EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS
Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Trevor TJ Youngquist
Mark Mudry
Joseph Brehler

MEMBERS
Brian Droscha
Jacob Toomey
Scott Hansen
Brian Lautzenheiser
Jim Mott
Frank Holmes
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, OCTOBER 13, 2023, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the September 15, 2023 Meeting Minutes.
5. Limited Public Comment.
6. ~~Treasurer's Quarterly Investment Report.~~
7. Human Resources Director Update.
    - Positions Update
    - Resource Recovery Position Request
    - Dental and Vision Insurances Renewal
    - Health Insurance Renewal
    - Retirees' Health Valuation
8. Finance Director Update.
    - Health Insurance Report
    - Child Care Fund Update
    - American Rescue Plan Update
9. Public Improvement Update.
    - Youth Facility Expansion Update
10. Resolution to Waive Vital Record Fees for Residents Experiencing Financial Hardships.
11. Resolution to Approve Prosecutor's Economic Crimes Unit Lease Agreement.
12. Resolution to Authorize Application for Michigan Enhancement Grant Program.
13. Resolution to Approve Extension of Intergovernmental Agreement for Police Services – Delta Charter Township
14. ~~2023/2024 Budget Amendments.~~
15. Miscellaneous.
16. Bills.
17. Limited Public Comment.
18. Adjournment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, SEPTEMBER 15, 2023

9:00 A.M.

MINUTES

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

ALSO PRESENT: Commissioners Jim Mott, Scott Hansen, Frank Holmes, Mark Mudry; Connie Sobie, Bob Robinson, Ben Dawson, Melissa Ballard, Logan Bailey, and Chad Powers.

The September 15, 2023 meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairperson Mulder.

The Pledge of Allegiance was given by all.

Chairperson Mulder requested item #9 Public Improvement Update be moved to after item # 6 Treasurer's Update as well as to remove item #12 Resolution to Extend the Westside Residential Alternative to Prison (WRAP) Agreement. Commissioner Augustine moved to approve the agenda as amended. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the August 11, 2023 minutes. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Treasurer Bob Robinson presented a report of the Foreclosure Stabilization Fund Proceeds Account and provided detail regarding the report. There was discussion held regarding the pending tax foreclosure litigation. Treasurer Robinson provided the most updated status on the pending litigation.

Treasurer Robinson provided an update on the class action lawsuit regarding tax foreclosure. It was found by the United States Supreme Court that all surplus revenue from tax foreclosure sales must be paid back to the previous owners. It was also reported that there are several additional pending suits that may impact tax foreclosure funding. Treasurer Robinson will keep the committee apprised of the status of these pending legal matters.

Treasurer Robinson presented the quarterly investment report and provided an update of the financial activities. Treasurer Robinson indicated that he would present an additional quarterly investment report next month due to the delay in presenting the current update.

Facilities Management Director Chad Powers provided an update on the public improvement projects. Mr. Powers updated the committee on impact to the facilities of the local emergency event on August 24th as well as the cleanup efforts of his staff after the event.

Human Resources Director Ben Dawson presented the positions update. Commissioner Brehler moved to refill the position vacancies as presented. Commissioner Augustine seconded. Motion carried unanimously.

Mr. Dawson presented a resolution to approve letters of agreement with unions related to pay treatment around the local and state emergency declaration. Commissioner Augustine moved to recommend the approval of the resolution to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

The health insurance report for calendar year 2023 was presented. The report indicates an unfavorable variance of ($710,074) compared to revenues received. Finance Director Melissa Ballard indicated there is a pending quarterly settlement that should help defray the variance. The Controller's Office will continue to monitor the fund balance. Discussion held.

The Child Care Fund update was presented. Based on the updated projection of revenues and expenditures, the estimated fund balance at September 30, 2023 is $835,848. Discussion held.

A resolution to approve the Education Services Agreement with Grand Ledge Public Schools and the Eaton County Youth Facility was presented. Commissioner Brehler moved to recommend the contract to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Finance Director Melissa Ballard presented the projected quarterly financial report for fiscal year 2022/23. Discussion held.

Controller Sobie gave a report on the MMRMA Renewal.

The 2022/23 budget amendments were presented. Commissioner Augustine moved to recommend the budget amendments as presented to the Board of Commissioners. Commissioner Brehler seconded. Discussion held. Motion carried unanimously.

A resolution to approve an intergovernmental agreement with Maple Valley Schools for a School Resource Officer was presented.

A resolution to approve an intergovernmental agreement for police services for Oneida Charter Township was presented.

A resolution to approve an intergovernmental agreement for police services for the Village of Vermontville was presented.

Discussion was held. Commissioner Droscha moved to recommend approval of all three agreements to the Board of Commissioners. Commissioner Rogers seconded. Motion carried unanimously.

A resolution to approve Carmel Township Hall Usage Agreement for early voting use was presented. Commissioner Brehler moved to recommend approval of this agreement to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Commissioner Augustine moved to recommend the approval of the payment of claims against the County in the amount of $464,418.71 and immediate claims in the amount of $6,394,941.72 to the Board of Commissioners as presented. Seconded by Commissioner Pearl-Wright. Motion carried unanimously.

Human Resources Director, Ben Dawson, presented a report on reclassifications. Discussion was held. Commissioner Augustine moved to recommend the reclassification requests to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously

Communications Director, Logan Bailey, was present to give a departmental report. A request was made to give permission to the Controller's Office to review final public relations/communication firm's proposals and make a recommendation directly to the full Board of Commissioners at their September 20th, 2023 meeting due to time constraints. The Committee approved this request.

A resolution to approve the 2023/2024 Eaton County Budget and Winter Tax Rates was presented. Commissioner Augustine moved to recommend approval of the resolution as presented to the Board of Commissioners. Commissioner Brehler seconded. Motion carried unanimously.

No limited public comment.

Chairperson Mulder adjourned the meeting at 10:14 a.m.

The next regularly scheduled meeting of the Ways & Means Committee will be held on Friday, October 13, 2023 at 9:00 a.m. in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd, Charlotte, MI 48813.

Blake Mulder, Chairperson

WAYS & MEANS COMMITTEE
Positions Update
10/13/2023

DEPARTMENT	POSITION OPENING	STATUS	DATE VACANT	REASON	FILLED	WAGE SCALE
Central Dispatch	Public Safety Telecommunicator	Filled	7/31/2023	Resigned Other		Union
Construction Code	Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
	Building Inspector	On Hold	2/28/2022	Promotion		Grade 8
	Mechanical and Plumbing Inspector	On Hold	3/16/2022	New Position		Grade 8
Drain Commissioner	Inspector	Interviewing	7/11/2023	Other		Grade 8
Physical Plant	Maintenance Worker	Filled	6/23/2023	Resigned Transfer to Parks	10/16/2023	Union
Prosecuting Attorney	Legal Assistant	Posted	10/1/2023	New Position		Grade 3
	Assistant Prosecuting Attorney	Posted	10/1/2023	New Position		Grade 10
Public Defender's Office	Social Worker	Filled	9/1/2023	Resigned Other Employment	10/9/2023	Grade 8
	Assistant Public Defender	Posted	10/11/2023	Resigned Other Employment		Grade 10
Resource Recovery	Coordinator	Evaluating	1/25/2023	Resigned Other Agency		Grade 8
Sheriff's Office	Deputy - Detective Assignment	Filled	8/12/2022	Retirement	10/5/2023	Union
	Deputy	Filled	11/9/2022	Resigned Other Employment	9/11/2023	Union
	Deputy	Filled	8/29/2022	Resigned Other		Union
	Deputy	Posted	11/16/2022	Waverly School Contract		Union
	Deputy	Posted	12/29/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Deputy	Posted	12/19/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Deputy	Posted	8/25/2023	Retirement		Union
	Deputy	Posted	8/3/2023	Resigned Other		Union
	Deputy	Posted	8/3/2023	Resigned Other Agency		Union
	EMT Jail Medical Assistant	Background	3/1/2023	Resigned Personal		Grade 5
	Deputy - Detective Assignment	Filled	6/12/2023	Promotion	10/5/2023	Union
	Crime Analyst/Information Officer	Posted	10/1/2023	New Position		Grade 6
Trial Court	Youth Specialist - Part Time	Filled	8/26/2022	Resigned Relocated	10/8/2023	Union
	Youth Specialist	Posted	9/8/2023	Resigned Other		Union
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer/Promotion		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer-Youth Specialist		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/31/2022	Internal Transfer-Youth Specialist		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	5/13/2022	Transferred to Youth Specialist		Grade 3
	Enforcement Caseworker	Evaluating	5/24/2023	Resigned Other Employment		Grade 4
	Collections Specialist/ADR Clerk	Evaluating	10/1/2023	New Position		Grade 4

CURRENT POSITION OPENINGS:

Public Defender's Office	Assistant Public Defender	Recommended	10/11/2023	Resigned Other Employment		Grade 10
Sheriff's Office	EMT Jail Medical Assistant	Recommended	10/27/2023	Resigned Other Employement		Grade 5

To: Public Works and Planning Committee

From: Recycling Workgroup

Subject: Environmental Sustainability Director Position

Date: October 4, 2023

The Recycling Workgroup members Jim Mott, Terrance Augustine, and Barbara Rogers met on October 4, 2023 and discussed the overall structure of the Resource Recovery Department.

The Workgroup believes changes are necessary to meet community needs and to move Eaton County into the future in the area of recycling and environmental sustainability.

To accomplish this, the Workgroup is recommending the creation of a new position, to replace the Resource Recovery Coordinator, called the Environmental Sustainability Director (see attached position description). This position will not only fill the needs of today, but also into the future. They will be responsible for the development of the new Materials Management Plan (MMP), and the administration of the existing County Waste Management Plan, and the County Solid Waste Ordinance.

The Public Works and Planning Committee, on Wednesday, October 11, 2023, moved this memo forward as a recommendation for consideration by Ways and Means.

MUNICIPAL CONSULTING SERVICES LLC

October 6, 2023

Mr. Ben Dawson
Human Resources Director
Eaton County
1045 Independence Blvd.
Charlotte, MI 48813

Dear Mr. Dawson,

This letter is in regard to your request for our firm to conduct a classification analysis for the new position of Environmental Sustainability Director in the Eaton County organization. In completing the classification analysis for this position, I have performed the following tasks:

- Reviewed job-related information including the job description that was submitted for the position.
- Reviewed information regarding Eaton County's classification and compensation system including job evaluation totals and the grade structure.
- Point-factored the classification utilizing the accumulated understanding of the position, the pay structure and the job evaluation (point factor) plan.
- Developed a recommended pay grade level for the classification.

The results of the classification analysis for the position are included in the attached Table A. The position was evaluated based on eleven compensable job factors. These are the same factors and values that were utilized to develop Eaton County's pay grade structure.

BACKGROUND FOR THE POSITION OF ENVIRONMENTAL SUSTAINABILITY DIRECTOR

The Environmental Sustainability Director is a new position that will assume responsibility for managing solid waste and sustainability programs. The position will have responsibility for administering and further developing the County's Waste Management Plan and ordinance and the Materials Management Plan. The position will aggressively focus on sustainability program development and expansion as well as related tracking and reporting. The incumbent will serve as liaison to a wide assortment of other governments, agencies and professional organizations and work to internally incorporate sustainability into all facets of Eaton County's operations.

The position will be responsible for department management including staff, budget and grant writing and administration with a focus on expanding environmental and sustainability awareness and program development.

The point factor analysis and grade recommendation for the position are summarized below.

POINT FACTOR ANALYSIS AND RESULTS

As noted above, I have evaluated the position using the eleven point factors which comprise the County's job evaluation plan. The results of this evaluation are summarized in the attached Table A. In summary, the analysis has resulted in a point total of 2,138 for the Environmental Sustainability Director. This would place the position in grade 10 of the County's pay grade structure.

* * * * *

We have appreciated the opportunity to assist Eaton County in this important classification analysis. Please feel free to contact me at 734.904.4632 if you have questions or wish to discuss the findings and conclusions.

Very truly yours,

Mark W. Nottley, Principal
Municipal Consulting Services LLC

EATON COUNTY
MICHIGAN

Environmental Sustainability Director
Bargaining Unit – Administrative Non Union

EATON COUNTY
Established Date: October XX, 2023

SALARY RANGE
GRADE TBD

GENERAL SUMMARY

Under the direction and supervision of the Controller/Administrator, this position will advise and assist the administration in its duties, and make recommendations to the Board of Commissioners on the implementation of initiatives, goals and policies designed to increase sustainability and reduce environmental impact in County operations.

ESSENTIAL FUNCTIONS

1. Responsible for the continuous development and administration of the County's Waste Management Plan under P.A. 641. Plans waste management programs and activities and recommends revisions to the County plan as appropriate. Develops policies related to the waste management plan.

2. Updates and administers the County solid waste ordinance which regulates and licenses waste haulers, requires the provision of recycling opportunities and a volume based collection fee system, and establishes a recycling surcharge.

3. Responsible for the Materials Management Plan under Part 115; including coordinating, track and reporting, developing, and executing the plan in line with State and Federal guidance; including administering the County's any new programming for local units and providing technical assistance to municipalities.

4. Serve as staff liaison to the Sustainability Workgroups, Recycling Workgroup, and any other relevant groups or committees. This includes attending meetings, preparing agendas, providing background and advice on topics of discussion, conducting research and analysis as needed, and reporting to the Controller/Administrator and Board of Commissioners.

5. Assist in setting, recommending, and maintaining goals, policies and practices around environmental and sustainability for County operations; initiating new programs with

community partners, which may include assisting with educational and publicity efforts, providing technical support, helping with the sale of materials, and collecting data.

6. Lead a variety of functional and cross-functional improvement programs by defining the intent of programs, overseeing the development of program goals, deliverables and tracking/reporting to ensure project goals are met across departments.

7. Serve as the County's lead advisor on environmental issues and collaborate with departments, external groups and the public to achieve the goals outlined in the County's sustainability plans.

8. Work with all County operations to incorporate sustainability in all aspects (buildings, vehicles, processes, waste management, etc.) and coordinate interdepartmental efforts to identify, plan, finance, and implement strategies to hit metrics and goals.

9. Identify and seek outside funding including grants and private, corporate, and foundation sources and administer grant funding as needed.

10. Attend external meetings, conferences and/or workshops as a representative of Eaton County, which may include presenting and performing a range of other public relations functions for programs related to the County's sustainability plans and goals.

11. Develop strategic partnerships with other governments, universities, utilities, transportation providers, waste and recycling facilities, and organizations to develop a regional approach to sustainability and oversee development of intergovernmental agreements, as appropriate.

12. Serve as liaison between the County, City, Federal and State agencies and professional organizations, MSU Extension, Eaton County Parks, local municipalities, and the Eaton Conservation District staff on issues related to environmental policy and sustainability and waste management activities.

13. Work with the Communications Director to respond to public and internal requests for information related to the County's environmental and sustainability practices, policies and programming.

14. Develop and present environmental education and training programs for County departments and operations, corporate partners, community groups, schools, and the public.

15. Assist in emergency management and communications pertaining to environmental impact in the event of a crisis.

16. Manages administrative activities of the department including departmental budget development and administration, monitoring revenues and managing expenditures.

17. Oversees department staff, internships and any seasonal staff.

OTHER FUNCTIONS

1. Performs other duties as assigned.

This list may not be inclusive of the total scope of job functions to be performed. Duties and responsibilities may be added, deleted or modified at any time.

EMPLOYMENT QUALIFICATIONS

Education: Minimum of a Bachelor's Degree from an accredited college or university in environmental science, natural resource management, environmental public policy or a related field. Master's Degree in environmental science, natural resource management, or a related field is preferred.

Experience: Minimum of three (3) years of experience working with environmental sustainability initiatives, environmental programming and/or related areas for public or private entities; experience in managing projects, including: performing administrative, operational, budgetary or similar analysis, with particular emphasis on energy policy, energy efficiency projects, or renewable energy applications, or other related fields.

Other Requirements:

- Knowledge of, and experience in, environmental and sustainability programming and community development and engagement.
- Excellent written and verbal communication skills; experience in writing and administering grants, including project delivery and closeout, is preferred.
- Skill in researching and analyzing information and data, writing reports and other documents; maintaining records and files; the use of a personal computer and software in cluding applications for word processing spreadsheets and data management, and the use of cloud storage systems. Working knowledge of Microsoft Word, Excel and Access is preferred.
- Ability to organize, administer and direct environmental education and outreach programs; effectively communicate both verbally and in writing; effectively present information and concepts to a wide variety of stakeholders.
- Ability to write and implement procedures across departments.
- Ability to set priorities and coordinate multiple work activities, work independently, meet deadlines, and exercise independent judgment with oversight by the Controller/Administ rator.
- Must possess and maintain a valid Michigan Driver's License, or be able to transport self to off-site locations as necessary.
- Work schedule requires flexible hours including occasional evenings and possibly weekends.

The qualifications listed above are intended to represent the minimum skills and experience levels associated with performing the duties and responsibilities contained in this job *description. The qualifications should not be viewed as expressing absolute employment or promotional standards, but as general guidelines that should be considered along with other job-related selection or promotional criteria.*

PHYSICAL REQUIREMENTS

[This job requires the ability to perform the essential functions contained in this description. These include, but are not limited to, the following requirements. Reasonable accommodations will be made for otherwise qualified applicants unable to fulfill one or more of these requirements]:

- This position requires the individual through assistance or on their own to speak, hear, sit, stand, walk, and have finger dexterity and visual acuity.
- This position requires the ability to be able to travel for meetings and appointments.
- This position requires the ability to sit, stand, walk, traverse, climb, balance, twist, bend, stoop/crouch, squat, kneel, crawl, lift, carry, push, pull, reach, grasp, handle, pinch, type, endure repetitive movements of the wrists, hands or fingers.
- This position's physical requirements require continuous stamina in sitting, typing and en during repetitive movements of the wrists, hands or fingers.

WORKING CONDITIONS

- Works both in office conditions and may have to walk outside in all types of weather conditions and takes occasional trips to field sites and educational outreach locations where there may be exposure to prominent lights, noises, odors, temperatures or weather conditions.

Resource Recovery Coordinator
Original Budget
Fiscal Year 2023/24

	Hours	Hourly Rate	Gross Pay
Wages	2,080	$ 32.3400	$ 67,267.20
		Total Pay	$ 67,267.20
Fringes			
FICA		7.650%	$ 5,145.94
Retirement		39.760%	26,745.44
Unemployment		0.030%	20.18
Work Comp		0.300%	201.80
Life & Disability		1.250%	840.84
HCSP (Flat Rate)		50.00	1,300.00
Dental (Monthly)		56.25	675.00
Health (Monthly)		1,750.77	21,009.27
		Total Fringes	$ 55,938.47
		Total Cost	**$ 123,205.67**
		Pay Rate Including Fringes	**$ 59.23**

Envirnmental Sustainability Director
Amended Request
Fiscal Year 2023/24

	Hours	Hourly Rate	Gross Pay
Wages	2,080	$ 37.3800	$ 77,750.40
		Total Pay	$ 77,750.40
Fringes			
FICA		7.650%	$ 5,947.91
Retirement		39.760%	30,913.56
Unemployment		0.030%	23.33
Work Comp		0.300%	233.25
Life & Disability		1.250%	971.88
HCSP (Flat Rate)		50.00	1,300.00
Dental (Monthly)		56.25	675.00
Health (Monthly)		1,750.77	21,009.27
		Total Fringes	$ 61,074.19
		Total Cost	**$ 138,824.59**
		Pay Rate Including Fringes	**$ 66.74**
		Change in Costs	**$ 15,618.92**

Brown & Brown INSURANCE®

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

September 18, 2023

Andrea Cherwinski, MSS, CFMLS
Benefits Specialist
Eaton County Controller
1045 Independence Blvd
Charlotte, MI 48813

Re: January 1, 2024 Delta Dental ASO Renewal

Dear Andrea:

Brown and Brown of Central Michigan has received your January 1, 2024 self-funded renewal from Delta Dental. The County has a three-year guarantee through 1-1-26 for the current admin fee of $6.50 per contract per month.

The illustrative rate for the County's plan is detailed on page 2. The illustrative rate for the Health Department is detailed on page 3. Claims history for 2022 and year to date for 2023 is detailed on Pages 4 and 5.

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

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

Sincerely,

Daniel Skiver
Vice President
Brown and Brown of Central Michigan

C: Angela Garner

EATON COUNTY

DENTAL RENEWAL EFFECTIVE JANAURY 1, 2024

GROUPS 0001,0002	CENSUS	2023 RATES	RENEWAL (3 YEAR ADMIN FEE THROUGH 2025)
ADMIN FEE	333	$6.50	$6.50
MONTH TOTAL	[redacted]	$2,165	$2,165
ANNUAL TOTAL		$25,974	$25,974
CHANGE		N/A	$0
PERCENT CHANGE		N/A	0.00%

ILLUSTRATIVE RATE	333	$42.49	$44.97
MONTH TOTAL	[redacted]	$14,149	$14,975
ANNUAL TOTAL		$169,790	$179,700
CHANGE		N/A	$9,910
PERCENT CHANGE		N/A	5.84%

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

BARRY EATON DISTRICT HEALTH DEPARTMENT

DENTAL RENEWAL EFFECTIVE JANAURY 1, 2024

GROUP 2001	CENSUS	2023 RATES	2024 RATES DELTA RENEWAL (3 YEAR ADMIN FEE THROUGH 2025)
ADMIN FEE	63	$6.50	$6.50
MONTH TOTAL	[redacted]	$410	$410
ANNUAL TOTAL		$4,914	$4,914
CHANGE		N/A	$0
PERCENT CHANGE		N/A	0.00%

ILLUSTRATIVE RATE	63	$104.57	$102.15
MONTH TOTAL	[redacted]	$6,588	$6,435
ANNUAL TOTAL		$79,055	$77,225
CHANGE		N/A	($1,830)
PERCENT CHANGE		N/A	-2.31%

PLAN DESIGN	
PREVENATIVE SERVICES	100%
BASIC SERVICES	80%
MAJOR SERVICES	50%
ORTHODONTIC SERVICES	75%
MAXIMUM PAYMENT	$3,000 per person total per Benefit Year on all services except orthodontics. $3,000 per person total per lifetime on orthodontic services.
ADMIN FEE GUARANTEE	Until 1-1-26

Eaton County Dental Claims for January - December, 2023

50/50/50	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
0001													
Dental Claims	$ 5,275.60	$ 4,601.80	$ 4,289.76	$ 2,092.90	$ 5,594.00	$ 6,622.40	$ 2,963.60						$ 31,440.06
0002													
Dental Claims	$ 14,633.20	$ 6,567.50	$ 9,333.85	$ 8,376.95	$ 6,831.30	$ 5,688.00	$ 8,122.30						$ 59,553.10
TOTAL	**$ 19,908.80**	**$ 11,169.30**	**$ 13,623.61**	**$ 10,469.85**	**$ 12,425.30**	**$ 12,310.40**	**$ 11,085.90**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,993.16**

100/80/50/50	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
2001													
Dental Claims	$ 6,725.70	$ 4,629.30	$ 8,717.80	$ 9,835.68	$ 5,934.75	$ 5,820.60	$ 5,269.05						$ 46,932.88
TOTAL	**$ 6,725.70**	**$ 4,629.30**	**$ 8,717.80**	**$ 9,835.68**	**$ 5,934.75**	**$ 5,820.60**	**$ 5,269.05**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 46,932.88**

Summary													
TOTAL, ALL PLANS	**$ 26,634.50**	**$ 15,798.60**	**$ 22,341.41**	**$ 20,305.53**	**$ 18,360.05**	**$ 18,131.00**	**$ 16,354.95**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 137,926.04**

COUNTY	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 90,993.16	$ 15,067.00	$ 106,060.16

As of Month # 7

HEALTH DEPT.	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 46,932.88	$ 2,756.00	$ 49,688.88

Eaton County Dental Claims for January - December, 2022

50/50/50	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
0001													
Dental Claims	$ 4,004.20	$ 9,271.80	$ 7,787.36	$ 3,621.22	$ 4,270.30	$ 5,872.50	$ 4,363.80	$ 3,125.70	$ 5,345.91	$ 2,946.70	$ 7,139.60	$ 4,790.20	**$ 62,539.29**
0002													
Dental Claims	$ 7,950.45	$ 6,829.00	$ 9,865.96	$ 9,299.80	$ 9,141.90	$ 6,542.10	$ 7,308.00	$ 9,963.54	$ 5,913.40	$ 6,727.50	$ 8,032.70	$ 10,666.40	**$ 98,240.75**
TOTAL	**$ 11,954.65**	**$ 16,100.80**	**$ 17,653.32**	**$ 12,921.02**	**$ 13,412.20**	**$ 12,414.60**	**$ 11,671.80**	**$ 13,089.24**	**$ 11,259.31**	**$ 9,674.20**	**$ 15,172.30**	**$ 15,456.60**	**$ 160,780.04**

100/80/50/50	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
2001													
Dental Claims	$ 5,534.30	$ 3,242.74	$ 11,409.20	$ 5,158.89	$ 4,643.70	$ 3,645.10	$ 4,690.61	$ 5,224.40	$ 4,230.90	$ 8,473.70	$ 7,158.50	$ 3,914.10	**$ 67,326.14**
TOTAL	**$ 5,534.30**	**$ 3,242.74**	**$ 11,409.20**	**$ 5,158.89**	**$ 4,643.70**	**$ 3,645.10**	**$ 4,690.61**	**$ 5,224.40**	**$ 4,230.90**	**$ 8,473.70**	**$ 7,158.50**	**$ 3,914.10**	**$ 67,326.14**

Summary													
TOTAL, ALL PLANS	$ 17,488.95	$ 19,343.54	$ 29,062.52	$ 18,079.91	$ 18,055.90	$ 16,059.70	$ 16,362.41	$ 18,313.64	$ 15,490.21	$ 18,147.90	$ 22,330.80	$ 19,370.70	$ 228,106.18

COUNTY	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 160,780.04	$ 26,273.94	$ 187,053.98

As of Month # 12

HEALTH DEPT.	TOTAL EXPERIENCE	TOTAL ADMIN	GRAND TOTAL
	$ 67,326.14	$ 4,136.00	$ 71,462.14

Brown & Brown

PROPOSAL ASSUMPTIONS

- The rates and premiums shown are based on the employee lives and volumes contained in the most recent census information and renewal information received.
- The rates quoted are based on an effective date of 01/01/2024. Rates will be subject to change after this date and paperwork must be submitted prior to the effective date.
- To ensure all members are in the carrier's system for confirmation of benefits, forms must be received three weeks prior to effective date.
- It is imperative we be informed of any employee or dependent that is hospitalized or otherwise disabled and not actively at work on the effective date of any new contract. Coverage may not be available for these individuals.
- For Marketing Purposes: The rates shown are not guaranteed. Final rates will be based on the information released on this (these) form(s). The final rates for these plans may vary if the census changes.
- **Compensation**.

Brown & Brown entities ("we") receive commissions and fees from insurance carriers and other vendors as part of our compensation for placing and servicing your policies and products. Commissions are generally a percentage of the total premium and may be based on a schedule. In some cases, we may also receive direct compensation from the plan or the plan sponsor (service and/or consulting fees).

In addition to commissions and fees paid to Brown & Brown by insurance or reinsurance carriers or third-party vendors as mentioned above, Brown & Brown entities may also receive supplemental and/or bonus compensation from the carrier or vendor based on new sales volume or retention, for example. Such supplemental and/or bonus compensation may consist of guaranteed override income based on our agency's business production and retention with the carrier or vendor, general agency fees, and/or sales or retention bonuses and is partially derived from your premium dollars, after being combined (or "pooled") with the premium dollars of other insureds that have purchased similar types of coverage. Brown & Brown may not know in advance if such a supplemental and/or bonus payment will be made by a particular carrier or vendor, or the amount of any such payments until the underwriting year is closed.

Brown & Brown entities may also receive invitations to programs sponsored and paid for by insurance carriers or other vendors to inform brokers regarding their products and services, including possible participation in company-sponsored events such as trips, seminars, and advisory council meetings, based upon the total volume of business placed with the carrier you select. We may also receive non-monetary compensation (including but not limited to the value of travel, meals and entertainment expenses associated with such meetings, gifts, tickets for sporting and entertainment events and awards). Such compensation allocated to your policy is not normally expected to equal or exceed a sum of $250.00 in aggregate, when all non-monetary compensation items received are combined.

Brown & Brown entities may, on occasion, receive loans or credit from insurance companies. Additionally, in the ordinary course of our business, we may collect and remit premiums on behalf of the carrier or vendor and may earn and retain interest on premiums or administrative fees you pay from the date we receive them until the date remitted to the carrier or vendor.

If an intermediary is utilized in the placement of coverage, the intermediary may or may not be owned in whole or part by Brown & Brown, Inc. or its subsidiaries. Brown & Brown entities operate independently and are not required to utilize other companies owned by Brown & Brown, Inc., but routinely do so. In addition to providing access to the carrier or other vendor, the Wholesale Insurance Broker/Managing General Agent may provide additional services including, but not limited to: underwriting, quoting, plan implementation assistance, claims advocacy and eligibility administration services. Compensation paid for those services is either derived from your premium payment, which may on average be up to 15% of the premium you pay for coverage and may include additional fees charged by the intermediary or is paid to the Wholesaler/Managing General Agent via override.

Questions and Information Requests. Should you have any questions, or require additional information, please contact this office at 1-866-421-0478 or, if you prefer, submit your question or request online at **http://www.bbinsurance.com/customerinquiry/**

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

PROPOSAL ASSUMPTIONS

(continued)

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

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

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

* **AM Best General Rating Guide**

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

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

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

October 11, 2023

Andrea Cherwinski, MSS, CFMLS
Benefits Specialist
Eaton County Controller
1045 Independence Boulevard
Charlotte, MI 48813

Re: January 1, 2024 EyeMed Renewal

Dear Andrea:

Brown and Brown of Central Michigan has received your January 1, 2024, self-funded vision plan renewal from EyeMed. The administrative fee is fixed through to 2028 (four-year agreement) at $1.00 per contract per month for the County employees and $0.42 per contract per month for the County retirees. The illustrative rates for the active employee plan are listed on page 2. The illustrative rates for the retiree plan are listed on page 3. The most recent claims history is detailed on page 4.

Please note that we have provided additional information including Proposal Assumptions (Pages 5-6), Acronyms and Key Definitions (Page 7) and the AM Best Rating and financial size for the carrier (page 8).

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

Sincerely,

Daniel Skiver
Vice President
Brown and Brown of Central Michigan

C: Angela Garner

EATON COUNTY

VISION ACTIVES RENEWAL EFFECTIVE JANUARY 1, 2024

GROUPS 1003788	CENSUS	2023	2024
ADMIN FEE	303	$1.00	$1.00
MONTH TOTAL		$303	$303
ANNUAL TOTAL		$3,636	$3,636
CHANGE		N/A	$0
PERCENT CHANGE		N/A	0.00%

ILLUSTRATIVE RATE		2023	2024
SINGLE		$3.59	$3.59
2 PERSON		$6.83	$6.83
FAMILY		$10.02	$10.02
MONTH TOTAL		$2,192	$2,192
ANNUAL TOTAL		$26,304	$26,304

PLAN DESIGN		FREQUENCY
EXAM	$20 COPAY	12 MONTHS
FRAMES	$20 COPAY FRAMES & LENSES OR CONTACT LENSES	12 MONTHS
LENSES		12 MONTHS
CONTACTS		12 MONTHS

EATON COUNTY

VISION RETIREES RENEWAL EFFECTIVE JANUARY 1, 2024

GROUPS 1002180	CENSUS	2023	2024
ADMIN FEE	153	$0.42	$0.42
MONTH TOTAL		$64	$64
ANNUAL TOTAL		$771	$771
CHANGE		N/A	$0
PERCENT CHANGE		N/A	0.00%

ILLUSTRATIVE RATE		2023	2024
SINGLE		$1.09	$1.09
2 PERSON		$2.06	$2.06
FAMILY		$3.03	$3.03
MONTH TOTAL		$245	$245
*ANNUAL TOTAL		$2,944	$2,944

PLAN DESIGN		FREQUENCY
EXAM	$20 COPAY	12 MONTHS
FRAMES	35% OFF RETAIL	UNLIMITED
LENSES	DISCOUNT SCHEDULE	UNLIMITED
CONTACTS	DISCOUNT SCHEDULE	UNLIMITED

Eaton County EyeMed Claims for January - July, 2023

12/12/12	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total
1001								
Vision Claims	$ 3,043.35	$ 2,481.27	$ 2,707.88	$ 2,291.47	$ 1,296.47	$ 2,289.14	$ 1,869.92	**$ 15,979.50**
TOTAL	**$ 3,043.35**	**$ 2,481.27**	**$ 2,707.88**	**$ 2,291.47**	**$ 1,296.47**	**$ 2,289.14**	**$ 1,869.92**	**$ 15,979.50**

Exam Only	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total
1001								
Vision Claims	$ 30.00	$ -	$ 30.00	$ 155.00	$ 110.00	$ -	$ -	**$ 325.00**
TOTAL	**$ 30.00**	**$ -**	**$ 30.00**	**$ 155.00**	**$ 110.00**	**$ -**	**$ -**	**$ 325.00**

Summary								
TOTAL, ALL PLANS	**$ 3,073.35**	**$ 2,481.27**	**$ 2,737.88**	**$ 2,446.47**	**$ 1,406.47**	**$ 2,289.14**	**$ 1,869.92**	**$ 16,304.50**

Brown & Brown

PROPOSAL ASSUMPTIONS

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Brown & Brown entities may also receive invitations to programs sponsored and paid for by insurance carriers or other vendors to inform brokers regarding their products and services, including possible participation in company-sponsored events such as trips, seminars, and advisory council meetings, based upon the total volume of business placed with the carrier you select. We may also receive non-monetary compensation (including but not limited to the value of travel, meals and entertainment expenses associated with such meetings, gifts, tickets for sporting and entertainment events and awards). Such compensation allocated to your policy is not normally expected to equal or exceed a sum of $250.00 in aggregate, when all non-monetary compensation items received are combined.

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PROPOSAL ASSUMPTIONS

(continued)

- The analysis of the following plans is a summary. Please refer to the policy certificate for a full list of coverage and exclusions.
- The rates and benefits in this proposal are based upon underwriting factors which include, but are not limited to, the census provided, the effective date shown, the status of employees/dependents (i.e. actively at work, COBRA, FMLA), final enrollment, etc. If any of the aforementioned changes prior to the proposed effective date, the final provisions, including rates, for these plans may vary or result in the proposed plan to be withdrawn.
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- The network provider/facility lists obtained via paper directories or carrier websites may contain providers and facilities that are no longer participating in the insurance carriers' networks. We cannot be responsible for any changes to the provider/facility listings that are not reflected. To ensure that a specific provider or facility is still participating in the provider's preferred network, we recommend contacting the provider/facility directly.
- Failure to adhere to provisions of the Affordable Care Act (such as pay-or-play, employer reporting requirements, benefit mandates, etc.) may result in significant fees and penalties to the employer. For a more comprehensive explanation of what fees and penalties may apply to you, you may contact your Brown & Brown representative at any time.
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ACRONYMS AND KEY DEFINITIONS

For the purposes of this proposal, the following acronyms may be used:

Type of Plan

DHMO - Dental Health Maintenance Organization
HMO - Health Maintenance Organization
POS - Point of Service
PPO - Preferred Provider Organization

Financial Arrangements

ASO - Administrative Services Only
FI - Full Insured
MP - Minimum Premium
PSF - Partially Self Funded

Self-Funded Policy Terms

ASL - Aggregate Stop Loss
ISL - Individual Stop Loss
MRA - Maximum Reimbursement Aggregate
SSL - Specific Stop Loss (also known as ISL)

Reimbursement / Saving Accounts

FSA - Flexible Spending Account
HRA - Health Reimbursement Account
HSA - Health Savings Account
MSA - Medical Savings Account

Other

DED - Deductible
IND - Individual
FAM - Family
ER - Emergency Room
HOSP - Hospital
IN-NET - In-Network
MAX - Maximum
N/A - Not Applicable
OON - Out-of-Network
OV - Office Visit
PCP - Primary Care Physician
RX - Prescription Drug
SPEC - Specialist
EE - Employee Only, ES - Employee + Spouse, EC - Employee + Child(ren), EF - Employee + Family
Generic- A drug that is no longer covered by patent protection and may be produced and/or distributed by multiple drug companies (usually tier 1).
Preferred Drugs- Drugs included on a formulary or preferred drug list; for example, a brand name-drug without a generic substitute (usually tier 2).
Non-preferred Drugs- Drugs not included on a formulary or preferred drug list; for example, a brand-name drug with a generic substitute (usually tier 3).
Specialty Drugs: Specifically identified types of drugs, such as lifestyle drugs or biologics (usually tier 4).
Embedded- Once participant meets Individual Deductible, Co-insurance applies to that individual.
Aggregate- Family Deductible must be met before Co-insurance applies, to all family members.

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

Carrier	A.M. Best Rating	Financial Size
EyeMed	A-	VIII

* **AM Best General Rating Guide**

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

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

Hello

Great news– It's time to renew your EyeMed Vision Care plan.

The Eaton County plan will automatically renew on 01/01/2024 without any changes. We've made this as simple as possible, with no signatures or additional paperwork needed. All we ask is that you retain this letter for your records

Rates below will be effective 01/01/2024.

Tier	Current Rate	Renewal Rate
Per Subscriber Per Month	$1.00	$1.00

We will continue to guarantee these rates for 48 months with the exception of changes in benefits, network, contributions, number of eligible employees or any future tax, fee or assessment imposed by the Federal or State governments.

We look forward to continuing our relationship. In addition to your same great savings, we have rotating members savings outlined on our Special Offers platform. We've highlighted a few reminders below:

- Second pair discount: 40% off a complete second pair of prescription glasses* •
- Hearing Care discount: You could save up to 64% off retail for hearing aids and materials**
- Know Before You Go: Transparency tool helping estimate potential out-of-pocket costs– before heading to the eye doctor

Visit Member Web to see all of today's members' only offers and everyday discounts.

If you'd like to see additional plan design options or if there are any questions, don't hesitate to contact me. Otherwise, there is no action required.

We know things change, so if there is a new contact person, please provide their contact information so I can follow up.

Thank you for your business.

Best regards,

Kimberly Dwyer
Sr. Account Manager
KFlannery@eyemed.com
4000 Luxottica Place
Mason, OH 45040

* May not be combined with any other offers or discounts. This is not insurance. Redeemable at any participating U.S. Sunglass Hut, Sunglass Hut at Macy's or online, or at SunglassHut.com. Excludes Chanel, Maui Jim, Oakley, Tiffany and Tom Ford. Exclusions may apply. Limitations and exclusions may apply. For a complete list of current offers, EyeMed members may log into their member account at eyemed.com.

INDEPENDENT PROVIDER NETWORK + LENSCRAFTERS PEARLE VISION OPTICAL

Hello

Great news– It's time to renew your EyeMed Vision Care plan.

The Eaton County Exam only plan will automatically renew on 01/01/2024 without any changes. We've made this as simple as possible, with no signatures or additional paperwork needed. All we ask is that you retain this letter for your records

Rates below will be effective 01/01/2024.

Tier	Current Rate	Renewal Rate
Per Subscriber Per Month	$0.42	$0.42

We will continue to guarantee these rates for 48 months with the exception of changes in benefits, network, contributions, number of eligible employees or any future tax, fee or assessment imposed by the Federal or State governments.

We look forward to continuing our relationship. In addition to your same great savings, we have rotating members savings outlined on our Special Offers platform. We've highlighted a few reminders below:

- Second pair discount: 40% off a complete second pair of prescription glasses* •
- Hearing Care discount: You could save up to 64% off retail for hearing aids and materials**
- Know Before You Go: Transparency tool helping estimate potential out-of-pocket costs– before heading to the eye doctor

Visit Member Web to see all of today's members' only offers and everyday discounts.

If you'd like to see additional plan design options or if there are any questions, don't hesitate to contact me. Otherwise, there is no action required.

We know things change, so if there is a new contact person, please provide their contact information so I can follow up.

Thank you for your business.

Best regards,

Kimberly Dwyer
Sr. Account Manager
KFlannery@eyemed.com
4000 Luxottica Place
Mason, OH 45040

* May not be combined with any other offers or discounts. This is not insurance. Redeemable at any participating U.S. Sunglass Hut, Sunglass Hut at Macy's or online, or at SunglassHut.com. Excludes Chanel, Maui Jim, Oakley, Tiffany and Tom Ford. Exclusions may apply. Limitations and exclusions may apply. For a complete list of current offers, EyeMed members may log into their member account at eyemed.com.

Brown & Brown

BENEFITS COMPARISON FOR
Eaton County

For Plans Renewing
1/1/2024

Dan Skiver
Vice President

Brown & Brown of Central Michigan
1605 Concentric Blvd Suite 1 Saginaw MI 48604

Effective Date: January 1, 2024

Eaton County

Prepared by: Dan Skiver

Effective Date: January 1, 2024

Brown & Brown

Market Summary

Product Line	Carrier	Best Rating	Financial Size Category	Carrier Web Site	Results
Group Medical - All					
	Blue Cross Blue Shield of Michigan	A Rating	XV	www.bcbsm.com	Renewal

Eaton County

Prepared by: Dan Skiver

Effective Date: January 1, 2024

Brown & Brown

	Renewal	% Change
Contracts In Renewal:	479	[redacted]
Contracts Actual:	486	
Stop Loss & Agg Premium ($100,000):	$207.45	1.97%
***Admin Fee:**	$66.91	1.00%
Attachment Point:	$19,095	3.39%

***Includes Online Visit Admin Fee**

Medical and Prescription Claims	
Medical & Prescription Drug Claims	$7,744,978
Provider Adjustments	($991,738)
Total Variable Cost	**$6,753,240**

Fixed Fees	
Stop Loss Premiums	$1,209,848
Feex and Taxes	$27,273
Admin Fees	$390,219
Total Fixed Cost	**$1,627,341**

Renewal Period Cost	
Grand Total, All Costs Based on Current Census	$8,380,581
Total, Rates x Census, Annually	$8,282,530
Difference	$98,051
Variance	**101.18%**

Eaton County

Prepared by: Dan Skiver

Effective Date: January 1, 2024

Brown & Brown

MEDICAL/RX ACTIVES	CURRENT (BCBS ILLUS)	RENEWAL (BCBS ILLUS)	
Total Monthly Cost	$487,043	$487,857	0.17%
Total Annualized Cost	$5,844,510	$5,854,285	0.17%
Annualized Dollar Change From Current		$9,774	
Total Medical Enrolled		331	

MEDICAL/RX RETIREES	CURRENT (BCBS ILLUS)	RENEWAL (BCBS ILLUS)	
Total Monthly Cost	$192,458	$202,354	5.14%
Total Annualized Cost	$2,309,497	$2,428,245	5.14%
Annualized Dollar Change From Current		$118,748	
		155	

MEDICAL/RX TOTAL	CURRENT (BCBS ILLUS)	RENEWAL (BCBS ILLUS)	
Total Monthly Cost	$679,501	$690,211	1.58%
Total Annualized Cost	$8,154,007	$8,282,530	1.58%
Annualized Dollar Change From Current		$128,522	
Total Medical Enrolled		486	

Volume and Counts are for illustrative purposes only. This proposal is a brief summary of benefits and is not intended to be a complete outline of policy provisions. Rates are subject to final enrollment, medical underwriting and effective date.

Eaton County

Prepared by: Dan Skiver

Effective Date: January 1, 2024

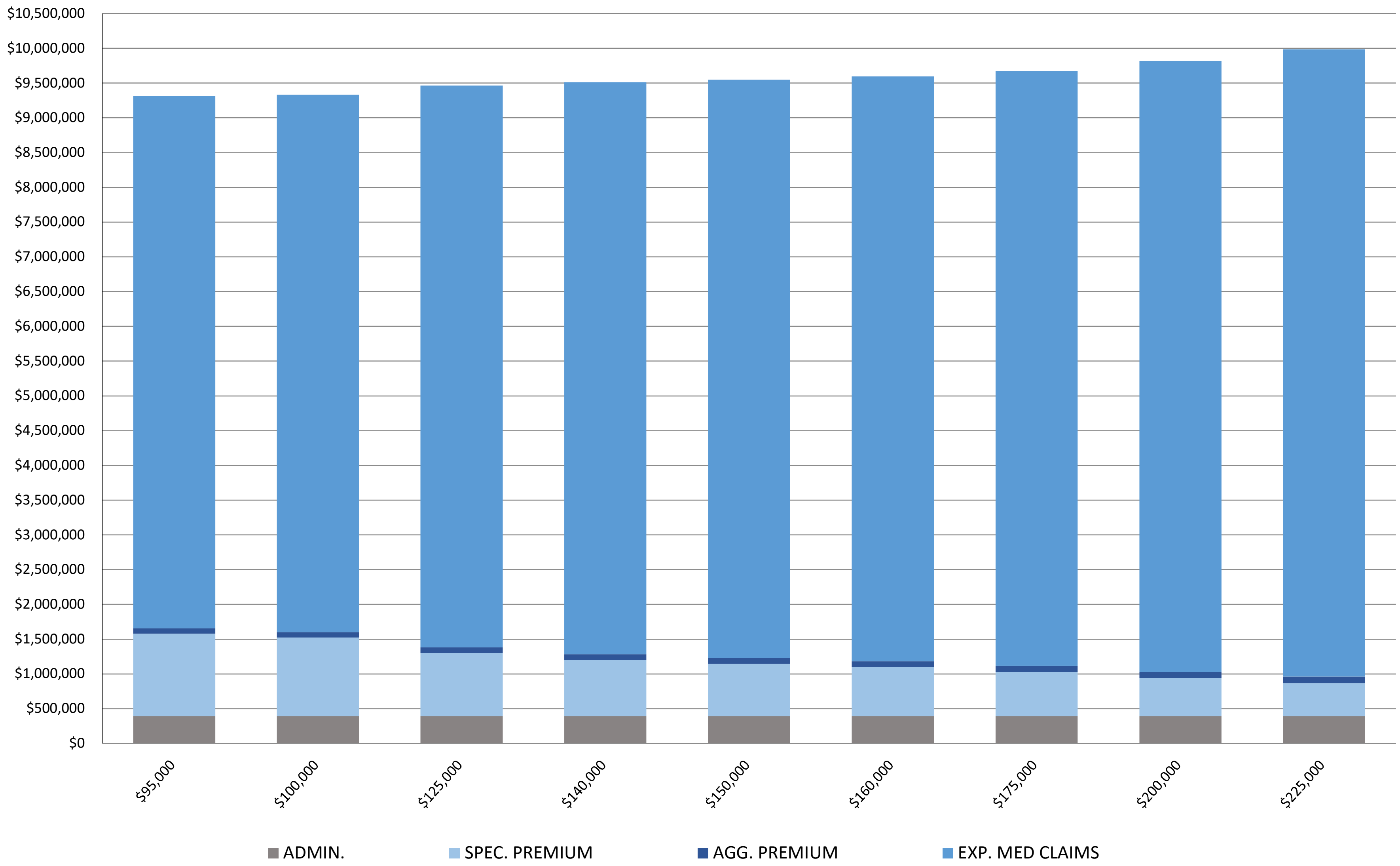
Number of Contracts: **486**

Administrative Fee: **$66.91**

BLUE CROSS EXPECTED COST MODEL

Specific Amount	Expected Contract Attachment	BCBS Expected Claims	Stop Loss	Admin.	Total Estimated Cost	Difference Low to High	Ranking
$95,000	$ 15,763	$ 7,660,575	$ 1,265,777	$ 390,219	$ 9,316,571	$ -	1
$100,000	$ 15,913	$ 7,733,475	$ 1,209,848	$ 390,219	$ 9,333,543	$ (16,971)	2
$125,000	$ 16,635	$ 8,084,610	$ 990,099	$ 390,219	$ 9,464,928	$ (148,356)	3
$140,000	$ 16,925	$ 8,225,550	$ 894,337	$ 390,219	$ 9,510,106	$ (193,535)	4
$150,000	$ 17,118	$ 8,319,510	$ 838,292	$ 390,219	$ 9,548,021	$ (231,449)	5
$160,000	$ 17,312	$ 8,413,470	$ 790,294	$ 390,219	$ 9,593,983	$ (277,412)	6
$175,000	$ 17,602	$ 8,554,410	$ 725,034	$ 390,219	$ 9,669,663	$ (353,092)	7
$200,000	$ 18,085	$ 8,789,310	$ 637,613	$ 390,219	$ 9,817,142	$ (500,570)	8
$225,000	$ 18,568	$ 9,024,210.00	$ 570,311	$ 390,219	$ 9,984,740	$ (668,169)	9

STOP LOSS COMPARISION



Eaton County

Prepared by: Dan Skiver

Effective Date: January 1, 2024

ANALYSIS OF CLAIMS 3 YEARS

BASED ON VARIOUS STOP LOSS INSURANCE LEVELS

PAID CLAIMS 01/20 - 12/22

	Combined Payments	3 Years Combined Contracts	Average Number Of Contracts	% Of Contracts	% Of Claim $$$	Average Medical Claim
UNDER $50,000	$11,853,331.07	1,415	472	94.6%	62.4%	$8,376.91
OVER $50,000	$7,131,800.83	80	27	5.4%	37.6%	89,147.51
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $55,000	$12,377,342.11	1,425	475	95.3%	65.2%	$8,685.85
OVER $55,000	$6,607,789.79	70	23	4.7%	34.8%	94,397.00
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $60,000	$12,843,199.11	1,433	478	95.9%	67.6%	$8,962.46
OVER $60,000	$6,141,932.79	62	21	4.1%	32.4%	99,063.43
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $75,000	$14,255,236.60	1,454	485	97.3%	75.1%	$9,804.15
OVER $75,000	$4,729,895.30	41	14	2.7%	24.9%	115,363.30
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $90,000	$15,304,090.64	1,467	489	98.1%	80.6%	$10,432.24
OVER $90,000	$3,681,041.26	28	9	1.9%	19.4%	131,465.76
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $95,000	$15,582,533.09	1,470	490	98.3%	82.1%	$10,600.36
OVER $95,000	$3,402,598.81	25	8	1.7%	17.9%	136,103.95
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $100,000	$16,070,609.32	1,475	492	98.7%	84.6%	$10,895.33
OVER $100,000	$2,914,522.58	20	7	1.3%	15.4%	145,726.13
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $125,000	$16,839,643.54	1,482	494	99.1%	88.7%	$11,362.78
OVER $125,000	$2,145,488.36	13	4	0.9%	11.3%	165,037.57
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $140,000	$17,109,653.75	1,484	495	99.3%	90.1%	$11,529.42
OVER $140,000	$1,875,478.15	11	4	0.7%	9.9%	170,498.01
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**
UNDER $150,000	$17,783,967.48	1,487	496	99.5%	93.7%	$11,959.63
OVER $150,000	$1,201,164.42	8	3	0.5%	6.3%	-
Memo Totals	**$18,985,131.90**	**1,495**	**498**	**100.0%**	**100.0%**	**$12,699.08**

3500 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

March 21, 2023

PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS ANNUAL COST LIMITATIONS – CALENDAR YEAR 2024

For a medical benefit plan coverage year beginning on or after January 1, 2012, MCL 15.563, as last amended by 2018 Public Act 477, sets a limit on the amount that a public employer may contribute to a medical benefit plan.

For medical benefit plan coverage years beginning on or after January 1, 2013, MCL 15.563 provides that the dollar amounts that are multiplied by the number of employees with each coverage type be adjusted annually. Specifically, the dollar amounts shall be adjusted, by October 1 of each year after 2011 and before 2019, by the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available. By April 1 of each year after 2018, the dollar amounts shall be adjusted by the change in the medical care component of the U.S. consumer price index for the most recent 12-month period for which data are available. For calendar year 2023, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

- $7,399.47 times the number of employees and elected public officials with single-person coverage
- $15,474.60 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- $20,180.43 times the number of employees and elected public officials with family coverage.

The limits for 2024 equal the 2023 limits increased by **4.1 percent**. The 4.1 percent is the percentage change in the medical care component from the period March 2021-February 2022 to the period March 2022-February 2023.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2024, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- **$**7,702.85 times the number of employees and elected public officials with single-person coverage
- **$**16,109.06 times the number of employees and elected public officials with individual -and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- **$**21,007.83 times the number of employees and elected public officials with family coverage.

Rachael Eubanks

Rachael Eubanks
State Treasurer

March 21, 2023

Eaton County

2024 Insurance Rates - based on Current Hard Cap Limitations

CB6 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	73.14	877.68	590.92	7,091.04	664.06	7,968.72
Double	175.55	2,106.60	1,414.99	16,979.88	1,590.54	19,086.48
Family	219.43	2,633.16	1,769.98	21,239.76	1,989.41	23,872.92

CB12 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	-	-	572.17	6,866.04	572.17	6,866.04
Double	-	-	1,370.04	16,440.48	1,370.04	16,440.48
Family	-	-	1,713.77	20,565.24	1,713.77	20,565.24

2023 Insurance Rates

CB6 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	67.59	811.08	567.52	6,810.24	635.11	7,621.32
Double	162.23	1,946.76	1,358.84	16,306.08	1,521.07	18,252.84
Family	202.78	2,433.36	1,699.78	20,397.36	1,902.56	22,830.72

CB12 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	-	-	546.27	6,555.24	546.27	6,555.24
Double	-	-	1,307.87	15,694.44	1,307.87	15,694.44
Family	-	-	1,636.06	19,632.72	1,636.06	19,632.72

Increase in Employer & Employee Rates (from 2023 to 2024)

CB6 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	5.55	66.60	23.40	280.80	28.95	347.40
Double	13.32	159.84	56.15	673.80	69.47	833.64
Family	16.65	199.80	70.20	842.40	86.85	1,042.20

CB12 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	-	-	25.90	310.80	25.90	310.80
Double	-	-	62.17	746.04	62.17	746.04
Family	-	-	77.71	932.52	77.71	932.52

Controller Proposed 2024 Health Insurance Rates

CB6 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	67.59	811.08	596.47	7,157.64	664.06	7,968.72
Double	162.23	1,946.76	1,428.31	17,139.72	1,590.54	19,086.48
Family	202.78	2,433.36	1,786.63	21,439.56	1,989.41	23,872.92

CB12 Health Insurance With Vision

	Employee Cost		Employer Cost		Total Cost	
	Monthly	Annually	Monthly	Annually	Monthly	Annually
Single	-	-	572.17	6,866.04	572.17	6,866.04
Double	-	-	1,370.04	16,440.48	1,370.04	16,440.48
Family	-	-	1,713.77	20,565.24	1,713.77	20,565.24

Eaton County

Most Significant Impact on the County's Employees

The greatest population of County employees are general non-union employees on Grade 3. These employees made approximately $42,000 per year in 2023. The Board of Commissioners approved a 2% cost of living increase as of October 1, 2023 raising this wage to approximately $42,800 per year. If the County does not eliminate the use of Hard Caps from PA152, the increased health insurance costs will reduce the impact of the cost of living increase as demonstrated below.

	Grade 3 Step 7 Increased Wages	Annualized Change in the Cost of Coverage	Effective Inc. after Change in Health Insurance	Effective Cost of Living Increase
Single	800.00	66.60	733.40	1.75%
Double	800.00	159.84	640.16	1.52%
Family	800.00	199.80	600.20	1.43%

EATON COUNTY BOARD OF COMMISSIONERS

OCTOBER 18, 2023

RESOLUTION TO ADOPT THE ANNUAL EXEMPTION OPTION AS SET FORTH IN 2011 PUBLIC ACT 152, THE PUBLICLY FUNDED HEALTH INSURANCE CONTRIBUTION ACT

Introduced by the Ways and Means Committee

WHEREAS, 2011 Public Act 152 (the "Act") was passed by the State Legislature and signed by the Governor on September 24, 2011;

WHEREAS, the Act contains three options for complying with the requirements of the Act;

WHEREAS, the three options are as follows:

1) Section 3 - "Hard Caps" Option - limits a public employer's total annual health care costs for employees based on coverage levels, as defined in the Act;

2) Section 4 - "80%/20%" Option - limits a public employer's share of total annual health care costs to not more than 80%. This option requires an annual majority vote of the governing body;

3) Section 8 - "Exemption" Option - a local unit of government, as defined in the Act, may exempt itself from the requirements of the Act by an annual 2/3 vote of the governing body;

WHEREAS, Eaton County has followed the "Hard Caps" Option for since the 2013 medical benefit year based on the rates provided by the Michigan Department of Treasury; and

WHEREAS, the increase in the "Hard Caps" authorized by the Department of Treasury on March 21, 2023, increased by 4.1% for the 2024 medical benefit year; and

WHEREAS, the Eaton County Board of Commissioners has determined that the increases in the Hard Caps for 2024 compared to the increases in the County's 2024 illustrative rates, are detrimental to the employee population; and

WHEREAS, the Eaton County Board of Commissioners has determined it is in its best interest to adopt the annual Exemption option as its choice of compliance under the Act; and

WHEREAS, in exempting itself from the options within Sections 3 and 4 of the Act, the Board of Commissioners, approves employee contributions at the rates currently in effect for 2023, as attached to this resolution.

NOW, THEREFORE, BE IT RESOLVED the Eaton County Board of Commissioners elects to comply with the requirements of 2011 Public Act 152, the Publicly Funded Health Insurance Contribution Act, by adopting the annual Exemption option for the medical benefit plan coverage year January 1, 2024 through December 31, 2024; and

BE IT FURTHER RESOLVED, required employee contribution rates for medical benefit year 2024 will be the same as the contributions required for the 2023 medical benefit year, as attached to this resolution.

Upon a call of the roll, the vote was as follows:

Ayes:

Nays:

Absent:

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County and Barry Eaton District Health Department Active Employees and Retirees

Month	County Employer Contribution	County Employee Contribution	Retiree Cost Reimb	BEDHD Reimb	Open Position Transfers	Revenue Total		Blue Cross Blue Shield Expenses	Other Expenses (Vision & Contractual)	Total Expenses	Comparison to Revenue	Estimated Fund Balance		Blue Cross Budgeted Expenses	Comparison to Budget
Jan, 2023	359,951	32,128	163,095	45,000	28,896	629,071		392,365	6,595	398,960	230,110	770,427		686,971	294,606
Feb, 2023	359,967	31,939	164,841	50,000	35,695	642,442		745,026	-	745,026	(102,584)	667,843		686,971	(58,055)
Mar, 2023	355,461	32,321	91,550	50,000	33,996	563,328		918,773	5,936	924,709	(361,382)	306,461		686,971	(231,802)
Apr, 2023	353,540	32,075	140,126	50,000	33,996	609,736		466,584	2,799	469,383	140,353	446,814		686,971	220,387
May, 2023	355,861	32,377	184,179	50,000	27,196	649,614		713,794	-	713,794	(64,180)	382,634		686,971	(26,823)
Jun, 2023	354,396	31,669	124,904	50,000	27,196	588,165		855,221	7,694	862,915	(274,750)	107,884		686,971	(168,250)
Jul, 2023	355,383	32,787	151,256	50,000	27,196	616,622		575,179	2,235	577,413	39,209	147,092		686,971	111,792
Aug, 2023	356,636	34,837	190,709	50,000	23,797	655,980		729,052	-	729,052	(73,072)	74,020		686,971	(42,081)
Sep, 2023	348,840	37,849		50,000	25,497	462,185		-	5,880	5,880	456,305	530,325		686,971	686,971
Oct, 2023						-		-		-	-	530,325			-
Nov, 2023						-		-		-	-	530,325			-
Dec, 2023						-		-		-	-	530,325			-
Totals	3,200,034	297,982	1,210,660	445,000	263,466	5,417,142		5,395,994	31,139	5,427,132	(9,991)	530,325		6,182,739	786,745
% of Totals	59.07%	5.50%	22.35%	8.21%	4.86%										

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County and Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2023	139,886	144,947	206,273	-	491,106	1,089	483		130,260	392,365		360	812
Feb, 2023	229,998	162,321	223,256	-	615,575	1,084	480		129,451	745,026		687	1,552
Mar, 2023	448,234	221,166	232,848	(112,926)	789,322	1,080	480	(229,001)	129,451	918,773	2,056,164	851	1,914
Apr, 2023	146,628	123,082	219,242	(284)	488,668	1,073	477		128,642	466,584		435	978
May, 2023	177,286	163,620	251,206	(8,578)	583,533	1,076	481		130,260	713,794		663	1,484
Jun, 2023	383,750	242,808	237,933	(140,069)	724,421	1,078	485	(150,726)	130,800	855,221	2,035,599	793	1,763
Jul, 2023	167,319	141,260	233,907	(98,376)	444,110	1,082	486		131,069	575,179		532	1,183
Aug, 2023	213,652	146,370	337,912	(101,299)	596,634	1,091	491		132,418	729,052		668	1,485
Sep, 2023	-	-	-	-	-	1,090		-	-	-	1,304,231	-	
Oct, 2023	-	-	-	-	-				-	-			
Nov, 2023	-	-	-	-	-				-	-			
Dec, 2023	-	-	-	-	-			-	-	-	-		
Totals	1,906,752	1,345,573	1,942,576	(461,533)	4,733,369			(379,727)	1,042,352	5,395,994	5,395,994	4,984	11,175
% of Totals	35.34%	24.94%	36.00%	-8.55%	87.72%			-7.04%	19.32%				

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Active Employees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2023	93,139	109,782	119,800	-	322,721	755	285		76,862	264,213		350	927
Feb, 2023	187,052	125,597	152,919		465,568	752	284		76,592	542,160		721	1,909
Mar, 2023	411,819	182,149	151,543	(112,926)	632,585	745	284	(135,369)	76,592	709,177	1,515,550	952	2,497
Apr, 2023	114,602	84,117	146,828	(284)	345,263	741	281		75,783	332,469		449	1,183
May, 2023	105,562	134,924	163,482	(8,578)	395,391	745	284		76,592	471,982		634	1,662
Jun, 2023	341,882	202,514	148,604	(140,069)	552,931	740	283	(88,576)	76,322	629,254	1,433,705	850	2,224
Jul, 2023	139,341	115,938	140,240	(98,376)	297,143	745	287		77,401	374,544		503	1,305
Aug, 2023	153,569	114,495	243,932	(101,299)	410,696	753	290		78,210	488,906		649	1,686
Sep, 2023					-	753				-	863,450	-	
Oct, 2023					-					-			
Nov, 2023					-					-			
Dec, 2023					-					-	-		
Totals	1,546,966	1,069,516	1,267,348	(461,533)	3,422,297			(223,946)	614,354	3,812,705	3,812,705	5,099	13,390
% of Totals	40.57%	28.05%	33.24%	-12.11%	89.76%			-5.87%	16.11%				

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

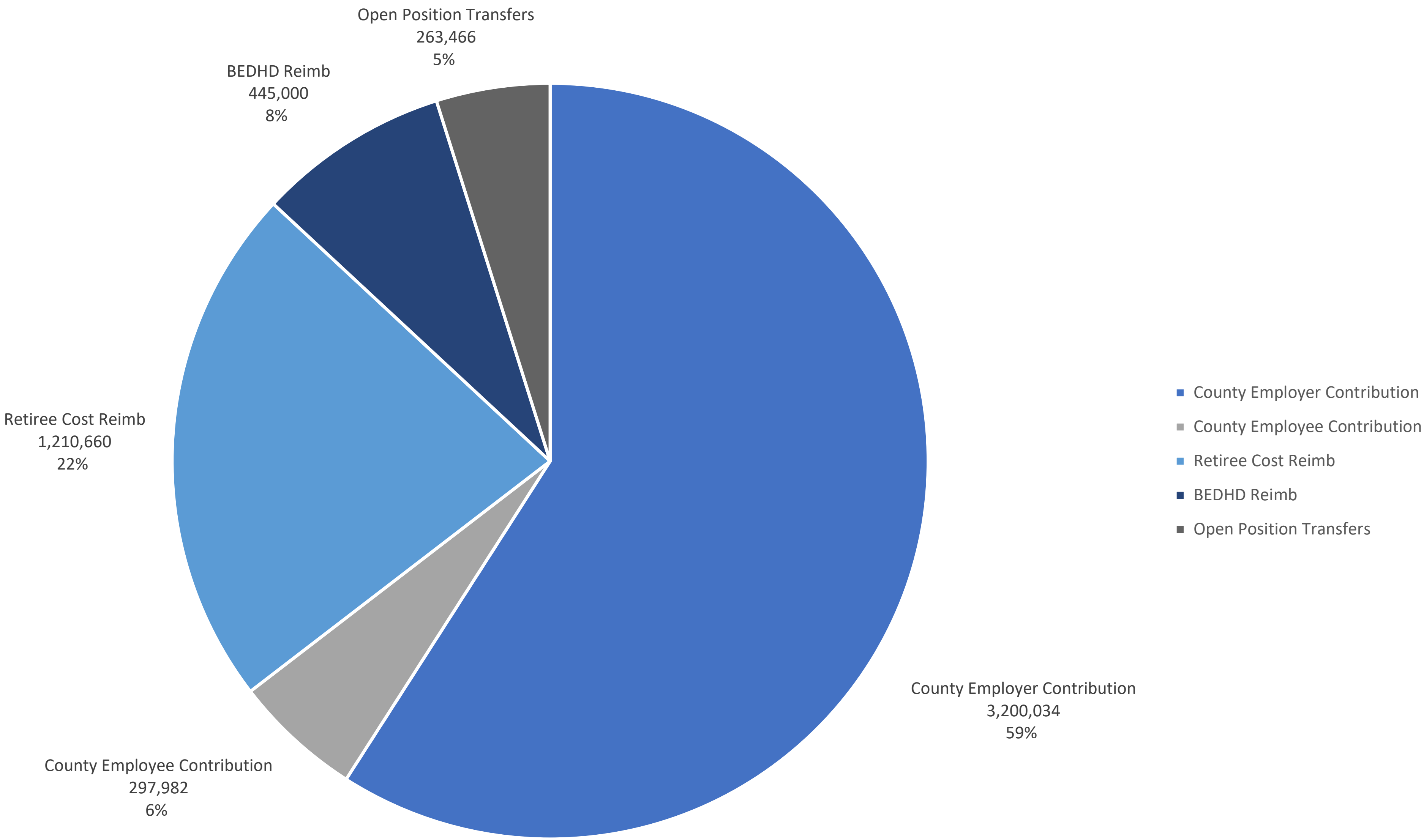
Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2023	24,549	18,976	78,577	-	122,102	227	152		40,993	90,888		400	598
Feb, 2023	37,197	27,099	59,551	-	123,848	227	152		40,993	164,841		726	1,084
Mar, 2023	29,815	25,601	67,619	-	123,035	226	151	(72,208)	40,723	163,758	419,486	725	1,084
Apr, 2023	20,994	25,471	52,667	-	99,133	227	152		40,993	92,077		406	606
May, 2023	59,045	17,967	65,905	-	142,917	229	153		41,263	184,179		804	1,204
Jun, 2023	37,884	25,873	67,393	-	131,150	232	155	(48,048)	41,802	172,952	449,209	745	1,116
Jul, 2023	23,634	11,943	74,686	-	110,263	231	152		40,993	151,256		655	995
Aug, 2023	48,568	19,927	80,683	-	149,177	232	154		41,532	190,709		822	1,238
Sep, 2023					-	230				-	341,965	-	
Oct, 2023					-					-			
Nov, 2023					-					-			
Dec, 2023					-					-	-		
Totals	281,687	172,858	547,080	-	1,001,625			(120,256)	329,291	1,210,660	1,210,660	5,287	7,932
% of Totals	23.27%	14.28%	45.19%	0.00%	82.73%			-9.93%	27.20%				

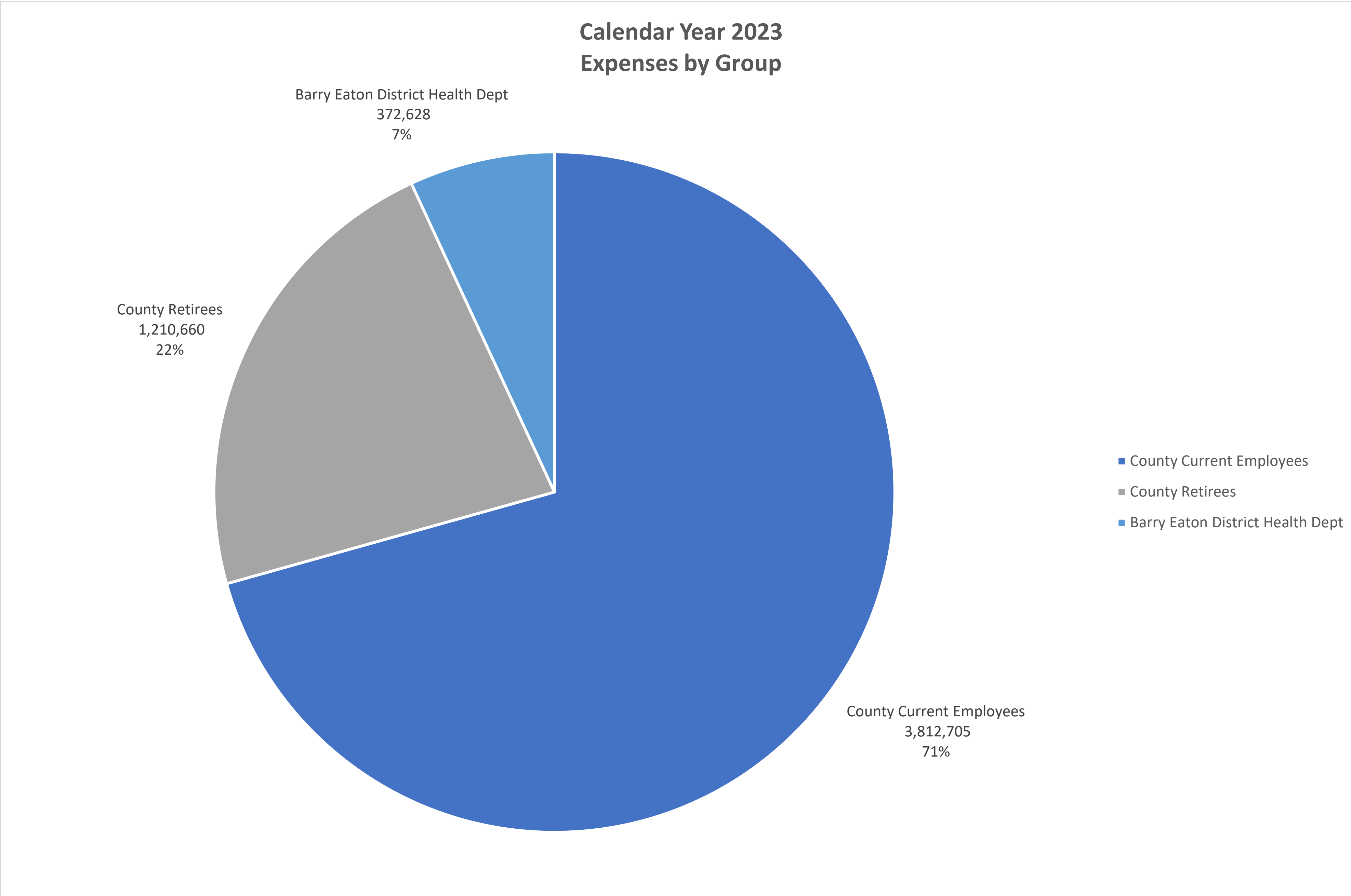
Eaton County

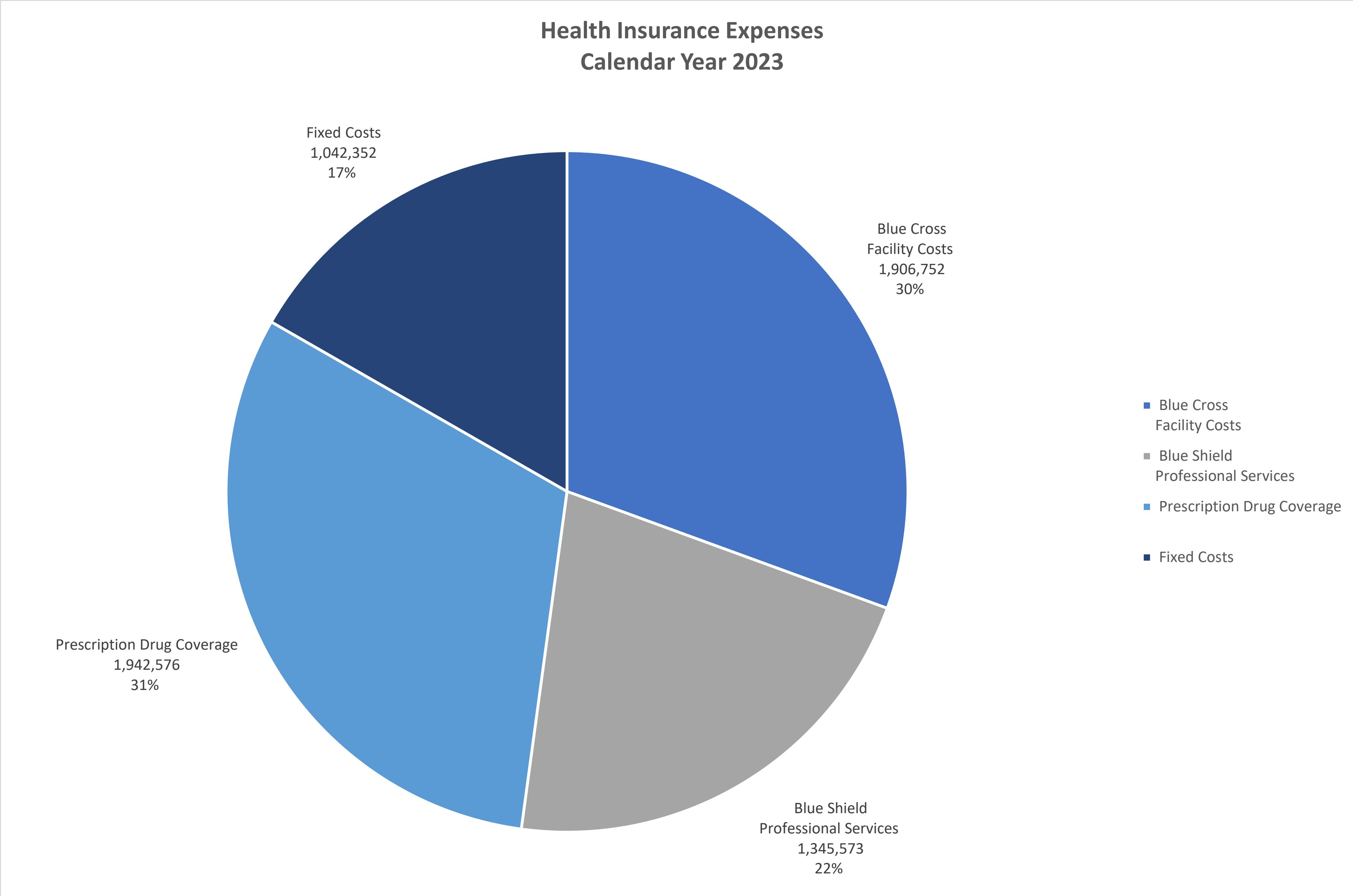
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
Barry Eaton District Health Department Active Employees and Retirees

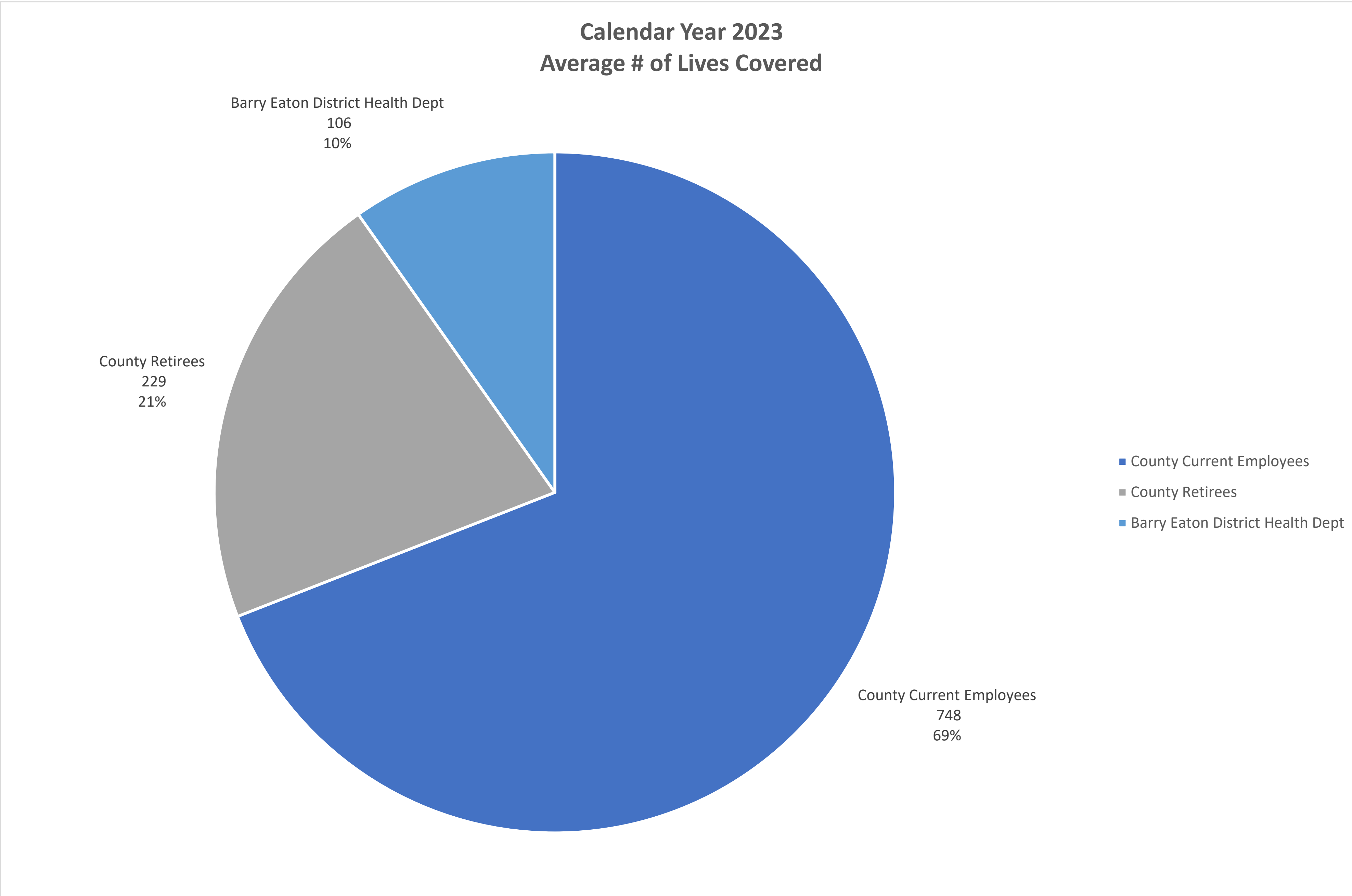
Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2023	22,198	16,189	7,896	-	46,283	107	46		12,406	37,264		348	810
Feb, 2023	5,748	9,625	10,786	-	26,159	105	44		11,866	38,025		362	864
Mar, 2023	6,600	13,416	13,686	-	33,702	109	45	(21,424)	12,136	45,838	121,127	421	1,019
Apr, 2023	11,031	13,494	19,748	-	44,273	105	44		11,866	42,038		400	955
May, 2023	12,679	10,729	21,818	-	45,226	102	44		12,406	57,632		565	1,310
Jun, 2023	3,984	14,420	21,935	-	40,340	106	47	(14,101)	12,675	53,015	152,685	500	1,128
Jul, 2023	4,343	13,379	18,981	-	36,704	106	47		12,675	49,379		466	1,051
Aug, 2023	11,516	11,948	13,297	-	36,761	106	47		12,675	49,437		466	1,052
Sep, 2023					-	107				-	98,816	-	
Oct, 2023					-					-			
Nov, 2023					-					-			
Dec, 2023					-					-	-		
Totals	78,099	103,200	128,148	-	309,447			(35,525)	98,706	372,628	372,628	3,519	8,190
% of Totals	20.96%	27.70%	34.39%	0.00%	83.04%			-9.53%	26.49%				

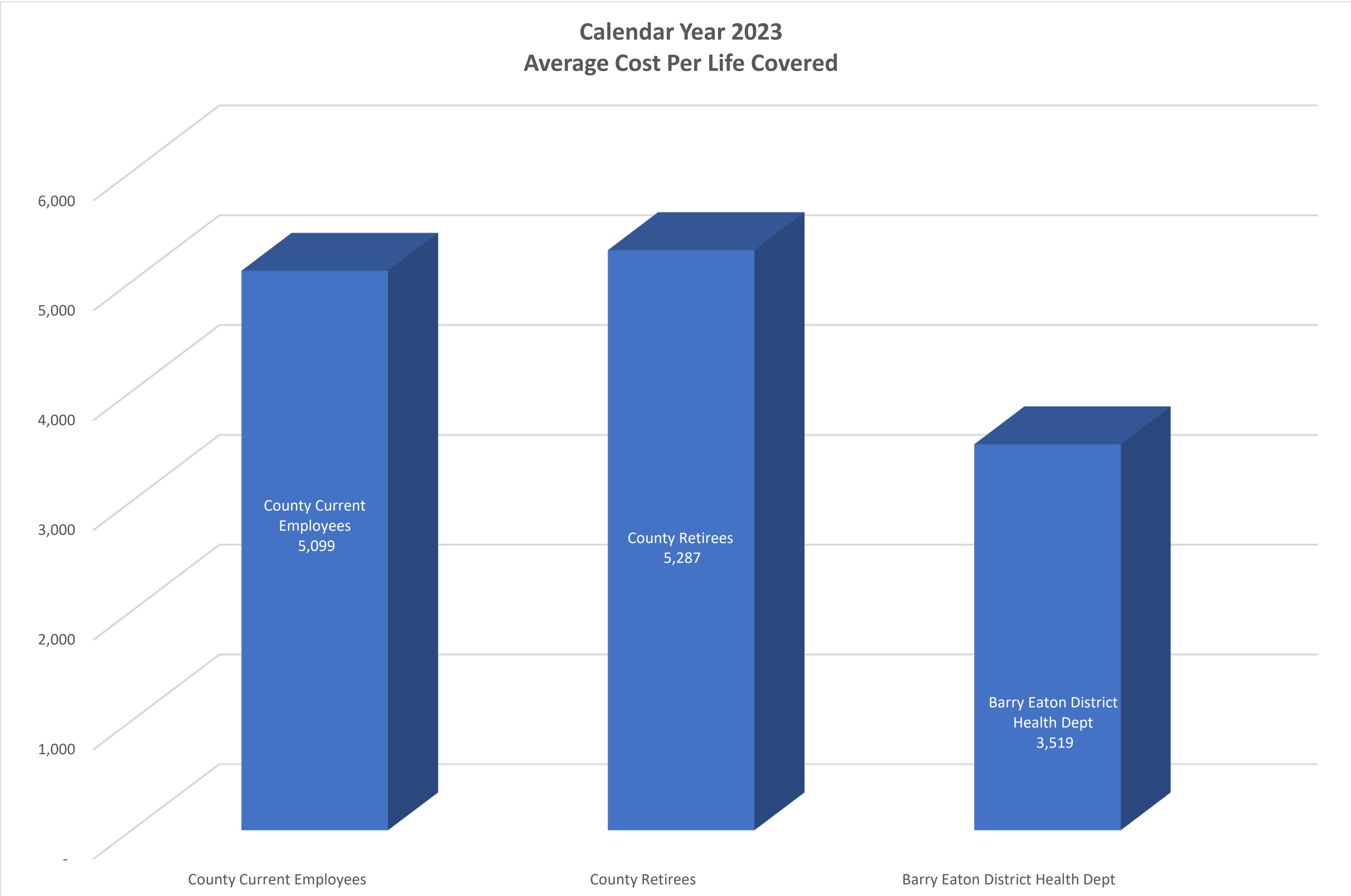
Health Insurance Contribution Sources
Calendar Year 2023




Calendar Year 2023
Expenses by Group
Barry Eaton District Health Dept
372,628
7%
County Retirees
1,210,660
22%
County Current Employees
3,812,705
71%
County Current Employees
County Retirees
Barry Eaton District Health Dept


Health Insurance Expenses
Calendar Year 2023
Fixed Costs
1,042,352
17%
Blue Cross
Facility Costs
1,906,752
30%
Prescription Drug Coverage
1,942,576
31%
Blue Shield
Professional Services
1,345,573
22%
Blue Cross
Facility Costs
Blue Shield
Professional Services
Prescription Drug Coverage
Fixed Costs


Calendar Year 2023
Average # of Lives Covered
Barry Eaton District Health Dept
106
10%
County Retirees
229
21%
County Current Employees
748
69%
County Current Employees
County Retirees
Barry Eaton District Health Dept



Calendar Year 2023
Average Cost Per Life Covered
6,000
5,000
4,000
3,000
2,000
1,000
-
County Current Employees 5,099
County Retirees 5,287
Barry Eaton District Health Dept 3,519
County Current Employees
County Retirees
Barry Eaton District Health Dept

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

Month	Deferred Eligibility			Currently Eligible			Total Lives Eligible for Coverage
	Current Employees Eligible for Retirees' Health	Current Employee Spouses Eligible for Coverage	Not Currently Employed, Eligible at Age 55, Including Spouses	Eligible, Not Enrolled or Receiving Stipend	Eligible, Receiving Stipend in Lieu of Coverage	Currently Enrolled in Retirees' Health	
Aug, 2023	69	35	39	37	5	231	416
Sep, 2023	66	32	41	37	5	230	411
Oct, 2023	65	31	43	37	5	230	411
Nov, 2023							
Dec, 2023							
Average	66.67	32.67	41	37	5	230.33	412.67
% of Totals	16.16%	7.92%	9.94%	8.97%	1.21%	55.82%	

Eaton County

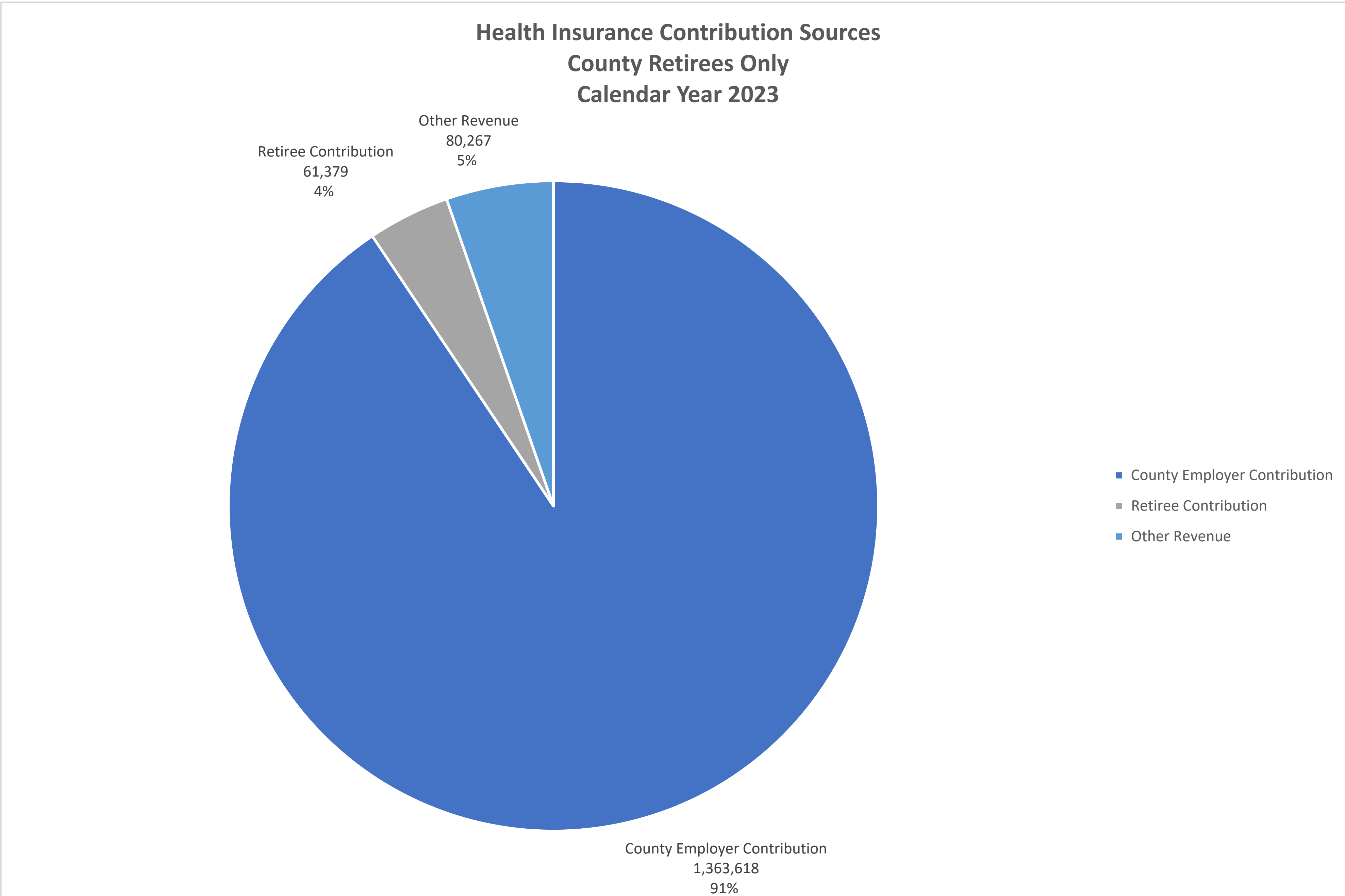
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

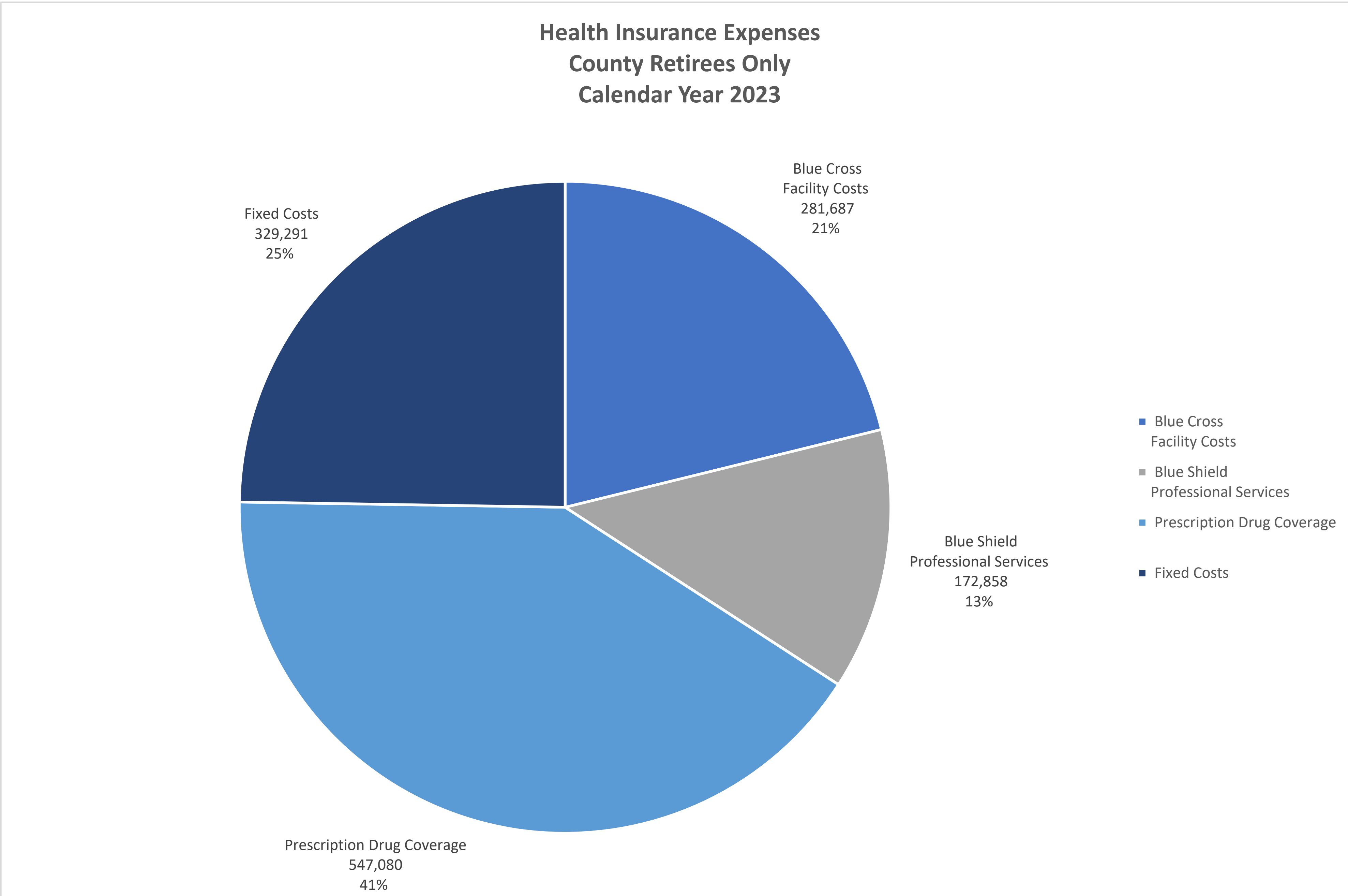
Month	Current Employees Eligible for Retiree's Health	County Employer Contribution	Retiree Contribution	Other Revenue	Revenue Total	Blue Cross Blue Shield Expenses	Other Expenses	Total Expenses	Comparison to Revenue	Estimated Fund Balance	Blue Cross Budgeted Expenses	Comparison to Budget
Jan, 2023	79	150,844	18,246	-	169,090	163,095	6,459	169,554	(464)	275,224	191,041	27,946
Feb, 2023	77	131,537	-	7,953	139,490	164,841	-	164,841	(25,350)	249,874	191,041	26,200
Mar, 2023	77	204,606	-	-	204,606	91,550	-	91,550	113,056	362,930	191,041	99,491
Apr, 2023	75	131,385	19,100	-	150,485	140,126	-	140,126	10,360	373,289	191,041	50,915
May, 2023	74	131,966	-	41,892	173,859	184,179	-	184,179	(10,321)	362,969	191,041	6,862
Jun, 2023	74	141,155	-	-	141,155	124,904	-	124,904	16,251	379,220	191,041	66,137
Jul, 2023	71	131,352	21,787	-	153,139	151,256	-	151,256	1,883	381,103	191,041	39,785
Aug, 2023	69	128,770	2,246	30,422	161,438	190,709	-	190,709	(29,271)	351,832	191,041	332
Sep, 2023	66	212,003	-	-	212,003	-	14,800	14,800	197,203	549,034		-
Oct, 2023	65				-	-		-	-	549,034		-
Nov, 2023					-	-		-	-	549,034		-
Dec, 2023					-	-		-	-	549,034		-
Totals	72.7	1,363,618	61,379	80,267	1,505,265	1,210,660	21,259	1,231,919	273,346	549,034	1,528,328	317,668
% of Totals		90.59%	4.08%	5.33%								

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Contract
Jan, 2023	24,549	18,976	78,577	-	122,102	152		40,993	163,095		1,073
Feb, 2023	37,197	27,099	59,551	-	123,848	152		40,993	164,841		1,084
Mar, 2023	29,815	25,601	67,619		123,035	152	(72,208)	40,723	91,550	419,486	602
Apr, 2023	20,994	25,471	52,667	-	99,133	152		40,993	140,126		922
May, 2023	59,045	17,967	65,905	-	142,917	153		41,263	184,179		1,204
Jun, 2023	37,884	25,873	67,393	-	131,150	155	(48,048)	41,802	124,904	449,209	806
Jul, 2023	23,634	11,943	74,686	-	110,263	152		40,993	151,256		995
Aug, 2023	48,568	19,927	80,683	-	149,177	154		41,532	190,709		1,238
Sep, 2023					-				-	341,965	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	281,687	172,858	547,080	-	1,001,624		(120,256)	329,291	1,210,660	1,210,660	7,926
% of Totals	23.27%	14.28%	45.19%	0.00%	82.73%		-9.93%	27.20%			


Health Insurance Contribution Sources
County Retirees Only
Calendar Year 2023
Other Revenue
80,267
5%
Retiree Contribution
61,379
4%
County Employer Contribution
1,363,618
91%
County Employer Contribution
Retiree Contribution
Other Revenue


Health Insurance Expenses
County Retirees Only
Calendar Year 2023
Blue Cross
Facility Costs
281,687
21%
Fixed Costs
329,291
25%
Blue Shield
Professional Services
172,858
13%
Prescription Drug Coverage
547,080
41%
Blue Cross
Facility Costs
Blue Shield
Professional Services
Prescription Drug Coverage
Fixed Costs

2022-2023 BUDGET

AS OF SEPTEMBER, 2023

	2022/2023 AMENDED BUDGET	2022/2023 YEAR TO DATE	2022/2023 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	$ 2,342,352	$ 1,661,240	$ 1,735,759	$ (606,593)
RAISE THE AGE GRANT	1,400,000	876,485	1,329,981	(70,019)
USDA FOOD PROGRAM	50,000	46,967	46,967	(3,033)
PARENT & GOVT REIMBURSEMENT	70,000	36,951	36,951	(33,049)
OTHER COUNTY REIMBURSEMENT	10,000	123,662	123,662	113,662
PROGRAM REIMBURSEMENTS	110,000	46,721	46,721	(63,280)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,188,849	1,188,849	1,188,849	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,290,713	1,290,713	1,290,713	-
TOTAL REVENUES	$ 6,461,914	$ 5,271,589	$ 5,799,603	$ (662,311)
EXPENSES				
YOUTH FACILITY	$ 2,160,945	$ 2,030,136	$ 2,080,136	$ 80,809
COMMUNITY BASED TREATMENT	378,926	43,067	43,067	335,859
DAY TREATMENT PROGRAM	867,380	656,570	681,570	185,810
IN-HOME CARE	390,373	352,990	367,990	22,383
RAISE THE AGE PROGRAM	1,400,000	1,279,981	1,329,981	70,019
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	85,513	32,252	57,252	28,261
INSTITUTIONAL CARE	204,000	58,467	58,467	145,533
STATE/COUNTY WARD CHARGEBACKS	500,000	398,292	398,292	101,708
PREVENTION PROGRAMS	469,877	238,755	298,755	171,122
TOTAL EXPENSES	$ 6,461,914	$ 5,090,509	$ 5,315,509	$ 1,146,405
EXCESS REVENUE OVER EXPENSE	$ -	$ 181,080	$ 484,094	$ 484,094
9/30/20 FUND BALANCE	$ 710,430			
9/30/21 FUND BALANCE	$ 742,010			
9/30/22 FUND BALANCE	$ 489,715			
PROJECTED 9/30/23 FUND BALANCE			**$ 973,809**	

2022/2023 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS	26.1
MONTH	12
QTR	4

MONTH	FAMILY FOSTER CARE	PRIVATE AGENCY FOSTER CARE	INDEPENDENT LIVING	OTHER COUNTY/OUT OF STATE	YOUTH FACILITY DETENTION/ RESIDENTIAL	COMMUNITY BASED TREATMENT	DAY TREATMENT	IN-HOME CARE	RAISE THE AGE PROGRAM	INELIGIBLE FOR REIMB	STATE/COUNTY WARD CHARGEBACKS	CHILD PLACEMENT DAYS
OCTOBER	-	-	-	-	317	-	245	465	186	-	557	1,770
NOVEMBER	-	-	-	31	221	-	225	420	210	-	478	1,585
DECEMBER	-	-	-	30	244	-	266	527	279	-	482	1,828
JANUARY	-	-	-	31	316	-	240	372	289	-	441	1,689
FEBRUARY	-	-	-	31	256	-	188	392	308	-	504	1,679
MARCH	-	-	-	13	292	-	196	403	341	-	556	1,801
APRIL	-	-	-	-	328	-	195	420	240	-	759	1,942
MAY	-	-	-	-	321	-	258	558	217	-	487	1,841
JUNE	-	-	-	-	279	-	203	510	120	-	443	1,555
JULY	-	-	-	-	355	-	191	403	93	-	567	1,609
AUGUST	-	-	-	-	369	-	207	372	93	-	577	1,618
SEPTEMBER	-	-	-	-	434	-	175	450	120	-	502	1,681
DAYS YTD	0	0	0	136	3,732	0	2,589	5,292	2,496	0	6,353	20,598
COST YTD	$0.00	$0.00	$0.00	$ 58,466.82	$ 2,030,136.29	$ 43,066.84	$ 656,569.93	$ 352,989.81	$1,279,981.22	$ 32,251.63	$398,291.68	$4,851,754.22
COST PER DAY	$0.00	$0.00	$0.00	$429.90	$543.98	$0.00	$253.60	$66.70	$512.81	$0.00	$125.39	$235.54
COUNTY COST PER DAY	$0.00	$0.00	$0.00	$214.95	$271.99	$0.00	$126.80	$33.35	$256.41	$0.00	$62.69	$0.00
PROJECTED DAYS	0	0	0	136	3,732	0	2,589	5,292	2,496	0	6,353	20,598
PROJECTED COST	$0.00	$0.00	$0.00	$ 58,466.82	$2,080,136.29	$43,066.84	$681,569.93	$367,989.81	$1,329,981.22	$57,251.63	$ 398,291.68	$5,016,754.22
ORIGINAL BUDGET	$ 4,900	$ -	$ -	$ 204,000	$ 2,160,945	$ 378,926	$ 867,380	$ 390,373	$ 1,400,000	$ 85,513	$ 500,000	$ 5,992,037
CURRENT BUDGET	4,900	-	-	204,000	2,160,945	378,926	867,380	390,373	1,400,000	85,513	500,000	5,992,037
PROJECTED COST	-	-	-	58,467	2,080,136	43,067	681,570	367,990	1,329,981	57,252	398,292	5,016,754
FAVORABLE (UNFAVORABLE)	4,900	-	-	145,533	80,809	335,859	185,810	22,383	70,019	28,261	101,708	975,283

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
Detention Occupancy %	69%	62%	72%	87%	66%	46%	69%	69%	53%	72%	78%	93%
Treatment Occupancy %	67%	38%	35%	51%	56%	72%	68%	60%	63%	80%	80%	99%
Community Based Treatment%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Day Treatment Occupancy %	58%	66%	70%	63%	59%	47%	49%	59%	48%	50%	47%	46%

Days Expensed to date	91	91	0	61	181	181	181	181	181
Total Annual Days	365	365	365	136	365	365	365	365	365
	25%	25%	0%	45%	50%	50%	50%	50%	50%

2022/2023 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH	COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	GOVERNMENT BENEFITS	TOTAL STATEWARD PLACEMENT DAYS
OCTOBER	305	252		557
NOVEMBER	321	157		478
DECEMBER	391	91		482
JANUARY	269	172		441
FEBRUARY	279	225		504
MARCH	305	251		556
APRIL	428	331		759
MAY	224	263		487
JUNE	224	219		443
JULY	247	320		567
AUGUST	298	279		577
SEPTEMBER	255	247		502
DAYS YTD	3,546	2,807	-	6,353
COST YTD	$ 337,880.98	$ 68,844.51	$ (8,433.81)	$ 398,291.68
COST PER DAY	$ 190.57	$ 49.05	$ -	$ 125.39
CHARGEBACK RATE	$ 95.29	$ 24.53	$ -	$ 62.69
PROJECTED DAYS	3,546	2,807	-	6,353
PROJECTED COST	$ 337,880.98	$ 68,844.51	$ (8,433.81)	$ 398,291.68
OCTOBER	37,062.71	3,041.64	(529.84)	39,574.51
NOVEMBER	30,541.53	1,894.99	(918.48)	31,518.04
DECEMBER	27,037.20	1,759.77	(312.13)	28,484.84
JANUARY	30,136.69	2,456.92	(550.23)	32,043.38
FEBRUARY	24,218.06	10,000.49	(768.50)	33,450.05
MARCH	24,523.62	7,717.94	(707.15)	31,534.41
APRIL	37,462.64	10,735.44	(998.17)	47,199.91
MAY	24,206.00	7,897.08	(1,495.29)	30,607.79
JUNE	24,206.00	3,992.69	(645.48)	27,553.21
JULY	21,941.10	3,884.80	(782.89)	25,043.01
AUGUST - ESTIMATE	30,069.80	6,065.87	(725.65)	35,410.02
SEPTEMBER - ESTIMATE	26,475.63	9,396.88	-	35,872.51
COST YTD	$ 337,880.98	$ 68,844.51	$ (8,433.81)	$ 398,291.68

American Rescue Plan Funds - Revenues	Revenues Received to Date	Total Projected Spending	Remaining
Specific Project Funding	11,618,266.00	11,153,917.68	464,348.32
Replacement of Lost Revenue	9,800,000.00	9,882,390.15	(82,390.15)
Interest Revenue	503,350.40	-	503,350.40
Total Allocable ARP Funds	21,921,616.40	21,036,307.83	885,308.57

Specific Project Funding	Current Obligation Amount	Total Projected Spending	Remaining	
1.02 - COVID Testing	70,000.00	61,980.00	8,020.00	
1.04 - Prevention	650,500.00	493,745.55	156,754.45	
1.05 - Personal Protective Equipment	12,500.00	10,319.74	2,180.26	
1.07 - Capital Investments - Public Health & Energy	4,900,000.00	4,900,000.00	-	
1.08 - Isolation/Quarantine Costs	9,000.00	3,404.76	5,595.24	
2.18 - Housing Support	125,000.00	125,000.00	-	
3.03 - Public Sector Workforce - Retention Program	2,275,000.00	2,192,609.85	82,390.15	*
4.01 - Union Premium Pay	300,000.00	279,459.40	20,540.60	
4.01 - Hiring & Recruitment Premium - Public Safety Only	550,000.00	486,110.38	63,889.62	
5.17 - Broadband	2,726,288.00	2,726,288.00	-	**
Project Total	11,618,288.00	11,278,917.68	339,370.32	

Revenue Replacement - $10,000,000 Allowable	Current Obligation Amount	Total Projected Spending	Remaining	
6.01 - Revenue Replacement (Transfers to General Fund)	8,425,000.00	8,425,000.00	-	
6.01 - Hiring & Recruitment Premium - General Emp	750,000.00	832,390.15	(82,390.15)	***
6.01 - Jail Security Project	625,000.00	625,000.00	-	
Revenue Replacement Total	9,800,000.00	9,882,390.15	(82,390.15)	

*$200,000 revenue replacement was allocated to this line item

**Ways & Means obligated $22 more than the original grant amount to this project

***Additional funds will be utilized due to ineligibility of specific classifications of employees in category 3.03 Public Sector Retention

PUBLIC IMPROVEMENT FUND
2022/2023

	2022/2023	BUDGET	ADJUSTMENTS & RESERVES	ADJUSTED BUDGET	EXPENSES	BALANCE	
0001.01.23	Complex - Roof Maintenance	$ 5,000		$ 5,000		$ 5,000	
0001.02.23	Complex - Control Upgrade	5,000		5,000		$ 5,000	
0001.03.23	Complex - Concrete	5,000		5,000		$ 5,000	
0001.04.23	Complex - Parking Maintenance	5,000		5,000		$ 5,000	
0001.05.23	Complex - Sustainability		337,650	337,650		$ 337,650	Carried 2024
0756.04.23	Animal Control/Maint. - Parking Lot Paving	20,000		10,000		$ 10,000	
0911.04.23	Central Dispatch - Parking Lot Paving	20,000		20,000		$ 20,000	
1033.05.23	Health Dept Clinic Renovation	200,000	321,833	521,833	518,059	$ 3,774	Completed
0001.05.22	Complex - JCI Public Health & Energy		4,417,157	4,417,157	4,253,076	$ 164,081	Pending Completion
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II		160,600	160,600	122,057	$ 38,543	Completed
	Jail & Youth Facility Security System		975,966	$ 975,966	945,143	$ 30,823	Completed
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		$ -	
Reserves	Health Dept - Window Upgrade (4th of 5 yrs)	10,000	30,000	40,000		$ 40,000	
	TOTAL PROPOSED EXPENDITURES	$ 270,000	$ 6,243,206	$ 6,503,206	5,838,335	$ 664,871	
	225.101.00.970.000						

EATON COUNTY BOARD OF COMMISSIONERS

OCTOBER 18, 2023

RESOLUTION TO WAIVE VITAL RECORDS FEES FOR RESIDENTS EXPERIENCING FINANCIAL HARDSHIP

Introduced by the Ways and Means Committee

WHEREAS; according to the 2020 Census, 8.8% of Eaton County's population had an income below the poverty level, and 10% of Eaton County Youth live below the poverty line; and

WHEREAS; many residents facing financial hardship are unable to afford the fees for, and need copies of, vital records in order to enroll children in school, gain employment, qualify for housing and state assistance, and obtain a state identification card; and

WHEREAS; the cost of obtaining vital records, such as birth certificates, marriage licenses, and death certificates may impose a financial hardship on individuals who are homeless and families with limited financial resources; and

WHEREAS; the Michigan Public Health Code, Public Act 358 of 1978 [MCL 333.2891(18a)] provides that "the governing body of a local governmental unit that has jurisdiction over a local registrar may adopt a system of fees for the local registrar that provides for fees less than or equal to the fees set forth [by the State]"; and

WHEREAS; the Eaton County Board of Commissioners has previously established policies to provide vital documents to Eaton County residents contingent upon shelter residence; and

WHEREAS; the principle of a discounted or waived fee would be appropriate to assure that individuals in need of access to their vital records are not denied this documentation due to an inability to pay.

NOW THEREFORE BE IT RESOLVED; that the Eaton County Board of Commissioners, affirms its commitment to ensure all residents have equitable access to essential services.

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby approves adjustments to the Eaton County Clerk fee schedule, to establish the following:

Waived Fee Policy. It is the policy of the Eaton County Clerk's office to provide copies of vital documents regardless of the Eaton County resident's ability to pay. Upon presentation of documentation evidencing financial hardship, the Eaton County Clerk, at their discretion, may reduce or waive the fee for needed for vital records.

EATON COUNTY BOARD OF COMMISSIONERS

OCTOBER 18, 2023

RESOLUTION TO APPROVE LICENSE AGREEMENT FOR PROSECUTING ATTORNEY ECONOMIC CRIME UNIT OFFICE SPACE

Introduced by the Ways & Means Committee

WHEREAS, the Prosecuting Attorney has operated an Economic Crime Unit in a satellite location in Delta Township for many years at the Lansing Mall; and

WHEREAS, the Prosecuting Attorney desires to maintain a presence in the primary commercial corridor within the County, in Delta Township; and

WHEREAS, the Prosecuting Attorney is negotiating the terms of a three-year extension through a license agreement to use office space at the Lansing Mall at a rate of $1,000 per month plus utilities.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners approves the license agreement for office space for the Prosecuting Attorney Economic Crime Unit, not to exceed the terms currently proposed; and

BE IT FURTHER RESOLVED, that the Prosecuting Attorney, Doug Lloyd, is authorized to execute a license agreement based on the terms contained in this resolution.

EATON COUNTY BOARD OF COMMISSIONERS

OCTOBER 18, 2023

RESOLUTION TO AUTHORIZE APPLICATION FOR MICHIGAN ENHANCEMENT GRANT PROGRAM

Introduced by the Ways and Means Committee

WHEREAS, the State of Michigan has appropriated funds for public safety grants to be awarded to sheriff's departments located in a county with a population of between 109,000 and 109,500 according to the most recent federal decennial census for the purchase of equipment; and

WHEREAS, the State of Michigan is making grant funds available for the period of October 1, 2023 to September 30, 2024 with no required cash match; and

WHERAS, the Sheriff's Office has reviewed a procurement strategy for the department and is recommending a governmental procurement service, HGACBuy, to assist the County in acquiring the Mobile Command Unit; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Controller's Office, in cooperation with the Eaton County Sheriff's Department, to submit a grant application in an amount not to exceed $900,000 as appropriated in the State of Michigan Public No. Act 119 of 2023; and

BE IT FURTHER RESOLVED, that the County will appropriate $60,000 in the use of Fund Balance Carryover previously allocated in fiscal year 2022/23 for the purchase of a Mobile Command Unit; and

BE IT FURTHER RESOLVED, that if the purchase and mobilization of the equipment requires an additional County appropriation, in excess of the above stated $60,000 of General Fund contribution, the continuation of the grant funding will be reviewed by the appropriate committees to determine the necessity and magnitude of the General Fund commitment; and

BE IT FURTHER RESOLVED, that the Controller be authorized to accept the grant award and 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

OCTOBER 18, 2023

RESOLUTION TO APPROVE EXTENSION OF INTERGOVERNMENTAL AGREEMENT FOR POLICE SERVICES – DELTA CHARTER TOWNSHIP

Introduced by the Ways and Means Committee

WHEREAS, on September 18, 2023, Delta Charter Township adopted a resolution approving a one-year extension to the existing police services contract with Eaton County to September 30, 2025; and

WHEREAS, the existing intergovernmental agreement has previously been approved to provide assigned patrols within the Township through September 30, 2024; and

WHEREAS, the Public Safety Committee and Ways and Means Committee have reviewed the one-year contract extension between the County and Delta Charter Township for said purpose;

NOW, THEREFORE, BE IT RESOLVED, the Eaton County Board of Commissioners approves the proposed one-year contract extension with Delta Charter Township to September 30, 2025.

Eaton County Payment Report

For the month of October, 2023

Board Payments on 10/18/2023

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101.101.00	Board of Commissioners	3	60,323.88
101.172.00	Controller's Office	2	1,133.33
101.215.00	County Clerk	1	80.83
101.215.07	County Clerk - Elections	2	7,818.00
101.257.00	Equalization	1	10,044.00
101.265.00	Building & Grounds	43	87,518.54
101.281.31	Judicial - Circuit Court	9	4,991.02
101.281.36	Judicial - District Court	6	4,757.29
101.281.41	Judicial - Friend of the Court	3	390.00
101.281.48	Judicial - Probate Court	70	5,712.00
101.281.49	Judicial - Juvenile Court	97	13,930.00
101.296.29	Prosecutor	16	1,903.74
101.296.32	Prosecutor - Economic Crimes	1	45.00
101.301.01	Sheriff	21	81,795.03
101.301.03	Sheriff - Delta	23	81,875.06
101.301.43	Sheriff - Animal Control	5	2,488.02
101.301.51	Sheriff - Corrections	30	103,445.74
101.442.00	Drain	2	10,888.00
101.648.00	Medical Examiner	2	25,976.50
101.689.00	Veteran Services	8	1,314.85
101.710.00	MSU Extension	1	37,644.00
101.711.00	Register of Deeds	1	46.50
101.721.00	Community Development	1	16.25
101.728.00	Economic Development	1	26,493.75
101.804.00	Historical Commission	1	17,000.00
	General Fund Totals	350	587,631.33
208	Parks & Recreation	18	24,015.25
225	Public Improvement	3	124,325.70
226	Computer Fund	27	99,938.64
249	Construction Code	2	776.75
260	Indigent Defense	53	46,643.46
261	Central Dispatch	21	75,688.35
264	Local Corrections Officer Training	1	1,425.00
265	Drug Law Enforcement - Sheriff	1	279.00
277	Residential Substance Abuse Treatment	2	1,340.00
292	Child Care Fund	1	604.50
297	911 Surcharge	6	1,690,269.43
	Total Payments	485	2,652,937.41

Eaton County Payment Report
For the month of October, 2023

Immediate Payments from 09/01/2023 to 09/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	163	106,476.33
101.101.00	Board of Commissioners	4	284.56
101.172.00	Controller's Office	8	1,102.58
101.215.00	County Clerk	5	704.38
101.215.07	County Clerk - Elections	5	2,183.67
101.228.00	Technology Services	5	2,655.63
101.253.00	Treasurer	3	415.29
101.257.00	Equalization	2	438.22
101.265.00	Building & Grounds	38	33,305.42
101.281.31	Judicial - Circuit Court	223	6,371.66
101.281.36	Judicial - District Court	12	2,067.48
101.281.41	Judicial - Friend of the Court	2	468.34
101.281.48	Judicial - Probate Court	2	315.23
101.281.49	Judicial - Juvenile Court	14	2,407.48
101.281.50	Judicial - Circuit Court Probation	1	20.88
101.296.29	Prosecutor	21	3,919.23
101.296.32	Prosecutor - Economic Crimes	4	1,301.27
101.301.01	Sheriff	15	45,467.61
101.301.03	Sheriff - Delta	5	3,430.69
101.301.04	Sheriff - Tri-County Metro	1	15,402.86
101.301.43	Sheriff - Animal Control	5	1,372.66
101.301.51	Sheriff - Corrections	13	150,597.96
101.442.00	Drain	6	8,002.46
101.631.00	Substance Abuse	1	98,178.80
101.649.00	Community Mental Health	3	375,717.00
101.689.00	Veteran Services	1	14.00
101.672.00	Tri-County Office on Aging		74,319.00
101.689.89	Veteran Services Grant	3	353.49
101.711.00	Register of Deeds	1	92.18
101.721.00	Community Development	9	1,058.31
	General Fund Totals	575	938,444.67
208	Parks & Recreation	31	14,298.94
225	Public Improvement	1	33,387.12
226	Computer Fund	2	437.48
228	Solid Waste Ordinance	12	33,583.34
245	Remonumentation	6	3,765.00
249	Construction Code	14	5,518.71
256	Register of Deeds Tech	1	727.00

Eaton County Payment Report

For the month of October, 2023

Immediate Payments from 09/01/2023 to 09/30/2023

Organization	Organization Description	# of Payments	Amount Paid
260	Indigent Defense	5	2,809.22
261	Central Dispatch	21	59,958.05
272	Adult Circuit Drug Court	6	4,164.00
273	DWI Sobriety Court	3	4,220.00
274	Swift & Sure Sanctions	3	1,185.00
275	Veteran's Court	3	890.00
276	Community Corrections	7	7,650.52
277	Residential Substance Abuse Treatment	1	7,570.23
278	Hybrid Sobriety Court	2	1,050.00
282	American Rescue Plan	3	5,335.26
287	Homeland Security	2	959.04
288	Medical Marihuana	2	32,831.18
290	MDHHS	1	161.73
292	Child Care Fund	58	61,688.62
293	Soldiers & Sailors	7	1,050.00
296	Juvenile Millage	4	6,142.41
297	911 Surcharge	5	5,239.90
513	Foreclosing Governmental Unit	9	22,619.16
670	Health Insurance	5	3,586.18
677	Workers Compensation	1	1,391.26
680	Dental Insurance	2	17,553.90
692	20X2 Delinquent Tax	1	60.70
693	20X3 Delinquent Tax	6	178,103.93
701	Trust & Agency	171	619,726.07
704	Trust & Agency - Payroll	22	9,778.44
711	Trust & Agency - Probate Court	5	11,911.10
720	Donations - Sheriff	2	280.55
801	Drain	92	1,680,228.47
	Total Payments	1,091	3,778,307.18

Eaton County Payment Report

For the month of October, 2023

Electronic Payments from 09/01/2023 to 09/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	10	19,514.00
101.101.00	Board of Commissioners	4	(1,510.89)
101.172.00	Controller's Office	3	274.31
101.215.00	County Clerk	1	40.43
101.215.07	County Clerk - Elections	1	84.98
101.228.00	Technology Services	7	1,318.78
101.253.00	Treasurer	3	90.07
101.257.00	Equalization	9	2,300.40
101.265.00	Building & Grounds	15	1,864.00
101.281.31	Judicial - Circuit Court	3	359.83
101.281.36	Judicial - District Court	7	1,352.22
101.281.49	Judicial - Juvenile Court	5	1,158.32
101.296.29	Prosecutor	8	1,456.07
101.296.32	Prosecutor - Economic Crimes	1	1,543.91
101.296.35	Prosecutor - Crime Victims	1	154.94
101.301.01	Sheriff	41	41,663.36
101.301.03	Sheriff - Delta	25	40,035.44
101.301.43	Sheriff - Animal Control	5	4,679.23
101.301.51	Sheriff - Corrections	21	21,989.02
101.442.00	Drain	8	2,790.26
101.689.00	Veteran Services	2	95.54
101.711.00	Register of Deeds	2	19.30
101.721.00	Community Development	1	226.97
	General Fund Totals	183	141,500.49
201	Road Commission	7	3,152,824.47
208	Parks & Recreation	24	9,013.57
221	Barry-Eaton Health Department	6	876,817.52
226	Computer Fund	14	2,117.44
228	Solid Waste Ordinance	3	187.88
249	Construction Code	6	4,403.35
261	Central Dispatch	23	8,390.02
272	Adult Circuit Drug Court	2	180.00
273	DWI Sobriety Court	2	240.41
287	Homeland Security	6	450.00
292	Child Care Fund	76	8,046.13
297	911 Surcharge	1	39.99
385	DPW - Brookfield	1	3,981.25
512	Medical Care Facility	5	1,613,013.83

Eaton County Payment Report

For the month of October, 2023

Electronic Payments from 09/01/2023 to 09/30/2023

Organization	Organization Description	# of Payments	Amount Paid
513	Foreclosing Governmental Unit	1	146.79
595	Commissary	1	849.90
670	Health Insurance	2	1,427,472.00
676	Retiree's Health Insurance	5	43,649.39
679	Life & Disability Insurance	1	2,167.20
691	20X1 Delinquent Tax	2	39,521.36
701	Trust & Agency	7	9,051,308.78
704	Trust & Agency - Payroll	51	798,743.50
851	Drain Debt	2	1,000.00
	Total Payments	431	17,186,065.27

Board Payments on 10/18/2023	2,652,937.41
Immediate Payments from 09/01/2023 to 09/30/2023	3,778,307.18
Electronic Payments from 09/01/2023 to 09/30/2023	17,186,065.27
Employee Payroll - see attached report	2,626,490.26
Total	26,243,800.12

Payment Type	Board
Payment Month/Year	2023 10

Report Org Set	Vendor	Total Payments
101.101.00	44435 - EATON CONSERVATION DISTRICT	33,000.00
	62251 - CAPITAL AREA UNITED WAY	27,000.00
	6630 - COHL, STOKER & TOSKEY PC	323.88
101.101.00 Total		**60,323.88**
101.172.00	48820 - MUNICIPAL CONSULTING SERVICES LLC	1,100.00
	61429 - MDK RECYCLING LLC	33.33
101.172.00 Total		**1,133.33**
101.215.00	61429 - MDK RECYCLING LLC	80.83
101.215.00 Total		**80.83**
101.215.07	61553 - SCYTL	4,318.00
	62125 - CAMPAIGN FINANCES US LLC	3,500.00
101.215.07 Total		**7,818.00**
101.257.00	62532 - DOUGHERTY ASSESSING	10,044.00
101.257.00 Total		**10,044.00**
101.265.00	11887 - BYRUM ACE HARDWARE #3 INC	783.10
	22638 - CINTAS FIRST AID & SAFETY	798.53
	28662 - LANSING SANITARY SUPPLY INC	2,806.25
	46772 - GUNTHORPE MECHANICAL	63,916.60
	47390 - SIEMENS INDUSTRY INC	2,588.00
	47891 - MARK'S PLUMBING PARTS	484.72
	51682 - VANGUARD FIRE AND SECURITY SYTEMS INC	654.00
	57203 - GRAINGER	8,704.04
	58050 - WILLIAMS FARM MACHINERY INC	7.73
	61113 - SAHR BUILDING SUPPLY LANSING	1,377.94
	61995 - CALEDONIA FARMERS ELEVATOR	185.64
	62022 - HUTSON INC OF MICHIGAN	527.37
	7805 - D & D MAINTENANCE SUPPLY	4,672.86
	62463 - NAPA AUTO PARTS	11.76
101.265.00 Total		**87,518.54**
101.281.31	42954 - J-AD GRAPHICS	750.00
	50485 - LAW OFFICE OF TRACIE R GITTLEMAN	1,550.60
	53108 - K AND Q LAW PC	707.90
	60133 - 7C LINGO	340.00
	60713 - DON E BURCH	676.84
	61645 - HICKS MILLBROOK & CWAYNA PLLC	380.00
	61675 - THIRD COAST TECH LLC	547.08
	53228 - DAVID BRYAN HERSKOVIC,	38.60
101.281.31 Total		**4,991.02**
101.281.36	42954 - J-AD GRAPHICS	85.85
	48251 - THE EBCO COMPANY LLC	1,770.00
	50986 - FORESIGHT SUPERSIGN	1,862.44
	5217 - DORNBOS SIGN INC	19.00
	60133 - 7C LINGO	170.00
	61429 - MDK RECYCLING LLC	850.00

Payment Type	Board
Payment Month/Year	2023 10

Report Org Set	Vendor	Total Payments
101.281.36 Total		**4,757.29**
101.281.41	60133 - 7C LINGO	340.00
	61429 - MDK RECYCLING LLC	50.00
101.281.41 Total		**390.00**
101.281.48	20510 - CHARLES L CLAPP	75.00
	27858 - NEWHOUSE, KRISTAN A	65.00
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	1,655.00
	42498 - MICHAEL D STAAKE ATTORNEY AND COUNSELOR AT LAW	1,590.00
	43767 - HEATHER M BOYER	125.00
	49428 - KLAVENSKI LAW PLLC	1,594.50
	60133 - 7C LINGO	195.00
	61338 - MARK J CRAIG	175.00
	61429 - MDK RECYCLING LLC	47.50
	13935 - LAW OFFICES OF RICHARD W GLANDA	150.00
	60822 - MIDWAY LAW FIRM PLLC	40.00
101.281.48 Total		**5,712.00**
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	2,210.00
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	2,550.00
	43767 - HEATHER M BOYER	900.00
	47973 - MELANIE L B WANDJI, ATTORNEY & COUNSELOR	550.00
	50686 - THE WOOLLEY LAW FIRM PLLC	445.00
	51671 - NICOL LAW PLLC	1,500.00
	61355 - ABMD LAW	350.00
	62027 - LAFAVE SMITH, DENISE M	775.00
	62440 - MSU HEALTH CARE INC	675.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	3,975.00
101.281.49 Total		**13,930.00**
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	118.64
	33876 - NATIONAL BUSINESS FURNITURE LLC	949.90
	39045 - PRINTLINK INC	168.87
	51678 - TRANSUNION RISK AND	150.00
	60863 - G & L PROCESS SERVICE INC	380.56
	61429 - MDK RECYCLING LLC	33.33
	62492 - WEST MICHIGAN PROCESS SERVICE LLC	102.44
101.296.29 Total		**1,903.74**
101.296.32	61429 - MDK RECYCLING LLC	45.00
101.296.32 Total		**45.00**
101.301.01	1222 - MILLERS AMERI-CAN RENTALS INC	116.00
	23811 - IMPACT SOLUTIONS	640.57
	27872 - NYE UNIFORM COMPANY	1,461.50
	29921 - FEDEX	133.84
	32035 - MICHIGAN SHERIFF'S ASSOCIATION	590.00
	3328 - INSTY PRINTS DOWNTOWN	18.45
	33950 - PUBLIC AGENCY TRAINING COUNCIL	175.00

Payment Type	Board
Payment Month/Year	2023 10

Report Org Set	Vendor	Total Payments
101.301.01	37141 - THE CAMERA SHOP	3,169.93
	43600 - AXON ENTERPRISE INC	73,149.99
	47289 - LANGUAGE LINE SERVICE	24.15
	49918 - RICHARDSON BUSINESS MACHINE	69.60
	53269 - VINYL FIRE LLC	290.00
	62598 - KIM THE TAILOR	90.00
	62610 - BAILEY'S AUTO GLASS	750.00
	62644 - FOCUS INSTRUCTIONAL SOLUTIONS	1,116.00
101.301.01 Total		**81,795.03**
101.301.03	1999 - DELTA CHARTER TOWNSHIP	3,194.86
	23811 - IMPACT SOLUTIONS	640.58
	24839 - JOHNSON ROBERTS & ASSOC INC	17.50
	27872 - NYE UNIFORM COMPANY	16.90
	29104 - LEA'S AUTO BODY	527.00
	3328 - INSTY PRINTS DOWNTOWN	737.63
	33950 - PUBLIC AGENCY TRAINING COUNCIL	175.00
	38405 - LETAVIS ENTERPRISES INC	96.00
	43600 - AXON ENTERPRISE INC	73,149.99
	49918 - RICHARDSON BUSINESS MACHINE	69.60
	53269 - VINYL FIRE LLC	290.00
	61713 - NOAR TECHNOLOGIES	740.00
	62181 - ROBERT LAMSON, LLC	1,755.00
	62410 - CAPITOL LOCK & SAFE INC	225.00
	50908 - MACKELLAR SCREENWORKS	215.00
	48586 - WEST MICHIGAN CRIMINAL JUSTICE	25.00
101.301.03 Total		**81,875.06**
101.301.43	14758 - CAREY L FRYE	125.00
	27872 - NYE UNIFORM COMPANY	142.45
	42753 - FRONTIER DISTRIBUTING INC	739.14
	61488 - JESSICA L LINDAHL PARLING	833.33
	26485 - KETCH-ALL COMPANY	648.10
101.301.43 Total		**2,488.02**
101.301.51	24839 - JOHNSON ROBERTS & ASSOC INC	105.00
	27872 - NYE UNIFORM COMPANY	635.50
	31374 - COY, TED G	2,475.00
	351 - STATE OF MICHIGAN	4,990.00
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	187.60
	4356 - STERICYCLE, INC.	1,167.65
	43600 - AXON ENTERPRISE INC	73,149.99
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	6,423.50
	49918 - RICHARDSON BUSINESS MACHINE	69.60
	51701 - CHARM TEX INC	8,333.80
	53269 - VINYL FIRE LLC	290.00
	58050 - WILLIAMS FARM MACHINERY INC	358.10

Payment Type	Board
Payment Month/Year	2023 10

Report Org Set	Vendor	Total Payments
101.301.51	62181 - ROBERT LAMSON, LLC	1,485.00
	62652 - GREEN CHEMICAL STRATEGIES LLC	3,775.00
101.301.51 Total		**103,445.74**
101.442.00	50440 - ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER PC	2,413.00
	51148 - TRI-COUNTY REGIONAL PLANNING COMM	8,475.00
101.442.00 Total		**10,888.00**
101.648.00	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	24,538.00
	62219 - PREFERRED REMOVAL SERVICES INC	1,438.50
101.648.00 Total		**25,976.50**
101.672.00	51144 - TRI-COUNTY OFFICE ON AGING	76,548.00
101.672.00 Total		**76,548.00**
101.689.00	40710 - PRAY FUNERAL HOME INC	600.00
	60131 - DAVID A PETERSON	49.89
	60132 - RANDAL LEW BRUMMETTE	64.96
	Temporary Vendor(s)	600.00
101.689.00 Total		**1,314.85**
101.710.00	12829 - MICHIGAN STATE UNIVERSITY	37,644.00
101.710.00 Total		**37,644.00**
101.711.00	42954 - J-AD GRAPHICS	46.50
101.711.00 Total		**46.50**
101.721.00	61429 - MDK RECYCLING LLC	16.25
101.721.00 Total		**16.25**
101.728.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	26,493.75
101.728.00 Total		**26,493.75**
101.804.00	6693 - COURTHOUSE SQUARE ASSOCIATION	17,000.00
101.804.00 Total		**17,000.00**
208	17308 - GRAND LEDGE AUTO PARTS	14.99
	3629 - ACE HARDWARE OF GRAND LEDGE	38.97
	45670 - ROSE PEST SOLUTIONS	85.00
	46291 - HAMMOND FARMS LANDSCAPE SUPPLY INC	150.00
	5217 - DORNBOS SIGN INC	129.20
	57203 - GRAINGER	194.76
	60223 - FAMILY FARM AND HOME	159.98
	61054 - SLICK SHIRTS SCREEN PRINTING INC	1,201.29
	62044 - GRAND LEDGE ACE HARDWARE	495.64
	62627 - SUPERIOR SAW	132.42
	62589 - RESCOM ELECTRIC INC	21,413.00
208 Total		**24,015.25**
225	50399 - CENTENNIAL ELECTRIC LLC	25,900.00
	62250 - ACCURATE CONTROL INC	98,425.70
225 Total		**124,325.70**
226	18889 - CDW GOVERNMENT LLC	6,086.56
	32480 - SERVICE EXPRESS INC	900.00
	43591 - ICC COMMUNITY DEVELOPMENT SOLUTIONS LLC	44,787.60

Payment Type	Board
Payment Month/Year	2023 10

Report Org Set	Vendor	Total Payments
226	60189 - DROPBOX INC	7,200.00
	61183 - WAVECREST COMPUTING INC	2,433.75
	61675 - THIRD COAST TECH LLC	19,161.15
	61713 - NOAR TECHNOLOGIES	4,996.00
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	14,373.58
226 Total		**99,938.64**
249	61429 - MDK RECYCLING LLC	16.25
	6630 - COHL, STOKER & TOSKEY PC	760.50
249 Total		**776.75**
260	1632 - THOMSON WEST	618.79
	19842 - BESCO WATER TREATMENT	59.00
	31264 - CARTER JR, DAVID B	5,090.00
	3328 - INSTY PRINTS DOWNTOWN	113.40
	50686 - THE WOOLLEY LAW FIRM PLLC	6,540.00
	51678 - TRANSUNION RISK AND	135.00
	53154 - JOHNSTON LEWIS ASSOCIATES INC	9,730.00
	53943 - VINCENT & PIERCE PLLC	1,831.09
	61429 - MDK RECYCLING LLC	32.50
	61606 - GREWAL LAW PLLC	782.18
	61867 - THE LAW OFFICE OF REID FELSING PLC	4,400.00
	8635 - DOUGLAS H RUBEN PHD	1,800.00
	62649 - MICHIGAN CRASH INVESTIGATIVE SERVICES	2,062.50
	42539 - SWERDLOW-FREED PSYCHOLOGY PC	5,875.00
	62505 - BERRY LAW OFFICES PLC	7,574.00
260 Total		**46,643.46**
261	22638 - CINTAS FIRST AID & SAFETY	137.78
	45943 - SKYWATCH SERVICES LLC	1,600.00
	47289 - LANGUAGE LINE SERVICE	11.55
	49373 - ROYAL SCOT'S UNIQUE EMBROIDERY	61.80
	51081 - RAVE MOBILE SAFETY	52,070.46
	60316 - RICHARD T JANKA	1,650.00
	60330 - SECUR ALARM SYSTEMS INC	103.00
	60453 - STANARD & ASSOCIATES INC	634.50
	60845 - FIFER INVESTIGATIONS LLC	850.00
	61744 - NETSOURCE ONE INC	36.00
	62623 - GRAND LEDGE VETERINARY HOSPITAL LLC	622.26
	62604 - K ENTERPRISE LLC	91.00
	62488 - ALERTUS TECHNOLOGIES LLC	17,820.00
261 Total		**75,688.35**
264	62631 - GRAND RAPIDS COMMUNITY COLLEGE	1,425.00
264 Total		**1,425.00**
277	3256 - CATA	540.00
	9305 - LUTHERAN SOCIAL SVCS OF MICH	800.00
277 Total		**1,340.00**

Payment Type	Board
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Report Org Set	Vendor	Total Payments
292	6630 - COHL, STOKER & TOSKEY PC	604.50
292 Total		**604.50**
297	38222 - CHROUCH COMMUNICATIONS INC	49,427.59
	5165 - MOTOROLA SOLUTIONS INC	1,640,841.84
297 Total		**1,690,269.43**
265	62644 - FOCUS INSTRUCTIONAL SOLUTIONS	279.00
265 Total		**279.00**
Grand Total		**2,729,485.41**

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101	10469 - EATON COUNTY REGISTER OF DEEDS	60.00
	1999 - DELTA CHARTER TOWNSHIP	54,456.87
	23406 - NFPA	160.42
	34277 - WINDSOR CHARTER TOWNSHIP	2,901.44
	351 - STATE OF MICHIGAN	25,778.15
	51402 - RENT A CENTER	300.29
	51917 - MDHHS	1,345.86
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	1,535.00
	52288 - MEIJER - DELTA	400.00
	824 - AT&T	896.10
	9131 - SPICER GROUP INC.	13,702.75
	Temporary Vendor(s)	4,939.45
101 Total		**106,476.33**
101.101.00	42102 - THE COUNTY JOURNAL INC	284.56
101.101.00 Total		**284.56**
101.172.00	19842 - BESCO WATER TREATMENT	17.50
	39808 - THE WATER STORE INC	49.25
	42102 - THE COUNTY JOURNAL INC	318.00
	51408 - APPLIED INNOVATION	358.18
	53704 - STAPLES ADVANTAGE	67.26
	60829 - VERIZON WIRELESS	292.39
101.172.00 Total		**1,102.58**
101.215.00	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	114.53
	53704 - STAPLES ADVANTAGE	211.28
101.215.00 Total		**704.38**
101.215.07	40997 - USA TODAY NETWORK	105.95
	60829 - VERIZON WIRELESS	189.71
	61665 - MILLER CONSULTATIONS & ELECTIONS INC	1,888.01
101.215.07 Total		**2,183.67**
101.228.00	51408 - APPLIED INNOVATION	64.35
	5928 - CITY OF CHARLOTTE	382.67
	60829 - VERIZON WIRELESS	653.94
	6659 - CONSUMERS ENERGY	1,554.67
101.228.00 Total		**2,655.63**
101.253.00	51408 - APPLIED INNOVATION	164.46
	53704 - STAPLES ADVANTAGE	178.81
	60829 - VERIZON WIRELESS	72.02
101.253.00 Total		**415.29**
101.257.00	51408 - APPLIED INNOVATION	402.21
	60829 - VERIZON WIRELESS	36.01
101.257.00 Total		**438.22**
101.265.00	19842 - BESCO WATER TREATMENT	5,051.90
	351 - STATE OF MICHIGAN	305.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.265.00	38923 - ALTOGAS INC	26.80
	45670 - ROSE PEST SOLUTIONS	1,103.00
	50220 - SCHULTZ INC	1,120.85
	51408 - APPLIED INNOVATION	21.01
	53704 - STAPLES ADVANTAGE	169.11
	5928 - CITY OF CHARLOTTE	4,135.67
	60425 - REPUBLIC SERVICES #249	1,349.07
	60829 - VERIZON WIRELESS	45.55
	62410 - CAPITOL LOCK & SAFE INC	195.00
	6659 - CONSUMERS ENERGY	5,523.18
	62513 - LARGE COMPANY INC	12,049.28
	62590 - ADVANCED IMPACT TECHNOLOGIES INC	2,210.00
101.265.00 Total		**33,305.42**
101.281.31	19512 - BUSINESS INFORMATION SYSTEMS	119.18
	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	425.45
	53704 - STAPLES ADVANTAGE	505.49
	60829 - VERIZON WIRELESS	150.10
	Temporary Vendor(s)	4,792.87
101.281.31 Total		**6,371.66**
101.281.36	28606 - REDWOOD TOXICOLOGY LABORATORY	125.00
	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	745.07
	53704 - STAPLES ADVANTAGE	506.05
	60829 - VERIZON WIRELESS	276.39
	Temporary Vendor(s)	36.40
101.281.36 Total		**2,067.48**
101.281.41	51408 - APPLIED INNOVATION	104.58
	53704 - STAPLES ADVANTAGE	363.76
101.281.41 Total		**468.34**
101.281.48	51408 - APPLIED INNOVATION	161.04
	53704 - STAPLES ADVANTAGE	154.19
101.281.48 Total		**315.23**
101.281.49	19842 - BESCO WATER TREATMENT	80.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	115.78
	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	184.53
	5928 - CITY OF CHARLOTTE	463.50
	60829 - VERIZON WIRELESS	222.34
	6659 - CONSUMERS ENERGY	962.76
101.281.49 Total		**2,407.48**
101.281.50	51408 - APPLIED INNOVATION	20.88
101.281.50 Total		**20.88**
101.296.29	1632 - THOMSON WEST	101.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.296.29	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	181.13
	60829 - VERIZON WIRELESS	128.13
	7212 - MALTBY, JAMES	2,911.00
	Temporary Vendor(s)	219.40
101.296.29 Total		**3,919.23**
101.296.32	24465 - ACD.NET	972.00
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	125.82
	51408 - APPLIED INNOVATION	53.45
	51678 - TRANSUNION RISK AND	150.00
101.296.32 Total		**1,301.27**
101.301.01	32511 - CENTURYLINK	50.97
	351 - STATE OF MICHIGAN	378.57
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	528.00
	51408 - APPLIED INNOVATION	525.13
	5928 - CITY OF CHARLOTTE	15,610.96
	60829 - VERIZON WIRELESS	1,062.24
	6659 - CONSUMERS ENERGY	27,156.02
	824 - AT&T	155.72
101.301.01 Total		**45,467.61**
101.301.03	18094 - LANSING BOARD OF WATER & LIGHT	29.24
	24465 - ACD.NET	1,871.75
	51408 - APPLIED INNOVATION	166.55
	60829 - VERIZON WIRELESS	1,350.24
	6659 - CONSUMERS ENERGY	12.91
101.301.03 Total		**3,430.69**
101.301.04	23019 - TRI-COUNTY METRO NARCOTICS	15,402.86
101.301.04 Total		**15,402.86**
101.301.43	51408 - APPLIED INNOVATION	56.10
	5928 - CITY OF CHARLOTTE	355.13
	60829 - VERIZON WIRELESS	121.70
	6659 - CONSUMERS ENERGY	839.73
101.301.43 Total		**1,372.66**
101.301.51	40600 - CANTEEN SERVICES INC	37,256.91
	42675 - CEI COMMUNITY MENTAL HEALTH	108,387.75
	48590 - POTTERVILLE PHARMACY INC	3,905.27
	51408 - APPLIED INNOVATION	393.62
	53704 - STAPLES ADVANTAGE	320.17
	60829 - VERIZON WIRELESS	334.24
101.301.51 Total		**150,597.96**
101.442.00	51408 - APPLIED INNOVATION	147.16
	53704 - STAPLES ADVANTAGE	52.46
	60829 - VERIZON WIRELESS	364.34
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	5,443.50

Payment Type	Immediate
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
101.442.00	9131 - SPICER GROUP INC.	1,995.00
101.442.00 Total		**8,002.46**
101.631.00	52084 - MID-STATE HEALTH NETWORK	98,178.80
101.631.00 Total		**98,178.80**
101.649.00	42675 - CEI COMMUNITY MENTAL HEALTH	375,717.00
101.649.00 Total		**375,717.00**
101.672.00	51144 - TRI-COUNTY OFFICE ON AGING	74,319.00
101.672.00 Total		**74,319.00**
101.689.00	51408 - APPLIED INNOVATION	14.00
101.689.00 Total		**14.00**
101.689.89	60829 - VERIZON WIRELESS	36.01
	62350 - MY COMMUNITY DENTAL CENTERS INC	205.00
	62375 - U S DEPARTMENT OF VETERANS AFFAIRS	112.48
101.689.89 Total		**353.49**
101.711.00	51408 - APPLIED INNOVATION	92.18
101.711.00 Total		**92.18**
101.721.00	42102 - THE COUNTY JOURNAL INC	443.75
	51408 - APPLIED INNOVATION	231.98
	53704 - STAPLES ADVANTAGE	300.00
	60829 - VERIZON WIRELESS	82.58
101.721.00 Total		**1,058.31**
208	17305 - CITY OF GRAND LEDGE	585.83
	17314 - GRAND LEDGE PUBLIC SCHOOLS	177.21
	24431 - MENARDS - LANSING WEST	379.02
	35666 - GRANGER WASTE SERVICES INC	494.88
	38923 - ALTOGAS INC	93.22
	39808 - THE WATER STORE INC	39.50
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	217.95
	47928 - FRONTIER	57.43
	51408 - APPLIED INNOVATION	77.17
	53704 - STAPLES ADVANTAGE	139.99
	57203 - GRAINGER	1,168.45
	57282 - WASTE MANAGEMENT OF MICHIGAN	815.67
	60004 - COMCAST CORPORATION	186.39
	60829 - VERIZON WIRELESS	366.33
	61054 - SLICK SHIRTS SCREEN PRINTING INC	60.00
	62022 - HUTSON INC OF MICHIGAN	369.69
	6659 - CONSUMERS ENERGY	407.85
	824 - AT&T	109.58
	62627 - SUPERIOR SAW	2,052.78
	62626 - TREE MONKEY	6,500.00
208 Total		**14,298.94**
225	51682 - VANGUARD FIRE AND SECURITY SYTEMS INC	33,387.12
225 Total		**33,387.12**

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
226	24465 - ACD.NET	10.00
	60829 - VERIZON WIRELESS	427.48
226 Total		**437.48**
228	32531 - EATON COUNTY SHERIFF DEPT	600.00
	42102 - THE COUNTY JOURNAL INC	217.60
	42524 - ENVIRONMENTAL RECYCLING GROUP	25,970.10
	51408 - APPLIED INNOVATION	198.92
	57282 - WASTE MANAGEMENT OF MICHIGAN	165.39
	60829 - VERIZON WIRELESS	82.58
	61814 - BRUCE BUTLER	775.00
	6659 - CONSUMERS ENERGY	44.66
	62552 - SCHUPAN & SONS INC	3,157.20
	50594 - CIRBA SOLUTIONS SERVICES US LLC	2,371.89
228 Total		**33,583.34**
245	11730 - ENGER ENGINEERING & SURVEYING	225.00
	40434 - POLARIS SURVEYING CO	2,640.00
	41052 - GEODETIC DESIGN INC	225.00
	60774 - AUTENRIETH LAND SURVEYS LLC	225.00
	61704 - BUMSTEAD LAND SURVEYS LLC	225.00
	61829 - RD MILLER LAND SURVEYORS PLLC	225.00
245 Total		**3,765.00**
249	23406 - NFPA	14.58
	51408 - APPLIED INNOVATION	7.00
	53704 - STAPLES ADVANTAGE	184.42
	60829 - VERIZON WIRELESS	139.71
	61098 - MARK MEACHUM	2,310.00
	61457 - GREGORY LYNN SPARKS	262.50
	Temporary Vendor(s)	203.00
	53961 - BILLY DEE RICHARDSON	2,187.50
	62606 - RYAN OSBORN	210.00
249 Total		**5,518.71**
256	38937 - US IMAGING INC	727.00
256 Total		**727.00**
260	19842 - BESCO WATER TREATMENT	29.50
	51408 - APPLIED INNOVATION	236.42
	53704 - STAPLES ADVANTAGE	123.92
	60829 - VERIZON WIRELESS	231.88
	52489 - HOBBS, SHARON R	2,187.50
260 Total		**2,809.22**
261	18094 - LANSING BOARD OF WATER & LIGHT	66.11
	32036 - T-MOBILE USA INC	27.18
	32511 - CENTURYLINK	1.28
	351 - STATE OF MICHIGAN	52,328.14
	3707 - JOHNSTONE SUPPLY	14.02

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
261	39808 - THE WATER STORE INC	33.25
	45483 - EMPLOYMENT GROUP INC	194.40
	51408 - APPLIED INNOVATION	133.55
	51516 - SUBURBAN PROPANE LP	48.00
	52576 - AT&T MOBILITY NATIONAL	481.29
	5928 - CITY OF CHARLOTTE	892.89
	60330 - SECUR ALARM SYSTEMS INC	103.00
	61744 - NETSOURCE ONE INC	36.00
	6659 - CONSUMERS ENERGY	4,076.84
	824 - AT&T	1,522.10
261 Total		**59,958.05**
272	154 - PREVENTION & TRAINING SERVICES INC	25.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	2,375.00
	5089 - REALITY COUNSELING SERVICES	200.00
	61508 - COGNITIVE CONSULTANTS	570.00
	61552 - PINNACLE RECOVERY GROUP	994.00
272 Total		**4,164.00**
273	28606 - REDWOOD TOXICOLOGY LABORATORY	2,000.00
	5089 - REALITY COUNSELING SERVICES	1,390.00
	61508 - COGNITIVE CONSULTANTS	830.00
273 Total		**4,220.00**
274	154 - PREVENTION & TRAINING SERVICES INC	410.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	625.00
	61508 - COGNITIVE CONSULTANTS	150.00
274 Total		**1,185.00**
275	154 - PREVENTION & TRAINING SERVICES INC	200.00
	5089 - REALITY COUNSELING SERVICES	610.00
	61508 - COGNITIVE CONSULTANTS	80.00
275 Total		**890.00**
276	5089 - REALITY COUNSELING SERVICES	600.00
	51408 - APPLIED INNOVATION	110.52
	61508 - COGNITIVE CONSULTANTS	1,540.00
	62094 - INTRINSIC CHANGE CONSULTING LLC	5,400.00
276 Total		**7,650.52**
277	61552 - PINNACLE RECOVERY GROUP	7,570.23
277 Total		**7,570.23**
278	154 - PREVENTION & TRAINING SERVICES INC	510.00
	5089 - REALITY COUNSELING SERVICES	540.00
278 Total		**1,050.00**
282	38673 - HOUSING SERVICES MID MICHIGAN	5,335.26
282 Total		**5,335.26**
287	45483 - EMPLOYMENT GROUP INC	959.04
287 Total		**959.04**
288	2693 - BARRY-EATON DIST. HEALTH DEPT.	32,831.18

Payment Type	Immediate
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
288 Total		**32,831.18**
290	60848 - REBEKAH L GOOD	161.73
290 Total		**161.73**
292	10473 - EATON RESA	8,166.71
	12829 - MICHIGAN STATE UNIVERSITY	300.00
	14783 - RICHARDS BRAND SOURCE	1,299.95
	28606 - REDWOOD TOXICOLOGY LABORATORY	1,351.75
	28662 - LANSING SANITARY SUPPLY INC	799.92
	351 - STATE OF MICHIGAN	25,043.01
	4010 - BOB BARKER COMPANY	248.20
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	406.00
	49620 - CEDAR CREST DAIRY INC	608.27
	49678 - WOW BUSINESS	104.70
	5089 - REALITY COUNSELING SERVICES	60.00
	51408 - APPLIED INNOVATION	198.04
	53704 - STAPLES ADVANTAGE	441.83
	5928 - CITY OF CHARLOTTE	1,854.02
	60829 - VERIZON WIRELESS	652.08
	61056 - JEREMY MULVANY, AGENT	130.77
	6130 - GORDON FOOD SERVICE	4,631.37
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62238 - BARBER LOVE BARBER SHOP INC	200.00
	62423 - TOTAL COURT SERVICES	1,772.00
	6659 - CONSUMERS ENERGY	3,851.08
	9131 - SPICER GROUP INC.	3,000.00
	Temporary Vendor(s)	95.00
	34776 - D.L. WALKER INC	250.58
	62642 - ALL CHARGED UP LLC	2,390.00
292 Total		**61,688.62**
293	50704 - CARPENTER, JANET	150.00
	51511 - GRINSTERN, MARY	150.00
	60632 - MAY SEDELMAIER	150.00
	60820 - BERNICE J BEAIRD	150.00
	61636 - JOHN MALCOLM	150.00
	62264 - STEVEN ROOSA	150.00
	62544 - JANET BIERKAMP	150.00
293 Total		**1,050.00**
296	38673 - HOUSING SERVICES MID MICHIGAN	3,142.41
	62251 - CAPITAL AREA UNITED WAY	3,000.00
296 Total		**6,142.41**
297	18094 - LANSING BOARD OF WATER & LIGHT	461.83
	60829 - VERIZON WIRELESS	4,390.04
	61318 - TRI-COUNTY ELECTRIC COOPERATIVE HOMEWORKS	388.03
297 Total		**5,239.90**

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
513	52628 - CLARK HILL PLLC	9,082.50
	53209 - A S K SERVICES INC	4,650.00
	53579 - ELLISON, JUSTIN	8,575.00
	53942 - JOHN BIPPUS CO	275.65
	60829 - VERIZON WIRELESS	36.01
513 Total		**22,619.16**
670	53464 - FIRST AMERICAN ADMINISTRATORS	3,586.18
670 Total		**3,586.18**
677	1829 - ASU RISK MANAGEMENT	1,391.26
677 Total		**1,391.26**
680	8252 - DELTA DENTAL	17,553.90
680 Total		**17,553.90**
692	Temporary Vendor(s)	60.70
692 Total		**60.70**
701	10463 - EATON COUNTY TREASURER	1,321.88
	10473 - EATON RESA	10.00
	1860 - CITY OF LANSING	541.12
	23019 - TRI-COUNTY METRO NARCOTICS	17.50
	24431 - MENARDS - LANSING WEST	358.23
	26618 - MEIJER INC	90.00
	2779 - CHESTER TOWNSHIP	60.00
	31326 - HOLT SCHOOL DISTRICT	100.00
	32531 - EATON COUNTY SHERIFF DEPT	75.00
	351 - STATE OF MICHIGAN	33,128.81
	41775 - AUTO MART INC	200.00
	42102 - THE COUNTY JOURNAL INC	214.35
	44084 - CARMEL TOWNSHIP	50.00
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	45056 - NICEWANDER, JENNIFER	107.00
	46340 - EASTBROOK HOMES INC	7,100.00
	47241 - LANSING POLICE DEPARTMENT	75.00
	47399 - WALMART	38.14
	47626 - ALLEN EDWIN HOMES	4,000.00
	48848 - SUNDANCE CHEVROLET, INC.	6,000.00
	50490 - COUNTRY VIEW ESTATES LLC	6,000.00
	51943 - INDEPENDENCE COMMONS	430.50
	52632 - MSU FEDERAL CREDIT UNION	74.14
	52639 - PHIL WIPPEL, TRUSTEE	750.00
	52767 - AUTO OWNERS INSURANCE	30.00
	52893 - RUPPELL, DAVE	15.00
	53158 - HARTFORD INSURANCE	600.00
	53428 - KEEBLER, JACKIE	60.00
	53449 - MICHIGAN DEPARTMENT OF	50.00
	53489 - LEEK, TAWANA	10.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
	53690 - EUGENE A KENNEY	50.00
	5928 - CITY OF CHARLOTTE	650.00
	60277 - STACIE CREAPEAU	50.00
	60435 - CONSUMERS ENERGY	25.00
	60455 - CAROL ANN PRESTON	42.50
	60456 - KERRY LEE RASMUSSEN	42.50
	60839 - MICHIGAN DEPARTMENT OF TREASURY	4,725.00
	61080 - STANLEY MILTON HERRIFF	50.00
	61348 - ULTA BEAUTY	200.00
	61523 - BLUE CARE NETWORK	157.58
	61561 - YORK RISK SERVICES	300.00
	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	520.00
	61601 - DEPARTMENT OF TREASURY	50.00
	61680 - DFCU FINANCIAL	985.50
	61861 - KAREN CUTSHAW DICHOZA	115.36
	61887 - SHAARON ALISHA SOLOMON	119.78
	62008 - LEIGH TYLER	20.00
	62227 - SAMANTHA NEWTON	20.00
	62240 - HOME DEPOT	82.00
	62273 - MMLWCF	85.00
	62274 - AFNI SUBROGATION DEPT	150.00
	62318 - CELEBRATION OF LIFE	70.00
	62320 - AYODELE GREENRIDGE	225.00
	62398 - OLIVET FIRST ASSEMBLY OF GOD	50.00
	6659 - CONSUMERS ENERGY	21,000.00
	Temporary Vendor(s)	493,245.16
	62567 - ROXANNE ROBERTSON	33,628.00
	62525 - MISTY LAWCOCK	175.00
	62565 - RICHARD HEVERLY	52.10
	62645 - HOLDEN MILLER	125.00
	62647 - MITCHELL FAMILY TRUST	25.00
	60706 - JESSICA LYNN BUSH	25.00
	62646 - CAPITAL ONE SERVICE	13.92
	62549 - ALAMO DAMAGE RECOVERY	200.00
	62648 - CONSUMERS PROFESSIONAL CREDIT UNION	25.00
	62595 - DARRYL EVANS	550.00
	9979124 - ROSE HILL CEMETARY	25.00
	60631 - EATON COUNTY FAIRGROUNDS	150.00
	60673 - BRIAN TITUS	45.00
701 Total		**619,726.07**
704	18285 - ALIVE	1,390.30
	28694 - LAFCU	385.00
	51301 - EATON COMMUNITY BANK	120.00
	53286 - POLICE OFFICERS ASSOCIATION	6,082.44

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
704	61226 - WELTMAN, WEINBERG & REIS CO., LPA	1,136.80
	6560 - UNION OF OPERATING ENGINEERS	389.15
	6567 - CAPITOL CITY LABOR PROGRAM INC	142.83
	6568 - GOVERNMENTAL EMPLOYEES LABOR	131.92
704 Total		**9,778.44**
720	60829 - VERIZON WIRELESS	40.55
	62364 - JOSHUA GAINES	240.00
720 Total		**280.55**
801	12412 - JACKSON DIRT WORKS INC	780,672.60
	15630 - FERGUSON ENTERPRISES,INC #934	314.30
	18094 - LANSING BOARD OF WATER & LIGHT	790.55
	1999 - DELTA CHARTER TOWNSHIP	33,257.32
	33986 - CEI - CIVIL ENGINEERS INC	5,854.00
	3731 - ADVANCED DRAINAGE SYSTEMS INC	51,717.68
	4658 - BURKETT EXCAVATING	94,799.00
	50836 - CL TRUCKING & EXCAVATING LLC	48,825.15
	50930 - MWT LLC	117,614.70
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	2,767.00
	52381 - C & B LAWN CARE INC	19,630.00
	52628 - CLARK HILL PLLC	47.00
	60039 - M&K Jetting and Televising, LLC	765.00
	60390 - BENDZINSKI & CO MUNICIPAL FINANCE ADVISORS	10,450.00
	60648 - EJ USA INC	624.10
	60657 - HUBBELL ROTH & CLARK INC	18,906.42
	60811 - LAND & RESOURCE ENGINEERING - LRE	85,807.58
	61482 - MT BELL EXCAVATING & DIRT WORKS INC	960.00
	61998 - ANDERSON CONSTRUCTION AND CONCRETE LLC	3,000.00
	7293 - MEAD BROS. EXCAVATING, INC.	266,131.49
	824 - AT&T	612.25
	8608 - DICKINSON WRIGHT PLLC	12,140.00
	9131 - SPICER GROUP INC.	124,542.33
801 Total		**1,680,228.47**
693	1902 - VILLAGE OF VERMONTVILLE	30,723.49
	3019 - VILLAGE OF BELLEVUE	40,826.13
	33244 - VILLAGE OF MULLIKEN	67,096.13
	48849 - VILLAGE OF SUNFIELD	23,589.19
	5139 - VILLAGE OF DIMONDALE	15,868.99
693 Total		**178,103.93**
711	351 - STATE OF MICHIGAN	11,411.10
	Temporary Vendor(s)	500.00
711 Total		**11,911.10**
Grand Total		**3,778,307.18**

Payment Type	EFT
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
101	12829 - MICHIGAN STATE UNIVERSITY	75.00
	21572 - U S POSTAL SERVICE	17,000.00
	23822 - MISSION POINT RESORT	(36.00)
	60148 - SURVEYMONKEY INC	825.00
	60466 - MIDWEST GANG INVESTIGATORS ASSOCIATION INC	50.00
	62612 - SIG SAUER INC	1,600.00
101 Total		**19,514.00**
101.101.00	14286 - MERS	345.00
	43126 - WEX BANK	(995.59)
	47698 - PNC BANK	(860.30)
101.101.00 Total		**(1,510.89)**
101.172.00	15518 - CAPITAL ONE	64.41
	48961 - AMAZON.COM LLC	134.90
	60148 - SURVEYMONKEY INC	75.00
101.172.00 Total		**274.31**
101.215.00	43126 - WEX BANK	40.43
101.215.00 Total		**40.43**
101.215.07	49678 - WOW BUSINESS	84.98
101.215.07 Total		**84.98**
101.228.00	11887 - BYRUM ACE HARDWARE #3 INC	15.99
	43126 - WEX BANK	472.37
	48961 - AMAZON.COM LLC	48.90
	60445 - ENTERPRISE FM TRUST	781.52
101.228.00 Total		**1,318.78**
101.253.00	40997 - USA TODAY NETWORK	11.99
	5217 - DORNBOS SIGN INC	19.79
	62560 - ADOBE INC	58.29
101.253.00 Total		**90.07**
101.257.00	43126 - WEX BANK	586.58
	60445 - ENTERPRISE FM TRUST	1,114.98
	60118 - UNITED AIRLINES INC	70.00
	60105 - BUDGET RENT A CAR	408.84
	60720 - GERALD R. FORD INTERNATIONAL AIRPORT AUTHORITY	120.00
101.257.00 Total		**2,300.40**
101.265.00	43126 - WEX BANK	563.65
	48961 - AMAZON.COM LLC	1,011.29
	60445 - ENTERPRISE FM TRUST	16.00
	62636 - WESCO DISTRIBUTION INC	273.06
101.265.00 Total		**1,864.00**
101.281.31	15518 - CAPITAL ONE	73.80
	48961 - AMAZON.COM LLC	136.73
	60557 - 48HOURPRINTING	149.30
101.281.31 Total		**359.83**
101.281.36	15518 - CAPITAL ONE	62.50

Payment Type	EFT
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
101.281.36	2854 - LANSING COMMUNITY COLLEGE	60.00
	48961 - AMAZON.COM LLC	59.12
	60441 - INTUIT INC	177.60
	61004 - THE H HOTEL	993.00
101.281.36 Total		**1,352.22**
101.281.49	43126 - WEX BANK	714.99
	60445 - ENTERPRISE FM TRUST	443.33
101.281.49 Total		**1,158.32**
101.296.29	1481 - PAAM	60.00
	40997 - USA TODAY NETWORK	9.99
	43126 - WEX BANK	185.74
	48961 - AMAZON.COM LLC	83.98
	60445 - ENTERPRISE FM TRUST	1,116.36
101.296.29 Total		**1,456.07**
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	1,543.91
101.296.32 Total		**1,543.91**
101.296.35	15518 - CAPITAL ONE	154.94
101.296.35 Total		**154.94**
101.301.01	24431 - MENARDS - LANSING WEST	38.45
	351 - STATE OF MICHIGAN	165.50
	35666 - GRANGER WASTE SERVICES INC	48.46
	43126 - WEX BANK	20,578.24
	48961 - AMAZON.COM LLC	926.66
	60144 - PIZZA HUT	72.36
	60445 - ENTERPRISE FM TRUST	18,611.33
	61119 - MICHIGAN RETAILERS SERVICES INC	154.72
	61669 - FEDEX OFFICE AND PRINT SERVICES INC	540.68
	60852 - WALGREEN CO	9.52
	62611 - BARYAMES CLEANERS INC	63.95
	51680 - STATE OF OHIO	16.49
	62635 - MOBY'S DIVE SHOP INC	437.00
101.301.01 Total		**41,663.36**
101.301.03	351 - STATE OF MICHIGAN	136.00
	35666 - GRANGER WASTE SERVICES INC	48.47
	43126 - WEX BANK	23,320.28
	48961 - AMAZON.COM LLC	273.02
	60445 - ENTERPRISE FM TRUST	15,112.28
	60829 - VERIZON WIRELESS	162.46
	61669 - FEDEX OFFICE AND PRINT SERVICES INC	540.74
	62620 - UNITED STATES POST OFFICE	57.53
	62628 - HYATT PLACE FREDERICKSBURG-MARY WASHINGTON	111.03
	62634 - FN AMERICA LLC	200.00
	62633 - WILDER TACTICAL LLC	73.63
101.301.03 Total		**40,035.44**

Payment Type	EFT
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
101.301.43	43126 - WEX BANK	2,808.58
	60445 - ENTERPRISE FM TRUST	1,870.65
101.301.43 Total		**4,679.23**
101.301.51	15518 - CAPITAL ONE	134.17
	43126 - WEX BANK	2,998.77
	48961 - AMAZON.COM LLC	351.67
	49678 - WOW BUSINESS	340.35
	53589 - BLUE CROSS BLUE SHIELD OF	15,758.94
	60445 - ENTERPRISE FM TRUST	1,990.08
	51680 - STATE OF OHIO	16.51
	62628 - HYATT PLACE FREDERICKSBURG-MARY WASHINGTON	111.03
	62634 - FN AMERICA LLC	200.00
	62631 - GRAND RAPIDS COMMUNITY COLLEGE	50.00
	62508 - HSI EMERGENCY CARE SOLUTIONS INC	37.50
101.301.51 Total		**21,989.02**
101.442.00	43126 - WEX BANK	1,657.57
	44915 - UNITED STATES POSTAL SERVICE	7.60
	60189 - DROPBOX INC	119.88
	60445 - ENTERPRISE FM TRUST	975.22
	61456 - CAR WASH PARTNERS INC	29.99
101.442.00 Total		**2,790.26**
101.689.00	43126 - WEX BANK	95.54
101.689.00 Total		**95.54**
101.711.00	44915 - UNITED STATES POSTAL SERVICE	19.30
101.711.00 Total		**19.30**
101.721.00	48961 - AMAZON.COM LLC	226.97
101.721.00 Total		**226.97**
201	10454 - EATON COUNTY ROAD COMMISSION	3,152,824.47
201 Total		**3,152,824.47**
208	15518 - CAPITAL ONE	42.52
	43126 - WEX BANK	3,675.96
	48512 - MICHAELS	6.49
	48961 - AMAZON.COM LLC	889.87
	60445 - ENTERPRISE FM TRUST	4,053.31
	61725 - OPENEDGE	203.42
	60896 - CEDAR CREEK VETERINARY CLINIC	142.00
208 Total		**9,013.57**
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	876,817.52
221 Total		**876,817.52**
226	48961 - AMAZON.COM LLC	621.17
	60173 - GODADDY.COM LLC	646.28
	60829 - VERIZON WIRELESS	749.99
	61705 - ZOOM VIDEO COMMUNICATIONS INC	100.00
226 Total		**2,117.44**

Payment Type	EFT
Payment Month/Year	2023 9

Report Org Set	**Vendor**	**Total Payments**
228	42483 - QUALITY DAIRY COMPANY	43.14
	43126 - WEX BANK	144.74
228 Total		**187.88**
249	15518 - CAPITAL ONE	115.52
	43126 - WEX BANK	2,212.19
	60445 - ENTERPRISE FM TRUST	2,075.64
249 Total		**4,403.35**
261	12829 - MICHIGAN STATE UNIVERSITY	120.00
	15518 - CAPITAL ONE	76.86
	42662 - MICHIGAN EMERGENCY MANG ASSOC	750.00
	43126 - WEX BANK	1,231.73
	49526 - PRIORITY DISPATCH CORP	55.00
	49678 - WOW BUSINESS	583.17
	60166 - SOUTHWEST AIRLINES	501.88
	60168 - DELTA AIR LINES INC	871.40
	60445 - ENTERPRISE FM TRUST	2,273.79
	62611 - BARYAMES CLEANERS INC	30.99
	41807 - USA MOBILITY WIRELESS INC	11.98
	62550 - EMBASSY SUITES GRAND RAPIDS DOWNTOWN	131.10
	62600 - SONORAN NASHVILLE LLC	1,752.12
261 Total		**8,390.02**
272	26618 - MEIJER INC	180.00
272 Total		**180.00**
273	15518 - CAPITAL ONE	15.41
	26618 - MEIJER INC	225.00
273 Total		**240.41**
287	61554 - THE ENGINEERING SOCIETY OF DETROIT	450.00
287 Total		**450.00**
292	15518 - CAPITAL ONE	1,106.11
	18751 - TREETOPS RESORT	104.25
	351 - STATE OF MICHIGAN	140.60
	43126 - WEX BANK	2,042.66
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	25.00
	48961 - AMAZON.COM LLC	1,185.42
	49042 - SUBWAY	15.66
	49640 - MULTI HEALTH SYSTEMS INC	54.00
	60445 - ENTERPRISE FM TRUST	2,710.62
	61390 - SHIPT INC	615.14
	61511 - LITTLE CAESARS	46.67
292 Total		**8,046.13**
297	60115 - CHEWY INC	39.99
297 Total		**39.99**
385	61086 - THE BANK OF NEW YORK MELLON N A	3,981.25
385 Total		**3,981.25**

Payment Type	EFT
Payment Month/Year	2023 9

Report Org Set	Vendor	Total Payments
512	10466 - EATON COUNTY HEALTH AND	1,613,013.83
512 Total		**1,613,013.83**
513	48961 - AMAZON.COM LLC	146.79
513 Total		**146.79**
595	60230 - BEST BUY	849.90
595 Total		**849.90**
670	53589 - BLUE CROSS BLUE SHIELD OF	1,427,472.00
670 Total		**1,427,472.00**
676	14286 - MERS	43,649.39
676 Total		**43,649.39**
679	33191 - STANDARD INSURANCE CO.	2,167.20
679 Total		**2,167.20**
691	47698 - PNC BANK	39,521.36
691 Total		**39,521.36**
701	351 - STATE OF MICHIGAN	9,051,308.78
701 Total		**9,051,308.78**
704	14286 - MERS	37,325.81
	15860 - CITISTREET INVESTMENT SERV	2,109.50
	24909 - AMERICAN FIDELITY ASSURANCE CO	7,931.06
	33191 - STANDARD INSURANCE CO.	36,940.09
	351 - STATE OF MICHIGAN	103,673.06
	47051 - UNITED STATES TREASURY	606,597.66
	62366 - ASSURITY LIFE INSURANCE COMPANY	3,661.22
	62465 - COLLECTION SERVICES CENTER	505.10
704 Total		**798,743.50**
851	61084 - THE HUNGTINGTON NATIONAL BANK	1,000.00
851 Total		**1,000.00**
Grand Total		**17,186,065.27**

Payroll History Report

Pay Date Range 09/01/23 - 09/30/23
Selected by Primary Department

Payroll History Total

Hours Description	Hours	Gross
210 Regular - Regular	65,427.5000	1,743,660.45
211 Bldg Closure - County/Court Closure Non MERS	30.0000	791.12
212 Bldg Closure - County/Court Closure	1,520.6900	40,240.44
213 LWOP - Leave without Pay	181.2500	.00
214 LWOP FMLA - Leave without Pay FMLA	83.9782	.00
215 Hourly Temp - Temporary Hourly	4,746.2500	85,262.72
216 Emergency - Federal, State, and Local	569.2500	15,869.63
217 Funeral - Regular Funeral/Bereavement	169.7500	3,410.74
218 Holiday Temp - Temporary Holiday	16.0000	319.04
219 Holiday - Holiday - Non Union	1,638.6900	42,959.44
220 Sick - Sick Leave	1,322.3653	34,136.40
221 Sick FMLA - Sick Leave FMLA	153.4118	4,825.40
230 Annual - Annual Leave	4,234.3947	115,376.45
231 Annual FMLA - Annual Leave FMLA	247.6981	6,625.93
240 Personal - Personal Leave	380.0000	11,235.84
250 Comp Used - Comp Used	808.0000	22,586.23
251 Comp FMLA - Comp Used FMLA	96.3619	2,697.37
270 Overtime - Overtime	2,817.2500	117,358.62
275 Overtime ST - Overtime - Straight Time	214.0000	8,022.74
277 OT Base Pay - Overtime - Part of Base Pay	236.0000	8,868.42
280 Training - FTO Training Hours (1.5x)	44.0000	1,910.80
281 Training CD - FTO Training (3x)	42.0000	3,111.63
282 Training WK - FTO Training Weekly Reporting	11.0000	332.80
283 K9 Unit - Canine Unit Pay	42.0000	1,240.26
284 On Call PA - On Call - Prosecutor	12.0000	1,675.50
285 On Call - On Call Hours	107.7500	2,081.44

Withholdings and Deductions		Gross Base
Gross	2,626,490.26	
Federal	216,836.03	2,335,403.59
FICA	157,942.73	2,547,461.70
Local Taxes	859.30	79,932.02
Medicare	36,938.08	2,547,461.70
Michigan State Taxes	95,451.99	2,335,403.59
Accident Policy - Emp Pd Pre Tax	138.30	.00
Alive Wellness	1,328.90	.00
Alive Wellness - Elected	61.40	.00
Assurity Accident Fund	1,480.08	.00
Assurity Critical Illness	1,167.09	.00
Assurity Whole Life	2,844.66	.00
Cancer Employee Paid After Tax	80.00	.00
Cancer Employee Paid Before Tx	331.72	.00
Cap City Labor-Animal Officer	142.83	.00
CB6 Pre-Tax Elected	1,460.08	.00
Command Unit Union Withholding	120.00	.00
Community Blue 6 - Post-Tax	932.86	.00
Community Blue 6 - Pre Tax	28,818.64	.00
Critical Illness	60.68	.00
Dependent Care Flex - Elected	416.66	.00
Dependent Care Flex Plan	624.98	.00
Eaton County Labor Council	385.00	.00
Friend of Court - Iowa	757.65	.00
Friend of the Court	7,142.79	.00
Friend of the Court %	1,078.28	2,156.56
Garnishment	1,136.80	4,547.22
Govt. Employees Labor Council	131.92	.00
HCSP Additional Elected HCSP	1,109.28	37,984.22
PreTax Contribution	519.00	21,564.01
Health Care Savings - Additional	18,259.94	695,874.40
Health Care Savings - Elected	527.72	52,772.24
Health Care Savings Program	16,909.87	1,657,396.92
Life Ins - Employee Paid	974.04	.00

Benefits	Amount
Community Blue 12	85,955.42
Community Blue 12 Elected	1,307.88
Community Blue 6	249,341.75
Community Blue 6 Elected	12,234.48
Dental Insurance	14,215.50
Dental Insurance Elected	450.00
HCSP Flat - Elected Officials	800.00
Health Care Savings - Additional	4,736.07
Health Care Savings - Flat Rate	26,750.00
Health Care Savings Program	11,083.09
Health Care Savings Program	280.23
Life & Disability	29,791.04
Life & Disability - Elected	881.75
MESC - Unemployment	251.55
Retire - Administrative	128,462.35
Retire - Administrative Comm	1,620.21
Retire - Administrative Elected	17,383.86
Retire - Animal Control	5,698.47
Retire - Command	252,136.55
Retire - Dispatch Non Sup	23,681.62
Retire - Dispatch Supervisor	27,802.06
Retire - General	158,525.14
Retire - Maintenance	8,963.47
Retire - Rehired Retirees	2,339.41
Retire - Sheriff Non Sup	74,174.72
Retire - Sheriff Non312	46,104.64
Retire - Youth Facility	2,040.89
Retirees Health - Commissioners	234.75
Retirees Health - Elected	5,565.38
Retirees Health Care	178,514.62
W/C - General Emp - Commissioner	37.96
W/C General Emp - Elected	165.81
W/C General Employees	4,594.24
W/C Public Safety	5,067.41
W/C Public Safety - Elected	56.62
Total	$1,381,248.94

Direct Deposits	Amount
1st Source Bank	261.56
Adventure Credit Union	689.54
Advia Credit Union	1,200.00
Ally Bank	600.00

286 Des Staff CT - Designated Staff Comp Time ST	12.0000	.00
287 Des Staff PD - Designated Staff Pay ST	2.0000	42.05
288 Shift Sup - Alternate Shift Supervisor OT	28.0000	893.76
290 Transcripts - Transcripts	.0000	4,302.75
298 Sup Temp - Temporary Supervisor	140.0000	3,689.25
299 Temp Sup OT - Temporary Supervisor OT	25.0000	986.09
310 Reimb OT - Reimbursed Wages - Overtime	125.5000	5,591.19
330 Detective OT - Detective Overtime	66.0000	3,098.72
345 Holiday OT - Holiday Overtime	64.0000	3,494.22
350 Holiday - Holiday Pay	553.0000	14,611.76
375 Unsched OT - On Call Unscheduled Overtime	20.7500	1,048.07
385 Unsched Comp - On Call Unscheduled OT COMP	39.2500	.00
410 Sup Regular - Supervisory Regular	2,761.5000	132,751.88
412 Sup Closure - Supervisory County/Court Closure	88.0000	3,960.48
415 Sup Per Diem - Supervisory Per Diem	.0000	3,600.00
419 Sup Holiday - Supervisory Holiday - Non Union	104.0000	4,654.88
420 Sup Sick - Supervisory Sick Leave	.7500	34.22
430 Sup Annual - Supervisory Annual Leave	180.7500	8,089.95
500 Other Pay - Other Pay	.0000	240.00
510 ARPA Prem - Temp Retention Prem Exp 1/31/24	.0000	20,000.00
550 Mileage - Mileage - Taxable	.0000	623.96
560 Mile NonTax - Mileage - Non Taxable	.0000	562.02
570 Lodging - Lodging Reimbursement	.0000	3,101.87
580 Meals - Meal Reimbursement	.0000	1,716.00
590 Other Travel - Other Travel Reimbursement	.0000	717.08
600 Disability - Disability Pay	.0000	3,955.00

Long Term Disability-Emp Paid	788.24	.00
Medical Flex Plan	6,235.26	.00
Medical Flex Plan - Elected	654.16	.00
MERS Admin Deferred	27,358.37	303,980.78
MERS Admin Deferred - Elected	3,702.18	41,135.44
MERS Admin Deferred Commissioner	345.05	3,833.92
MERS Animal Control Deferred	1,091.25	14,948.76
MERS Command Deferred	24,052.02	178,163.19
MERS Deputies Def (1/1/98)	27,124.88	253,501.69
MERS Disp Sup Deferred	4,692.64	38,464.38
MERS Dispatcher Deferred	9,900.53	94,651.01
MERS General	459.36	6,292.80
MERS General Deferred	69,932.10	957,970.10
MERS Maint. Deferred	2,743.03	46,179.72
MERS Non312 (1/1/98)	26,366.68	246,418.43
MERS Youth Serv Deferred	457.03	45,702.23
Police Officers Association of	3,991.36	.00
Probate Judge Retirement Def.	2,109.50	14,063.28
Standard - PostTax % - General	8,739.71	131,034.26
Standard - PostTax Flat - Elect	400.00	.00
Standard - PostTax Flat - Gen	19,703.83	.00
Standard - PreTax % - Comm	924.23	1,026.92
Standard - PreTax % - General	6,301.38	46,217.09
Standard - PreTax Flat - Elected	1,970.00	.00
Standard - PreTax Flat - General	16,961.52	.00
Texas Life Ins - Emp Pd	1,237.62	.00
Union Dues - Command	1,064.28	.00
Union Dues - Disp Sup	229.00	.00
Union Dues - Dispatcher Non Sup	797.80	.00
Union of Operating Engineers	389.15	.00
Net	$1,758,798.80	

American Express National Bank	300.00
Arbor Financial Credit Union	122.84
Astera Credit Union	19,992.41
Bank of America N.a.	2,000.00
Bank of America, Na	16,985.30
Branch Banking and Trust Marylan	6,232.44
Capital Area School Employee CU	39,074.62
Capital National Bank	6,165.39
Capital One NA	5,258.49
Citizens Bank Na	270.00
Clearwater CU	7,281.84
Comerica Bank	5,927.03
Commercial Bank	8,875.34
Community Choice CU	930.00
Consumers Credit Union	13,417.31
Consumers Professional CU	3,514.46
Cornerstone Community Financial	6,311.05
CP Federal Credit Union	9,307.88
DFCU Financial	8,914.26
Dow Chemical Employees CU	5,823.50
Eaton Community Bank	70,142.94
Eaton Community Bk	12,039.63
Fifth Third Bank Cincin	6,637.57
Fifth Third Bank Cincinnati	88,888.57
Flagstar Bank, Fsb	13,301.24
Flint Area School Employees CU	4,900.45
Grand Trunk Employees FCU	8,850.70
Greenstate Credit Union	3,319.83
Hastings City Bank	2,047.56
Honors Credit Union	9,076.85
Horizon Bk	5,804.15
Huntington National Bank	17,456.03
Huntington National BK	88,481.72
Independent Bank	119,661.27
Independent BK	1,818.92
Isabella Bank	915.47
Isabella Community CU	750.00
Journey Federal Credit Union	10,491.94
JP Morgan Case Bank	6,108.78
JP Morgan Chase	3,953.53
JP Morgan Chase Bank	38,306.15
JPMorgan Chase	1,382.30
Jpmorgan Chase Bk	5,390.70

610 Dis. MERS - Disability Pay - MERS Supplement	.0000	3,051.00
660 WC Hrly - Work Comp Hourly Compensation	40.0000	963.68
720 Sick Retire - Payout - Sick Leave Retirement	225.6864	6,176.90
730 Ann. Payout - Payout - Annual Leave	752.6517	19,691.11
750 Comp Term - Payout - Comp Leave Termination	277.2500	7,498.54
755 Comp Payout - Payout - Comp Leave	464.7500	13,215.99
810 Waiver - Health Insurance Waiver	.0000	4,490.00
830 Cleaning - Cleaning Allowance	.0000	112.50
840 Clothing - Clothing Reimbursement	.0000	2,320.92
880 Longevity - Longevity	.0000	2,164.93
920 E-Sick - Earned Sick Leave	2,983.5320	.00
921 Sick Lost - Sick Leave Hours Lost	472.5576	.00
930 E-Annual - Earned Annual Leave	5,283.7330	.00
931 Annual Lost - Annual Leave Hours Lost	36.8050	.00
940 E-Personal - Earned Personal Leave	12.0000	.00
941 Pers Lost - Personal Leave Hours Lost	5.0000	.00
950 E-Comp - Earned Comp Hours	967.0000	.00
955 E-Comp ST - Earned Comp Straight Time	1.0000	.00
957 E-Comp Hol - Earned Comp Holiday ST	10.0000	.00
958 E-Comp H D - Earned Comp Holiday Double Time	6.0000	.00
959 E-Comp FTO - Earned Comp FTO (1.5x)	59.0000	.00
Salary - Salary	.0000	70,440.08
Total	100,959.0557	$2,626,490.26

Kalsee Credit Union	676.50
Kellogg Federal Credit Union	18,794.43
LAFCU	168,826.65
Lake Michigan Credit Union	12,190.11
Lake Trust	49,027.87
Lake Trust Credit Union	80,595.28
Lake Trust CU	5,361.59
M & T Bank NY	4,004.14
Marshall Community Credit Union	18,126.43
Mercantile BK of Michigan	7,089.86
Michigan Schools and Goverment C	1,425.00
MSU Federal Credit Union	460,192.23
Navy Federal Credit Union	24,246.71
Omni Community Credit Union	1,500.00
PNC Bank PA	1,962.57
PNC Bank, Ohio	94,893.53
Portland Federal Credit Union	51,286.41
Preferred Credit Union	7,882.05
Sun Community FCU	945.66
Sutton Bank	1,642.28
The Bankcorp Bank	4,410.97
The Dart Bank	7,726.42
The Northern Trust Company	75.00
Thornapple Valley Credit Union	4,839.54
Union Bank	7,880.58
United Bank of Michigan	3,677.14
USAA Federal Savings Bank	10,979.17
Veridian Credit Union	300.00
Wayne-Westland FCU	123.34
Wells Fargo Bank, Na	6,473.59
Wildfire Credit Union	4,378.92
Total	$1,750,715.53
Check	$8,083.27

Eaton County Retiree Health Care Plan

Actuarial Valuation Report
as of December 31, 2022

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September 8, 2023

Ms. Andrea Cherwinski
Benefits Specialist
Eaton County Controller
Eaton County Retiree Health Care Plan
1045 Independence Boulevard
Charlotte, Michigan 48813

Dear Ms. Cherwinski:

The results of the December 31, 2022 Annual Actuarial Funding Valuation of the Eaton County Retiree Health Care Plan are presented in this report.

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

The purposes of the valuation are to measure the Plan's funding progress and to determine the Actuarially Determined Contribution for the fiscal year ending September 30, 2024. This report should not be relied on for any purpose other than the purposes described herein. Determinations of the liability associated with the benefits described in this report for purposes other than those identified above may be significantly different. This report does not include the actuarial information needed to satisfy reporting requirements under Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75.

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.

Results presented in this report are developed using the actuarial assumptions and methods disclosed in this report. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. This report does not include a robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment. We encourage a review and assessment of the investment and other significant risks that may have a material effect on the plan's financial condition.

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

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

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

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

Shana M. Neeson and Mark Buis and are Members of the American Academy of Actuaries (MAAA) and meet the qualification standards of the American Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor, and all actuarial assumptions used in this report are reasonable for the purposes of this valuation.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, EA, FCA, MAAA

SMN/MB:rmn

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EXECUTIVE SUMMARY

Executive Summary

Actuarially Determined Contribution

We have calculated the Actuarially Determined Contribution for the fiscal year ending September 30, 2024, using an interest rate assumption of 6.25%. Below is a summary of the results.

Fiscal Year Ending	Actuarially Determined Contribution	Estimated Claims Paid for Retirees
September 30, 2024	$4,193,947	$2,419,321

For additional details please refer to Section A, "Valuation Results."

Liabilities and Assets – as of December 31, 2022

1. Present Value of Future Benefit Payments	$55,145,592
2. Actuarial Accrued Liability	53,251,082
3. Plan Assets	17,209,664
4. Unfunded Actuarial Accrued Liability (2) – (3)	36,041,418
5. Funded Ratio (3)/(2)	32.3%

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

SECTION A

VALUATION RESULTS

Eaton County – Valuation Results

	December 31, 2022	December 31, 2021
A. Present Value of Future Benefits		
i) Retirees and Beneficiaries	$35,590,647	$35,541,843
ii) Vested Terminated Members	0	0
iii) Active Members	19,554,945	19,573,869
Total Present Value of Future Benefits	$55,145,592	$55,115,712
B. Present Value of Future Normal Costs	1,894,510	2,082,073
C. Actuarial Accrued Liability (A.-B.)	53,251,082	53,033,639
D. Actuarial Value of Assets	17,209,664	19,133,368
E. Unfunded Actuarial Accrued Liability (C.-D.)	$36,041,418	$33,900,271
F. Funded Ratio (D./C.)	32.3%	36.1%
G. Fiscal Year Ending:	**September 30, 2024**	**September 30, 2023**
i) Employer Normal Cost	$ 365,153	$ 378,219
ii) Amortization of Unfunded Actuarial Accrued Liability*	3,828,794	3,463,913
Actuarially Determined Contribution	$ 4,193,947	$ 3,842,132

* *The unfunded actuarial accrued liabilities were amortized as a level dollar amount over a closed period of 15 years for the fiscal year ending September 30, 2024 and 16 years for the fiscal year ending September 30, 2023.*

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

Comments

Comment A: Overall, the Actuarially Determined Contribution (ADC) increased since the last valuation. Factors contributing to the increase include, but are not limited to:

- Less favorable asset return than expected;
- Less favorable post-65 claims experience than projected; and
- Resetting the health care cost trend assumption. This assumption change increased the liability by approximately $1,120,000.

Partially offsetting these factors was a decrease in contribution due to:

- More favorable pre-65 claims experience than projected; and
- Membership turnover – a number of terminations from active status in which the member was ineligible for retiree health care and more retiree deaths than expected.

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

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

Comment D: The ADC amount shown includes amortization of the unfunded actuarial accrued liability over a closed 15-year period for the fiscal year ending September 30, 2024, decreasing by one each year thereafter.

Comment E: The retiree health care plan is closed to new members. Because of the closure of the Plan, payments of the unfunded accrued liability have been calculated as level dollar amounts.

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

Comment G: For this valuation, assets represent 32.3% of accrued liabilities. In the prior valuation, assets represented 36.1% of accrued liabilities.

Comment H: The GASB issued Statement Nos. 74 and 75 for OPEB valuations. GASB Statement No. 74 for the plan OPEB disclosures is effective for fiscal years beginning after June 15, 2016. GASB Statement No. 75 for employer OPEB disclosures is effective for employer fiscal years beginning after June 15, 2017. The GASB implementation guides for Statement Nos. 74 and 75 provide additional clarification related to the implementation of these Statements. It is our understanding that the County has consulted with its auditor and will need to comply with GASB Statement Nos. 74 and 75 for each future fiscal year ending September 30. The basis for the September 30, 2023 GASB information is expected to be this valuation (as of December 31, 2022), where roll-forward techniques will be applied.

Comments

Comment I: The Michigan State Treasurer has established uniform actuarial assumptions as required by Public Act 202 (PA 202) of 2017 for use with annual Form 5572 (Retirement System Annual Report). The use of the uniform assumptions for reporting purposes is required for each future fiscal year ending September 30. Consistent with past practice, GRS plans to provide the County the necessary uniform assumption results as part of the September 30, 2023 GASB Statement Nos. 74 and 75 report.

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

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

SECTION B

RETIREE HEALTH CARE DISCUSSION

Retiree Health Care Discussion

Rate Development

Initial premium rates were developed separately for each class (pre-65 and post-65). The rates were calculated by using actual incurred claims and exposure data for the period of January 2020 to December 2022 paid through December 2022, adjusted for catastrophic claims, plus the load for administration, and stop loss premiums. The self-insured medical and prescription drug data were provided by the County. The medical premiums are determined for the pre-65 and post-65 participants separately since Medicare is available for the post-65 participants and has a significant impact on the claim experience. Furthermore, since the prescription drug claims and the medical claims exhibit different trends and claim payment patterns, we analyzed these claims separately as well.

The pre-65 retiree claim experience by itself is not considered credible and thus active claim experience is used to supplement it. Beginning with this valuation, pre-65 retiree experience was given higher credibility. This resulted in a reduction of the pre-65 per capita costs.

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

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

For Those Not Eligible for Medicare (Pre-65)		
	Current and Future Retirees	
Age	Male	Female
40	$ 475.21	$ 772.18
50	770.31	948.95
60	1,309.17	1,289.08
64	1,591.99	1,502.41

For Those Eligible for Medicare (Post-65)		
	Current and Future Retirees	
Age	Male	Female
65	$ 658.49	$ 621.09
75	770.43	751.77
85	814.68	824.28

Dental and vision benefits are not available to retirees.

Retiree Health Care Discussion

Health Care Trend Assumption

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

Retiree health care valuations use a health care cost trend assumption (trend vector) that changes over the years. The trend vector used in this valuation begins with a near-term trend assumption and declines over time to an ultimate trend rate. The near-term rates reflect the increases in the current cost of health care goods and services. The process of trending down to a lower ultimate trend relies on the theory that premium levels will moderate over the long-term; otherwise, the health care sector would eventually consume the entire GDP. It is on this basis that projected premium rate increases continue to exceed wage inflation for the next 12 years, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in this valuation.

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

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

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

Retiree Health Care Discussion

Actuarial Disclosures

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

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

Kurt Dosson is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to certify the per capita retiree health care rates shown on the previous page.

Kurt Dosson, ASA, FCA, MAAA

SECTION C

SUMMARY OF BENEFITS

Summary of the Benefit Provisions as of December 31, 2022

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

2. Benefit Provisions: Hospitalization (includes prescription drug coverage):

- Prior to Age 65: Retirees and eligible dependents are covered on the same basis as employees.
- Age 65 or older: Retirees and eligible dependents are covered as a supplement to Medicare.

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

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

3. Retiree Contributions: None.

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

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

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

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

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

The County pays 100% of premium payments thereafter.

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

Spouse coverage is eliminated for the following new hires:

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

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

SECTION D

SUMMARY OF DATA

Eaton County Retiree Health Care Plan
Eligible Active Members as of December 31, 2022
by Age and Years of Service

	Years of Service to Valuation Date							Totals
Age	**0-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30 Plus**	**No.**
35-39				1				1
40-44				9				9
45-49				8	19			27
50-54				3	10	4		17
55-59				3	6	1	4	14
60-64				1	1	3	1	6
65 & Over				1	1	2		4
Totals				**26**	**37**	**10**	**5**	**78**

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

Age:	51.4	years
Service:	22.3	years

Eaton County Retiree Health Care Plan
Total Inactive Members as of December 31, 2022
by Age

Number of Retiree and Beneficiary Contracts[1]

	Opt-Out/ Ineligible[2]	One-Person Coverage	Two-Person Coverage[3]	Total
Male	87	33	52	172
Female	92	50	24	166
Total	179	83	76	338

[1] *Includes 11 members who will become eligible for County paid coverage in the future.*
[2] *Includes 7 members who are covered under their spouse's County paid coverage.*
[3] *Includes family coverage.*

Age	Current Retirees Number of Those Covered
0-44	
45-49	1
50-54	11
55-59	18
60-64	28
65-69	23
70-74	34
75-79	22
80-84	11
85-89	7
90-94	4
95 +	
Totals	159

There are 156 retiree records generating a liability in the actuarial valuation. There are three members, over the age of 65, who participate in the County's retiree health care plan and have to pay the full cost of their coverage. As a result, they are included in the schedules above but do not generate a liability to the County's retiree health care plan.

There are no terminated members eligible for deferred Plan benefits.

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

	2022	2021
Additions		
Contributions		
Employer	$ 113,042	$ 128,057
Nonemployer contributing entities	-	-
Active Employees	-	-
Other	-	-
Total Contributions	$ 113,042	$ 128,057
Investment Income		
Net Appreciation in Fair Value of Investments	$ (1,994,843)	$ 2,354,738
Interest and Dividends	-	-
Less Investment Expense	-	-
Net Investment Income	$ (1,994,843)	$ 2,354,738
Other	-	-
Total Additions	$ (1,881,801)	$ 2,482,795
Deductions		
Benefit payments, including refunds of employee contributions	$ -	$ -
OPEB Plan Administrative Expense	31,547	32,662
Other	10,356	-
Total Deductions	$ 41,903	$ 32,662
Net Increase in Net Position	$ (1,923,704)	$ 2,450,133
Market Value of Assets for OPEB		
Beginning of Year (January 1)	$ 19,133,368	$ 16,683,235
End of Year (December 31)	$ 17,209,664	$ 19,133,368

SECTION E

ACTUARIAL COST METHOD AND ACTUARIAL ASSUMPTIONS

Actuarial Methods
Eaton County Retiree Health Care Plan
as of December 31, 2022

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

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

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

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

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

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

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

	Fiscal Year Ending	
	September 30, 2024	**September 30, 2023**
Amortization Period	15	16
Level Dollar	9.8511	10.2420

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

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

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

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

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

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

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

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

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

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

The life expectancies and mortality rates projected for employees are shown below for selected ages, based on retirements in 2022. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	**Male**	**Female**	**Male**	**Female**
20	70.17	72.88	0.04%	0.01%
25	64.88	67.55	0.03	0.01
30	59.60	62.23	0.05	0.02
35	54.36	56.94	0.07	0.03
40	49.17	51.67	0.09	0.04
45	44.01	46.43	0.10	0.06
50	38.88	41.21	0.14	0.08
55	33.80	36.04	0.21	0.13
60	28.84	30.95	0.33	0.20
65	24.00	25.95	0.47	0.29
70	19.27	21.03	0.65	0.44
75	14.63	16.23	0.99	0.73
80	10.10	11.57	1.57	1.23
85	6.97	8.11	7.90	5.87
90	4.85	5.62	13.68	10.92

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

The life expectancies and mortality rates projected for non-disabled retirees are shown below for selected ages, based on retirements in 2022. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	Male	Female	Male	Female
20	66.94	70.24	0.04%	0.02%
25	61.57	64.84	0.04	0.01
30	56.20	59.44	0.05	0.02
35	50.89	54.07	0.07	0.03
40	45.61	48.73	0.09	0.05
45	40.36	43.42	0.11	0.06
50	35.15	38.13	0.30	0.22
55	30.27	33.16	0.44	0.31
60	25.57	28.30	0.67	0.43
65	21.09	23.58	0.97	0.63
70	16.85	19.05	1.50	1.01
75	12.93	14.81	2.55	1.79
80	9.49	11.01	4.58	3.30
85	6.68	7.81	8.38	6.22
90	4.62	5.37	14.50	11.58

The life expectancies and mortality rates projected for disabled retirees are shown below for selected ages, based on retirements in 2022. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	Male	Female	Male	Female
20	52.54	56.29	0.44%	0.26%
25	47.71	51.11	0.34	0.20
30	42.85	45.97	0.50	0.36
35	38.33	41.21	0.68	0.55
40	34.08	36.82	0.84	0.75
45	30.00	32.70	1.05	0.98
50	26.18	28.87	1.50	1.42
55	22.73	25.44	2.04	1.81
60	19.63	22.25	2.59	2.08
65	16.74	19.04	3.06	2.18
70	13.93	15.69	3.63	2.57
75	11.16	12.41	4.67	3.59
80	8.59	9.48	6.65	5.57
85	6.39	7.10	9.95	8.83
90	4.62	5.31	15.15	12.99

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

Retirement Rates

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

Normal Retirement – Unreduced Pension Benefit
Service Based Retirement Rates

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

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

Early Retirement - Reduced Pension Benefit
Age Based Retirement Rates

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

Disability Rates

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

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

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

Miscellaneous and Technical Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2022

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

Decrement Operation — Disability and withdrawal do not operate during retirement eligibility.

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

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

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

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

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

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

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

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

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

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

APPENDIX A

HISTORICAL FUNDED RATIO INFORMATION

Historical Funded Ratio

Actuarial Valuation Date December 31	Actuarial Value of Assets[1] (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (b)-(a)	Funded Ratio (a)/(b)	Present Value of Future Benefits (c)
2014*	$ 10,083,711	$ 60,401,374	$ 50,317,663	16.7 %	$67,659,345
2016*	10,927,296	53,135,336	42,208,040	20.6 %	58,208,728
2018^	11,825,591	51,851,169	40,025,578	22.8 %	55,196,274
2019^	14,725,232	52,108,465	37,383,233	28.3 %	54,944,629
2020^	16,683,235	50,204,237	33,521,002	33.2 %	52,638,632
2021^	19,133,368	53,033,639	33,900,271	36.1 %	55,115,712
2022^	17,209,664	53,251,082	36,041,418	32.3 %	55,145,592

[1] *The Actuarial Value of Assets is set equal to the Market Value of Assets.*

* *Results based on 6.00% Interest.*

^ *Results based on 6.25% Interest.*

APPENDIX B

GLOSSARY

Glossary

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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