169	91,424,799	3,987,308,270	1.0000
	Lansing Comm. College	2,062,464,005	28,137,215	68,724,782	2,302,352,951	IC
	Capital Reg. Airport Auth.	103,054,674	2,959,621	5,993,331	107,721,988	IC
	CATA	103,054,674	2,959,621	5,993,331	107,721,988	IC
	Grand Ledge Fire Dis	400,659,777	1,152,299	13,226,929	421,605,811	.9969

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Note: The Millage Reduction Fraction (MRF) shall not exceed 1.0000 beginning in 1994 and for all future years due to Public Act 145 of 1993.

EATON COUNTY
2021 Tax Limitation Valuations
For Local School Operating Millage (Non-Homestead)

Form L-4028 Complete Millage Reduction Computation (Sec. 211.34D M.C.L.)

Code School Number District	2020 Taxable	Losses Taxable	Additions Taxable	2021 Taxable	2021 MRF
23030 Charlotte	149,312,547	688,920	6,011,730	156,136,432	1.0000
23050 Eaton Rapids(IC)	83,910,540	94,445	1,600,050	86,350,369	1.0000
23060 Grand Ledge (IC)	475,049,091	472,952	14,417,756	495,997,193	.9983
23065 Maple Valley (IC)	17,750,624	171,054	283,600	18,140,493	.9928
23090 Pottersville	38,937,986	33,400	1,252,500	40,603,640	1.0000
23490 Strange #3	3,341,461	-	364,900	3,710,396	1.0000
23010 Bellevue (IC)	18,076,730	380,835	827,569	18,784,168	1.0000
23080 Olivet (IC)	24,325,017	31,886	49,894	24,603,021	1.0000
33020 Lansing	19,756,849	42,900	225,100	19,629,434	IC
33070 Holt	19,072,322	70,400	1,586,184	20,045,948	IC
33215 Waverly (IC)	288,728,850	72,049	8,096,100	299,712,343	1.0000
34090 Lakewood	16,472,787	920,984	322,950	16,143,915	IC
34110 Portland	59,059	-	-	59,500	IC
38150 Springport	253,823	700	1,400	254,927	IC

(IC) indicates a taxing jurisdiction located in more than one county. Valuations are for this county only.
 Fraction is based on entire valuations located in the several counties involved.

Note: The Millage Reduction Fraction (MRF) shall not exceed 1.0000 beginning in 1994 and for all future years due to Public Act 145 of 1993.

Year	Taxable Value	Total Inc	Percentage
1980	743,799,721	101,615,148	15.82%
1981	825,841,388	82,041,667	11.03%
1982	919,580,860	93,739,472	11.35%
1983	963,707,658	44,126,798	4.80%
1984	969,722,042	6,014,384	0.62%
1985	993,284,613	23,562,571	2.43%
1986	1,041,017,543	47,732,930	4.81%
1987	1,083,558,831	42,541,288	4.09%
1988	1,159,969,473	76,410,642	7.05%
1989	1,225,171,173	65,201,700	5.62%
1990	1,308,017,284	82,846,111	6.76%
1991	1,395,702,885	87,685,601	6.70%
1992	1,430,346,076	34,643,191	2.48%
1993	1,531,994,782	101,648,706	7.11%
1994	1,617,670,055	85,675,273	5.59%
1995	1,684,981,176	67,311,121	4.16%
1996	1,759,716,269	74,735,093	4.44%
1997	1,867,816,263	108,099,994	6.14%
1998	1,984,609,654	116,793,391	6.25%
1999	2,104,926,375	120,316,721	6.06%
2000	2,214,220,187	109,293,812	5.19%
2001	2,416,754,096	202,533,909	9.15%
2002	2,578,352,783	161,598,687	6.69%
2003	2,724,098,997	145,746,214	5.65%
2004	2,868,821,143	144,722,146	5.31%
2005	3,028,456,717	159,635,574	5.56%
2006	3,229,545,910	201,089,193	6.64%
2007	3,410,687,085	181,141,175	5.31%
2008	3,495,892,357	85,205,272	2.50%
2009	3,509,609,434	13,717,077	0.39%
2010	3,374,454,592	-135,154,842	-3.85%
2011	3,296,889,014	-77,565,578	-2.30%
2012	3,255,104,932	-41,784,082	-1.27%
2013	3,254,216,961	-887,971	-0.03%
2014	3,278,204,542	23,987,581	0.74%
2015	3,353,542,662	75,338,120	2.30%
2016	3,357,399,826	3,857,164	0.12%
2017	3,448,054,657	90,654,831	2.70%
2018	3,612,437,369	164,382,712	4.77%
2019	3,729,654,169	117,216,800	3.24%
2020	3,875,873,723	146,219,554	3.92%
2021	3,989,658,346	113,784,623	2.94%

Taxable Value Increases

SEV was used prior to 1995
to calculate taxes

Average Increase since taxable
value was implemented.

3.43%

24.26% spread between
Taxable and SEV

Taxable Valuations, Eaton County

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Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2021. File this form with the State Tax Commission on or before the fourth Monday in June.

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	11,535,455	3,759,640	0	64,554,968	0	0	79,850,063
Benton	16,009,980	3,130,600	0	82,330,513	0	0	101,471,093
Brookfield	14,586,477	66,001	148,865	35,052,065	0	0	49,853,408
Carmel	12,208,790	766,744	0	82,876,055	0	0	95,851,589
Chester	19,954,941	204,697	0	39,256,095	0	0	59,415,733
Delta	1,841,537	429,545,306	110,934,235	859,396,378	0	5,191,091	1,406,908,547
Eaton	11,448,619	4,865,730	881,546	118,897,770	0	0	136,093,665
Eaton Rapids	14,737,446	2,616,944	0	129,199,676	0	0	146,554,066
Hamlin	11,668,869	1,171,204	840,490	98,505,346	0	0	112,185,909
Kalamo	17,414,760	249,450	0	37,914,100	0	0	55,578,310
Oneida	18,342,524	8,999,320	3,212,373	128,537,042	0	0	159,091,259
Roxand	20,443,230	2,242,270	0	38,778,660	0	0	61,464,160
Sunfield	16,287,621	3,561,663	3,174,569	43,988,387	0	0	67,012,240
Vermontville	13,608,669	1,964,959	184,319	40,427,060	0	0	56,185,007
Walton	11,470,366	868,607	628,640	54,744,686	0	0	67,712,299
Windsor	10,072,702	27,225,818	11,378,233	217,193,683	0	0	265,870,436
Charlotte	0	53,413,893	24,227,967	141,894,337	0	0	219,536,197
Eaton Rapids	0	20,793,330	10,579,747	83,227,367	0	0	114,600,444
Grand Ledge	0	62,233,027	3,136,011	175,790,414	0	0	241,159,452
Lansing	0	15,791,705	53,058,565	31,463,118	0	0	100,313,388
Olivet	0	3,298,672	263,188	12,777,406	0	0	16,339,266
Pottersville	0	7,771,814	10,101,119	34,817,278	0	0	52,690,211
Total for County	221,631,986	654,541,394	232,749,867	2,551,622,404	0	5,191,091	3,665,736,742

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May.				(Do not Report Assessed Valuations or Equalized Valuations on This Form.)			
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
INSTRUCTIONS: This form is used to report total Taxable Valuations, by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18)				Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1. Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2. Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3. Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15, and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.			

Taxable Valuations, Eaton County

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L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2021. File this form with the State Tax Commission on or before the fourth Monday in June.

PERSONAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)						
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Bellevue	0	449,520	81,282	0	9,871,665	10,402,467
Benton	0	584,800	4,510,200	0	4,518,400	9,613,400
Brookfield	0	179,089	40,303	0	1,832,391	2,051,783
Carmel	0	86,190	0	0	4,897,430	4,983,620
Chester	0	36,800	0	0	4,279,200	4,316,000
Delta	0	87,101,827	87,542,508	0	12,534,600	187,178,935
Eaton	0	1,310,450	0	0	9,090,800	10,401,250
Eaton Rapids	0	878,700	0	0	5,103,900	5,982,600
Hamlin	0	509,400	102,600	0	3,466,900	4,078,900
Kalamo	0	294,200	0	0	1,384,100	1,678,300
Oneida	0	3,204,500	874,100	0	6,337,600	10,416,200
Roxand	0	316,900	0	0	1,680,700	1,997,600
Sunfield	0	792,450	258,050	0	2,138,250	3,188,750
Vermontville	0	1,569,900	0	0	2,400,100	3,970,000
Walton	0	189,073	111,784	0	4,718,600	5,019,457
Windsor	0	4,375,700	88,300	0	11,146,300	15,610,300
Charlotte	0	6,840,900	968,300	0	7,562,800	15,372,000
Eaton Rapids	0	1,611,600	689,000	0	1,526,500	3,827,100
Grand Ledge	0	5,126,700	408,800	0	5,403,400	10,938,900
Lansing	0	4,525,600	1,949,600	0	933,400	7,408,600
Olivet	0	112,466	67,995	0	625,681	806,142
Pottersville	0	693,200	1,885,700	0	2,100,400	4,679,300
Total for County	0	120,789,965	99,578,522	0	103,553,117	323,921,604

Taxable Valuations, Eaton County

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Statement of taxable valuation in the year 2021. File this form with the State Tax Commission on or before the fourth Monday in June.

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)					
Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
Bellevue	90,252,530	67,862,197	449,520	81,282	21,859,531
Benton	111,084,493	92,214,509	584,800	4,510,200	13,774,984
Brookfield	51,905,191	45,745,013	179,089	40,303	5,940,786
Carmel	100,835,209	89,800,067	86,190	0	10,948,952
Chester	63,731,733	55,696,939	36,800	0	7,997,994
Delta	1,594,087,482	809,999,996	87,101,827	87,542,508	609,443,151
Eaton	146,494,915	121,688,729	1,310,450	0	23,495,736
Eaton Rapids	152,536,666	135,097,666	878,700	0	16,560,300
Hamlin	116,264,809	101,827,435	509,400	102,600	13,825,374
Kalamo	57,256,610	51,933,980	294,200	0	5,028,430
Oneida	169,507,459	140,816,711	3,204,500	874,100	24,612,148
Roxand	63,461,760	55,005,026	316,900	0	8,139,834
Sunfield	70,200,990	53,656,414	792,450	258,050	15,494,076
Vermontville	60,155,007	45,821,326	1,569,900	0	12,763,781
Walton	72,731,756	61,216,394	189,073	111,784	11,214,505
Windsor	281,480,736	213,270,937	4,375,700	88,300	63,745,799
Charlotte	234,908,197	122,450,230	6,840,900	968,300	104,648,767
Eaton Rapids	118,427,544	70,773,750	1,611,600	689,000	45,353,194
Grand Ledge	252,098,352	156,626,573	5,126,700	408,800	89,936,279
Lansing	107,721,988	24,951,069	4,525,600	1,949,600	76,295,719
Olivet	17,145,408	10,750,851	112,466	67,995	6,214,096
Pottsville	57,369,511	30,982,621	693,200	1,885,700	23,807,990
Totals for County	3,989,658,346	2,558,188,433	120,789,965	99,578,522	1,211,101,426

Print or Type Name of County Equalization Director	Signature	Date
		Date

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations.	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
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WAYS & MEANS COMMITTEE

Positions Update

5/14/2021

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>GRADE</u>
Central Dispatch	Public Safety Telecommunicator	Posted	Union
	Public Safety Telecommunicator	Posted	Union
Controller's Office	Accountant	Reviewing	Grade 7
Resource Recovery	Part-Time Educational Assistant	Reviewing	Grade 4
Prosecuting Attorney	Assistant Prosecuting Attorney	Filled	Grade 10
Public Defender	Assistant Public Defender - 9 vacancies	Filled	Grade 10 - 14
	Social Worker	Filled	Grade 8
	Paralegal	Interviewing	Grade 6
	Legal Assistant	Interviewing	Grade 3
	Investigator	Interviewing	Grade 8
Sheriff's Office	Corrections Deputy	Filled	Union
	Corrections Deputy	Interviewing	Union
	Corrections Deputy	Interviewing	Union
	Deputy	Filled	Union
	Deputy	Filled	Union
	Deputy	Interviewing	Union
	Deputy	Interviewing	Union
	Records Clerk	Interviewing	Union
Trial Court	Registered Nurse - Jail	On-Hold	Grade 9
	Friend of the Court Administrative Assistant	Posted	Grade 3
	Friend of the Court Administrative Assistant	Posted	Grade 3
	Friend of the Court Investigator/Conciliator	Posted	Grade 7
	Youth Specialist	Reviewing	Union
	Youth Specialist	Reviewing	Union
	Treatment Specialist	Reviewing	Grade 3
	Treatment Specialist	Reviewing	Grade 3
	Treatment Specialist	Reviewing	Grade 3
	Judicial Assistant	Filled	Grade 5

CURRENT POSITION OPENINGS:

Central Dispatch	Public Safety Telecommunicator	Recommended	Union
Construction Code	Permit Specialist	Recommended	Grade 2
Controller's Office	Executive Assistant	Recommended	Grade 4
Prosecuting Attorney	Legal Assistant	Recommended	Grade 3
Sheriff's Office	Deputy	Recommended	Union
Trial Court	Part-Time Probation Officer	Recommended	Grade 7

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

Worst Case Scenario:

Contracts at Renewal	444
Adm Fee	\$63.84
Specific and Aggregate Stop Loss*	\$356.98
Attachment Point	\$14,085.00

TOTAL WORST CASE (MED ONLY)

* Specific Deductible Is: \$55,000

Fixed Costs	\$2,242,129
Maximum Aggregate Liability:	\$6,253,740
Total Worst Case Medical:	\$8,495,869

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		\$193,156	\$628,492	
Feb-21	\$237,195	\$132,507	\$131,783	(\$14,354)	\$487,130	\$0	\$0	459		\$193,156	\$680,286	
Mar-21	\$208,002	\$142,532	\$150,765	(\$25,656)	\$475,642	\$0	\$0	461		\$193,998	\$669,640	\$1,978,419 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
Totals	\$607,905	\$418,384	\$411,829	(\$40,010)	\$1,398,108	\$0	\$0			\$580,311	\$1,978,419	
% Of Total	30.73%	21.15%	20.82%	-2.62%	70.67%	0.00%	0.00%			29.33%	100.00%	

	<u>2021 BUDGET</u>	
	Expected Cost	
	\$7,174,243	
	Comp To Budg	
	Budget	Surp/(Def) YTD
Jan-21	\$597,854	(\$30,639)
Feb-21	\$597,854	(\$82,433)
Mar-21	\$597,854	(\$71,787)
Apr-21	\$0	(\$184,858)
May-21	\$0	(\$184,858)
Jun-21	\$0	(\$184,858)
Jul-21	\$0	(\$184,858)
Aug-21	\$0	(\$184,858)
Sep-21	\$0	(\$184,858)
Oct-21	\$0	(\$184,858)
Nov-21	\$0	(\$184,858)
Dec-21	\$0	(\$184,858)

Reconciliation		
County	BEDHD	Total
(\$214,694)	\$29,836	(\$184,858)

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	\$63.84
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	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	\$158,826	\$138,342	\$126,441	\$0	\$423,609	\$0	\$0	428		\$180,111	\$603,720	\$1,888,255	1st Qtr
Feb-21	\$234,228	\$119,959	\$131,223	(\$14,354)	\$471,056	\$0	\$0	428		\$180,111	\$651,167		
Mar-21	\$200,226	\$130,106	\$148,581	(\$25,656)	\$453,257	\$0	\$0	428		\$180,111	\$633,368		
Apr-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	2nd Qtr
May-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Jun-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Jul-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	3rd Qtr
Aug-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Sep-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Oct-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	4th Qtr
Nov-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Dec-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Totals	\$593,281	\$388,406	\$406,245	(\$40,010)	\$1,347,922	\$0	\$0			\$540,333	\$1,888,255		
% Of Total	31.42%	20.57%	21.51%	-2.12%	71.38%	0.00%	0.00%			28.62%	100.00%		

2020 BUDGET			
Expected Cost			
\$6,694,243			
Comp To Budg			Surp/(Def)
Budget			YTD
	Surp/(Def)		
Jan-21	\$557,854	(\$45,866)	(\$45,866)
Feb-21	\$557,854	(\$93,313)	(\$139,180)
Mar-21	\$557,854	(\$75,514)	(\$214,694)
Apr-21	\$0	\$0	(\$214,694)
May-21	\$0	\$0	(\$214,694)
Jun-21	\$0	\$0	(\$214,694)
Jul-21	\$0	\$0	(\$214,694)
Aug-21	\$0	\$0	(\$214,694)
Sep-21	\$0	\$0	(\$214,694)
Oct-21	\$0	\$0	(\$214,694)
Nov-21	\$0	\$0	(\$214,694)
Dec-21	\$0	\$0	(\$214,694)

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

Worst Case Scenario:

Contracts at Renewal	270
Adm Fee	\$63.84
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	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-21	\$80,003	\$107,161	\$69,910	\$0	\$257,074	\$0	\$0	284		\$119,513	\$376,587	\$1,322,333 1st Qtr
Feb-21	\$202,686	\$105,016	\$72,596	(\$14,354)	\$365,945	\$0	\$0	284		\$119,513	\$485,458	
Mar-21	\$168,397	\$110,100	\$87,935	(\$25,656)	\$340,775	\$0	\$0	284		\$119,513	\$460,288	
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	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
Dec-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
Totals	\$451,086	\$322,277	\$230,441	(\$40,010)	\$963,794	\$0	\$0			\$358,539	\$1,322,333	
% Of Total	34.11%	24.37%	17.43%	-3.03%	72.89%	0.00%	0.00%			27.11%	100.00%	

2021 BUDGET			
Expected Cost \$4,643,947			
Comp To Budg		Surp/(Def) YTD	
Budget	Surp/(Def)		
Jan-21	\$386,996	\$10,409	\$10,409
Feb-21	\$386,996	(\$98,462)	(\$88,054)
Mar-21	\$386,996	(\$73,292)	(\$161,346)
Apr-21	\$0	\$0	(\$161,346)
May-21	\$0	\$0	(\$161,346)
Jun-21	\$0	\$0	(\$161,346)
Jul-21	\$0	\$0	(\$161,346)
Aug-21	\$0	\$0	(\$161,346)
Sep-21	\$0	\$0	(\$161,346)
Oct-21	\$0	\$0	(\$161,346)
Nov-21	\$0	\$0	(\$161,346)
Dec-21	\$0	\$0	(\$161,346)

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	\$63.84
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	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	\$78,823	\$31,181	\$56,531	\$0	\$166,535	\$0	\$0	144		\$60,598	\$227,133	\$565,922	1st Qtr
Feb-21	\$31,542	\$14,943	\$58,626	\$0	\$105,111	\$0	\$0	144		\$60,598	\$165,709		
Mar-21	\$31,830	\$20,005	\$60,647	\$0	\$112,482	\$0	\$0	144		\$60,598	\$173,080		
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	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
Dec-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
Totals	\$142,195	\$66,129	\$175,804	\$0	\$384,128	\$0	\$0			\$181,794	\$565,922		
% Of Total	25.13%	11.69%	31.07%	0.00%	67.88%	0.00%	0.00%			32.12%	100.00%		

2021 BUDGET

Expected Cost
\$2,050,296

Comp To Budg

	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-21	\$170,858	(\$56,275)	(\$56,275)
Feb-21	\$170,858	\$5,149	(\$51,126)
Mar-21	\$170,858	(\$2,222)	(\$53,348)
Apr-21	\$0	\$0	(\$53,348)
May-21	\$0	\$0	(\$53,348)
Jun-21	\$0	\$0	(\$53,348)
Jul-21	\$0	\$0	(\$53,348)
Aug-21	\$0	\$0	(\$53,348)
Sep-21	\$0	\$0	(\$53,348)
Oct-21	\$0	\$0	(\$53,348)
Nov-21	\$0	\$0	(\$53,348)
Dec-21	\$0	\$0	(\$53,348)

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

Worst Case Scenario:

Contracts at Renewal	29
Adm Fee	\$63.84
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	MI Tax	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	\$3,882	\$5,004	\$2,841	\$0	\$11,727	\$0	31		\$13,045	\$24,773	\$90,1641st Qtr	
Feb-21	\$2,966	\$12,548	\$560	\$0	\$16,074	\$0	31		\$13,045	\$29,119		
Mar-21	\$7,776	\$12,426	\$2,183	\$0	\$22,385	\$0	33		\$13,887	\$36,272		
Apr-21	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$02nd 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	\$03rd 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	\$04th 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	\$14,624.41	\$29,977	\$5,585	\$0	\$50,186	\$0			\$39,978	\$90,164		
% Of Total	16.22%	33.25%	6.19%	0.00%	55.66%	0.00%			44.34%	100.00%		

	2021 BUDGET		
	Expected Cost \$480,000		
	Comp To Budg		Surp/(Def) YTD
	Budget	Surp/(Def)	
Jan-21	\$40,000	\$15,228	\$15,228
Feb-21	\$40,000	\$10,881	\$26,108
Mar-21	\$40,000	\$3,728	\$29,836
Apr-21	\$0	\$0	\$29,836
May-21	\$0	\$0	\$29,836
Jun-21	\$0	\$0	\$29,836
Jul-21	\$0	\$0	\$29,836
Aug-21	\$0	\$0	\$29,836
Sep-21	\$0	\$0	\$29,836
Oct-21	\$0	\$0	\$29,836
Nov-21	\$0	\$0	\$29,836
Dec-21	\$0	\$0	\$29,836

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPOINT PRIVACY OFFICER

MAY 19, 2021

Introduced by the Ways and Means Committee

WHEREAS, Employer maintains one or more health plans which are subject to the privacy and security rules of the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), as modified by the Health Information Technology for Economic and Clinical Health Act (“HITECH”); and

WHEREAS, the HIPAA privacy and security rules, as modified by HITECH and the 2013 HHS regulations, require the appointment of a HIPAA privacy officer to implement privacy and security policies and procedures.

NOW, THEREFORE, IT IS RESOLVED, that Andrea Cherwinski, Benefits Specialist, is appointed as the HIPAA privacy officer and is authorized and directed to take whatever steps deemed reasonable and appropriate, including, but not limited to, the implementation of privacy policies and procedures, in order to ensure that Employer’s health plan(s) are in compliance with the HIPAA privacy rules; and

BE IT FURTHER RESOLVED, that the Board of Commissioners approves the update to the County HIPAA Privacy and Security Policies to reflect this designation.

2020-2021 BUDGET

5/12/2021

AS OF April-2021

	2020/2021 AMENDED BUDGET	2020/2021 YEAR TO DATE	2020/2021 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	\$ 2,037,944	\$ 710,349	\$ 1,885,039	\$ (152,905)
USDA FOOD PROGRAM	\$ 50,000	\$ 12,607	\$ 25,213	\$ (24,787)
PARENT & GOVT REIMBURSEMENT	\$ 70,000	\$ 40,002	\$ 68,575	\$ (1,425)
OTHER COUNTY REIMBURSEMENT	\$ 10,000	\$ 19,500	\$ 39,000	\$ 29,000
PROGRAM REIMBURSEMENTS	\$ 110,000	\$ 15,950	\$ 93,813	\$ (16,187)
TRANSFERS-IN	\$ 855,120	\$ 641,340	\$ 855,120	\$ -
TRANSFER-IN JUVENILE MILLAGE	\$ 1,243,462	\$ 932,597	\$ 1,243,462	\$ -
TOTAL REVENUES	\$ 4,376,526	\$ 2,372,345	\$ 4,210,222	\$ (166,304)
EXPENSES				
YOUTH FACILITY	\$ 1,922,336	\$ 965,614	\$ 1,764,457	\$ 157,879
SECURITY SYSTEM UPGRADE	\$ -	\$ -	\$ 350,000	\$ (350,000)
COMMUNITY BASED TREATMENT	\$ 409,767	\$ 213,315	\$ 398,742	\$ 11,025
DAY TREATMENT PROGRAM	\$ 703,393	\$ 200,328	\$ 405,684	\$ 297,709
IN-HOME CARE	\$ 232,338	\$ 170,756	\$ 303,179	\$ (70,841)
LINK	\$ 85,754	\$ 43,806	\$ 77,778	\$ 7,976
FAMILY FOSTER CARE	\$ 2,100	\$ -	\$ -	\$ 2,100
INDEPENDENT LIVING	\$ 500	\$ -	\$ -	\$ 500
PRIVATE AGENCY FOSTER CARE	\$ 2,500	\$ -	\$ -	\$ 2,500
INELIGIBLE FOR REIMBURSEMENT	\$ 20,000	\$ 21,521	\$ 46,893	\$ (26,893)
INSTITUTIONAL CARE	\$ 179,000	\$ 64,393	\$ 136,169	\$ 42,831
STATE/COUNTY WARD CHARGEBACKS	\$ 300,000	\$ 189,735	\$ 459,889	\$ (159,889)
PREVENTION PROGRAMS	\$ 426,418	\$ 105,381	\$ 426,418	\$ -
TOTAL EXPENSES	\$ 4,284,106	\$ 1,974,848	\$ 4,369,209	\$ (85,103)
EXCESS REVENUE OVER EXPENSE	\$ 92,420	\$ 397,496	\$ (158,987)	\$ (251,407)
9/30/18 FUND BALANCE	\$ 68,043			
9/30/19 FUND BALANCE	\$ 151,315			
9/30/20 FUND BALANCE	\$ 710,430			
PROJECTED 9/30/21 FUND BALANCE			\$ 551,443	

PAY PERIODS	14.7
MONTH	7
QTR	3

[illegible]

2020/2021 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH

5

										TOTAL			
		COUNTY BOARD AND CARE			STATEWARD BOARD AND CARE		Government Benefits		STATEWARD PLACEMENT DAYS				
MONTH													
OCTOBER		478			277				755				
NOVEMBER		525			425				950				
DECEMBER		550			308				858				
JANUARY		434			367				801				
FEBRUARY		491			308				799				
MARCH									-				
APRIL									-				
MAY									-				
JUNE									-				
JULY									-				
AUGUST									-				
SEPTEMBER									-				
DAYS YTD		-			2,478		1,685		-		-	4,163	
COST YTD		\$	-	\$	123,588.43	\$	73,626.44	\$	(7,479.43)	\$	-	\$	189,735.44
COST PER DAY		\$	-	\$	99.75	\$	87.39	\$	-	\$	-	\$	91.15
CHARGEBACK RATE		\$	-	\$	49.87	\$	43.70	\$	-	\$	-	\$	45.58
PROJECTED DAYS		-			5,947		4,044		-		-		9,991
PROJECTED COST		\$	-	\$	299,558.71	\$	178,458.79	\$	(18,128.95)	\$	-	\$	459,888.55
OCTOBER		23,149.90			12,663.88		(917.57)						34,896.21
NOVEMBER		28,597.62			20,395.17		(816.91)						48,175.88
DECEMBER		27,309.02			12,010.65		(826.56)						38,493.11
JANUARY		20,296.08			16,946.26		(1,431.34)						35,811.00
FEBRUARY		24,235.81			11,610.48		(3,487.05)						32,359.24
MARCH													-
APRIL													-
MAY													-
JUNE													-
JULY													-
AUGUST													-
SEPTEMBER													-
COST YTD		\$	-	\$	123,588.43	\$	73,626.44	\$	(7,479.43)	\$	-	\$	189,735.44

Analysis of Program Census				
Youth Facility	Days	Days*Beds	Actual Days	Percent
OCTOBER	31	465	255	54.84%
NOVEMBER	30	450	240	53.33%
DECEMBER	31	465	187	40.22%
JANUARY	31	465	186	40.00%
FEBRUARY	28	420	163	38.81%
MARCH	31	465	227	48.82%
APRIL	30	450	279	62.00%
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	212	3180	1537	48.33%
Day Treatment				
OCTOBER	22	440	223	50.68%
NOVEMBER	18	360	172	47.78%
DECEMBER	20	400	178	44.50%
JANUARY	19	380	102	26.84%
FEBRUARY	19	380	83	21.84%
MARCH	20	400	102	25.50%
APRIL	20	400	142	35.50%
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	138	2760	1002	36.30%
Community Based Treatment				
OCTOBER	31	248	78	31.45%
NOVEMBER	30	240	53	22.08%
DECEMBER	31	248	72	29.03%
JANUARY	31	248	48	19.35%
FEBRUARY	28	224	35	15.63%
MARCH	31	248	46	18.55%
APRIL	30	240	64	26.67%
MAY	0	0	0	#DIV/0!
JUNE	0	0	0	#DIV/0!
JULY	0	0	0	#DIV/0!
AUGUST	0	0	0	#DIV/0!
SEPTEMBER	0	0	0	#DIV/0!
	212	1696	396	23.35%

PUBLIC IMPROVEMENT FUND
2020/2021

Ways and Means Committee Meeting
May 14, 2021

	2020/2021	BUDGET	ADJUSTMEN & RESERVES	ADJUSTED BUDGET	EXPENSES	BALANCE
0001.01.21	Complex - Roof Maintenance	\$ 5,000		\$ 5,000	\$ 2,427	\$ 2,573
0001.02.21	Complex - Control Upgrade	5,000		5,000		\$ 5,000
0001.03.21	Complex - Concrete	5,000		5,000		\$ 5,000
0001.04.21	Complex - Parking Maintenance	5,000		5,000		\$ 5,000
1025.13.21	Jail - Shower Improvements		175,000	175,000	129,023	\$ 45,977
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	21,776	\$ 78,224
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	153,226	\$ 935,275
	245.901.000.970.000					

April 19, 2021

Mr. John F. Fuentes, CPA
County Controller/Administrator
Eaton County
1045 Independence Blvd.
Charlotte, MI 48813

Re: Proposal to Extend Auditing Services Contract

Dear Mr. Fuentes:

We are writing to extend our sincere thanks to **Eaton County** (the "County") for the opportunity we have had to be of service as the County's auditors for the past several years. We have thoroughly enjoyed working with you and your staff. We trust that you feel that the County has benefited from our professional relationship as well. We would like to offer to extend our professional relationship for an additional 3 years.

The decision of how often to competitively bid-out the independent external audit can be a difficult one, and good arguments exist on both sides on the issue of periodic auditor rotation. It is important to note that there are no externally imposed requirements for auditor rotation, and in its 2002 Recommended Practice, entitled *Audit Procurement*, the Government Finance Officers Association suggests that, "governmental entities should enter into multiyear agreements of at least five years in duration when obtaining the services of independent auditors."

Our proposed fees for a 3-year extension are listed below.

<u>Year Ended September 30,</u>	<u>Amount</u>
2021*	\$ 43,300
2022*	44,600
2023	45,900

The fees noted above include assistance with the completion of financial data in the Form F-65. In addition, the fees above include a single audit with up to 2 major programs. Additional major programs, if required, would be billed separately at \$3,500 each.

Mr. John F. Fuentes, CPA
County Controller/Administrator
Eaton County
April 19, 2021
Page 2 of 2

*The County will be required to implement GASB Statement No. 84, *Fiduciary Activities*, for the fiscal year ending September 30, 2021 and GASB Statement No. 87, *Leases*, for the fiscal year ending September 30, 2022. The incremental cost for assistance with the implementation of GASB 84 and 87 implementation is reflected in the table above.

These fees are based on professional standards currently in effect as of the date of this letter. The fees quoted subsequent to 2021 may be subject to renegotiation if *significant* changes in professional standards or reporting requirements make our initial estimate of hours to complete the audit unrealistic. If any such changes occur, we will discuss the reasons with you and arrive at a new fee arrangement prior to incurring any additional charges.

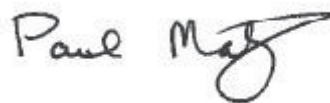
These fees are independent of any special projects for which a separate engagement is contracted. We will, of course, continue to be available throughout the year to answer general business questions, and to assist you or your staff with accounting for specific transactions without charge.

We recognize that auditor rotation is important to the County, so that there is a “fresh set of eyes” on the financial records. We are committed to working with the County to make sure that there is audit team rotation on an annual basis, as requested by County management, including a commitment to rotate at least two audit staff from the team that worked on the County audit in previous years. It is our goal that this partial change of the audit team fairly blends auditor rotation and service efficiency.

Again, we thank you for the continuing opportunity to be of service to Eaton County, and we look to many more years of exceeding your expectations. If you have any questions regarding this extension, or if we can be of assistance to you in any way, please do not hesitate to contact us.

Very truly yours,

Rehmann Robson LLC

A handwritten signature in black ink that reads "Paul Matz". The signature is fluid and cursive, with the first name "Paul" and last name "Matz" clearly distinguishable.

Paul Matz, CPA, CGFM
Principal

The above proposal is hereby accepted:

Signature

Date

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 14, 2021

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	\$ 214.50
101	101.426	EMERGENCY SERVICES	\$ 5,250.40
101	131	CIRCUIT COURT	\$ 7,074.63
101	136	DISTRICT COURT	\$ 1,128.16
101	141	FRIEND OF THE COURT	\$ 96.98
101	148	PROBATE COURT	\$ 4,146.25
101	149	JUVENILE COURT	\$ 13,240.72
101	172	CONTROLLER	\$ 2.83
101	215	COUNTY CLERK	\$ 198.80
101	253	COUNTY TREASURER	\$ 12,524.00
101	265	BUILDING AND GROUNDS	\$ 19,750.68
101	267.229	PROSECUTING ATTORNEY	\$ 153.60
101	301	SHERIFF DEPARTMENT	\$ 6,881.13
101	303	SHERIFF DELTA	\$ 7,087.48
101	351	SHERIFF CORRECTIONS	\$ 2,311.24
101	430	ANIMAL CONTROL	\$ 1,267.33
101	648	MEDICAL EXAMINER	\$ 820.00
101	681	VETERANS	\$ 1,300.96
101	721	COMMUNITY DEVELOPMENT	\$ 185.40
245	901	PUBLIC IMPROVEMENT	\$ 73,922.70
249	371	CONSTRUCTION CODE	\$ 5,651.40
252	299	PUBLIC DEFENDER	\$ 88,382.08
255	257	REMONUMENTATION	\$ 2,257.50
260	325	911 SURCHARGE	\$ 5,192.32
260	901	CENTRAL DISPATCH -911 SURCHARGE	\$ 83,693.49
261	325	CENTRAL DISPATCH	\$ 3,547.09
261	327	WIRELESS TRAINING	\$ 1,311.00
264	301	LOCAL CORRECTIONS OFFICER TRAINING	\$ 525.00
265	301	MICHIGAN JUSTICE TRAINING	\$ 1,998.00
296	149	JUVENILE MILLAGE	\$ 3,000.00
298	228	COMPUTER FUND	\$ 18,064.33
298	901	COMPUTER FUND CAPITAL	\$ 88,731.85
516	253	DELINQUENT TAX REVOLVING FUND	\$ 973.00
701	228.063	LIVESCAN CSC	\$ 150.00
		GRAND TOTAL	\$ 461,034.85

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 14, 2021
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 60.00
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 777.34
101	090.005	PREPAID EXPENSE - POSTAGE	\$ 17,000.00
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 666.75
101	273	RECEIPTS REFUNDABLE	\$ 2,271.05
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 62,632.24
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 1,743.22
101	101.426	EMERGENCY SERVICES	\$ 10,498.61
101	131	CIRCUIT COURT	\$ 1,179.10
101	136	DISTRICT COURT	\$ 1,151.34
101	148	PROBATE COURT	\$ 209.63
101	149	JUVENILE COURT	\$ 1,796.45
101	151	CIRCUIT COURT PROBATION	\$ 114.46
101	172	CONTROLLER	\$ 2,267.14
101	262	ELECTIONS	\$ 182.87
101	215	COUNTY CLERK	\$ 12,163.90
101	228	INFORMATION SYSTEMS	\$ 1,721.90
101	253	COUNTY TREASURER	\$ 2,332.43
101	257	EQUALIZATION	\$ 433.50
101	265	BUILDING AND GROUNDS	\$ 13,441.30
101	267-229	PROSECUTING ATTORNEY	\$ 952.91
101	267-232	ECU	\$ 4,323.19
101	275	DRAIN COMMISSION	\$ 1,161.58
101	301	SHERIFF DEPARTMENT	\$ 41,219.51
101	303	SHERIFF DELTA	\$ 13,813.93
101	351	SHERIFF CORRECTIONS	\$ 33,938.65
101	430	ANIMAL CONTROL	\$ 2,099.22
101	681	VETERANS	\$ 6.00
101	721	COMMUNITY DEVELOPMENT	\$ 648.46
101	728	ECONOMIC DEVELOPMENT	\$ 50,463.00
101	901	CAPITAL OUTLAY	\$ 428.12
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	\$ 7,892.03
101		995.000 INTEREST	\$ 1,357.82
101	906-303	994.000 PRINCIPAL	\$ 6,789.70
101		995.000 INTEREST	\$ 960.11
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	\$ 675,055.44
208	751	PARKS ADMINISTRATION	\$ 2,319.14
208	752	FITZGERALD PARKS	\$ 3,247.11
208	753	FOX PARK	\$ 284.04

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 14, 2021
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
208	755	LINCOLN PARK	\$ 228.49
208	756	CRANDELL PARK	\$ 275.20
208	901	CAPITAL OUTLAY	\$ 1,306.08
208	906	994.000 PRINCIPAL	\$ 1,268.54
208	906	995.000 INTEREST	\$ 273.56
221	601	HEALTH DEPARTMENT	\$ 564,355.88
228	528	RESOURCE RECOVERY	\$ 262.37
228	529	COUNTY PROJECTS	\$ 159.59
228	530	LOCAL UNIT GRANT PROJECTS	\$ 1,001.20
228	906	994.000 PRINCIPAL	\$ 584.28
228	906	995.000 INTEREST	\$ 106.90
249	371	CONSTRUCTION CODE	\$ 743.06
255	257	REMONUMENTATION	\$ 17,681.25
260	325	911 SURCHARGE	\$ 535.93
261	325	CENTRAL DISPATCH	\$ 9,415.32
261	101-426	EMERGENCY SERVICES	\$ 661.59
261	301-426	EMERGENCY SERVICES	\$ 276.99
261	906.994.000	DEBT SERVICE- PRINCIPAL	\$ 994.57
261	906.995.000	DEBT SERVICE -INTEREST	\$ 236.04
263	215	CONCEALED PISTOL LICENSE	\$ 1,087.25
264	351	CORRECTIONS LOCAL TRAINING	\$ 160.00
272	130-138	PRIORITY COURT	\$ 2,585.00
273	130-138	SOBRIETY COURT	\$ 75.00
274	130.138	SWIFT & SURE SANCTIONS	\$ 1,540.00
275	130-138	VETERAN'S COURT	\$ 465.00
276	130.153	COMMUNITY CORRECTIONS	\$ 6,110.00
276	130.330	DRUNK DRIVE JAIL REDUCTION	\$ 217.50
277	301	SHERIFF DEPARTMENT	\$ 9,363.92
278	130-138	DRUG COURT - GRANT FUNDING	\$ 1,040.00
287	301-428	AREA PLANNER	\$ 3,240.00
287	901	HOMELAND SECURITY CAPITAL OUTLAY	\$ 5,736.65
292	273	RECEIPTS REFUNDABLE	\$ 366.56
292	130-356	YOUTH FACILITY	\$ 12,866.21
292	130-358	COMMUNITY BASED TREATMENT	\$ 9.94
292	130-360	DAY TREATMENT	\$ 255.46
292	130-362	IN HOME CARE	\$ 1,517.50
292	130-368	CCF PREVENTION SERVICES	\$ 10,643.79
292	130-650	STATE INSTITUTIONS	\$ 9,945.73
292	665	CPUNTY WARD CHARGEBACKS	\$ 35,811.00
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	\$ 8,198.51
298	901	COMPUTER FUND CAPITAL	\$ 7,056.21
395	994	DEBT SERVICE DENTAL CLINIC PRINCIPAL	\$ 50,000.00
395	995	DEBT SERVICE DENATL CLINIC INTEREST	\$ 10,518.75
512	635	MEDICAL CARE FACILITY	\$ 1,988,273.11
512	906	994.000 MEDICAL CARE FACILITY PRINCIPAL	\$ 375,000.00
512		995.000 MEDICAL CARE FACILITY INTEREST	\$ 30,632.00
512		998.000 MEDICAL CARE FCILITY FISCAL FEES	\$ 500.00
514	225.000	HOME TAX EXEMPTION AUDIT- DUE TO SCHOOLS	\$ 6,817.98
514	226.000	HOME TAX EXEMPTION AUDIT- DUE TO TOWNSHIP	\$ 681.80

**CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 14, 2021
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
514	228.000	HOME TAX EXEMPTION AUDIT- DUE TO STATE	\$ 189.38
515	253	FORECLOSING GVT UNIT	\$ 1,410.50
656	861	EMPLOYER SHARED RETIREMENT	\$ 332,301.40
670	090.000	HEALTH - SELF INSURANCE - PREPAID EXPENSES	\$ 614,122.00
676	852	RETIREE HEALTH HCSP	\$ 25,020.12
677	871	WORKERS COMPENSATION	\$ 4,592.37
679	853	LIFE & DISABILITY	\$ 4,897.08
680	854	DENTAL INSURANCE	\$ 20,667.12
690	20X0 275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 1,891.34
690	20X0 803.000	TREASURER	\$ 1,100.00
698	20X8.275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 1,000.00
699	20X9.221.000	DUE TO CITIES	\$ 0.59
699	20X9.225.000	DUE TO SCHOOLS	\$ 0.16
699	20X9.228.000	DUE TO STATE	\$ 1.28
699	20X9.234.000	DUE TO INTERMEDIATE SCHOOLS	\$ 0.08
699	20X9.300.000	BONDS PAYABLE	\$ 86,000.00
699	20X9.906.955	INTEREST	\$ 1,018.18
701	228-001	DUE TO STATE EDUCATION TAX	\$ 51,707.37
701	228-006	T/A-DUE TO STATE PROBATE CRT SHARED FEES	\$ 3,112.76
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 14,023.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMT	\$ 211.80
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	\$ 2,622.28
701	228.040	DUE TO STATE REMONUMENTATION	\$ 21,504.52
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 1,410.00
701	228.044	T/A0DUE TO STATE TSFR TAX	\$ 296,685.00
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFI	\$ 2,864.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 128.42
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	\$ 2,450.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	\$ 125.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	\$ 13,494.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FUND	\$ 2,553.00
701	228-062	T/A-DUE TO STATE NOTARY TRAINING & EDUCATIO	\$ 38.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	\$ 259.50
701	230.000	DUE TO OTHER GOVERNMENT UNIT	\$ 90.00
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 24,941.24
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 1,855.75
701	273.000	RECEIPTS REFUNDABLE	\$ 108.00
701	274.001	UNDISTRIBUTIED TAX COLLECTION STATE TAX API	\$ 1,101.98
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	\$ 37,040.00
702	221.004	DUE TO CITIES LANSING	\$ 433.47
702	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 77,269.24
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	\$ 181,381.53
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	\$ 130,248.67
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	\$ 30,461.22
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 16,959.10
702	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE HGB WELLNE	\$ 1,416.20
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPENDING ACC	\$ 10,889.20
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	\$ 32,115.93
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDEL	\$ 2,859.37
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE SAVING PLA	\$ 23,448.17
702	231.015	PYRL DEDUCTIONS PBLE MERS	\$ 124,117.58
702	258.000	ACCRUED TAXES PAYABLE	\$ 160,710.40
768	130-356	DONATIONS - YOUTH FACILITY	\$ 30.35
801	901	DRAIN FUND	\$ 424,459.11

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 14, 2021
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
851	906.996.000	DRAIN BOND ISSUANCE COSTS	\$ 500.00
		TOTAL CHECKS	\$ 6,959,521.87
CATEGORY		WIRE TRANSFERS	
PAYROLL AND BENEFITS			\$ 975,720.24
DEBT PAYMENTS			
		TOTAL WIRE TRANSFERS	\$ 975,720.24
GRAND TOTAL IMMEDIATE PAYMENTS			\$ 7,935,242.11



THE HONORABLE BOARD OF COMMISSIONERS OF BERRIEN COUNTY, MICHIGAN ADOPTS
THE FOLLOWING RESOLUTION:

WHEREAS, as the State of Michigan faced the great recession, they looked to find creative ways to save money in the State's general fund; and

WHEREAS, in 2004, a deal between county governments and the State of Michigan, created a property tax collection shift which would provide for revenue sharing funds to the Counties while not relying on the State's general fund for that; and

WHEREAS, during this time, the proceeds from the property tax collection shift was put in a County Revenue Sharing Reserve Fund whereby a county could obtain funds from there; and

WHEREAS, once a county exhausted their reserve fund, they re-entered the state revenue system where they should be receiving their full funding amount; and

WHEREAS, the Michigan Association of Counties has done extensive research into county revenue sharing and the impact the county revenue sharing fund has had on county allocations and indicates that the State of Michigan has cumulatively shorted 60 counties of more than \$110 million between 2009 and 2014; and

WHEREAS, Berrien County is one of those counties, experiencing a shortfall of \$1,590,495; and **\$967,474**

WHEREAS, it is time for those funds to be restored in full this year; and

WHEREAS, despite receiving federal funds through the state as part of the American Rescue Plan, the use of the federal funds is tied to COVID/pandemic related expenses; and

WHEREAS, while Berrien County has exhausted thousands of dollars related to the COVID-19 pandemic, we have budgeted services to provide to our citizens which is not related to COVID-19; and

WHEREAS, services provided by the Berrien County Courts, Prosecutor, Sheriff/Jail, County Clerk, Treasurer, Register of Deeds, Drain Commissioner, Administration and Animal Control are all funded in part by County Revenue Sharing and would be impacted by a restriction of the funds for COVID only; and

WHEREAS, a portion of the revenue sharing also goes to support operations of other functions that requires an investment of local county matching funds to accept federal or state funded programs.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Berrien County Board of Commissioners calls upon state leaders to restore the County Revenue Sharing Fund and to provide a one-time payment of the cumulative shortfall.

EATON COUNTY BOARD OF COMMISSIONERS

MAY 19, 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 In – Commissary	\$27,000
Increase	Contractual Services	\$ 8,800
Increase	Other Supplies	\$18,200

To increase transfer from Commissary Fund to fully equip corrections personnel with body-worn cameras.

County Treasurer

Increase	Bank Service Fees	\$20,000
Increase	Fund Balance Carryover	\$20,000

To increase total budget for bank services fees which will not be offset by interest earnings on deposits due to current interest rates, as discussed by County Treasurer Robinson at April 16, 2021 committee meeting.

SOLID WASTE ORDINANCE FUND

Resource Recovery

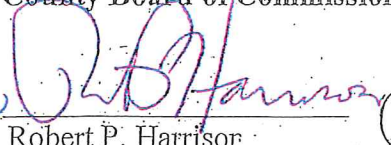
Increase	Salaries and Fringe Benefits	\$10,000
Increase	Fund Balance Carryover	\$10,000

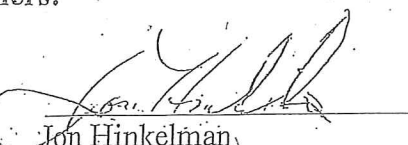
To increase total budget for increase of program assistant position to full-time and amend the position allocation list to reflect the change in status and eliminate the part-time administrative assistant position from the position allocation list.

THE HONORABLE BOARD OF COMMISSIONERS OF BERRIEN COUNTY, MICHIGAN ADOPTS RESOLUTION B2104213:

Respectfully submitted,
Berrien County Board of Commissioners:

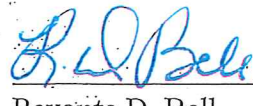

Mamie L. Yarbrough

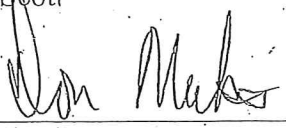

Robert P. Harris

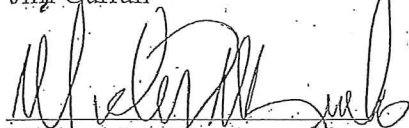

Jon Hinkelman


Ezra A. Scott

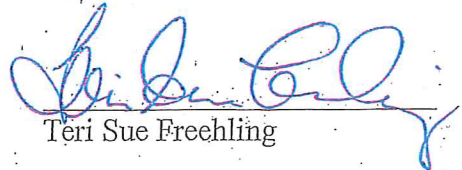

Jim Curran


Rayonte D. Bell

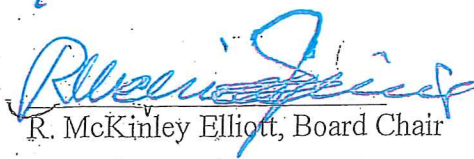

Don Meeks


Michael J. Majerek


Julie Wuerfel


Teri Sue Freehling


David Vollrath


R. McKinley Elliott, Board Chair