

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, JULY 15, 2022, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the June 10, 2022 Meeting Minutes.
5. Limited Public Comment.
6. Parks Millage.
7. Full Faith and Credit Resolution Woodview Estates Drainage District.
8. Positions Update.
9. MERS.
 - 2021 Actuarial Valuation
 - Delegate Resolution
10. Health Insurance Update.
11. Child Care Fund Update.
12. Raise the Age Grant.
13. Title IV-E Child and Parent Legal Representation Grant.
14. Equalization Fee Proposal.
15. Public Improvement Update.
16. American Rescue Plan Update.
17. 2021/2022 Budget Amendments.
18. Miscellaneous.
19. Bills.
20. 2022/2023 Budget.
21. Limited Public Comment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JUNE 10, 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 and Barbara Rogers; Treasurer Bob Robinson, Tim Vandermark, Riley Spayde, Kathy Webber, Chad Powers, Kathy Brooks, Rachel Kuntzch, John Fuentes and Connie Sobie.

The June 10, 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.

Commissioner Lautzenheiser moved to approve the agenda as presented. Commissioner Droscha seconded. Motion carried unanimously.

Commissioner Mott moved to approve the minutes of the May 13, 2022 Ways and Means Committee meeting. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Mr. Riley Spayde, 1037 Gretchen Lane, Grand Ledge, MI representing the Friends of the Eaton County Parks was present to express support for an Eaton County Parks Millage being placed on the ballot for the public to be afforded the opportunity to make the decision.

Ms. Kathy Webber, 6510 Dexter Ann Arbor Rd, Dexter, MI, President of the Friends of the Eaton County Parks was present to express support for an Eaton County Parks Millage discussed a poll of residents in the County regarding the parks indicating it was a favorable outcome with approximately 2/3 of those in support. Ms. Webber cited reasons for the favorable reviews and also asked for the ballot question to be placed before the voters to decide.

A resolution to adopt the 2022 summer property tax levy and certification of the County allocated tax levy was presented (attached). Commissioner Augustine moved to recommend the authorization of the resolution adopt 2022 summer property tax levy and notice of certification of the County allocated tax levy to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Equalization Director, Tim Vandermark, was present to review the DDA Captured Value and Headlee Rollback Form L-4028 (attached) and provided a detailed explanation of the information provided. Discussion held. Commissioner Lautzenheiser moved to recommend approval of 2022 Tax Limitation Valuations Form L-4028 to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously.

Proposed resolutions to approve applications for Farmland and Open Space Developmental Rights agreements for Scott A. Spitzley for 40 years totaling approximately 166 acres in Roxand Township and an agreement for Douglas J. Westondorp/Westvale View Dairy LLC for 90 years totaling approximately 134.8 acres in Kalamo Township (attached). Commissioner Lautzenheiser moved to recommend approval of the presented resolutions to approve

applications for Farmland and Open Space Developmental Rights agreements, as presented. Commissioner Droscha seconded. Motion carried unanimously.

Treasurer Bob Robinson was present to request approval of a resolution opposing Michigan House Bill 4730. And explained this is legislation to require Register of Deeds and Treasurer's Offices across the State of Michigan to provide for-profit corporations copies of official records maintained by those offices at a significant discount or at no charge. A resolution approved by Cass County was presented (attached). The Treasurer explained the impact the bills would have on these offices and estimated his office would need an additional .5 FTE to fulfill these requests for data. That data could be requested in any manner. Discussion held. Commissioner Augustine moved to recommend approval of a resolution opposing HB 4730 to the Board of Commissioners. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Treasurer Robinson also presented the quarterly investment report and provided an update of the financial activities including the Foreclosure Fund (attached).

A resolution to authorize a Delinquent Tax Fund transfer to the General Fund per the advice of the County Treasurer was presented. Commissioner Brehler moved to recommend approval of the resolution to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

The positions update was presented and reviewed (attached).

The vacant Radio Manager position in Central Dispatch, which is being requested to be replaced with a Public Safety Telecommunicator position in the 2022/2023 budget, was discussed. It is recommended that the current position allocation be amended to reflect this change to allow Central Dispatch to begin the recruitment process for a telecommunicator. Commissioner Augustine moved to amend the position allocation list to remove the Radio Manager position and add a Public Safety Telecommunicator position. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Augustine moved to amend the current positions opening to add the Public Safety Telecommunicator and to refill the other vacancies as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

The Registered Nurse position that has been vacant since 2019 with no success in recruiting was discussed. It is recommended that the full-time position from the 2022/23 budget be removed because it has continued to result in funding a vacant position. The Sheriff agrees with the recommendation to remove the Registered Nurse position from the proposed FY 22/23 budget based on current jail population, with the understanding that it would need to be re-considered at the time the jail population increases. It was reported there has been a registered nurse working on an intermittent basis to provide nursing services and the Sheriff would request the funds to continue those services, this would be discussed further during the budget development.

It was reported that the 2021 Retiree Health Actuarial Valuation has been completed and the funds increased 2.9% to a funded level of 36.1%. This was in part due to the supplemental contribution the Board made to the Retiree Health fund in 2021. The remaining actuarially determined unfunded liability is \$33.9 million.

It was reported that in January, the Committee had provided the Controller with temporary authorities to attempt to address retention and recruiting issues. These included the authorization of overtime pay within exempt classifications due to staffing levels and workload, additional flexibility to adjust the salary of an incumbent employee if a new hire was placed at a higher step on the scale in order to recruit the new employee and also allowed a limited authority of advanced accrual of vacation time for a new hire instead of the current policy in which it takes a full year to accrue the leave time. It is recommended to continue this temporary authority to be used as needed, which was set to expire at the end of June. Commissioner Augustine moved to extend the authority

through December 31, 2022. Commissioner Pearl-Wright seconded. Discussion held. Motion carried unanimously.

There was also discussion to provide departments the authorization to develop flexible work schedules for employees that fit within the regular forty hour work week and the current hours of County operations. This may include changing an employee's work schedule from five, eight hour days to four, ten hour days or to provide a hybrid remote work schedule and possibly alleviate one day of travel. Given offices staffing levels or operations this is not something that may be applied unilaterally, but would allow some flexibility. Discussion held regarding a pilot program or amending the personnel policy to include these options.

Commissioner Augustine moved for the Controller to prepare an amendment to the personnel policy to include provisions for alternative work schedules as discussed for review by the Board of Commissioners at their next meeting. Commissioner Brehler seconded. Discussion held. Motion carried unanimously.

There was discussion regarding the increased cost of fuel and how it may impact the Sheriff's Office budget. The Controller's office, under the authority in the Budget Resolution, will make budget transfers within departmental budgets as needed and would request consideration for additional appropriations if the current departmental budget requires an increase. This had been discussed with the Sheriff.

The April Health Insurance Expenditure report was presented (attached). The report indicates an unfavorable variance of (\$466,320) compared to the budget projection for both the County and Health Department. The County's portion is an unfavorable variance of (\$423,186). The County's active employees' unfavorable variance is (\$253,854) and the retirees' unfavorable variance is (\$169,327).

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, 2022 is \$411,572. Mr. Fuentes indicated there has been difficulty identifying out of home placements for youth within the State and increased costs may be incurred as out of state placements become necessary. It was reported that the lack of available placements is a statewide issue for Courts/Counties.

Mr. Fuentes provided an update to the status of the current Public Improvement projects. Mr. Fuentes announced Chad Powers was hired as the new Facilities Director. Members of the hiring committee provided information on Mr. Powers' background with work throughout the County facilities and in project development from previous employment.

An update of the American Rescue Plan requests and allocations was presented reviewed (attached). There was discussion regarding the individual requests and regarding the application of the funds being distributed equitably between categories of requests.

A request from Resolution Services Center of Central Michigan (RSCCM) to provide funding through the American Rescue Plan for Community Dispute Resolution Services in the amount of \$40,000 (attached). The request indicates this would provide funding for half of the actual costs to continue serving the 56-A District Court. Currently, there are no County funds allocated to these services. Kathy Brooks, Deputy Trial Court Administrator was present to discuss this request on behalf of the Trial Court. The judges did express concern about RSCCM not discussing the request with the Court or requesting a meeting to discuss funding needs. Ms. Brooks indicated the request received by the Board of Commissioners included program statistics. The Court requested to discuss these statistics with the Center and receive additional information. There was discussion regarding other funding received by the Center. Ms. Brooks indicated the data presented in the request appears to include data for all counties being served. Board Chairman Whittum discussed the request made directly to him and indicated he discussed the request with both Judge O'Neill and Judge Cunningham. Chairman Whittum detailed his discussion with the RSCCM and their various funding sources and efforts to apply for grant funding and the intent of this ARPA funding to be used for

mediation efforts to get the claims to the judges for their review and approval. It was report that the Court is seeking to meet with RSCCM to receive clarification regarding the request and determine whether there would be a need for ongoing funding from the County in the future.

A request from the Eaton Area Senior Center for \$188,976 for their loss in revenue during the pandemic was presented (attached). Commissioner Lautzenheiser discussed their request in detail. The Senior Center was unable to hold fundraising activities. Discussion held.

There was discussion regarding the use of the ARP funds and the continued appropriation for services agencies. No action was taken.

Budget amendments were presented and discussed (attached). Discussion held. Commissioner Brehler moved to recommend approval of the 2021/22 budget amendments to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

A resolution to approve a waiver for Protecting Local Government Retirement and Benefits Act Application (PA 202 Waiver) was presented for review. An explanation of the requirement of the waiver being related the Eaton County Health and Rehabilitation Services reporting their OBEB liability within their financial statements was provided. Commissioner Brehler moved to recommend approval of the resolution to approve the waiver application for Protecting Local Government Retirement Benefits Act, as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Commissioner Pearl-Wright moved to recommend approval of the payment of the claims against the County in the amount of \$412,981.91 and immediate claims in the amount of \$22,463,780.00 to the Board of Commissioners, as presented. Commissioner Droscha seconded. Discussion held. Motion carried unanimously.

Chairman Mulder recessed the meeting at 10:27 a.m. for a short break.

Chairman Mulder reconvened the meeting at 10:44 a.m.

The 2022/2023 updated revenue and expenditure projections were presented and reviewed (attached). The presented budget proposes use of 50% of the remaining unallocated lost revenue through the American Rescue Plan in each of the next two budget years which is approximately \$3.6 million shown in the transfers-in revenue line-item. The updated expenditure projection from last month were presented and the significant changes were discussed. The current planned transition of two positions from the Jail Millage to the General Fund be decelerated to one position because there is sufficient fund balance within the millage fund to accommodate that change. Another change was an increase of \$300,000 in the capital outlay fund, per the recommendation of the Public Safety Committee to include funding for the acquisition of a mobile command unit. Based on the changes to the proposed budget, there is a projected budgetary surplus of approximately \$600,000 in fiscal year 2022/2023 and a surplus in 2023/2024 of approximately \$880,000. The projection for 2024/2025, absent of the ARP funds, is approximately \$2.4 million.

There was discussion regarding the reduction of expenditures and seeking increases to revenue, such as an increase in the operating millage in the future, after the lost revenue funding is exhausted. There was discussion related to the transition of positions from the Jail Millage to the General Fund through its expiration in 2026.

The position requests and reclassification requests were discussed. There are no new positions recommended in the budget with the exception of the Central Dispatch position change approved at this meeting and a request by the Sheriff's Office. The Sheriff's request for the two transport officers remains unresolved, while consideration of the impact on the current collective bargaining agreement is assessed. There was also a grant proposal to create

a cadet program within the Sheriff's Office, which was not approved and the Sheriff's Office would like consideration for the program to be included within the budget proposal. Discussion held.

The consultant recommendations for the position reclassifications were presented and discussed (attached). Commissioner Augustine moved to approve the recommended position reclassifications as presented. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

The current list of capital and supply project requests were presented with proposed reductions. Changes will be discussed with Departments.

Mr. Fuentes recommended canceling the budget workshop meeting scheduled for June 17, 2022.

It was reported that the budget includes a cost of living adjustment of two percent for the non-represented employees. Based on the increase in the cost of living, estimates to determine how consideration of increasing amounts would impact the budget, will be provided at the next regular meeting for further discussion.

The Committee discussed the recommendation of the Public Works and Planning Committee to consider placing a Parks Millage question on the November 8, 2022 General Election ballot. Correspondence from the Friends of the Eaton County Parks requesting support for a Parks Millage was presented (attached). Commissioner Augustine discussed calculations for a millage of either .35 or .5 mills and development of a plan for use of the millage revenues. Discussion held.

Commissioner Droscha moved to direct the Controller to develop language for the Committee's review and consideration at its July 15, 2022 regular meeting, to place a parks millage question at a rate of 0.5 of a mill on the November 8, 2022 General Election ballot. Commissioner Augustine seconded. Chairman Mulder opposed. Motion carried.

Rachel Kuntzsh, Friends of the Eaton County Parks, was present to discuss support for an Eaton County Parks Millage and requested the Board of Commissioners move quickly to allow the Friends of the Eaton County Parks to promote the benefits of a ballot question to voters.

Chairperson Mulder adjourned the meeting at 11:46 a.m.

The next regular meeting of the Way and Means Committee will be held on July 15, 2022, at 9:00 a.m. in the Board of Commissioners Room at the County Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.

Chairman Blake Mulder

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 2022

**RESOLUTION TO SUBMIT TO A VOTE OF THE ELECTORATE
TO APPROVE A COUNTY PARKS & OPEN SPACE MILLAGE**

Introduced by the Ways & Means Committee

WHEREAS, Eaton County desires to continue to operate and maintain county parks for the benefit of the citizens of the County; and

WHEREAS, parks are a substantial benefit to the citizens of the County, enhancing quality of life and providing outdoor recreation and leisure opportunities.

NOW, THEREFORE BE IT RESOLVED, the following question be submitted to a vote of the electorate of Eaton County at the general election to be held November 8, 2022.

COUNTY PARKS & OPEN SPACE MILLAGE QUESTION

For the purpose of providing funding for operations, maintenance, acquisition, improvements and/or development of parks and open spaces within Eaton County, shall the real and tangible personal property tax limitation within the County of Eaton, Michigan, be increased in an amount not to exceed 0.50 mill (\$0.50 on each \$1,000 of taxable value) for a period of ten (10) years (December 2022- July 2032)? If approved and levied in its entirety, this millage would raise an estimated \$2,240,786 in the first calendar year after its approval.

YES ☐

NO ☐ ; and

BE IT FURTHER RESOLVED, that this question is hereby certified to the County Clerk; and

BE IT FURTHER RESOLVED, the County Clerk is hereby directed to cause this proposed question to be stated on the November 8, 2022 ballot and to be prepared and distributed in the manner required by law.

SAMPLE Parks Millage conceptual program

	<u>0.5 Mill</u>
Revenue	<u>2,200,000</u>
Remove entry fees (county residents)	(60,000)
Net available revenue	<u>2,140,000</u>
Current operating budget	500,000
Current capital & maintenance	200,000
Additional Operating	140,000
Local Grant component	300,000
Development	1,000,000
Expenditure framework	<u>2,140,000</u>

10-year program

Capital & maintenance	2,000,000
Development	10,000,000
Local grant program	3,000,000

Projected Development and Maintenance by property

Fitzgerald	2,190,000
Lincoln Brick	2,050,000
Crandell	6,000,000
Fox	1,160,000
Keehne	300,000
Dyer Kiln	300,000
Local Grant program	3,000,000
	15,000,000

EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO WOODVIEW ESTATES DRAIN DRAINAGE DISTRICT BONDS
RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2022, 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 Woodview Estates Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Woodview Estates 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 \$735,000 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 \$735,000. 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.

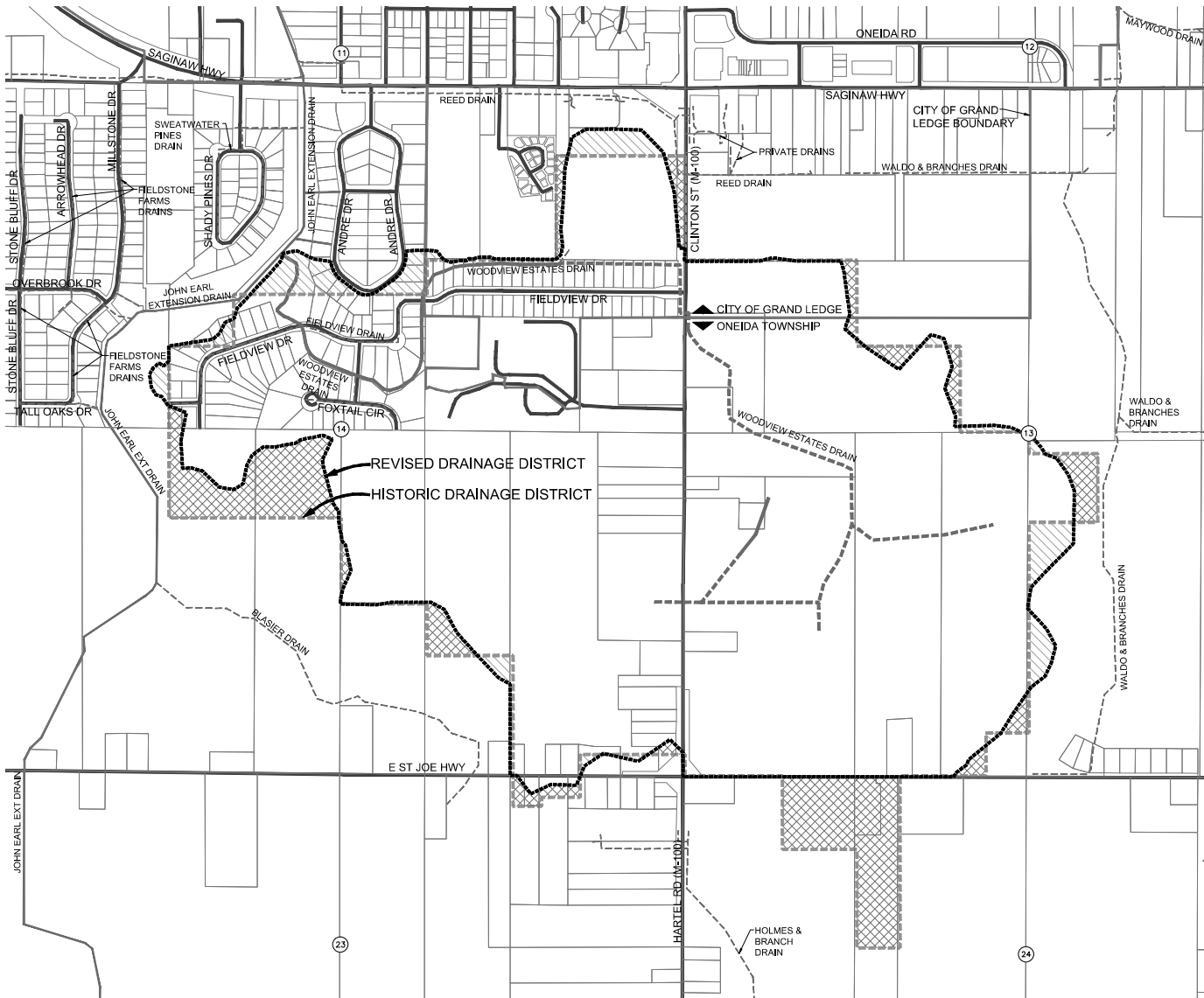
Diana Bosworth, Clerk
County of Eaton

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 _____, 2022, 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: _____, 2022

Diana Bosworth, Clerk
County of Eaton



WOODVIEW ESTATES DRAIN DRAINAGE DISTRICT

**SECTIONS 13 - 14 & 23
T4N R4W
ONEIDA TOWNSHIP, EATON COUNTY**

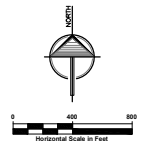


DRAINAGE DISTRICT INFORMATION:

HISTORIC DISTRICT:	500.11 ACRES
REVISED DISTRICT:	472.83 ACRES
LANDS ADDED:	17.94 ACRES
LANDS REMOVED:	45.22 ACRES
DRAIN LENGTH:	2.27 MILES

LEGEND

	LANDS REMOVED
	LANDS ADDED
	DRAIN ALIGNMENT (OPEN CHANNEL)
	DRAIN ALIGNMENT (ENCLOSED)
	HISTORIC DRAINAGE DISTRICT BOUNDARY
	REVISED DRAINAGE DISTRICT BOUNDARY
	CITY/VILLAGE LIMITS
	PARCEL LINES
	ROADS
	SECTION LINES
	TOWNSHIP LINE
	COUNTY LINE
	SECTION NUMBERS



MAILING MAP

	2121 3 Mile Rd. NW	PROJECT#: 19-077
	Holtosier, MI 49544	DRAWN BY: NDJ
	Ph: 616-301-7888	DATE: 5/2022
	www.LREM.com	CADC: MPB

WAYS & MEANS COMMITTEE
Positions Update
7/15/2022

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>VACANT</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Central Dispatch	Public Safety Telecommunicator	Posted	New		Union
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	Reviewing	3/28/2022		Grade 4
Physical Plant	Maintenance Worker	Interviewing	6/20/2022		Union
Prosecutor's Office	Financial Assistant - Economic Crimes	Filled	5/27/2022	7/21/2022	Grade 4
Public Defender's Office	Assistant Public Defender	Filled	3/18/2022	7/12/2022	Grade 10
Sheriff's Office	Deputy	Posted	1/14/2022		Union
	Deputy	Posted	3/2/2022		Union
	Deputy	Posted	3/22/2022		Union
	Corrections Deputy	Posted	6/12/2022		Union
	Jail Health Coordinator	Posted	12/29/2021		Grade 11
Technology Services	Technology Field Services Specialist	Filled	3/18/2022	7/18/2022	Grade 8
	Network Administrator	Filled	6/3/2022	7/25/2022	Grade 10
	Network Administrator	Posted	6/16/2022		Grade 10
Treasurer's Office	Deputy Treasurer	Filled	6/9/2022	7/5/2022	Grade 2
Trial Court	Administrative Assistant - Friend of the Court	Filled	5/6/2022	7/18/2022	Grade 3
	Part-Time Youth Specialist	Filled	5/13/2022	7/10/2022	Union
	Treatment Specialist - Day Treatment	Internal Posting	5/13/2022		Grade 3
	Juvenile Court Probation Officer	Filled	6/1/2022	6/30/2022	Grade 7

CURRENT POSITION OPENINGS:

Central Dispatch	Public Safety Telecommunicator	Recommended	6/12/2022		Union
	Public Safety Telecommunicator	Recommended	7/5/2022		Union
County Clerk	Deputy Court Clerk	Recommended	7/15/2022		Grade 2
Physical Plant	Custodian	Recommended	9/16/2022		Union
Trial Courts	Youth Specialist	Recommended	6/21/2022		Union
	Youth Specialist	Recommended	7/21/2022		Union

2022 Officer and Employee Delegate Certification Form

MERS Annual Business Meeting | September 2022

Please print clearly • Scan and attach this file when you register online • Retain a copy for your records

IMPORTANT: If you are not electing/appointing delegates to vote during the MERS Annual Business Meeting, please **DO NOT** submit this form. A **delegate** is **NOT** confirmed to have voting rights until this form has been uploaded with their online registration.

The voting delegate representative must be a MERS member, defined as an **active employee on payroll** who is enrolled in either a MERS Defined Benefit Plan, Defined Contribution Plan or Hybrid Plan.

1. Officer (and alternate) delegate information

The officer delegate (or alternate) shall be a MERS member who holds a department head position or above, exercises management responsibilities, and is directly responsible to the legislative, executive, or judicial branch of government.

Officer Delegate name

Officer Alternate name

Officer delegate and alternate listed above were appointed to serve during the 2022 MERS Annual Business Meeting by official action of the governing body (or chief judge for a participating court) on _____, 2022.

2. Employee (and alternate) delegate information

The employee delegate (or alternate) shall be an employee member who is not responsible for management decisions, receives direction from management and, in general, is not directly responsible to the legislative, executive, or judicial branch of government.

Employee Delegate name

Aimee Griffith

Employee Alternate name

Aaron Gibson

Employee delegate and alternate listed above were elected to serve during the 2022 MERS Annual Business Meeting by secret ballot election conducted by an authorized officer on July 5, 2022.

3. Certification

NOTE: Certification should be signed by a member of the governing body or chief administrative officer, or the chief judge for a participating court. **An electronic signature is permissible.**

I certify that the officer delegate and alternate selections are true and correct, and the secret ballot election results for the employee delegate and alternate are true and correct.

Employer/municipality name*		Municipality number*	Email address	
<i>Eaton County</i>		<i>2302</i>		
Employer address	Employer city	Employer state	Employer zip code	
<i>1045 Independence Blvd.</i>	<i>Charlotte</i>	<i>MI</i>	<i>48813</i>	
Printed name	Title of authorized authority*			
Authorized signature*				Date

* Required field

2
ways to
complete

1. You may complete it electronically (an electronic authorized signature is permissible), then save it and upload it when registering your delegate(s) – OR –
2. You may print it off and complete it, then scan and upload it to your computer for uploading when you register your delegate(s).



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2021 - Eaton Co (2302)





Spring, 2022

Eaton Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Eaton Co (2302) as of December 31, 2021. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Eaton Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2021,
- Establish contribution requirements for the fiscal year beginning October 1, 2023,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2021. The valuation was based upon information furnished by MERS concerning Retirement System 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 MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy will automatically reduce the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The new policy is effective with this December 31, 2021 annual actuarial valuation, and is reflected in the funded status and fiscal year 2023 contributions as shown in the Executive Summary.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2021AnnualActuarialValuation-Appendix.pdf>

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement.

This report reflects the impact of COVID-19 experience through December 31, 2021. It does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short term. We will continue to monitor these developments and their impact on the MERS Defined Benefit and Hybrid plans. Actual future experience will be reflected in each subsequent annual valuation, as experience emerges.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Eaton Co as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

David T. Kausch, Rebecca L. Stouffer, and Mark Buis are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.



The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. 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.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

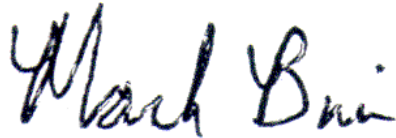
Sincerely,
Gabriel, Roeder, Smith & Company



David T. Kausch, FSA, FCA, EA, MAAA



Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



Table of Contents

Executive Summary	6
Table 1: Employer Contribution Details for the Fiscal Year Beginning October 1, 2023	13
Table 2: Benefit Provisions	15
Table 3: Participant Summary	20
Table 4: Reported Assets (Market Value)	22
Table 5: Flow of Valuation Assets	23
Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2021	24
Table 7: Actuarial Accrued Liabilities - Comparative Schedule	25
Tables 8 and 9: Division-Based Comparative Schedules	26
Table 10: Division-Based Layered Amortization Schedule	37
GASB Statement No. 68 Information	47
Benefit Provision History	48
Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method	57
Risk Commentary	58
State Reporting	60



Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2021	12/31/2020
Funded Ratio*	63%	59%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective for the December 31, 2021 valuation, the MERS Retirement Board has adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return (discussed below). Changes to these assumptions and methods are effective for contributions beginning in 2023. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. The combined impact of the prior demographic and economic assumption changes may be phased in. The remaining combined phase-in period is three years for all assumption changes.

By default, MERS will invoice you based on the amount in the “No Phase-in” columns. This amount will be considered the minimum required contribution unless you request to be billed the “Phase-in” rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the “Phase-in” columns.

	Percentage of Payroll				Monthly \$ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2021	12/31/2021	12/31/2020	12/31/2020	12/31/2021	12/31/2021	12/31/2020	12/31/2020
Fiscal Year Beginning:	October 1, 2023	October 1, 2023	October 1, 2022	October 1, 2022	October 1, 2023	October 1, 2023	October 1, 2022	October 1, 2022
Division								
01 - NonUnion	12.41%	13.94%	13.75%	16.44%	\$ 84,586	\$ 95,050	\$ 80,325	\$ 96,021
02 - Sheriff Superv.	129.62%	138.55%	128.14%	141.52%	166,826	178,318	165,042	182,280
10 - Admin Staff	37.48%	39.76%	38.57%	42.26%	96,076	101,928	91,821	100,599
11 - General Maint	16.11%	17.70%	16.99%	19.41%	6,017	6,609	6,239	7,127
12 - NonSupervisors	23.38%	27.14%	20.14%	25.02%	12,480	14,490	12,431	15,446
13 - Dispatch Superv.	64.79%	70.62%	63.54%	72.28%	18,570	20,242	18,241	20,749
15 - Gen Youth Services	5.93%	5.93%	4.46%	4.46%	1,686	1,686	1,329	1,329
16 - Animal Control	53.17%	57.17%	34.18%	38.12%	3,805	4,091	3,717	4,146
20 - Sheriff Non-Superv 312	21.73%	25.47%	23.46%	29.26%	54,577	63,965	56,983	71,065
21 - Shrf Non-Spvs Non 312	14.52%	17.38%	14.05%	18.71%	25,349	30,337	22,570	30,052
Total Municipality - Estimated Monthly Contribution					\$ 469,972	\$ 516,716	\$ 458,698	\$ 528,814
Total Municipality - Estimated Annual Contribution					\$ 5,639,664	\$ 6,200,592	\$ 5,504,376	\$ 6,345,768

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2021	12/31/2020
Division		
01 - NonUnion	7.30%	7.30%
02 - Sheriff Superv.	13.50%	13.50%
10 - Admin Staff	9.00%	9.00%
11 - General Maint	5.94%	5.94%
12 - NonSupervisors	10.46%	10.46%
13 - Dispatch Superv.	12.20%	12.20%
15 - Gen Youth Services	1.00%	1.00%
16 - Animal Control	7.30%	7.30%
20 - Sheriff Non-Superv 312	10.70%	10.70%
21 - Shrf Non-Spvs Non 312	10.70%	10.70%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more of what MERS calls “Surplus” divisions. An election in the first case would immediately reduce any unfunded accrued liability and



lower the amortization payments throughout the remaining amortization period. An election to set up Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented Dedicated Gains policy, market gains and losses will continue to be smoothed over five years; however, since excess return are being used to lower the investment assumption, there will be less gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2023 for the entire employer would be \$749,671, instead of \$516,716.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix), and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **7.00%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

Assumption and Method Change in 2021

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically adjusts the assumed rate of investment return by using excess asset gains to mitigate large increases in



required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS [website](#). Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first year after implementation (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy has been implemented with the December 31, 2021 annual actuarial valuation. After initial application of the smoothing method, remaining market gains were used to lower the assumed rate of investment return from 7.35% to 7.00%. The December 31, 2021 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 7.2% higher than if there were no dedicated gain policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2021 was 17.04%, while the actual market rate of return was 13.97%.** To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "[How Smoothing Works](#)" [video](#) on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2021, the actuarial value of assets is just below 100% of market value due to asset smoothing and dedicated gains. This means that rate of return on the actuarial value of assets should exceed the actuarial assumption in the next few years provided that the annual market returns meet or exceed the 7.00% investment return assumption. When all assumptions are met, contribution rates are expected to stay approximately level as a percent of payroll (dollar amounts are expected to increase with wage inflation of 3.0% each year).

As of December 31, 2021, the market value of assets and actuarial value of assets are very similar, resulting in a funded percentage that is not materially different.

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.



- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's future financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2021 valuation and are for the municipality in total, not by division. These results do not reflect a phase-in of the impact of the actuarial assumptions updated in the 2020 and 2019 valuations. There is no phase-in with dedicated gains.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2021 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.00%	6.00%	7.00%
Accrued Liability	\$ 236,457,609	\$ 208,474,075	\$ 185,618,617
Valuation Assets ¹	\$ 116,945,853	\$ 116,945,853	\$ 116,945,853
Unfunded Accrued Liability	\$ 119,511,756	\$ 91,528,222	\$ 68,672,764
Funded Ratio	49%	56%	63%
Monthly Normal Cost	\$ 164,686	\$ 102,107	\$ 55,831
Monthly Amortization Payment	\$ 707,014	\$ 580,570	\$ 460,885
Total Employer Contribution²	\$ 871,700	\$ 682,677	\$ 516,716

¹ The Valuation Assets include assets from Surplus divisions, if any.

² If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections take into account the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 7.00% scenario provides an estimate of computed employer contributions based on current actuarial



assumptions, and a projected 7.00% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 6.00% and 5.00% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

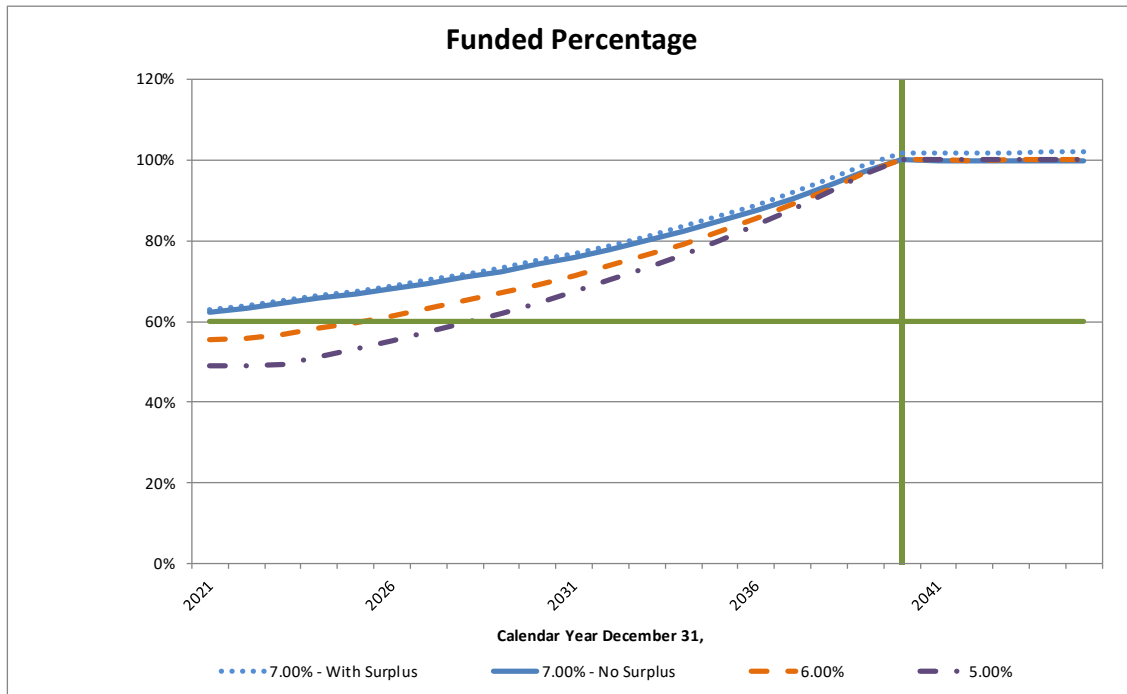
Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 7.00% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

Valuation Year Ending 12/31	Fiscal Year Beginning 10/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution
7.00%¹ - NO PHASE-IN					
2021	2023	\$ 185,618,617	\$ 115,870,875	62%	\$ 6,200,592
2022	2024	\$ 188,700,000	\$ 119,500,000	63%	\$ 6,380,000
2023	2025	\$ 192,300,000	\$ 124,100,000	65%	\$ 6,590,000
2024	2026	\$ 195,800,000	\$ 128,600,000	66%	\$ 6,780,000
2025	2027	\$ 199,100,000	\$ 133,200,000	67%	\$ 6,990,000
2026	2028	\$ 202,300,000	\$ 137,900,000	68%	\$ 7,200,000
6.00%¹ - NO PHASE-IN					
2021	2023	\$ 208,474,075	\$ 115,870,875	56%	\$ 8,192,124
2022	2024	\$ 211,700,000	\$ 118,500,000	56%	\$ 8,480,000
2023	2025	\$ 215,500,000	\$ 122,400,000	57%	\$ 8,790,000
2024	2026	\$ 219,100,000	\$ 127,700,000	58%	\$ 9,050,000
2025	2027	\$ 222,600,000	\$ 133,200,000	60%	\$ 9,320,000
2026	2028	\$ 225,900,000	\$ 138,900,000	61%	\$ 9,600,000
5.00%¹ - NO PHASE-IN					
2021	2023	\$ 236,457,609	\$ 115,870,875	49%	\$ 10,460,400
2022	2024	\$ 239,800,000	\$ 117,300,000	49%	\$ 10,900,000
2023	2025	\$ 243,700,000	\$ 120,600,000	50%	\$ 11,300,000
2024	2026	\$ 247,400,000	\$ 127,000,000	51%	\$ 11,600,000
2025	2027	\$ 251,000,000	\$ 133,700,000	53%	\$ 12,000,000
2026	2028	\$ 254,400,000	\$ 140,700,000	55%	\$ 12,400,000

¹ Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

² Valuation Assets do not include assets from Surplus divisions, if any.

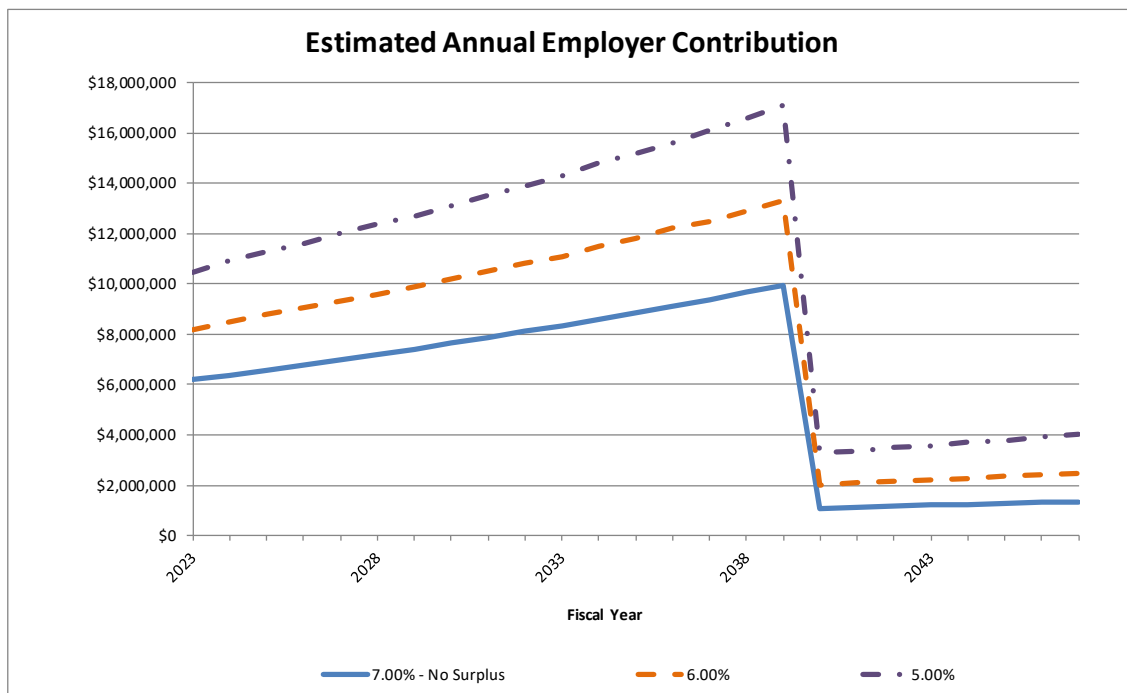


Notes:

All projected funded percentages are shown with no phase-in.

Assumes assets from Surplus divisions will not be used to lower employer contributions during the projection period.

The green indicator lines have been added at 60% funded and 19 years following the valuation date for PA 202 purposes.



Notes:

All projected contributions are shown with no phase-in.

Projected employer contributions do not reflect the use of any assets from the Surplus divisions.

Table 1: Employer Contribution Details for the Fiscal Year Beginning October 1, 2023

Division	Total Normal Cost	Employee Contribut. Rate	Employer Contributions ¹			Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In ⁵	Blended ER Rate With Phase-In ⁵	Employee Contribut. Conversion Factor ²
			Employer Normal Cost ⁶	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribut. No Phase-In				
Percentage of Payroll									
01 - NonUnion	11.77%	7.30%	4.47%	9.47%	13.94%	12.41%			0.83%
02 - Sheriff Superv.	14.27%	13.50%	0.77%	137.78%	138.55%	129.62%			0.74%
10 - Admin Staff	11.79%	9.00%	2.79%	36.97%	39.76%	37.48%			0.83%
11 - General Maint	11.83%	5.94%	5.89%	11.81%	17.70%	16.11%			0.85%
12 - NonSupervisors	12.56%	10.46%	2.10%	25.04%	27.14%	23.38%			0.70%
13 - Dispatch Superv.	13.74%	12.20%	1.54%	69.08%	70.62%	64.79%			0.78%
15 - Gen Youth Services	7.91%	1.00%	6.91%	-0.98%	5.93%	5.93%			0.85%
16 - Animal Control	10.97%	7.30%	3.67%	53.50%	57.17%	53.17%			0.84%
20 - Sheriff Non-Superv 312	13.28%	10.70%	2.58%	22.89%	25.47%	21.73%			0.76%
21 - Shrf Non-Spvs Non 312	13.42%	10.70%	2.72%	14.66%	17.38%	14.52%			0.84%
Estimated Monthly Contribution ³									
01 - NonUnion			\$ 30,474	\$ 64,576	\$ 95,050	\$ 84,586			
02 - Sheriff Superv.			991	177,327	178,318	166,826			
10 - Admin Staff			7,153	94,775	101,928	96,076			
11 - General Maint			2,199	4,410	6,609	6,017			
12 - NonSupervisors			1,121	13,369	14,490	12,480			
13 - Dispatch Superv.			441	19,801	20,242	18,570			
15 - Gen Youth Services			1,963	(277)	1,686	1,686			
16 - Animal Control			263	3,828	4,091	3,805			
20 - Sheriff Non-Superv 312			6,479	57,486	63,965	54,577			
21 - Shrf Non-Spvs Non 312			4,747	25,590	30,337	25,349			
Total Municipality			\$ 55,831	\$ 460,885	\$ 516,716	\$ 469,972			
Estimated Annual Contribution ³			\$ 669,972	\$ 5,530,620	\$ 6,200,592	\$ 5,639,664			

¹ The above employer contribution requirements are in addition to the employee contributions, if any.

² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

⁴ Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the



displayed normal cost and unfunded accrued liability contributions not to add across.

- ⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).
- ⁶ For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.



Table 2: Benefit Provisions

01 - NonUnion: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

02 - Sheriff Superv.: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	13.50%	13.50%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

10 - Admin Staff: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	9.00%	9.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

11 - General Maint: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	12/31/2018	12/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	5.94%	5.94%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

12 - NonSupervisors: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	3/31/2019	3/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019
Employee Contributions:	10.46%	10.46%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

13 - Dispatch Superv.: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	4/30/2019	4/30/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019
Employee Contributions:	12.20%	12.20%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

15 - Gen Youth Services: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	1.70% Multiplier (no max)	1.70% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	1.00%	1.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)



16 - Animal Control: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	7/31/2018	7/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

20 - Sheriff Non-Superv 312: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

21 - Shrf Non-Spvs Non 312: Open Division

	2021 Valuation	2020 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	2/28/2019	2/28/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

Table 3: Participant Summary

Division	2021 Valuation		2020 Valuation		2021 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - NonUnion							
Active Employees	161	\$ 7,541,698	148	\$ 6,462,103	45.1	8.1	9.2
Vested Former Employees	41	398,462	41	429,932	49.0	9.2	15.4
Retirees and Beneficiaries	128	2,283,740	118	2,043,209	69.6		
Pending Refunds	82		79				
02 - Sheriff Superv.							
Active Employees	20	\$ 1,423,794	21	\$ 1,424,791	44.5	16.2	17.1
Vested Former Employees	8	269,497	7	238,494	49.0	14.8	14.8
Retirees and Beneficiaries	53	2,743,911	54	2,778,927	66.8		
Pending Refunds	0		0				
10 - Admin Staff							
Active Employees	40	\$ 2,835,953	39	\$ 2,633,057	52.1	13.6	16.0
Vested Former Employees	14	197,550	12	186,903	52.9	10.3	15.0
Retirees and Beneficiaries	64	1,950,400	64	1,881,253	71.5		
Pending Refunds	7		10				
11 - General Maint							
Active Employees	11	\$ 412,919	11	\$ 406,189	54.0	12.4	12.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	9	190,148	9	189,839	67.0		
Pending Refunds	2		2				
12 - NonSupervisors							
Active Employees	12	\$ 590,656	14	\$ 682,989	32.3	5.0	6.3
Vested Former Employees	4	84,274	3	64,738	45.7	11.1	11.7
Retirees and Beneficiaries	10	408,481	10	400,135	63.3		
Pending Refunds	13		11				
13 - Dispatch Superv.							
Active Employees	5	\$ 317,091	5	\$ 317,565	43.9	11.6	14.2
Vested Former Employees	1	43,536	1	43,536	40.5	16.4	16.4
Retirees and Beneficiaries	7	422,366	7	414,226	67.7		
Pending Refunds	0		0				
15 - Gen Youth Services							
Active Employees	8	\$ 314,223	8	\$ 329,590	33.2	3.0	3.0
Vested Former Employees	5	15,213	5	15,213	42.4	4.6	11.8
Retirees and Beneficiaries	1	9,841	1	9,841	66.3		
Pending Refunds	22		24				

Table 3 (continued)

Division	2021 Valuation		2020 Valuation		2021 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
16 - Animal Control							
Active Employees	2	\$ 79,150	3	\$ 120,317	33.3	4.9	5.3
Vested Former Employees	2	33,563	2	1,183	39.9	13.1	14.3
Retirees and Beneficiaries	4	83,798	4	83,330	73.1		
Pending Refunds	1		0				
20 - Sheriff Non-Superv 312							
Active Employees	48	\$ 2,778,067	48	\$ 2,686,998	37.6	10.7	11.5
Vested Former Employees	7	175,922	7	175,922	47.6	12.3	17.3
Retirees and Beneficiaries	46	1,937,167	44	1,878,479	65.6		
Pending Refunds	17		16				
21 - Shrf Non-Spvs Non 312							
Active Employees	39	\$ 1,930,798	37	\$ 1,777,117	39.0	8.6	8.8
Vested Former Employees	6	67,018	5	57,277	50.1	10.0	11.5
Retirees and Beneficiaries	27	681,984	27	668,264	68.8		
Pending Refunds	4		2				
Total Municipality							
Active Employees	346	\$ 18,224,349	334	\$ 16,840,716	43.6	9.6	10.6
Vested Former Employees	88	1,285,035	83	1,213,198	48.8	10.2	14.8
Retirees and Beneficiaries	349	10,711,836	338	10,347,503	68.7		
Pending Refunds	<u>148</u>		<u>144</u>				
Total Participants	931		899				

¹ Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2021 Valuation		2020 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - NonUnion	\$ 24,424,902	\$ 5,474,439	\$ 21,438,520	\$ 5,513,152
02 - Sheriff Superv.	16,440,420	3,967,964	14,801,230	3,618,729
10 - Admin Staff	12,487,923	3,676,025	11,039,444	3,535,047
11 - General Maint	2,026,127	325,600	1,863,515	299,903
12 - NonSupervisors	4,298,502	731,427	3,950,184	785,616
13 - Dispatch Superv.	2,722,050	760,949	2,645,055	678,716
15 - Gen Youth Services	314,939	49,275	380,921	55,753
16 - Animal Control	546,421	121,499	505,439	112,414
20 - Sheriff Non-Superv 312	22,261,638	4,804,471	19,904,695	5,001,368
21 - Shrf Non-Spvs Non 312	8,264,368	2,343,330	7,409,590	2,327,287
S1 - Surplus Unassociated	1,076,568	0	0	0
Municipality Total³	\$ 94,863,858	\$ 22,254,981	\$ 83,938,593	\$ 21,927,984
Combined Assets³	\$117,118,838		\$105,866,577	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2021 valuation assets (actuarial value of assets) are equal to 0.998523 times the reported market value of assets (compared to 0.972357 as of December 31, 2020). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning October 1, 2023.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2011	\$ 2,929,788	\$ 0	\$ 1,830,981	\$ 3,882,711	\$ (5,132,579)	\$ (228,468)	\$ 0	\$ 75,462,500
2012	2,831,963	0	1,801,461	3,504,653	(5,568,102)	(275,793)	(1)	77,756,681
2013	2,110,984	66,111	1,798,094	9,425,458	(6,265,576)	(199,094)	0	84,692,658
2014	2,295,136	0	1,900,799	4,782,881	(6,831,873)	(122,643)	0	86,716,958
2015	4,205,449	1,495	2,009,187	4,407,356	(7,387,334)	(314,275)	(1)	89,638,835
2016	2,864,179	1,433	1,969,543	4,489,037	(7,814,908)	(166,232)	(1)	90,981,886
2017	3,323,040	4,261,674	1,943,870	5,668,568	(8,297,705)	(196,017)	0	97,685,316
2018	4,155,278	239,434	1,821,210	3,581,003	(8,954,655)	(158,934)	0	98,368,652
2019	3,392,167	1,215,235	1,662,216	4,563,937	(9,387,589)	(363,663)	897	99,451,852
2020	3,612,689	593,369	1,571,650	7,728,071	(9,946,010)	(71,513)	0	102,940,108
2021	4,579,587	1,050,784	1,650,777	17,332,501	(10,390,380)	(217,524)	0	116,945,853

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2021**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - NonUnion	\$ 11,622,921	\$ 2,759,206	\$ 24,834,565	\$ 477,765	\$ 39,694,457	\$ 29,855,180	75.2%	\$ 9,839,277
02 - Sheriff Superv.	7,062,009	2,537,151	37,521,726	0	47,120,886	20,378,241	43.2%	26,742,645
10 - Admin Staff	7,713,132	1,530,968	21,081,123	102,925	30,428,148	16,140,074	53.0%	14,288,074
11 - General Maint	892,106	0	2,133,907	427	3,026,440	2,348,253	77.6%	678,187
12 - NonSupervisors	842,521	519,146	5,650,608	33,318	7,045,593	5,022,499	71.3%	2,023,094
13 - Dispatch Superv.	1,008,798	161,411	5,291,311	0	6,461,520	3,477,855	53.8%	2,983,665
15 - Gen Youth Services	144,970	61,384	126,657	12,521	345,532	363,676	105.3%	(18,144)
16 - Animal Control	51,006	303,080	886,287	2,303	1,242,676	666,934	53.7%	575,742
20 - Sheriff Non-Superv 312	10,052,409	1,165,964	24,515,377	89,309	35,823,059	27,026,132	75.4%	8,796,927
21 - Shrf Non-Spvs Non 312	4,776,756	605,575	9,028,499	19,476	14,430,306	10,592,031	73.4%	3,838,275
S1 - Surplus Unassociated	0	0	0	0	0	1,074,978		(1,074,978)
Total	\$ 44,166,628	\$ 9,643,885	\$ 131,070,060	\$ 738,044	\$ 185,618,617	\$ 116,945,853	63.0%	\$ 68,672,764

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2021 valuation assets (actuarial value of assets) are equal to 0.998523 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2007	\$ 97,891,680	\$ 62,750,905	64%	\$ 35,140,775
2008	104,440,981	65,962,666	63%	38,478,315
2009	105,457,559	68,709,116	65%	36,748,443
2010	111,678,749	72,180,067	65%	39,498,682
2011	116,697,386	75,462,500	65%	41,234,886
2012	122,102,177	77,756,681	64%	44,345,496
2013	128,596,128	84,692,658	66%	43,903,470
2014	136,698,863	86,716,958	63%	49,981,905
2015	152,148,101	89,638,835	59%	62,509,266
2016	157,084,155	90,981,886	58%	66,102,269
2017	157,050,402	97,685,316	62%	59,365,086
2018	154,014,101	98,368,652	64%	55,645,449
2019	164,780,319	99,451,852	60%	65,328,467
2020	175,446,641	102,940,108	59%	72,506,533
2021	185,618,617	116,945,853	63%	68,672,764

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - NonUnion

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 24,060,982	\$ 19,015,414	79%	\$ 5,045,568
2012	24,893,140	19,785,880	80%	5,107,260
2013	25,463,575	20,259,661	80%	5,203,914
2014	27,372,595	21,187,365	77%	6,185,230
2015	30,006,808	21,601,637	72%	8,405,171
2016	32,463,590	22,661,821	70%	9,801,769
2017	30,212,178	23,640,564	78%	6,571,614
2018	31,427,855	24,131,405	77%	7,296,450
2019	34,165,884	24,892,357	73%	9,273,527
2020	37,010,341	26,206,647	71%	10,803,694
2021	39,694,457	29,855,180	75%	9,839,277

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	141	\$ 5,591,805	10.25%	7.30%
2012	144	5,723,887	10.73%	7.30%
2013	144	5,562,473	11.22%	7.30%
2014	150	5,972,734	11.91%	7.30%
2015	153	6,736,619	13.66%	7.30%
2016	157	6,850,993	14.99%	7.30%
2017	151	6,710,364	9.48%	7.30%
2018	149	6,616,008	10.69%	7.30%
2019	152	6,854,743	13.50%	7.30%
2020	148	6,462,103	16.44%	7.30%
2021	161	7,541,698	13.94%	7.30%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 27,562,418	\$ 14,455,573	52%	\$ 13,106,845
2012	29,775,925	15,049,446	51%	14,726,479
2013	31,155,559	15,292,583	49%	15,862,976
2014	33,018,140	15,592,413	47%	17,425,727
2015	37,033,054	15,984,959	43%	21,048,095
2016	38,467,530	16,421,100	43%	22,046,430
2017	39,936,565	17,877,428	45%	22,059,137
2018	39,436,884	17,851,359	45%	21,585,525
2019	42,549,966	17,740,945	42%	24,809,021
2020	45,051,143	17,910,776	40%	27,140,367
2021	47,120,886	20,378,241	43%	26,742,645

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	23	\$ 1,535,396	50.43%	16.50%
2012	23	1,543,994	61.96%	16.50%
2013	23	1,553,312	66.70%	16.50%
2014	24	1,630,610	68.79%	16.50%
2015	25	1,806,665	78.00%	16.50%
2016	25	1,799,055	83.40%	16.50%
2017	23	1,651,845	91.70%	16.50%
2018	21	1,444,414	96.91%	14.50%
2019	21	1,431,799	123.45%	14.50%
2020	21	1,424,791	141.52%	13.50%
2021	20	1,423,794	138.55%	13.50%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 10 - Admin Staff

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 17,559,474	\$ 10,892,854	62%	\$ 6,666,620
2012	21,596,625	12,649,727	59%	8,946,898
2013	22,961,485	12,951,021	56%	10,010,464
2014	23,334,410	12,718,712	55%	10,615,698
2015	26,232,602	13,376,790	51%	12,855,812
2016	26,606,371	13,445,989	51%	13,160,382
2017	25,678,282	13,681,974	53%	11,996,308
2018	25,775,358	13,669,785	53%	12,105,573
2019	27,368,878	13,731,654	50%	13,637,224
2020	28,416,762	14,171,609	50%	14,245,153
2021	30,428,148	16,140,074	53%	14,288,074

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	39	\$ 2,109,719	21.18%	9.00%
2012	33	1,814,457	34.49%	9.00%
2013	36	2,073,884	34.21%	9.00%
2014	35	2,075,857	35.39%	9.00%
2015	39	2,432,659	37.60%	9.00%
2016	37	2,443,922	38.93%	9.00%
2017	36	2,377,244	34.58%	9.00%
2018	37	2,478,897	34.71%	9.00%
2019	39	2,632,657	39.82%	9.00%
2020	39	2,633,057	42.26%	9.00%
2021	40	2,835,953	39.76%	9.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 11 - General Maint

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 1,987,688	\$ 1,786,312	90%	\$ 201,376
2012	2,105,766	1,833,467	87%	272,299
2013	2,256,253	1,904,004	84%	352,249
2014	2,405,854	1,937,984	81%	467,870
2015	2,607,522	1,953,561	75%	653,961
2016	2,623,015	1,938,705	74%	684,310
2017	2,538,434	1,953,961	77%	584,473
2018	2,546,910	2,047,390	80%	499,520
2019	2,758,420	2,056,562	75%	701,858
2020	2,873,302	2,103,615	73%	769,687
2021	3,026,440	2,348,253	78%	678,187

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	12	\$ 378,852	7.94%	5.94%
2012	12	397,561	9.40%	5.94%
2013	11	361,385	11.24%	5.94%
2014	12	401,780	12.34%	5.94%
2015	11	390,934	16.04%	5.94%
2016	12	409,470	16.28%	5.94%
2017	11	383,517	15.26%	5.94%
2018	11	399,652	12.50%	5.94%
2019	11	385,699	18.09%	5.94%
2020	11	406,189	19.41%	5.94%
2021	11	412,919	17.70%	5.94%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 12 - NonSupervisors

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 4,291,476	\$ 3,434,156	80%	\$ 857,320
2012	4,606,505	3,663,890	80%	942,615
2013	4,996,034	3,922,147	79%	1,073,887
2014	5,239,028	4,134,428	79%	1,104,600
2015	5,929,152	4,275,866	72%	1,653,286
2016	6,073,039	4,360,262	72%	1,712,777
2017	6,197,596	4,389,789	71%	1,807,807
2018	5,878,455	4,412,654	75%	1,465,801
2019	6,288,648	4,467,185	71%	1,821,463
2020	6,754,337	4,604,889	68%	2,149,448
2021	7,045,593	5,022,499	71%	2,023,094

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	16	\$ 776,516	13.88%	13.46%
2012	16	780,354	15.15%	13.46%
2013	15	759,556	17.15%	13.46%
2014	15	784,669	17.26%	13.46%
2015	15	803,633	21.02%	13.46%
2016	16	822,293	21.77%	13.46%
2017	12	690,925	25.65%	13.46%
2018	14	627,709	16.52%	10.46%
2019	13	648,018	21.81%	10.46%
2020	14	682,989	25.02%	10.46%
2021	12	590,656	27.14%	10.46%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 13 - Dispatch Superv.

Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 4,122,743	\$ 2,124,115	52%	\$ 1,998,628
2012	4,280,279	2,201,610	51%	2,078,669
2013	4,481,230	2,309,207	52%	2,172,023
2014	5,001,305	2,499,585	50%	2,501,720
2015	5,457,858	2,464,917	45%	2,992,941
2016	5,560,877	2,563,845	46%	2,997,032
2017	5,833,801	3,042,240	52%	2,791,561
2018	5,547,991	3,096,102	56%	2,451,889
2019	5,846,904	3,146,744	54%	2,700,160
2020	6,291,556	3,231,892	51%	3,059,664
2021	6,461,520	3,477,855	54%	2,983,665

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-13: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	6	\$ 408,338	31.01%	15.20%
2012	6	403,298	35.70%	15.20%
2013	6	395,715	38.33%	15.20%
2014	6	412,575	41.70%	15.20%
2015	5	369,150	\$ 20,433	15.20%
2016	6	408,765	51.75%	15.20%
2017	6	400,597	50.65%	15.20%
2018	6	384,509	41.27%	12.20%
2019	6	389,757	49.58%	12.20%
2020	5	317,565	72.28%	12.20%
2021	5	317,091	70.62%	12.20%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 15 - Gen Youth Services

Table 8-15: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 196,673	\$ 298,595	152%	\$ (101,922)
2012	182,180	229,212	126%	(47,032)
2013	221,450	262,101	118%	(40,651)
2014	257,859	300,747	117%	(42,888)
2015	300,451	346,267	115%	(45,816)
2016	215,761	321,155	149%	(105,394)
2017	279,969	363,247	130%	(83,278)
2018	300,011	369,709	123%	(69,698)
2019	346,255	397,888	115%	(51,633)
2020	391,504	424,603	108%	(33,099)
2021	345,532	363,676	105%	(18,144)

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-15: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	10	\$ 357,890	3.76%	1.00%
2012	10	353,397	5.49%	1.00%
2013	11	404,648	5.66%	1.00%
2014	11	406,790	5.42%	1.00%
2015	10	394,749	5.24%	1.00%
2016	11	401,182	3.94%	1.00%
2017	10	387,945	4.39%	1.00%
2018	9	367,639	4.69%	1.00%
2019	10	399,076	5.02%	1.00%
2020	8	329,590	4.46%	1.00%
2021	8	314,223	5.93%	1.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 16 - Animal Control

Table 8-16: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 849,401	\$ 540,521	64%	\$ 308,880
2012	899,631	578,681	64%	320,950
2013	977,643	588,372	60%	389,271
2014	1,031,700	604,925	59%	426,775
2015	1,098,270	623,506	57%	474,764
2016	1,121,585	647,531	58%	474,054
2017	1,140,905	641,335	56%	499,570
2018	1,061,448	613,029	58%	448,419
2019	1,116,637	592,691	53%	523,946
2020	1,174,202	600,773	51%	573,429
2021	1,242,676	666,934	54%	575,742

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-16: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	4	\$ 169,108	14.84%	8.22%
2012	3	137,716	18.91%	8.22%
2013	4	126,506	23.46%	8.22%
2014	4	135,647	23.33%	8.22%
2015	4	117,507	29.74%	8.22%
2016	3	109,367	32.04%	8.22%
2017	3	115,198	32.55%	8.22%
2018	2	93,192	34.25%	7.30%
2019	3	116,134	35.10%	7.30%
2020	3	120,317	38.12%	7.30%
2021	2	79,150	57.17%	7.30%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 20 - Sheriff Non-Superv 312

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 32,052,541	\$ 20,898,894	65%	\$ 11,153,647
2012	33,762,126	21,764,768	65%	11,997,358
2013	36,082,899	23,277,482	65%	12,805,417
2014	39,037,972	24,715,586	63%	14,322,386
2015	43,482,384	25,842,240	59%	17,640,144
2016	43,952,387	27,096,729	62%	16,855,658
2017	45,232,672	32,094,778	71%	13,137,894
2018	42,039,189	32,177,219	77%	9,861,970
2019	32,260,036	23,519,766	73%	8,740,270
2020	34,045,979	24,217,584	71%	9,828,395
2021	35,823,059	27,026,132	75%	8,796,927

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	99	\$ 5,023,672	18.64%	13.70%
2012	100	5,154,910	20.62%	13.70%
2013	97	5,119,704	22.29%	13.70%
2014	97	5,106,380	24.15%	13.70%
2015	99	5,484,825	27.71%	13.70%
2016	98	5,199,524	28.15%	13.70%
2017	89	4,892,996	24.07%	13.70%
2018	85	4,212,867	15.43%	10.70%
2019	48	2,589,172	25.57%	10.70%
2020	48	2,686,998	29.26%	10.70%
2021	48	2,778,067	25.47%	10.70%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 21 - Shrf Non-Spvs Non 312

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 0	\$ 0	0%	\$ 0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	0	0	0%	0
2018	0	0	0%	0
2019	12,078,691	8,906,060	74%	3,172,631
2020	13,437,515	9,467,720	70%	3,969,795
2021	14,430,306	10,592,031	73%	3,838,275

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2011	0	\$ 0	\$ 0	0.00%
2012	0	0	\$ 0	0.00%
2013	0	0	\$ 0	0.00%
2014	0	0	\$ 0	0.00%
2015	0	0	\$ 0	0.00%
2016	0	0	\$ 0	0.00%
2017	0	0	\$ 0	0.00%
2018	0	0	\$ 0	0.00%
2019	42	1,899,906	12.70%	10.70%
2020	37	1,777,117	18.71%	10.70%
2021	39	1,930,798	17.38%	10.70%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	\$ 0	\$ 0		\$ 0
2012	0	0		0
2013	0	0		0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	1,074,978		(1,074,978)

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - NonUnion

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 8,405,171	23	\$ 8,868,538	17	\$ 719,196
(Gain)/Loss	12/31/2016	1,155,519	22	1,313,450	17	106,512
(Gain)/Loss	12/31/2017	205,220	21	231,718	17	18,792
Amendment	12/31/2017	(3,708,592)	21	(4,187,465)	17	(339,588)
(Gain)/Loss	12/31/2018	847,313	20	952,410	17	77,232
(Gain)/Loss	12/31/2019	789,269	19	879,540	17	71,328
Assumption	12/31/2019	1,285,966	19	1,377,772	17	111,732
Experience	12/31/2020	1,328,131	18	1,489,590	17	120,804
Experience	12/31/2021	(1,217,039)	17	(1,370,017)	17	(111,096)
Total				\$ 9,555,536		\$ 774,912

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 21,048,095	23	\$ 21,919,629	17	\$ 1,777,572
(Gain)/Loss	12/31/2016	599,271	22	681,183	17	55,236
(Gain)/Loss	12/31/2017	(407,524)	21	(460,152)	17	(37,320)
(Gain)/Loss	12/31/2018	1,457,719	20	1,638,535	17	132,876
Assumption	12/31/2018	(198,603)	20	(223,233)	17	(18,108)
Amendment	12/31/2018	(1,928,428)	20	(2,167,631)	17	(175,788)
(Gain)/Loss	12/31/2019	1,345,826	19	1,499,738	17	121,620
Assumption	12/31/2019	1,824,146	19	1,875,068	17	152,064
Experience	12/31/2020	2,136,282	18	2,395,979	17	194,304
Experience	12/31/2021	(816,441)	17	(919,065)	17	(74,532)
Total				\$ 26,240,051		\$ 2,127,924

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 12,855,812	23	\$ 13,307,763	17	\$ 1,079,196
(Gain)/Loss	12/31/2016	98,254	22	111,691	17	9,060
(Gain)/Loss	12/31/2017	409,936	21	462,860	17	37,536
Amendment	12/31/2017	(1,768,017)	21	(1,996,307)	17	(161,892)
(Gain)/Loss	12/31/2018	94,150	20	105,823	17	8,580
(Gain)/Loss	12/31/2019	557,240	19	620,974	17	50,364
Assumption	12/31/2019	973,602	19	997,999	17	80,928
Experience	12/31/2020	489,243	18	548,719	17	44,496
Experience	12/31/2021	(120,088)	17	(135,183)	17	(10,968)
Total				\$ 14,024,339		\$ 1,137,300

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 11 - General Maint

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 653,961	23	\$ 699,964	17	\$ 56,760
(Gain)/Loss	12/31/2016	5,998	22	6,810	17	552
(Gain)/Loss	12/31/2017	(118,860)	21	(134,210)	17	(10,884)
(Gain)/Loss	12/31/2018	58,829	20	66,111	17	5,364
Assumption	12/31/2018	(10,860)	20	(12,203)	17	(996)
Amendment	12/31/2018	(130,074)	20	(146,201)	17	(11,856)
(Gain)/Loss	12/31/2019	110,141	19	122,747	17	9,960
Assumption	12/31/2019	102,423	19	110,012	17	8,916
Experience	12/31/2020	57,002	18	63,931	17	5,184
Experience	12/31/2021	(110,478)	17	(124,365)	17	(10,080)
Total				\$ 652,596		\$ 52,920

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 12 - NonSupervisors

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 1,653,286	23	\$ 1,750,535	17	\$ 141,960
(Gain)/Loss	12/31/2016	13,943	22	15,840	17	1,284
(Gain)/Loss	12/31/2017	50,155	21	56,628	17	4,596
(Gain)/Loss	12/31/2018	125,892	20	141,498	17	11,472
Assumption	12/31/2018	(25,813)	20	(29,021)	17	(2,352)
Amendment	12/31/2018	(461,976)	20	(519,277)	17	(42,108)
(Gain)/Loss	12/31/2019	108,064	19	120,424	17	9,768
Assumption	12/31/2019	262,229	19	281,604	17	22,836
Experience	12/31/2020	321,785	18	360,904	17	29,268
Experience	12/31/2021	(178,504)	17	(200,942)	17	(16,296)
Total				\$ 1,978,193		\$ 160,428

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 13 - Dispatch Superv.

Table 10-13: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 2,992,941	21	\$ 3,157,735	17	\$ 256,080
(Gain)/Loss	12/31/2016	(130,203)	22	(148,002)	17	(12,000)
(Gain)/Loss	12/31/2017	(221,649)	21	(250,272)	17	(20,292)
(Gain)/Loss	12/31/2018	127,195	20	142,968	17	11,592
Assumption	12/31/2018	(45,656)	20	(51,317)	17	(4,164)
Amendment	12/31/2018	(412,963)	20	(464,171)	17	(37,644)
(Gain)/Loss	12/31/2019	37,978	19	42,321	17	3,432
Assumption	12/31/2019	231,615	19	241,292	17	19,572
Experience	12/31/2020	358,817	18	402,441	17	32,640
Experience	12/31/2021	(127,059)	17	(143,030)	17	(11,604)
Total				\$ 2,929,965		\$ 237,612

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 15 - Gen Youth Services

Table 10-15: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ (45,816)	10	\$ (32,626)	9	\$ (4,344)
(Gain)/Loss	12/31/2016	(59,934)	15	(59,040)	10	(7,200)
(Gain)/Loss	12/31/2017	25,452	15	26,105	11	2,952
(Gain)/Loss	12/31/2018	12,941	15	13,719	12	1,440
(Gain)/Loss	12/31/2019	4,922	15	5,327	13	528
Assumption	12/31/2019	7,535	15	8,509	13	840
Experience	12/31/2020	13,706	15	15,203	14	1,428
Experience	12/31/2021	10,349	15	11,650	15	1,032
Total				\$ (11,153)		\$ (3,324)

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 16 - Animal Control

Table 10-16: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 474,764	23	\$ 500,347	17	\$ 40,572
(Gain)/Loss	12/31/2016	(11,514)	22	(13,082)	17	(1,056)
(Gain)/Loss	12/31/2017	13,875	21	15,669	17	1,272
(Gain)/Loss	12/31/2018	31,804	20	35,762	17	2,904
Assumption	12/31/2018	(6,650)	20	(7,473)	17	(612)
Amendment	12/31/2018	(80,964)	20	(91,011)	17	(7,380)
(Gain)/Loss	12/31/2019	32,947	19	36,710	17	2,976
Assumption	12/31/2019	43,227	19	44,883	17	3,636
Experience	12/31/2020	47,125	18	52,860	17	4,284
Experience	12/31/2021	(7,249)	17	(8,160)	17	(660)
Total				\$ 566,505		\$ 45,936

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 20 - Sheriff Non-Superv 312

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 11,900,794	23	\$ 12,497,125	17	\$ 1,013,460
(Gain)/Loss	12/31/2016	(803,165)	22	(912,937)	17	(74,040)
(Gain)/Loss	12/31/2017	(2,714,008)	21	(3,064,461)	17	(248,508)
(Gain)/Loss	12/31/2018	243,823	20	274,068	17	22,224
Assumption	12/31/2018	(261,998)	20	(294,499)	17	(23,880)
Amendment	12/31/2018	(2,036,132)	20	(2,288,695)	17	(185,604)
(Gain)/Loss	12/31/2019	884,492	19	985,659	17	79,932
Assumption	12/31/2019	1,467,434	19	1,585,731	17	128,592
Experience	12/31/2020	1,034,845	18	1,160,650	17	94,128
Experience	12/31/2021	(1,275,878)	17	(1,436,252)	17	(116,472)
Total				\$ 8,506,389		\$ 689,832

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 21 - Shrf Non-Spvs Non 312

Table 10-21: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2023		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 5,739,350	23	\$ 6,026,942	17	\$ 488,760
(Gain)/Loss	12/31/2016	(387,340)	22	(440,274)	17	(35,700)
(Gain)/Loss	12/31/2017	(1,308,874)	21	(1,477,885)	17	(119,844)
(Gain)/Loss	12/31/2018	117,588	20	132,163	17	10,716
Assumption	12/31/2018	(126,353)	20	(142,029)	17	(11,520)
Amendment	12/31/2018	(981,958)	20	(1,103,756)	17	(89,508)
(Gain)/Loss	12/31/2019	(509,099)	19	(567,326)	17	(46,008)
Assumption	12/31/2019	594,781	19	645,678	17	52,356
Experience	12/31/2020	848,071	18	951,174	17	77,136
Experience	12/31/2021	(211,526)	17	(238,114)	17	(19,308)
Total				\$ 3,786,573		\$ 307,080

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2021 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2021 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at <http://www.mersofmich.com/>.

Actuarial Valuation Date:	12/31/2021
Measurement Date of the Total Pension Liability (TPL):	12/31/2021
At 12/31/2021, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	349
Inactive employees entitled to but not yet receiving benefits (including refunds):	236
Active employees:	<u>346</u>
	931
Total Pension Liability as of 12/31/2020 measurement date:	\$ 170,518,435
Total Pension Liability as of 12/31/2021 measurement date:	\$ 180,371,674
Service Cost for the year ending on the 12/31/2021 measurement date:	\$ 2,107,851
Change in the Total Pension Liability due to:	
- Benefit changes ¹ :	\$ 0
- Differences between expected and actual experience ² :	\$ (892,145)
- Changes in assumptions ² :	\$ 6,609,039
Average expected remaining service lives of all employees (active and inactive):	4

¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$ 18,224,349
---	---------------

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Change in Net Pension Liability as of 12/31/2021:	\$ 21,596,253	\$ 0	\$ (17,822,478)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - NonUnion

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	Benefit B-2
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2009	E1 2.5% COLA for past retirees (01/01/2009)
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Part-time Full-time Conversion
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
11/1/2001	Benefit B-4 (80% max)
11/1/2001	Member Contribution Rate 7.30%
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
11/1/1999	Benefit B-3 (80% max)
11/1/1999	Member Contribution Rate 5.50%
4/1/1996	Benefit B-2
4/1/1996	Member Contribution Rate 3.50%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
8/1/1993	Temporary 8 Year Vesting (08/01/1993 - 10/03/1993)
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1989	Benefit B-1
1/1/1989	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
1/1/1984	Member Contribution Rate 4.00%
1/1/1980	Flexible E 2% COLA Adopted (01/01/1980)
1/1/1979	Exclude Temporary Employees requiring less than 6 months

01 - NonUnion

1/1/1971	Benefit C-1 (Old)
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	Benefit C (Old)
1/1/1968	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

02 - Sheriff Superv.

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Participant Contribution Rate 13.5%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	Benefit B-2
2/1/2019	Participant Contribution Rate 14.5%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 16.50%
3/1/1997	Benefit B-4 (80% max)
1/1/1996	3.2% Multiplier (80% max)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F50 (With 25 Years of Service)
1/1/1994	E1 2.5% COLA for past retirees (10/01/1993)
1/1/1994	E2 2.5% COLA bridged to 0% effective 02/01/2019
10/1/1993	Benefit B-4 (80% max)
10/1/1993	Member Contribution Rate 11.60%
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1990	2.25% Multiplier (no max)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/21/1987	Blanket Resolution (All Service)
7/1/1983	Benefit F55 (With 25 Years of Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
1/1/1971	Benefit C-1 (Old)
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting



02 - Sheriff Superv.

1/1/1968	Benefit C (Old)
1/1/1968	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

10 - Admin Staff

1/1/2021	Voter-Elected Officials - Included
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Appointed Officials - Included
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	Benefit B-2
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Benefit B-4 (80% max)
12/1/2000	Member Contribution Rate 9.00%
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
10/1/1996	Benefit B-3 (80% max)
10/1/1996	Member Contribution Rate 6.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	Benefit B-2
1/1/1994	Member Contribution Rate 4.10%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
1/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1993	10 Year Vesting
1/1/1993	Benefit B-1
1/1/1993	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months

10 - Admin Staff

2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

11 - General Maint

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
1/1/2019	Non Standard Compensation Definition
1/1/2019	Benefit B-2
12/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
11/1/2004	Benefit B-3 (80% max)
11/1/2004	Member Contribution Rate 5.94%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
7/1/1997	Benefit B-2
7/1/1997	Member Contribution Rate 3.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F55 (With 25 Years of Service)
11/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1991	10 Year Vesting
4/1/1991	Benefit B-1
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

12 - NonSupervisors

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.46%



12 - NonSupervisors

4/1/2019	Non Standard Compensation Definition
4/1/2019	Benefit B-2
4/1/2019	Participant Contribution Rate 11.46%
3/31/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
10/1/2006	Member Contribution Rate 13.46%
10/1/2005	Member Contribution Rate 13.60%
10/1/2004	Member Contribution Rate 13.73%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
10/1/2003	Member Contribution Rate 13.55%
1/1/2002	Member Contribution Rate 12.59%
1/1/2001	Member Contribution Rate 13.70%
1/1/2001	E2 2.5% COLA Bridged to 0% effective 4/1/19
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA Bridged to 0% effective 4/1/19
4/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1999	3.2% Multiplier (80% max)
4/1/1999	Member Contribution Rate 14.20%
1/1/1997	Benefit B-4 (80% max)
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 7.40%
1/1/1996	E2 2.5% COLA Bridged to 0% effective 4/1/19
4/1/1995	Member Contribution Rate 5.80%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	Member Contribution Rate 3.50%
1/1/1993	Member Contribution Rate 1.00%
1/1/1992	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1992	10 Year Vesting
1/1/1992	Benefit B-3 (80% max)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

13 - Dispatch Superv.

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages



13 - Dispatch Superv.

10/1/2019	Participant Contribution Rate 12.2%
5/1/2019	Non Standard Compensation Definition
5/1/2019	Benefit B-2
5/1/2019	Participant Contribution Rate 13.2%
4/30/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2001	E2 2.5% COLA bridged to 0% effective 05/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA bridged to 0% effective 05/01/2019
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 15.20%
7/1/1997	Member Contribution Rate 10.50%
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 14.20%
12/31/1996	Member Contribution Rate 0.00%
1/1/1996	E2 2.5% COLA bridged to 0% effective 05/01/2019
7/1/1995	Member Contribution Rate 9.60%
6/30/1995	Member Contribution Rate 0.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1992	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1992	Benefit B-3 (80% max)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 5.80%
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	Benefit B-1
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

15 - Gen Youth Services

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
10/1/1995	Benefit FAC-3 (3 Year Final Average Compensation)



15 - Gen Youth Services

10/1/1995	10 Year Vesting
10/1/1995	Benefit B-1
10/1/1995	Benefit F55 (With 25 Years of Service)
10/1/1995	Member Contribution Rate 1.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

16 - Animal Control

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
8/1/2018	Non Standard Compensation Definition
8/1/2018	Benefit B-2
8/1/2018	Participant Contribution Rate 7.3%
7/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
9/1/2003	Benefit B-4 (80% max)
9/1/2003	Member Contribution Rate 8.22%
11/1/2001	Member Contribution Rate 5.90%
10/1/2001	Benefit B-3 (80% max)
12/1/2000	Fiscal Month - October
10/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
10/1/1999	10 Year Vesting
10/1/1999	Benefit B-2
10/1/1999	Benefit F55 (With 25 Years of Service)
10/1/1999	Member Contribution Rate 3.50%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

20 - Sheriff Non-Superv 312

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes



20 - Sheriff Non-Superv 312

1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	Benefit B-2
2/1/2019	Participant Contribution Rate 11.7%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2001	E2 2.5% COLA Bridged to 0% effective 02/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/1998)
1/1/2000	E2 2% COLA Bridged to 0% effective 2/1/19
1/1/1999	E2 2.3% COLA Bridged to 0% effective 2/1/19
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 13.70%
3/1/1997	Benefit B-4 (80% max)
1/1/1997	E2 2.5% Window COLA for future retirees (01/01/1996) to (01/02/1997)
1/1/1996	3.2% Multiplier (80% max)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	25 Years & Out
1/1/1993	Benefit B-3 (80% max)
1/1/1992	2.25% Multiplier (no max)
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1987	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1987	10 Year Vesting
1/1/1987	Benefit B-1
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

21 - Shrf Non-Spvs Non 312

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours



21 - Shrf Non-Spvs Non 312

1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non Standard Compensation Definition
3/1/2019	Non-Standard Transfer Rules
3/1/2019	Benefit B-2
3/1/2019	Participant Contribution Rate 11.7%
2/28/2019	Frozen FAC
2/1/2019	Day of work defined as 80 Hours a Month for All employees.
2/1/2019	25 Years & Out
2/1/2019	Benefit FAC-5 (5 Year Final Average Compensation)
2/1/2019	10 Year Vesting
2/1/2019	Defined Benefit Normal Retirement Age - 60
2/1/2019	Service Credit Purchase Estimates - Yes
2/1/2019	3.2% Multiplier (80% max)
2/1/2019	Early Reduced at Age 55 (with 15 Years of Service)
2/1/2019	Participant Contribution Rate 13.7%
2/1/2019	E2 2.5% COLA Bridged to 0% effective 03/01/2019
2/1/2019	E1 2.5% COLA for past retirees (2/1/2019)
12/1/2000	Fiscal Month - October
5/15/1985	Blanket Resolution (All Service)
2/18/1970	Covered by Act 88

S1 - Surplus Unassociated

12/1/2000	Fiscal Month - October
-----------	------------------------

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

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 due to changing conditions; 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.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
1. Ratio of the market value of assets to total payroll	6.4	6.3	5.7	5.4
2. Ratio of actuarial accrued liability to payroll	10.2	10.4	9.5	9.3
3. Ratio of actives to retirees and beneficiaries	1.0	1.0	1.1	1.1
4. Ratio of market value of assets to benefit payments	11.0	10.6	10.1	9.9
5. Ratio of net cash flow to market value of assets (boy)	-3.1%	-4.3%	-3.9%	-3.0%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF MARKET VALUE OF ASSETS TO BENEFIT PAYMENTS

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.



State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State [website](#).

Form 5572		
Line Reference	Description	Result
10	Membership as of December 31, 2021	
11	Indicate number of active members	346
12	Indicate number of inactive members (excluding pending refunds)	88
13	Indicate number of retirees and beneficiaries	349
14	Investment Performance for Calendar Year Ending December 31, 2021¹	
15	Enter actual rate of return - prior 1-year period	14.13%
16	Enter actual rate of return - prior 5-year period	9.96%
17	Enter actual rate of return - prior 10-year period	9.11%
18	Actuarial Assumptions	
19	Actuarial assumed rate of investment return ²	7.00%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	17
22	Is each division within the system closed to new employees? ⁴	No
23	Uniform Assumptions	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$108,259,619
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions ⁵	\$188,764,349
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending September 30, 2022	\$7,125,756

- ¹. The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
- ². Net of administrative and investment expenses.
- ³. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
- ⁴. If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
- ⁵. Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.85%.

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	Qrtly Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$347,613	\$144,914	\$204,675	(\$116,041)	\$581,162	473		\$182,573	\$763,735	
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	(\$115,073)	\$184,503	\$595,129	\$2,129,262 1st Qtr
Apr-22	\$132,975	\$174,548	\$201,590	(\$2,405)	\$506,708	480		\$185,275	\$691,983	
May-22	\$270,338	\$135,708	\$205,780	(\$82,726)	\$529,099	474		\$182,959	\$712,058	
Jun-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$1,404,041 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	\$1,177,147	\$777,778	\$975,940	(\$202,303)	\$2,728,562		(\$115,073)	\$919,814	\$3,533,303	
% Of Total	33.32%	22.01%	27.62%	-5.73%	77.22%			26.03%	103.26%	

2022 BUDGET

Expected Cost
\$7,408,836

\$3,533,303

Comp To Budg

Surp/(Def) YTD

	Budget	Surp/(Def)	
Jan-22	\$617,403	(\$146,332)	(\$146,332)
Feb-22	\$617,403	(\$152,994)	(\$299,326)
Mar-22	\$617,403	\$22,274	(\$277,053)
Apr-22	\$617,403	(\$74,580)	(\$351,633)
May-22	\$617,403	(\$94,655)	(\$446,288)
Jun-22	\$0	\$0	(\$446,288)
Jul-22	\$0	\$0	(\$446,288)
Aug-22	\$0	\$0	(\$446,288)
Sep-22	\$0	\$0	(\$446,288)
Oct-22	\$0	\$0	(\$446,288)
Nov-22	\$0	\$0	(\$446,288)
Dec-22	\$0	\$0	(\$446,288)

Reconciliation

County	BEDHD	Total
(\$392,422)	(\$53,866)	(\$446,288)

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	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-22	\$343,164	\$138,342	\$197,568	(\$116,041)	\$563,033	443		\$170,994	\$734,026	\$1,977,593	1st Qtr
Feb-22	\$198,893	\$144,654	\$177,849	(\$93)	\$521,303	447		\$172,538	\$693,840		
Mar-22	\$178,775	\$144,030	\$163,177	(\$1,038)	\$484,944	446	(\$107,369)	\$172,152	\$549,726		
Apr-22	\$123,955	\$162,431	\$191,318	(\$2,405)	\$475,298	448		\$172,924	\$648,222	\$1,301,844	2nd Qtr
May-22	\$243,003	\$124,903	\$197,063	(\$82,726)	\$482,243	444		\$171,380	\$653,622		
Jun-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Jul-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	3rd Qtr
Aug-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Sep-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Oct-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0	4th Qtr
Nov-22	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0		
Dec-22	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0		
Totals	\$1,087,789	\$714,361	\$926,973	(\$202,303)	\$2,526,820		(\$107,369)	\$859,986	\$3,279,437		
% Of Total	33.17%	21.78%	28.27%	-6.17%	77.05%			26.22%	103.27%		

2022 BUDGET			
Expected Cost \$6,928,836			
Comp To Budg		Surp/(Def) YTD	
Budget	Surp/(Def)		
Jan-22	\$577,403	(\$156,623)	(\$156,623)
Feb-22	\$577,403	(\$116,437)	(\$273,061)
Mar-22	\$577,403	\$27,677	(\$245,384)
Apr-22	\$577,403	(\$70,819)	(\$316,203)
May-22	\$577,403	(\$76,219)	(\$392,422)
Jun-22	\$0	\$0	(\$392,422)
Jul-22	\$0	\$0	(\$392,422)
Aug-22	\$0	\$0	(\$392,422)
Sep-22	\$0	\$0	(\$392,422)
Oct-22	\$0	\$0	(\$392,422)
Nov-22	\$0	\$0	(\$392,422)
Dec-22	\$0	\$0	(\$392,422)

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	294		\$113,481	\$494,031	
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	(\$71,018)	\$113,867	\$364,291	\$1,390,869 1st Qtr
Apr-22	\$68,123	\$132,852	\$115,065	(\$2,405)	\$313,634	296		\$114,253	\$427,887	
May-22	\$224,106	\$108,432	\$126,154	(\$82,726)	\$375,966	292		\$112,709	\$488,675	
Jun-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$916,562 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	\$715,001	\$606,324	\$573,307	(\$85,131)	\$1,809,500		(\$71,018)	\$568,949	\$2,307,431	
% Of Total	30.99%	26.28%	24.85%	-3.69%	78.42%			24.66%	103.08%	

<u>2022 BUDGET</u>			
Expected Cost \$4,906,586			
Comp To Budg		Surp/(Def) YTD	
	Budget	Surp/(Def)	
Jan-22	\$408,882	(\$85,148)	(\$85,148)
Feb-22	\$408,882	(\$123,665)	(\$208,814)
Mar-22	\$408,882	\$44,591	(\$164,222)
Apr-22	\$408,882	(\$19,005)	(\$183,228)
May-22	\$408,882	(\$79,793)	(\$263,021)
Jun-22	\$0	\$0	(\$263,021)
Jul-22	\$0	\$0	(\$263,021)
Aug-22	\$0	\$0	(\$263,021)
Sep-22	\$0	\$0	(\$263,021)
Oct-22	\$0	\$0	(\$263,021)
Nov-22	\$0	\$0	(\$263,021)
Dec-22	\$0	\$0	(\$263,021)

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	(\$36,352)	\$58,284	\$185,435	\$586,724 1st Qtr
Apr-22	\$55,832	\$29,579	\$76,253		\$161,664	152		\$58,670	\$220,334	
May-22	\$18,897	\$16,471	\$70,909		\$106,276	152		\$58,670	\$164,947	
Jun-22	\$0	\$0	\$0		\$0	0	\$0	\$0	\$0	\$385,281 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	\$372,788	\$108,037	\$353,666	(\$117,172)	\$717,320		(\$36,352)	\$291,036	\$972,005	
% Of Total	38.35%	11.11%	36.39%	-12.05%	73.80%			29.94%	103.74%	

2022 BUDGET			
Expected Cost \$2,022,250			
Comp To Budg		Surp/(Def) YTD	
Budget	Surp/(Def)		
Jan-22	\$168,521	(\$71,475)	(\$71,475)
Feb-22	\$168,521	\$7,228	(\$64,247)
Mar-22	\$168,521	(\$16,914)	(\$81,162)
Apr-22	\$168,521	(\$51,814)	(\$132,975)
May-22	\$168,521	\$3,574	(\$129,401)
Jun-22	\$0	\$0	(\$129,401)
Jul-22	\$0	\$0	(\$129,401)
Aug-22	\$0	\$0	(\$129,401)
Sep-22	\$0	\$0	(\$129,401)
Oct-22	\$0	\$0	(\$129,401)
Nov-22	\$0	\$0	(\$129,401)
Dec-22	\$0	\$0	(\$129,401)

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	MI Tax	Contracts	Adj	Fixd Costs	Amount Pd	Qtrly Totals
Jan-22	\$4,450	\$6,572	\$7,107	\$0	\$18,129	\$0	30		\$11,580	\$29,708	\$151,669 1st Qtr
Feb-22	\$41,903	\$11,024	\$11,664	\$0	\$64,591	\$0	31		\$11,966	\$76,557	
Mar-22	\$6,650	\$22,899	\$11,206	\$0	\$40,755	\$0	32	(\$7,704)	\$12,352	\$45,403	
Apr-22	\$9,020	\$12,118	\$10,272	\$0	\$31,410	\$0	32		\$12,352	\$43,762	\$102,198 2nd Qtr
May-22	\$27,334	\$10,805	\$8,717	\$0	\$46,856	\$0	30		\$11,580	\$58,436	
Jun-22	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Jul-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 3rd Qtr
Aug-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Sep-22	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Oct-22	\$0	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	\$0 4th Qtr
Nov-22	\$0.00	\$0	\$0	\$0	\$0	\$0	0		\$0	\$0	
Dec-22	\$0.00	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	
Totals	\$89,358.16	\$63,417	\$48,966	\$0	\$201,742	\$0		(\$7,704)	\$59,828	\$253,866	
% Of Total	35.20%	24.98%	19.29%	0.00%	79.47%	0.00%			23.57%	100.00%	

<u>2022 BUDGET</u>			
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	(\$5,403)	(\$31,669)
Apr-22	\$40,000	(\$3,762)	(\$35,430)
May-22	\$40,000	(\$18,436)	(\$53,866)
Jun-22	\$0	\$0	(\$53,866)
Jul-22	\$0	\$0	(\$53,866)
Aug-22	\$0	\$0	(\$53,866)
Sep-22	\$0	\$0	(\$53,866)
Oct-22	\$0	\$0	(\$53,866)
Nov-22	\$0	\$0	(\$53,866)
Dec-22	\$0	\$0	(\$53,866)

2021-2022 BUDGET

7/11/2022

AS OF June-2022

	2021/2022 AMENDED BUDGET	2021/2022 YEAR TO DATE	2021/2022 ESTIMATED	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
CHILD CARE GRANT	\$ 2,122,564	\$ 1,095,714	\$ 1,939,559	\$ (183,005)
USDA FOOD PROGRAM	\$ 50,000	\$ 12,916	\$ 31,000	\$ (19,000)
PARENT & GOVT REIMBURSEMENT	\$ 70,000	\$ 36,765	\$ 49,020	\$ (20,980)
OTHER COUNTY REIMBURSEMENT	\$ 10,000	\$ 46,925	\$ 70,388	\$ 60,388
PROGRAM REIMBURSEMENTS	\$ 110,000	\$ 30,849	\$ 70,820	\$ (39,180)
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	\$ 2,888,320	\$ 4,380,987	\$ (926,777)
<u>EXPENSES</u>				
YOUTH FACILITY	\$ 2,064,840	\$ 1,248,828	\$ 1,802,387	\$ 262,453
SECURITY SYSTEM T/O PUBLIC IMPROVEMENT	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
COMMUNITY BASED TREATMENT	\$ 431,436	\$ 248,697	\$ 348,979	\$ 82,457
DAY TREATMENT PROGRAM	\$ 704,725	\$ 372,325	\$ 542,456	\$ 162,269
IN-HOME CARE	\$ 342,496	\$ 238,361	\$ 339,474	\$ 3,022
LINK	\$ 66,553	\$ 63,387	\$ 56,169	\$ 10,384
OUT OF HOME PLACEMENT	\$ 4,900	\$ -	\$ -	\$ 4,900
INELIGIBLE FOR REIMBURSEMENT	\$ 21,575	\$ 7,541	\$ 15,054	\$ 6,521
INSTITUTIONAL CARE	\$ 144,000	\$ 54,464	\$ 87,818	\$ 56,182
STATE/COUNTY WARD CHARGEBACKS	\$ 485,000	\$ 257,545	\$ 494,629	\$ (9,629)
PREVENTION PROGRAMS	\$ 442,239	\$ 166,928	\$ 442,239	\$ -
TOTAL EXPENSES	\$ 5,307,764	\$ 3,258,076	\$ 4,729,205	\$ 578,559
EXCESS REVENUE OVER EXPENSE	\$ -	\$ (369,757)	\$ (348,218)	\$ (348,218)
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			\$ 393,791	

PAY PERIODS	18.6
MONTH	9
QTR	3

[illegible]

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

MONTH

5

										TOTAL		
			COUNTY	STATEWARD		Government		STATEWARD		STATEWARD		
MONTH			BOARD	BOARD		Benefits		PLACEMENT		DAYS		
			AND CARE	AND CARE								
OCTOBER			326	354						680		
NOVEMBER			356	180						536		
DECEMBER			359	274						633		
JANUARY			392	238						630		
FEBRUARY			345	182						527		
MARCH			404	266						670		
APRIL			272	168						440		
MAY										-		
JUNE										-		
JULY										-		
AUGUST										-		
SEPTEMBER										-		
DAYS YTD			-	2,454	1,662	-	-			4,116		
COST YTD	\$	-	\$	148,064.47	\$	118,491.51	\$	(9,011.45)	\$	-	\$	257,544.53
COST PER DAY	\$	-	\$	120.67	\$	142.59	\$	-	\$	-	\$	125.14
CHARGEBACK RATE	\$	-	\$	60.34	\$	71.29	\$	-	\$	-	\$	62.57
PROJECTED DAYS			-	5,890	3,989	-	-			9,878		
PROJECTED COST	\$	-	\$	255,620.74	\$	204,565.53	\$	(15,557.50)	\$	-	\$	494,628.76
OCTOBER			13,295.69	24,754.87	(1,811.15)					36,239.41		
NOVEMBER			26,822.02	10,366.65	(1,605.04)					35,583.63		
DECEMBER			27,565.80	17,661.05	(594.54)					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			22,393.01	23,175.40	(1,294.69)					44,273.72		
APRIL			10,584.82	8,353.17	(1,127.62)					17,810.37		
MAY										-		
JUNE										-		
JULY										-		
AUGUST										-		
SEPTEMBER										-		
COST YTD	\$	-	\$	148,064.47	\$	118,491.51	\$	(9,011.45)	\$	-	\$	257,544.53

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	31	465	347	74.62%
JUNE	30	450	372	82.67%
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	273	4095	3169	77.39%
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	21	420	250	59.52%
JUNE	20	400	255	63.75%
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	174	3480	2058	59.14%

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 2022

RESOLUTION TO APPROVE APPLICATION FOR RAISE THE AGE GRANT

Introduced by the Ways and Means Committee

WHEREAS, the State of Michigan Department of Human Services has Raise the Age funding available through a fund established by PA 97 of 2019; and

WHEREAS, the Trial Court Juvenile Division is seeking to apply for funding for costs associated with youth that come under the court's jurisdiction at/after age 17, but prior to age 18; and

WHEREAS, the Raise the Age Grant has been created for expenditures that would not be reimbursable under the Child Care Fund Reimbursement Program; and

WHEREAS, the Ways and Means Committee recommends the approval of the grant application.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Trial Court Juvenile Division to submit a grant application in an amount not to exceed \$100,000 for the period of October 1, 2022 to September 30, 2023; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners or his designee be authorized to sign any necessary contracts or documents.

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 2022

**RESOLUTION TO APPROVE APPLICATION FOR TITLE IV-E CHILD & PARENT
LEGAL REPRESENTATION GRANT**

Introduced by the Ways and Means Committee

WHEREAS, the U.S. Department of Human Services has Title IV-E funding available through the State of Michigan Department of Health and Human Services; and

WHEREAS, the Trial Court Juvenile Division is seeking to apply for Title IV-E funding in order to offset the expenses of the County for parent and child legal representation in child abuse and neglect hearings; and

WHEREAS, the Ways and Means Committee recommends the approval of the grant application.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Trial Court Juvenile Division to submit a grant application in an amount not to exceed \$50,000; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners or his designee be authorized to sign any necessary contracts or documents.

EATON COUNTY BOARD OF COMMISSIONERS

JULY 15, 2022

RESOLUTION TO ADOPT EQUALIZATION LAND DIVISION FEE

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County Equalization Department is desirous of instituting a fee for the processing of land division applications (property splits and lot line adjustments); and

WHEREAS, the Equalization Department has reviewed the land division fee proposal with the applicable local units; and

WHEREAS, the Ways and Means Committee has reviewed and is recommending the adoption of a land division / lot line adjustment application fee in the amount of \$100.00; and land division / lot line adjustment change fee in the amount of \$100.00; and additional split created fee in the amount of \$20.00, with 50% of the applicable fee to be distributed to the local unit in which the property is located.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners approves the attached recommended Land Division Application Fee effective August 1, 2022.

PUBLIC IMPROVEMENT FUND
2021/2022

Ways and Means Committee Meeting
July 15, 2022

			ADJUSTMENTS	ADJUSTED			
	2021/2022	BUDGET	& RESERVES	BUDGET	EXPENSES	BALANCE	
0001.01.22	Complex - Roof Maintenance	\$ 5,000	\$ 13,951	\$ 18,951	\$ 18,892	\$ 59	
0001.02.22	Complex - Control Upgrade	5,000	(1,000)	4,000		\$ 4,000	
0001.03.22	Complex - Concrete	5,000		5,000		\$ 5,000	
0001.04.22	Complex - Parking Maintenance	5,000	21,036	26,036	3,036	\$ 23,000	
0001.05.22	Complex - JCI Public Health & Energy		12,095,242	12,095,242	6,066,371	\$ 6,028,871	
1033.10.22	Health Dept - Indigent Defense Office Remodel		17,324	17,324	12,324	\$ 5,000	Completed
1045.11.22	Courthouse - Domestic Water Heater Replacement		-	-		-	
1025.05.22	Sheriff/Jail - Sewage Grinder Replacement		37,813	\$ 37,813	21,155	\$ 16,658	
	Jail & Youth Facility Security System		2,000,000	2,000,000	793,820	\$ 1,206,180	
0822.05.21	Youth Facility - Rooftop Replacements		-	-		\$ -	
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		\$ -	
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II	55,000	106,700	161,700	1,100	\$ 160,600	
Reserves	Animal Control/Maint. - Parking Lot Paving (3rd of 4 yrs)	20,000	45,000	65,000		\$ 65,000	
Reserves	Central Dispatch - Parking Lot Paving (3rd of 4 yrs)	20,000	40,000	60,000		\$ 60,000	
Reserves	Health Dept - Window Upgrade (3rd of 5 yrs)	10,000	20,000	30,000		\$ 30,000	
Reserves	Courthouse - Chiller Replacement	125,000	(125,000)	-		\$ -	
	TOTAL PROPOSED EXPENDITURES	\$ 250,000	\$ 14,271,066	\$ 14,521,066	6,916,698	\$ 7,604,368	
	245.901.000.970.000						

Schedule of American Rescue Plan (ARP) Act requests/allocations

7/15/2022

		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	
Eaton Area Senior Center				
Pandemic revenue losses		189,000	189,000	
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		
		19,995,000	3,501,000	16,244,000
				5,174,266

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 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:

GENERAL FUND

TRIAL COURT 130

Circuit Court 130.131

Decrease	Salaries-Regular	\$ 7,040
Decrease	Contractual	\$ 10,500

District Court 130.136

Decrease	Salaries-Regular	\$ 7,040
Decrease	Transcripts	\$ 6,000
Decrease	Equipment	\$ 4,600

Friend of the Court 130.141

Decrease	Salaries-Regular	\$ 15,800
Decrease	Travel	\$ 3,500

Juvenile Court 130.149

Decrease	Salaries- Regular	\$ 3,680
Decrease	Supplies-Other	\$ 3,000
Increase	Transfers-Out to Computer Fund	\$61,160

To increase transfer-out to the Computer Fund to purchase additional security cameras for the hearing rooms, as part of an overall system upgrade.

SPECIAL REVENUE FUNDS

COMPUTER FUND 298

Increase	Computer Equipment	\$61,160
Increase	Transfers In from General Fund	\$61,160

To increase budget to purchase additional security cameras for the hearing rooms, as part of an overall system upgrade within the offices of the Trial Court.

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 2022

**RESOLUTION TO APPROVE APPLICATION FOR
EDWARD BYRNE MEMORIAL JUSTICE GRANT PROGRAM FISCAL YEAR
2023 LOCAL FORMULA ALLOCATION**

Introduced by the Ways and Means Committee

WHEREAS, the US Department of Justice has offered a federal grant to enforce state and local laws and/or to improve the function of the criminal justice system, and

WHEREAS, the grant would provide funding for overtime for enforcement and education, with no match by Eaton County.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Controller's Office to submit a grant application in an amount not to exceed \$13,075, with no county match required; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue if the grant is approved by the State of Michigan; and

BE IT FURTHER RESOLVED, that the Chairman of the Board of Commissioners be authorized to sign any necessary documents.

EATON COUNTY BOARD OF COMMISSIONERS

JULY 20, 2022

**RESOLUTION TO AUTHORIZE APPLICATION FOR BYRNE RESIDENTIAL
SUBSTANCE ABUSE TREATMENT (RSAT) GRANT**

Introduced by the Ways and Means Committee

WHEREAS, the Office of Drug Control Policy has Byrne Memorial Grant funds available;
and

WHEREAS, the Sheriff's Office is desirous of submitting a grant application; and

WHEREAS, the grant will provide funding for jail-based residential substance abuse
treatment program; and

WHEREAS, the grant application will seek up to \$200,000, and requires a 25% match for
this purpose; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize
the Sheriff's Office to submit a grant application in an amount not to exceed \$200,000 for
the period of October 1, 2022 to September 30, 2023; and

BE IT FURTHER RESOLVED, acceptance of the grant, if approved will be contingent
upon the identification and appropriation of the required matching funds; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is
discontinued or requires a County General Fund contribution, the continuation of the grant
funded positions will be reviewed by the appropriate committees to determine the necessity
of General Fund commitment; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any
necessary budget amendments to increase expenditures and increase grant revenue if the
grant is approved; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners be
authorized to sign any necessary documents.

EATON COUNTY BOARD OF COMMISSIONERS

JULY 15, 2022

**RESOLUTION TO APPROVE APPLICATION OF
CRIME VICTIM RIGHTS SERVICES PROGRAM GRANT**

Introduced by the Ways and Means Committee

WHEREAS, the Prosecuting Attorney's Office has operated a program under the Michigan Department of Community Health Crime Victim Services Commission to serve victims of crime under the Crime Victims' Rights Act of 1985; and

WHEREAS, the program grant currently funds a Victim Coordinator, and 50% funding for one Victim Advocate and one administrative assistant position; and

WHEREAS, the Eaton County Prosecutor is requesting approval to submit a request for continuation funding for FY23 through the program in an amount not to exceed \$155,445.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners approves the application in the amount not to exceed \$155,445; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued, the continuation of the grant funded positions will be reviewed by the appropriate committees to determine the necessity of General Fund commitment; and

BE IT FURTHER RESOLVED, that the Controller be authorized to approve any necessary budget amendments to increase expenditures and increase grant revenue upon grant approval; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners be authorized to sign any necessary documents.

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JULY 15, 2022

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	090	PREPAID EXPENSES	\$ 2,025.92
101	101	BOARD OF COMMISSIONERS	\$ 19,157.40
101	131	CIRCUIT COURT	\$ 11,419.59
101	136	DISTRICT COURT	\$ 2,307.60
101	141	FRIEND OF THE COURT	\$ 50.00
101	147	COUNTY GUARDIAN	\$ 830.00
101	148	PROBATE COURT	\$ 2,911.13
101	149	JUVENILE COURT	\$ 18,871.70
101	172	CONTROLLER	\$ 1,663.83
101	215	COUNTY CLERK	\$ 80.83
101	228	TECHNOLOGY SERVICES	\$ 2,026.86
101	261	MSU EXTENSION	\$ 35,482.75
101	265	BUILDING AND GROUNDS	\$ 41,447.61
101	267.229	PROSECUTING ATTORNEY	\$ 769.68
101	267.232	ECONOMIC CRIME UNIT	\$ 45.00
101	301	SHERIFF DEPARTMENT	\$ 14,142.97
101	303	SHERIFF DELTA	\$ 30,235.94
101	351	SHERIFF CORRECTIONS	\$ 22,675.57
101	430	ANIMAL CONTROL	\$ 5,147.33
101	648	MEDICAL EXAMINER	\$ 24,688.22
101	672	TRI-COUNTY AGING	\$ 72,154.00
101	681	VETERANS	\$ 2,206.75
101	721	COMMUNITY DEVELOPMENT	\$ 1,296.49
101	728	ECONOMIC DEVELOPMENT	\$ 25,231.50
101	901	CAPITAL OUTLAY	\$ 2,144.46
245	901	PUBLIC IMPROVEMENT	\$ 136,403.19
249	371	CONSTRUCTION CODE	\$ 16.25
252	299	PUBLIC DEFENDER	\$ 24,124.70
260	325	911 SURCHARGE	\$ 12,059.00
261	325	CENTRAL DISPATCH	\$ 8,067.53
261	327	WIRELESS TRAINING	\$ 250.00
264	301	LOCAL CORRECTIONS OFFICER TRAINING	\$ 855.00
277	301	SHERIFF DEPARTMENT	\$ 805.25
282	101	AMERICAN RESCUE PLAN ACT	\$ 8,080.00
292	356	YOUTH FACILITY	\$ 342.57
298	228	COMPUTER FUND	\$ 746.52
298	901	COMPUTER FUND CAPITAL	\$ 13,162.55
		GRAND TOTAL	\$ 543,925.69

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JULY 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 10,724.25
101	090.000	PREPAID EXPENSES	\$ 694.00
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 957.77
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 806.36
101	273	RECEIPTS REFUNDABLE	\$ 1,153.00
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 28,461.55
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 1,252.95
101	131	CIRCUIT COURT	\$ 8,816.67
101	136	DISTRICT COURT	\$ 1,933.97
101	141	FRIEND OF THE COURT	\$ 133.55
101	148	PROBATE COURT	\$ 71.99
101	149	JUVENILE COURT	\$ 5,179.68
101	151	CIRCUIT COURT PROBATION	\$ 436.69
101	172	CONTROLLER	\$ 4,401.76
101	262	ELECTIONS	\$ 301.88
101	215	COUNTY CLERK	\$ 1,765.55
101	228	INFORMATION SYSTEMS	\$ 5,090.09
101	253	COUNTY TREASURER	\$ 323.71
101	257	EQUALIZATION	\$ 1,058.14
101	265	BUILDING AND GROUNDS	\$ 36,212.33
101	267-229	PROSECUTING ATTORNEY	\$ 4,005.78
101	267-232	ECU	\$ 3,317.43
101	267-236	CRIME VICTIMS	\$ 368.00
101	275	DRAIN COMMISSION	\$ 2,580.38
101	301	SHERIFF DEPARTMENT	\$ 73,199.20
101	303	SHERIFF DELTA	\$ 24,729.94
101	351	SHERIFF CORRECTIONS	\$ 46,776.76
101	430	ANIMAL CONTROL	\$ 3,919.42
101	671.688.000	REFUNDS & REIMBURSEMENTS	\$ (1,269.25)
101	681	VETERANS	\$ 647.38
101	721	COMMUNITY DEVELOPMENT	\$ 47,385.24
101	901	CAPITAL OUTLAY	\$ 3,255.00
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	\$ 215.88
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	\$ 9,182.12
101		995.000 INTEREST	\$ 1,455.28
101	906-303	994.000 PRINCIPAL	\$ 8,208.61
101		995.000 INTEREST	\$ 1,149.72
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	\$ 555,598.44
208	751	PARKS ADMINISTRATION	\$ 6,088.22
208	752	FITZGERALD PARKS	\$ 4,896.99
208	753	FOX PARK	\$ 604.60
208	754	BELLEVUE	\$ 85.85

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JULY 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
208	755	LINCOLN PARK	\$ 376.92
208	906	994.000 PRINCIPAL	\$ 1,268.54
208	906	995.000 INTEREST	\$ 273.56
221	601	HEALTH DEPARTMENT	\$ 429,130.25
228	528	RESOURCE RECOVERY	\$ 1,793.39
228	529	COUNTY PROJECTS	\$ 26,799.16
228	530	LOCAL UNIT GRANT PROJECTS	\$ 1,639.68
228	906	994.000 PRINCIPAL	\$ 584.28
228	906	995.000 INTEREST	\$ 106.90
237	696	BROWFIELD REDEV/EPA	\$ 150.00
249	371	CONSTRUCTION CODE	\$ 5,070.03
249	906	994.000 PRINCIPAL	\$ 1,364.12
249	906	995.000 INTEREST	\$ 252.76
252	299	PUBLIC DEFENDER	\$ 1,086.68
255	257	REMONUMENTATION	\$ 4,373.00
256	268	REGISTER OF DEEDS - AUTOMATION	\$ 574.01
256	901	CAPITAL OUTLAY	\$ 400.00
260	325	911 SURCHARGE	\$ 693.87
261	325	CENTRAL DISPATCH	\$ 19,167.18
261	327	911 WIRELESS TRAINING	\$ 3,348.13
261	101-426	EMERGENCY SERVICES	\$ 1,042.41
261	906.994.000	DEBT SERVICE- PRINCIPAL	\$ 1,530.95
261	906.995.000	DEBT SERVICE -INTEREST	\$ 347.11
263	215	CONCEALED PISTOL LICENSE	\$ 350.00
268	301	BUILDING BRIDGES DOJ GRANT	\$ 6,302.36
272	130-138	PRIORITY COURT	\$ 3,675.00
272	130-140	DRUG COURT-PROGRAM INCOME	\$ 15.02
273	130-140	DRUG COURT - PROGRAM INCOME	\$ 577.98
274	130.138	SWIFT & SURE SANCTIONS	\$ 690.00
275	130-138	VETERAN'S COURT	\$ 2,073.05
276	130-152	COMMUNITY CORRECTIONS	\$ 21.40
276	130.153	COMMUNITY CORRECTIONS	\$ 3,940.00
277	301	SHERIFF DEPARTMENT	\$ 9,857.69
278	130-138	DRUG COURT - GRANT FUNDING	\$ 5,219.94
287	301-428	AREA PLANNER	\$ 6,207.20
292	273	RECEIPTS REFUNDABLE	\$ 211.88
292	130-356	YOUTH FACILITY	\$ 46,168.87
292	130-358	COMMUNITY BASED TREATMENT	\$ 297.55
292	130-360	DAY TREATMENT	\$ 1,715.69
292	130-362	IN HOME CARE	\$ 1,167.86
292	130-368	CCF PREVENTION SERVICES	\$ 70,060.05
292	130-650	STATE INSTITUTIONS	\$ 14,561.63
292	665	COUNTY WARD CHARGEBACKS	\$ 97,356.21
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	\$ 2,360.00
296	130-149	JUVENILE MILEAGE	\$ 85,753.58
298	228	COMPUTER FUND	\$ 100.00
298	901	COMPUTER FUND CAPITAL	\$ 5,761.62
512	635	MEDICAL CARE FACILITY	\$ 2,176,633.06
512	906	998.000 FISCAL FEES	\$ 500.00
515	253	FORECLOSING GVT UNIT	\$ 2,283.50
656	861	EMPLOYER SHARED RETIREMENT	\$ 428,360.92
670	090.000	HEALTH - SELF INSURANCE - PREPAID EXPENSES	\$ 748,103.00

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JULY 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
670	851-865	HEALTH INS VISION CLAIMS CURRENT EMP	\$ 5,087.77
670	851-866	REIREES HEALTH INS VISION CLAIMS	\$ 3,233.50
676	852	RETIREE HEALTH HCSP	\$ 42,278.92
677	871	WORKERS COMPENSATION	\$ 3,770.78
680	854	DENTAL INSURANCE	\$ 15,576.70
690	20X0 275.000	DUE TO TAXPAYERS TAX OVERPAYMENT	\$ 301.39
690	20X0 300.000	BONDS PAYABLE	\$ 36,000.00
690	20X0 906.995	INTEREST	\$ 639.63
691	20X1 225.000	DUE TO SCHOOLS	\$ 6.93
691	20X1 226.000	DUE TO TOWNSHIPS	\$ 0.67
691	20X1 234.000	DUE TO INTERMEDIATE SCHOOLS	\$ 3.65
691	20X1 275.000	DUE TO TAXPAYERS TAX OVERPYMT	\$ 618.30
691	20X1 300.000	BONDS PAYABLE	\$ 712,000.00
691	20X1 253	TREASURER	\$ 10,250.00
691	906.995.000	INTEREST	\$ 4,869.73
701	228-006	T/A-DUE TO STATE PROBATE CRT SHARED FEES	\$ 3,675.06
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 6,431.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMTS	\$ 126.99
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	\$ 2,364.86
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 955.00
701	228.044	T/A0DUE TO STATE TSFR TAX	\$ 340,012.50
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC	\$ 188.00
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 39.00
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	\$ 1,875.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	\$ 125.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	\$ 10,124.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FUND	\$ 2,251.56
701	228.063	DUE TO STATE CSC OFFENDER REGISTRATION FEE	\$ 360.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	\$ 562.25
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 35,885.10
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 1,868.75
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	\$ 16,500.00
702	221.004	DUE TO CITIES LANSING	\$ 1,267.08
702	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 63,802.41
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	\$ 148,006.40
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	\$ 104,872.25
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	\$ 24,526.73
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 22,978.22
702	231-002	T/A-PYRL DEDUCTIONS PAYABLE HGB WELLNESS CTR	\$ 1,280.60
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPENDING ACCT	\$ 5,172.17
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	\$ 37,687.44
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	\$ 7,950.14
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE SAVING PLAN	\$ 23,999.05
702	231.015	PYRL DEDUCTIONS PBLE MERS	\$ 130,342.12
702	258.000	ACCRUED TAXES PAYABLE	\$ 129,399.31
720	301	SHERIFF DEPT DONATIONS	\$ 40.54
768	130-356	DONATIONS - YOUTH FACILITY	\$ 45.96
801	901	DRAIN FUND	\$ 514,557.56
802	101.000	REVOVLING DRAIN FUND - INVENTORY	\$ 2,700.02
851	906.996.000	DRAIN BOND ISSUANCE COSTS	\$ 500.00
		TOTAL CHECKS	\$ 7,613,572.32
CATEGORY		WIRE TRANSFERS	
OTHER AGENCIES			
PAYROLL AND BENEFITS			1184209.41
DEBT PAYMENTS			
CONSTRUCTION PAYMENTS			

CLAIMS AUDITED BY THE WAYS AND MEANS COMMITTEE JULY 15, 2022
IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
INVESTMENTS			
		TOTAL WIRE TRANSFERS	\$ 1,184,209.41
GRAND TOTAL IMMEDIATE PAYMENTS			\$ 8,797,781.73

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	\$23,824,118.00	\$1,828,788.00	8%
110 - Licenses and Permits	\$198,840.25	\$242,815.05	\$247,822.20	\$146,300.00	\$215,300.00	\$69,000.00	47%
115 - Federal Revenue	\$827,940.40	\$3,266,546.13	\$839,885.65	\$789,942.00	\$819,681.00	\$29,739.00	4%
120 - State Revenue	\$4,935,909.13	\$4,314,292.18	\$4,759,184.69	\$4,937,587.00	\$5,061,577.00	\$123,990.00	3%
125 - Local Unit Contributions	\$3,421,895.91	\$3,382,961.04	\$3,510,790.52	\$4,004,177.00	\$4,288,451.00	\$284,274.00	7%
130 - Charges for Services	\$2,721,661.39	\$2,524,959.60	\$2,580,717.43	\$2,788,200.00	\$2,836,950.00	\$48,750.00	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	\$5,275,547.00	\$1,314,790.00	33%
160 - Historical Budget Margin	\$0.00	\$0.00	\$0.00	\$1,412,497.00	\$1,461,117.00	\$48,620.00	3%
165 - Historical Employment Factor	\$0.00	\$0.00	\$0.00	\$1,080,743.00	\$1,138,872.00	\$58,129.00	5%
170 - Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$1,975,504.00	(\$680,309.00)	(\$2,655,813.00)	-134%
Revenue Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$44,897,734.00	\$1,137,652.00	3%
Expenditures							
05 - Legislative	\$335,243.74	\$423,363.92	\$272,072.44	\$380,739.00	\$335,358.00	(\$45,381.00)	-12%
10 - Judicial	\$5,233,376.00	\$4,885,703.26	\$5,256,689.87	\$6,006,843.00	\$6,200,129.00	\$193,286.00	3%
15 - General Government	\$8,981,549.85	\$8,757,900.69	\$9,091,447.14	\$10,720,921.00	\$11,102,694.00	\$381,773.00	4%
20 - Public Safety	\$14,334,143.33	\$13,926,266.81	\$15,007,134.85	\$17,475,419.00	\$18,285,240.00	\$809,821.00	5%
30 - Health And Welfare	\$1,063,880.03	\$1,210,802.31	\$1,169,330.68	\$1,257,214.00	\$1,264,912.00	\$7,698.00	1%
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	\$1,247,100.00	\$402,976.00	48%
50 - Debt Service	\$181,810.92	\$200,588.34	\$305,785.51	\$495,122.00	\$584,426.00	\$89,304.00	18%
60 - Transfers Out	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,292,380.00	(\$772,766.00)	-13%
65 - Employment Reserve Contingency	\$0.00	\$0.00	\$0.00	\$380,054.00	\$400,495.00	\$20,441.00	5%
Expenditure Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$44,897,734.00	\$1,137,652.00	3%
Revenue Grand Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$44,897,734.00	\$1,137,652.00	3%
Expenditure Grand Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$44,897,734.00	\$1,137,652.00	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	\$0.00	\$0.00	
Increase (Decrease) in Fund Balance	(\$148,552.69)	\$1,149,761.22	(\$1,123,751.69)	\$0.00	\$0.00	\$0.00	
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					\$4,637,220.74		

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

6/10/2022

	TREND ANALYSIS 5 YR AVG	ACTUAL 14/15	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%	17,082,150	17,122,972	17,660,270	18,519,037	19,197,323	19,654,863	20,607,975	21,238,005	22,911,119	23,567,609	24,242,910
OTHER TAXES	107%	820,836	758,742	1,262,945	816,381	772,407	645,325	925,755	757,325	912,999	979,346	1,050,514
LICENSES & PERMITS	101%	218,838	216,522	249,632	194,156	198,840	242,815	247,822	146,300	215,300	218,471	221,689
INTERGOVT	101%	3,061,691	2,664,057	2,748,178	3,358,689	3,181,377	5,717,134	3,210,198	1,351,283	3,142,959	3,188,919	3,235,552
STATE REV SHARING	105%	2,212,318	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%	3,039,990	3,032,831	3,057,414	3,065,304	3,316,884	3,096,246	3,195,587	3,738,947	4,026,900	4,121,852	4,219,044
COURT FEE	99%	431,010	429,880	429,072	447,257	416,711	375,519	386,779	425,000	400,000	397,908	395,826
CHARGES FOR SERVICES	99%	3,109,189	3,048,939	3,057,059	3,049,533	2,721,661	2,494,858	2,556,045	2,788,200	2,836,950	2,807,578	2,778,511
FINES & FORFEITURES	95%	349,402	321,143	295,516	295,860	256,129	178,437	167,738	240,200	241,200	229,697	218,743
INTEREST & RENTS	117%	277,999	275,060	279,718	326,765	523,618	321,905	243,743	243,705	242,705	282,829	329,586
OTHER REVENUE	112%	754,849	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	3,482,500	3,482,500	-
TRANSFERS-IN		1,157,166	1,210,840	1,599,580	674,048	1,279,275	636,276	1,165,819	2,983,267	751,047	1,061,513	1,062,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	-	296,184	310,711	577,500	642,000	674,100	707,805
FUND BALANCE CARRYOVER									-	-		
TRF-IN DISPATCH		400,000	477,933	500,000	549,715	398,203	293,020	290,000	399,990	400,000	412,000	424,360
TOTAL PROJECTED REVENUES		32,915,439	31,963,906	33,720,429	34,249,613	34,800,587	35,961,365	35,967,483	39,291,338	42,978,054	44,359,230	41,994,716
SALARIES	102%	14,270,010	14,720,682	15,037,534	13,941,472	14,442,312	14,023,989	14,844,143	16,390,467	16,777,633	17,029,297	17,284,737
STEP INCREASES		-	-	-	-	-	-	-	-	-	205,000	209,100
HEALTH INSURANCE	102%	2,257,026	2,832,232	2,838,434	2,695,016	2,686,761	2,893,813	3,049,001	3,452,820	3,498,630	3,568,603	3,639,975
OTHER FRINGES	102%	1,317,526	1,273,638	1,322,536	1,285,287	1,365,918	1,358,534	1,438,744	1,704,274	1,760,898	1,796,116	1,832,038
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	-	-	161,438	248,259
RETIREMENT	108%	2,075,233	2,199,721	2,325,648	3,328,416	3,785,347	3,349,789	3,567,369	4,648,719	5,574,927	4,906,705	4,913,890
RETIREE'S HEALTH	109%	1,140,076	1,238,304	1,367,220	1,349,619	1,548,794	1,555,427	1,596,532	1,831,293	1,922,969	2,088,031	2,267,262
TOTAL PROJECTED SALARIES & FRINGES		21,059,870	22,264,576	22,891,371	22,599,809	23,829,132	23,181,554	24,495,790	28,027,573	29,535,057	29,755,190	30,395,262
SUPPLIES & OTHER	102%	8,773,591	8,037,510	7,755,709	8,321,641	8,458,376	8,329,719	9,946,377	9,571,958	11,129,428	11,352,017	11,579,057
CHILD CARE FUND	102%	813,983	1,099,522	975,148	842,505	1,027,600	1,104,274	655,120	775,000	1,188,849	1,212,626	1,236,878
COMPUTER FUND	103%	701,573	701,485	673,494	643,063	809,170	1,074,697	944,328	912,375	1,196,805	1,232,709	1,269,690
PUBLIC IMPROVEMENT	0%	\$230,000	\$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		10,519,147	10,068,517	9,634,351	10,062,209	10,325,146	10,708,690	11,970,825	14,243,833	13,715,082	14,197,352	14,485,626
CAPITAL/CAPITAL LEASE		282,461	492,242	542,083	566,396	794,861	921,360	624,621	1,108,622	1,247,100	1,764,042	1,799,323
TOTAL EXPENDITURES		31,861,478	32,825,335	33,067,805	33,228,414	34,949,139	34,811,604	37,091,235	43,380,028	44,497,239	45,716,584	46,680,210
HISTORICAL BUDGET MARGIN												
OPERATING	90.2%	-	-	-	-	-	-	-	1,412,497	1,461,117	1,558,694	1,590,290
EMPLOYMENT FACTOR	96.1%	-	-	-	-	-	-	-	1,080,743	1,138,872	1,147,360	1,172,041
EMPLOYMENT CONTINGENCY	-1.4%	-	-	-	-	-	-	-	(380,054)	(400,495)	(403,480)	(412,160)
PROJECTED SURPLUS (DEFICIT)		1,053,961	(861,428)	652,624	1,021,200	(148,553)	1,149,761	(1,123,752)	(1,975,504)	680,309	945,220	(2,335,323)
PROJECTED FUND BALANCE		5,241,923	4,381,135	5,033,759	6,054,958	5,906,406	7,056,167	5,932,415	3,956,911	4,637,220	5,582,440	3,247,117

All Funds

All Funds		<u>2022-2023</u>			<u>2021-2022</u>						
		Total	Total Special	Grand	Total	Total Special	Grand	Increase/ (Decrease)			
<u>Acct #</u>	<u>Description</u>	General Fund	Rev Funds	Total	General Fund	Rev Funds	Total	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	13,665,057	5,551,400	19,216,457	13,358,551	5,363,970	18,722,521	493,936	2.6%		
702.001	SALARIES - LONGEVITY	117,789	37,269	155,058	124,759	39,174	163,933	(8,875)	-5.4%		
703.000	SALARIES - TEMPORARY	254,930	385,800	640,730	197,540	366,800	564,340	76,390	13.5%		
704.000	SALARIES - OVERTIME	595,290	382,740	978,030	564,950	345,740	910,690	67,340	7.4%		
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	119,540	42,620	162,160	135,540	27,580	163,120	(960)	-0.6%		
710.000	SOCIAL SECURITY	1,287,150	530,973	1,818,123	1,256,888	510,406	1,767,294	50,829	2.9%		
711.000	WORKERS COMPENSATION INS	68,110	19,914	88,024	59,843	18,468	78,311	9,713	12.4%		
712.000	UNEMPLOYMENT INSURANCE	5,064	2,132	7,196	1,653	688	2,341	4,855	207.4%		
713.000	RETIREMENT	5,574,927	1,574,380	7,149,307	4,648,719	1,176,680	5,825,399	1,323,908	22.7%		
714.000	LIFE & DISABILITY INSURANCE	212,678	81,410	294,088	166,398	62,288	228,686	65,402	28.6%		
715.000	HEALTH INSURANCE	3,450,630	1,618,360	5,068,990	3,413,220	1,460,520	4,873,740	195,250	4.0%		
715.001	HEALTH INSURANCE - WAIVER	48,000	13,200	61,200	39,600	13,200	52,800	8,400	15.9%		
716.000	RETIREE'S HEALTH	1,628,380	534,320	2,162,700	1,545,220	498,400	2,043,620	119,080	5.8%		
716.001	RETIREE'S HEALTH - HCSP	294,589	115,423	410,012	286,073	111,743	397,816	12,196	3.1%		
717.000	DENTAL	187,896	77,700	265,596	219,492	88,830	308,322	(42,726)	-13.9%		
		29,535,057	11,495,474	41,030,531	28,027,573	10,600,038	38,627,611	2,402,921	6.2%		
		GF	SRF	Total	PY GF	PY SRF	PY Total	GF Difference	SRF Difference	Total Difference	% Inc
57% Salaries		16,777,633	6,927,662	23,705,295	16,390,467	6,658,815	23,049,282	387,166	268,848	656,014	2.85%
12% Health Insurance		3,498,630	1,631,560	5,130,190	3,452,820	1,473,720	4,926,540	45,810	157,840	203,650	4.13%
19% Retirement		5,574,927	1,574,380	7,149,307	4,648,719	1,176,680	5,825,399	926,208	397,700	1,323,908	22.73%
7% Retiree's Health		1,922,969	649,743	2,572,712	1,831,293	610,143	2,441,436	91,676	39,600	131,276	5.38%
6% Other Fringes		1,760,898	712,129	2,473,027	1,704,274	680,680	2,384,954	56,624	31,449	88,073	3.69%
100% Total Wages/Benefits		29,535,057	11,495,474	41,030,531	28,027,573	10,600,038	38,627,611	1,507,484	895,437	2,402,921	38.78%
<u>Payroll Projection as of:</u>		<u>3/11/2022</u>	<u>4/15/2022</u>	<u>5/13/2022</u>	<u>6/10/2022</u>	<u>7/15/2022</u>					
Salaries		16,928,793	17,004,913	16,981,163	16,816,863	16,777,633					
Health Insurance		3,509,410	3,472,920	3,495,030	3,519,340	3,498,630					
Retirement		5,718,107	5,712,406	5,710,189	5,583,026	5,574,927					
Retiree's Health		1,927,553	1,950,629	1,950,099	1,900,069	1,922,969					
Other Fringes		1,796,267	1,804,440	1,802,372	1,784,831	1,760,898					
Total Wages/Benefits		29,880,130	29,945,308	29,938,853	29,604,129	29,535,057	-	-	-	-	0

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	23,099,118.00	1,703,788.00	8%
101.401.268 - Register of Deeds	523,570.85	436,559.75	770,848.10	600,000.00	725,000.00	125,000.00	21%
105 - Taxes Totals:	19,969,729.93	20,300,188.10	21,533,730.21	21,995,330.00	23,824,118.00	1,828,788.00	8%

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							
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	100,000.00	55,000.00	122%
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	215,300.00	69,000.00	47%

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							
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	115,681.00	10,489.00	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	819,681.00	29,739.00	4%

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							
120 - State Revenue							
101.539.101 - Commissioners	2,951,831.85	2,418,116.10	2,965,702.30	3,046,476.00	3,248,158.00	201,682.00	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	775,000.00	(85,000.00)	-10%
101.539.631 - Substance Abuse	229,009.29	233,716.45	230,689.91	230,000.00	213,308.00	(16,692.00)	-7%
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	5,061,577.00	123,990.00	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							
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	4,052,010.00	313,063.00	8%
101.580.305 - Sheriff - Windsor	-	93,088.47	109,772.99	115,129.00	120,886.00	5,757.00	5%
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	4,288,451.00	284,274.00	7%

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							
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	10,000.00	9,850.00	6567%
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	2,836,950.00	48,750.00	2%

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%

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%

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%

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	5,275,547.00	1,314,790.00	33%
155 - Transfers In Totals:	1,677,478.39	1,225,480.13	1,766,530.28	3,960,757.00	5,275,547.00	1,314,790.00	33%

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	1,461,117.00	48,620.00	3%
160 - Historical Budget Margin Totals:	-	-	-	1,412,497.00	1,461,117.00	48,620.00	3%
165 - Historical Employment Factor							
101.960.101 - Commissioners	-	-	-	1,080,743.00	1,138,872.00	58,129.00	5%
165 - Historical Employment Factor Totals:	-	-	-	1,080,743.00	1,138,872.00	58,129.00	5%

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	(680,309.00)	(2,655,813.00)	-134%
170 - Use of Fund Balance Totals:	-	-	-	1,975,504.00	(680,309.00)	(2,655,813.00)	-134%
 Revenue Grand Totals	 34,800,586.50	 35,961,364.78	 35,967,483.32	 43,760,082.00	 44,897,734.00	 1,137,652.00	 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							
Expenditures							
05 - Legislative							
101.101.000 - Commissioners	335,243.74	423,363.92	272,072.44	380,739.00	335,358.00	(45,381.00)	-12%
05 - Legislative Totals:	335,243.74	423,363.92	272,072.44	380,739.00	335,358.00	(45,381.00)	-12%

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	1,189,378.00	16,729.00	1%
101.130.136 - Trial Courts - District Court	1,510,472.47	1,404,621.18	1,558,879.21	1,696,707.00	1,727,138.00	30,431.00	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	1,564,519.00	62,779.00	4%
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	640,047.00	19,783.00	3%
101.130.149 - Trial Courts - Juvenile Court	766,404.50	717,307.63	761,224.63	947,809.00	1,057,862.00	110,053.00	12%
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	6,200,129.00	193,286.00	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							
15 - General Government							
101.172.000 - Controllers Office	972,559.75	973,459.60	1,016,096.79	1,243,084.00	1,338,020.00	94,936.00	8%
101.215.215 - County Clerk	666,358.58	598,644.33	615,580.03	736,488.00	792,247.00	55,759.00	8%
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	1,469,020.00	42,122.00	3%
101.253.000 - Treasurer	467,357.78	527,443.78	537,770.42	574,214.00	592,323.00	18,109.00	3%
101.257.000 - Equalization	674,303.61	666,162.04	689,412.16	673,765.00	694,358.00	20,593.00	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	2,104,578.00	(35,900.00)	-2%
101.267.229 - Prosecuting Attorney	1,681,747.22	1,572,412.04	1,595,095.13	1,886,127.00	2,068,546.00	182,419.00	10%
101.267.232 - Prosecuting Attorney - Economic Crime Unit	350,175.78	375,386.59	425,942.24	548,975.00	460,777.00	(88,198.00)	-16%
101.267.234 - Prosecuting Attorney - Child Support	116,297.14	115,316.94	112,046.32	125,724.00	137,795.00	12,071.00	10%
101.267.236 - Prosecuting Attorney - Crime Victims	167,128.05	171,939.75	191,678.90	214,268.00	226,067.00	11,799.00	6%
101.268.000 - Register of Deeds	260,722.79	253,518.71	273,579.25	290,142.00	314,431.00	24,289.00	8%
101.275.000 - Drain Commissioner	573,059.10	567,692.94	598,515.19	658,364.00	677,737.00	19,373.00	3%
15 - General Government Totals:	8,981,549.85	8,757,900.69	9,091,447.14	10,720,921.00	11,102,694.00	381,773.00	4%

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	6,346,240.00	225,843.00	4%
101.301.303 - Sheriff - Delta	4,117,594.02	3,986,042.15	4,273,956.11	4,851,625.00	5,134,552.00	282,927.00	6%
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	144,578.00	7,413.00	5%
101.301.331 - Sheriff - Marine Safety	4,435.33	5,002.74	7,916.22	6,809.00	7,241.00	432.00	6%
101.301.333 - Sheriff - Secondary Road Patrol	181,614.68	187,600.93	221,800.02	246,609.00	241,477.00	(5,132.00)	-2%
101.301.351 - Sheriff - Corrections	4,206,003.40	3,951,375.03	4,439,811.46	5,379,222.00	5,703,111.00	323,889.00	6%
101.301.430 - Sheriff - Animal Control	221,416.79	281,560.30	287,862.91	339,766.00	311,452.00	(28,314.00)	-8%
101.721.000 - Community Development	213,835.22	216,255.47	217,955.84	270,991.00	282,613.00	11,622.00	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	18,285,240.00	809,821.00	5%

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	213,308.00	(16,692.00)	-7%
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	161,329.00	3,374.00	2%
30 - Health And Welfare Totals:	1,063,880.03	1,210,802.31	1,169,330.68	1,257,214.00	1,264,912.00	7,698.00	1%

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%

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	632,250.00	450,250.00	247%
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	1,247,100.00	402,976.00	48%

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	16,264.00	4,147.00	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	13,887.00	3,454.00	33%
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	193,450.00	17,178.00	10%
101.906.303 - Sheriff - Delta	52,589.54	45,680.54	119,542.72	161,216.00	171,106.00	9,890.00	6%
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	584,426.00	89,304.00	18%

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	5,292,380.00	(772,766.00)	-13%
60 - Transfers Out Totals:	4,174,430.87	4,655,217.88	5,647,003.39	6,065,146.00	5,292,380.00	(772,766.00)	-13%
65 - Employment Reserve Contingency							
101.999.101 - Commissioners				380,054.00	400,495.00	20,441.00	5%
65 - Employment Reserve Contingency Totals:	-	-	-	380,054.00	400,495.00	20,441.00	5%
 Expenditure Grand Totals	 34,949,139.19	 34,811,603.56	 37,091,235.01	 43,760,082.00	 44,897,734.00	 1,137,652.00	 3%
 Revenue Grand Totals	 34,800,586.50	 35,961,364.78	 35,967,483.32	 43,760,082.00	 44,897,734.00	 1,137,652.00	 3%
Expenditure Grand Totals	34,949,139.19	34,811,603.56	37,091,235.01	43,760,082.00	44,897,734.00	1,137,652.00	3%
Net Grand Totals	(148,552.69)	1,149,761.22	(1,123,751.69)	-	-	-	

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - -								
Charges For Services								
260.600.000.600.000	Charge For Services	2,016,874.16	1,998,350.57	1,941,212.09	1,650,000.00	1,650,000.00	.00	
	Charges For Services Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
	Department 600 - Charge For Services Totals	\$2,016,874.16	\$1,998,350.57	\$1,941,212.09	\$1,650,000.00	\$1,650,000.00	\$0.00	0%
Department 960 - Transfers In								
Sub-Department 000 - -								
Other Financing Sources								
260.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	151,628.00	1,293,128.00	1,141,500.00	753
260.960.000.698.000	Proceeds From Borrowing	5,762,861.00	.00	.00	.00	.00	.00	
	Other Financing Sources Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	Sub-Department 000 - - Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	Department 960 - Transfers In Totals	\$5,762,861.00	\$0.00	\$0.00	\$151,628.00	\$1,293,128.00	\$1,141,500.00	753%
	REVENUE TOTALS	\$7,779,735.16	\$1,998,350.57	\$1,941,212.09	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Supplies								
260.325.000.727.000	Supplies - Office	.00	.00	117.57	.00	.00	.00	
260.325.000.733.000	Supplies - Other	862.00	1,193.74	2,356.66	1,500.00	1,500.00	.00	
	Supplies Totals	\$862.00	\$1,193.74	\$2,474.23	\$1,500.00	\$1,500.00	\$0.00	0%
	Other Services And Charges							
260.325.000.801.000	Contractual	5,500.00	15,000.00	10,000.00	10,000.00	67,000.00	57,000.00	570
260.325.000.803.000	Legal Services	875.00	.00	.00	.00	.00	.00	
260.325.000.920.100	Utilities Electric	4,275.51	8,650.02	7,656.53	10,000.00	10,000.00	.00	
260.325.000.920.200	Utilities Gas	1,115.60	459.20	.00	1,500.00	2,000.00	500.00	33
260.325.000.930.004	Repairs & Maintenance Equipment	13,190.15	82,987.55	24,389.09	61,000.00	100,000.00	39,000.00	64
260.325.000.940.000	Rentals	10,417.12	8,771.78	7,687.43	7,800.00	7,800.00	.00	
260.325.000.957.000	Training	3,401.11	.00	.00	.00	.00	.00	
	Other Services And Charges Totals	\$38,774.49	\$115,868.55	\$49,733.05	\$90,300.00	\$186,800.00	\$96,500.00	107%
	Sub-Department 000 - - Totals	\$39,636.49	\$117,062.29	\$52,207.28	\$91,800.00	\$188,300.00	\$96,500.00	105%
	Department 325 - Central Dispatch Totals	\$39,636.49	\$117,062.29	\$52,207.28	\$91,800.00	\$188,300.00	\$96,500.00	105%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
EXPENSE								
Department 901 - Capital Outlay								
Sub-Department 000 - - Capital Outlay								
260.901.000.970.000	Capital Outlay	298,021.78	247,837.86	210,875.40	97,500.00	1,097,500.00	1,000,000.00	1,026
260.901.000.971.000	Construction in Progress	5,762,861.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
	Sub-Department 000 - - Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
	Department 901 - Capital Outlay Totals	\$6,060,882.78	\$247,837.86	\$210,875.40	\$97,500.00	\$1,097,500.00	\$1,000,000.00	1026%
Department 906 - Debt Service								
Sub-Department 000 - - Debt Service								
260.906.000.994.000	Principal	.00	1,612,327.00	1,245,440.76	1,286,293.00	1,362,368.00	76,075.00	6
260.906.000.995.000	Interest	.00	.00	366,886.24	326,035.00	294,960.00	(31,075.00)	(10)
	Debt Service Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	Sub-Department 000 - - Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	Department 906 - Debt Service Totals	\$0.00	\$1,612,327.00	\$1,612,327.00	\$1,612,328.00	\$1,657,328.00	\$45,000.00	3%
	EXPENSE TOTALS	\$6,100,519.27	\$1,977,227.15	\$1,875,409.68	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
Fund 260 - Central Dispatch - 911 Surcharge Totals								
	REVENUE TOTALS	\$7,779,735.16	\$1,998,350.57	\$1,941,212.09	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
	EXPENSE TOTALS	\$6,100,519.27	\$1,977,227.15	\$1,875,409.68	\$1,801,628.00	\$2,943,128.00	\$1,141,500.00	63%
Fund 260 - Central Dispatch - 911 Surcharge Totals		\$1,679,215.89	\$21,123.42	\$65,802.41	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
261.401.000.404.000	Special Assessments	3,380,718.20	3,502,857.29	3,612,377.23	3,737,964.00	3,918,849.00	180,885.00	5
261.401.000.406.000	Payment in Lieu of Taxes	1,349.62	1,192.54	644.92	1,000.00	1,000.00	.00	
261.401.000.420.000	Delinquent Personal Taxes	1,400.58	3,079.59	5,655.64	1,000.00	1,000.00	.00	
261.401.000.437.000	Industrial Facility Tax	33,757.61	17,321.58	16,844.14	16,805.00	17,003.00	198.00	1
261.401.000.445.000	Interest on Taxes	372.16	154.68	389.73	200.00	200.00	.00	
	Taxes Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,938,052.00	\$181,083.00	5%
	Sub-Department 000 - - Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,938,052.00	\$181,083.00	5%
	Department 401 - Taxes Totals	\$3,417,598.17	\$3,524,605.68	\$3,635,911.66	\$3,756,969.00	\$3,938,052.00	\$181,083.00	5%
Department 501 - Federal Grants								
Sub-Department 000 - - Federal Grants								
261.501.000.506.000	Emergency Services	30,419.00	31,452.67	31,886.00	30,000.00	30,000.00	.00	
	Federal Grants Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Department 501 - Federal Grants Totals	\$30,419.00	\$31,452.67	\$31,886.00	\$30,000.00	\$30,000.00	\$0.00	0%
Department 539 - State Grants								
Sub-Department 000 - - State Grants								
261.539.000.539.000	State Grants	.00	.00	.00	178,950.00	.00	(178,950.00)	(100)
261.539.000.574.010	State Revenue Sharing Wireless E911 - State	286,813.00	273,877.00	273,257.00	275,000.00	275,000.00	.00	
261.539.000.574.015	State Revenue Sharing Wireless E911 - Training	13,472.00	23,055.00	21,784.00	19,600.00	20,000.00	400.00	2
	State Grants Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
	Sub-Department 000 - - Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
	Department 539 - State Grants Totals	\$300,285.00	\$296,932.00	\$295,041.00	\$473,550.00	\$295,000.00	(\$178,550.00)	(38%)
Department 580 - Local Unit Contributions								
Sub-Department 000 - - Local Unit Contributions								
261.580.000.580.000	Local Unit Contributions	144.48	.00	57,464.34	25,167.00	25,167.00	.00	
	Local Unit Contributions Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%
	Department 580 - Local Unit Contributions Totals	\$144.48	\$0.00	\$57,464.34	\$25,167.00	\$25,167.00	\$0.00	0%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - - Charges For Services								
261.600.000.610.000	Department Fees	200.00	.00	10,000.00	.00	.00	.00	
	Charges For Services Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
	Department 600 - Charge For Services Totals	\$200.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	+++
Department 664 - Interest & Rentals								
Sub-Department 000 - - Interest And Rents								
261.664.000.670.000	Rental Income	.00	.00	3,900.00	3,600.00	3,600.00	.00	
	Interest And Rents Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
	Department 664 - Interest & Rentals Totals	\$0.00	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$0.00	0%
Department 671 - Other Revenue								
Sub-Department 000 - - Other Revenue								
261.671.000.673.000	Sale of Fixed Assets	.00	846.00	.00	.00	.00	.00	
261.671.000.688.000	Refunds & Reimbursements	13,632.40	.00	.00	.00	.00	.00	
	Other Revenue Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 671 - Other Revenue Totals	\$13,632.40	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
261.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	751,668.00	179,544.00	(572,124.00)	(76)
261.960.000.698.001	Proceeds From Borrowing - Loans	29,971.80	29,702.40	.00	.00	.00	.00	
	Other Financing Sources Totals	\$29,971.80	\$29,702.40	\$0.00	\$751,668.00	\$179,544.00	(\$572,124.00)	(76%)
	Sub-Department 000 - - Totals	\$29,971.80	\$29,702.40	\$0.00	\$751,668.00	\$179,544.00	(\$572,124.00)	(76%)
	Department 960 - Transfers In Totals	\$29,971.80	\$29,702.40	\$0.00	\$751,668.00	\$179,544.00	(\$572,124.00)	(76%)
	REVENUE TOTALS	\$3,792,250.85	\$3,883,538.75	\$4,034,203.00	\$5,040,954.00	\$4,471,363.00	(\$569,591.00)	(11%)
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services Wages								
261.101.426.702.000	Salaries - Regular -	52,666.49	55,909.76	64,435.68	68,560.00	72,580.00	4,020.00	6
261.101.426.702.001	Salaries - Regular Longevity	.00	.00	.00	.00	79.00	79.00	

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
Wages								
261.101.426.703.000	Salaries - Temporary -	.00	.00	.00	4,800.00	4,800.00	.00	
	Wages Totals	\$52,666.49	\$55,909.76	\$64,435.68	\$73,360.00	\$77,459.00	\$4,099.00	6%
	Fringes							
261.101.426.710.000	Social Security -	3,935.80	4,180.52	4,822.11	5,612.00	5,926.00	314.00	6
261.101.426.711.000	Workers Compensation Ins -	62.57	67.09	81.75	355.00	498.00	143.00	40
261.101.426.712.000	Unemployment Insurance -	16.05	5.53	6.47	8.00	26.00	18.00	225
261.101.426.713.000	Retirement -	20,503.17	20,443.09	22,542.21	27,300.00	30,680.00	3,380.00	12
261.101.426.714.000	Life & Disability Insurance -	419.23	475.21	552.83	686.00	909.00	223.00	33
261.101.426.715.000	Health Insurance -	6,089.70	6,220.38	6,415.20	6,670.00	6,920.00	250.00	4
261.101.426.716.001	Retirees Health Insurance HCSP	2,106.82	2,236.56	1,511.42	1,300.00	1,300.00	.00	
261.101.426.717.000	Dental Insurance -	690.00	765.00	825.00	840.00	720.00	(120.00)	(14)
	Fringes Totals	\$33,823.34	\$34,393.38	\$36,756.99	\$42,771.00	\$46,979.00	\$4,208.00	10%
	Supplies							
261.101.426.727.000	Supplies - Office	996.55	1,070.15	717.72	1,000.00	1,000.00	.00	
261.101.426.728.000	Postage	.00	.00	.00	100.00	50.00	(50.00)	(50)
261.101.426.733.000	Supplies - Other	4,552.88	4,239.94	2,260.55	3,000.00	3,000.00	.00	
261.101.426.740.000	Fuel -	941.00	1,285.39	1,280.62	3,000.00	3,250.00	250.00	8
261.101.426.741.000	Uniforms	374.80	571.69	281.92	600.00	600.00	.00	
	Supplies Totals	\$6,865.23	\$7,167.17	\$4,540.81	\$7,700.00	\$7,900.00	\$200.00	3%
	Other Services And Charges							
261.101.426.801.000	Contractual	.00	.00	1,650.00	3,500.00	3,500.00	.00	
261.101.426.808.000	Memberships & Subscriptions	925.00	710.00	1,310.00	785.00	785.00	.00	
261.101.426.850.000	Telephone	4,020.87	4,059.05	3,373.11	5,700.00	5,700.00	.00	
261.101.426.860.001	Travel Mileage	.00	.00	51.36	200.00	200.00	.00	
261.101.426.860.002	Travel Airfare	735.59	403.20	900.03	1,000.00	1,600.00	600.00	60
261.101.426.860.003	Travel Lodging	782.40	1,554.48	1,608.28	3,000.00	3,250.00	250.00	8
261.101.426.860.004	Travel Meals	128.00	212.00	450.28	800.00	800.00	.00	
261.101.426.860.005	Travel Other	41.61	367.33	1,571.96	200.00	200.00	.00	
261.101.426.901.000	Printing	477.10	.00	.00	1,000.00	500.00	(500.00)	(50)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
Other Services And Charges								
261.101.426.910.002	Property & Liability Insurance Liability Insurance	.00	.00	.00	357.00	356.00	(1.00)	
261.101.426.910.003	Property & Liability Insurance Vehicle Insurance	.00	.00	.00	.00	637.00	637.00	
261.101.426.930.002	Repairs & Maintenance Vehicle	2,996.06	1,856.64	1,554.96	1,600.00	1,600.00	.00	
261.101.426.957.000	Training	1,257.70	(195.42)	1,793.00	5,000.00	5,000.00	.00	
	Other Services And Charges Totals	\$11,364.33	\$8,967.28	\$14,262.98	\$23,142.00	\$24,128.00	\$986.00	4%
Sub-Department 426 - Emergency Services Totals		\$104,719.39	\$106,437.59	\$119,996.46	\$146,973.00	\$156,466.00	\$9,493.00	6%
Department 101 - Commissioners Totals		\$104,719.39	\$106,437.59	\$119,996.46	\$146,973.00	\$156,466.00	\$9,493.00	6%
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Wages								
261.325.000.701.000	Salaries Supervisory	73,654.56	71,133.12	71,971.98	79,845.00	81,130.00	1,285.00	2
261.325.000.702.000	Salaries - Regular -	1,046,943.14	1,173,697.11	1,150,594.23	1,192,590.00	1,252,370.00	59,780.00	5
261.325.000.702.001	Salaries - Regular Longevity	9,494.00	10,321.00	11,059.74	10,389.00	11,450.00	1,061.00	10
261.325.000.703.000	Salaries - Temporary -	.00	.00	3,112.88	26,000.00	10,000.00	(16,000.00)	(62)
261.325.000.704.000	Salaries - Overtime -	320,876.69	247,573.21	166,671.04	255,000.00	240,000.00	(15,000.00)	(6)
261.325.000.705.000	Holiday Pay -	34,203.63	36,699.29	31,286.41	36,000.00	36,000.00	.00	
261.325.000.706.000	Sick Pay -	4,244.52	5,906.77	10,837.07	4,640.00	16,570.00	11,930.00	257
	Wages Totals	\$1,489,416.54	\$1,545,330.50	\$1,445,533.35	\$1,604,464.00	\$1,647,520.00	\$43,056.00	3%
Fringes								
261.325.000.710.000	Social Security -	111,581.71	115,402.15	106,842.95	123,200.00	126,310.00	3,110.00	3
261.325.000.711.000	Workers Compensation Ins -	1,772.69	1,865.05	1,845.89	4,027.00	4,128.00	101.00	3
261.325.000.712.000	Unemployment Insurance -	468.43	153.69	145.60	162.00	496.00	334.00	206
261.325.000.713.000	Retirement -	413,653.98	346,762.58	321,706.82	459,190.00	591,170.00	131,980.00	29
261.325.000.714.000	Life & Disability Insurance -	11,842.24	13,037.05	12,479.87	16,105.00	20,514.00	4,409.00	27
261.325.000.715.000	Health Insurance -	275,917.88	295,593.34	323,826.80	342,050.00	405,340.00	63,290.00	19
261.325.000.715.001	Health Insurance Health Waiver	5,700.00	6,530.00	4,903.33	6,000.00	3,600.00	(2,400.00)	(40)
261.325.000.716.000	Retirees Health Insurance -	125,098.19	124,987.98	113,932.48	191,840.00	223,210.00	31,370.00	16
261.325.000.716.001	Retirees Health Insurance HCSP	18,059.02	22,000.29	23,823.30	27,824.00	28,379.00	555.00	2
261.325.000.717.000	Dental Insurance -	15,353.24	17,952.50	19,410.00	21,000.00	18,120.00	(2,880.00)	(14)
	Fringes Totals	\$979,447.38	\$944,284.63	\$928,917.04	\$1,191,398.00	\$1,421,267.00	\$229,869.00	19%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Supplies								
261.325.000.727.000	Supplies - Office	4,756.74	2,911.90	3,323.29	5,000.00	5,000.00	.00	
261.325.000.728.000	Postage	323.99	444.74	267.24	6,943.00	500.00	(6,443.00)	(93)
261.325.000.733.000	Supplies - Other	12,725.09	12,865.51	3,404.68	17,500.00	18,000.00	500.00	3
261.325.000.740.000	Fuel -	2,368.87	1,676.69	1,283.28	4,000.00	5,000.00	1,000.00	25
261.325.000.741.000	Uniforms	5,378.48	6,282.64	4,835.81	6,500.00	7,000.00	500.00	8
261.325.000.780.000	Books	84.45	89.00	298.64	250.00	250.00	.00	
261.325.000.799.000	Equipment Under 5,000 -	.00	.00	.00	.00	8,300.00	8,300.00	
	<i>Supplies Totals</i>	\$25,637.62	\$24,270.48	\$13,412.94	\$40,193.00	\$44,050.00	\$3,857.00	10%
	<i>Other Services And Charges</i>							
261.325.000.801.000	Contractual	62,619.49	58,451.12	111,134.12	101,300.00	115,000.00	13,700.00	14
261.325.000.803.000	Legal Services	7,647.89	8,369.25	8,426.25	3,000.00	3,000.00	.00	
261.325.000.806.000	Physician	1,587.00	846.00	1,392.00	1,000.00	1,000.00	.00	
261.325.000.808.000	Memberships & Subscriptions	5,564.59	3,742.13	3,867.34	4,000.00	4,000.00	.00	
261.325.000.850.000	Telephone	108,974.90	126,136.69	118,360.08	125,000.00	73,000.00	(52,000.00)	(42)
261.325.000.860.001	Travel Mileage	201.84	.00	.00	200.00	100.00	(100.00)	(50)
261.325.000.860.002	Travel Airfare	4,234.47	1,665.89	(211.80)	4,000.00	8,000.00	4,000.00	100
261.325.000.860.003	Travel Lodging	10,628.16	3,637.69	817.50	8,000.00	15,000.00	7,000.00	88
261.325.000.860.004	Travel Meals	1,346.00	724.00	198.00	1,000.00	3,000.00	2,000.00	200
261.325.000.860.005	Travel Other	867.27	155.81	49.00	250.00	1,000.00	750.00	300
261.325.000.900.000	Advertising	741.52	6.48	737.00	250.00	500.00	250.00	100
261.325.000.901.000	Printing	354.99	855.56	1,668.47	7,000.00	7,000.00	.00	
261.325.000.910.001	Property & Liability Insurance Property Insurance	7,975.00	8,397.00	8,274.00	7,587.00	8,370.00	783.00	10
261.325.000.910.002	Property & Liability Insurance Liability Insurance	13,772.00	14,019.00	21,291.00	8,164.00	7,937.00	(227.00)	(3)
261.325.000.910.003	Property & Liability Insurance Vehicle Insurance	2,058.00	2,047.00	1,974.00	2,253.00	2,550.00	297.00	13
261.325.000.920.100	Utilities Electric	43,157.21	40,381.96	41,503.56	45,000.00	45,000.00	.00	
261.325.000.920.200	Utilities Gas	3,897.46	6,997.05	3,319.60	11,000.00	7,000.00	(4,000.00)	(36)
261.325.000.920.300	Utilities Water & Sewer	2,297.52	2,512.38	2,824.55	3,500.00	3,500.00	.00	
261.325.000.930.001	Repairs & Maintenance Building	6,390.37	.00	1,680.00	1,000.00	.00	(1,000.00)	(100)
261.325.000.930.002	Repairs & Maintenance Vehicle	1,107.89	1,729.90	2,840.05	6,000.00	4,000.00	(2,000.00)	(33)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
Other Services And Charges								
261.325.000.930.003	Repairs & Maintenance Office Equipment	274.99	305.24	574.52	2,700.00	3,000.00	300.00	11
261.325.000.930.004	Repairs & Maintenance Equipment	265,300.34	283,940.87	257,291.98	295,000.00	300,000.00	5,000.00	2
261.325.000.940.001	Rentals Equipment	10,380.96	3,033.02	3,072.89	3,200.00	4,000.00	800.00	25
261.325.000.957.000	Training	5,477.15	5,335.80	3,014.75	17,500.00	20,000.00	2,500.00	14
	Other Services And Charges Totals	\$566,857.01	\$573,289.84	\$594,098.86	\$657,904.00	\$635,957.00	(\$21,947.00)	(3%)
	Sub-Department 000 - - Totals	\$3,061,358.55	\$3,087,175.45	\$2,981,962.19	\$3,493,959.00	\$3,748,794.00	\$254,835.00	7%
	Department 325 - Central Dispatch Totals	\$3,061,358.55	\$3,087,175.45	\$2,981,962.19	\$3,493,959.00	\$3,748,794.00	\$254,835.00	7%
Department 327 - Dispatch Training								
Sub-Department 000 - -								
Other Services And Charges								
261.327.000.860.001	Travel Mileage	.00	.00	.00	100.00	100.00	.00	
261.327.000.860.003	Travel Lodging	5,263.36	1,482.88	1,846.63	3,500.00	3,500.00	.00	
261.327.000.860.004	Travel Meals	1,708.00	646.00	.00	1,000.00	1,400.00	400.00	40
261.327.000.860.005	Travel Other	36.40	.00	.00	.00	.00	.00	
261.327.000.957.000	Training	12,603.00	9,663.42	11,854.00	15,000.00	15,000.00	.00	
	Other Services And Charges Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
	Sub-Department 000 - - Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
	Department 327 - Dispatch Training Totals	\$19,610.76	\$11,792.30	\$13,700.63	\$19,600.00	\$20,000.00	\$400.00	2%
Department 401 - Taxes								
Sub-Department 000 - -								
Taxes - Contra Revenues								
261.401.000.402.001	Current Property Tax Valuation Decrease	985.26	3,777.06	1,264.81	49,901.00	1,000.00	(48,901.00)	(98)
	Taxes - Contra Revenues Totals	\$985.26	\$3,777.06	\$1,264.81	\$49,901.00	\$1,000.00	(\$48,901.00)	(98%)
	Sub-Department 000 - - Totals	\$985.26	\$3,777.06	\$1,264.81	\$49,901.00	\$1,000.00	(\$48,901.00)	(98%)
	Department 401 - Taxes Totals	\$985.26	\$3,777.06	\$1,264.81	\$49,901.00	\$1,000.00	(\$48,901.00)	(98%)
Department 901 - Capital Outlay								
Sub-Department 000 - -								
Capital Outlay								
261.901.000.973.000	Office Equipment	207.99	3,876.70	21,342.66	15,000.00	.00	(15,000.00)	(100)
261.901.000.974.000	Vehicle	29,971.80	29,702.40	.00	.00	.00	.00	
261.901.000.975.000	Equipment	1,048.68	30,717.59	1,000.00	684,550.00	.00	(684,550.00)	(100)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 901 - Capital Outlay								
Sub-Department 000 - - Capital Outlay								
	Capital Outlay Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
	Sub-Department 000 - - Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
	Department 901 - Capital Outlay Totals	\$31,228.47	\$64,296.69	\$22,342.66	\$699,550.00	\$0.00	(\$699,550.00)	(100%)
Department 906 - Debt Service								
Sub-Department 000 - - Debt Service								
261.906.000.994.000	Principal	2,997.18	9,954.68	11,934.84	11,936.00	52,258.00	40,322.00	338
261.906.000.995.000	Interest	767.28	2,399.84	2,832.48	2,833.00	15,281.00	12,448.00	439
	Debt Service Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
	Sub-Department 000 - - Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
	Department 906 - Debt Service Totals	\$3,764.46	\$12,354.52	\$14,767.32	\$14,769.00	\$67,539.00	\$52,770.00	357%
Department 999 - Transfers Out								
Sub-Department 000 - - Transfers Out								
261.999.000.999.101	Transfer Out General Fund	398,203.00	293,020.00	290,000.00	399,990.00	400,000.00	10.00	
261.999.000.999.245	Transfer Out Public Improvement	20,000.00	60,000.00	.00	.00	.00	.00	
261.999.000.999.298	Transfer Out Computer Fund	174,500.00	146,734.00	99,274.00	216,212.00	77,564.00	(138,648.00)	(64)
	Transfers Out Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	(\$138,638.00)	(22%)
	Sub-Department 000 - - Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	(\$138,638.00)	(22%)
	Department 999 - Transfers Out Totals	\$592,703.00	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	(\$138,638.00)	(22%)
	EXPENSE TOTALS	\$3,814,369.89	\$3,785,587.61	\$3,543,308.07	\$5,040,954.00	\$4,471,363.00	(\$569,591.00)	(11%)
Fund 261 - Central Dispatch Totals								
	REVENUE TOTALS	\$3,792,250.85	\$3,883,538.75	\$4,034,203.00	\$5,040,954.00	\$4,471,363.00	(\$569,591.00)	(11%)
	EXPENSE TOTALS	\$3,814,369.89	\$3,785,587.61	\$3,543,308.07	\$5,040,954.00	\$4,471,363.00	(\$569,591.00)	(11%)
Fund 261 - Central Dispatch Totals		(\$22,119.04)	\$97,951.14	\$490,894.93	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
281.401.000.404.000	Special Assessments	2,491,019.09	2,581,016.54	2,661,835.05	2,754,435.00	2,887,724.00	133,289.00	5
281.401.000.406.000	Payment in Lieu of Taxes	994.46	878.73	475.24	500.00	500.00	.00	
281.401.000.420.000	Delinquent Personal Taxes	1,031.85	2,268.84	4,167.43	6,000.00	6,000.00	.00	
281.401.000.437.000	Industrial Facility Tax	24,874.00	12,795.86	12,418.58	12,392.00	12,515.00	123.00	1
281.401.000.445.000	Interest on Taxes	275.48	113.81	287.56	200.00	200.00	.00	
	Taxes Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,906,939.00	\$133,412.00	5%
	Sub-Department 000 - - Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,906,939.00	\$133,412.00	5%
	Department 401 - Taxes Totals	\$2,518,194.88	\$2,597,073.78	\$2,679,183.86	\$2,773,527.00	\$2,906,939.00	\$133,412.00	5%
Department 501 - Federal Grants								
Sub-Department 000 - - Federal Grants								
281.501.000.526.000	SCAAP Grant	5,607.00	3,604.00	.00	.00	.00	.00	
	Federal Grants Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 501 - Federal Grants Totals	\$5,607.00	\$3,604.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 671 - Other Revenue								
Sub-Department 000 - - Other Revenue								
281.671.000.688.000	Refunds & Reimbursements	58,000.00	.00	.00	.00	.00	.00	
	Other Revenue Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 000 - - Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 671 - Other Revenue Totals	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
281.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	(423,829.00)	(513,654.00)	(89,825.00)	21
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	(\$423,829.00)	(\$513,654.00)	(\$89,825.00)	21%
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$0.00	(\$423,829.00)	(\$513,654.00)	(\$89,825.00)	21%
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	(\$423,829.00)	(\$513,654.00)	(\$89,825.00)	21%
	REVENUE TOTALS	\$2,581,801.88	\$2,600,677.78	\$2,679,183.86	\$2,349,698.00	\$2,393,285.00	\$43,587.00	2%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 351 - Corrections								
Wages								
281.301.351.702.000	Salaries - Regular -	647,096.56	652,693.12	550,534.23	529,482.00	532,400.00	2,918.00	1
281.301.351.702.001	Salaries - Regular Longevity	7,417.00	10,208.00	7,207.00	7,667.00	6,039.00	(1,628.00)	(21)
281.301.351.703.000	Salaries - Temporary -	.00	14,092.70	60,784.18	.00	.00	.00	
281.301.351.704.000	Salaries - Overtime -	78,354.88	39,853.89	60,817.63	98,000.00	105,000.00	7,000.00	7
281.301.351.705.000	Holiday Pay -	17,399.13	15,856.85	12,322.25	20,000.00	20,000.00	.00	
281.301.351.706.000	Sick Pay -	2,456.19	13,764.03	3,868.85	6,488.00	9,280.00	2,792.00	43
	Wages Totals	\$752,723.76	\$746,468.59	\$695,534.14	\$661,637.00	\$672,719.00	\$11,082.00	2%
Fringes								
281.301.351.710.000	Social Security -	57,286.92	56,738.63	52,787.40	50,706.00	51,554.00	848.00	2
281.301.351.711.000	Workers Compensation Ins -	1,291.10	1,135.56	1,167.01	3,167.00	3,798.00	631.00	20
281.301.351.712.000	Unemployment Insurance -	253.99	78.62	72.54	76.00	240.00	164.00	216
281.301.351.713.000	Retirement -	163,518.83	122,114.76	56,747.03	78,200.00	206,750.00	128,550.00	164
281.301.351.714.000	Life & Disability Insurance -	6,096.85	6,584.31	5,687.80	7,559.00	9,987.00	2,428.00	32
281.301.351.715.000	Health Insurance -	159,008.44	136,242.90	109,951.53	140,660.00	161,560.00	20,900.00	15
281.301.351.715.001	Health Insurance Health Waiver	3,200.00	3,600.00	2,500.00	2,400.00	1,200.00	(1,200.00)	(50)
281.301.351.716.000	Retirees Health Insurance -	76,096.55	101,064.51	93,890.29	113,480.00	142,420.00	28,940.00	26
281.301.351.716.001	Retirees Health Insurance HCSP	9,245.20	8,821.66	8,470.23	9,397.00	7,881.00	(1,516.00)	(16)
281.301.351.717.000	Dental Insurance -	9,076.10	9,741.98	8,490.00	10,920.00	8,640.00	(2,280.00)	(21)
	Fringes Totals	\$485,073.98	\$446,122.93	\$339,763.83	\$416,565.00	\$594,030.00	\$177,465.00	43%
Supplies								
281.301.351.741.002	Uniforms Clothing Allowance	75.00	75.00	.00	.00	.00	.00	
	Supplies Totals	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Services And Charges								
281.301.351.801.000	Contractual	2,135.10	792.88	.00	.00	.00	.00	
281.301.351.910.002	Property & Liability Insurance Liability Insurance	5,667.00	5,772.00	4,026.00	3,219.00	3,096.00	(123.00)	(4)
	Other Services And Charges Totals	\$7,802.10	\$6,564.88	\$4,026.00	\$3,219.00	\$3,096.00	(\$123.00)	(4%)
Sub-Department 351 - Corrections Totals		\$1,245,674.84	\$1,199,231.40	\$1,039,323.97	\$1,081,421.00	\$1,269,845.00	\$188,424.00	17%
Department 301 - Sheriffs Department Totals		\$1,245,674.84	\$1,199,231.40	\$1,039,323.97	\$1,081,421.00	\$1,269,845.00	\$188,424.00	17%

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes - Contra Revenues								
281.401.000.402.001	Current Property Tax Valuation Decrease	725.96	2,783.13	932.27	36,771.00	2,500.00	(34,271.00)	(93)
	Taxes - Contra Revenues Totals	\$725.96	\$2,783.13	\$932.27	\$36,771.00	\$2,500.00	(\$34,271.00)	(93%)
	Sub-Department 000 - - Totals	\$725.96	\$2,783.13	\$932.27	\$36,771.00	\$2,500.00	(\$34,271.00)	(93%)
	Department 401 - Taxes Totals	\$725.96	\$2,783.13	\$932.27	\$36,771.00	\$2,500.00	(\$34,271.00)	(93%)
Department 906 - Debt Service								
Sub-Department 000 - - Debt Service								
281.906.000.994.000	Principal	208,758.52	25,672.32	.00	34,916.00	34,916.00	.00	
281.906.000.995.000	Interest	6,943.56	1,403.47	.00	440.00	440.00	.00	
	Debt Service Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$35,356.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$35,356.00	\$0.00	0%
	Department 906 - Debt Service Totals	\$215,702.08	\$27,075.79	\$0.00	\$35,356.00	\$35,356.00	\$0.00	0%
Department 999 - Transfers Out								
Sub-Department 000 - - Transfers Out								
281.999.000.999.000	Transfer Out	1,095,018.00	1,206,663.00	1,202,238.00	1,196,150.00	1,085,584.00	(110,566.00)	(9)
281.999.000.999.298	Transfer Out Computer Fund	39,200.00	.00	7,500.00	.00	.00	.00	
	Transfers Out Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	Sub-Department 000 - - Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	Department 999 - Transfers Out Totals	\$1,134,218.00	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	(\$110,566.00)	(9%)
	EXPENSE TOTALS	\$2,596,320.88	\$2,435,753.32	\$2,249,994.24	\$2,349,698.00	\$2,393,285.00	\$43,587.00	2%
Fund 281 - Jail Millage Totals								
	REVENUE TOTALS	\$2,581,801.88	\$2,600,677.78	\$2,679,183.86	\$2,349,698.00	\$2,393,285.00	\$43,587.00	2%
	EXPENSE TOTALS	\$2,596,320.88	\$2,435,753.32	\$2,249,994.24	\$2,349,698.00	\$2,393,285.00	\$43,587.00	2%
Fund 281 - Jail Millage Totals		(\$14,519.00)	\$164,924.46	\$429,189.62	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
296.401.000.402.000	Current Property Tax	1,245,424.53	1,290,946.42	1,330,627.51	1,377,020.00	1,443,655.00	66,635.00	5
296.401.000.404.000	Special Assessments	5.28	(515.49)	.00	.00	.00	.00	
296.401.000.406.000	Payment in Lieu of Taxes	497.23	439.37	237.58	500.00	500.00	.00	
296.401.000.420.000	Delinquent Personal Taxes	520.85	1,135.00	2,082.93	500.00	500.00	.00	
296.401.000.437.000	Industrial Facility Tax	12,436.86	6,397.78	6,205.03	6,190.00	6,264.00	74.00	1
296.401.000.445.000	Interest on Taxes	144.12	57.51	143.38	100.00	100.00	.00	
	Taxes Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,451,019.00	\$66,709.00	5%
	Sub-Department 000 - - Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,451,019.00	\$66,709.00	5%
	Department 401 - Taxes Totals	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,384,310.00	\$1,451,019.00	\$66,709.00	5%
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
296.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	260,473.00	65,356.00	(195,117.00)	(75)
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$260,473.00	\$65,356.00	(\$195,117.00)	(75%)
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$0.00	\$260,473.00	\$65,356.00	(\$195,117.00)	(75%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	\$260,473.00	\$65,356.00	(\$195,117.00)	(75%)
	REVENUE TOTALS	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,644,783.00	\$1,516,375.00	(\$128,408.00)	(8%)
EXPENSE								
Department 130 - Judicial								
Sub-Department 149 - Juvenile Court								
Other Services And Charges								
296.130.149.801.000	Contractual	158,233.61	144,077.67	128,766.25	178,700.00	189,942.00	11,242.00	6
296.130.149.957.000	Training	1,522.25	865.92	.00	2,500.00	2,500.00	.00	
	Other Services And Charges Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$192,442.00	\$11,242.00	6%
	Sub-Department 149 - Juvenile Court Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$192,442.00	\$11,242.00	6%
	Department 130 - Judicial Totals	\$159,755.86	\$144,943.59	\$128,766.25	\$181,200.00	\$192,442.00	\$11,242.00	6%
Department 401 - Taxes								
Sub-Department 000 - - Taxes - Contra Revenues								
296.401.000.402.001	Current Property Tax Valuation Decrease	362.99	1,391.57	450.91	18,383.00	1,500.00	(16,883.00)	(92)
	Taxes - Contra Revenues Totals	\$362.99	\$1,391.57	\$450.91	\$18,383.00	\$1,500.00	(\$16,883.00)	(92%)
	Sub-Department 000 - - Totals	\$362.99	\$1,391.57	\$450.91	\$18,383.00	\$1,500.00	(\$16,883.00)	(92%)
	Department 401 - Taxes Totals	\$362.99	\$1,391.57	\$450.91	\$18,383.00	\$1,500.00	(\$16,883.00)	(92%)

G/L Account	Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
EXPENSE								
Department 999 - Transfers Out								
Sub-Department 000 - - Transfers Out								
296.999.000.999.000	Transfer Out	1,071,545.00	943,568.00	1,043,462.00	1,445,200.00	1,322,433.00	(122,767.00)	(8)
	Transfers Out Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,322,433.00	(\$122,767.00)	(8%)
	Sub-Department 000 - - Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,322,433.00	(\$122,767.00)	(8%)
	Department 999 - Transfers Out Totals	\$1,071,545.00	\$943,568.00	\$1,043,462.00	\$1,445,200.00	\$1,322,433.00	(\$122,767.00)	(8%)
	EXPENSE TOTALS	\$1,231,663.85	\$1,089,903.16	\$1,172,679.16	\$1,644,783.00	\$1,516,375.00	(\$128,408.00)	(8%)
Fund 296 - Juvenile Millage Totals								
	REVENUE TOTALS	\$1,259,028.87	\$1,298,460.59	\$1,339,296.43	\$1,644,783.00	\$1,516,375.00	(\$128,408.00)	(8%)
	EXPENSE TOTALS	\$1,231,663.85	\$1,089,903.16	\$1,172,679.16	\$1,644,783.00	\$1,516,375.00	(\$128,408.00)	(8%)
Fund 296 - Juvenile Millage Totals		\$27,365.02	\$208,557.43	\$166,617.27	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$15,412,816.76	\$9,781,027.69	\$9,993,895.38	\$10,837,063.00	\$11,324,151.00	\$487,088.00	4%
	EXPENSE GRAND TOTALS	\$13,742,873.89	\$9,288,471.24	\$8,841,391.15	\$10,837,063.00	\$11,324,151.00	\$487,088.00	4%
	Net Grand Totals	\$1,669,942.87	\$492,556.45	\$1,152,504.23	\$0.00	\$0.00	\$0.00	+++

Health and Human Services Recommendation - July 5, 2022

2022/2023 Juvenile Millage Proposals

Agency	Program	Requested	CCF% Eligible	Net Millage Cost	Continuation	2021/2022 Grant Amount (net JJM)	Requested Inc. (Dec.) from Prior Year	Requested % Inc./ (Dec.) from Prior Year
Community Mental Health	Truancy Intervention Program Mental Health	207,615 *	100%	103,808	Yes	92,550	11,258	12.16%
Eaton RESA	Truancy Intervention Program	131,500	100%	65,750	Yes	65,750	-	0.00%
Community Mental Health	Parent-Young Child Program	149,942 *	0%	149,942	Yes	138,700	11,242	8.11%
Capital Area College Access Network	College Access Program	10,000	0%	10,000	Yes	10,000	-	0.00%
Housing Services Mid-Michigan	Shared Housing Intervention Program	30,000	0%	30,000	Yes	30,000	-	0.00%
Total Requests Received				\$ 359,500		\$ 337,000	\$ 22,500	

* net of Indirect Cost calculation (10%)

2021 Actual Fund Balance	\$ 883,088.48
2022 Estimated Revenues	\$ 1,368,021.28
2022 Budgeted Expenditures	\$ (1,627,900.00)
2022 Estimated Fund Balance	\$ 623,209.76
2023 Estimated Revenues	\$ 1,458,199.00
2023 Requested Expenditures	\$ (1,517,875.00)
2023 Estimated Fund Balance	\$ 563,533.76

Ways and Means Committee Meeting
July 15, 2022
Budget Discussion

	General Fund	Special Revenue Funds	Total
<u>Expenditures</u>			
1% Additional COLA			
Salaries	\$ 162,773	\$ 46,043	\$ 208,816
Fringes	\$ 193,913	\$ 24,437	\$ 218,350
Total Expenditures	\$ 356,686	\$ 70,480	\$ 427,166
<u>Revenue</u>			
Grants/Contracts	\$ 29,455	\$ 4,043	\$ 33,498
Net Increase	\$ 327,231	\$ 66,437	\$ 393,668
Cadet Program	\$ 60,000	\$ -	\$ 60,000

New GF	Old GF	New SRF	Old SRF	Increase in T
\$ 16,926,783	\$ 16,777,633	\$ 6,987,328	\$ 6,927,662	\$ 13,623
\$ 12,951,337	\$ 12,757,424	\$ 4,592,249	\$ 4,567,812	

ransfers from GF