EATON COUNTY BOARD OF COMMISSIONERS

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, MAY 13, 2022, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the April 15, 2022 Meeting Minutes.
5. Limited Public Comment.
6. 2022 Taxable Valuation Report.
7. ~~Equalization Fee Proposal~~.
8. Positions Update.
9. Health Insurance Update.
10. Child Care Fund Update.
11. Public Improvement Update.
12. County Clerk Election Security Grant.
13. 2021/2022 Budget Amendments.
14. American Rescue Plan Update.
15. Miscellaneous.
16. Bills.
17. Fiscal Stability Update.
18. 2022/2023 Budget.
19. Limited Public Comment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 15, 2022

9:00 A.M.

MINUTES

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

ALSO PRESENT: Commissioners Jeremy Whittum, Dairus Reynnet, and Barbara Rogers; Sheriff Tom Reich, Tim Vandermark, Claudine Williams, Steve Barnett, John Ingraham, John Fuentes and Connie Sobie.

The April 15, 2022, regular meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairman Mulder.

The Pledge of Allegiance was given by all.

It was requested to remove the Treasurer's Annual Report from the agenda. Commissioner Lautzenheiser moved to approve the agenda. Commissioner Augustine seconded. Motion carried unanimously.

Commissioner Pearl-Wright moved to approve the minutes of the March 11, 2022, Ways and Means Committee meeting. Commissioner Brehler seconded. Motion carried unanimously.

Sheriff Reich spoke regarding the statewide difficulty with recruitment and retention of police officers, also indicating some departments are offering sign up bonuses. Sheriff Reich is requesting the County assist in recruitment and retention by becoming more competitive related to an increase in pay.

The final audit report was presented and it was reported that the County received an unqualified opinion, as expected (attached). The PA 202 Pension and OPEB Report was presented for review (attached). The County is not considered underfunded at this time based on the statutory calculations. The report was submitted to Michigan Treasury and posted on the County website as required. Commissioner Droscha moved to recommend acceptance of the 2021 Audit Report to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried by unanimously.

Equalization Director, Tim Vandermark, distributed the recommended 2022 Equalization Report (attached) to the Committee for their review and presented a summary of the reports. The total increase in equalized value from 2021 to 2022 was 7.01%. Discussion held. Commissioner Brehler moved to recommend approval of the 2022 Equalization Report to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried by unanimously.

Mr. Vandermark discussed consideration to establish a fee for land divisions and lot line adjustment processing, based on the staff time involved in completing this process. It was reported that some local units currently have such a fee in place which would need to be taken into consideration. Discussion held. It was requested that the Equalization department research further and develop a recommendation for consideration by the Committee.

A request was presented from the Drain Commissioner for the pledge of the County's Full Faith and Credit for the Bentley and DePue Drain Drainage District. Commissioner Droscha moved to recommend approval of full faith and credit for Bentley and DePue Drain Drainage District in an amount not to exceed $3,760,000 to the Board of Commissioners. Commissioner Lautzenheiser seconded. Motion carried unanimously.

The positions update was presented for review (attached). Commissioner Brehler moved to refill the position vacancies as presented. Commissioner Augustine seconded. Motion carried unanimously.

The February Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of ($298,940) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of ($272,675). The County's active employees' unfavorable variance is ($208,428) and the retirees' unfavorable variance is ($64,247).

An update to the Public Improvement project expense and the status of the current projects was provided (attached). Physical Plant Director Barnett discussed utilizing savings from the fire alarm project for additional repair and replacement projects within the fund. Commissioner Augustine moved to approve the reallocation of the current budget within the Public Improvement fund from the fire alarm system savings for the other projects. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Resolutions to approve the public health and energy performance contract and to authorize the tax exempt lease program agreement were presented and discussed (attached). An executive summary of the project by Johnson Controls was presented and discussed (attached).

Commissioner Brehler moved to recommend approval of the Johnson Controls, Inc., public health and energy performance contract and the authorization of the equipment lease and purchase agreement as presented, to the Board of Commissioners. Commissioner Augustine seconded. Discussion was held regarding moving the solar from the rooftop to the front parking area. Commissioner Droscha expressed his concern that further evaluation of alternative solar installations should be completed before the project is finalized. It was further expressed that insufficient information on the financial implications of suggested alternatives had been provided by the vendor. Commissioner Droscha opposed. Motion carried.

Budget amendments were presented and discussed (attached). A proposal from the County's current hiring system to add solutions for onboarding, online forms, and learning software was provided. A schedule of the current requested and allocated American Rescue Plan Act funds was presented (attached). Discussion held. Commissioner Augustine moved to recommend approval of the 2021/22 budget amendments to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously.

Updated resolutions to submit for a vote of the electorate for renewals of the 911 Millage and Juvenile Millage were presented (attached). It was reported that the prior resolutions included an inaccurate estimate of the revenues to be provided and captured. The updated resolutions include the updated correct revenue information and rescind the prior resolutions approved by the Board of Commissioners. Commissioner Lautzenheiser moved to recommend approval of the resolutions to submit to a vote of the electorate for the renewals of the 911 Millage and Juvenile Millage to the August election to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously. An informational sheet regarding the 911 Millage was provided (attached).

The Police Officers Association and the Command Officers Association of Michigan submitted a request to provide off the record compensation in two payments to their membership with the first payment on January

1, 2023 and the second on January 1, 2024. The combined total of these payments are $20,000 for sworn officers, $10,000 for non-sworn and $3,000 for clerks. Discussion held. No action taken. Chairman Mulder indicated the Committee would take it under advisement during the budget development.

Commissioner Mott moved to recommend approval of the payment of the claims against the County in the amount of $581,306.17 and immediate claims in the amount of $13,386,273.58 to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

The 2022/2023 preliminary revenue and expenditure projections were presented. A list of the positions requests was presented along with the request forms completed by the departments. These requests are not included in the current presented budget. Discussion held. The Controller's Office will review the projections with departments and elected officials as part of the development of the recommendation to be presented.

No limited public comment.

Chairperson Mulder adjourned the meeting at 10:24 am

The next regular meeting of the Way and Means Committee will be held on May 13, 2022, at 9:00 a.m. in the Board of Commissioners Room at the County Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.

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Chairman Blake Mulder

Michigan Department of Treasury
2795 (Rev. 8-08)

05/11/2022 08:24 AM

L-4046

Taxable Valuations, Eaton County

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

Statement of taxable valuation in the year 2022. File this form with the State Tax Commission on or before the fourth Monday in June.

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. **(Do not Report Assessed Valuations or Equalized Valuations on This Form.)**

Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	12,256,489	3,908,519	0	68,668,124	0	0	84,833,132
Benton	16,238,414	3,688,666	0	87,179,351	0	0	107,106,431
Brookfield	15,248,975	113,750	153,118	37,371,540	0	0	52,887,383
Carmel	12,645,729	788,397	0	87,535,512	0	0	100,969,638
Chester	20,977,843	184,042	0	41,053,301	0	0	62,215,186
Delta	1,783,308	474,361,381	118,886,386	908,688,412	0	5,367,039	1,509,086,526
Eaton	11,935,404	5,057,133	910,629	124,900,702	0	0	142,803,868
Eaton Rapids	15,120,396	2,591,789	0	135,837,606	0	0	153,549,791
Hamlin	11,953,055	1,418,255	1,104,394	103,512,285	0	0	117,987,989
Kalamo	18,685,556	245,674	0	39,123,955	0	0	58,055,185
Oneida	18,766,310	10,241,427	3,159,760	135,597,243	0	0	167,764,740
Roxand	21,388,850	2,355,465	0	40,819,214	0	0	64,563,529
Sunfield	16,753,003	3,801,104	3,270,307	47,271,771	0	0	71,096,185
Vermontville	14,675,160	2,480,431	190,401	42,751,502	0	0	60,097,494
Walton	11,763,858	895,113	641,293	57,841,079	0	0	71,141,343
Windsor	10,553,398	27,912,747	13,299,447	230,379,663	0	0	282,145,255
Charlotte	0	55,271,822	26,293,319	150,426,553	0	0	231,991,694
Eaton Rapids	0	21,564,465	10,928,866	88,096,921	0	0	120,590,252
Grand Ledge	0	68,693,048	3,284,055	187,685,270	0	0	259,662,373
Lansing	0	16,536,705	48,433,244	33,029,120	0	0	97,999,069
Olivet	0	3,207,139	271,871	13,396,881	0	0	16,875,891
Potterville	0	8,150,689	10,503,550	36,873,542	0	0	55,527,781
Total for County	230,745,748	713,467,761	241,330,640	2,698,039,547	0	5,367,039	3,888,950,735

L-4046

Taxable Valuations, Eaton County

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

Statement of taxable valuation in the year 2022. File this form with the State Tax Comission on or before the fourth Monday in June.

PERSONAL PROPERTY Taxable Valuations as of the Fourth Monday in May. **(Do not Report Assessed Valuations or Equalized Valuations on This Form.)**

Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Bellevue	0	390,808	13,065	0	10,179,944	10,583,817
Benton	0	166,000	2,748,700	0	5,093,200	8,007,900
Brookfield	0	194,502	38,182	0	1,919,233	2,151,917
Carmel	0	72,090	0	0	5,239,530	5,311,620
Chester	0	0	0	0	5,594,500	5,594,500
Delta	0	86,469,200	84,126,316	0	14,463,000	185,058,516
Eaton	0	874,800	0	0	9,399,300	10,274,100
Eaton Rapids	0	874,400	0	0	5,188,200	6,062,600
Hamlin	0	413,900	96,900	0	3,523,000	4,033,800
Kalamo	0	292,600	0	0	1,396,100	1,688,700
Oneida	0	2,598,600	111,200	0	6,658,200	9,368,000
Roxand	0	344,800	0	0	1,778,600	2,123,400
Sunfield	0	751,400	230,050	0	2,086,500	3,067,950
Vermontville	0	800,100	116,400	0	2,997,800	3,914,300
Walton	0	284,894	120,939	0	4,620,134	5,025,967
Windsor	0	4,882,100	86,300	0	11,437,700	16,406,100
Charlotte	0	6,274,700	467,700	0	7,775,400	14,517,800
Eaton Rapids	0	1,547,200	641,300	0	1,890,800	4,079,300
Grand Ledge	0	7,566,000	306,400	0	5,888,200	13,760,600
Lansing	0	3,235,900	13,600	0	896,600	4,146,100
Olivet	0	61,758	40,520	0	618,609	720,887
Potterville	0	379,500	767,600	0	2,053,300	3,200,400
Total for County	0	118,475,252	89,925,172	0	110,697,850	319,098,274

L-4046

Taxable Valuations, Eaton County

Statement of taxable valuation in the year 2022. File this form with the State Tax Commission on or before the fourth Monday in June.

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

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Taxable Valuations except Commercial and Industrial
Bellevue	95,416,949	72,669,245	390,808	13,065	22,343,831
Benton	115,114,331	97,077,627	166,000	2,748,700	15,122,004
Brookfield	55,039,300	48,669,695	194,502	38,182	6,136,921
Carmel	106,281,258	93,978,084	72,090	0	12,231,084
Chester	67,809,686	58,244,319	0	0	9,565,367
Delta	1,694,145,042	854,756,255	86,469,200	84,126,316	668,793,271
Eaton	153,077,968	127,722,719	874,800	0	24,480,449
Eaton Rapids	159,612,391	142,484,940	874,400	0	16,253,051
Hamlin	122,021,789	107,483,174	413,900	96,900	14,027,815
Kalamo	59,743,885	54,484,184	292,600	0	4,967,101
Oneida	177,132,740	148,503,649	2,598,600	111,200	25,919,291
Roxand	66,686,929	57,541,446	344,800	0	8,800,683
Sunfield	74,164,135	56,187,905	751,400	230,050	16,994,780
Vermontville	64,011,794	48,947,963	800,100	116,400	14,147,331
Walton	76,167,310	64,059,375	284,894	120,939	11,702,102
Windsor	298,551,355	225,260,416	4,882,100	86,300	68,322,539
Charlotte	246,509,494	131,043,687	6,274,700	467,700	108,723,407
Eaton Rapids	124,669,552	75,393,570	1,547,200	641,300	47,087,482
Grand Ledge	273,422,973	166,666,625	7,566,000	306,400	98,883,948
Lansing	102,145,169	26,989,933	3,235,900	13,600	71,905,736
Olivet	17,596,778	11,443,591	61,758	40,520	6,050,909
Potterville	58,728,181	33,050,260	379,500	767,600	24,530,821
Totals for County	4,208,049,009	2,702,658,662	118,475,252	89,925,172	1,296,989,923

Print or Type Name of County Equalization Director	Signature	Date
		Date

Year	Taxable Value	Total Inc	Percentage
1980	743,799,721	101,615,148	15.82%
1981	825,841,388	82,041,667	11.03%
1982	919,580,860	93,739,472	11.35%
1983	963,707,658	44,126,798	4.80%
1984	969,722,042	6,014,384	0.62%
1985	993,284,613	23,562,571	2.43%
1986	1,041,017,543	47,732,930	4.81%
1987	1,083,558,831	42,541,288	4.09%
1988	1,159,969,473	76,410,642	7.05%
1989	1,225,171,173	65,201,700	5.62%
1990	1,308,017,284	82,846,111	6.76%
1991	1,395,702,885	87,685,601	6.70%
1992	1,430,346,076	34,643,191	2.48%
1993	1,531,994,782	101,648,706	7.11%
1994	1,617,670,055	85,675,273	5.59%
1995	**1,684,981,176**	**67,311,121**	**4.16%**
1996	1,759,716,269	74,735,093	4.44%
1997	1,867,816,263	108,099,994	6.14%
1998	1,984,609,654	116,793,391	6.25%
1999	2,104,926,375	120,316,721	6.06%
2000	2,214,220,187	109,293,812	5.19%
2001	2,416,754,096	202,533,909	9.15%
2002	2,578,352,783	161,598,687	6.69%
2003	2,724,098,997	145,746,214	5.65%
2004	2,868,821,143	144,722,146	5.31%
2005	3,028,456,717	159,635,574	5.56%
2006	3,229,545,910	201,089,193	6.64%
2007	3,410,687,085	181,141,175	5.31%
2008	3,495,892,357	85,205,272	2.50%
2009	3,509,609,434	13,717,077	0.39%
2010	3,374,454,592	-135,154,842	-3.85%
2011	3,296,889,014	-77,565,578	-2.30%
2012	3,255,104,932	-41,784,082	-1.27%
2013	3,254,216,961	-887,971	-0.03%
2014	3,278,204,542	23,987,581	0.74%
2015	3,353,542,662	75,338,120	2.30%
2016	3,357,399,826	3,857,164	0.12%
2017	3,448,054,657	90,654,831	2.70%
2018	3,612,437,369	164,382,712	4.77%
2019	3,729,654,169	117,216,800	3.24%
2020	3,875,873,723	146,219,554	3.92%
2021	3,989,658,346	113,784,623	2.94%
2022	4,208,049,009	218,390,663	5.47%

Taxable Value Increases

SEV was used prior to 1995
to calculate taxes

Average Increase since taxable
value was implemented.
3.51%

26.07% spread between
Taxable and SEV

WAYS & MEANS COMMITTEE
Positions Update
5/13/2022

DEPARTMENT	POSITION OPENING	STATUS	VACANT	FILLED	WAGE SCALE
Construction Code	Part-Time Plumbing Inspector	Posted	1/31/2022		Grade 8
	Building Inspector	Posted	2/28/2022		Grade 8
	Mechanical and Plumbing Inspector	Posted	3/16/2022		Grade 8
Controller's Office	Executive Assistant	Posted	3/28/2022		Grade 4
Parks and Recreation	Building and Groundskeeper	Posted	5/6/2022		Grade 2
Physical Plant	Director	Background	6/30/2022		Grade 11
Public Defender's Office	Assistant Public Defender	Posted	3/18/2022		Grade 10
Sheriff's Office	Deputy	Posted	1/14/2022		Union
	Deputy	Posted	1/13/2022		Union
	Deputy	Posted	3/2/2022		Union
	Deputy	Posted	3/22/2022		Union
	Corrections Deputy	Filled	2/6/2022	5/16/2022	Union
	Corrections Deputy	Filled	3/17/2022	5/16/2022	Union
	EMT/Jail Medical Assistant	Background	4/1/2022		Grade 5
	Jail Health Coordinator	Posted	12/29/2021		Grade 11
	Registered Nurse - Jail	On-Hold	1/8/2019		Grade 9
	Records Clerk	Filled	4/26/2022	5/9/2022	Union
Technology Services	Technology Field Services Specialist	Posted	3/18/2022		Grade 8
Trial Court	Youth Specialist	Filled	3/27/2022	5/23/2022	Union

CURRENT POSITION OPENINGS:

Trial Court	Administrative Assistant - Friend of the Court	Recommended	5/6/2022		Grade 3
	Deputy District Court Clerk	Recommended	5/10/2022		Grade 3
	Youth Specialist	Recommended	5/11/2022		Union

Eaton County
Office of the Sheriff
TOM REICH, SHERIFF
JEFFREY COOK, Undersheriff Adam morris, Chief Deputy
1025 Independence Blvd • Charlotte MI 48813 • Phone 517-543-3512 • 517-372-8217 • Fax 543-2922

April 15, 2022

To: Sheriff Reich

From: Captain Kuhlman

Reference: Request for Step Increase

Sheriff Reich,

Please accept this letter as a request for a step increase for Allison Bowers, who serves as the Administrative Assistant for our Administrative Services Division.

I am respectfully requesting that Allison be moved to the 3-year step of her position pay structure which is $18.67 per hour.

Thank you,

Captain Chris Kuhlman

Supported by Sheriff Reich: ____________________

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022

ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	475
Adm Fee	$64.75
Specific and Aggregate Stop Loss*	$321.24
Attachment Point	$14,306.00
TOTAL WORST CASE (MED ONLY)	

* Specific Deductible Is:	$55,000
Fixed Costs	$2,200,143
Maximum Aggregate Liability:	$6,795,350
Total Worst Case Medical:	$8,995,493

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	QTR Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	$347,613	$144,914	$204,675	($116,041)	$581,162	472		$182,187	$763,349		
Feb-22	$240,796	$155,679	$189,512	($93)	$585,894	478		$184,503	$770,397		
Mar-22	$185,425	$166,929	$174,383	($1,038)	$525,699	478	$0	$184,503	$710,202	**$2,243,949**	**1st Qtr**
Apr-22	$0	$0	$0	$0	$0	0		$0	$0		
May-22	$0	$0	$0	$0	$0	0		$0	$0		
Jun-22	$0	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**2nd Qtr**
Jul-22	$0	$0	$0	$0	$0	0		$0	$0		
Aug-22	$0	$0	$0	$0	$0	0		$0	$0		
Sep-22	$0	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**3rd Qtr**
Oct-22	$0	$0	$0	$0	$0	0		$0	$0		
Nov-22	$0	$0	$0	$0	$0	0		$0	$0		
Dec-22	$0	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**4th Qtr**
Totals	**$773,834**	**$467,522**	**$568,570**	**($117,172)**	**$1,692,755**		**$0**	**$551,194**	**$2,243,949**		
% Of Total	**34.49%**	**20.83%**	**25.34%**	**-5.22%**	**75.44%**			**24.56%**	**100.00%**		

$2,243,949

2022 BUDGET

Expected Cost
$7,408,836

	Comp To Budg		Surp/(Def) YTD
	Budget	**Surp/(Def)**	
Jan-22	$617,403	($145,946)	($145,946)
Feb-22	$617,403	($152,994)	($298,940)
Mar-22	$617,403	($92,799)	($391,740)
Apr-22	$0	$0	($391,740)
May-22	$0	$0	($391,740)
Jun-22	$0	$0	($391,740)
Jul-22	$0	$0	($391,740)
Aug-22	$0	$0	($391,740)
Sep-22	$0	$0	($391,740)
Oct-22	$0	$0	($391,740)
Nov-22	$0	$0	($391,740)
Dec-22	$0	$0	($391,740)

Reconciliation

County	BEDHD	Total
($352,367)	($39,372)	($391,740)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	436
Adm Fee	$64.75
Specific and Aggregate Stop Loss*	$321.24
Attachment Point	$14,306.00

* Specific Deductible Is: $55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	$343,164	$138,342	$197,568	($116,041)	$563,033	$0	$0	442		$170,608	$733,640		
Feb-22	$198,893	$144,654	$177,849	($93)	$521,303	$0	$0	447		$172,538	$693,840		
Mar-22	$178,775	$144,030	$163,177	($1,038)	$484,944	$0	$0	446	$0	$172,152	$657,095	$2,084,576	1st Qtr
Apr-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
May-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
Jun-22	$0	$0	$0	$0	$0	$0	$0	0	$0	$0	$0	$0	2nd Qtr
Jul-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
Aug-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
Sep-22	$0	$0	$0	$0	$0	$0	$0	0	$0	$0	$0	$0	3rd Qtr
Oct-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
Nov-22	$0	$0	$0	$0	$0	$0	$0	0		$0	$0		
Dec-22	$0	$0	$0	$0	$0	$0	$0	0	$0	$0	$0	$0	4th Qtr
Totals	**$720,831**	**$427,027**	**$538,593**	**($117,172)**	**$1,569,280**	**$0**	**$0**		**$0**	**$515,297**	**$2,084,576**		
% Of Total	**34.58%**	**20.49%**	**25.84%**	**-5.62%**	**75.28%**	**0.00%**	**0.00%**			**24.72%**	**100.00%**		

2022 BUDGET

Expected Cost
$6,928,836

	Comp To Budg Budget	Surp/(Def)	Surp/(Def) YTD
Jan-22	$577,403	($156,237)	($156,237)
Feb-22	$577,403	($116,437)	($272,675)
Mar-22	$577,403	($79,692)	($352,367)
Apr-22	$0	$0	($352,367)
May-22	$0	$0	($352,367)
Jun-22	$0	$0	($352,367)
Jul-22	$0	$0	($352,367)
Aug-22	$0	$0	($352,367)
Sep-22	$0	$0	($352,367)
Oct-22	$0	$0	($352,367)
Nov-22	$0	$0	($352,367)
Dec-22	$0	$0	($352,367)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:

Contracts at Renewal	291
Adm Fee	$64.75
Specific and Aggregate Stop Loss*	$321.24
Attachment Point	$14,306.00

* Specific Deductible Is: $55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	$125,921	$124,066	$130,562		$380,550	293		$113,095	$493,645		
Feb-22	$182,611	$122,153	$113,144		$417,908	297		$114,639	$532,547		
Mar-22	$114,239	$118,820	$88,383		$321,442	295	$0	$113,867	$435,309	$1,461,501	1st Qtr
Apr-22	$0	$0	$0		$0	0		$0	$0		
May-22	$0	$0	$0		$0	0		$0	$0		
Jun-22	$0	$0	$0		$0	0	$0	$0	$0	$0	2nd Qtr
Jul-22	$0	$0	$0		$0	0		$0	$0		
Aug-22	$0	$0	$0		$0	0		$0	$0		
Sep-22	$0	$0	$0		$0	0	$0	$0	$0	$0	3rd Qtr
Oct-22	$0	$0	$0		$0	0		$0	$0		
Nov-22	$0	$0	$0		$0	0		$0	$0		
Dec-22	$0	$0	$0		$0	0	$0	$0	$0	$0	4th Qtr
Totals	**$422,772**	**$365,039**	**$332,089**	**$0**	**$1,119,900**		**$0**	**$341,601**	**$1,461,501**		
% Of Total	**28.93%**	**24.98%**	**22.72%**	**0.00%**	**76.63%**			**23.37%**	**100.00%**		

2022 BUDGET

Expected Cost
$4,906,586

	Comp To Budg Budget	Surp/(Def)	Surp/(Def) YTD
Jan-22	$408,882	($84,762)	($84,762)
Feb-22	$408,882	($123,665)	($208,428)
Mar-22	$408,882	($26,427)	($234,854)
Apr-22	$0	$0	($234,854)
May-22	$0	$0	($234,854)
Jun-22	$0	$0	($234,854)
Jul-22	$0	$0	($234,854)
Aug-22	$0	$0	($234,854)
Sep-22	$0	$0	($234,854)
Oct-22	$0	$0	($234,854)
Nov-22	$0	$0	($234,854)
Dec-22	$0	$0	($234,854)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
EATON COUNTY RETIREES

Worst Case Scenario:

Contracts at Renewal	145
Adm Fee	$64.75
Specific and Aggregate Stop Loss*	$321.24
Attachment Point	$14,306.00

* Specific Deductible Is: $55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	$217,243	$14,276	$67,005	($116,041)	$182,483	149		$57,513	$239,996		
Feb-22	$16,281	$22,501	$64,705	($93)	$103,395	150		$57,899	$161,293		
Mar-22	$64,536	$25,210	$74,794	($1,038)	$163,502	151	$0	$58,284	$221,787	$623,076	1st Qtr
Apr-22	$0	$0	$0		$0	0		$0	$0		
May-22	$0	$0	$0		$0	0		$0	$0		
Jun-22	$0	$0	$0		$0	0	$0	$0	$0	$0	2nd Qtr
Jul-22	$0	$0	$0		$0	0		$0	$0		
Aug-22	$0	$0	$0		$0	0		$0	$0		
Sep-22	$0	$0	$0		$0	0	$0	$0	$0	$0	3rd Qtr
Oct-22	$0	$0	$0		$0	0		$0	$0		
Nov-22	$0	$0	$0		$0	0		$0	$0		
Dec-22	$0	$0	$0		$0	0	$0	$0	$0	$0	4th Qtr
Totals	**$298,060**	**$61,988**	**$206,504**	**($117,172)**	**$449,380**		**$0**	**$173,696**	**$623,076**		
% Of Total	**47.84%**	**9.95%**	**33.14%**	**-18.81%**	**72.12%**			**27.88%**	**100.00%**		

2022 BUDGET

Expected Cost
$2,022,250

Date	Comp To Budg Budget	Surp/(Def)	Surp/(Def) YTD
Jan-22	$168,521	($71,475)	($71,475)
Feb-22	$168,521	$7,228	($64,247)
Mar-22	$168,521	($53,266)	($117,513)
Apr-22	$0	$0	($117,513)
May-22	$0	$0	($117,513)
Jun-22	$0	$0	($117,513)
Jul-22	$0	$0	($117,513)
Aug-22	$0	$0	($117,513)
Sep-22	$0	$0	($117,513)
Oct-22	$0	$0	($117,513)
Nov-22	$0	$0	($117,513)
Dec-22	$0	$0	($117,513)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2022 Through December 31, 2022
BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts at Renewal	30
Adm Fee	$64.75
Specific and Aggregate Stop Loss*	$321.24
Attachment Point	$14,306.00

* Specific Deductible Is: $55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	$4,450	$6,572	$7,107	$0	$18,129	30		$11,580	$29,708		
Feb-22	$41,903	$11,024	$11,664	$0	$64,591	31		$11,966	$76,557		
Mar-22	$6,650	$22,899	$11,206	$0	$40,755	32	$0	$12,352	$53,107	**$159,372**	**1st Qtr**
Apr-22	$0	$0	$0	$0	$0	0		$0	$0		
May-22	$0	$0	$0	$0	$0	0		$0	$0		
Jun-22	$0	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**2nd Qtr**
Jul-22	$0	$0	$0	$0	$0	0		$0	$0		
Aug-22	$0	$0	$0	$0	$0	0		$0	$0		
Sep-22	$0	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**3rd Qtr**
Oct-22	$0	$0	$0	$0	$0	0		$0	$0		
Nov-22	$0.00	$0	$0	$0	$0	0		$0	$0		
Dec-22	$0.00	$0	$0	$0	$0	0	$0	$0	$0	**$0**	**4th Qtr**
Totals	**$53,003.31**	**$40,495**	**$29,977**	**$0**	**$123,475**		**$0**	**$35,897**	**$159,372**		
% Of Total	**33.26%**	**25.41%**	**18.81%**	**0.00%**	**77.48%**			**22.52%**	**100.00%**		

	2022 BUDGET Expected Cost $480,000		
	Comp To Budg		**Surp/(Def) YTD**
	Budget	**Surp/(Def)**	
Jan-22	$40,000	$10,292	$10,292
Feb-22	$40,000	($36,557)	($26,265)
Mar-22	$40,000	($13,107)	($39,372)
Apr-22	$0	$0	($39,372)
May-22	$0	$0	($39,372)
Jun-22	$0	$0	($39,372)
Jul-22	$0	$0	($39,372)
Aug-22	$0	$0	($39,372)
Sep-22	$0	$0	($39,372)
Oct-22	$0	$0	($39,372)
Nov-22	$0	$0	($39,372)
Dec-22	$0	$0	($39,372)

2021-2022 BUDGET

5/11/2022

AS OF April-2022

	2021/2022 AMENDED BUDGET	2021/2022 YEAR TO DATE	2021/2022 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	$ 2,122,564	$ 577,507	$ 577,507	$ (1,545,057)
USDA FOOD PROGRAM	$ 50,000	$ 12,916	$ 38,749	$ (11,251)
PARENT & GOVT REIMBURSEMENT	$ 70,000	$ 29,335	$ 50,289	$ (19,711)
OTHER COUNTY REIMBURSEMENT	$ 10,000	$ 43,850	$ 105,240	$ 95,240
PROGRAM REIMBURSEMENTS	$ 110,000	$ 17,705	$ 70,816	$ (39,184)
FUND BALANCE-CARRYOVER	$ 725,000	$ -	$ -	$ (725,000)
TRANSFERS-IN	$ 775,000	$ 581,250	$ 775,000	$ -
TRANSFER-IN JUVENILE MILLAGE	$ 1,445,200	$ 1,083,900	$ 1,445,200	$ -
TOTAL REVENUES	$ 5,307,764	$ 2,346,463	$ 3,062,801	$ (2,244,963)
EXPENSES				
YOUTH FACILITY	$ 2,064,840	$ 959,529	$ 959,529	$ 1,105,311
SECURITY SYSTEM T/O PUBLIC IMPROVEMENT	$ 600,000	$ 600,000	$ 600,000	$ -
COMMUNITY BASED TREATMENT	$ 431,436	$ 200,862	$ 200,862	$ 230,574
DAY TREATMENT PROGRAM	$ 704,725	$ 296,988	$ 530,917	$ 173,808
IN-HOME CARE	$ 342,496	$ 188,214	$ 336,465	$ 6,031
LINK	$ 66,553	$ 48,951	$ 87,509	$ (20,956)
OUT OF HOME PLACEMENT	$ 4,900	$ -	$ -	$ 4,900
INELIGIBLE FOR REIMBURSEMENT	$ 21,575	$ 6,445	$ 11,048	$ 10,527
INSTITUTIONAL CARE	$ 204,000	$ 69,026	$ 118,841	$ 85,159
STATE/COUNTY WARD CHARGEBACKS	$ 425,000	$ 195,460	$ 195,460	$ 229,540
PREVENTION PROGRAMS	$ 442,239	$ 88,217	$ 442,239	$ -
TOTAL EXPENSES	$ 5,307,764	$ 2,653,692	$ 3,482,871	$ 1,824,894
EXCESS REVENUE OVER EXPENSE	$ -	$ (307,229)	$ (420,069)	$ (420,069)
9/30/19 FUND BALANCE	$ 151,315			
9/30/20 FUND BALANCE	$ 710,430			
9/30/21 FUND BALANCE	$ 742,010			
PROJECTED 9/30/22 FUND BALANCE			**$ 321,940**	

2021/2022 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS	14.6
MONTH	7
QTR	3

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	-	-	-	-	386	-	168	806	-	-	680	2,040
NOVEMBER	-	-	-	-	356	-	213	840	-	-	536	1,945
DECEMBER	-	-	-	-	367	-	205	682	-	-	633	1,887
JANUARY	-	-	-	-	311	-	238	682	-	-	630	1,861
FEBRUARY	-	-	-	-	303	-	185	616	-	-	527	1,631
MARCH	-	-	-	-	366	-	301	651	-	-	-	1,318
APRIL	-	-	-	-	361	-	243	540	-	-	-	1,144
MAY	-	-	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-	-	-
JULY	-	-	-	-	-	-	-	-	-	-	-	-
AUGUST	-	-	-	-	-	-	-	-	-	-	-	-
SEPTEMBER	-	-	-	-	-	-	-	-	-	-	-	-
DAYS YTD	0	0	0	0	2,450	0	1,553	4,817	0	0	3,006	11,826
COST YTD	$0.00	$0.00	$0.00	$ 69,025.58	$ 959,529.40	$ 200,861.77	$ 296,988.24	$ 188,214.05	$48,951.31	$ 606,444.68	$195,460.44	$2,565,475.47
COST PER DAY	$0.00	$0.00	$0.00	$0.00	$391.64	$0.00	$191.24	$39.07	$0.00	$0.00	$130.05	$216.94
COUNTY COST PER DAY	$0.00	$0.00	$0.00	$0.00	$195.82	$0.00	$95.62	$19.54	$0.00	$0.00	$65.02	$0.00
PROJECTED DAYS	0	0	0	0	4,200	0	2,662	8,258	0	0	7,214	22,334
PROJECTED COST	$0.00	$0.00	$0.00	$118,841.21	$1,715,323.11	$359,074.81	$530,917.33	$336,464.84	$87,508.85	$11,048.02	$ 473,765.04	$3,632,943.21
ORIGINAL BUDGET	$4,900.00	$0.00	$ -	$204,000.00	$2,064,840.00	$431,436.00	$704,725.00	$342,496.00	$66,553.00	$21,575.00	$425,000.00	$4,265,525.00
CURRENT BUDGET	$4,900.00	$0.00	$0.00	$204,000.00	$2,064,840.00	$431,436.00	$704,725.00	$342,496.00	$66,553.00	$21,575.00	$425,000.00	$4,265,525.00
PROJECTED COST	$0.00	$0.00	$0.00	$118,841.21	$1,715,323.11	$359,074.81	$530,917.33	$336,464.84	$87,508.85	$11,048.02	$473,765.04	$3,632,943.21
FAVORABLE (UNFAVORABLE)	$4,900.00	$0.00	$0.00	$85,158.79	$349,516.89	$72,361.19	$173,807.67	$6,031.16	($20,955.85)	$10,526.98	($48,765.04)	$632,581.79
	73											

	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 %	88%	85%	75%	65%	64%	93%	72%					
Treatment Occupancy %	79%	73%	82%	68%	79%	67%	87%					
Community Based Treatment%	0%	0%	0%	0%	0%	0%	0%					
DayTreatment Occupancy %	40%	59%	54%	60%	66%	72%	67%					

Days Expensed to date	212	212	212	212	212	212	212	212	212
Total Annual Days	365	365	365	365	365	365	365	365	365
	58%	58%	58%	58%	58%	58%	58%	58%	58%

2021/2022 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH 5

MONTH		COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	Government Benefits		TOTAL STATEWARD PLACEMENT DAYS
OCTOBER		326	354			680
NOVEMBER		356	180			536
DECEMBER		359	274			633
JANUARY		392	238			630
FEBRUARY		345	182			527
MARCH						-
APRIL						-
MAY						-
JUNE						-
JULY						-
AUGUST						-
SEPTEMBER						-
DAYS YTD	-	1,778	1,228	-	-	3,006
COST YTD	$ -	$ 115,086.64	$ 87,580.53	$ (7,206.73)	$ -	$ 195,460.44
COST PER DAY	$ -	$ 129.46	$ 142.64	$ -	$ -	$ 130.05
CHARGEBACK RATE	$ -	$ 64.73	$ 71.32	$ -	$ -	$ 65.02
PROJECTED DAYS	-	4,267	2,947	-	-	7,214
PROJECTED COST	$ -	$ 278,951.72	$ 212,281.28	$ (17,467.97)	$ -	$ 473,765.04
OCTOBER		13,295.69	25,101.05	(2,157.33)		36,239.41
NOVEMBER		26,822.02	10,562.04	(1,800.43)		35,583.63
DECEMBER		27,565.80	17,737.07	(670.56)		44,632.31
JANUARY		25,477.16	19,472.39	(1,216.58)		43,732.97
FEBRUARY		21,925.97	14,707.98	(1,361.83)		35,272.12
MARCH						-
APRIL						-
MAY						-
JUNE						-
JULY						-
AUGUST						-
SEPTEMBER						-
COST YTD	$ -	$ 115,086.64	$ 87,580.53	$ (7,206.73)	$ -	$ 195,460.44

Analysis of Program Census

Youth Facility	Days	Days*Beds	Actual Days	Percent
OCTOBER	31	465	386	83.01%
NOVEMBER	30	450	356	79.11%
DECEMBER	31	465	367	78.92%
JANUARY	31	465	311	66.88%
FEBRUARY	28	420	303	72.14%
MARCH	31	465	366	78.71%
APRIL	30	450	361	80.22%
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	212	3180	2450	77.04%

Day Treatment

OCTOBER	21	420	168	40.00%
NOVEMBER	18	360	213	59.17%
DECEMBER	19	380	205	53.95%
JANUARY	20	400	238	59.50%
FEBRUARY	14	280	185	66.07%
MARCH	21	420	301	71.67%
APRIL	20	400	243	60.75%
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	133	2660	1553	58.38%

Community Based Treatment

OCTOBER	0	0	0	#DIV/0!
NOVEMBER	0	0	0	#DIV/0!
DECEMBER	0	0	0	#DIV/0!
JANUARY	0	0	0	#DIV/0!
FEBRUARY	0	0	0	#DIV/0!
MARCH	0	0	0	#DIV/0!
APRIL	0	0	0	#DIV/0!
MAY	0	0	0	#DIV/0!
JUNE	0	0	0	#DIV/0!
JULY	0	0	0	#DIV/0!
AUGUST	0	0	0	#DIV/0!
SEPTEMBER	0	0	0	#DIV/0!
	0	0	0	#DIV/0!

EATON COUNTY BOARD OF COMMISSIONERS

May 18, 2022

RESOLUTION TO APPROVE COUNTY CLERK ELECTION SECURITY GRANT

Introduced by the Ways & Means Committee

WHEREAS, the Michigan Department of State has federal Help America Vote Act (HAVA) Election Security Grant (CFDA 90.404) funds available to be passed through to local jurisdictions for the reimbursement of expenditures to counties up to $150 per precinct; and

WHEREAS, and the County Clerk has determined these funds can be used to reimbursement for the cost to purchase and upgrade technology and networks used to support election administration; and

WHEREAS, the grant funds will be used to reimburse the County, in the amount of $7,650, to upgrade equipment operating systems that provide additional security; and

WHEREAS, the Ways and Means Committee has reviewed and is recommending the County Clerk be authorized to submit a request for the reimbursement of these eligible expenditures to improve election security.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners approves the County Clerk's application for reimbursement for the HAVA election security grant.

BE IT FURTHER RESOLVED, that the Controller/Administrator is authorized to amend the FY21-22 budget to include revenue as outlined in the grant.

EATON COUNTY BOARD OF COMMISSIONERS

MAY 18, 2022

RESOLUTION TO APPROVE 2021/2022 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2021/2022 Appropriations Act of September 15, 2021 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of $2,500.00 or any amendment to increase the total budget of any fund or department in excess of $2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

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

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2021/2022 Eaton County Budget:

SPECIAL REVENUE FUNDS

	CHILD CARE FUND 292	
Increase	Wage and Fringe – Day Treatment	$ 28,000
Increase	Wage and Fringe – Youth Facility	$ 5,000
Decrease	Wage and Fringe - LINK	$ 33,000

To eliminate the vacant LINK Coordinator position and consolidate the program as a component of the Day Treatment Program and to amend the position allocation list to add an additional Day Treatment Specialist. To amend the position allocation list to add a part-time Youth Specialist for scheduling and staffing coordination.

	CHILD CARE FUND 292	
Decrease	Fund Balance Carry-Over	$ 75,000
Decrease	Stateward Chargebacks	$ 75,000

To correct budget for estimated use of fund balance based on projected Stateward chargeback placements.

Schedule of American Rescue Plan (ARP) Act requests/allocations **5/13/2022**

		Requested	No Action	Allocated
Board of Commissioners				
Broadband Survey		52,000		52,000
Broadband access/adoption expansion		-		
Retention and Recruitment program				
Public Safety		750,000		750,000
Non Public Safety (from revenue loss)				
Revenue Loss		10,000,000		6,965,000
FY2021/2022	(1,860,000)			1,860,000
Jail Security	(625,000)			625,000
Non-public safety retention & recruitment	(550,000)			550,000
Public Health and Energy		4,900,000		4,900,000
POAM/COAM				
Recruitment and Retainment proposal (4/8/22)		1,672,000	1,672,000	
Controller Administrator				
Additional operational expenditures (Employee testing/safety protocols/PPE)		242,000		242,000
Off-schedule payments - Premium Pay		300,000		300,000
Reconsider Additional Personnel requests (PA & Trial Court)		175,000	175,000	
County Treasurer				
Foreclosure Prevention Program		250,000	-	
CACS Foreclosure Prevention Program		150,000	150,000	
Barry-Eaton District Health Department				
Back-up generator		500,000	500,000	
On-site sewage system replacement subsidy program		100,000	100,000	
Eaton County Drain Commissioner				
Bentley & DePue contribution		675,000	675,000	
Resolution Services Center				
Mediation Program		40,000	40,000	
Court Appointed Special Advocates				
Operational grant funding reductions	*No amount given*	-		
Healing and Recovery Center				
Additional operational expenditures (Employee testing/safety protocols/PPE)	*No amount given*	-		
	21,418,266			
		19,766,000	3,272,000	16,244,000
				5,174,266

EATON COUNTY BOARD OF COMMISSIONERS

MAY 18, 2022

RESOLUTION TO APPROVE WRITING OFF THE 2013-2015 DELINQUENT TAX RECEIVABLES

Introduced by the Ways and Means Committee

WHEREAS, the delinquent tax receivables for the years 2013-2015 have completed the statutory period for sale and disposition under Public Act 123 of 1999 being MCL 211.78- 211.78M; and

WHEREAS, the aggregate total amount of the 2013-2015 receivables remaining on the General Ledger is $(0.26), and

WHEREAS, the beginning aggregate total of the 2013-2015 delinquent tax receivables was $17,183,038, and

WHEREAS, the Ways and Means Committee has reviewed the appropriate records and recommended the Board of Commissioners write off the 2013-2015 delinquent tax receivables; and

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners write off the 2013-2015 delinquent tax receivables.

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 13, 2022

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	$ 1,762.40
101	131	CIRCUIT COURT	$ 2,050.00
101	136	DISTRICT COURT	$ 10,041.75
101	141	FRIEND OF THE COURT	$ 50.00
101	147	COUNTY GUARDIAN	$ 664.00
101	148	PROBATE COURT	$ 7,348.70
101	149	JUVENILE COURT	$ 19,333.35
101	172	CONTROLLER	$ 887.68
101	215	COUNTY CLERK	$ 1,067.83
101	262	ELECTIONS	$ 8,000.00
101	228	TECHNOLOGY SERVICES	$ 518.75
101	253	COUNTY TREASURER	$ 12,922.00
101	265	BUILDING AND GROUNDS	$ 31,009.48
101	267.229	PROSECUTING ATTORNEY	$ 378.20
101	301	SHERIFF DEPARTMENT	$ 8,903.19
101	303	SHERIFF DELTA	$ 10,290.84
101	351	SHERIFF CORRECTIONS	$ 54,031.58
101	430	ANIMAL CONTROL	$ 3,025.83
101	631	SUBSTANCE ABUSE - CMH	$ 113,888.50
101	648	MEDICAL EXAMINER	$ 23,594.22
101	649	COMMUNITY MENTAL HEALTH	$ 119,276.25
101	681	VETERANS	$ 1,303.24
101	721	COMMUNITY DEVELOPMENT	$ 406.24
101	901	CAPITAL OUTLAY	$ 37,988.00
245	901	PUBLIC IMPROVEMENT	$ 204,452.49
249	371	CONSTRUCTION CODE	$ 5,662.25
252	299	PUBLIC DEFENDER	$ 15,252.65
260	325	911 SURCHARGE	$ 4,113.89
261	325	CENTRAL DISPATCH	$ 1,049.40
261	327	WIRELESS TRAINING	$ 2,136.00
277	301	SHERIFF DEPARTMENT	$ 199.20
298	228	COMPUTER FUND	$ 20,201.84
298	901	COMPUTER FUND CAPITAL	$ 46,208.74
		GRAND TOTAL	**$ 768,018.49**

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CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 13, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	$ 4,166.00
101	090.004	PREPAID EXPENSE-TELEPHONE	$ 970.87
101	090.005	PREPAID EXPENSE - POSTAGE	$ 17,000.00
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	$ 889.49
101	273	RECEIPTS REFUNDABLE	$ 5,036.26
101	273.001	RECEIPTS REFUNDABLE - ECU	$ 52,685.03
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	$ 6,637.37
101	101.101	BOARD OF COMMISSIONERS	$ 20,750.00
101	131	CIRCUIT COURT	$ 6,125.26
101	136	DISTRICT COURT	$ 4,140.63
101	141	FRIEND OF THE COURT	$ 453.78
101	148	PROBATE COURT	$ 205.81
101	149	JUVENILE COURT	$ 3,102.40
101	151	CIRCUIT COURT PROBATION	$ 190.26
101	172	CONTROLLER	$ 4,884.06
101	262	ELECTIONS	$ 256.44
101	215	COUNTY CLERK	$ 196.79
101	228	INFORMATION SYSTEMS	$ 1,851.85
101	253	COUNTY TREASURER	$ 965.24
101	257	EQUALIZATION	$ 845.82
101	265	BUILDING AND GROUNDS	$ 13,614.85
101	267-229	PROSECUTING ATTORNEY	$ 10,013.59
101	267-232	ECU	$ 5,825.59
101	267-234	CHILD SUPPORT	$ 200.00
101	267-236	CRIME VICTIMS	$ 354.94
101	268	REGISTER OF DEEDS	$ 125.41
101	275	DRAIN COMMISSION	$ 2,599.80
101	301	SHERIFF DEPARTMENT	$ 42,049.14
101	303	SHERIFF DELTA	$ 20,396.32
101	351	SHERIFF CORRECTIONS	$ 38,641.89
101	430	ANIMAL CONTROL	$ 1,530.17
101	681	VETERANS	$ 66.15
101	721	COMMUNITY DEVELOPMENT	$ 331.04
101	906-131	994.000 PRINCIPAL	$ 244.56
101		995.000 INTEREST	$ 52.28
101	906-149	994.000 PRINCIPAL	$ 1,104.37
101		995.000 INTEREST	$ 250.82
101	906-228	994.000 PRINCIPAL	$ 1,031.63
101		995.000 INTEREST	$ 238.72
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	$ 7,558.21
101		995.000 INTEREST	$ 1,116.28
101	906-351	994.000 PRINCIPAL	$ 420.22
101	906-351	995.000 INTEREST	$ 113.79
101	906-430	994.000 PRINCIPAL	$ 693.38
101		995.000 INTEREST	$ 140.77
201	449	ROAD COMMISSION	$ 887,495.80
208	751	PARKS ADMINISTRATION	$ 2,169.75

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 13, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
208	752	FITZGERALD PARKS	$ 9,703.12
208	753	FOX PARK	$ 266.09
208	755	LINCOLN PARK	$ 781.77
208	906	994.000 PRINCIPAL	$ 1,268.54
208	906	995.000 INTEREST	$ 273.56
221	601	HEALTH DEPARTMENT	$ 558,471.72
227	526	SANITARY LANDFILL	$ 4,054.66
228	528	RESOURCE RECOVERY	$ 1,562.16
228	529	COUNTY PROJECTS	$ 16,069.16
228	530	LOCAL UNIT GRANT PROJECTS	$ 964.63
228	906	994.000 PRINCIPAL	$ 584.28
228	906	995.000 INTEREST	$ 106.90
236	690	CDBG-HOUSING	$ 367.57
245	901	CAPITAL OUTLAY	$ 355,439.39
249	371	CONSTRUCTION CODE	$ 3,811.75
249	906	994.000 PRINCIPAL	$ 1,364.12
249	906	995.000 INTEREST	$ 252.76
252	299	PUBLIC DEFENDER	$ 1,846.32
255	257	REMONUMENTATION	$ 10,617.24
256	268	REGISTER OF DEEDS - AUTOMATION	$ 6,790.35
260	325	911 SURCHARGE	$ 613.01
261	325	CENTRAL DISPATCH	$ 13,621.74
261	327	911 WIRELESS TRAINING	$ 78.72
261	101-426	EMERGENCY SERVICES	$ 1,181.00
261	906.994.000	DEBT SERVICE- PRINCIPAL	$ 1,530.95
261	906.995.000	DEBT SERVICE -INTEREST	$ 347.11
268	301	BUILDING BRIDGES DOJ GRANT	$ 7,189.86
272	130-138	PRIORITY COURT	$ 3,620.00
273	130-140	DRUG COURT - PROGRAM INCOME	$ 655.79
274	130.138	SWIFT & SURE SANCTIONS	$ 1,364.00
274	130-140	DRUG COURT PROGRAM INCOME	$ 271.02
275	130-138	VETERAN'S COURT	$ 1,112.21
276	130-152	COMMUNITY CORRECTIONS	$ 71.19
276	130.153	COMMUNITY CORRECTIONS	$ 3,265.00
276	130.154	OTHER GROUP SERVICES	$ 80.83
277	301	SHERIFF DEPARTMENT	$ 7,415.83
278	130-138	DRUG COURT - GRANT FUNDING	$ 1,488.20
282	101	AMERICAN RESCUE PLAN ACT	$ 640.00
287	301-428	AREA PLANNER	$ 8,204.07
288	601	MEDICAL MARIHUANA - HEALTH DEPT	$ 4,321.28
292	273	RECEIPTS REFUNDABLE	$ 304.03
292	130-356	YOUTH FACILITY	$ 14,488.81
292	130-358	COMMUNITY BASED TREATMENT	$ 319.54
292	130-360	DAY TREATMENT	$ 1,767.86
292	130-362	IN HOME CARE	$ 1,344.51
292	130-364	LINK PROGRAM	$ 76.75
292	130-368	CCF PREVENTION SERVICES	$ 24,527.57
292	130-650	STATE INSTITUTIONS	$ 14,561.63
292	665	COUNTY WARD CHARGEBACKS	$ 88,365.28
292	906-356	994.000 PRINCIPAL	$ 550.65
292		995.000 INTEREST	$ 119.03
292	906-360	994.000 PRINCIPAL	$ 706.87
292		995.000 INTEREST	$ 133.64
293	689	SOLDIERS & SAILORS	$ 1,105.00

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 13, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
296	130-149	JUVENILE MILEAGE	$ 5,438.19
298	228	COMPUTER FUND	$ 4,838.58
298	901	COMPUTER FUND CAPITAL	$ 3,258.06
385	994.000	DEBT SERVICE BROOKFILED PRINCIPAL	$ 55,000.00
385	995.000	DEBT SERVICE BROOKFILED INTEREST	$ 9,581.25
512	635	MEDICAL CARE FACILITY	$ 1,526,280.48
512	906	998.000 FISCAL FEES	$ 500.00
515	253	FORECLOSING GVT UNIT	$ 2,920.00
595	301	COMMISSARY	$ 1,345.76
656	861	EMPLOYER SHARED RETIREMENT	$ 443,884.09
670	090.000	HEALTH - SELF INSURANCE - PREPAID EXPENSES	$ 665,155.00
670	851-865	HEALTH INS VISION CLAIMS CURRENT EMP	$ 2,058.99
670	851-866	REIREES HEALTH INS VISION CLAIMS	$ 62.58
676	852	RETIREE HEALTH HCSP	$ 28,242.42
677	871	WORKERS COMPENSATION	$ 22,236.80
679	853	LIFE & DISABILITY	$ 4,770.54
680	854	DENTAL INSURANCE	$ 19,824.32
690	20X0 221.000	DUE TO CITIES	$ 440,885.53
690	20X0 225.000	DUE TO SCHOOLS	$ 490,944.42
690	20X0 226.000	DUE TO TOWNSHIPS	$ 20,063.86
690	20X0 230.001	DUE TO EATRAN	$ 5,028.54
690	20X0 230.002	DUE TO CATA	$ 14,024.64
690	20X0 230.003	DUE TO AIRPORT AUTHORITY	$ 60,143.45
690	20X0 234.000	DUE TO INTERMEDIATE SCHOOLS	$ 75,866.11
690	20X0 235.000	DUE TO COMMUNITY COLLEGE	$ 75,795.27
690	20X0 300.000	BONDS PAYABLE	$ 155,000.00
690	20X0 906.000	DEBT SERVICE	$ 548.72
691	20X1 221.000	DUE TO CITIES	$ 440,357.15
691	20X1 225.000	DUE TO SCHOOLS	$ 490,752.75
691	20X1 226.000	DUE TO TOWNSHIPS	$ 39,909.15
691	20X1 230.001	DUE TO PTHER GOVERNMENTAL UNIT EATRAN	$ 5,027.18
691	20X1 230.003	DUE TO OTHER GOVERNMENTAL UNIT AIRPORT AUTHORITY	$ 14,021.15
691	20X1 234.000	DUE TO INTERMEDIATE SCHOOLS	$ 75,561.46
691	20X1 235.000	DUE TO COMMUNITY COLLEGE	$ 75,605.93
691	20X1 275.000	DUE TO TAXPAYERS TAX OVERPYMT	$ 4,173.84
691	20X1 253	TREASURER	$ 1,100.00
699	20X9.275.000	DUE TO TAXPAYERS TAX OVERPYMT	$ 11.58
701	228-001	DUE TO STATE EDUCATION TAX	$ 0.80
701	228-006	T/A-DUE TO STATE PROBATE CRT SHARED FEES	$ 3,046.63
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	$ 9,278.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMTS	$ 188.95
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	$ 2,120.05
701	228.040	DUE TO STATE REMONUMENTATION	$ 18,041.26
701	228-042	T/A-DUE TO STATE STATE COURT FEES	$ 1,160.00
701	228.044	T/A0DUE TO STATE TSFR TAX	$ 451,230.00
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC	$ 6,066.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	$ 293.23
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	$ 2,575.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	$ 150.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	$ 16,611.30
701	228.063	DUE TO STATE CSC OFFENDER REGISTRATION FEE	$ 900.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	$ 821.75
701	230.000	DUE TO OTHER GOVERNMENT UNIT	$ 59.55
701	265-000	T/A-APPEARANCE BONDS PAYABLE	$ 34,656.00

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE MAY 13, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT		AMOUNT
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	$	11,194.11
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	$	3,373.32
701	273.000	RECEIPTS REFUNDABLE	$	1,728.93
701	274.001	UNDISTRIBUTIED TAX COLLECTION STATE TAX APPEAL	$	9,695.32
701	274.010	UNDISTRIBUTED TAX COLLECTIONS GENERAL TAX	$	6,305.72
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	$	2,000.00
702	221.004	DUE TO CITIES LANSING	$	497.92
702	228.002	DUE TO STATE MI WITHHOLDING TAX	$	90,439.89
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	$	206,584.80
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	$	149,875.93
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	$	35,051.78
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	$	17,855.83
702	231-002	T/A-PYRL DEDUCTIONS PAYABLE HGB WELLNESS CTR	$	1,566.60
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPENDING ACCT	$	5,168.42
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	$	18,687.53
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	$	2,656.71
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE SAVING PLAN	$	24,163.90
702	231.015	PYRL DEDUCTIONS PBLE MERS	$	135,997.09
702	258.000	ACCRUED TAXES PAYABLE	$	184,928.08
720	301	SHERIFF DEPT DONATIONS	$	40.57
768	130-356	DONATIONS - YOUTH FACILITY	$	155.54
801	901	DRAIN FUND	$	470,765.94
802	101.000	REVOVLING DRAIN FUND - INVENTORY	$	9,530.40
851	906.994.000	DRAIN PRINCIPAL	$	385,000.00
851	906.995.000	DRAIN INTEREST	$	26,529.50
851	906.996.000	DRAIN BOND ISSUANCE COSTS	$	500.00
		TOTAL CHECKS	$	9,990,472.94
CATEGORY		**WIRE TRANSFERS**		
OTHER AGENCIES				
PAYROLL AND BENEFITS			$	1,076,201.05
DEBT PAYMENTS				
CONSTRUCTION PAYMENTS				
INVESTMENTS				
		TOTAL WIRE TRANSFERS	$	1,076,201.05
		GRAND TOTAL IMMEDIATE PAYMENTS	**$**	**11,066,673.99**

Separate Tax Limitation

PURPOSE

The separate tax limitation would re-establish the maximum operating tax levy for the County, townships and Intermediate School District. As a result of Proposal A and Headlee, the maximum operating levy has been rolled back annually over the last several years.

EFFECT ON EATON COUNTY

The 2022 Recommended Budget will recommend levying the current maximum operating levy of 5.2096 mills.

Re-establishing the maximum operating tax levy would aid the county in addressing its ongoing budget challenges, including a sluggish return of property tax revenue, loss of some department generated revenue and the steep increase in pension obligations.

If the maximum operating tax levy were authorized and levied in full, additional available revenue is estimated at $1.27 million. This would allow the Board of Commissioners to fund many of the programs and services that will not be included in the Recommended Budget and/or to decrease its reliance on fund balance to support operating expenses.

If levied in full, the additional cost to a homeowner with a taxable value of $50,000 would be $14.52 per year.

HISTORY

Eaton County adopted a separate fixed millage limitation with a total limit of up to 18 mills (9.0 for school districts and 6.7 for the County, townships and the Intermediate School District). In 1976, the approved ballot question also included 8.3 mills for school districts, for a total of 15 mills (leaving 3 mill of the possible total unlevied.) However, the school part of the millage was removed in 1993-1994 with the adoption of the State Education Tax. When fixed millage limits are established by an approval of the County voters, the approved millage remains in place for the duration set in the millage language. A 2022 ballot proposal may establish the limit for an indefinite period or until altered by the voters.

In 1976, Eaton County voters adopted an indefinite separate fixed millage with the limits as detailed below. The separate tax limitation would re-establish the maximum operating tax levy for the county, townships and intermediate school districts to levels originally approved by voters in 1976.

County	5.5 mills
Townships	1.0 mill
Intermediate School District	0.2 mills
Total	**6.7 mills**

As a result of Proposal A and Headlee, the maximum operating levy has been rolled back annually over the last several years reducing the permitted levels of maximum millage to:

County	5.2096 mills
Townships	0.7917 – 0.9007 mills
Intermediate School District	0.1779 mills
Total	**6.1792 – 6.2882 mills**

It should be noted that the maximum allowable total millage is 9.0 mills. Recommending a level restoring the rate to the 6.7 mills authorized in 1976, leaving the additional allowable 3 mills off the table, shows the conservative nature of Eaton County, the townships and Intermediate School District.

Eaton County

Annual Budget by Function Report

Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	$19,969,729.93	$20,300,188.10	$21,533,730.21	$21,995,330.00	$23,670,451.00	$1,675,121.00	8%
110 - Licenses and Permits	$198,840.25	$242,815.05	$247,822.20	$146,300.00	$165,300.00	$19,000.00	13%
115 - Federal Revenue	$827,940.40	$3,266,546.13	$839,885.65	$789,942.00	$820,063.00	$30,121.00	4%
120 - State Revenue	$4,935,909.13	$4,314,292.18	$4,759,184.69	$4,937,587.00	$4,989,961.00	$52,374.00	1%
125 - Local Unit Contributions	$3,421,895.91	$3,382,961.04	$3,510,790.52	$4,004,177.00	$4,414,875.00	$410,698.00	10%
130 - Charges for Services	$2,721,661.39	$2,524,959.60	$2,580,717.43	$2,788,200.00	$2,831,950.00	$43,750.00	2%
135 - Fines and Forfeitures	$256,128.71	$178,436.90	$167,738.34	$240,200.00	$241,200.00	$1,000.00	0%
140 - Interest and Rents	$523,617.98	$321,904.76	$243,742.55	$243,705.00	$242,705.00	($1,000.00)	0%
145 - Refunds and Reimbursements	$267,384.41	$203,780.89	$317,341.45	$185,140.00	$172,525.00	($12,615.00)	-7%
155 - Transfers In	$1,677,478.39	$1,225,480.13	$1,766,530.28	$3,960,757.00	$1,584,300.00	($2,376,457.00)	-60%
160 - Historical Budget Margin	$0.00	$0.00	$0.00	$1,412,497.00	$1,455,441.00	$42,944.00	3%
165 - Historical Employment Factor	$0.00	$0.00	$0.00	$1,080,743.00	$1,154,442.00	$73,699.00	7%
170 - Use of Fund Balance	$0.00	$0.00	$0.00	$1,975,504.00	$0.00	($1,975,504.00)	-100%
Revenue Totals	**$34,800,586.50**	**$35,961,364.78**	**$35,967,483.32**	**$43,760,082.00**	**$41,743,213.00**	**($2,016,869.00)**	**-5%**
Expenditures							
05 - Legislative	$335,243.74	$423,363.92	$272,072.44	$380,739.00	$345,257.00	($35,482.00)	-9%
10 - Judicial	$5,233,376.00	$4,885,703.26	$5,256,689.87	$6,006,843.00	$6,189,202.00	$182,359.00	3%
15 - General Government	$8,981,549.85	$8,757,900.69	$9,091,447.14	$10,720,921.00	$11,003,985.00	$283,064.00	3%
20 - Public Safety	$14,334,143.33	$13,926,266.81	$15,007,134.85	$17,475,419.00	$19,129,546.00	$1,654,127.00	9%
30 - Health And Welfare	$1,063,880.03	$1,210,802.31	$1,169,330.68	$1,257,214.00	$1,291,683.00	$34,469.00	3%
35 - Recreation and Culture	$15,000.00	$15,000.00	$15,000.00	$17,000.00	$17,000.00	$0.00	0%
40 - Other	$16,654.00	$15,989.00	$7,936.00	$117,500.00	$168,000.00	$50,500.00	43%
45 - Capital Outlay	$613,050.45	$720,771.35	$318,835.13	$844,124.00	$947,100.00	$102,976.00	12%
50 - Debt Service	$181,810.92	$200,588.34	$305,785.51	$495,122.00	$565,573.00	$70,451.00	14%
60 - Transfers Out	$4,174,430.87	$4,655,217.88	$5,647,003.39	$6,065,146.00	$5,185,553.00	($879,593.00)	-15%
65 - Employment Reserve Contingency	$0.00	$0.00	$0.00	$380,054.00	$405,971.00	$25,917.00	7%
Expenditure Totals	**$34,949,139.19**	**$34,811,603.56**	**$37,091,235.01**	**$43,760,082.00**	**$45,248,870.00**	**$1,488,788.00**	**3%**
Revenue Grand Totals	**$34,800,586.50**	**$35,961,364.78**	**$35,967,483.32**	**$43,760,082.00**	**$41,743,213.00**	**($2,016,869.00)**	**-5%**
Expenditure Grand Totals	**$34,949,139.19**	**$34,811,603.56**	**$37,091,235.01**	**$43,760,082.00**	**$45,248,870.00**	**$1,488,788.00**	**3%**

Eaton County

Annual Budget by Function Report

Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Increase (Decrease) in Fund Balance	**($148,552.69)**	**$1,149,761.22**	**($1,123,751.69)**	**$0.00**	**($3,505,657.00)**	**($3,505,657.00)**	
Increase (Decrease) in Fund Balance	**($148,552.69)**	**$1,149,761.22**	**($1,123,751.69)**	**$0.00**	**($3,505,657.00)**	**($3,505,657.00)**	
Fund Balance 9/30/2019	$5,906,406.21						
Fund Balance 9/30/2020		$7,056,167.43					
Fund Balance 9/30/2021			$5,932,415.74				
Amended Budget Fund Balance 9/30/2022				$3,956,911.74			
Projected Budget Fund Balance 9/30/2023					**$451,254.74**		

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS **5/13/2022**

	TREND ANALYSIS 5 YR AVG	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	ACTUAL 19/20	ACTUAL 20/21	AMENDED BUDGET 21/22	**PROPOSED BUDGET 22/23**	ESTIMATED BUDGET 23/24	ESTIMATED BUDGET 24/25
PROPERTY TAX	103%	17,122,972	17,660,270	18,519,037	19,197,323	19,654,863	20,607,975	21,238,005	**22,833,417**	23,487,681	24,160,691
OTHER TAXES	107%	758,742	1,262,945	816,381	772,407	645,325	925,755	757,325	**837,034**	897,861	963,108
LICENSES & PERMITS	101%	216,522	249,632	194,156	198,840	242,815	247,822	146,300	**165,300**	167,735	170,205
INTERGOVT	101%	2,664,057	2,748,178	3,358,689	3,181,377	5,717,134	3,210,198	1,351,283	**3,086,675**	3,131,812	3,177,610
STATE REV SHARING	105%	2,216,201	2,237,826	2,260,205	2,270,774	1,774,900	2,317,296	2,356,476	**2,599,850**	2,742,011	2,891,945
DELTA SHERIFF CONTRACT	102%	3,032,831	3,057,414	3,065,304	3,316,884	3,096,246	3,195,587	3,738,947	**4,138,374**	4,235,955	4,335,837
COURT FEE	99%	429,880	429,072	447,257	416,711	375,519	386,779	425,000	**400,000**	397,908	395,826
CHARGES FOR SERVICES	99%	3,048,939	3,057,059	3,049,533	2,721,661	2,494,858	2,556,045	2,788,200	**2,831,950**	2,802,630	2,773,614
FINES & FORFEITURES	95%	321,143	295,516	295,860	256,129	178,437	167,738	240,200	**241,200**	229,697	218,743
INTEREST & RENTS	117%	275,060	279,718	326,765	523,618	321,905	243,743	243,705	**242,705**	282,829	329,586
OTHER REVENUE	112%	188,785	343,219	692,663	267,384	233,883	342,014	185,140	**172,525**	192,896	215,672
ARPA FUNDING		-	-	-	-	-	-	1,860,000	**-**	-	-
TRANSFERS-IN		1,210,840	1,599,580	674,048	1,279,275	636,276	1,165,819	2,983,267	**742,300**	1,061,513	1,062,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	296,184	310,711	577,500	**442,000**	464,100	487,305
FUND BALANCE CARRYOVER								-			
TRF-IN DISPATCH		477,933	500,000	549,715	398,203	293,020	290,000	399,990	**400,000**	412,000	424,360
TOTAL PROJECTED REVENUES		31,963,906	33,720,429	34,249,613	34,800,587	35,961,365	35,967,483	39,291,338	**39,133,330**	40,506,627	41,607,061
SALARIES	102%	14,720,682	15,037,534	13,941,472	14,442,312	14,023,989	14,844,143	16,390,467	**16,981,163**	17,235,880	17,494,419
STEP INCREASES		-	-	-	-	-	-	-	**-**	205,000	209,100
HEALTH INSURANCE	102%	2,832,232	2,838,434	2,695,016	2,686,761	2,893,813	3,049,001	3,452,820	**3,495,030**	3,564,931	3,636,229
OTHER FRINGES	102%	1,273,638	1,322,536	1,285,287	1,365,918	1,358,534	1,438,744	1,704,274	**1,802,372**	1,838,419	1,875,188
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	**-**	161,438	248,259
RETIREMENT	108%	2,199,721	2,325,648	3,328,416	3,785,347	3,349,789	3,567,369	4,648,719	**5,710,189**	4,906,705	4,913,890
RETIREES HEALTH	109%	1,238,304	1,367,220	1,349,619	1,548,794	1,555,427	1,596,532	1,831,293	**1,950,090**	2,117,480	2,299,239
TOTAL PROJECTED SALARIES & FRINGES		22,264,576	22,891,371	22,599,809	23,829,132	23,181,554	24,495,790	28,027,573	**29,938,844**	30,029,854	30,676,324
SUPPLIES & OTHER	102%	8,037,510	7,755,709	8,321,641	8,458,376	8,329,719	9,946,377	9,571,958	**11,424,334**	11,652,821	11,885,877
CHILD CARE FUND	102%	1,099,522	975,148	842,505	1,027,600	1,104,274	655,120	775,000	**1,134,643**	1,157,336	1,180,483
COMPUTER FUND	103%	701,485	673,494	643,063	809,170	1,074,697	944,328	912,375	**1,197,978**	1,233,917	1,270,935
PUBLIC IMPROVEMENT	0%	$230,000	230,000	255,000	30,000	200,000	425,000	1,025,000	**50,000**	250,000	250,000
ARPA FUNDING		-	-	-	-	-	-	1,860,000	**-**	-	-
CONTINGENCY	100%	-	-	-	-	-	-	99,500	**150,000**	150,000	150,000
TOTAL PROJECTED SUPPLIES & OTHER		10,068,517	9,634,351	10,062,209	10,325,146	10,708,690	11,970,825	14,243,833	**13,956,955**	14,444,074	14,737,295
CAPITAL/CAPITAL LEASE		492,242	542,083	566,396	794,861	921,360	624,621	1,108,622	**947,100**	966,042	985,363
TOTAL EXPENDITURES		32,825,335	33,067,805	33,228,414	34,949,139	34,811,604	37,091,235	43,380,028	**44,842,899**	45,439,970	46,398,982
HISTORICAL BUDGET MARGIN											
OPERATING	90.2%	-	-	-	-	-	**-**	1,412,497	**1,455,441**	1,504,859	1,535,380
EMPLOYMENT FACTOR	96.1%	-	-	-	-	-	**-**	1,080,743	**1,154,442**	1,157,951	1,182,879
EMPLOYMENT CONTINGENCY	-1.4%	-	-	-	-	-	**-**	(380,054)	**(405,971)**	(407,205)	(415,971)
PROJECTED SURPLUS (DEFICIT)		(861,428)	652,624	1,021,200	(148,553)	1,149,761	(1,123,752)	(1,975,504)	**(3,505,657)**	(2,677,738)	(2,489,633)
PROJECTED FUND BALANCE		4,381,135	5,033,759	6,054,958	5,906,406	7,056,167	5,932,415	3,956,911	**451,254**	(2,226,484)	(4,716,116)

All Funds

Acct #	Description	2022-2023 Total General Fund	2022-2023 Total Special Rev Funds	2022-2023 Grand Total	2021-2022 Total General Fund	2021-2022 Total Special Rev Funds	2021-2022 Grand Total	Increase/ (Decrease) All Funds	% Change
701.000	SALARIES - SUPERVISORY	1,739,027	453,133	2,192,160	1,728,127	440,851	2,168,978	23,183	1.1%
702.000	SALARIES - REGULAR	13,831,617	5,417,880	19,249,497	13,358,551	5,363,970	18,722,521	526,976	2.8%
702.001	SALARIES - LONGEVITY	121,089	35,490	156,579	124,759	39,174	163,933	(7,354)	-4.5%
703.000	SALARIES - TEMPORARY	216,670	393,800	610,470	197,540	366,800	564,340	46,130	8.2%
704.000	SALARIES - OVERTIME	664,290	350,740	1,015,030	564,950	345,740	910,690	104,340	11.5%
704.001	OVERTIME - SPECIAL OVERTIME	45,000	-	45,000	45,000	-	45,000	-	0.0%
704.002	OVERTIME - DETECTIVE OVERTIME	105,000	-	105,000	105,000	-	105,000	-	0.0%
705.000	HOLIDAY PAY	136,000	74,700	210,700	131,000	74,700	205,700	5,000	2.4%
706.000	SICK PAY	122,470	34,020	156,490	135,540	27,580	163,120	(6,630)	-4.1%
710.000	SOCIAL SECURITY	1,302,626	518,038	1,820,664	1,256,888	510,406	1,767,294	53,370	3.0%
711.000	WORKERS COMPENSATION INS	69,391	19,011	88,402	59,843	18,468	78,311	10,091	12.9%
712.000	UNEMPLOYMENT INSURANCE	1,718	698	2,416	1,653	688	2,341	75	3.2%
713.000	RETIREMENT	5,710,189	1,447,480	7,157,669	4,648,719	1,176,680	5,825,399	1,332,270	22.9%
714.000	LIFE & DISABILITY INSURANCE	207,675	75,900	283,575	166,398	62,288	228,686	54,889	24.0%
715.000	HEALTH INSURANCE	3,448,230	1,576,210	5,024,440	3,413,220	1,460,520	4,873,740	150,700	3.1%
715.001	HEALTH INSURANCE - WAIVER	46,800	12,000	58,800	39,600	13,200	52,800	6,000	11.4%
716.000	RETIREES HEALTH	1,652,720	473,140	2,125,860	1,545,220	498,400	2,043,620	82,240	4.0%
716.001	RETIREES HEALTH - HCSP	297,379	118,023	415,402	286,073	111,743	397,816	17,586	4.4%
717.000	DENTAL	220,962	88,830	309,792	219,492	88,830	308,322	1,470	0.5%
		29,938,853	11,089,093	41,027,946	28,027,573	10,600,038	38,627,611	2,400,336	6.2%

		GF	SRF	Total	PY GF	PY SRF	PY Total	**GF Difference**	SRF Difference	Total Difference	% Inc
57%	Salaries	**16,981,163**	6,759,763	23,740,926	16,390,467	6,658,815	23,049,282	**590,696**	100,949	691,645	3.00%
12%	Health Insurance	**3,495,030**	1,588,210	5,083,240	3,452,820	1,473,720	4,926,540	**42,210**	114,490	156,700	3.18%
19%	Retirement	**5,710,189**	1,447,480	7,157,669	4,648,719	1,176,680	5,825,399	**1,061,470**	270,800	1,332,270	22.87%
7%	Retiree's Health	**1,950,099**	591,163	2,541,262	1,831,293	610,143	2,441,436	**118,806**	(18,980)	99,826	4.09%
6%	Other Fringes	**1,802,372**	702,477	2,504,849	1,704,274	680,680	2,384,954	**98,098**	21,797	119,895	5.03%
100%	Total Wages/Benefits	**29,938,853**	11,089,093	41,027,946	28,027,573	10,600,038	38,627,611	**1,911,280**	489,056	2,400,336	38.17%

Payroll Projection as of:	**3/11/2022**	**4/15/2022**	**5/13/2022**							
Salaries	16,928,793	17,004,913	16,981,163							
Health Insurance	3,509,410	3,472,920	3,495,030							
Retirement	5,718,107	5,712,406	5,710,189							
Retiree's Health	1,927,553	1,950,629	1,950,099							
Other Fringes	1,796,267	1,804,440	1,802,372							
Total Wages/Benefits	29,880,130	29,945,308	29,938,853	-	-	-	-	-	-	0

2022/2023
Position Requests

Department	Fund	Position Title	FTE
Central Dispatch	911 Millage	Public Safety Telecommunicator	1.00
	911 Millage	Radio Manager	(1.00)
Physical Plant	General	Custodian	2.00
Prosecutor's Office	General	Assistant Prosecuting Attorney	1.00
		Legal Assistant	2.00
Sheriff's Office	General	Corrections Officer - Utility	1.00
	General	Corrections Sergeant	1.00
	General	Transport (2 Temporary - 20 hrs/wk for 2 years)	
Trial Court	General	Pretrial Services Case Worker - Circuit & District Court	1.00
	General	Deputy Court Clerk - Criminal Division	1.00
		Total Position Requests	9.00

Positions in each office are not ranked in order of priority

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes							
101.401.101 - Commissioners	19,446,159.08	19,863,628.35	20,762,882.11	21,395,330.00	23,020,451.00	1,625,121.00	8%
101.401.268 - Register of Deeds	523,570.85	436,559.75	770,848.10	600,000.00	650,000.00	50,000.00	8%
105 - Taxes Totals:	**19,969,729.93**	**20,300,188.10**	**21,533,730.21**	**21,995,330.00**	**23,670,451.00**	**1,675,121.00**	**8%**

Eaton County

Annual Budget by Function Report

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	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
110 - Licenses and Permits							
101.450.131 - Trial Courts - Circuit Court	10,597.50	8,745.00	9,855.00	10,000.00	10,000.00	-	0%
101.450.215 - County Clerk	4,354.50	3,685.00	3,835.00	4,800.00	4,800.00	-	0%
101.450.253 - Treasurer	63,648.75	160,619.05	132,577.20	45,000.00	50,000.00	5,000.00	11%
101.450.275 - Drain Commissioner	91,917.00	66,856.00	100,305.00	85,500.00	100,000.00	14,500.00	17%
101.450.430 - Sheriff - Animal Control	28,322.50	2,910.00	1,250.00	1,000.00	500.00	(500.00)	-50%
110 - Licenses and Permits Totals:	**198,840.25**	**242,815.05**	**247,822.20**	**146,300.00**	**165,300.00**	**19,000.00**	**13%**

Eaton County

Annual Budget by Function Report

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	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
115 - Federal Revenue							
101.501.101 - Commissioners	-	2,482,015.02	16,122.04	-	-	-	
101.501.141 - Trial Courts - Friend of the Court	693,397.47	653,178.05	672,607.63	650,000.00	670,000.00	20,000.00	3%
101.501.149 - Trial Courts - Juvenile Court	-	-	23,362.93	30,750.00	30,000.00	(750.00)	-2%
101.501.267 - Prosecuting Attorney	125,742.93	126,953.06	119,893.05	105,192.00	116,063.00	10,871.00	10%
101.501.331 - Sheriff - Marine Safety	8,800.00	4,400.00	7,900.00	4,000.00	4,000.00	-	0%
115 - Federal Revenue Totals:	**827,940.40**	**3,266,546.13**	**839,885.65**	**789,942.00**	**820,063.00**	**30,121.00**	**4%**

Eaton County

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	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
120 - State Revenue							
101.539.101 - Commissioners	2,951,831.85	2,418,116.10	2,965,702.30	3,046,476.00	3,274,850.00	228,374.00	7%
101.539.131 - Trial Courts - Circuit Court	91,929.78	92,123.34	91,799.44	91,748.00	91,848.00	100.00	0%
101.539.136 - Trial Courts - District Court	131,220.93	120,373.30	122,207.57	125,148.00	127,148.00	2,000.00	2%
101.539.141 - Trial Courts - Friend of the Court	102,132.36	98,303.70	91,507.02	100,000.00	100,000.00	-	0%
101.539.148 - Trial Courts - Probate Court	168,678.75	162,059.05	166,187.82	151,440.00	170,340.00	18,900.00	12%
101.539.149 - Trial Courts - Juvenile Court	52,775.64	52,775.64	52,775.64	52,775.00	52,775.00	-	0%
101.539.262 - Elections	-	-	6,250.00	-	-	-	
101.539.267 - Prosecuting Attorney	145,070.14	147,274.69	142,759.69	145,000.00	148,000.00	3,000.00	2%
101.539.333 - Sheriff - Secondary Road Patrol	103,550.00	114,450.00	84,802.00	85,000.00	85,000.00	-	0%
101.539.351 - Sheriff - Corrections	959,710.39	865,417.86	795,710.46	860,000.00	650,000.00	(210,000.00)	-24%
101.539.631 - Substance Abuse	229,009.29	233,716.45	230,689.91	230,000.00	240,000.00	10,000.00	4%
101.539.681 - Veterans	-	9,682.05	8,792.84	50,000.00	50,000.00	-	0%
120 - State Revenue Totals:	**4,935,909.13**	**4,314,292.18**	**4,759,184.69**	**4,937,587.00**	**4,989,961.00**	**52,374.00**	**1%**

Eaton County

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	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
125 - Local Unit Contributions							
101.580.257 - Equalization	79,999.92	79,999.92	79,999.92	20,000.00	-	(20,000.00)	-100%
101.580.262 - Elections	-	-	22,160.24	-	-	-	
101.580.267 - Prosecuting Attorney	33,001.10	23,071.43	24,339.96	30,000.00	25,000.00	(5,000.00)	-17%
101.580.301 - Sheriff - County Patrol	79,736.50	30,000.00	18,375.00	30,000.00	30,000.00	-	0%
101.580.303 - Sheriff - Delta	3,168,603.39	3,096,246.22	3,195,587.41	3,738,947.00	4,174,297.00	435,350.00	12%
101.580.305 - Sheriff - Windsor	-	93,088.47	109,772.99	115,129.00	125,023.00	9,894.00	9%
101.580.721 - Community Development	60,555.00	60,555.00	60,555.00	70,101.00	60,555.00	(9,546.00)	-14%
125 - Local Unit Contributions Totals:	**3,421,895.91**	**3,382,961.04**	**3,510,790.52**	**4,004,177.00**	**4,414,875.00**	**410,698.00**	**10%**

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	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
130 - Charges for Services							
101.600.131 - Trial Courts - Circuit Court	172,786.54	183,231.44	175,576.94	171,400.00	178,250.00	6,850.00	4%
101.600.136 - Trial Courts - District Court	995,742.22	795,893.31	730,362.96	973,500.00	902,500.00	(71,000.00)	-7%
101.600.141 - Trial Courts - Friend of the Court	98,872.35	119,439.37	107,271.75	100,500.00	103,500.00	3,000.00	3%
101.600.148 - Trial Courts - Probate Court	54,439.08	49,502.63	59,245.32	50,050.00	50,550.00	500.00	1%
101.600.149 - Trial Courts - Juvenile Court	107,708.39	77,661.92	62,119.60	80,250.00	73,800.00	(6,450.00)	-8%
101.600.152 - Trial Courts - Community Corrections	-	-	8.00	-	-	-	
101.600.172 - Controllers Office	210.00	140.00	35.00	150.00	5,000.00	4,850.00	3233%
101.600.215 - County Clerk	94,253.47	88,579.71	98,575.25	90,300.00	95,300.00	5,000.00	6%
101.600.228 - Technology Services	75,000.00	115,000.00	118,524.40	100,000.00	115,000.00	15,000.00	15%
101.600.253 - Treasurer	19,469.77	13,210.00	20,866.25	11,000.00	11,000.00	-	0%
101.600.257 - Equalization	23,995.00	26,937.35	24,458.75	24,000.00	30,000.00	6,000.00	25%
101.600.262 - County Clerk - Elections	15,125.00	12,308.00	2,082.63	13,000.00	25,000.00	12,000.00	92%
101.600.267 - Prosecuting Attorney	426,435.01	330,679.50	378,220.15	384,000.00	398,000.00	14,000.00	4%
101.600.268 - Register of Deeds	424,416.33	498,330.48	602,556.67	550,000.00	650,000.00	100,000.00	18%
101.600.275 - Drain Commissioner	58,240.82	59,734.29	62,367.64	60,000.00	60,000.00	-	0%
101.600.301 - Sheriff - County Patrol	115,883.41	120,631.80	99,083.62	144,050.00	96,050.00	(48,000.00)	-33%
101.600.430 - Sheriff - Animal Control	8,444.00	6,180.00	4,405.00	7,000.00	7,000.00	-	0%
101.600.648 - Medical Examiner	14,180.00	15,365.00	18,550.00	14,000.00	16,000.00	2,000.00	14%
101.600.721 - Community Development	16,460.00	12,134.80	16,407.50	15,000.00	15,000.00	-	0%
130 - Charges for Services Totals:	**2,721,661.39**	**2,524,959.60**	**2,580,717.43**	**2,788,200.00**	**2,831,950.00**	**43,750.00**	**2%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
135 - Fines and Forfeitures							
101.655.136 - Trial Courts - District Court	253,228.33	175,739.90	164,344.62	238,000.00	238,000.00	-	0%
101.655.275 - Drain Commissioner	500.00	-	-	-	-	-	
101.655.430 - Sheriff - Animal Control	2,300.38	2,697.00	3,393.72	2,000.00	3,000.00	1,000.00	50%
101.655.721 - Community Development	100.00	-	-	200.00	200.00	-	0%
135 - Fines and Forfeitures Totals:	**256,128.71**	**178,436.90**	**167,738.34**	**240,200.00**	**241,200.00**	**1,000.00**	**0%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
140 - Interest and Rents							
101.664.101 - Commissioners	175,471.44	131,904.96	131,904.96	131,905.00	131,905.00	-	0%
101.664.253 - Treasurer	237,343.70	79,196.96	1,034.75	1,000.00	-	(1,000.00)	-100%
101.664.265 - Building and Grounds	110,802.84	110,802.84	110,802.84	110,800.00	110,800.00	-	0%
140 - Interest and Rents Totals:	**523,617.98**	**321,904.76**	**243,742.55**	**243,705.00**	**242,705.00**	**(1,000.00)**	**0%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
145 - Refunds and Reimbursements							
101.671.101 - Commissioners	73,827.39	88,174.08	137,122.99	57,000.00	45,000.00	(12,000.00)	-21%
101.671.131 - Trial Courts - Circuit Court	1,379.21	435.23	-	500.00	500.00	-	0%
101.671.141 - Trial Courts - Friend of the Court	-	(20.00)	-	-	-	-	
101.671.149 - Trial Courts - Juvenile Court	(9.94)	-	-	-	-	-	
101.671.215 - County Clerk	0.21	25.00	169.00	-	-	-	
101.671.253 - Treasurer	69.79	800.00	796.69	-	-	-	
101.671.262 - Elections	-	-	14,536.38	-	-	-	
101.671.265 - Building and Grounds	134.67	98.34	63.25	-	-	-	
101.671.267 - Prosecuting Attorney	59.42	71.48	295.93	100.00	-	(100.00)	-100%
101.671.268 - Register of Deeds	68.60	110.00	25.00	40.00	25.00	(15.00)	-38%
101.671.301 - Sheriff - County Patrol	77,949.50	42,569.94	56,121.20	50,500.00	50,500.00	-	0%
101.671.351 - Sheriff - Corrections	113,630.56	68,882.32	107,847.10	75,000.00	75,000.00	-	0%
101.671.430 - Sheriff - Animal Control	275.00	2,234.50	363.91	2,000.00	1,500.00	(500.00)	-25%
101.671.721 - Community Development	-	400.00	-	-	-	-	
145 - Refunds and Reimbursements Totals:	**267,384.41**	**203,780.89**	**317,341.45**	**185,140.00**	**172,525.00**	**(12,615.00)**	**-7%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
155 - Transfers In							
101.960.101 - Commissioners	1,677,478.39	1,225,480.13	1,766,530.28	3,960,757.00	1,584,300.00	(2,376,457.00)	-60%
155 - Transfers In Totals:	**1,677,478.39**	**1,225,480.13**	**1,766,530.28**	**3,960,757.00**	**1,584,300.00**	**(2,376,457.00)**	**-60%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
160 - Historical Budget Margin							
101.960.101 - Commissioners	-	-	-	1,412,497.00	1,455,441.00	42,944.00	3%
160 - Historical Budget Margin Totals:	**-**	**-**	**-**	**1,412,497.00**	**1,455,441.00**	**42,944.00**	**3%**
165 - Historical Employment Factor							
101.960.101 - Commissioners	-	-	-	1,080,743.00	1,154,442.00	73,699.00	7%
165 - Historical Employment Factor Totals:	**-**	**-**	**-**	**1,080,743.00**	**1,154,442.00**	**73,699.00**	**7%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
170 - Use of Fund Balance							
101.960.101 - Commissioners	-	-	-	1,975,504.00		(1,975,504.00)	-100%
170 - Use of Fund Balance Totals:	**-**	**-**	**-**	**1,975,504.00**	**-**	**(1,975,504.00)**	**-100%**
Revenue Grand Totals	**34,800,586.50**	**35,961,364.78**	**35,967,483.32**	**43,760,082.00**	**41,743,213.00**	**(2,016,869.00)**	**-5%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Expenditures							
05 - Legislative							
101.101.000 - Commissioners	335,243.74	423,363.92	272,072.44	380,739.00	345,257.00	(35,482.00)	-9%
05 - Legislative Totals:	**335,243.74**	**423,363.92**	**272,072.44**	**380,739.00**	**345,257.00**	**(35,482.00)**	**-9%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
10 - Judicial							
101.130.131 - Trial Courts - Circuit Court	1,007,925.10	968,485.05	1,021,377.45	1,172,649.00	1,185,755.00	13,106.00	1%
101.130.136 - Trial Courts - District Court	1,510,472.47	1,404,621.18	1,558,879.21	1,696,707.00	1,726,309.00	29,602.00	2%
101.130.141 - Trial Courts - Friend of the Court	1,291,483.60	1,185,181.90	1,293,203.49	1,501,740.00	1,577,772.00	76,032.00	5%
101.130.147 - Trial Courts - County Guardian	60,000.00	60,000.00	10,095.00	61,000.00	15,000.00	(46,000.00)	-75%
101.130.148 - Trial Courts - Probate Court	591,631.78	546,282.77	609,573.88	620,264.00	640,169.00	19,905.00	3%
101.130.149 - Trial Courts - Juvenile Court	766,404.50	717,307.63	761,224.63	947,809.00	1,038,012.00	90,203.00	10%
101.130.151 - Trial Courts - Probation	5,458.55	3,824.73	2,336.21	6,674.00	6,185.00	(489.00)	-7%
101.130.152 - Trial Courts - Community Corrections	-	-	-	-	-	-	
10 - Judicial Totals:	**5,233,376.00**	**4,885,703.26**	**5,256,689.87**	**6,006,843.00**	**6,189,202.00**	**182,359.00**	**3%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
15 - General Government							
101.172.000 - Controllers Office	972,559.75	973,459.60	1,016,096.79	1,243,084.00	1,333,594.00	90,510.00	7%
101.215.215 - County Clerk	666,358.58	598,644.33	615,580.03	736,488.00	765,640.00	29,152.00	4%
101.215.217 - County Clerk - Plat Board	-	-	-	323.00	323.00	-	0%
101.215.262 - County Clerk - Elections	85,050.02	38,610.07	74,964.58	58,100.00	77,200.00	19,100.00	33%
101.228.000 - Technology Services	1,031,223.21	1,083,722.00	1,051,764.31	1,426,898.00	1,384,145.00	(42,753.00)	-3%
101.253.000 - Treasurer	467,357.78	527,443.78	537,770.42	574,214.00	581,093.00	6,879.00	1%
101.257.000 - Equalization	674,303.61	666,162.04	689,412.16	673,765.00	694,218.00	20,453.00	3%
101.261.000 - MSU Extension	150,961.60	132,995.58	139,741.03	143,866.00	149,167.00	5,301.00	4%
101.264.000 - Building Authority	-	-	-	105.00	105.00	-	0%
101.265.000 - Building and Grounds	1,784,605.22	1,680,596.32	1,769,260.79	2,140,478.00	2,185,660.00	45,182.00	2%
101.267.229 - Prosecuting Attorney	1,681,747.22	1,572,412.04	1,595,095.13	1,886,127.00	2,051,408.00	165,281.00	9%
101.267.232 - Prosecuting Attorney - Economic Crime Unit	350,175.78	375,386.59	425,942.24	548,975.00	439,121.00	(109,854.00)	-20%
101.267.234 - Prosecuting Attorney - Child Support	116,297.14	115,316.94	112,046.32	125,724.00	137,575.00	11,851.00	9%
101.267.236 - Prosecuting Attorney - Crime Victims	167,128.05	171,939.75	191,678.90	214,268.00	226,129.00	11,861.00	6%
101.268.000 - Register of Deeds	260,722.79	253,518.71	273,579.25	290,142.00	300,708.00	10,566.00	4%
101.275.000 - Drain Commissioner	573,059.10	567,692.94	598,515.19	658,364.00	677,899.00	19,535.00	3%
15 - General Government Totals:	**8,981,549.85**	**8,757,900.69**	**9,091,447.14**	**10,720,921.00**	**11,003,985.00**	**283,064.00**	**3%**

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
20 - Public Safety							
101.301.301 - Sheriff - County Patrol	5,288,317.89	5,051,426.04	5,322,315.69	6,120,397.00	6,675,099.00	554,702.00	9%
101.301.303 - Sheriff - Delta	4,117,594.02	3,986,042.15	4,273,956.11	4,851,625.00	5,248,691.00	397,066.00	8%
101.301.304 - Sheriff - Tri-County Metro Narcotics	-	32,559.00	12,041.00	6,000.00	13,050.00	7,050.00	118%
101.301.305 - Sheriff - Windsor	-	113,519.15	122,549.60	137,165.00	144,199.00	7,034.00	5%
101.301.331 - Sheriff - Marine Safety	4,435.33	5,002.74	7,916.22	6,809.00	7,218.00	409.00	6%
101.301.333 - Sheriff - Secondary Road Patrol	181,614.68	187,600.93	221,800.02	246,609.00	241,627.00	(4,982.00)	-2%
101.301.351 - Sheriff - Corrections	4,206,003.40	3,951,375.03	4,439,811.46	5,379,222.00	6,104,984.00	725,762.00	13%
101.301.430 - Sheriff - Animal Control	221,416.79	281,560.30	287,862.91	339,766.00	311,699.00	(28,067.00)	-8%
101.721.000 - Community Development	213,835.22	216,255.47	217,955.84	270,991.00	282,053.00	11,062.00	4%
101.728.000 - Economic Development	100,926.00	100,926.00	100,926.00	116,835.00	100,926.00	(15,909.00)	-14%
20 - Public Safety Totals:	**14,334,143.33**	**13,926,266.81**	**15,007,134.85**	**17,475,419.00**	**19,129,546.00**	**1,654,127.00**	**9%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
30 - Health And Welfare							
101.631.101 - Substance Abuse	177,683.50	285,042.24	230,689.91	230,000.00	240,000.00	10,000.00	4%
101.648.000 - Medical Examiner	264,069.00	275,080.25	286,983.70	320,000.00	315,000.00	(5,000.00)	-2%
101.649.000 - Community Mental Health	463,455.00	482,135.00	473,873.00	477,105.00	500,956.00	23,851.00	5%
101.672.000 - Tri-County Office on Aging	68,011.00	70,052.00	72,154.00	72,154.00	74,319.00	2,165.00	3%
101.681.000 - Veterans	90,661.53	98,492.82	105,630.07	157,955.00	161,408.00	3,453.00	2%
30 - Health And Welfare Totals:	**1,063,880.03**	**1,210,802.31**	**1,169,330.68**	**1,257,214.00**	**1,291,683.00**	**34,469.00**	**3%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
35 - Recreation and Culture							
101.804.000 - Courthouse Square	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	-	0%
35 - Recreation and Culture Totals:	**15,000.00**	**15,000.00**	**15,000.00**	**17,000.00**	**17,000.00**	**-**	**0%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
40 - Other							
101.851.253 - Insurance and Bonds - Treasurer	16,654.00	15,989.00	7,936.00	18,000.00	18,000.00	-	0%
101.958.000 - Contingency	-	-	-	99,500.00	150,000.00	50,500.00	51%
40 - Other Totals:	**16,654.00**	**15,989.00**	**7,936.00**	**117,500.00**	**168,000.00**	**50,500.00**	**43%**

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
45 - Capital Outlay							
101.901.101 - Commissioners	58,839.60	18,349.68	81,847.20	200,000.00	200,000.00	-	0%
101.901.131 - Trial Courts - Circuit Court	-	5,109.65	-	-	-	-	
101.901.136 - Trial Courts - District Court	23,146.60	2,800.00	5,986.11	-	7,500.00	7,500.00	
101.901.141 - Trial Courts - Friend of the Court	294.49	539.00	-	6,500.00	-	(6,500.00)	-100%
101.901.148 - Trial Courts - Probate Court	-	20,413.94	-	6,500.00	-	(6,500.00)	-100%
101.901.149 - Trial Courts - Juvenile Court	-	1,079.96	-	-	-	-	
101.901.172 - Controllers Office	-	-	-	6,500.00	-	(6,500.00)	-100%
101.901.215 - County Clerk	1,458.72	-	-	-	7,500.00	7,500.00	
101.901.228 - Technology Services	999.97	-	-	-	22,000.00	22,000.00	
101.901.253 - Treasurer	-	5,120.00	-	-	-	-	
101.901.257 - Equalization	31,533.15	29,866.71	-	-	-	-	
101.901.265 - Building and Grounds	30,949.18	66,762.21	-	127,050.00	5,500.00	(121,550.00)	-96%
101.901.267 - Prosecuting Attorney	6,222.00	52,263.91	2,137.82	574.00	-	(574.00)	-100%
101.901.268 - Register of Deeds	3,564.00	-	-	-	-	-	
101.901.275 - Drain Commissioner	39,703.00	-	-	-	6,500.00	6,500.00	
101.901.301 - Sheriff - County Patrol	191,100.92	214,631.91	95,392.20	182,000.00	332,250.00	150,250.00	83%
101.901.303 - Sheriff - Delta	87,448.11	260,305.55	133,471.80	244,000.00	252,250.00	8,250.00	3%
101.901.331 - Sheriff - Marine Safety	15,649.58	-	-	-	-	-	
101.901.351 - Sheriff - Corrections	99,570.77	13,635.85	-	65,000.00	113,600.00	48,600.00	75%
101.901.430 - Sheriff - Animal Control	22,570.36	29,371.40	-	6,000.00	-	(6,000.00)	-100%
101.901.721 - Community Development	-	521.58	-	-	-	-	
45 - Capital Outlay Totals:	**613,050.45**	**720,771.35**	**318,835.13**	**844,124.00**	**947,100.00**	**102,976.00**	**12%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
50 - Debt Service							
101.906.000 - General Debt Service	-	8,702.59	-	77,000.00	120,000.00	43,000.00	56%
101.906.131 - Trial Courts - Circuit Court	3,562.08	3,562.08	3,562.08	3,563.00	3,563.00	-	0%
101.906.149 - Trial Courts - Juvenile Court	12,115.44	12,115.44	12,115.44	12,117.00	16,263.00	4,146.00	34%
101.906.228 - Technology Services	7,474.80	7,474.80	7,474.80	7,475.00	15,245.00	7,770.00	104%
101.906.229 - Prosecuting Attorney	3,936.00	3,936.00	3,936.00	3,937.00	3,937.00	-	0%
101.906.257 - Equalization	2,986.92	6,229.36	10,688.30	10,433.00	13,933.00	3,500.00	34%
101.906.275 - Drain Commissioner	15,952.14	20,814.09	22,082.28	22,083.00	22,083.00	-	0%
101.906.301 - Sheriff - County Patrol	78,387.91	79,392.23	109,965.97	176,272.00	184,442.00	8,170.00	5%
101.906.303 - Sheriff - Delta	52,589.54	45,680.54	119,542.72	161,216.00	161,216.00	-	0%
101.906.305 - Sheriff - Windsor	-	-	-	4,471.00	4,471.00	-	0%
101.906.351 - Sheriff - Corrections	4,806.09	6,408.12	6,408.12	6,409.00	10,409.00	4,000.00	62%
101.906.430 - Sheriff - Animal Control	-	6,273.09	10,009.80	10,146.00	10,011.00	(135.00)	-1%
101.906.681 - Veterans	-	-	-	-	-	-	
50 - Debt Service Totals:	**181,810.92**	**200,588.34**	**305,785.51**	**495,122.00**	**565,573.00**	**70,451.00**	**14%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
60 - Transfers Out							
101.999.101 - Commissioners	4,174,430.87	4,655,217.88	5,647,003.39	6,065,146.00	5,185,553.00	(879,593.00)	-15%
60 - Transfers Out Totals:	**4,174,430.87**	**4,655,217.88**	**5,647,003.39**	**6,065,146.00**	**5,185,553.00**	**(879,593.00)**	**-15%**
65 - Employment Reserve Contingency							
101.999.101 - Commissioners				380,054.00	405,971.00	25,917.00	7%
65 - Employment Reserve Contingency Totals:	**-**	**-**	**-**	**380,054.00**	**405,971.00**	**25,917.00**	**7%**
Expenditure Grand Totals	**34,949,139.19**	**34,811,603.56**	**37,091,235.01**	**43,760,082.00**	**45,248,870.00**	**1,488,788.00**	**3%**
Revenue Grand Totals	**34,800,586.50**	**35,961,364.78**	**35,967,483.32**	**43,760,082.00**	**41,743,213.00**	**(2,016,869.00)**	**-5%**
Expenditure Grand Totals	**34,949,139.19**	**34,811,603.56**	**37,091,235.01**	**43,760,082.00**	**45,248,870.00**	**1,488,788.00**	**3%**
Net Grand Totals	**(148,552.69)**	**1,149,761.22**	**(1,123,751.69)**	**-**	**(3,505,657.00)**	**(3,505,657.00)**	