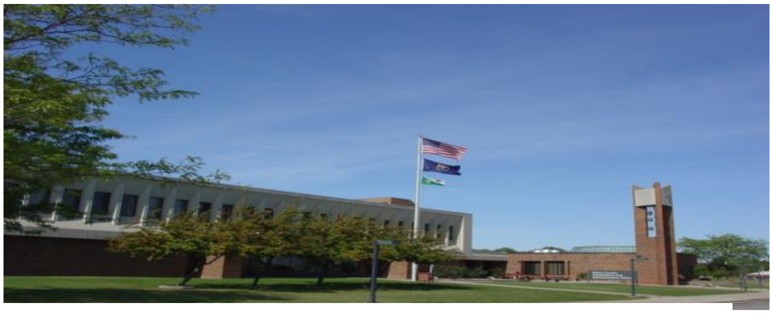
EATON COUNTY BOARD OF COMMISSIONERS

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, SEPTEMBER 10, 2021, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the August 13, 2021 Regular and Closed Session Minutes.
5. Limited Public Comment.
6. Positions Update.
7. Health Insurance Update.
8. Child Care Fund Update.
9. Public Improvement Update.
10. Full Faith and Credit Resolution and Church and McClintic Drainage District.
11. Miscellaneous.
12. Bills.
13. 2020/2021 Budget Amendments.
14. 2021/2022 Budget Workshop and Winter Tax Rates.
15. Limited Public Comment.
16. 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, AUGUST 13, 2021

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Brian Droscha.

ALSO PRESENT: Commissioners Jeremy Whittum, Barbara Rogers and Mark Mudry; Tom Reich, Chris Anderson, Michael Armitage, Melissa Ballard, John Fuentes and Connie Sobie.

The August 13, 2021, regular meeting of the Ways and Means Committee was called to order at 9:01 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

Chairman Mulder requested to amend the agenda to move Collective Bargaining Negotiations after Limited Public Comment. Commissioner Lautzenheiser moved to approve the agenda as amended. Commissioner Pearl-Wright seconded. Motion carried.

Commissioner Lautzenheiser moved to approve the regular and closed session minutes of the July 16, 2021, Ways and Means Committee meeting. Commissioner Mott seconded. Motion carried.

There was no Limited Public Comment.

An update of the position vacancies was presented and discussed (attached). Commissioner Brehler moved to refill the position vacancies as presented. Commissioner Lautzenheiser seconded. Motion carried.

A Municipal Employees' Retirement System resolution to certify the officer and employee delegate for the 2021 Annual Meeting was presented (attached). It was reported that Chris Kuhlman and Judy Ash were elected as the employee delegate and alternate, respectively. Commissioner Jeanne Pearl-Wright agreed to attend as the officer delegate and Andrea Cherwinski will serve as the officer alternate. Commissioner Augustine moved to recommend approval of the resolution to certify Chris Kuhlman as Employee Delegate, Judy Ash as Employee Alternate, Jeanne-Pearl Wright as Officer Delegate and Andrea Cherwinski as Officer Alternate for the MERS annual meeting to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried.

The County health, dental and vision insurance bid recommendations were presented (attached). Mr. Fuentes provided information regarding each of the proposals. The recommendation from Brown and Brown, our third party administrator was to continue with the current plans based on the analysis of costs and coverages. Commissioner Brehler moved to approve the bid for the current BCBS, Eye Med and Delta Dental self-insurance plan administrators as presented. Commissioner Augustine seconded. Motion carried.

The June Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of ($284,897) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of ($306,006). The County's active employees' unfavorable variance is ($248,969) and the retirees' unfavorable variance is ($55,037).

An update of the Child Care Fund was presented and discussed (attached). Based on the updated projection of revenues and expenditures the estimated fund balance at September 30, 2021 is $531,327. Based on the current projection, it is likely the transfers from the Juvenile Millage and Child Care Fund may be reduced. Mr. Fuentes would recommend retaining $150,000 in the Child Care fund balance at fiscal year-end.

A proposed resolution to Authorize Application for Raise the Age Grant Application was presented (attached). Commissioner Augustine moved to recommend approval of the Resolution to Authorize Raise the Age Grant Application as presented, to the Board of Commissioners. Commissioner Lautzenheiser seconded. Discussion held. Motion carried.

Mr. Fuentes provided an update to the Public Improvement project expense and status of the projects (attached). Mr. Fuentes and Steve Barnett met with Johnson Controls regarding a proposal for infrastructure and energy improvements. Johnson Controls provided preliminary projections for cost savings to the County. Mr. Fuentes indicated it may be possible to include solar energy in the program along with infrastructure improvements. Discussion held. Mr. Fuentes will continue to explore the program with Johnson Controls and Michigan Solar Solutions.

A proposed resolution to Authorize Application for Title IV-E Child and Family Legal Representation Grant (attached). Commissioner Augustine moved to recommend approval of the Title IV-E Child and Family Legal Representation Grant application resolution as presented, to the Board of Commissioners. Commissioner Wright seconded. Motion carried.

A request from the County Clerk to increase the per diem of the Board of Canvassers and Jury Board was presented (attached). Discussion held. Commissioner Augustine moved to recommend approval to establish the Board of Canvasser and Jury Board per diem compensation as requested by the County Clerk, to the Board of Commissioners. Commissioner Pearl-Wright seconded. Motion carried.

The Court Appointed Special Advocates (CASA) submitted a request letter for consideration of funding from the American Rescue Plan Act. No action taken.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County in the amount of $480,060.21 and immediate claims in the amount of $7,846,643.65 to the Board of Commissioners, as presented. Commissioner Mott seconded. Motion carried.

The budget amendments were presented and discussed (attached). Michael Armitage was present to discuss the amendment to purchase communication equipment to install an emergency alert siren at Crandell Lake Park property. Discussion held. Commissioner Lautzenheiser moved to recommend approval of the 2020/21 budget amendments. Commissioner Augustine seconded. Motion carried.

Chairman Mulder recessed the meeting at 10:00 a.m. for a ten minute break.

Chairman Mulder reconvened the meeting at 10:14 a.m.

<u>2021/2022 Budget</u>

The updated projections for the budget were presented. The estimated expenditures are $42,234,987 and estimated revenues are $39,264,394. Mr. Fuentes discussed the use of the ARPA revenue loss calculation within the budget proposal. There was discussion regarding the position requests. Sheriff Reich was present to discuss the position of FOIA Coordinator for his office. The Committee discussed the addition of a county-wide FOIA Coordinator. There was discussion with Sheriff Reich and Chief Assistant Prosecutor Chris Anderson regarding how that proposal would impact their offices. Discussion held. Melissa Ballard presented budget scenarios with the addition of positions including the two technology services requested positions. Discussion held. The addition of three positions results in an estimated budget of $42,491,880. Commissioner Augustine moved to present the proposed budget, with inclusion of the two technology field specialist positions and a FOIA Coordinator position, at the Public Hearing scheduled for September 7, 2021. Commissioner Lautzenheiser seconded. Motion carried. All materials will be posted on the County website and advertised as required.

There was no Limited Public Comment.

Mr. Fuentes recommended closed session to discuss upcoming labor contract negotiations. Commissioner Lautzenheiser moved to enter into closed session at 11:02 a.m. pursuant to Section 15.268 Sec 8. (a) of the Open Meetings Act, to discuss negotiation related to upcoming labor contract negotiation strategy. Commissioner Droscha seconded. Motion carried by unanimous roll call vote.

The Committee resumed the open meeting at 11:24 a.m.

No action needed.

Chairperson Mulder adjourned the meeting at 11:24 a.m.

The next regular meeting of the Way and Means Committee will be held Friday, September 10, 2021, at 9:00 a.m.

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Chairman Blake Mulder

WAYS & MEANS COMMITTEE
Positions Update
9/10/2021

DEPARTMENT	POSITION OPENING	STATUS	GRADE
Central Dispatch	Public Safety Telecommunicator	Filled	Union
	Public Safety Telecommunicator	Interviewing	Union
	Director	Posted	Grade 11
Prosecuting Attorney	Economic Crimes Unit Financial Assistant	Filled	Grade 4
Sheriff's Office	Deputy	Interviewing	Union
	Deputy	Interviewing	Union
	Deputy	Filled	Union
	Records Clerk	Filled	Union
	Records Clerk	Interviewing	Union
	Registered Nurse - Jail	On-Hold	Grade 9
Technology Services	Network Adminstrator	Interviewing	Grade 10
	Director	Posted	Grade 16
Trial Court	Judicial Assistant - Probate Court	Filled	Grade 5
	Deputy District Court Clerk	Filled	Grade 3
	Youth Specialist	Posted	Union

CURRENT POSITION OPENINGS:

Central Disatch	Public Safety Telecommunicator	Recommended	Union
Equalization	Appraiser	Recommended	Grade 7
Prosecuting Attorney	Economic Crimes Unit Financial Assistant	Recommended	Grade 4
	Legal Assistant	Recommended	Grade 3
Sheriff's Office	Records Clerk	Recommended	Union
Treasurer's Office	Deputy Treasurer I	Recommended	Grade 3

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	MI Tax	Contracts	QTR Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$162,708	$143,346	$129,282	$0	$435,336	$0	457		$192,315	$627,651		
Feb-21	$237,195	$132,507	$131,783	($14,354)	$487,130	$0	459		$193,156	$680,286		
Mar-21	$208,002	$142,532	$150,765	($25,656)	$475,642	$0	461	($73,834)	$193,998	$669,640	**$1,903,743**	**1st Qtr**
Apr-21	$324,649	$160,204	$205,623	($81,145)	$609,332	$0	461		$193,998	$803,330		
May-21	$148,759	$123,856	$126,932	($16,687)	$382,861	$0	463		$194,840	$577,701		
Jun-21	$378,336	$140,457	$125,082	($226,283)	$417,591	$0	453		$190,631	$608,222	**$1,989,254**	**2nd Qtr**
Jul-21	$324,685	$172,467	$141,123	($80,011)	$558,263	$0	468		$196,944	$755,207		
Aug-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Sep-21	$0	$0	$0	$0	$0	$0	0		$0	$0	**$755,207**	**3rd Qtr**
Oct-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Nov-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Dec-21	$0	$0	$0	$0	$0	$0	0		$0	$0	**$0**	**4th Qtr**
Totals	**$1,784,334**	**$1,015,368**	**$1,010,590**	**($444,137)**	**$3,366,156**	**$0**			**$1,355,882**	**$4,722,038**		
% Of Total	**37.79%**	**21.50%**	**21.40%**	**-9.41%**	**71.29%**	**0.00%**			**28.71%**	**100.00%**		

2021 BUDGET
Expected Cost
$7,363,868

	Comp To Budg		Surp/(Def) YTD
	Budget	**Surp/(Def)**	
Jan-21	$613,656	($13,995)	($13,995)
Feb-21	$613,656	($66,631)	($80,626)
Mar-21	$613,656	($55,985)	($136,610)
Apr-21	$613,656	($189,675)	($326,285)
May-21	$613,656	$35,955	($290,330)
Jun-21	$613,656	$5,433	($284,897)
Jul-21	$613,656	($141,551)	($426,448)
Aug-21	$0	$0	($426,448)
Sep-21	$0	$0	($426,448)
Oct-21	$0	$0	($426,448)
Nov-21	$0	$0	($426,448)
Dec-21	$0	$0	($426,448)

Reconciliation

County	BEDHD	Total
($393,901)	($32,547)	($426,448)

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	MI Tax	Contracts	Qtr Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$158,826	$138,342	$126,441	$0	$423,609	$0	426		$179,269	$602,878		
Feb-21	$234,228	$119,959	$131,223	($14,354)	$471,056	$0	428		$180,111	$651,167		
Mar-21	$200,226	$130,106	$148,581	($25,656)	$453,257	$0	428	($68,549)	$180,111	$633,368	**$1,818,864**	**1st Qtr**
Apr-21	$314,615	$146,765	$201,240	($81,145)	$581,475	$0	426		$179,269	$760,745		
May-21	$137,213	$108,374	$122,860	($16,687)	$351,761	$0	427		$179,690	$531,451		
Jun-21	$363,326	$127,206	$122,814	($226,283)	$387,063	$0	426		$179,269	$566,332	**$1,858,527**	**2nd Qtr**
Jul-21	$275,897	$145,482	$138,284	($80,011)	$479,652	$0	437		$183,898	$663,550		
Aug-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Sep-21	$0	$0	$0	$0	$0	$0	0		$0	$0	**$663,550**	**3rd Qtr**
Oct-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Nov-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Dec-21	$0	$0	$0	$0	$0	$0	0		$0	$0	**$0**	**4th Qtr**
Totals	**$1,684,332**	**$916,234**	**$991,443**	**($444,137)**	**$3,147,872**	**$0**			**$1,261,618**	**$4,409,491**		
% Of Total	**38.20%**	**20.78%**	**22.48%**	**-10.07%**	**71.39%**	**0.00%**			**28.61%**	**100.00%**		

	2021 BUDGET Expected Cost $6,883,868		
	Comp To Budg		**Surp/(Def) YTD**
	Budget	**Surp/(Def)**	
Jan-21	$573,656	($29,223)	($29,223)
Feb-21	$573,656	($77,511)	($106,734)
Mar-21	$573,656	($59,712)	($166,446)
Apr-21	$573,656	($187,089)	($353,535)
May-21	$573,656	$42,205	($311,330)
Jun-21	$573,656	$7,324	($304,006)
Jul-21	$573,656	($89,895)	($393,901)
Aug-21	$0	$0	($393,901)
Sep-21	$0	$0	($393,901)
Oct-21	$0	$0	($393,901)
Nov-21	$0	$0	($393,901)
Dec-21	$0	$0	($393,901)

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	MI Tax	Contracts	Qtr Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$80,003	$107,161	$69,910	$0	$257,074	$0	282		$118,671	$375,745		
Feb-21	$202,686	$105,016	$72,596	($14,354)	$365,945	$0	284		$119,513	$485,458		
Mar-21	$168,397	$110,100	$87,935	($25,656)	$340,775	$0	284	($45,486)	$119,513	$460,288	**$1,276,006**	**1st Qtr**
Apr-21	$297,463	$129,982	$98,279	($81,145)	$444,579	$0	282		$118,671	$563,250		
May-21	$102,536	$94,686	$67,948	($16,687)	$248,484	$0	283		$119,092	$367,576		
Jun-21	$343,677	$114,329	$63,044	($226,283)	$294,766	$0	282		$118,671	$413,438	**$1,344,264**	**2nd Qtr**
Jul-21	$218,156	$120,920	$71,494	($65,192)	$345,377	$0	292		$122,879	$468,257		
Aug-21	$0	$0	$0	$0	$0	$0			$0	$0		
Sep-21	$0	$0	$0	$0	$0	$0			$0	$0	**$468,257**	**3rd Qtr**
Oct-21	$0	$0	$0	$0	$0	$0			$0	$0		
Nov-21	$0	$0	$0	$0	$0	$0			$0	$0		
Dec-21	$0	$0	$0	$0	$0	$0			$0	$0	**$0**	**4th Qtr**
Totals	**$1,412,918**	**$782,194**	**$531,206**	**($429,317)**	**$2,297,001**	**$0**			**$837,011**	**$3,134,012**		
% Of Total	**45.08%**	**24.96%**	**16.95%**	**-13.70%**	**73.29%**	**0.00%**			**26.71%**	**100.00%**		

	2021 BUDGET		
	Expected Cost $4,833,572		
	Comp To Budg		**Surp/(Def) YTD**
	Budget	**Surp/(Def)**	
Jan-21	$402,798	$27,052	$27,052
Feb-21	$402,798	($82,660)	($55,608)
Mar-21	$402,798	($57,490)	($113,098)
Apr-21	$402,798	($160,453)	($273,551)
May-21	$402,798	$35,221	($238,329)
Jun-21	$402,798	($10,640)	($248,969)
Jul-21	$402,798	($65,459)	($314,428)
Aug-21	$0	$0	($314,428)
Sep-21	$0	$0	($314,428)
Oct-21	$0	$0	($314,428)
Nov-21	$0	$0	($314,428)
Dec-21	$0	$0	($314,428)

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	MI Tax	Contracts	Qtr Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-21	$78,823	$31,181	$56,531	$0	$166,535	$0	144		$60,598	$227,133		
Feb-21	$31,542	$14,943	$58,626	$0	$105,111	$0	144		$60,598	$165,709		
Mar-21	$31,830	$20,005	$60,647	$0	$112,482	$0	144	($23,063)	$60,598	$173,080	$542,859	1st Qtr
Apr-21	$17,152	$16,783	$102,961	$0	$136,896	$0	144		$60,598	$197,494		
May-21	$34,677	$13,688	$54,912	$0	$103,277	$0	144		$60,598	$163,875		
Jun-21	$19,649	$12,877	$59,770	$0	$92,296	$0	144		$60,598	$152,894	$514,263	2nd Qtr
Jul-21	$57,741	$24,562	$66,791	($14,819)	$134,275	$0	145		$61,019	$195,294		
Aug-21	$0	$0	$0	$0	$0	$0			$0	$0		
Sep-21	$0	$0	$0	$0	$0	$0			$0	$0	$195,294	3rd Qtr
Oct-21	$0	$0	$0	$0	$0	$0			$0	$0		
Nov-21	$0	$0	$0	$0	$0	$0			$0	$0		
Dec-21	$0	$0	$0	$0	$0	$0			$0	$0	$0	4th Qtr
Totals	**$271,414**	**$134,040**	**$460,237**	**($14,819)**	**$850,871**	**$0**			**$424,607**	**$1,275,479**		
% Of Total	**21.28%**	**10.51%**	**36.08%**	**-1.16%**	**66.71%**	**0.00%**			**33.29%**	**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	$170,858	($26,636)	($79,984)
May-21	$170,858	$6,983	($73,001)
Jun-21	$170,858	$17,964	($55,037)
Jul-21	$170,858	($24,436)	($79,473)
Aug-21	$0	$0	($79,473)
Sep-21	$0	$0	($79,473)
Oct-21	$0	$0	($79,473)
Nov-21	$0	$0	($79,473)
Dec-21	$0	$0	($79,473)

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	########

* Specific Deductible Is: $55,000

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		$13,045	$24,773		
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	($5,285)	$13,887	$36,272	**$84,879**	**1st Qtr**
Apr-21	$10,035	$13,439	$4,383	$0	$27,857	$0	35		$14,729	$42,586		
May-21	$11,546	$15,482	$4,073	$0	$31,101	$0	36		$15,150	$46,250		
Jun-21	$15,010	$13,250	$2,268	$0	$30,528	$0	27		$11,362	$41,890	**$130,726**	**2nd Qtr**
Jul-21	$48,787	$26,985	$2,839	$0	$78,611	$0	31		$13,045	$91,657		
Aug-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Sep-21	$0	$0	$0	$0	$0	$0	0		$0	$0	**$91,657**	**3rd Qtr**
Oct-21	$0	$0	$0	$0	$0	$0	0		$0	$0		
Nov-21	$0.00	$0	$0	$0	$0	$0	0		$0	$0		
Dec-21	$0.00	$0	$0	$0	$0	$0	0		$0	$0	**$0**	**4th Qtr**
Totals	**$100,002.26**	**$99,134**	**$19,147**	**$0**	**$218,284**	**$0**			**$94,264**	**$312,547**		
% Of Total	**32.00%**	**31.72%**	**6.13%**	**0.00%**	**69.84%**	**0.00%**			**30.16%**	**100.00%**		

2021 BUDGET

Expected Cost $480,000

Comp To Budg	Budget	Surp/(Def)	Surp/(Def) YTD
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	$40,000	($2,586)	$27,250
May-21	$40,000	($6,250)	$21,000
Jun-21	$40,000	($1,890)	$19,110
Jul-21	$40,000	($51,657)	($32,547)
Aug-21	$0	$0	($32,547)
Sep-21	$0	$0	($32,547)
Oct-21	$0	$0	($32,547)
Nov-21	$0	$0	($32,547)
Dec-21	$0	$0	($32,547)

Brown & Brown of Central Michigan, Inc.
1605 Concentric Blvd., Ste. 2
Saginaw, MI 48604

September 2, 2021

Mr. John Fuentes
County Controller
Eaton County
1045 Independence Boulevard
Charlotte, MI 48813

Re: January 1, 2022 Delta Dental ASO Renewal

Dear Mr. Fuentes:

Brown and Brown of Central Michigan has received your January 1, 2022 self-funded renewal from Delta Dental. You are going into a 1 Year Renewal with an admin fee of $6.50 per contract per month.

The illustrative rate and most recent claims history for the County's plan is detailed on pages 2 and 4. The illustrative rate and most recent claims history for the Health Departments is detailed on pages 3 and 4. Claims history from Plan Year 2020 is detailed on Page 5.

Please note that we have provided additional information including Compensation Disclosure & Benefit Proposal Disclaimers (Pages 6-7), and AM Best Rating and financial size for the carrier (page 8).

As always, Brown and Brown Insurance stands ready to assist Eaton County with all of its employee benefit needs. We look forward to discussing with you about the attached materials. Thank you.

Sincerely,

Daniel Skiver
Vice President
Brown and Brown of Central Michigan

C: Angela Garner

EATON COUNTY

DENTAL RENEWAL EFFECTIVE JANAURY 1, 2022

GROUPS 0001,0002	CENSUS	2021 RATES	2022 RATES DELTA RENEWAL
ADMIN FEE	320	$6.42	$6.50
MONTH TOTAL	[redacted]	$2,054	$2,080
*ANNUAL TOTAL		$24,653	$24,960
CHANGE		N/A	$307
PERCENT CHANGE		N/A	1.25%

ILLUSTRATIVE RATE	320	$51.77	$45.17
MONTH TOTAL	[redacted]	$16,566	$14,454
*ANNUAL TOTAL		$198,797	$173,453
CHANGE		N/A	($25,344)
PERCENT CHANGE		N/A	-12.75%

PLAN DESIGN	
PREVENATIVE SERVICES	50%
BASIC SERVICES	50%
MAJOR SERVICES	50%
MAXIMUM PAYMENT	$1,200 per person total per Benefit Year on all services
ADMIN FEE GUARANTEE	1 Year

BARRY EATON DISTRICT HEALTH DEPARTMENT

DENTAL RENEWAL EFFECTIVE JANAURY 1, 2022

GROUP 2001	CENSUS	2021 RATES	2022 RATES DELTA RENEWAL
ADMIN FEE	47	$6.42	$6.50
MONTH TOTAL	[redacted]	$302	$306
*ANNUAL TOTAL		$3,621	$3,666
CHANGE		N/A	$45
PERCENT CHANGE		N/A	1.25%

ILLUSTRATIVE RATE	47	$112.62	$108.10
MONTH TOTAL	[redacted]	$5,293	$5,081
*ANNUAL TOTAL		$63,518	$60,968
CHANGE		N/A	($2,549)
PERCENT CHANGE		N/A	-4.01%

PLAN DESIGN	
PREVENATIVE SERVICES	100%
BASIC SERVICES	80%
MAJOR SERVICES	50%
ORTHODONTIC SERVICES	75%
MAXIMUM PAYMENT	$1,500 per person total per Benefit Year on all services except orthodontics. $3,000 per person total per lifetime on orthodontic services.
ADMIN FEE GUARANTEE	1 Year

Eaton County Dental Claims for January - December, 2021

50/50/50	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Total
0001								
Dental Claims	$ 4,883.20	$ 5,393.20	$ 8,700.90	$ 5,491.50	$ 4,633.10	$ 6,281.60	$ 5,663.20	**$ 41,046.70**
0002								
Dental Claims	$ 9,227.60	$ 10,442.61	$ 12,230.30	$ 6,317.46	$ 5,688.30	$ 12,789.80	$ 6,807.10	**$ 63,503.17**
TOTAL	**$ 14,110.80**	**$ 15,835.81**	**$ 20,931.20**	**$ 11,808.96**	**$ 10,321.40**	**$ 19,071.40**	**$ 12,470.30**	**$ 104,549.87**

100/80/50/50	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Total
2001								
Dental Claims	$ 6,635.20	$ 4,087.70	$ 3,586.50	$ 6,596.69	$ 4,043.20	$ 6,653.10	$ 5,049.73	**$ 36,652.12**
TOTAL	**$ 6,635.20**	**$ 4,087.70**	**$ 3,586.50**	**$ 6,596.69**	**$ 4,043.20**	**$ 6,653.10**	**$ 5,049.73**	**$ 36,652.12**

Summary								
TOTAL, ALL PLANS	**$ 20,746.00**	**$ 19,923.51**	**$ 24,517.70**	**$ 18,405.65**	**$ 14,364.60**	**$ 25,724.50**	**$ 17,520.03**	**$ 141,201.99**

COUNTY	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 104,549.87	$ 14,586.24	$ 119,136.11

HEALTH DEPT.	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 36,652.12	$ 2,169.96	$ 38,822.08

Eaton County Dental Claims for January - December, 2020

50/50/50	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
0001													
Dental Claims	$ 4,970.00	$ 6,371.63	$ 2,933.04	$ 597.50	$ 89.10	$ 5,411.40	$ 7,882.60	$ 5,278.40	$ 6,382.80	$ 4,480.60	$ 4,867.32	$ 10,331.40	**$ 59,595.79**
0002													
Dental Claims	$ 12,265.65	$ 10,500.55	$ 4,694.10	$ 1,088.80	$ 710.70	$ 5,118.40	$ 6,166.80	$ 6,950.80	$ 8,289.40	$ 9,662.20	$ 4,930.40	$ 9,187.30	**$ 79,565.10**
TOTAL	**$ 17,235.65**	**$ 16,872.18**	**$ 7,627.14**	**$ 1,686.30**	**$ 799.80**	**$ 10,529.80**	**$ 14,049.40**	**$ 12,229.20**	**$ 14,672.20**	**$ 14,142.80**	**$ 9,797.72**	**$ 19,518.70**	**$ 139,160.89**

100/80/50/50	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
2001													
Dental Claims	$ 5,522.93	$ 2,508.20	$ 5,024.89	$ 1,226.48	$ 464.98	$ 4,821.95	$ 8,475.67	$ 4,149.50	$ 2,324.10	$ 4,050.57	$ 2,597.20	$ 701.00	**$ 41,867.47**
TOTAL	**$ 5,522.93**	**$ 2,508.20**	**$ 5,024.89**	**$ 1,226.48**	**$ 464.98**	**$ 4,821.95**	**$ 8,475.67**	**$ 4,149.50**	**$ 2,324.10**	**$ 4,050.57**	**$ 2,597.20**	**$ 701.00**	**$ 41,867.47**

Summary													
TOTAL, ALL PLANS	**$ 22,758.58**	**$ 19,380.38**	**$ 12,652.03**	**$ 2,912.78**	**$ 1,264.78**	**$ 15,351.75**	**$ 22,525.07**	**$ 16,378.70**	**$ 16,996.30**	**$ 18,193.37**	**$ 12,394.92**	**$ 20,219.70**	**$ 181,028.36**

COUNTY	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 139,160.89	$ 25,211.34	$ 164,372.23

HEALTH DEPT.	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 41,867.47	$ 3,479.64	$ 45,347.11

PROPOSAL ASSUMPTIONS

- ► The rates and premiums shown are based on the employee lives and volumes contained in the most recent census information and renewal information received.
- ► The rates quoted are based on an effective date of **01/01/2022**. Rates will be subject to change after this date and paperwork must be submitted prior to the effective date.
- ► To ensure all members are in the carrier's system for confirmation of benefits, forms must be received three weeks prior to effective date.
- ► It is imperative we be informed of any employee or dependent that is hospitalized or otherwise disabled and not actively at work on the effective date of any new contract. Coverage may not be available for these individuals.
- ► For Marketing Purposes: The rates shown are not guaranteed. Final rates will be based on the information released on this (these) form(s). The final rates for these plans may vary if the census changes.
- ► Compensation. In addition to the commissions or fees received by us for assistance with the placement, servicing, claims handling, or renewal of your insurance coverages, other parties, such as excess and surplus lines brokers, wholesale brokers, reinsurance intermediaries, underwriting managers and similar parties, some of which may be owned in whole or in part by Brown & Brown, Inc., may also receive compensation for their role in providing insurance products or services to you pursuant to their separate contracts with insurance or reinsurance carriers. That compensation is derived from your premium payments. Additionally, it is possible that we, or our corporate parents or affiliates, may receive contingent payments or allowances from insurers based on factors which are not client-specific, such as the performance and/or size of an overall book of business produced with an insurer. We generally do not know if such a contingent payment will be made by a particular insurer, or the amount of any such contingent payments, until the underwriting year is closed. That compensation is partially derived from your premium dollars, after being combined (or "pooled") with the premium dollars of other insureds that have purchased similar types of coverage. We may also receive invitations to programs sponsored and paid for by insurance carriers to inform brokers regarding their products and services, including possible participation in company-sponsored events such as trips, seminars, and advisory council meetings, based upon the total volume of business placed with the carrier you select. We may, on occasion, receive loans or credit from insurance companies. Additionally, in the ordinary course of our business, we may receive and retain interest on premiums you pay from the date we receive them until the date of premiums are remitted to the insurance company or intermediary. In the event that we assist with placement and other details of arranging for the financing of your insurance premium, we may also receive a fee from the premium finance company.

If an intermediary is utilized in the placement of coverage, the intermediary may or may not be owned in whole or part by Brown & Brown, Inc. or its subsidiaries. Brown & Brown entities operate independently and are not required to utilize other companies owned by Brown & Brown, Inc., but routinely do so. In addition to providing access to the insurance company, the Wholesale Insurance Broker/Managing General Agent may provide additional services including, but not limited to: underwriting; loss control; risk placement; coverage review; claims coordination with insurance company; and policy issuance. Compensation paid for those services is derived from your premium payment, which may on average be 15% of the premium you pay for coverage, and may include additional fees charged by the intermediary.

Questions and Information Requests. Should you have any questions, or require additional information, please contact Daniel Skiver at 989-249-5960.

This proposal is for illustrative purposes and is not a complete explanation of the policies. It is intended to provide a brief, general description of the coverages quoted. Please remember that only the insurance policies can give you the actual insuring agreements, limits of coverage, definitions, exclusions, terms and conditions of the insurance shown in this proposal. Upon issue, please read your policy carefully. This presentation is the proprietary work product of Brown & Brown and is not authorized for further use or distribution. Executive summaries and proposals are created by Brown & Brown; neither Brown & Brown nor the carrier will be held responsible for typographical or clerical errors.

Brown & Brown INSURANCE
EMPLOYEE BENEFITS

PROPOSAL ASSUMPTIONS

(continued)

- The analysis of the following plans is a summary. Please refer to the policy certificate for a full list of coverage and exclusions.
- The rates and benefits in this proposal are based upon underwriting factors which include, but are not limited to, the census provided, the effective date shown, the status of employees/dependents (i.e. actively at work, COBRA, FMLA), final enrollment, etc. If any of the aforementioned changes prior to the proposed effective date, the final provisions, including rates, for these plans may vary or result in the proposed plan to be withdrawn.
- If you select to change carriers, any existing plans with other carriers should not be cancelled until advised by Brown & Brown
- This proposal may not be a complete listing of all available benefit options. Different benefit levels may be available.
- This presentation is the proprietary work product of Brown & Brown and is not authorized for further use or distribution
- All insurance carriers have their own operating procedures. A change in carrier could affect certain benefits and coverage.
- Brown & Brown representatives are available to explain any items presented. It is assumed that the recipients of this proposal will seek an explanation of any items that may be in question.
- Brown & Brown representatives may from time to time provide guidance regarding certain requirements affecting health plans, including the requirements of federal and state health care reform legislation. Such guidance is based on good-faith interpretation of laws and regulations currently in effect, and is not intended to be a substitute for legal advice. Employers should contact their own legal counsel for advice regarding legal requirements.
- The network provider/facility lists obtained via paper directories or carrier websites may contain providers and facilities that are no longer participating in the insurance carriers' networks. We cannot be responsible for any changes to the provider/facility listings that are not reflected. To ensure that a specific provider or facility is still participating in the provider's preferred network, we recommend contacting the provider/facility directly.
- Failure to adhere to provisions of the Affordable Care Act (such as pay-or-play, employer reporting requirements, benefit mandates, etc.) may result in significant fees and penalties to the employer. For a more comprehensive explanation of what fees and penalties may apply to you, you may contact your Brown & Brown representative at any time.
- You are required to comply with Health Care Reform's Summary of Benefits & Coverage (SBC) distribution guidelines, which include requirements for SBC distribution at the plan renewal date. If an employee must enroll to continue coverage, the SBC must be provided when open enrollment materials are distributed. If enrollment materials are not distributed, employees must receive an SBC by the first day they are eligible to enroll. For insured plans, if coverage continues automatically for the next year, the SBC must be provided at least 30 days before the beginning of the new plan year. If the policy is not issued by that date, the SBC must be provided within seven business days once the information is available. Please refer to the Department of Health & Human Services' (HHS) official guidance for complete details regarding renewal and other SBC distribution guidelines.

Current insurance carriers have the following A.M. Best ratings.

Carrier	A.M. Best Rating	Financial Size
Delta Dental	A	X

* **AM Best General Rating Guide**

Financial Strength Rating	
A++, A+	Superior
A, A-	Excellent
B++, B+	Good
B, B-	Fair
C++, C+	Marginal
C, C-	Weak
D	Poor
E	Under Regulatory Supervision
F	In Liquidation
S	Suspended

Financial Size Category (in Thousands)			
Class I	Up to	$1,000	
Class II	$1,000	to	$2,000
Class III	$2,000	to	$5,000
Class IV	$5,000	to	$10,000
Class V	$10,000	to	$25,000
Class VI	$25,000	to	$50,000
Class VII	$50,000	to	$100,000
Class VIII	$100,000	to	$250,000
Class IX	$250,000	to	$500,000
Class X	$500,000	to	$750,000
Class XI	$750,000	to	$1,000,000
Class XII	$1,000,000	to	$1,250,000
Class XIII	$1,250,000	to	$1,500,000
Class XIV	$1,500,000	to	$2,000,000
Class XV	$2,000,000	or	Greater

2020-2021 BUDGET

9/8/2021

AS OF August-2021

	2020/2021 AMENDED BUDGET	2020/2021 YEAR TO DATE	2020/2021 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	$ 2,037,944	$ 1,347,995	$ 1,860,936	$ (177,008)
USDA FOOD PROGRAM	$ 50,000	$ 15,237	$ 22,856	$ (27,144)
PARENT & GOVT REIMBURSEMENT	$ 70,000	$ 59,008	$ 64,372	$ (5,628)
OTHER COUNTY REIMBURSEMENT	$ 10,000	$ 36,150	$ 43,380	$ 33,380
PROGRAM REIMBURSEMENTS	$ 110,000	$ 34,784	$ 93,813	$ (16,187)
TRANSFERS-IN	$ 855,120	$ 855,120	$ 655,120	$ (200,000)
TRANSFER-IN JUVENILE MILLAGE	$ 1,243,462	$ 1,243,462	$ 1,043,462	$ (200,000)
TOTAL REVENUES	$ 4,376,526	$ 3,591,756	$ 3,783,939	$ (592,587)
EXPENSES				
YOUTH FACILITY	$ 1,922,336	$ 1,538,299	$ 1,773,258	$ 149,078
SECURITY SYSTEM UPGRADE	$ -	$ -	$ 350,000	$ (350,000)
COMMUNITY BASED TREATMENT	$ 409,767	$ 326,603	$ 382,241	$ 27,526
DAY TREATMENT PROGRAM	$ 703,393	$ 319,180	$ 383,782	$ 319,611
IN-HOME CARE	$ 232,338	$ 267,454	$ 304,828	$ (72,490)
LINK	$ 85,754	$ 70,243	$ 80,059	$ 5,695
FAMILY FOSTER CARE	$ 2,100	$ -	$ -	$ 2,100
INDEPENDENT LIVING	$ 500	$ -	$ -	$ 500
PRIVATE AGENCY FOSTER CARE	$ 2,500	$ -	$ -	$ 2,500
INELIGIBLE FOR REIMBURSEMENT	$ 20,000	$ 33,100	$ 46,109	$ (26,109)
INSTITUTIONAL CARE	$ 179,000	$ 76,313	$ 116,877	$ 62,123
STATE/COUNTY WARD CHARGEBACKS	$ 300,000	$ 343,558	$ 485,594	$ (185,594)
PREVENTION PROGRAMS	$ 426,418	$ 219,913	$ 426,418	$ -
TOTAL EXPENSES	$ 4,284,106	$ 3,194,664	$ 4,349,166	$ (65,060)
EXCESS REVENUE OVER EXPENSE	$ 92,420	$ 397,092	$ (565,227)	$ (657,647)
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			**$ 145,203**	

2020/2021 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS	22.9
MONTH	11
QTR	4

MONTH	FAMILY FOSTER CARE	PRIVATE AGENCY FOSTER CARE	INDEPENDENT LIVING	PRIVATE INSTITUTION	YOUTH FACILITY DETENTION/ RESIDENTIAL	COMMUNITY BASED TREATMENT	DAY TREATMENT	IN-HOME CARE	LINK PROGRAM	INELIGIBLE FOR REIMB	STATE/COUNTY WARD CHARGEBACKS	CHILD PLACEMENT DAYS
OCTOBER	-	-	-	31	255	78	223	899	-	-	755	2,241
NOVEMBER	-	-	-	-	240	53	172	870	-	-	950	2,285
DECEMBER	-	-	-	30	187	72	178	961	-	-	858	2,286
JANUARY	-	-	-	31	186	48	102	837	-	-	801	2,005
FEBRUARY	-	-	-	48	163	35	83	868	-	-	799	1,996
MARCH	-	-	-	28	227	46	102	744	-	-	724	1,871
APRIL	-	-	-	34	279	64	142	840	-	-	770	2,129
MAY	-	-	-	12	302	87	147	1,023	-	-	1,011	2,582
JUNE	-	-	-	21	363	90	161	1,020	-	-	651	2,306
JULY	-	-	-	-	225	117	181	899	-	-	-	1,422
AUGUST	-	-	-	-	304	41	200	868	-	-	-	1,413
SEPTEMBER	-	-	-	-	-	-	-	-	-	-	-	-
DAYS YTD	0	0	0	235	2,731	731	1,691	9,829	0	0	7,319	22,536
COST YTD	$0.00	$0.00	$0.00	$ 76,312.91	$ 1,538,299.38	$ 326,602.59	$ 319,180.26	$ 267,454.30	$70,243.14	$ 33,100.22	$343,557.86	$2,974,750.66
COST PER DAY	$0.00	$0.00	$0.00	$324.74	$563.27	$446.79	$188.75	$27.21	$0.00	$0.00	$93.88	$132.00
COUNTY COST PER DAY	$0.00	$0.00	$0.00	$162.37	$281.64	$223.39	$94.38	$13.61	$0.00	$0.00	$46.94	$0.00
PROJECTED DAYS	0	0	0	256	2,979	797	1,845	10,723	0	0	9,759	26,359
PROJECTED COST	$0.00	$0.00	$0.00	$116,876.73	$1,773,258.25	$382,241.38	$383,781.87	$304,827.83	$80,058.78	$46,109.33	$ 485,594.05	$3,572,748.21
ORIGINAL BUDGET	$2,100.00	$2,500.00	$ 500.00	$179,000.00	$1,922,336.00	$409,767.00	$703,393.00	$232,338.00	$85,754.00	$20,000.00	$300,000.00	$3,857,688.00
CURRENT BUDGET	$2,100.00	$2,500.00	$500.00	$179,000.00	$1,922,336.00	$409,767.00	$703,393.00	$232,338.00	$85,754.00	$20,000.00	$300,000.00	$3,857,688.00
PROJECTED COST	$0.00	$0.00	$0.00	$116,876.73	$1,773,258.25	$382,241.38	$383,781.87	$304,827.83	$80,058.78	$46,109.33	$485,594.05	$3,572,748.21
FAVORABLE (UNFAVORABLE)	$2,100.00	$2,500.00	$500.00	$62,123.27	$149,077.75	$27,525.62	$319,611.13	($72,489.83)	$5,695.22	($26,109.33)	($185,594.05)	$284,939.79

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Detention Occupancy %	47%	29%	33%	62%	56%	64%	60%	44%	59%	29%	64%	
Treatment Occupancy %	62%	75%	49%	21%	24%	36%	64%	83%	100%	66%	67%	
Community Based Treatment%	31%	22%	29%	19%	16%	19%	27%	35%	38%	47%	17%	
DayTreatment Occupancy %	51%	48%	45%	27%	22%	26%	36%	37%	37%	43%	45%	

Days Expensed to date	304	304	304	304	335	335	335	335	335
Total Annual Days	366	366	366	366	366	366	366	366	366
	83%	83%	83%	83%	92%	92%	92%	92%	92%

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

					MONTH	9
MONTH		COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	Government Benefits		TOTAL STATEWARD PLACEMENT DAYS
OCTOBER		478	277			755
NOVEMBER		525	425			950
DECEMBER		550	308			858
JANUARY		434	367			801
FEBRUARY		491	308			799
MARCH		458	266			724
APRIL		397	373			770
MAY		647	364			1,011
JUNE		320	331			651
JULY						-
AUGUST						-
SEPTEMBER						-
DAYS YTD	-	4,300	3,019	-	-	7,319
COST YTD	$ -	$ 230,782.79	$ 129,719.36	$ (16,944.29)	$ -	$ 343,557.86
COST PER DAY	$ -	$ 107.34	$ 85.94	$ -	$ -	$ 93.88
CHARGEBACK RATE	$ -	$ 53.67	$ 42.97	$ -	$ -	$ 46.94
PROJECTED DAYS	-	5,733	4,025	-	-	9,759
PROJECTED COST	$ -	$ 309,401.10	$ 173,909.47	$ (22,716.52)	$ -	$ 485,594.05
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		28,055.89	11,157.72	(1,642.95)		37,570.66
APRIL		25,102.22	12,325.72	(1,741.40)		35,686.54
MAY		40,435.64	18,579.66	(3,034.85)		55,980.45
JUNE		13,600.61	14,029.82	(3,045.66)		24,584.77
JULY						-
AUGUST						-
SEPTEMBER						-
COST YTD	$ -	$ 230,782.79	$ 129,719.36	$ (16,944.29)	$ -	$ 343,557.86

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	31	465	302	64.95%
JUNE	30	450	363	80.67%
JULY	31	465	225	48.39%
AUGUST	31	465	304	65.38%
SEPTEMBER		0	0	#DIV/0!
	335	5025	2731	54.35%

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	20	400	147	36.75%
JUNE	22	440	161	36.59%
JULY	21	420	181	43.10%
AUGUST	22	440	200	45.45%
SEPTEMBER		0	0	#DIV/0!
	223	4460	1691	37.91%

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	31	248	87	35.08%
JUNE	30	240	90	37.50%
JULY	31	248	117	47.18%
AUGUST	31	248	41	16.53%
SEPTEMBER	0	0	0	#DIV/0!
	335	2680	731	27.28%

PUBLIC IMPROVEMENT FUND
2020/2021

	2020/2021	BUDGET	ADJUSTMENTS & 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	141,498	$ 33,502
1033.08.21	Health Dept - Parking Lot Paving		70,000	70,000	45,760	$ 24,240
0551.09.21	551 Bldg - Parking Lot Paving		100,000	100,000	81,040	$ 18,960
1033.10.21	Health Dept - Indigent Defense Office Remodel		180,053	180,053	149,056	$ 30,997
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	$ 1,043,553	$ 565,053	419,781	$ 748,772
	245.901.000.970.000					

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION PLEDGING FULL FAITH AND CREDIT TO CHURCH AND McCLINTIC DRAIN DRAINAGE DISTRICT BONDS

RESOLUTION # ________

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on __________, 2021, at _____ _.m., local time.

PRESENT: Commissioners ____

____

ABSENT: Commissioners ____

The following resolution was offered by Commissioner _______________ and supported by Commissioner: _______________:

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Church and McClintic Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Church and McClintic Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed $1,200,000 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Bonds will reduce the cost of financing the Project and will be a benefit to the people of the County.

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed $1,200,000. The County

shall immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

3. The Chairperson of the Board, the County Controller/Administrator, the County Clerk, the County Treasurer and any other official of the County, or any one or more of them ("Authorized Officers"), are authorized and directed to take all actions necessary or desirable for the issuance of the Bonds and to execute any documents or certificates necessary to complete the issuance of the Bonds, including, but not limited to, any applications including the Michigan Department of Treasury, Application for State Treasurer's Approval to Issue Long-Term Securities, any waivers, certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules, or regulations and to participate in the preparation of a preliminary official statement and a final official statement for the Bonds and to sign such documents on behalf of the County and give any approvals necessary therefor.

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate").

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.

YEAS: Commissioners ______________________________

____

NAYS: Commissioners ______________________________

ABSTAIN: Commissioners ______________________________

RESOLUTION DECLARED ADOPTED.

____
Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the "County") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on __________, 2021, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

Date: __________, 2021

____
Diana Bosworth, Clerk
County of Eaton

Eaton County Retiree Health Care Plan

Actuarial Valuation Report
as of December 31, 2020

Table of Contents

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

August 13, 2021

Ms. Andrea Cherwinski
Benefits Specialist
Eaton County
1045 Independence Boulevard
Charlotte, Michigan 48813

Dear Ms. Cherwinski:

Submitted in this report are the results of an Annual Actuarial Valuation of the assets and liabilities associated with the employer financed retiree health benefits provided by the Eaton County Retiree Health Care Plan. The date of the valuation was December 31, 2020.

This report was prepared at the request of Eaton County and is intended for use by the County and those designated or approved by the County. This report may be provided to parties other than Eaton County only in its entirety and only with the permission of the County. GRS is not responsible for unauthorized use of this report.

The purposes of the valuation are to measure the Plan's funding progress and to determine the Actuarial Determined Contribution for the fiscal year ending September 30, 2022. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different. This report does not satisfy Governmental Accounting Standards Board (GASB) Statements No. 74 or No. 75.

The findings in this report are based on data and other information through December 31, 2020. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

The valuation was based upon information furnished by Eaton County concerning retiree health benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by Eaton County.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

All actuarial assumptions used in this report are reasonable for the purposes of this valuation. All actuarial assumptions and methods used in the valuation follow the guidance in the applicable Actuarial Standards of Practice. Additional information about the actuarial assumptions is included in the section of this report entitled Actuarial Cost Method and Actuarial Assumptions.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report has been prepared by actuaries who have substantial experience valuing public employee retiree health plans. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of the Eaton County Retiree Health Care Plan as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices and with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

Shana M. Neeson and Mark Buis and are Members of the American Academy of Actuaries (MAAA) and meet the qualification standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

The signing actuaries are independent of the plan sponsor.

Respectfully submitted,

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, EA, FCA, MAAA

SMN/MB:dj

C4504

EXECUTIVE SUMMARY

Executive Summary

Actuarially Determined Contribution

Please note that beginning with the fiscal year ending September 30, 2017, GASB Statement No. 43 was replaced by GASB Statement No. 74. Also, beginning with the fiscal year ending September 30, 2018, GASB Statement No. 45 was replaced by GASB Statement No. 75. It is our understanding that Eaton County is required to comply with both GASB Statement Nos. 74 and 75, and as such requires GASB Statement Nos. 74 and 75 reporting information at the completion of each fiscal year.

We have calculated the Actuarially Determined Contribution for the fiscal year ending September 30, 2022, using an interest rate assumption of 6.25%. Below is a summary of the results.

Fiscal Year Ending	Actuarially Determined Contribution	Estimated Claims Paid for Retirees
September 30, 2022	$3,718,652	$2,247,805

For additional details please see the Section titled "Valuation Results."

Liabilities and Assets – as of December 31, 2020

1. Present Value of Future Benefit Payments	$52,638,632
2. Actuarial Accrued Liability	50,204,237
3. Plan Assets	16,683,235
4. Unfunded Actuarial Accrued Liability (2) – (3)	33,521,002
5. Funded Ratio (3)/(2)	33.2%

The Present Value of Future Benefit Payments (PVFB) is the present value of all benefits projected to be paid from the Plan for past and future service to current members. The Actuarial Accrued Liability is the portion of the PVFB allocated to past service by the Plan's funding method (see the Section titled "Actuarial Cost Method and Actuarial Assumptions").

SECTION A

VALUATION RESULTS

Eaton County – Results as of December 31, 2020

A. Present Value of Future Benefits	
i) Retirees and Beneficiaries	$31,961,796
ii) Vested Terminated Members	0
iii) Active Members	20,676,836
Total Present Value of Future Benefits	$52,638,632
B. Present Value of Future Normal Costs	2,434,395
C. Actuarial Accrued Liability (A.-B.)	50,204,237
D. Actuarial Value of Assets	16,683,235
E. Unfunded Actuarial Accrued Liability (C.-D.)	$33,521,002
F. Funded Ratio (D./C.)	33.2%
G. Fiscal Year Ending September 30, 2022	
i) Employer Normal Cost	$ 412,237
ii) Amortization of Unfunded Actuarial Accrued Liability*	3,306,415
Actuarially Determined Contribution	3,718,652

* *The unfunded actuarial accrued liabilities were amortized as a level dollar amount over a closed period of 17 years for the fiscal year ending September 30, 2022.*

The long-term rate of investment return used in this valuation is 6.25%.

Comments

Comment A: Overall Plan experience was more favorable than expected. Factors contributing to the favorable experience include, but are not limited to:

- More favorable claims experience than projected;
- Assets earning more than the assumed rate of investment return (6.25%); and
- Adjusting the pre-65 health care cost trend assumption and reducing the initial post-65 health care cost trend assumption to 6.25%. The implementation of the new trend decreased the actuarially accrued liability roughly $23,000.

Comment B: Valuation results were produced reflecting the new Community Blue 12 plan which is effective January 1, 2021 for both current and future retirees.

Comment C: One of the key assumptions used in any valuation of the cost of postemployment benefits is the rate of return on Plan assets that will be used to pay Plan benefits. Higher assumed investment returns will result in a lower Actuarially Determined Contribution (ADC). Lower returns will tend to increase the computed ADC. We have calculated the liability and the resulting ADC using an assumed rate of investment return of 6.25%.

Comment D: The plan sponsor is required by GASB to perform actuarial valuations at least biennially or more frequent if significant changes in the OPEB are made in the interim.

Comment E: The contributions shown include amortization of the unfunded actuarial accrued liability over a closed 17-year period for the fiscal year ending September 30, 2022.

Comment F: Currently, seven retired members have opted-out of coverage and are reported as receiving an annual opt-out payment of $1,200 to spend as they please. As such, the opt-out benefit is not an OPEB liability and thus the cost of these as well as any future opt-out payments is not included in this report.

Comment G: The GASB issued Statements Nos. 74 and 75 for OPEB valuations. GASB Statement No. 74 for the plan OPEB disclosures is effective for fiscal years beginning after June 15, 2016. GASB Statement No. 75 for employer OPEB disclosures is effective for employer fiscal years beginning after June 15, 2017. The GASB implementation guides for Statement Nos. 74 and 75 provide additional clarification related to the implementation of these Statements. It is our understanding that the County has consulted with its auditor and will need to comply with GASB Statement Nos. 74 and 75 for each future fiscal year ending on September 30. The basis for the September 30, 2021 GASB information is expected to be this valuation (as of December 31, 2020), rolled forward to the measurement date.

Comment H: The Michigan State Treasurer has established uniform actuarial assumptions as required by Public Act 202 (PA 202) of 2017 for use with the annual Form 5572 (Retirement System Annual Report). The use of the uniform assumptions for reporting purposes is required for the fiscal year ending September 30, 2021. Consistent with past practice, GRS plans to provide the County the necessary uniform assumption results as part of the September 30, 2021 GASB Statement Nos. 74 and 75 report.

Comments

Comment I: Unless otherwise indicated, a funded status measurement presented in this report is based upon the actuarial accrued liability and the market value of assets. Unless otherwise indicated, with regards to any funded status measurements presented in this report:

- The measurement is inappropriate for assessing the sufficiency of Plan assets to cover the estimated cost of settling the plan's benefit obligations;
- A funded status measurement of 100% is not synonymous with no required future contributions. If the funded status were 100%, the Plan would still require future normal cost contributions (i.e., contributions to cover the cost of the active membership accruing an additional year of service credit); and
- The measurement is inappropriate for assessing the need for or the amount of future employer contributions.

Comment J: This report reflects the recent and still-developing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short term, through the valuation date, December 31, 2020. We will continue to monitor these developments and their impact on the Retiree Health Care Plan. Actual experience will be reflected in each subsequent funding valuation, as experience emerges.

SECTION B

RETIREE PREMIUM RATE DEVELOPMENT

Retiree Premium Rate Development

Rate Development

Initial premium rates were developed separately for each class (pre-65 and post-65). The rates were calculated by using actual incurred claims and exposure data for the period of January 2018 to December 2020 paid through March 2021, adjusted for catastrophic claims, plus the load for administration, and stop loss premiums. The self-insured medical and prescription drug data were provided by the County. The medical premiums are determined for the pre-65 and post-65 participants separately since Medicare is available for the post-65 participants and has a significant impact on the claim experience. Furthermore, since the prescription drug claims and the medical claims exhibit different trends and claim payment patterns, we analyzed these claims separately as well.

Age graded and sex distinct premiums are utilized in this valuation. The premiums developed by the preceding process are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each specific age/sex combination. The age/sex specific premiums more accurately reflect the health care utilization and cost at that age.

The benefit options available to future retirees are currently the same benefit options available to current retirees [Blue Cross Blue Shield Group #48591 suffixes 901 (Non-Union MOS 0032), 904 (Out of Area MOS 0035) and 905 (Union MOS 0040)]. However, beginning January 2021, retirees and their spouses will automatically be enrolled in the CB12 health insurance program and have the option to buy up to the CB6 plan. We have developed one set of premium rates for current and future retirees in order to reflect this change.

The combined monthly one-person medical and drug premiums at select ages are shown below:

For Those Not Eligible for Medicare (Pre-65)		
	Current and Future Retirees	
Age	Male	Female
40	$ 464.13	$ 754.19
50	752.36	926.83
60	1,278.66	1,259.04
64	1,554.89	1,467.39

For Those Eligible for Medicare (Post-65)		
	Current and Future Retirees	
Age	Male	Female
65	$ 519.29	$ 489.79
75	607.56	592.85
85	642.46	650.03

Dental and vision benefits are not available to retirees.

Retiree Premium Rate Development

Health Care Trend Assumption

The health care cost trend rate is the rate of change in per capita health care claims over time as a result of factors such as medical inflation, utilization of health care services, plan design, and technological improvements. It is a crucial economic assumption that is required for measuring retiree health care benefit obligations.

Retiree health care valuations use a health care cost trend assumption (trend vector) that changes over the years. The trend vector used in this valuation begins with a near-term trend assumption and declines over time to an ultimate trend rate. The near-term rates reflect the increases in the current cost of health care goods and services. The process of trending down to a lower ultimate trend relies on the theory that premium levels will moderate over the long-term, otherwise the healthcare sector would eventually consume the entire GDP. It is on this basis that projected premium rate increases continue to exceed wage inflation for the next eleven years, but by less each year until leveling off at an ultimate rate, assumed to be 3.50% in this valuation.

While experience is often the best starting point for future costs, GRS does not rely on a group's experience in setting the near-term trend assumptions since trends vary significantly from year to year and are not credible for most groups. Therefore, professional judgment, trends from GRS' book of business and industry benchmarks (e.g., trend reports from various Pharmacy Benefit Management (PBM) organizations, and national healthcare benefit consulting firms) are used in conjunction with a group's historical experience to establish the trend assumptions.

The combined medical and prescription drug per capita costs are projected to increase as shown in the table below:

Year After Valuation	Health Care Trend Inflation Rates	
	Medical/Drug Pre 65	Medical/Drug Post 65
1	7.50%	6.25%
2	7.25	6.00
3	6.75	5.75
4	6.50	5.50
5	6.00	5.25
6	5.75	5.00
7	5.25	4.75
8	5.00	4.50
9	4.50	4.25
10	4.25	4.00
11	3.75	3.75
12	3.50	3.50
13	3.50	3.50
14	3.50	3.50
15	3.50	3.50
16 +	3.50	3.50

Retiree Premium Rate Development

Actuarial Disclosures

The premium rates used in this valuation were developed using proprietary Excel models which in James E. Pranschke's professional judgment provide initial projected costs which are consistent with the purposes of the valuation. We performed tests to ensure that the models, in their entirety, reasonably represent that which is intended to be modeled.

Aging factors used in the premium development models were developed based on information and data from a 2013 study commissioned by the Society of Actuaries entitled "Health Care Costs – From Birth to Death."

James E. Pranschke is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to certify the per capita retiree health care rates shown above.

James E. Pranschke

James E. Pranschke, FSA, FCA, MAAA

SECTION C

SUMMARY OF BENEFITS

Summary of the Benefit Provisions as of December 31, 2020

1. Benefit Eligibility: 25 years of service (retiree pays premium until attainment of age 55) or duty-disability retirement.

2. Benefit Provisions: Hospitalization (includes prescription drug coverage):
- Prior to Age 65: Retirees and eligible dependents are covered on the same basis as employees.
- Age 65 or older: Retirees and eligible dependents are covered as a supplement to Medicare.

Each January 1, retirees in the General OPEB group may elect to forego health coverage and receive up to $1,200 per year from the County. This amount may be used for purposes other than healthcare.

Non-Union, Administrative Staff, and Sheriff and Undersheriffs hired after January 1, 2006 and Union members hired after April 1, 2007 are no longer eligible for County paid medical coverage in retirement. These employees also do not have access to the retiree health care plan at retirement.

3. Retiree Contributions: None.

4. Spouse Coverage: For all units from the date of the retiree's eligibility for County paid health insurance for the initial 12-month period, the County pays 50% of the premium difference required to include the spouse, with the employee paying the remaining 50%.

The following year, the County pays 60% of the premium difference required to include the spouse, with the employee paying 40%.

The following year, the County pays 70% of the premium difference required to include the spouse, with the employee paying 30%.

The following year, the County pays 80% of the premium difference required to include the spouse, with the employee paying 20%.

The following year, the County pays 90% of the premium difference required to include the spouse, with the employee paying 10%.

The County pays 100% of premium payments thereafter.

In the event of an employee's death, the survivor (at time of retirement) may continue coverage as described above at the County's expense.

Spouse coverage is eliminated for the following new hires:

Youth Facility, Animal Control, Non-Supervisory Sheriff members, Dispatch Supervisors, and Maintenance hired after October 1, 2000; Non-Union, Administrative Staff, and Sheriff and Undersheriff hired after January 1, 2001; Dispatchers hired after June 1, 2001; Sheriff Command hired after April 1, 2007.

5. Dental and Vision Coverage: Retired members do not qualify for dental or vision coverage.

SECTION D

SUMMARY OF DATA

Eaton County Retiree Health Care Plan
Eligible Active Members as of December 31, 2020
by Age and Years of Service

	Years of Service to Valuation Date							Totals
Age	**0-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30 Plus**	**No.**
25-29								
35-39			3	2				5
40-44			3	6	2			11
45-49				14	22			36
50-54				5	9	2	3	19
55-59				5	7	3	2	17
60-64			1	2	2	1	1	7
65 & Over				1	1			2
Totals			**7**	**35**	**43**	**6**	**6**	**97**

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

Age:	50.2	years
Service:	20.9	years

Eaton County Retiree Health Care Plan
Total Inactive Members as of December 31, 2020
by Age

Number of Retiree and Beneficiary Contracts

	Opt-Out/ Ineligible^	One-Person Coverage	Two-Person Coverage*	Total
Male	81	32	57	170
Female	89	49	22	160
Total	170	81	79	330

^ Includes 7 members who are covered under their spouse's County paid coverage.
** Includes family coverage.*

Age	Current Retirees Number of Those Covered
0-44	
45-49	1
50-54	17
55-59	18
60-64	30
65-69	22
70-74	38
75-79	17
80-84	6
85-89	11
90-94	
95 +	
Totals	160

There are no terminated members eligible for deferred Plan benefits.

Eaton County Retiree Health Care Plan
Reported Financial Information
(Market Value)

		December 31, 2020
Additions		
Contributions		
Employer	$	26,817
Nonemployer contributing entities		-
Active Employees		-
Other		-
Total Contributions	$	26,817
Investment Income		
Net Appreciation in Fair Value of Investments	$	1,958,581
Interest and Dividends		-
Less Investment Expense		-
Net Investment Income	$	1,958,581
Other		-
Total Additions	$	1,985,398
Deductions		
Benefit payments, including refunds of employee contributions	$	-
OPEB Plan Administrative Expense		26,442
Other		953
Total Deductions	$	27,395
Net Increase in Net Position	$	1,958,003
Market Value of Assets for OPEB		
Beginning of Year (January 1, 2020)	$	14,725,232
End of Year (December 31, 2020)	$	16,683,235

SECTION E

ACTUARIAL COST METHOD AND ACTUARIAL ASSUMPTIONS

Actuarial Methods for
Eaton County Retiree Health Care Plan
as of December 31, 2020

Actuarial Cost Method. Normal cost and the allocation of benefit values between service rendered before and after the valuation date was determined using an **Individual Entry-Age Actuarial Cost Method** having the following characteristics:

(i) The annual normal cost for each individual active member, payable from the date of employment to the date of retirement, is sufficient to accumulate the value of the member's benefit at the time of retirement; and

(ii) Each annual normal cost is a constant percentage of the member's year by year projected covered pay.

Actuarial gains (losses), as they occur, reduce (increase) the Unfunded Actuarial Accrued Liability.

Financing of Unfunded Actuarial Accrued Liabilities. Unfunded actuarial accrued liabilities (UAAL) (full funding credit if assets exceed liabilities) were amortized as a level dollar amount. The UAAL was determined using the actuarial value of assets and actuarial accrued liability calculated as of the valuation date and projected to the beginning of the fiscal year at the assumed rate of investment return.

Actuarial Value of Assets. The Actuarial Value of Assets is set equal to the reported market value of assets.

Amortization Factors. The following amortization factor was used in developing the Actuarially Determined Contribution for the fiscal year shown:

	Fiscal Year Ending September 30, 2022
Amortization Period	17
Level Dollar	10.6098

Actuarial Assumptions for
Eaton County Retiree Health Care Plan
as of December 31, 2020

All assumptions are expectations of future experience, not market measures. The rationale for the rates of merit and longevity salary increase, base wage inflation, rates of mortality, normal retirement rates, early retirement rates, rates of separation from active membership, disability rates, and marriage assumption used in this valuation is included in the MERS five-year experience study for the period January 1, 2014 to December 31, 2018, issued February 14, 2020. These assumptions were first used in the December 31, 2019 OPEB Funding Valuation.

The rate of investment return was 6.25% a year, compounded annually net after investment expenses.

Rates of price inflation are not specifically used for this valuation. However, a rate of price inflation of 2.50% would be consistent with other assumptions in this report.

The rates of salary increase used for individual members are in accordance with the following table.

Percentage Increase in Salary at Sample Years of Service							
Sample Years of Service	**Base (Wage Inflation)**	**Merit and Longevity**	**Total Percentage Increase in Pay**	**Sample Years of Service**	**Base (Wage Inflation)**	**Merit and Longevity**	**Total Percentage Increase in Pay**
0	3.00 %	6.70 %	9.70 %	21	3.00 %	0.60 %	3.60 %
1	3.00	4.60	7.60	22	3.00	0.50	3.50
2	3.00	3.20	6.20	23	3.00	0.40	3.40
3	3.00	2.70	5.70	24	3.00	0.40	3.40
4	3.00	2.30	5.30	25	3.00	0.40	3.40
5	3.00	1.90	4.90	26	3.00	0.30	3.30
6	3.00	1.70	4.70	27	3.00	0.30	3.30
7	3.00	1.30	4.30	28	3.00	0.30	3.30
8	3.00	1.20	4.20	29	3.00	0.30	3.30
9	3.00	1.20	4.20	30	3.00	0.20	3.20
10	3.00	1.10	4.10	31	3.00	0.20	3.20
11	3.00	1.10	4.10	32	3.00	0.20	3.20
12	3.00	0.90	3.90	33	3.00	0.20	3.20
13	3.00	0.90	3.90	34	3.00	0.20	3.20
14	3.00	0.80	3.80	35	3.00	0.10	3.10
15	3.00	0.70	3.70	36	3.00	0.10	3.10
16	3.00	0.70	3.70	37	3.00	0.10	3.10
17	3.00	0.60	3.60	38	3.00	0.10	3.10
18	3.00	0.60	3.60	39	3.00	0.10	3.10
19	3.00	0.60	3.60	40 and Over	3.00	0.00	3.00
20	3.00	0.60	3.60				

Actuarial Assumptions for Eaton County Retiree Health Care Plan as of December 31, 2020

The rates of mortality used for individual members are based upon the sex distinct Pub-2010 tables, as published by the Society of Actuaries, and include a margin for future mortality improvements projected using a fully generational improvement scale. The tables used were as follows:

- **Healthy Pre-Retirement Mortality:** Sex distinct Pub-2010 General Employees table without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related.

- **Healthy Post-Retirement Mortality:** Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.

- **Disability Retirement Mortality:** Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.

Note that the Pub-2010 tables do not include rates at all ages. For purposes of selecting mortality rates that are not otherwise published, we use the corresponding Employee or Healthy Retiree rates as applicable.

The life expectancies and mortality rates projected for employees are shown below for selected ages, based on retirements in 2020. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	Male	Female	Male	Female
20	70.01	72.73	0.04%	0.01%
25	64.72	67.41	0.03	0.01
30	59.44	62.08	0.05	0.02
35	54.21	56.79	0.07	0.03
40	49.03	51.53	0.08	0.04
45	43.86	46.29	0.10	0.06
50	38.73	41.07	0.14	0.08
55	33.65	35.90	0.21	0.13
60	28.69	30.81	0.33	0.20
65	23.87	25.82	0.47	0.29
70	19.15	20.91	0.66	0.44
75	14.52	16.11	1.00	0.74
80	10.00	11.47	1.59	1.25
85	6.89	8.03	8.02	5.95
90	4.80	5.57	13.85	11.03

Actuarial Assumptions for Eaton County Retiree Health Care Plan as of December 31, 2020

The life expectancies and mortality rates projected for non-disabled retirees are shown below for selected ages, based on retirements in 2020. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	Male	Female	Male	Female
20	66.74	70.06	0.04%	0.02%
25	61.37	64.66	0.04	0.01
30	56.01	59.26	0.05	0.02
35	50.70	53.90	0.07	0.03
40	45.43	48.56	0.09	0.04
45	40.18	43.24	0.11	0.06
50	34.97	37.95	0.30	0.23
55	30.09	32.99	0.45	0.32
60	25.41	28.15	0.68	0.43
65	20.95	23.44	0.98	0.63
70	16.73	18.92	1.51	1.02
75	12.82	14.68	2.58	1.82
80	9.39	10.90	4.65	3.36
85	6.61	7.73	8.50	6.30
90	4.57	5.33	14.68	11.69

The life expectancies and mortality rates projected for disabled retirees are shown below for selected ages, based on retirements in 2020. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	Male	Female	Male	Female
20	52.22	55.97	0.43%	0.26%
25	47.40	50.80	0.33	0.20
30	42.57	45.69	0.49	0.35
35	38.10	40.96	0.65	0.54
40	33.88	36.60	0.80	0.73
45	29.81	32.48	1.02	0.97
50	25.97	28.64	1.50	1.43
55	22.51	25.22	2.07	1.83
60	19.44	22.07	2.61	2.08
65	16.59	18.89	3.08	2.18
70	13.80	15.55	3.65	2.59
75	11.04	12.28	4.73	3.66
80	8.48	9.37	6.76	5.66
85	6.31	7.02	10.10	8.94
90	4.57	5.26	15.34	13.12

Actuarial Assumptions for
Eaton County Retiree Health Care Plan
as of December 31, 2020

Retirement Rates

A schedule of retirement rates is used to measure the probability of eligible members retiring during the next year. Certain retirement service amounts (normal retirement) or age (early reduced pension retirement) may not apply, depending on the benefit age of first eligibility.

Normal Retirement – Unreduced Pension Benefit
Service Based Retirement Rates

Sample Years of Service	Percent of Eligible Active Members Retiring within Next Year#	Sample Years of Service	Percent of Eligible Active Members Retiring within Next Year#
Under 5	15.00 %	23	26.00 %
5	15.00	24	30.00
6	15.00	25	34.00
7	15.00	26	25.00
8	15.00	27	25.00
9	15.00	28	25.00
10	20.00	29	25.00
11	20.00	30	25.00
12	20.00	31	28.00
13	20.00	32	28.00
14	20.00	33	28.00
15	20.00	34	28.00
16	20.00	35	25.00
17	20.00	36	25.00
18	20.00	37	25.00
19	20.00	38	25.00
20	20.00	39	25.00
21	22.00	40 and Over	25.00
22	24.00		

\# *All members who reach eligibility for normal retirement pension benefits before reaching eligibility for retiree health benefits are assumed to retire at the rate of 3% per year during the period when they are not eligible for health.*

Rates of retirement are set to 100% beginning at age 85.

Actuarial Assumptions for
Eaton County Retiree Health Care Plan
as of December 31, 2020

Early Retirement - Reduced Pension Benefit
Age Based Retirement Rates

Retirement Ages	Percent of Eligible Active Members Retiring within Next Year
50	4.00 %
51	4.00
52	4.00
53	4.00
54	4.00
55	4.00
56	4.00
57	4.00
58	4.00
59	4.00

In the case a member's eligibility for early reduced pension retirement precedes eligibility for OPEB retirement, the percent of eligible active members retiring within the next year is as described in the table above or 3%, whichever is smaller.

Actuarial Assumptions for
Eaton County Retiree Health Care Plan
as of December 31, 2020

Rates of separation from active membership are used to estimate the number of employees at each age that are expected to terminate employment before qualifying for retirement benefits. The rates of separation from active membership do not apply to members eligible to retire, and do not include separation on account of death or disability. The assumed rates of separation applied in the current valuation are based on years of service and different rates apply to public safety and all other groups. Sample rates of separation from active employment are shown below:

Sample Years of Service	Percent of Active Members Withdrawing within the Next Year	
	Public Safety	**All Others**
0	13.90 %	23.40 %
1	11.60	19.50
2	9.40	15.80
3	7.40	12.50
4	6.10	10.30
5	4.90	8.30
6	4.30	7.20
7	3.90	6.60
8	3.60	6.00
9	3.40	5.70
10	3.20	5.40
11	3.10	5.20
12	2.80	4.70
13	2.70	4.50
14	2.50	4.20
15	2.40	4.00
16	2.30	3.90
17	2.20	3.70
18	2.00	3.40
19	1.90	3.20
20	1.80	3.10
21	1.80	3.00
22	1.70	2.80
23	1.70	2.80
24	1.60	2.70
25 and Over	1.50	2.60

Actuarial Assumptions for
Eaton County Retiree Health Care Plan
as of December 31, 2020

Disability Rates

Disability rates are used in the valuation to estimate the incidence of member disability in future years. The assumed rates of disablement at various ages are shown below:

Sample Ages	Percent Becoming Disabled within the Next Year
20	0.02%
25	0.02
30	0.02
35	0.05
40	0.08
45	0.20
50	0.29
55	0.38
60	0.39
65	0.39

80% of the disabilities are assumed to be non-duty and 20% of the disabilities are assumed to be duty related. For those plans which have adopted disability provision D-2, for pension benefit purposes, 40% of the disabilities are assumed to be non-duty and 60% are assumed to be duty related.

Miscellaneous and Technical Assumptions for Eaton County Retiree Health Care Plan as of December 31, 2020

Administrative Expenses No explicit assumption has been made for administrative expenses.

Decrement Operation Disability does not operate during retirement eligibility.

Decrement Timing Decrements of all types are assumed to occur mid-year.

Eligibility Testing Eligibility for benefits is determined based upon the age nearest birthday and service nearest whole year on the date the decrement is assumed to occur.

Incidence of Contributions Contributions are assumed to be received continuously throughout the year based upon the computed contribution shown in this report.

Marriage Assumption 80% of males and 80% of females are assumed to be married for purposes of death-in-service benefits. Male spouses are assumed to be three years older than female spouses for active member valuation purposes.

Medicare Coverage Assumed to be available for all covered employees on attainment of age 65. Disabled retirees were assumed to be eligible for Medicare coverage at age 65.

Retiree Opt-Out Assumption It was assumed those retirees eligible for County paid coverage on the valuation date who are currently opting-out of retiree health care would continue opting-out of health care indefinitely.

It was assumed those retirees eligible for County paid coverage upon attaining age 55 would:

a. If currently receiving coverage and paying 100% of the cost, continue to fully pay for coverage until attaining age 55; or
b. If currently opting out of coverage, continue to opt out of coverage until attaining age 55 at which time County paid coverage was assumed to commence. The future coverage type was assumed to be multiple life coverage if spousal information was provided, otherwise single life coverage was assumed.

Health Care Coverage at Retirement The table below shows the assumed portion of future retirees electing one-person or two-person/family coverage, or opting-out of coverage entirely.

		Two-Person/Family		
	One-Person	Electing	Continuing	Opt-Out
Male	35%	65%	100%	0%
Female	35%	65%	100%	0%

APPENDIX

GLOSSARY

Glossary

Accrued Service. The service credited under the plan which was rendered before the date of the actuarial valuation.

Actuarial Accrued Liability. The difference between: (i) the actuarial present value of future plan benefits; and (ii) the actuarial present value of future normal cost. Sometimes referred to as "accrued liability" or "past service liability."

Actuarial Assumptions. Estimates of future plan experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and salary increases. Decrement assumptions (rates of mortality, disability, turnover and retirement) are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (salary increases and investment income) consist of an underlying rate in an inflation-free environment plus a provision for a long-term average rate of inflation.

Actuarial Cost Method. A mathematical budgeting procedure for allocating the dollar amount of the "actuarial present value of future plan benefits" between the actuarial present value of future normal cost and the actuarial accrued liability. Sometimes referred to as the "actuarial funding method."

Actuarial Equivalent. A single amount or series of amounts of equal value to another single amount or series of amounts, computed on the basis of the rate(s) of interest and mortality tables used by the plan.

Actuarial Present Value. The amount of funds presently required to provide a payment or series of payments in the future. It is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Amortization. Paying off an interest-bearing liability by means of periodic payments of interest and principal, as opposed to paying it off with a lump sum payment.

Actuarially Determined Contribution (ADC). The ADC is the normal cost plus the portion of the unfunded actuarial accrued liability to be amortized in the current period. The ADC is an amount that is actuarially determined so that, if paid on an ongoing basis, it would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded actuarial accrued liability.

Governmental Accounting Standards Board (GASB). GASB is the private, nonpartisan, nonprofit organization that works to create and improve the rules U.S. state and local governments follow when accounting for their finances and reporting them to the public.

Implicit Rate Subsidy. It is common practice for employers to allow retirees to continue in the employer's group health insurance plan (which also covers active employees), often charging the retiree some portion of the premium charged for active employees. Under the theory that retirees have higher utilization of services, the difference between the true cost of providing retiree coverage and what the retiree is being charged is known as the implicit rate subsidy.

Glossary

Medical Trend Rate (Health Care Inflation). The increase in the cost of providing health care benefits over time. Trend includes such elements as pure price inflation, changes in utilization, advances in medical technology, and cost shifting.

Normal Cost. The annual cost assigned, under the actuarial funding method, to current and subsequent plan years. Sometimes referred to as “current service cost.” Any payment toward the unfunded actuarial accrued liability is not part of the normal cost.

Other Postemployment Benefits (OPEB). OPEB are postemployment benefits other than pensions. OPEB generally takes the form of health insurance, dental, vision, prescription drugs, life insurance or other health care benefits.

Reserve Account. An account used to indicate that funds have been set aside for a specific purpose and are not generally available for other uses.

Unfunded Actuarial Accrued Liability. The difference between the actuarial accrued liability and valuation assets. Sometimes referred to as “unfunded actuarial accrued liability.”

Valuation Assets. The value of current plan assets recognized for valuation purposes.

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE SEPTEMBER 10, 2021

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	090	PREPAID EXPENSES	$ 45,205.86
101	101	BOARD OF COMMISSIONERS	$ 131.40
101	131	CIRCUIT COURT	$ 248.51
101	136	DISTRICT COURT	$ 427.72
101	141	FRIEND OF THE COURT	$ 299.96
101	148	PROBATE COURT	$ 390.00
101	149	JUVENILE COURT	$ 22,034.45
101	172	CONTROLLER	$ 28.59
101	265	BUILDING AND GROUNDS	$ 27,477.92
101	267.229	PROSECUTING ATTORNEY	$ 203.54
101	301	SHERIFF DEPARTMENT	$ 9,407.46
101	303	SHERIFF DELTA	$ 4,736.87
101	351	SHERIFF CORRECTIONS	$ 21,314.83
101	430	ANIMAL CONTROL	$ 130.83
101	648	MEDICAL EXAMINER	$ 1,897.00
101	681	VETERANS	$ 1,336.04
245	901	PUBLIC IMPROVEMENT	$ 3,155.31
249	371	CONSTRUCTION CODE	$ 369.97
252	299	PUBLIC DEFENDER	$ 83,118.82
260	325	911 SURCHARGE	$ 949.76
261	325	CENTRAL DISPATCH	$ 21,414.98
277	301	SHERIFF DEPARTMENT	$ 1,050.00
292	356	YOUTH FACILITY	$ 3,331.46
298	228	COMPUTER FUND	$ 72,303.74
298	901	COMPUTER FUND CAPITAL	$ 15,994.65
595	301	COMMISSARY	$ 34,455.20
		GRAND TOTAL	**$ 371,414.87**

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE SEPTEMBER 10, 2021
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	$ 2,822.75
101	090.000	PREPAID EXPENSES	$ 2,951.79
101	090.004	PREPAID EXPENSE-TELEPHONE	$ 905.59
101	090.006	PREPAID EXPENSE-POSTAGE/PRESOR	$ 952.65
101	273	RECEIPTS REFUNDABLE	$ 529.93
101	273.001	RECEIPTS REFUNDABLE - ECU	$ 29,199.26
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	$ 2,049.48
101	101.101	BOARD OF COMMISSIONERS	$ 2,790.00
101	101.426	EMERGENCY SERVICES	$ 1,280.00
101	131	CIRCUIT COURT	$ 13,725.28
101	136	DISTRICT COURT	$ 11,336.04
101	141	FRIEND OF THE COURT	$ 1,889.29
101	148	PROBATE COURT	$ 5,409.80
101	149	JUVENILE COURT	$ 2,739.96
101	151	CIRCUIT COURT PROBATION	$ 199.24
101	172	CONTROLLER	$ 696.80
101	262	ELECTIONS	$ 569.78
101	215	COUNTY CLERK	$ 306.44
101	228	INFORMATION SYSTEMS	$ 1,027.67
101	253	COUNTY TREASURER	$ 930.25
101	257	EQUALIZATION	$ 1,003.65
101	265	BUILDING AND GROUNDS	$ 26,356.40
101	267-229	PROSECUTING ATTORNEY	$ 1,891.58
101	267-232	ECU	$ 2,542.05
101	267-234	CHILD SUPPORT	$ 187.88
101	267-236	CRIME VICTIMS	$ 1,194.75
101	275	DRAIN COMMISSION	$ 1,979.36
101	301	SHERIFF DEPARTMENT	$ 51,084.69
101	303	SHERIFF DELTA	$ 14,453.28
101	351	SHERIFF CORRECTIONS	$ 39,697.39
101	430	ANIMAL CONTROL	$ 1,243.64
101	681	VETERANS	$ 6.00
101	721	COMMUNITY DEVELOPMENT	$ 670.32
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	$ 8,531.72
101		995.000 INTEREST	$ 1,421.68
101	906-303	994.000 PRINCIPAL	$ 7,429.39
101		995.000 INTEREST	$ 1,023.97
101	906-351	994.000 PRINCIPAL	$ 420.22
101	906.351	995.000 INTEREST	$ 113.79

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE SEPTEMBER 10, 2021
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT	
101	906.430	994.000 PRINCIPAL	$	693.38
101		995.000 INTEREST	$	140.77
201	449	ROAD COMMISSION	$	1,063,115.41
208	751	PARKS ADMINISTRATION	$	5,667.90
208	752	FITZGERALD PARKS	$	3,161.64
208	753	FOX PARK	$	610.88
208	755	LINCOLN PARK	$	934.31
208	756	CRANDELL PARK	$	140.00
208	901	CAPITAL OUTLAY	$	40,000.00
208	906	994.000 PRINCIPAL	$	1,268.54
208	906	995.000 INTEREST	$	273.56
221	601	HEALTH DEPARTMENT	$	641,871.85
228	528	RESOURCE RECOVERY	$	230.60
228	529	COUNTY PROJECTS	$	13,162.87
228	530	LOCAL UNIT GRANT PROJECTS	$	35,876.02
228	906	994.000 PRINCIPAL	$	584.28
228	906	995.000 INTEREST	$	106.90
236	690	CDBG-HOUSING	$	11,470.00
249	371	CONSTRUCTION CODE	$	2,005.49
252	299	PUBLIC DEFENDER	$	1,037.31
256	268	REGISTER OF DEEDS - AUTOMATION	$	786.11
260	325	911 SURCHARGE	$	774.26
261	325	CENTRAL DISPATCH	$	9,333.62
261	327	911 WIRELESS TRAINING	$	1,817.23
261	101-426	EMERGENCY SERVICES	$	814.22
261	906.994.000	DEBT SERVICE- PRINCIPAL	$	994.57
261	906.995.000	DEBT SERVICE -INTEREST	$	236.04
272	130-138	PRIORITY COURT	$	1,925.00
272	130-140	DRUG COURT-PROGRAM INCOME	$	585.99
273	130-138	SOBRIETY COURT	$	720.00
273	130-140	DRUG COURT - PROGRAM INCOME	$	795.40
274	130.138	SWIFT & SURE SANCTIONS	$	2,310.00
274	130-140	DRUG COURT PROGRAM INCOME	$	22.98
275	130-138	VETERAN'S COURT	$	405.00
276	130-152	COMMUNITY CORRECTIONS	$	40.58
276	130.153	COMMUNITY CORRECTIONS	$	3,730.00
277	301	SHERIFF DEPARTMENT	$	8,384.35
278	130-138	DRUG COURT - GRANT FUNDING	$	711.00
287	301-428	AREA PLANNER	$	11,002.20
290	670	DEPT OF HUMAN SERVICES	$	233.24
292	130-356	YOUTH FACILITY	$	11,858.69
292	130-358	COMMUNITY BASED TREATMENT	$	281.40
292	130-360	DAY TREATMENT	$	1,022.48
292	130-362	IN HOME CARE	$	1,433.53
292	130-368	CCF PREVENTION SERVICES	$	22,511.21
292	130-650	STATE INSTITUTIONS	$	6,200.00
292	665	CPUNTY WARD CHARGEBACKS	$	80,565.22
292	906-356	994.000 PRINCIPAL	$	550.65
292		995.000 INTEREST	$	119.03
292	906-360	994.000 PRINCIPAL	$	706.87

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE SEPTEMBER 10, 2021
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT	
292		995.000 INTEREST	$	133.64
293	689	SOLDIERS & SAILORS	$	955.00
298	228	COMPUTER FUND	$	1,035.00
298	901	COMPUTER FUND CAPITAL	$	9,867.31
320	906-994	PRINCIPAL	$	935,000.00
320	906-995	INTEREST	$	79,298.55
512	635	MEDICAL CARE FACILITY	$	1,070,323.91
512	994	PRINCIPAL	$	565,000.00
512	995	INTEREST	$	17,250.00
515	253	FORECLOSING GVT UNIT	$	1,654.28
516	253	DELINQUENT TAX REVOLVING FUND	$	68.29
656	861	EMPLOYER SHARED RETIREMENT	$	337,394.46
670	090.000	HEALTH - SELF INSURANCE - PREPAID	$	689,480.00
676	852	RETIREE HEALTH HCSP	$	41,195.68
677	090.000	PREPAID EXPENSES	$	4,750.00
677	871	WORKERS COMPENSATION	$	20,413.04
679	853	LIFE & DISABILITY	$	3,751.90
680	854	DENTAL INSURANCE	$	14,608.16
699	20X9.300.000	BONDS PAYABLE	$	41,000.00
699	20X9.906.955	INTEREST	$	717.52
701	224.000	DUE TO ROAD COMMISSION	$	3,743.58
701	228-001	DUE TO STATE EDUCATION TAX	$	1,853,978.56
701	228-006	T/A-DUE TO STATE PROBATE CRT SHAI	$	2,331.03
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	$	8,211.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORD	$	182.47
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIG	$	1,948.62
701	228-042	T/A-DUE TO STATE STATE COURT FEES	$	1,008.63
701	228.044	T/A0DUE TO STATE TSFR TAX	$	405,900.00
701	228-046	T/A-DUE TO STATE TRAILER COACH PA	$	2,250.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	$	78.00
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING	$	2,350.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSAT	$	250.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FU	$	11,210.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FU	$	3,480.15
701	228-062	T/A-DUE TO STATE NOTARY TRAINING &	$	40.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER A	$	1,165.75
701	230.000	DUE TO OTHER GOVERNMENT UNIT	$	30.00
701	230.001	DUE TO OTHER GOVERNMENTAL UNIT	$	768.83
701	268.000	ESCHEATABLE MONIES	$	75.25
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	$	8,924.23
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	$	1,472.33
701	274.001	UNDISTRIBUTIED TAX COLLECTION STA	$	86,610.65
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT	$	8,500.00
702	221.004	DUE TO CITIES LANSING	$	490.29
702	228.002	DUE TO STATE MI WITHHOLDING TAX	$	57,483.50
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOL	$	132,780.82
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TA	$	95,892.52
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXE	$	22,426.39
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	$	17,544.87
702	231-002	T/A-PAYROLL DEDUCTIONS PAYABLE H	$	1,273.40

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE SEPTEMBER 10, 2021
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPE	$ 10,556.62
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	$ 37,174.51
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMEF	$ 7,415.68
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE	$ 24,446.39
702	231.015	PYRL DEDUCTIONS PBLE MERS	$ 129,236.29
702	258.000	ACCRUED TAXES PAYABLE	$ 118,547.85
720	301	SHERIFF DEPT DONATIONS	$ 40.70
768	130-356	DONATIONS - YOUTH FACILITY	$ 31.48
801	901	DRAIN FUND	$ 474,207.69
851	906.996.000	DRAIN BOND ISSUANCE COSTS	$ 2,501.58
		TOTAL CHECKS	$ 9,612,209.60
CATEGORY		**WIRE TRANSFERS**	
PAYROLL AND BENEFITS			$ 1,069,046.64
DEBT PAYMENTS			
		TOTAL WIRE TRANSFERS	$ 1,069,046.64
		GRAND TOTAL IMMEDIATE PAYMENTS	**$ 10,681,256.24**

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 15, 2021

RESOLUTION TO APPROVE THE 2021/2022 EATON COUNTY BUDGET

Introduced by the Ways and Means Committee

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, as amended, indicates that the Legislative body shall adopt a balanced budget for all funds by passing an Appropriations Act; and

WHEREAS, this resolution shall be known as the Fiscal Year 2022 General Appropriation Act; and

WHEREAS, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on August 29, 2021 and September 5, 2021, and a public hearing on the proposed budget was held on September 7, 2021; and

WHEREAS, the Eaton County voters authorized millages of 0.6993 of a mill for Jail Operation, 0.9490 of a mill for 911, 0.2497 of a mill for EATRAN, 0.3496 of a mill for Juvenile Operations and 0.1248 of a mill for the Medical Care Facility and 1.4985 for Road Repair and Rehabilitation; and

WHEREAS, the Board of Commissioners will authorize, in June 2022, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners hereby adopts the Fiscal Year 2022 General Appropriations Act; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.6993 of a mill for Jail Operation, 0.9490 of a mill for 911, 0.3496 of a mill for Juvenile Operations and 0.1248 of a mill for the Medical Care Facility and 1.4985 for Road Repair and Rehabilitation; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.2497 of a mill for EATRAN; and

BE IT FURTHER RESOLVED, that the 2021/2022 Eaton County General Fund (#101) budget of $42,871,934 be adopted by activity; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue $23,289,792 and Debt Service $5,864,491) be adopted by activity, for a total 2021/2022 budget of $72,026,217; and

BE IT FURTHER RESOLVED, that any amendment to increase a salary and/or a Capital Outlay activity in excess of $2,500.00 shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that any amendment to increase the total budget of any fund or department in excess of $2,500.00 shall be approved by the Board of Commissioners except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that the Controller be authorized to make such other budget amendments as necessary with the exception of those specified in this resolution.

BE IT FURTHER RESOLVED, that the approved Position Allocation List contained in this resolution shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the Approved Position List; and

BE IT FURTHER RESOLVED, that as vacancies occur during the budget year, they shall not be refilled, except by specific Ways and Means Committee authorization; and

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only approved contingent upon the County receiving those budgeted revenues; and

BE IT FURTHER RESOLVED, that in the event that some outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List; and

BE IT FURTHER RESOLVED, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2021/2022 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

BE IT FURTHER RESOLVED, that the salaries of the County's Elected Officials are established according to the Elected Official Salary Schedule contained in this resolution.

BE IT FURTHER RESOLVED, that the activity appropriations which represent the estimated costs of operating the Courts in 2021/2022 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

BE IT FURTHER RESOLVED, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to budgets, purchasing, travel, and per diems; as well as the Eaton County Personnel Policies, and that budgeted funds for these purposes are appropriated contingent upon compliance with all County policies.

BE IT FURTHER RESOLVED, that the Eaton County Personnel Policy shall apply to all employees and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual, which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to $20,000 between activities or funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2021/2022 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

2021/2022 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

Revenue

Taxes	$	21,995,330
Licenses and Permits		146,300
Federal Grants		2,649,942
State Grants		4,937,587
Local Unit Contributions		4,004,177
Charges for Services		2,788,200
Fines and Forfeitures		240,200
Interest and Rents		243,705
Other Revenue		158,140
Other Financing Sources		2,100,757
Fund Balance - Carryover		3,607,596
Total Revenue	**$**	**42,871,934**

Expenditures

Legislative	$	353,739
Judicial		5,933,843
General Government		10,662,748
Public Safety		17,475,419
Health and Welfare		1,257,214
Recreation and Culture		17,000
Other		548,054
Capital Outlay		849,550
Debt Service		495,122
Transfers-Out		5,279,245
Total Expenditures	**$**	**42,871,934**

2021/2022 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

208	Parks & Recreation	1,044,252
211	Parks Special	1,000
215	Friend Of The Court	65,714
227	Landfill	35,000
228	Solid Waste Ordinance	455,100
236	CDBG Housing	43,193
242	Comprehensive Planning	69,000
245	Public Improvement	500,000
249	Code Enforcement	688,617
252	Indigent Defense	1,977,470
255	Remonumentation	81,300
256	Register Of Deeds Technology	80,800
260	911 Surcharge	1,801,628
261	Central Dispatch	4,807,503
263	CPL Training Fund	56,617
264	Local Corrections Training Fund	46,312
265	Michigan Justice Training	5,000
266	Sheriff Road Crew	61,649
269	Law Library	6,500
272	Priority Court	122,286
273	Sobriety Court	116,231
274	Swift and Sure Sanctions	75,957
275	Veterans Court	75,178
276	Community Corrections	122,662
277	Residential Substance Abuse Treatment	168,665
278	District Court Sobriety Court	31,000
281	Jail Millage	2,315,427
285	Drug Law Enforcement - Sheriff	4,000
286	Drug Law Enforcement - Prosecutor	8,000
287	Homeland Security	127,500
290	Department of Human Services	14,000
292	Child Care Fund	4,782,764
293	Soldiers & Sailors	30,000
296	Juvenile Millage	1,627,900
298	Computer	1,831,867
718	Donations - Animal Control	2,000
720	Donations - Sheriff	2,500
765	Donations - Lincoln Brick Park	100
767	Donations - Juvenile Court	1,000
768	Donations - Youth Facility	4,100
	Total Special Revenue	**23,289,792**

2021/2022 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

320	Building Authority - Jail		1,196,150
377	DPW - Grand Ledge 2005		561,556
385	DPW - Brookfield Debt		166,822
395	Building Authority - Dental Clinic		74,663
851	Drain Debt Service		3,865,300
	TOTAL DEBT SERVICE	**$**	**5,864,491**
	TOTAL 2021/2022 BUDGET	**$**	**72,026,217**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Legislative				
	Board of Commissioners			
	Chairperson	101.101.000	1.00	
	Vice Chairperson	101.101.000	1.00	
	Ways and Means Chairperson	101.101.000	1.00	
	Commissioners	101.101.000	12.00	
	Department Total			**15.00**
	General Fund Total			**15.00**
	Special Revenue Total			**-**
Judicial				
	Trial Courts			
	Circuit Court			
	Judge	101.130.131	2.00	
	Trial Court Administrator	101.130.131	1.00	
	Specialty Court Coordinator	101.130.131	1.00	
	Judicial Administrative Assistant/Court Recorder	101.130.131	2.00	
	Law Clerk	101.130.131	2.00	
	Collections Specialist	101.130.131	1.00	
	Court Recorder	101.130.131	1.00	
	Administrative Assistant/Jury Coordinator	101.130.131	1.00	
	Sub Department Total			**11.00**
	District Court			
	Judge	101.130.136	2.00	
	Deputy Trial Court Administrator	101.130.136	1.00	
	Chief Probation Officer	101.130.136	1.00	
	Probation Officer	101.130.136	2.50	
	Judicial Administrative Assistant/Court Recorder	101.130.136	2.00	
	Chief Deputy Clerk	101.130.136	2.00	
	Deputy Clerk	101.130.136	7.00	
	Court Financial Assistant	101.130.136	1.00	
	PT Attorney/Magistrate	101.130.136	0.50	
	Sub Department Total			**19.00**
	Friend Of The Court			
	Friend of the Court	101.130.141	1.00	
	Assistant Friend of the Court/Attorney Referee	101.130.141	1.00	
	Senior Investigator/Conciliator	101.130.141	1.00	
	Investigator/Conciliator	101.130.141	3.00	
	Office Manager	101.130.141	1.00	
	Enforcement Caseworker	101.130.141	6.00	
	Court Financial Assistant	101.130.141	1.00	
	Administrative Assistant	101.130.141	2.00	
	Enforcement Caseworker	215.130.141	1.00	
	Sub Department Total			**17.00**
	Probate Court			
	Judge	101.130.148	1.00	
	Judicial Administrative Assistant/Court Recorder	101.130.148	1.00	
	Probate Register	101.130.148	1.00	
	Deputy Probate Register	101.130.148	2.00	
	Sub Department Total			**5.00**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Judicial - Continued				
	Trial Courts - Continued			
	Juvenile Court			
	Attorney Referee/Juvenile Court Administrator	101.130.149	1.00	
	Chief Juvenile Probation Officer	101.130.149	1.00	
	Juvenile Probation Officer	101.130.149	2.00	
	Juvenile Register	101.130.149	1.00	
	Deputy Juvenile Register	101.130.149	2.00	
	Sub Department Total			**7.00**
	Community Corrections			
	Community Corrections Clerk	276.130.152	0.50	
	Case Manager/Assessor	272.130.138	1.00	
	Case Manager/Assessor	273.130.138	1.00	
	Case Manager/Assessor	274.130.138	0.50	
	Case Manager/Assessor	275.130.138	0.50	
	Sub Department Total			**3.50**
	Youth Facility			
	Director of Youth Services	292.130.356	1.00	
	Psychologist	292.130.356	1.00	
	Shift Supervisor	292.130.356	2.00	
	Shift Supervisor/Training Coordinator	292.130.356	1.00	
	Aftercare/Family Services Coordinator	292.130.356	1.00	
	Office Manager	292.130.356	1.00	
	Cook	292.130.356	1.00	
	PT Cook	292.130.356	0.50	
	Youth Specialist	292.130.356	10.00	
	Sub Department Total			**18.50**
	Community Based Treatment			
	Therapist	292.130.358	1.00	
	Treatment Specialist	292.130.358	4.00	
	Sub Department Total			**5.00**
	Day Treatment			
	Assistant Youth Services Director	292.130.360	1.00	
	Juvenile Probation Officer	292.130.360	1.00	
	Therapist	292.130.360	1.00	
	Senior Treatment Specialist	292.130.360	1.00	
	Treatment Specialist	292.130.360	2.00	
	Sub Department Total			**6.00**
	In-Home Care			
	Juvenile Probation Officer	292.130.362	3.00	
	Sub Department Total			**3.00**
	LINK Program			
	LINK Program Coordinator	292.130.364	1.00	
	Sub Department Total			**1.00**
	Department Total			**96.00**
	General Fund Total			**58.00**
	Special Revenue Total			**38.00**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department	Position	GL Org	FTE	Total FTE
General Government					
	Controller				
		Controller/Administrator	101.172.000	1.00	
		Deputy Controller/Administrator	101.172.000	1.00	
		Benefit Specialist	101.172.000	1.00	
		Sr Accountant	101.172.000	1.00	
		Accountant	101.172.000	1.00	
		FOIA Specialist	101.172.000	1.00	
		Payroll Clerk	101.172.000	1.00	
		Finance & Purchasing Assistant	101.172.000	1.00	
		Executive Assistant	101.172.000	1.00	
	Department Total				**9.00**
	County Clerk				
	County Clerk				
		County Clerk/Register of Deeds	101.215.215	1.00	
		Chief Deputy County Clerk	101.215.215	1.00	
		Chief Deputy Circuit Court Clerk	101.215.215	1.00	
		Elections Specialist	101.215.215	1.00	
		Deputy Vital Records Clerk	101.215.215	2.13	
		Deputy Court Clerk	101.215.215	3.00	
	Sub Department Total				**9.13**
	Register Of Deeds				
		Chief Deputy Register of Deeds	101.268.000	1.00	
		Deputy Register of Deeds	101.268.000	3.00	
	Sub Department Total				**4.00**
	Department Total				**13.13**
	Technology Services				
		Technology Services Director	101.228.000	1.00	
		Deputy Technology Services Director	101.228.000	1.00	
		Network & PC Administrator	101.228.000	3.00	
		Technology Field Specialist	101.228.000	3.00	
		PC Technician	101.228.000	1.00	
		GIS Administrator	101.228.000	2.00	
		Technical Services Technician	101.228.000	1.00	
	Department Total				**12.00**
	County Treasurer				
		Treasurer	101.253.000	1.00	
		Chief Deputy Treasurer	101.253.000	1.00	
		Deputy Treasurer	101.253.000	3.00	
		Foreclosure Coordinator/Deputy Treasurer	515.253.000	1.00	
	Department Total				**6.00**
	Equalization				
		Equalization Director	101.257.000	1.00	
		Deputy Equalization Director	101.257.000	1.00	
		Appraiser	101.257.000	1.00	
		Property Description Specialist	101.257.000	1.00	
		Administrative Assistant	101.257.000	1.00	
		Property Description Clerk	101.257.000	1.00	
	Department Total				**6.00**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
General Government - Continued				
	Physical Plant			
	Physical Plant Director	101.265.000	1.00	
	Custodial Supervisor	101.265.000	1.00	
	Administrative Assistant	101.265.000	1.00	
	General Maintenance Worker	101.265.000	4.00	
	Groundskeeper	101.265.000	2.00	
	Custodian	101.265.000	4.00	
	General Maintenance Worker	281.301.351	1.00	
	Department Total			**14.00**
	Prosecuting Attorney			
	Prosecuting Attorney			
	Prosecuting Attorney	101.267.229	1.00	
	Chief Assistant Prosecuting Attorney	101.267.229	1.00	
	Assistant Prosecuting Attorney	101.267.229	8.00	
	Investigator/Felony Case Manager	101.267.229	1.00	
	Executive Assistant to the Prosecuting Attorney	101.267.229	0.50	
	Legal Assistant	101.267.229	5.00	
	Sub Department Total			**16.50**
	Economic Crimes Unit			
	Sr Assistant Prosecuting Attorney - ECU	101.267.232	1.00	
	Detective	101.267.232	1.00	
	Financial Assistant - ECU	101.267.232	2.00	
	Sub Department Total			**4.00**
	Child Support Unit			
	Legal Assistant	101.267.234	2.00	
	Sub Department Total			**2.00**
	Crime Victims Unit			
	Executive Assistant to the Prosecuting Attorney	101.267.236	0.50	
	Victim Witness Coordinator	101.267.236	1.00	
	Victim Advocate	101.267.236	1.00	
	Sub Department Total			**2.50**
	Department Total			**25.00**
	Drain Commissioner			
	Drain Commissioner	101.275.000	1.00	
	Drain Maintenance Supervisor/Deputy Drain Comn	101.275.000	1.00	
	Drain Inspector	101.275.000	1.00	
	Drain Assessment Administrator	101.275.000	1.00	
	Soil Erosion Enforcement Officer	101.275.000	1.00	
	Administrative Assistant	101.275.000	1.00	
	Department Total			**6.00**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
General Government - Continued				
	Indigent Defense			
	Public Defender Administrator	252.299.000	1.00	
	Chief Assistant Public Defender	252.299.000	1.00	
	Assistant Public Defenders	252.299.000	8.00	
	Investigator	252.299.000	1.00	
	Assistant Investigator	252.299.000	1.00	
	Social Worker	252.299.000	1.00	
	Paralegal	252.299.000	1.00	
	Legal Assistant	252.299.000	2.00	
	Department Total			**16.00**
	General Fund Total			**89.13**
	Special Revenue Total			**18.00**
Public Safety				
	Sheriff			
	County Patrol			
	Sheriff	101.301.301	1.00	
	Undersheriff	101.301.301	1.00	
	Executive Assistant to the Sheriff	101.301.301	1.00	
	Records Supervisor/Administrative Services Assist	101.301.301	1.00	
	Chief Deputy	101.301.301	1.00	
	Captain	101.301.301	2.00	
	Lieutenant	101.301.301	1.00	
	Sergeant	101.301.301	5.00	
	Detective	101.301.301	2.00	
	Deputy - FTO	101.301.301	1.00	
	Deputy	101.301.301	14.00	
	Deputy - Windsor Township Assignment	101.301.305	1.00	
	Deputy - Quartermaster/Property Officer	101.301.301	1.00	
	Records Clerk	101.301.301	4.00	
	Sub Department Total			**36.00**
	Delta Patrol			
	Lieutenant	101.301.303	1.00	
	Sergeant	101.301.303	4.00	
	Detective	101.301.303	4.00	
	Deputy	101.301.303	24.00	
	Records Clerk	101.301.303	2.00	
	Sub Department Total			**35.00**
	Secondary Road Patrol			
	Deputy	101.301.333	2.00	
	Sub Department Total			**2.00**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Public Safety - Continued				
	Sheriff - Continued			
	Corrections			
	Captain	101.301.351	1.00	
	Corrections Lieutenant	101.301.351	1.00	
	Jail Health Coordinator	101.301.351	1.00	
	Jail Nurse	101.301.351	1.00	
	Jail Medical Assistant/EMT	101.301.351	3.00	
	Corrections Sergeant	101.301.351	5.00	
	Corrections Deputy	101.301.351	22.00	
	Corrections Clerk	101.301.351	3.00	
	Corrections Deputy/Road Crew	266.301.351	1.00	
	Corrections Deputy	281.301.351	9.00	
	Jail Medical Assistant/EMT	595.301.351	1.00	
	Sub Department Total			**48.00**
	Animal Control			
	Lead Animal Control Officer	101.301.430	1.00	
	Animal Control Officer	101.301.430	2.00	
	Sub Department Total			**3.00**
	Department Total			**124.00**
	Central Dispatch			
	Central Dispatch			
	Central Dispatch Director	261.325.000	1.00	
	Deputy Central Dispatch Director	261.325.000	1.00	
	Radio System Manager	261.325.000	1.00	
	Administrative Assistant	261.325.000	1.00	
	Clerk/Receptionist	261.325.000	1.00	
	Dispatch Supervisor	261.325.000	6.00	
	Dispatcher	261.325.000	14.00	
	Sub Department Total			**25.00**
	Emergency Services			
	Emergency Services Coordinator	261.101.426	1.00	
	Sub Department Total			**1.00**
	Department Total			**26.00**
	Construction Code			
	Construction Code Director	249.371.000	1.00	
	Inspector	249.371.000	2.00	
	PT Inspector	249.371.000	0.50	
	Permit Specialist	249.371.000	2.00	
	Department Total			**5.50**
	Community Development			
	Community Development Director	101.721.000	1.00	
	Administrative Assistant/Zoning Enforcement Offic	101.721.000	1.00	
	Department Total			**2.00**
	General Fund Total			**115.00**
	Special Revenue Total			**42.50**

Proposed Position Allocation List
2021/2022 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Public Works				
	Resource Recovery			
	Resource Recovery Coordinator	228.528.000	1.00	
	Program Assistant	228.528.000	1.00	
	Department Total			**2.00**
	General Fund Total			**-**
	Special Revenue Total			**2.00**
Health & Welfare				
	Veterans			
	Veterans Coordinator	101.681.000	1.00	
	Administrative Assistant (Grant Funded)	101.681.689	0.50	
	Department Total			**1.50**
	General Fund Total			**1.50**
	Special Revenue Total			**-**
Recreation & Culture				
	Parks			
	Administration			
	Parks & Recreation Director	208.751.000	1.00	
	PT Recreation & Events Coordinator	208.751.000	0.73	
	Administrative Assistant	208.751.000	1.00	
	Sub Department Total			**2.73**
	Fitzgerald Park			
	Parks Program and Operations Manager	208.752.000	1.00	
	Building and Groundskeeper	208.752.000	1.00	
	Sub Department Total			**2.00**
	Department Total			**4.73**
	General Fund Total			**-**
	Special Revenue Total			**4.73**
Total Employees				
	General Fund Total			**278.63**
	Special Revenue Total			**105.23**
			Grand Total	**383.86**

ELECTED OFFICIAL SALARY SCHEDULE

Although this Budget is for the period of October 1, 2021 through September 30, 2022, the following schedule reflects the annual salary for the County's Elected Officials effective January 1, 2022.

Clerk/Register of Deeds	$ 83,512
Drain Commissioner	$ 83,512
Prosecuting Attorney	$ 122,345
Sheriff	$ 106,412
Treasurer	$ 83,512

Classification and Pay Structure
(Effective for the period of October 1, 2021 through September 30, 2022)

Grade Level	Minimum Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
	$ 13.68	$ 14.37	$ 15.05	$ 15.73	$ 16.43	$ 17.10	$ 17.78
1	$ 28,454	$ 29,889	$ 31,304	$ 32,718	$ 34,174	$ 35,568	$ 36,982
	14.37	15.10	15.79	16.52	17.25	17.94	18.68
2	29,889	31,408	32,843	34,361	35,880	37,315	38,854
	15.10	15.83	16.60	17.36	18.09	18.85	19.61
3	31,408	32,926	34,528	36,108	37,627	39,208	40,788
	16.95	17.81	18.67	19.52	20.36	21.20	22.04
4	35,256	37,044	38,833	40,601	42,348	44,096	45,843
	18.67	19.60	20.54	21.46	22.40	23.32	24.26
5	38,833	40,768	42,723	44,636	46,592	48,505	50,460
	19.60	20.58	21.57	22.53	23.51	24.50	25.46
6	40,768	42,806	44,865	46,862	48,900	50,960	52,956
	21.05	22.10	23.15	24.23	25.28	26.33	27.38
7	43,784	45,968	48,152	50,398	52,582	54,766	56,950
	23.72	24.89	26.06	27.24	28.43	29.61	30.79
8	49,337	51,771	54,204	56,659	59,134	61,588	64,043
	24.89	26.12	27.37	28.60	29.86	31.10	32.34
9	51,771	54,329	56,929	59,488	62,108	64,688	67,267
	27.37	28.74	30.11	31.48	32.83	34.21	35.58
10	56,929	59,779	62,628	65,478	68,286	71,156	74,006
	29.42	30.89	32.36	33.83	35.30	36.77	38.24
11	61,193	64,251	67,308	70,366	73,424	76,481	79,539
	30.89	32.43	33.98	35.53	37.07	38.60	40.15
12	64,251	67,454	70,678	73,902	77,105	80,288	83,512
	31.66	33.24	34.82	36.40	38.00	39.57	41.16
13	65,852	69,139	72,425	75,712	79,040	82,305	85,612
	32.46	34.08	35.70	37.32	38.93	40.57	42.19
14	67,516	70,886	74,256	77,625	80,974	84,385	87,755
	34.08	35.77	37.47	39.18	40.89	42.60	44.30
15	70,886	74,401	77,937	81,494	85,051	88,608	92,144
	37.47	39.35	41.23	43.11	44.97	46.85	48.72
16	77,937	81,848	85,758	89,668	93,537	97,448	101,337
	39.35	41.32	43.29	45.25	47.22	49.18	51.16
17	81,848	85,945	90,043	94,120	98,217	102,294	106,412
	45.25	47.51	49.77	52.05	54.30	56.56	58.82
18	94,120	98,820	103,521	108,264	112,944	117,644	122,345

Eaton County

Annual Budget by Function Report

Report by: Summary

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Amended	2021/22 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	$19,335,418.08	$19,969,729.93	$20,300,188.10	$21,132,032.00	$21,995,330.00	$863,298.00	4%
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	$961,296.00	$2,649,942.00	$1,688,646.00	176%
120 - State Revenue	$5,119,056.49	$4,935,909.13	$4,314,292.18	$4,957,828.00	$4,937,587.00	($20,241.00)	0%
125 - Local Unit Contributions	$3,244,079.88	$3,421,895.91	$3,382,961.04	$3,530,874.00	$4,004,177.00	$473,303.00	13%
130 - Charges for Services	$3,049,532.97	$2,721,661.39	$2,524,959.60	$2,746,025.00	$2,788,200.00	$42,175.00	2%
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	$191,632.00	$158,140.00	($33,492.00)	-17%
155 - Transfers In	$1,530,209.42	$1,677,478.39	$1,225,480.13	$1,926,089.00	$2,100,757.00	$174,668.00	9%
160 - Historical Budget Margin	$0.00	$0.00	$0.00	$1,129,274.00	$1,412,497.00	$283,223.00	25%
165 - Historical Employment Factor	$0.00	$0.00	$0.00	$0.00	$1,080,743.00	$1,080,743.00	
170 - Use of Fund Balance	$0.00	$0.00	$0.00	2,559,323.00	$1,114,356.00	($1,444,967.00)	-56%
Revenue Totals	**$34,249,612.97**	**$34,800,586.50**	**$35,961,364.78**	**$39,833,778.00**	**$42,871,934.00**	**$3,038,156.00**	**8%**
Expenditures							
05 - Legislative	$328,447.09	$335,243.74	$423,363.92	$380,026.00	$353,739.00	($26,287.00)	-7%
10 - Judicial	$5,485,889.40	$5,233,376.00	$4,885,703.26	$5,730,235.00	$5,933,843.00	$203,608.00	4%
15 - General Government	$8,415,193.60	$8,981,549.85	$8,757,900.69	$9,820,856.00	$10,662,748.00	$841,892.00	9%
20 - Public Safety	$13,831,742.02	$14,334,143.33	$13,926,266.81	$15,743,380.00	$17,475,419.00	$1,732,039.00	11%
30 - Health And Welfare	$1,083,589.42	$1,063,880.03	$1,210,802.31	$1,244,947.00	$1,257,214.00	$12,267.00	1%
35 - Recreation and Culture	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$17,000.00	$2,000.00	13%
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	$596,238.00	$849,550.00	$253,312.00	42%
50 - Debt Service	$97,311.01	$181,810.92	$200,588.34	$363,958.00	$495,122.00	$131,164.00	36%
60 - Transfers Out	$3,487,938.43	$4,174,430.87	$4,655,217.88	$5,825,489.00	$5,279,245.00	($546,244.00)	-9%
65 - Employment Reserve Contingency	$0.00	$0.00	$0.00	$0.00	$380,054.00	$380,054.00	
Expenditure Totals	**$33,228,413.52**	**$34,949,139.19**	**$34,811,603.56**	**$39,833,778.00**	**$42,871,934.00**	**$3,038,156.00**	**8%**
Revenue Grand Totals	**$34,249,612.97**	**$34,800,586.50**	**$35,961,364.78**	**$39,833,778.00**	**$42,871,934.00**	**$3,038,156.00**	**8%**
Expenditure Grand Totals	**$33,228,413.52**	**$34,949,139.19**	**$34,811,603.56**	**$39,833,778.00**	**$42,871,934.00**	**$3,038,156.00**	**8%**

Eaton County

Annual Budget by Function Report

Report by: Summary

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Amended	2021/22 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Increase (Decrease) in Fund Balance	**$1,021,199.45**	**($148,552.69)**	**$1,149,761.22**	**$0.00**	**$0.00**	**$0.00**	
Increase (Decrease) in Fund Balance	**$1,021,199.45**	**($148,552.69)**	**$1,149,761.22**	**$0.00**	**$0.00**	**$0.00**	
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				$4,496,844.43			
Projected Budget Fund Balance 9/30/2022					**$3,382,488.43**		

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

9/7/2021

	TREND ANALYSIS 5 YR AVG	ACTUAL 14/15	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	ACTUAL 19/20	AMENDED BUDGET 20/21	**ESTIMATED BUDGET 21/22**	ESTIMATED BUDGET 22/23	ESTIMATED BUDGET 23/24	ESTIMATED BUDGET 24/25
PROPERTY TAX	103%	17,082,150	17,122,972	17,660,270	18,519,037	19,197,323	19,654,863	19,893,209	**21,238,005**	21,846,554	22,472,540	23,116,463
OTHER TAXES	107%	820,836	758,742	1,262,945	816,381	772,407	645,325	1,238,823	**757,325**	812,359	871,393	934,716
LICENSES & PERMITS	101%	218,838	216,522	249,632	194,156	198,840	242,815	180,100	**146,300**	148,455	150,641	152,860
INTERGOVT	101%	3,061,691	2,664,057	2,748,178	3,358,689	3,181,377	5,717,134	3,490,168	**3,236,393**	3,283,720	3,331,738	3,380,459
STATE REV SHARING	105%	2,212,318	2,216,201	2,237,826	2,260,205	2,270,774	1,774,900	2,317,284	**2,356,476**	2,394,941	2,525,897	2,664,014
DELTA SHERIFF CONTRACT	102%	3,039,990	3,032,831	3,057,414	3,065,304	3,316,884	3,096,246	3,217,546	**3,713,837**	3,801,408	3,891,043	3,982,792
COURT FEE	99%	431,010	429,880	429,072	447,257	416,711	375,519	425,000	**425,000**	422,777	420,565	418,365
CHARGES FOR SERVICES	99%	3,109,189	3,048,939	3,057,059	3,049,533	2,721,661	2,494,858	2,746,025	**2,788,200**	2,759,333	2,730,765	2,702,492
FINES & FORFEITURES	95%	349,402	321,143	295,516	295,860	256,129	178,437	260,200	**240,200**	228,745	217,836	207,448
INTEREST & RENTS	117%	277,999	275,060	279,718	326,765	523,618	321,905	259,105	**243,705**	283,994	330,944	385,656
OTHER REVENUE	112%	754,849	188,785	343,219	692,663	267,384	233,883	191,632	**158,140**	176,812	197,690	221,032
ARPA FUNDING		-	-	-	-	-	-	-	**1,860,000**	-	-	-
TRANSFERS-IN		1,157,166	1,210,840	1,599,580	674,048	1,279,275	636,276	1,121,089	**1,123,267**	1,060,130	1,061,513	1,062,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	-	296,184	515,000	**577,500**	606,375	636,694	668,528
FUND BALANCE CARRYOVER									**-**			
TRF-IN DISPATCH		400,000	477,933	500,000	549,715	398,203	293,020	290,000	**399,990**	411,990	424,349	437,080
TOTAL PROJECTED REVENUES		32,915,439	31,963,906	33,720,429	34,249,613	34,800,587	35,961,365	36,145,181	**39,264,338**	38,237,592	39,263,609	40,334,466
SALARIES	102%	14,270,010	14,720,682	15,037,534	13,941,472	14,442,312	14,023,989	15,469,775	**16,390,467**	16,636,324	16,885,869	17,139,157
STEP INCREASES		-	-	-	-	-	-	-	**-**	205,000	209,100	213,282
HEALTH INSURANCE	102%	2,257,026	2,832,232	2,838,434	2,695,016	2,686,761	2,893,813	3,242,450	**3,452,820**	3,521,876	3,592,314	3,664,160
OTHER FRINGES	102%	1,317,526	1,273,638	1,322,536	1,285,287	1,365,918	1,358,534	1,550,359	**1,704,274**	1,738,359	1,773,127	1,808,589
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	**-**	78,750	161,438	248,259
RETIREMENT	108%	2,075,233	2,199,721	2,325,648	3,328,416	3,785,347	3,349,789	3,458,743	**4,648,719**	4,755,822	4,906,705	4,913,890
RETIREES HEALTH	109%	1,140,076	1,238,304	1,367,220	1,349,619	1,548,794	1,555,427	1,812,719	**1,831,293**	1,988,486	2,159,172	2,344,510
TOTAL PROJECTED SALARIES & FRINGES		21,059,870	22,264,576	22,891,371	22,599,809	23,829,132	23,181,554	25,534,046	**28,027,573**	28,924,618	29,687,725	30,331,848
SUPPLIES & OTHER	102%	8,773,591	8,037,510	7,755,709	8,321,641	8,458,376	8,329,719	11,022,989	**9,408,310**	9,596,476	9,788,406	9,984,174
CHILD CARE FUND	102%	813,983	1,099,522	975,148	842,505	1,027,600	1,104,274	855,120	**775,000**	790,500	806,310	822,436
COMPUTER FUND	103%	701,573	701,485	673,494	643,063	809,170	1,074,697	940,778	**912,375**	939,746	967,939	996,977
PUBLIC IMPROVEMENT	0%	$230,000	$230,000	230,000	255,000	30,000	200,000	425,000	**250,000**	250,000	250,000	250,000
ARPA FUNDING		-	-	-	-	-	-	-	**1,860,000**	-	-	-
CONTINGENCY	100%	-	-	-	-	-	-	95,649	**150,000**	150,000	150,000	150,000
TOTAL PROJECTED SUPPLIES & OTHER		10,519,147	10,068,517	9,634,351	10,062,209	10,325,146	10,708,690	13,339,536	**13,355,685**	11,726,722	11,962,654	12,203,587
CAPITAL/CAPITAL LEASE		282,461	492,242	542,083	566,396	794,861	921,360	960,196	**1,108,622**	1,130,794	1,153,410	1,176,479
TOTAL EXPENDITURES		31,861,478	32,825,335	33,067,805	33,228,414	34,949,139	34,811,604	39,833,778	**42,491,880**	41,782,135	42,803,789	43,711,913
HISTORICAL BUDGET MARGIN												
OPERATING	90.2%	-	-	-	-	-	-	**1,129,274**	**1,412,497**	1,255,588	1,280,836	1,306,617
EMPLOYMENT FACTOR	96.1%	-	-	-	-	-	-	**-**	**1,080,743**	1,115,333	1,144,759	1,169,596
EMPLOYMENT CONTINGENCY	-1.4%	-	-	-	-	-	-	**-**	**(380,054)**	(392,218)	(402,566)	(411,300)
PROJECTED SURPLUS (DEFICIT)		1,053,961	(861,428)	652,624	1,021,200	(148,553)	1,149,761	(2,559,323)	**(1,114,356)**	(1,565,840)	(1,517,151)	(1,312,534)
PROJECTED FUND BALANCE		5,241,923	4,381,135	5,033,759	6,054,958	5,906,406	7,056,167	4,496,844	**3,382,488**	1,816,648	299,497	(1,013,038)

Michigan Department of Treasury
614 (2-02)

This form is issued under MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Dept.(s)
COPY TO: Each Twp or City Clerk

L-4029

2021 TAX RATE REQUEST
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

County	2021 Taxable Value
EATON	3,989,658,346

Local Government Unit (County, Township, City, Village, K-12 School District, ISD, CC, or ANY Authority such as District Library, DDA, etc.)
Eaton County

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE CAREFULLY.

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.
The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Millage Authorized by Election, Charter, etc.	(5) **2019** Millage Rate Permanently Reduced by MCL 211.34d	(6) 2020 **HEADLEE** Millage Reduction Fraction	(7) **2020** Millage Rate Permanently Reduced by MCL 211.34d	(8) Sec. 211.34 Millage Rollback Fraction	(9) Maximum Allowable Millage Rate*	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated	Operation	11/07/78	5.5000	5.2096	1.0000	5.2096	1.0000	5.2096	5.2096		N/A
Ex Voted	Jail Operation	08/08/06	0.7000	0.6993	1.0000	0.6993	1.0000	0.6993		0.6993	12/31/26
Ex Voted	911	08/19	0.9500	0.9490	1.0000	0.9490	1.0000	0.9490		0.9490	12/31/23
Ex Voted	Eatran	11/06/16	0.2500	0.2497	1.0000	0.2497	1.0000	0.2497		0.2497	12/31/21
Ex Voted	Juvenile	08/19	0.3500	0.3496	1.0000	0.3496	1.0000	0.3496		0.3496	12/31/23
Ex Voted	Medical Care	08/07/07	0.1250	0.1248	1.0000	0.1248	1.0000	0.1248		0.1248	12/31/26
Ex Voted	Road Repair	11/04/14	1.5000	1.4985	1.0000	1.4985	1.0000	1.4985		1.4985	12/31/26
								Total	5.2096	3.8709	

Prepared by	Telephone Number	Title	Date
Timothy Vandermark	(517)-543-4101	**Equalization Director**	**9/2/2021**

As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

		Signature	Type Name	Date
x	Clerk		Diana Bosworth	
	Secretary			
x	Chairperson		Jeremy Whittum	
	President			

**Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

** **IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

The Eaton County Board of Commissioners

and

Command Officers Association of Michigan (Central Dispatch Supervisory Unit)

IT IS HEREBY AGREED between the Eaton County Board of Commissioners ("the County") and the Command Officers Association of Michigan (Central Dispatch Supervisor Unit) ("the Union") that, in tentative settlement of all outstanding issues under negotiation, the parties' bargaining teams agree, and agree to recommend ratification to their respective principals, as follows:

1. The parties agree to a collective bargaining agreement commencing October 1, 2021 to, and including, September 30, 2024.

2. The parties' new agreement shall be the same as the existing collective bargaining agreement, except as modified herein by this Agreement.

3. The salary schedule contained in Appendix A of the existing collective bargaining agreement shall be improved by 2% effective October 1 of each year of the contract. In addition, each member of the bargaining unit shall receive a one time, off schedule payment in the amount of $1500 in the first pay period following the effective date of this Agreement.

4. Eliminate the following section of Article 8, Section and replace with the attached Letter of Understanding: Incorporate the attached Letter of Understanding into Article 8, Section 6(d).

   ~~Section 5. Overtime. An employee covered by this Agreement who is required by the Department to work time in excess of his regular scheduled hours in any scheduled pay period shall receive additional pay at the rate of time and one half (1 1/2) his hourly rate (salary divided by 2,080 hours) for all such hours. A supervisor working unscheduled overtime (overtime that arises with less than 48 hours notice to the Employer) shall receive two (2) times his regular straight time pay for such hours worked, and this amount shall increase to three (3) times his regular straight time rate for such hours worked on a holiday recognized under this Agreement. The foregoing sentence shall not apply until and when a comparable provision is added to the Central Dispatch 911 Non-Supervisors' collective bargaining agreement.~~

5. Amend Article 9, Section 8(b)(3) as follows:

   (3) Probationary Telecommunicator Employees. Any supervisory unit employee who has been designated by the department as a trainer and is actively training

a telecommunicator probationary employee (to include the requirement of completing a Daily Observation Report for that assignment) shall receive an additional compensation equivalent to ~~two (2)~~ three (3) hours straight pay per shift for each shift assigned to that duty. ~~This does not apply for the orientation phase when training a probationary telecommunicator employee.~~

6. Replace Article 11, Section 4(c) with the following:

~~(c) Critical Illness in Family: It is understood that accumulated sick leave may be used in cases of critical illness in an employee's immediate family for a period of three (3) days or less. "Immediate Family" is defined as the spouse, child, brother, sister, parents or grandparents of the employee or the employee's spouse. An employee who uses sick leave days for any such critical illness shall notify the Employer in advance of taking such leave and shall upon request furnish reasonable proof of the necessity of such leave.~~

(c) Employees may use accrued sick leave hours, in a minimum of one quarter (0.25) of an hour increments up to 12 hours (consistent with the employee's regularly scheduled work hours) provided they have been employed 30 days.

Eligible employees may use accrued paid sick leave for absences due to the following circumstances:

i. Mental or physical illness, injury or health condition of the employee or the employee's family member (as defined below), including medical diagnosis, care, treatment, or preventative care; Medical care, counseling, relocation, legal services, or court appearances related to domestic violence or sexual assault.

ii. Absences for medical, dental or optical appointments.

iii. Sick leave may also be used for illness of an employee's immediate family members where their attendance is essential to their care. Absences for medical, dental or optical appointments may also be taken from accumulated sick leave.

iv. An employee's family members, for purposes of use of sick time, shall be defined as the employee's current spouse, child (including biological, adopted, foster, stepchild, or child for whom the employee is the legal guardian), parent (including biological, foster, step, adoptive or legal guardian when the employee was a minor), grandparent, grandchild, and sibling (including biological, foster or adopted).

Employees shall make reasonable attempts to schedule these on their pass days.

Employees must notify the Director or Deputy Director within seven (7) calendar days' notice for preventive or non-urgent or non-emergency appointments. Employees shall provide a doctor's statement to the Controller's Office when requested by the Director or Deputy Director. Falsification of such evidence may result in discipline.

Employees who have submitted a notice of resignation may not use sick leave within their last two weeks of employment without providing a doctor's statement.

7. Amend Article 11, Section 4(d) as follows:

(c) Sick leave shall not run ~~concurrently~~ consecutively with vacation leave, except with the written approval of the Director or Deputy Director and/or upon submission of a doctor's note. ~~and~~ No ~~no~~ sick leave shall be taken as vacation leave.

8. Amend Article 13, Section 2. Ten-Hour Schedule/Twelve Hour Schedule as follows:

Section 2. Ten-Hour Schedule/Twelve-Hour Schedule. Employees covered by this Agreement scheduled pursuant to Article 8, Section 3(a) (2) and 3(a) (3) and whose shift begins on a holiday shall receive two (2) times his regular pay for all hours worked on that shift if they are required to work, and in fact do work, on such holiday.

if an employee is scheduled to work on one of the holidays listed above and staffing exceeds minimum staffing levels set forth by policy, the Employer reserves the right to give an employee the day off with straight pay in lieu of double time. This will be first made available for volunteers according to bargaining unit seniority. Should no volunteer come forward, the day off will be forced based on lowest seniority.

9. The parties withdraw all other proposals.

10. The Union shall ratify this Tentative Agreement first and shall provide written notice to the County upon ratification.

THE COUNTY	THE UNION
[signature]	[signatures]
Date: July 20, 2021	Date: 7/20/2021

The Eaton County Board of Commissioners

and

Police Officers Association of Michigan
(Central Dispatch Non Supervisor Unit)

<u>Tentative Agreement</u>

IT IS HEREBY AGREED between the Eaton County Board of Commissioners ("the County") and the Police Officers Association of Michigan (Central Dispatch Non Supervisor Unit) ("the Union") that, in tentative settlement of all outstanding issues under negotiation, the parties' bargaining teams agree, and agree to recommend ratification to their respective principals, as follows:

1. The parties agree to a collective bargaining agreement commencing October 1, 2021 to, and including, September 30, 2024.

2. The parties' new agreement shall be the same as the existing collective bargaining agreement, except as modified herein by this Agreement.

3. The salary schedule contained in Appendix A of the existing collective bargaining agreement shall be improved by 2% effective October 1 of each year of the contract. In addition, each member of the bargaining unit shall receive a one time, off schedule payment in the amount of $1500 to be made upon receipt of ARPA funding and confirmation that such funding may be utilized for this purpose. In the event the County does not receive ARPA funding and/or does not receive confirmation that such funding may be utilized for this purpose, the parties agree to meet to re-negotiate this provision.

4. Amend Article 6, "Grievance Procedure," to add Section 8 as follows:

   <u>Section 8 – Emailed Communications</u>: Emailed communications from the Employer to the Union and/or the Union to the Employer may serve as "written," "in writing," or "written notice" for purposes of the grievance process. Emailed communications must clearly state the term "Grievance" in the subject line of the email to qualify as a "written," "in writing," or written notice" communication within the grievance process. Nothing in this Section eliminates the requirements for a grievance set forth in Article 6, Section 2.

5. Incorporate the attached Letter of Understanding into Article 8, Section 6(d).

6. Amend Article 8, Section 8(b) as follows:

(b) Training Assignment. Any employee who has been designated by the department as a trainer and is actively training a probationary employee shall receive an additional compensation equivalent to ~~two (2)~~ three (3) hours straight time pay per shift for each shift assigned to that duty.

7. Replace Article 10, Section 4(b) with the following:

~~(b) Critical Illness in Family: It is understood that accumulated sick leave may be used in cases of critical illness in an employee's immediate family for a period of three (3) days or less. "Immediate Family" is defined as the spouse, child, brother, sister, parents or grandparents of the employee or the employee's spouse. An employee who uses sick leave days for any such critical illness shall notify the Employer in advance of taking such leave and shall upon request furnish reasonable proof of the necessity of such leave.~~

(b) Employees may use accrued sick leave hours, in a minimum of one quarter (0.25) of an hour increments up to 12 hours (consistent with the employee's regularly scheduled work hours) provided they have been employed 30 days.

Eligible employees may use accrued paid sick leave for absences due to the following circumstances:

i. Mental or physical illness, injury or health condition of the employee or the employee's family member (as defined below), including medical diagnosis, care, treatment, or preventative care; Medical care, counseling, relocation, legal services, or court appearances related to domestic violence or sexual assault.

ii. Absences for medical, dental or optical appointments.

iii. Sick leave may also be used for illness of an employee's immediate family members where their attendance is essential to their care. Absences for medical, dental or optical appointments may also be taken from accumulated sick leave.

iv. An employee's family members, for purposes of use of sick time, shall be defined as the employee's current spouse, child (including biological, adopted, foster, stepchild, or child for whom the employee is the legal guardian), parent (including biological, foster, step, adoptive or legal guardian when the employee was a minor), grandparent, grandchild, and sibling (including biological, foster or adopted).

Employees shall make reasonable attempts to schedule these on their pass days.

Employees must notify the Director or Deputy Director within seven (7) calendar days' notice for preventive or non-urgent or non-emergency appointments. Employees shall provide a doctor's statement to the Controller's Office when requested by the Director or Deputy Director. Falsification of such evidence may result in discipline.

Employees who have submitted a notice of resignation may not use sick leave within their last two weeks of employment without providing a doctor's statement.

8. Amend Article 10, Section 4(c) as follows:

(c) Sick leave shall not run ~~concurrently~~ consecutively with vacation leave, except with the written approval of the Director and upon submission of a doctor's note. ~~and~~ No ~~no~~ sick leave shall be taken as vacation leave.

9. Amend Appendix B, Section 2 as follows:

Section 2. Eligibility: Any Public Safety Telecommunicator shall be permitted to participate in the promotion process, but no employee can actually be promoted unless they have completed a minimum of two years' Eaton County Central Dispatch with a total of four (4) years' experience within a Primary PSAP as a Dispatcher/Telecommunicator/Public Safety Telecommunicator, one (1) year Communication Training Officer experience and have completed the training portion of the CTEP, by the calendar date the promotion becomes effective

10. The parties withdraw all other proposals.

11. The Union shall ratify this Tentative Agreement first and shall provide written notice to the County upon ratification.

THE COUNTY	THE UNION
[signature]	[signature] (POAM)
Kelly Cunningham	Cassandra J. Yargus
Date: 8-23-2021	Date: 8.23.21

The Eaton County Board of Commissioners

and

The International Union of Operating Engineers Local 324

Tentative Agreement

IT IS HEREBY AGREED between the Eaton County Board of Commissioners ("the County") and the International Union of Operating Engineers, Local 324 ("the Union") that, in tentative settlement of all outstanding issues under negotiation, the parties' bargaining teams agree, and agree to recommend ratification to their respective principals, as follows:

1. The parties agree to a collective bargaining agreement commencing October 1, 2021 to, and including, September 30, 2024.

2. The parties' new agreement shall be the same as the existing collective bargaining agreement, except as modified herein by this Agreement.

3. Replace Article 18, Funeral Leave, with the following.

Article 18. Bereavement Leave

Leaves granted under this section shall commence on or between the date of the death and the date of the funeral or memorial service.

In addition to bereavement leave, an employee may, with the Director's approval, use any accumulated leave time for additional approved time off as necessary. Employees may be required to provide documentation with regard to their bereavement leave, e.g. death certificate, funeral or memorial notice.

Paid bereavement leave will be granted according to the following schedule:

- **Employees are allowed up to five days off from regularly scheduled hours in the event of the death of the employee's current spouse, child, parent, or step-parent, including legal guardian.**

- **Employees are allowed up to three days off from regularly scheduled hours in the event of death of the employee's sibling, grandparent, grand child or current in-law.**

- **Employees are allowed to take the day of the funeral off in order to attend the funeral of all other relatives upon receiving prior approval of the Director, with such time deducted from the employee's accumulated leave time.**

- **Employees are allowed up to four hours of bereavement leave to attend the funeral of a current employee of the County within their office, provided such absence from duty will not interfere with normal operations of the office.**

4. Replace all references to "funeral leave" with "bereavement leave."

5. The parties agree to modify Article 25, Section 2(a), as follows:

ARTICLE 25 – UNIFORMS AND SAFETY EQUIPMENT

Section 2. Safety Equipment

The Employer shall be responsible for providing proper safety equipment for employees.

a) Shoes. The County shall provide steel toed shoes (up to one hundred seventy-five dollars [$175.00] per year – October 1st through September 30th) for employees in the Groundskeeper positions and appropriate foot wear (up to **one hundred** ~~seventy-five~~ dollars [$~~75~~ **100**.00] per year -- October 1st through September 30th) for employees in the Maintenance and Custodial positions. Raingear shall be available for all employees. The County shall determine, within its sole discretion, when such equipment shall be replaced.

6. The parties agree to modify Article 29, Section 5(a) as follows:

ARTICLE 29 – INSURANCES

Section 5. Sickness and Accident Insurance

a) Coverage. The County provides S & A insurance coverage for all regular full-time employees. The coverage will be applicable to non-work-related disabilities (including pregnancies), as set forth in the Plan Document.

If an employee who is medically cleared to work fails to return to work or returns to work from disability leave and resigns prior to the completion of ninety (90) days of employment they shall be required to reimburse the County for any disability received during their leave, unless the reason for not returning or not completing the ninety (90) day period is that the employee is eligible for another disability leave, workers' compensation or Family Medical Leave Act. During the time an employee is off of work on the Sickness and Accident Program, they shall have no other employment. The coverage shall provide the following:

~~Sixty-six and two thirds percent (66 2/3%) of basic weekly earnings to a maximum of $445 for twenty-six (26) weeks maximum, commencing the first day if an accident and eighth day if an illness (in which event the employee must use accumulated leave time for the first seven [7] days). Increases (not reductions) of the weekly maximum benefit approved in the County Plan shall be applicable to the members of the Bargaining Unit.~~

66 2/3% of basic weekly earnings to a maximum to be determined annually by the Ways and Means Committee for 26 weeks maximum, commencing the first day of an accident and the eighth day of an illness. The employee must use accumulated leave time for the first forty (40) hours of the disability leave, regardless of whether the initial forty (40) hour leave period falls during a recognized holiday. Employees must complete the necessary Disability Leave Medical Form and Application prior to going off on disability unless it is an emergency leave (such as an injury that may have been caused as a result of a car accident or other unforeseen event). If the disability leave is an emergency, employees must obtain the necessary forms and complete and return to the Controller's Office. Minimally the Controller's Office must be notified in writing within 3 business days of the date the disability leave begins. If written documentation is not received within 3 business days, the disability leave will begin the date the forms are received by the Controller's Office and will not be applied retroactively to the date of occurrence.

Coverage for eligible employees will begin on the first day of the month following ~~thirty (30)~~ **180** days of continuous employment. The County shall pay the entire premium cost for all such coverage.

An employee ~~may~~ **shall** use accumulated sick leave, annual leave, personal leave, or compensatory time to make up the difference between the S & A rate of compensation and the employee's normal rate of pay.

Before returning to work, the employee must present a doctor's certificate that they can perform all the duties of the position to which they are returning.

The Employer shall continue to pay the cost of the life, sickness and accident, dental and Employer portion of the health insurance premiums for the length of the disability.

The Employee shall continue to pay the cost of the employee portion of the health insurance premiums for the length of the disability.

7. The parties agree that the Salary Schedule in Exhibit A shall be improved as follows:

   October 1, 2021: $0.75 increase to all listed wages
   October 1, 2022: $0.75 increase to all listed wages
   October 1, 2023: $0.50 increase to all listed wages

8. The parties withdraw all other proposals.

9. The Union shall ratify this Tentative Agreement first and shall provide written notice to the County upon ratification.

THE COUNTY	THE UNION
Date: August 25, 2021	Date: 08-25-21