Board of Commissioners

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, MAY 10, 2024, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the April 12, 2024 Regular and Closed Session Meeting Minutes.
5. Limited Public Comment.
6. Equalization Update.
   - 2024 Taxable Valuation Report.
7. Human Resources Director Update.
   - Employee Assistance Plan Update.
   - Positions Update.
   - Resolution to Approve Entering into Early Bargaining with Youth Facility Unit.
8. Finance Director Update.
   - Audit Corrective Action Plan Update.
   - American Rescue Plan Act Update.
   - Request for Proposal for Financial Auditing Firm.
   - Health Insurance Report.
   - Child Care Fund Update.
9. Public Improvement Update.
10. Resolution Pledging Full Faith and Credit for Bank Intercounty Drain Drainage District.
11. 2023/2024 Budget Amendments.
12. Financial Stability Work Group (FSWG) Report.
    - Resolution to Approve FSWG Recommendation.
13. Miscellaneous.
14. Bills.
15. 2024/2025 Budget.
16. Limited Public Comment.
17. MMRMA Liability Litigation (Closed Session will be Requested).
18. Adjournment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 12, 2024

9:00 A.M.

MINUTES

MEMBERS PRESENT:	Commissioners Terrance Augustine, Joe Brehler, Jeanne Pearl-Wright, Brian Droscha, Brian Lautzenheiser, and Barbara Rogers.
MEMBERS ABSENT:	Commissioner Blake Mulder.
ALSO PRESENT:	Commissioners Jim Mott, Scott Hansen, and Frank Holmes; Connie Sobie, Ben Dawson, Melissa Ballard, Nathan Baldermann, Tim Vandermark, Robert Robinson, Tom Reich, and Chad Powers.

The March 15, 2024 meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Vice-Chairperson Rogers.

The Pledge of Allegiance was given by all.

Commissioner Lautzenheiser moved to approve the April 12, 2024 agenda. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Droscha moved to approve the March 15, 2024 minutes. Commissioner Pearl-Wright seconded. Motion carried unanimously.

No limited public comment.

Nathan Baldermann, with the County's audit firm Rehmann Robson, was present to discuss the results of the audit of the County Financial Statements for the year ended September 30, 2023. Financial statements were released on March 20, 2024. Mr. Baldermann explained the County's unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices and provided a review of the financial statements and upcoming Governmental Accounting Stands Board requirements. Mr. Baldermann, Controller/Administrator Connie Sobie, and Finance Director Melissa Ballard answered questions from Committee members.

Mr. Baldermann spoke regarding the County's audit findings and their implications. Discussion held.

Commissioner Brehler moved to take off the table the Resolution to accept the September 30, 2023 audit report. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Commissioner Brehler moved to recommend the Resolution to accept the September 30, 2023 audit report to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Equalization Director Tim Vandermark presented the recommended 2024 Equalization report to the Committee for their review. The total increase in equalized value from 2023 to 2024 was 10.1%. Mr. Vandermark also discussed the difference between the State Equalized Value (SEV) of property and the taxable value. There have been several projects that will affect Eaton County in a positive way. Commissioner Augustine moved to recommend approval of the 2024 Equalization Report to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously.

Mr. Vandermark presented recommendations for contractual services agreement for Appraiser Services. Mr. Vandermark is recommending Accurate Assessing for these services based on experience and price per parcel. Commissioner Brehler moved to accept the recommendation. Commissioner Droscha seconded. Motion carried unanimously.

Treasurer Robert Robinson presented the quarterly investment report for the 4th quarter of 2023. Cash flow is as expected and our interest revenue has increased. Discussion held.

Deputy Administrator/Human Resources Director Ben Dawson presented the positions update. Mr. Dawson spoke about the open positions in the Sheriff's Office and the other offices. Discussion held. Commissioner Augustine moved to approve filling the vacant positions. Commissioner Brehler seconded. Motion carried unanimously.

The Encompass renewal, an employee benefit, was presented. It was requested that a usage report be given at the next meeting. Commissioner Augustine moved to approve the renewal to the Board of Commissioners, as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Sheriff Tom Reich presented a request to change the department's current command structure. Sheriff requested to reclassify the current Sergeant, who oversees the Detective Bureau, to Lieutenant. Ms. Sobie clarified that this reclassification would not result in a change to the current budget due to the currently open positions in the Sheriff's Department. Commissioner Brehler moved to approve the proposed change in the Position Allocation List. Commissioner Augustine seconded. Motion carried unanimously.

The 2022/23 Final Year-End Financial Report was presented. Discussion held.

The Pension and Other Post-Employment Benefits (PA 202) Report for fiscal year 2023 was presented. Discussion held.

The Health Insurance Report for February was presented. The report indicates an unfavorable variance compared to fund revenues of ($329,157). The Controller's Office will monitor the fund to ensure sufficient fund balance. Discussion held.

The Child Care Fund report was presented and discussed. Based on the updated projection of revenue and expenditures, the estimated fund balance at September 30, 2024 is $1.9 million.

Vice-Chairperson Rogers recessed the meeting for a break at 10:19 a.m.

Vice-Chairperson Rogers reconvened the meeting at 10:32 a.m.

A Resolution to authorize an application for the Indigent Defense Grant was presented. Discussion held. Commissioner Pearl-Wright moved to approve the resolution to the Board of Commissioners, as presented. Seconded by Commissioner Augustine. Motion carried unanimously.

Chad Powers, Facilities Director, presented the public improvement report. Mr. Powers updated the Committee on current projects as well as the status of the Capital Improvement Program. He also presented a large change order for the Youth Facility expansion. It was determined that several new and existing doors needed additional security electronic measures. Based on Mr. Power's analysis, the proposed change order will not impact the final cost of the project due to current construction contingencies. Commissioner Augustine moved to approve the proposed change order. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

A Resolution Pledging Full Faith and Credit to Belaire Hills Drain Drainage District Bonds was presented. Commissioner Augustine moved to approve the resolution to the Board of Commissioners as presented. Seconded by Commissioner Pearl-Wright. Motion carried unanimously.

Miscellaneous – A request was presented by the Capital Council of Governments (CAPCOG) to raise the dues from $5,000 to $10,000 for the current fiscal year. Commissioner Augustine moved to approve to amend the budget to include the $5,000 increase to the Board of Commissioners. Seconded by Commissioner Pearl-Wright. Discussion held. Motion carried unanimously.

Commissioner Brehler moved to recommend the approval of the payment of claims against the County in the amount of $552,251.56 and immediate and electronic claims in the amount of $9,881,819.83 to the Board of Commissioners as presented. Seconded by Commissioner Lautzenheiser. Motion carried unanimously.

Departmental budget requests were presented for the fiscal year 2024-25 budget. Ms. Sobie indicated the budget presentation does not currently include a cost of living increase, but this will need to be considered in future proposals. Reclassification and position requests were not included, as they will be reviewed in June. Mr. Dawson gave an update on the Capital Improvements Program. Discussion was held.

Commissioner Brehler moved to enter into closed session at 11:20 a.m. pursuant to Section 15.268 Sec 8. (e) of the Open Meetings Act to discuss a class action lawsuit regarding insulin price fixing. Commissioner Augustine seconded. Roll Call Vote: Augustine – yes, Brehler – yes, Droscha – yes, Lautzenheiser – yes, Pearl-Wright – yes, Rogers – yes. Motion carried.

The Committee resumed the open meeting at 11:50 a.m.

Commissioner Brehler moved to recommend the resolution to pursue litigation regarding insulin price fixing to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Vice-Chairperson Rogers adjourned the meeting at 11:51 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, May 10, 2024, at 9:00 a.m. in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd., Charlotte, MI 48813.

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Barbara Rogers, Vice Chairperson

Year	Taxable Value	Total Inc	Percentage
1980	743,799,721	101,615,148	15.82%
1981	825,841,388	82,041,667	11.03%
1982	919,580,860	93,739,472	11.35%
1983	963,707,658	44,126,798	4.80%
1984	969,722,042	6,014,384	0.62%
1985	993,284,613	23,562,571	2.43%
1986	1,041,017,543	47,732,930	4.81%
1987	1,083,558,831	42,541,288	4.09%
1988	1,159,969,473	76,410,642	7.05%
1989	1,225,171,173	65,201,700	5.62%
1990	1,308,017,284	82,846,111	6.76%
1991	1,395,702,885	87,685,601	6.70%
1992	1,430,346,076	34,643,191	2.48%
1993	1,531,994,782	101,648,706	7.11%
1994	1,617,670,055	85,675,273	5.59%
1995	**1,684,981,176**	**67,311,121**	**4.16%**
1996	1,759,716,269	74,735,093	4.44%
1997	1,867,816,263	108,099,994	6.14%
1998	1,984,609,654	116,793,391	6.25%
1999	2,104,926,375	120,316,721	6.06%
2000	2,214,220,187	109,293,812	5.19%
2001	2,416,754,096	202,533,909	9.15%
2002	2,578,352,783	161,598,687	6.69%
2003	2,724,098,997	145,746,214	5.65%
2004	2,868,821,143	144,722,146	5.31%
2005	3,028,456,717	159,635,574	5.56%
2006	3,229,545,910	201,089,193	6.64%
2007	3,410,687,085	181,141,175	5.31%
2008	3,495,892,357	85,205,272	2.50%
2009	3,509,609,434	13,717,077	0.39%
2010	3,374,454,592	-135,154,842	-3.85%
2011	3,296,889,014	-77,565,578	-2.30%
2012	3,255,104,932	-41,784,082	-1.27%
2013	3,254,216,961	-887,971	-0.03%
2014	3,278,204,542	23,987,581	0.74%
2015	3,353,542,662	75,338,120	2.30%
2016	3,357,399,826	3,857,164	0.12%
2017	3,448,054,657	90,654,831	2.70%
2018	3,612,437,369	164,382,712	4.77%
2019	3,729,654,169	117,216,800	3.24%
2020	3,875,873,723	146,219,554	3.92%
2021	3,989,658,346	113,784,623	2.94%
2022	4,208,049,009	218,390,663	5.47%
2023	4,482,141,299	274,092,290	6.51%
2024	4,821,905,506	339,764,207	7.58%

Taxable Value Increases

SEV was used prior to 1995
to calculate taxes

Average Increase since taxable
value was implemented.
3.74%

31.7% spread between
Taxable and SEV

EATON COUNTY
2024 Tax Limitation Valuations

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

Code Number	Taxing Jurisdiction	2023 Taxable	Losses Taxable	Additions Taxable	2024 Taxable	2024 MRF
23	**Eaton County**	**4,479,791,223**	**33,512,425**	**154,453,706**	**4,818,584,730**	**1.0000**
23	**Eaton minus rz**	**4,476,415,155**	**33,512,425**	**154,453,706**	**4,815,039,859**	**1.0000**
23-130	Bellevue Twp	101,700,114	303,117	2,945,785	109,267,588	**1.0000**
23-070	Benton Twp	120,002,674	216,661	3,765,673	130,152,414	**.9961**
23-150	Brookfield Twp	58,247,968	349,106	534,604	62,596,804	**.9805**
23-100	Carmel Twp	112,366,962	119,970	2,086,983	120,735,506	**.9943**
23-060	Chester Twp	71,839,812	177,070	1,032,363	76,788,473	**.9942**
23-050	Delta Charter Twp	1,811,216,014	22,230,040	73,484,930	1,931,457,968	**1.0000**
23-110	Eaton Twp	163,264,145	396,497	4,042,478	175,709,173	**.9971**
23-120	Eaton Rapids Twp	167,817,759	158,775	4,238,318	181,129,262	**.9961**
23-160	Hamlin Twp	130,024,601	64,309	3,255,075	140,722,856	**.9936**
23-090	Kalamo Twp	63,432,609	175,042	1,673,114	68,822,056	**.9901**
23-030	Oneida Twp	189,951,569	953,841	5,277,023	204,989,585	**.9946**
23-020	Roxand Twp	71,237,230	89,102	1,515,854	77,126,449	**.9890**
23-010	Sunfield Twp	79,112,268	1,348,920	2,876,448	85,020,586	**.9949**
23-050	Vermontville Twp	69,261,568	201,671	1,511,739	74,141,576	**.9993**
23-140	Walton Twp	80,556,687	72,629	866,193	85,797,788	**.9960**
23-080	Windsor Twp	317,356,088	1,609,090	12,425,989	346,598,666	**.9930**
23-200	Charlotte City	260,407,733	2,689,992	14,689,802	286,543,071	**.9964**
23-300	Eaton Rapids City	131,915,407	644,809	2,612,243	141,872,855	**.9907**
23-400	Grand Ledge City(IC)	290,781,906	1,202,386	4,392,490	308,538,686	**1.0000**
23-500	Lansing City	109,701,050	473,923	7,526,900	122,328,867	IC
23-500	**Lansing minus rz**	**106,324,982**	**473,923**	**7,526,900**	**118,783,996**	**IC**
23-600	Olivet City	18,590,745	11,575	1,310,423	20,812,290	1.0000
23-700	Potterville City	61,006,314	23,900	2,389,279	67,432,211	.9854
23-131	Bellevue Village	23,706,470	33,575	680,455	26,051,673	.9806
23-081	Dimondale Village	40,093,286	63,709	601,143	43,257,767	.9863
23-021	Mulliken Village	14,348,738	73,635	225,795	15,646,062	.9729
23-011	Sunfield Village	13,368,608	12,250	1,283,070	15,534,046	.9850
23-051	Vermontville Village	16,251,517	95,593	357,412	17,243,767	1.0000
	ER District Library	429,757,767	867,893	10,105,636	463,724,973	.9937
	Charlotte District Library	536,038,840	3,206,459	20,819,263	582,987,750	.9962
	Benton/Potterville District Library	181,008,988	240,561	6,154,952	197,584,625	.9925
	Mulliken District Library	71,237,230	89,102	1,515,854	77,126,449	.9890
	Sunfield District Library	79,112,268	1,348,920	2,876,448	85,020,586	.9949
	Capital Area District Library	51,756,785	53,423	2,084,600	64,384,602	IC
	Grand Ledge District Library (IC)	480,733,475	2,156,227	9,669,513	513,528,271	.9974
	Delta District Library(IC)	1,863,466,198	22,650,540	78,927,230	1,983,708,152	1.0000
	Delta Lib minus RZ	**1,860,090,130**	**22,650,540**	**78,927,230**	**1,980,332,084**	1.0000
	Charlotte DDA	8,626,894	120,190	184,800	9,372,465	.9731

(IC) indicates a taxing jurisdiction located in more than one county. Valuations are for this county only.
Fraction is based on entire valuations located in the several counties involved.
Note: The Millage Reduction Fraction (MRF) shall not exceed 1.0000 beginning in 1994 and for all future years due to Public Act 145 of 1993.
Delta Library adds City of Lansing Grand Ledge Schools for 425 agreement.

EATON COUNTY
2024 Tax Limitation Valuations
For Local School Operating Millage (Non-Homestead)

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

Code Number	School District	2023 Taxable	Losses Taxable	Additions Taxable	2024 Taxable	2024 MRF
23030	Charlotte	165,049,649	501,668	5,892,059	177,439,458	1.0000
23050	Eaton Rapids(IC)	86,951,620	249,966	1,570,357	92,620,373	1.0000
23060	Grand Ledge (IC)	599,882,323	548,535	32,129,201	653,077,652	1.0000
23060	**GL minus RZ**	596,506,255	548,535	32,129,201	649,532,781	1.0000
23065	Maple Valley (IC)	19,104,750	98,992	385,550	20,491,333	.9907
23090	Potterville	44,807,434	180,500	1,613,300	49,284,658	.9839
23490	Strange #3	4,179,260	115,200	126,600	4,143,093	1.0000
23010	Bellevue (IC)	20,882,256	92,219	650,710	21,993,581	1.0000
23080	Olivet (IC)	26,706,040	175,591	1,978,260	29,578,422	1.0000
33020	Lansing	21,163,950	35,700	2,237,795	24,483,002	IC
33070	Holt	23,386,324	82,643	270,927	24,788,072	IC
33215	Waverly (IC)	327,960,445	1,091,700	12,939,600	352,312,825	1.0000
34090	Lakewood	17,488,407	112,294	248,750	18,331,711	IC
34110	Portland	75,600	-	-	79,380	IC
38150	Springport	280,765	305	9,800	297,593	IC

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

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

EATON COUNTY
2024 Tax Limitation Valuations
For Local School Operating Millage (All Properties)

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

Code Number	School District	2023 Taxable	Losses Taxable	Additions Taxable	2024 Taxable	2024 MRF
23030	Charlotte	679,290,986	3,578,499	25,923,318	741,783,221	.9921
23050	Eaton Rapids(IC)	532,816,318	1,733,320	10,850,015	572,751,330	1.0000
23060	Grand Ledge(IC)	1,638,131,010	9,055,534	63,953,938	1,763,914,938	1.0000
23060	**GL minus RZ**	1,634,754,942	9,055,534	63,953,938	1,756,667,331	1.0000
23065	Maple Valley (IC)	136,189,514	347,629	3,165,343	146,754,331	.9916
23090	Potterville	157,418,705	389,647	6,229,275	173,844,734	.9846
23490	Strange #3	7,518,043	115,200	172,000	7,733,585	1.0000
23010	Bellevue (IC)	97,846,410	193,676	2,841,637	105,792,087	.9903
23080	Olivet (IC)	166,351,494	483,973	3,369,926	178,752,038	.9976
33020	Lansing	78,113,198	77,823	4,977,610	87,796,515	IC
33070	Holt	139,970,292	214,652	1,247,601	148,735,753	IC
33215	Waverly (IC)	747,742,090	16,010,489	30,134,434	789,925,275	1.0000
34090	Lakewood	91,452,549	1,433,178	2,706,339	97,643,796	IC
34110	Portland	75,600	0	0	79,380	IC
38150	Springport	3,830,607	30,705	14,565	4,050,547	IC
Intermediate Schools						
23	Eaton (IC)	3,151,364,576	15,219,829	110,293,889	3,406,782,139	.9987
23	**Eaton minus RZ**	3,147,988,508	15,219,829	110,293,889	3,399,534,532	.9997
13	Calhoun	264,197,904	677,649	6,211,563	284,544,125	IC
38	Jackson	3,830,607	30,705	14,565	4,050,547	IC
33	Ingham	965,825,580	16,302,964	36,359,645	1,026,457,543	IC
34	Ionia	91,528,149	1,433,178	2,706,339	97,723,176	IC
Others						
Eatran, 911 and Jail		4,479,791,223	33,512,425	154,453,706	4,818,584,730	1.0000
Lansing Comm. College		2,603,956,590	25,358,498	100,313,583	2,790,372,481	IC
LCC minus RZ		2,600,580,522	28,573,801	100,313,583	2,786,996,413	IC
Capital Reg. Airport Auth.		109,701,050	473,923	7,526,900	122,328,867	IC
CATA		109,701,050	473,923	7,526,900	122,328,867	IC
Grand Ledge Fire Dis		480,733,475	2,156,227	9,669,513	513,528,271	.9983

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

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

Taxable Valuations, Eaton County

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

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

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

Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	13,527,721	4,134,304	0	81,499,750	0	0	99,161,775
Benton	17,991,212	4,359,910	0	100,940,192	0	0	123,291,314
Brookfield	16,741,309	120,776	168,220	43,428,669	0	0	60,458,974
Carmel	13,951,486	870,243	0	100,666,837	0	0	115,488,566
Chester	23,705,242	215,612	0	47,575,119	0	0	71,495,973
Delta	2,325,193	569,229,598	127,704,423	1,049,105,216	0	5,557,496	1,753,921,926
Eaton	12,377,006	5,519,858	938,057	146,281,752	0	0	165,116,673
Eaton Rapids	16,992,138	3,079,667	0	155,049,357	0	0	175,121,162
Hamlin	13,270,446	1,425,039	1,201,154	120,611,817	0	0	136,508,456
Kalamo	21,336,284	267,379	0	45,274,793	0	0	66,878,456
Oneida	20,113,748	12,281,462	5,644,059	153,602,116	0	0	191,641,385
Roxand	24,629,338	2,645,148	0	47,663,663	0	0	74,938,149
Sunfield	19,441,083	3,047,338	3,550,354	54,904,561	0	0	80,943,336
Vermontville	16,735,892	3,130,761	209,915	49,961,008	0	0	70,037,576
Walton	13,021,838	1,143,801	707,012	66,163,554	0	0	81,036,205
Windsor	11,806,786	30,324,000	19,411,757	264,016,123	0	0	325,558,666
Charlotte	0	59,534,326	29,184,457	177,381,855	0	0	266,100,638
Eaton Rapids	0	23,955,501	12,014,146	102,584,908	0	0	138,554,555
Grand Ledge	0	75,930,001	3,656,983	216,710,502	0	0	296,297,486
Lansing	0	18,009,937	50,825,091	40,126,639	0	0	108,961,667
Olivet	0	3,483,032	301,832	15,330,937	0	0	19,115,801
Potterville	0	9,105,282	11,580,152	44,099,577	0	0	64,785,011
Total for County	257,966,722	831,812,975	267,097,612	3,122,978,945	0	5,557,496	4,485,413,750

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. **(Do not Report Assessed Valuations or Equalized Valuations on This Form.)**							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property

INSTRUCTIONS: This form is used to report total Taxable Valuations, by classiciation, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations

NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18)

Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1.
Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2.
Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3.
Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15, and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.

Taxable Valuations, Eaton County

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

Statement of taxable valuation in the year 2024. File this form with the State Tax Comission on or before the fourth Monday in June.

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

Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Bellevue	0	191,308	0	0	9,914,505	10,105,813
Benton	0	1,186,300	1,500	0	5,673,300	6,861,100
Brookfield	0	29,132	0	0	2,108,698	2,137,830
Carmel	0	184,250	0	0	5,062,690	5,246,940
Chester	0	0	0	0	5,292,500	5,292,500
Delta	0	71,321,135	88,204,716	0	19,504,900	179,030,751
Eaton	0	747,000	0	0	9,845,500	10,592,500
Eaton Rapids	0	645,500	0	0	5,362,600	6,008,100
Hamlin	0	387,500	88,100	0	3,738,800	4,214,400
Kalamo	0	451,400	0	0	1,492,200	1,943,600
Oneida	0	2,467,900	3,423,000	0	7,457,300	13,348,200
Roxand	0	179,900	0	0	2,008,400	2,188,300
Sunfield	0	1,172,450	288,850	0	2,615,950	4,077,250
Vermontville	0	957,500	116,400	0	3,070,300	4,144,200
Walton	0	212,936	45,762	0	4,502,885	4,761,583
Windsor	0	5,675,900	1,556,900	0	13,807,200	21,040,000
Charlotte	0	11,513,600	0	0	9,162,300	20,675,900
Eaton Rapids	0	1,545,700	461,200	0	1,931,200	3,938,100
Grand Ledge	0	5,481,300	0	0	6,759,900	12,241,200
Lansing	0	8,085,100	2,242,000	0	3,040,100	13,367,200
Olivet	0	54,565	0	0	1,641,924	1,696,489
Potterville	0	1,184,000	0	0	2,395,800	3,579,800
Total for County	0	113,674,376	96,428,428	0	126,388,952	336,491,756

Taxable Valuations, Eaton County

Statement of taxable valuation in the year 2024. File this form with the State Tax Commission on or before the fourth Monday in June.

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

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax-able Valuations except Commercial and Industrial
Bellevue	109,267,588	83,881,033	191,308	0	25,195,247
Benton	130,152,414	112,034,686	1,186,300	1,500	16,929,928
Brookfield	62,596,804	54,778,591	29,132	0	7,789,081
Carmel	120,735,506	107,182,270	184,250	0	13,368,986
Chester	76,788,473	67,069,131	0	0	9,719,342
Delta	1,932,952,677	988,845,200	71,321,135	88,204,716	784,581,626
Eaton	175,709,173	149,166,645	747,000	0	25,795,528
Eaton Rapids	181,129,262	163,662,978	645,500	0	16,820,784
Hamlin	140,722,856	125,855,687	387,500	88,100	14,391,569
Kalamo	68,822,056	62,727,937	451,400	0	5,642,719
Oneida	204,989,585	167,121,520	2,467,900	3,423,000	31,977,165
Roxand	77,126,449	67,659,887	179,900	0	9,286,662
Sunfield	85,020,586	66,439,151	1,172,450	288,850	17,120,135
Vermontville	74,181,776	58,564,314	957,500	116,400	14,543,562
Walton	85,797,788	72,762,320	212,936	45,762	12,776,770
Windsor	346,598,666	258,262,962	5,675,900	1,556,900	81,102,904
Charlotte	286,776,538	157,135,924	11,513,600	0	118,127,014
Eaton Rapids	142,492,655	87,756,943	1,545,700	461,200	52,728,812
Grand Ledge	308,538,686	193,948,749	5,481,300	0	109,108,637
Lansing	122,328,867	31,684,311	8,085,100	2,242,000	80,317,456
Olivet	20,812,290	12,985,808	54,565	0	7,771,917
Potterville	68,364,811	38,749,948	1,184,000	0	28,430,863
Totals for County	4,821,905,506	3,128,275,995	113,674,376	96,428,428	1,483,526,707

Print or Type Name of County Equalization Director	Signature	Date
		Date

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)					
Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax-able Valuations except Commercial and Industrial

Encompass 2023 Yearly Report

PRESENTED BY: ANDREA CHERWINSKI, BENEFITS SPECIALIST

Encompass Employee Assistance Program

- What does Encompass do?
  - Individual Counseling Services
    - 5 Sessions per year for full time employees
      - This includes anyone that resides in the household of the employee
        - Does not have to be family
  - Group Counseling Sessions
    - Workplace crisis management
  - Wellness Coaching
    - Advice and assistance for meeting nutritional and exercise goals
  - Concierge Services
    - Helps find service providers and book appointments and trips

2023 Utilization Summary

- Utilization
  - Total number of separate occurrences
    - 29
  - Total employees serviced
    - 123
  - Activities recorded
    - 142
      - Portal visits and utilization along with counseling sessions

WAYS & MEANS COMMITTEE
Positions Update
5/10/2024

DEPARTMENT - POSITION OPENING	STATUS	DATE VACANT	REASON	DATE FILLED	WAGE SCALE
Central Dispatch					
Public Safety Telecommunicator	Interviewing	3/24/2024	Resignation		Union
Construction Code					
Permit Specialist	Filled	4/23/2024	Resignation	4/29/2024	Grade 2
Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
Mechanical and Plumbing Inspector	On Hold	3/16/2022	New Position		Grade 8
County Clerk					
Deputy Register of Deeds	Filled	3/29/2024	Retirement	4/1/2024	Grade 2
Drain Commissioner's Office					
Drain Inspector	Evaluating	7/11/2023	Other		Grade 8
Equalization					
Administrative Assistant	Filled	4/12/2024	Resigned Other	5/6/2024	Grade 3
Prosecuting Attorney					
Senior Assistant Prosecuting Attorney	Posted	4/24/2024	Resigned Other Employment		Grade 14
Legal Assistant	Interviewing	12/28/2023	Resigned Personal		Grade 3
Public Defender's Office					
Assistant Public Defender	Filled	2/16/2024	Resigned Other	5/28/2024	Grade 10-14
Assistant Public Defender	Posted	3/8/2024	Resigned Other Employment		Grade 10-14
Assistant Public Defender	Posted	4/24/2024	Resigned Other Employment		Grade 14
Paralegal	Filled	12/4/2023	Resigned Other	3/25/2024	Grade 6
Sheriff's Office					
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	12/8/2023	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	12/8/2023	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	12/8/2023	Union
Lieutenant	Filled	4/29/2024	Retirement	4/22/2024	Union
Deputy	Posted	4/5/2024	Resigned Other Employment		Union
Deputy	Posted	4/4/2024	Resigned Other Employment		Union
Deputy	Posted	1/24/2024	Resigned Field Training		Union
Deputy	Posted	12/7/2023	Resigned Other		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
Deputy	Posted	11/5/2023	Resigned Other Employment		Union
Deputy	Posted	11/20/2023	Promotion		Union
Deputy	Posted	11/20/2023	Promotion		Union
EMT Jail Medical Assistant	Posted	10/27/2023	Resigned Personal		Grade 5
EMT Jail Medical Assistant	Posted	3/1/2023	Resigned Personal		Grade 5
Records Clerk	Filled	12/21/2023	Resigned Other		Union
Trial Court					
Court Recorder	Not Posted	5/31/2024	Retirement		Grade 4
Case Manager	Interviewing	2/15/2024	Promotion		Grade 6
Enforcement Caseworker	Evaluating	5/24/2023	Resigned Other Employment		Grade 4
Youth Specialist - Part Time	Internal Posting	11/5/2023	Transferred to FT	4/21/2024	Union
Youth Specialist	Filled	9/8/2023	Resigned Other	4/21/2024	Union
Youth Specialist	Posted	2/23/2024	Resigned		Union
Shift Supervisor - Youth Facility	Filled	4/19/2024	Resigned Other		Grade 7
Deputy Juvenile Register	Filled	3/1/2024	Promotion	5/4/2024	Grade 3
Deputy Probate Register	Posted	4/8/2024	Promotion		Grade 3
Deputy Probate Register II	Filled	4/8/2024	Promotion	4/8/2024	Grade 4
Judicial Administrative Assistant	Filled	4/19/2024	Resigned Other	4/8/2024	Grade 5
Judicial Administrative Assistant	Filled	1/2/2024	Resigned Other	4/29/2024	Grade 5
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
POSITION RECOMMENDATIONS					
Central Dispatch					
Public Safety Telecommunicator	Recommended	4/28/2024	Resigned		Union
Prosecuting Attorney					
Victim Witness Coordinator	Recommended	8/31/2024	Retirement		Grade 5
Public Defender's Office					
Assistant Public Defender	Recommended	6/14/2024	Resigned Other		Grade 10-14
Social Worker	Recommended	5/3/2024	Resigned Other		Grade 8
Sheriff's Office					
Sergeant - Road Patrol	Recommended	4/22/2024	Promotion		Union
Records Clerk	Recommended	4/26/2024	Resigned		Union
Trial Court					
Treatment Specialist	Recommended	5/3/2024	Resigned		Grade 3
Youth Specialist	Recommended	5/5/2024	Promotion		Union

EATON COUNTY BOARD OF COMMISSIONERS

MAY 15, 2024

RESOLUTION TO APPROVE ENTERING INTO EARLY BARGAINING WITH YOUTH FACILITY BARGAINING UNITS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County Board of Commissioners received requests for entering into early bargaining on the Collective Bargaining Agreements covering the employees in the Youth Facility; and

WHEREAS, the requests received are from the designated bargaining agents representing employees covered under the Governmental Employee Labor Council of the Police Officers Labor Council; and

WHEREAS, the Eaton County Board of Commissioners acknowledges the request received and the ongoing retention and recruitment difficulties the County has had with employees in the Youth Facility.

NOW, THEREFORE, BE IT RESOLVED, the Eaton County Board of Commissioners authorizes the Controller/Administrator to enter into early bargaining with this group.

Governmental Employees
Labor Council

May 6, 2024

Mr. Ben Dawson
Human Resource Director / Deputy Administrator
1045 Independence Blvd.
Charlotte Mi. 48813

Dear Mr. Dawson:

Please be advised that the Governmental Employees Labor Council (GELC) is agreeable to begin bargaining a successor collective bargaining agreement (CBA) at this time. The GELC is also agreeable that any improvements to wages, benefits, and other terms and conditions of employment be effective immediately upon the ratification of both parties, including before the expiration of the current CBA, which is set to expire on September 30,2024.

Sincerely,

Jim Stachowski
POLC/GELC Director

667 E. Big Beaver,
Suite 205 Troy, MI
48083-1413
(248) 524-3200
Fax: (248) 524-2752

American Rescue Plan Funds - Revenues	Original Revenue Amount	Total through 3/31/2024	Additional Projected through 9/30/2024	Additional Projected through 9/30/2026	Total Projected	Remaining
Specific Project Funding	11,618,266.00	8,136,787.75	15,000.00	2,765,651.12	10,917,438.87	700,827.13
Replacement of Lost Revenue	9,800,000.00	8,258,750.00	1,541,250.00	-	9,800,000.00	-
Interest Revenue	-	698,488.62	49,892.04	99,784.09	848,164.75	
Total Allocable ARP Funds	21,418,266.00	17,094,026.37	1,606,142.04	2,865,435.21	21,565,603.62	700,827.13

Specific Project Funding	Current Obligation Amount	Total Spent through 3/31/2024	Additional Projected through 9/30/2024	Additional Projected through 9/30/2026	Total Projected	Remaining	
1.02 - COVID Testing	70,000.00	61,980.00	-	-	61,980.00	8,020.00	
1.04 - Prevention	650,500.00	493,745.55	-	-	493,745.55	156,754.45	
1.05 - Personal Protective Equipment	12,500.00	10,319.74	-	-	10,319.74	2,180.26	
1.07 - Capital Investments - Public Health & Energy	4,900,000.00	4,900,000.00	-	-	4,900,000.00	-	
1.08 - Isolation/Quarantine Costs	9,000.00	3,404.76	-	-	3,404.76	5,595.24	
2.18 - Housing Support	125,000.00	20,136.88	15,000.00	89,863.12	125,000.00	-	
3.03 - Public Sector Workforce - Retention Program	2,275,000.00	1,831,131.04	-	-	1,831,131.04	443,868.96	*
4.01 - Union Premium Pay	300,000.00	279,459.40	-	-	279,459.40	20,540.60	
4.01 - Hiring & Recruitment Premium - Public Safety Only	550,000.00	486,110.38	-	-	486,110.38	63,889.62	
5.17 - Broadband	2,726,288.00	50,500.00	-	2,675,788.00	2,726,288.00	-	**
Project Total	11,618,288.00	8,136,787.75	15,000.00	2,765,651.12	10,917,438.87	700,849.13	

Replacement of Lost Revenue - $10,000,000 Allowable	Current Obligation Amount	Total Spent through 3/31/2024	Additional Projected through 9/30/2024	Additional Projected through 9/30/2026	Total Projected Spending	Remaining
6.01 - Revenue Replacement (Transfers to General Fund)	8,425,000.00	6,883,750.00	1,541,250.00	-	8,425,000.00	-
6.01 - Hiring & Recruitment Premium - General Emp	750,000.00	750,000.00	-	-	750,000.00	-
6.01 - Jail Security Project	625,000.00	625,000.00	-	-	625,000.00	-
Replacement of Lost Revenue Total	9,800,000.00	8,258,750.00	1,541,250.00	-	9,800,000.00	-

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

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

REQUEST FOR PROPOSALS

FOR

LOCAL UNIT FINANCIAL AND FEDERAL SINGLE AUDITS

PROPOSAL SUMMARY

Commodity/Service Being Requested
Local unit financial and federal single audit

Type of Solicitation
Request for proposals (RFP). It is the intent of Eaton County ("the County") to competitively award a certified public accounting firm ("the Firm" or the "Proposer") to audit the County's financial statements for the fiscal years ending September 30, 2024, 2025, and 2026.

Type of Resulting Contract
Professional Services Contract – as a result of this RFP a contractor will be competitively selected by the County, based on the qualifications outlined in the evaluation criteria of this RFP, to perform an audit of the County's financial statements in accordance with Generally Accepted Auditing Standards (GAAS), the standards

Resulting Contract Term
A 3-year contract is being contemplated, subject to annual review, the satisfactory negotiation of terms, and the availability of an annual appropriation for audit services.

Proposal Submission Method
Please submit all proposals via email to mballard@eatoncounty.org and ecap@eatoncounty.org

Timetable
Release of RFP: May 10, 2024
Proposals Due by: June 7, 2024 at 4:00 p.m.
Award Notification/Board of Commissioners Approval: June 20, 2024

Questions?
Please direct any questions regarding this RFP to Melissa Ballard, Eaton County Finance Director, at mballard@eatoncounty.org and ecap@eatoncounty.org

REQUEST FOR PROPOSAL
FOR LOCAL UNIT FINANCIAL AND FEDERAL SINGLE AUDIT

The County of Eaton hereby issues a request for proposal (RFP) for performing a financial audit of the various offices, departments, boards, and commissions of Eaton County, Michigan, and a Federal compliance audit (single audit) for the year ended September 30, 2024. Please submit a quote for a three-year proposal for the fiscal years ending September 30, 2024, September 30, 2025, and September 30, 2026.

General Information
The County's financial operations are carried out by the Controller's Office. The auditor's principal contact with the County will be Melissa Ballard, Finance Director, who will coordinate the assistance to be provided by the County to the Auditor.

Eaton County has a population of approximately 108,820. The county seat is located in Charlotte. Audited general fund revenues for the fiscal year ended September 30, 2023 were approximately $44.6 million. Budgeted General Fund revenues for the County for the period ending September 30, 2024 are approximately $48.5 million.

The County provides a full range of municipal services to its citizens, which include legislative, judicial, general governmental services, public safety, public works, health and welfare, recreation, and capital improvements. The County employs approximately 415 employees with a total payroll of over $25.5 million annually.

More detailed information including the Eaton County Annual Financial Report and Single Audit and the Annual Budget Summaries are posted at the Eaton County Controller's page:
http://www.eatoncounty.org/Controllers-Office

Audit Standards
The 2024 audit of the County shall be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the Government Accountability Office's (GAO) Government Auditing Standards requirements, the provisions of the federal Single Audits as detailed in 2 CFR Part 200, Subpart F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, the AICPA Industry Audit Guide, "Audits of State and Local Governmental Units", and the Michigan Governmental Accounting and Auditing Guide issued by the State of Michigan, Department of Treasury.

The scope of the financial audit is all funds and departments of Eaton County as of and for the year ended September 30, 2024, except the Eaton County Road Commission and the Eaton County Medical Care Facility. Eaton County is required to prepare the annual audit in accordance with generally accepted accounting principles (GAAP) and will be responsible for recording accruals in order to comply with GAAP standards.

The County had the following fund types and account groups in its financial reporting for the fiscal year ending September 30, 2023:

- General Fund (including 10 combining funds)
- 2 Major Programs (American Rescue Plan Act and Opioid Settlement)
- 1 Fiduciary Fund
- 5 Discretely Presented Component Units
  - Road Commission
  - Board of Public Works
  - Drainage Districts
  - Barry-Eaton District Health Department
  - Eaton County Land Bank Authority
- 36 Non-Major Special Revenue Funds
- 2 Debt Service Funds
- 1 Permanent Fund
- 3 Business-type Enterprise Funds
- 8 Internal Service Funds
- 6 Custodial Funds

During the fiscal years to be audited, it is anticipated that Federal financial assistance will be similar to the awards as reported in the audit for the fiscal year ending September 30, 2023.

Difficulties may be anticipated in implementing and complying with specific reporting requirements recently mandated by the Government Accounting Standards Board (GASB). The County may require the auditor's assistance to comply with reporting requirements.

<u>Preparing of the Reports/Reports Required</u>

1. The auditor shall render an opinion on the financial statements prepared in accordance with generally accepted accounting principles, the Statements of GASB and Michigan Department of Treasury's Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan and 2 CFR Part 200, Subpart F.

2. Historically, the County's auditors have been responsible for producing the actual Financial Statements, including the Single Audit Report and Management Letter, and providing Eaton County with an Adobe PDF of each separately for Eaton County to print. An Excel file of the financial statements (Trial Balance) has also been provided to the County. The County would prepare the transmittal letter and update the MD&A. The prior auditors provided the template for the financial information contained in the MD&A. The County provided an electronic data file, a download of financial information, containing the year-end balances for all County funds.

   Following the completion of the audit of the fiscal year's financial statements, the auditor shall be responsible for preparing and issuing the following reports:

   a. Annual Financial Report
   b. Single Audit and Data Collection Form
   c. Management Letter

d. Excel file of financial statements/trial balance
e. State of Michigan required forms: F-65 – Annual Local Unit Fiscal Report, Form 5572 – Local Government Retirement System Annual Report

The auditor must submit the audit reports to the Michigan Department of Treasury no later than March 31 of each year.

Reports on Finding of Suspected Fraud and/or Embezzlement

During the course of an audit, the firm should be constantly aware of the possibility of fraud and/or embezzlement. If the auditor's examination reveals there is a possibility of fraud or embezzlement, an "oral report" should be immediately made to the Deputy State Treasurer in charge of the Local Government Audit Division of the Michigan Department of Treasury. This oral report should be promptly followed up by a written report to the Deputy State Treasurer, disclosing the independent certified public accountant's findings. Additionally, such findings must be disclosed to the County Board of Commissioners as soon as the firm is practicably able.

Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to successor auditors or their designees. The auditors shall respond to the reasonable inquiries of successor auditors to review working papers relating to matters of continuing accounting significance.

Exit Conference

An exit conference may be held by the auditors with the appropriate officials at the request of Eaton County. The Auditor shall have a draft of the letter of comments and recommendations at the exit conference.

Proposal

The proposal shall be organized as follows:

A. Title Page

Show the RFP subject, the name of the firm, local address, telephone number, name of the contact person, and the date.

B. Table of Contents

Include an identification of the material by section and by page number.

C. Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done.
2. State the all-inclusive fee for which the work will be done.
3. State the names of the persons authorized to make representations for the firm, their titles, addresses, and telephone numbers.
4. State that the person signing the letter will be authorized to bind the proposer.

D. Profile of the Proposer

1. State whether the firm is local, regional or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

E. Mandatory Criteria

1. Affirm that the proposer is a properly licensed certified public accountant in the State of Michigan.
2. Affirm that the proposer meets the independence standards of the GAO Government Auditing Standards.

F. Summary of the Proposer's Qualifications

1. Identify the supervisors who will work on the audit. Resumes' including relevant experience and continuing education for each person assigned to the audit should be included. (The resumes' may be included as an attachment).
2. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal.
   These engagements should be ranked on the basis of total staff hours. Indicate the scope of work of the government agency (County), date and/or period covered, general fund expenditures (excluding interfund/transfers), and engagement partners.

G. Proposer's Approach to the Examination

Submit a work plan to accomplish the scope defined in the request for proposal. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned.

1. Financial Audit
   a. State whether the examination will be in accordance with generally accepted auditing standards.
   b. State that the primary purpose of the examination is to express an opinion on the financial statements and that such an examination is subject to the inherent risk that errors or irregularities may not be detected. State that if conditions are discovered which leads to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the County. And finally, state that no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.

H. Compensation

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee for which the requested work will be done. Please also indicate a breakdown of fees for specific forms that may be provided over and above the mandatory requirements listed, (e.g. F-65 report, new GASB implementation one time costs).

I. Time Table

Submit a schedule of dates for:

1. Commencement of fieldwork.
2. Exit Conference.
3. Completion of fieldwork.

J. Additional Data

Any additional information considered essential to the proposal should be included in this section. If there is no additional information to present, state "There is no additional information we wish to present".

Proposal Evaluation Criteria

Proposals will be evaluated on the below listed criteria, however, the decisions and opinions of personnel reviewing the proposals regarding proposal evaluations are final and cannot be appealed.

1. Mandatory Elements
   a. The audit firm affirms the proposer is a properly licensed Certified Public Accountant in the State of Michigan.
   b. The audit firm affirms the proposer meets the independence standards of the GAO Government Auditing Standards.
   c. The audit firm affirms the proposer has no conflict of interest with regard to any other work performed by the firm for the County.
   d. The firm must include a copy of its most recent external quality control review report. This report must indicate a record of quality audit work.
2. Expertise and Experience
   a. The firm's past experience and performance on comparable county government engagements.
   b. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
   c. The firm's ability to demonstrate having clients with the number of Federal awards comparable with or exceeding those of the County.
3. Audit Approach
   a. Adequacy of proposed staffing planned for various segments of the engagement.
   b. Adequacy of sampling techniques.
   c. Adequacy of analytical procedures.
   d. Adequacy of internal control analysis.

Submission of Proposals

All proposals must be submitted via email to the Eaton County Finance Director at mballard@eatoncounty.org and ecap@eatoncounty.org no later than 4:00 pm, June 7, 2024, and should be clearly marked "RFP Response, Eaton County 2024 Audit".

Please submit only ONE proposal. No late proposals will be accepted. Eaton County reserves the right to reject any and all proposals submitted and to request additional information from proposers. The award of the audit will be made to the CPA firm which, in the opinion of Eaton County, is best qualified to meet the County's needs in performing the audit.

Option to Reject Proposals

Submission of a proposal indicates acceptance by the contractor of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted. This must be confirmed in the contract between the County and the contractor selected.

The County may, at its sole and absolute discretion, reject any or all proposals submitted in response to this RFP.

Freedom of Information Act

This contact and all information submitted to the County by the Firm and Proposers is subject to the Michigan Freedom of Information Act (FOIA), 1976 PA 442, MCL 15.231, et. seq.

The County shall not, in any way, be liable or responsible for the disclosure of any such record or any parts thereof, if disclosure is required or permitted under the Michigan Freedom of Information Act or otherwise by law. The Proposer(s) must specifically label only those provisions of the proposal that are actually trade secrets, confidential, or proprietary in nature. A blanket statement of confidentiality or the marking of each page of the proposal as "Trade Secret", "Confidential", or "Proprietary" shall not be permitted. Any such designation will be disregarded.

By submitting a response to this RFP, the Proposer shall be deemed to have agreed to indemnify and hold harmless the County for any liability arising from or in connection with the County's failure to disclose, in response to a request under the Michigan Freedom of Information Act, any portion or portions of the Proposer's response to this RFP which have been marked "Trade Secret", "Confidential", or "Proprietary".

Questions Regarding the RFP

Any questions that may arise concerning this RFP or the financial records of the County of Eaton may be addressed to the Eaton County Finance Director, phone: (517) 543-2122 or email: mballard@eatoncounty.org and ecap@eatoncounty.org.

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
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, 2024	385,779	34,686	190,887	50,000	-	661,352	697,135	3,909	701,044	(39,692)	191,063	731,274	34,139
Feb, 2024	384,631	36,054	208,875	72,000	-	701,560	991,025	-	991,025	(289,465)	(98,402)	731,274	(259,751)
Mar, 2024*	375,138	32,782	159,319	61,000	-	628,240	825,420	2,606	828,026	(199,787)	(298,189)	731,274	(94,146)
Apr, 2024						-	-		-	-	(298,189)		-
May, 2024						-	-		-	-	(298,189)		-
Jun, 2024						-	-		-	-	(298,189)		-
Jul, 2024						-	-		-	-	(298,189)		-
Aug, 2024						-	-		-	-	(298,189)		-
Sep, 2024						-	-		-	-	(298,189)		-
Oct, 2024					-	-	-		-	-	(298,189)		-
Nov, 2024					-	-	-		-	-	(298,189)		-
Dec, 2024					-	-	-		-	-	(298,189)		-
Totals	1,145,548	103,523	559,081	183,000	-	1,991,151	2,513,580	6,515	2,520,095	(528,944)	(298,189)	2,193,822	(319,758)
% of Totals	57.53%	5.20%	28.08%	9.19%	0.00%								

*Pending Quarterly Adjustment - historically these adjustments have been between $150,000 and $225,000 returned to the County

2023-2024 BUDGET

AS OF FEBRUARY, 2024

	2023/2024 AMENDED BUDGET	2023/2024 YEAR TO DATE	2023/2024 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	$ 2,463,361	$ 827,626	$ 1,849,024	$ (614,337)
RAISE THE AGE GRANT	10,058,790	933,808	9,311,781	(747,009)
USDA FOOD PROGRAM	50,000	19,434	46,642	(3,358)
PARENT & GOVT REIMBURSEMENT	70,000	9,197	22,072	(47,928)
OTHER COUNTY REIMBURSEMENT	10,000	45,900	85,160	75,160
PROGRAM REIMBURSEMENTS	110,000	19,521	82,500	(27,500)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,243,454	-	1,243,454	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,327,802	-	1,327,802	-
TOTAL REVENUES	$ 15,333,407	$ 1,855,486	$ 13,968,435	$ (1,364,972)
EXPENSES				
YOUTH FACILITY	$ 2,734,366	$ 811,891	$ 2,480,564	$ 253,802
COMMUNITY BASED TREATMENT	474,487	-	-	474,487
DAY TREATMENT PROGRAM	717,626	256,484	704,656	12,970
IN-HOME CARE	347,668	136,153	364,063	(16,395)
RAISE THE AGE PROGRAM	10,058,790	914,250	9,311,781	747,009
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	85,899	11,855	28,452	57,447
INSTITUTIONAL CARE	102,000	-	-	102,000
STATE/COUNTY WARD CHARGEBACKS	500,000	179,215	430,352	69,648
PREVENTION PROGRAMS	307,671	88,765	148,765	158,906
TOTAL EXPENSES	$ 15,333,407	$ 2,398,613	$ 13,468,632	$ 1,864,775
EXCESS REVENUE OVER EXPENSE	$ -	$ (543,127)	$ 499,803	$ 499,803
9/30/21 FUND BALANCE	$ 742,010			
9/30/22 FUND BALANCE	$ 489,715			
9/30/23 ESTIMATED FUND BALANCE	$ 1,436,992			
PROJECTED 9/30/24 FUND BALANCE			**$ 1,936,795**	

2023/2024 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS	9.5
MONTH	5
QTR	2

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	-	-	-	-	411	-	217	465	31	-	516	1,640
NOVEMBER	-	-	-	-	349	-	165	390	30	-	319	1,253
DECEMBER	-	-	-	-	344	-	96	372	31	-	331	1,174
JANUARY	-	-	-	-	283	-	134	527	155	-	404	1,503
FEBRUARY	-	-	-		291	-	184	504	140	-	1,587	2,706
MARCH	-	-	-			-				-	-	-
APRIL	-	-	-			-				-	-	-
MAY	-	-	-			-				-	-	-
JUNE	-	-	-			-				-	-	-
JULY	-	-	-			-				-	-	-
AUGUST	-	-	-			-				-	-	-
SEPTEMBER	-	-	-			-				-	-	-
DAYS YTD	0	0	0	0	1,678	0	796	2,258	387	0	3,157	8,276
COST YTD	-	-	-	-	811,891.06	-	256,483.91	136,153.31	914,249.67	11,854.81	179,214.96	2,309,847.72
COST PER DAY	-	-	-	-	483.84	-	322.22	60.30	2,362.40	-	113.53	279.10
COUNTY COST PER DAY	-	-	-	-	241.92	-	161.11	30.15	1,181.20	-	56.77	0.00
PROJECTED DAYS	0	0	0	0	4,027	0	1,910	5,419	929	0	7,577	19,862
PROJECTED COST	-	-	-	-	2,480,563.86	-	704,655.79	364,063.30	9,311,780.67	28,451.54	430,351.71	$13,319,866.89
ORIGINAL BUDGET	$ 4,900	$ -	$ -	$ 102,000	$ 2,734,366	$ 474,487	$ 717,626	$ 347,668	$ 10,058,790	$ 85,899	$ 500,000	$ 15,025,736
CURRENT BUDGET	4,900	-	-	102,000	2,734,366	474,487	717,626	347,668	10,058,790	85,899	500,000	15,025,736
PROJECTED COST	-	-	-	-	2,480,564	-	704,656	364,063	9,311,781	28,452	430,352	13,319,867
FAVORABLE (UNFAVORABLE)	4,900	-	-	102,000	253,802	474,487	12,970	(16,395)	747,009	57,447	69,648	1,705,869

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Detention Occupancy %	75%	53%	74%	61%	58%							
Treatment Occupancy %	100%	99%	74%	60%	75%							
Community Based Treatment%	0%	0%	0%	0%	0%							
Day Treatment Occupancy %	49%	46%	27%	39%	46%							

Days Expensed to date	152	152	152	152	152	152	152	152	152
Total Annual Days	365	365	365	365	365	365	365	365	365
	42%	42%	42%	42%	42%	42%	42%	42%	42%

2023/2024 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

MONTH		COUNTY BOARD AND CARE		STATEWARD BOARD AND CARE		GOVERNMENT BENEFITS		TOTAL STATEWARD PLACEMENT DAYS
OCTOBER		299		217		-		516
NOVEMBER		165		154		-		319
DECEMBER		177		154		-		331
JANUARY		196		208		-		404
FEBRUARY		183		1,404		-		1,587
MARCH								-
APRIL								-
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
DAYS YTD		1,020		2,137		-		3,157
COST YTD	$	163,063.18	$	24,032.64	$	(7,880.86)	$	179,214.96
COST PER DAY	$	319.73	$	22.49	$	-	$	113.53
CHARGEBACK RATE	$	159.87	$	11.25	$	-	$	56.77
PROJECTED DAYS		2,448		5,129		-		7,577
PROJECTED COST	$	391,566.19	$	57,709.96	$	(18,924.43)	$	430,351.71
OCTOBER		44,651.46		9,141.96		(2,823.14)		50,970.28
NOVEMBER		28,170.56		1,869.56		(1,086.55)		28,953.57
DECEMBER		28,905.95		1,869.56		-		30,775.51
JANUARY		28,838.39		8,823.36		(2,647.28)		35,014.47
FEBRUARY		32,496.82		2,328.20		(1,323.89)		33,501.13
MARCH								-
APRIL								-
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
COST YTD	$	163,063.18	$	24,032.64	$	(7,880.86)	$	179,214.96

PROJECT #	2023/2024 - PUBLIC IMPROVEMENT	ADPOTED BUDGET	AMENDMENTS & RESERVES	AMENDED BUDGET	EXPENSES	BALANCE	COMMENTS
0001.01.24	Complex - Roof Maintenance	$ 5,000		$ 5,000		$ 5,000	
0001.02.24	Complex - Control Upgrade	10,000		10,000		10,000	
0001.03.24	Complex - Concrete	10,000		10,000		10,000	
0001.04.24	Complex - Parking Maintenance	10,000		10,000		10,000	
1033.01.24	Health Dept - Window Upgrade	50,000		50,000		50,000	
1045.15.24	CH - Construction Codes/Equalization - Renovation	202,100		202,100	32,295	169,805	
	CH - Parking Lot Catch Basins		32,220	32,220	32,220	-	Complete
0001.05.23	Complex - Sustainability		324,064	324,064	60,318	263,746	
0756.04.23	Animal Control/Maint - Parking Lot Paving	85,000		85,000		85,000	
0911.04.23	Central Dispatch - Parking Lot Paving	80,000		80,000		80,000	
0001.05.22	Complex - JCI Public Health & Energy		205,581	205,581	57,950	147,631	
	Sheriff - Solar Array Eaves System					-	
						-	
						-	
						-	
						-	
						-	
TOTAL PUBLIC IMPROVEMENT EXPENDITURES - FY2023/24		$ 452,100	$ 561,865	$ 1,013,965	$ 182,783	$ 831,182	

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION PLEDGING FULL FAITH AND CREDIT TO BANK INTERCOUNTY DRAIN DRAINAGE DISTRICT NOTE OR NOTES

RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held on __________, 2024, at _____ _.m., local time.

PRESENT: Commissioners ____

____

ABSENT: Commissioners ____

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

WHEREAS, pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan, proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain improvements to the Bank Intercounty Drain (the "Project"), which is being undertaken by the Bank Intercounty Drain Drainage District (the "Drainage District"); and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay preliminary costs of the Project, the Drainage Board for the Drain Drainage District intends to issue the Drainage District's note or notes (the "Note") in an amount not to exceed $2,282,000 pursuant to Section 434 of the Act; and

WHEREAS, the principal of and interest on the Note will be payable from bonds to be issued by the Drainage District to provide the permanent financing for the Project (the "Bonds"); and

WHEREAS, for purposes of the issuance of the Note, five percent (5%) of the cost of the Project was apportioned by the Drainage Board for the Drainage District to the County of Ingham and ninety-five percent (95%) of the cost of the Project was apportioned by the Drainage Board to the County of Eaton (the "County"); and

WHEREAS, the Drainage Board deems it advisable and necessary to request that this Board adopt a resolution pledging the limited tax full faith and credit of the County on the Note to the extent that the cost of the Project has been apportioned to the County; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority vote of two-thirds of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Note pursuant to Section 434 of the Act; and

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

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of 95% of the principal of and interest on the Note and any Note issued to refinance the Note, and the County agrees that in the event that the Bonds are not issued prior to the date on which the principal of and interest on the Note (or a Note issued to refinance the Note) are due and that moneys are not otherwise available to the Drainage District on such date to pay such principal and interest, the County will immediately make such advancement from general funds of the County to the extent necessary to pay the County's share of the principal of and interest on the Note (or a note issued to refinance the Note) when due. The ability of the County to levy taxes to pay its share of the principal of and interest on the Note (or a note issued to refinance the Note) shall be subject to constitutional and statutory limitations on the taxing power of the County. The Note may be issued as part of one or more note issues.

2. In the event that, pursuant to said pledge of full faith and credit, the County advances County funds to pay any part of the principal of and interest due on the Note, the County shall take all actions and proceedings and pursue all remedies permitted or authorized by law for the reimbursement of such sums so paid.

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

4. This resolution shall become effective only if the Board of Commissioners of the County of Ingham adopts a resolution substantially in the form of this resolution that pledges the limited tax full faith and credit of the County of Ingham to the payment of the principal of and interest on the Note when due to the extent of its apportioned share of the cost of the Project.

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

YEAS: Commissioners ______________________________

____

NAYS: Commissioners ______________________________

ABSTAIN: Commissioners ______________________________

RESOLUTION DECLARED ADOPTED.

____
Diana Bosworth, County Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the "County") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on __________, 2024, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

____
Diana Bosworth, County Clerk
County of Eaton

Dated: __________, 2024

EATON COUNTY BOARD OF COMMISSIONERS

MAY 15, 2024

RESOLUTION TO APPROVE 2023/2024 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

Commissioner Mulder moved the approval of the following resolution. Seconded by Commissioner Pearl-Wright.

WHEREAS, the Eaton County 2023/2024 Appropriations Act of September 20, 2023, states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of $2,500.00 or any amendment to increase the total budget of any fund or department in excess of $2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

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

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2023/2024 Eaton County Budget:

GENERAL FUND

BOARD OF COMMISSIONERS 101.101

Decrease	Transfers In – American Rescue Plan Act	$ 3,082,500
Increase	Federal Revenue – American Rescue Plan Act	$ 3,082,500

To amend the budget for recognition of American Rescue Plan Act revenues within the General Fund for revenue replacement.

CONTROLLER'S OFFICE 101.172

Increase	Professional Services	$ 55,500
Increase	Fund Balance Carryover	$ 55,500

To increase the budget for professional services to provide technical expertise and assistance with filing for Inflation Reduction Act funding.

SHERIFF'S OFFICE 101.301

Decrease	Supplies	$ 5,400
Increase	Capital Outlay	$ 5,400

To amend the budget for the replacement of equipment approved in the original budget as final equipment costs exceed the County's capitalization threshold.

SPECIAL REVENUE FUNDS

COMPUTER FUND 226

Increase	Capital Outlay	$ 10,000
Increase	Transfers In	$ 10,000

REGISTER OF DEEDS TECH 256

Increase	Fund Balance Carryover	$ 10,000
Increase	Transfers Out	$ 10,000

To increase the budget to replace obsolete equipment as recommended by Technology Services.

AMERICAN RESCUE PLAN ACT 282

Decrease	Transfers Out – General Fund	$ 3,082,500
Decrease	Federal Revenue	$ 3,082,500

To amend the budget for recognition of American Rescue Plan Act revenues within the General Fund for revenue replacement.

PROFESSIONAL SERVICES PROPOSAL FOR

Eaton County

Submitted by:

Anthony Licavoli
anthony.licavoli@rehmann.com

Kavi Kulkarni
kavi.kulkarni@rehmann.com

Rehmann

Rehmann

OVERVIEW

As part of our tax consulting services for the period ended December 31, 2023, Rehmann will provide specialized assistance in relation to the §48 Energy Credit. Our team will assist in the data collection, qualification analysis, computation, and documentation of the credit claim.

INVESTMENT TYPE	INVESTMENT AMOUNT	PROJECTED CREDIT AMOUNT*
§48 Investment Tax Energy Credit	$5,283,621	$1,150,000

*Projected Credit Amount is based on initial information provided and is for estimate purposes only.

ROLES AND RESPONSIBILITIES

ITEMS	REHMANN RESPONSIBILITY:	CLIENT RESPONSIBILITY:
Data Gathering Analysis for Determination of Eligibility	• Request and analyze expense data for 2023 tax year (invoices, contracts, etc.) • Review of the above for accuracy and completeness	• Data gathering and consolidation (e.g., requesting information from vendor)
Field Work	• Participate in qualification discussions • Technical consulting on qualification positions (e.g., contract review, asset analysis, etc.) • Qualification position determinations • Review for any applicable bonus credit amounts	
Credit Calculations and Filing Process	• Preparation and analytical review of qualification determination • Preparation and detailed computational review of energy credit workbook • Assist in the filing of pre-filing registration on the IRS portal • Preparation of Form 990-T	
Documentation	• Preparation of Cost methodology memo (outlines methodology used to compute the credit) • Preparation and review of Deliverable package – includes calculation workbook, methodology memo and contemporaneous documentation	

ENERGY PROPERTY(IES)

Based on our discussions, the scope of the engagement will be limited to the following property(ies):

DESCRIPTION	ADDRESS
Courthouse Solar Generation	1045 Independence Blvd. Charlotte, MI 48813
Jail Solar / Covered Parking	1025 Independence Blvd. Charlotte, MI 48813
Youth Services Solar Generation	822 Courthouse Dr Charlotte, MI 48813
Health Services Solar / Covered Parking	1033 HealthCare Dr Charlotte, MI 48813
Courthouse EV Charging	1045 Independence Blvd. Charlotte, MI 48813

YOUR INVESTMENT

Based on our discussions, the scope of the engagement and estimated fees are as follows:

SERVICES	FEES
§48 Investment Tax Energy Credit Study	$51,100
§30C Alternative Fuel Vehicle Refueling Property Credit Study	0
Pre-filing Registration and 990T Filing	4,150
TOTAL	$55,250

NEXT STEPS

Thank you for the opportunity to propose services to Eaton County. We are confident Rehmann will meet and exceed your expectations. Please contact us with any questions you may have.

EATON COUNTY BOARD OF COMMISSIONERS

MAY 15, 2024

RESOLUTION TO ALTER THE FIXED SEPARATE TAX LIMITATION AND TO CREATE A COUNTY ADVISORY TAX LIMITATION COMMITTEE

WHEREAS, the Property Tax Limitation Act, being Public Act 62 of 1933 (MCL 211.201 et seq), allows for separate tax limitations; and

WHEREAS, the Eaton County voters approved such a separate limitation in 1978; and

WHEREAS, Board of Commissioners has the authority to initiate a review and vote of the electorate as to the appropriateness of altering or extending the current fixed millage limitations pursuant to Section 5k of Property Tax Limitation Act (being MCL 211.205k); and

WHEREAS, that upon resolving to alter or extend the fixed millage limitation, the Board of Commissioners is to then notify persons and bodies having appointive powers of the resolution so that a County Advisory Tax Limitation Committee can be created to review and provide a recommendation as to the County fixed millage limitations.

THEREFORE BE IT RESOLVED, that the Eaton County Board of Commissioners resolves to initiate the statutory procedure to consider altering the existing Eaton County fixed separate tax limitations of the County and the townships and Intermediate School Districts in the County.

BE IT FURTHER RESOLVED, that an Eaton County Advisory Tax Limitation Committee shall be created composed of the following:

(a) The County Treasurer.

(b) The Chairperson of the Finance Committee of the County Board of Commissioners.

(c) The Intermediate School District Superintendent or her representative.

(d) A resident of a municipality within the County who shall be selected by the Probate Judge of the County.

(e) A member not officially connected with or employed by any local or county unit, who shall be selected by the Board of County Commissioners.

(f) A member who shall be a township supervisor and who shall be selected by a majority of the township supervisors in the County.

BE IT FURTHER RESOLVED, that, as required by statute, the County Advisory Tax Limitation Committee shall meet within ten (10) days of its selection and shall prepare separate tax limitations for the County and the townships and Intermediate School Districts in the County, aggregating not more than 9.7 mills that the majority of the committee considers will provide for the financial needs of the County, townships, and Intermediate School Districts.

BE IT FURTHER RESOLVED, that the separate tax limitations shall be promptly transmitted to the County Board of Commissioners and the functions of the County Advisory Tax Limitation Committee shall then cease.

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners will then propose a resolution submitting the question of adopting separate tax limitations to a vote of the registered and qualified electors of the Eaton County.

2024 FINANCIAL STABILITY REPORT

Prepared by

FINANCIAL STABILITY WORK GROUP

Chairperson Jim Mott
Commissioner Joe Brehler
Commissioner Terrance Augustine
Commissioner Blake Mulder

For Review May 10, 2024

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EXECUTIVE SUMMARY

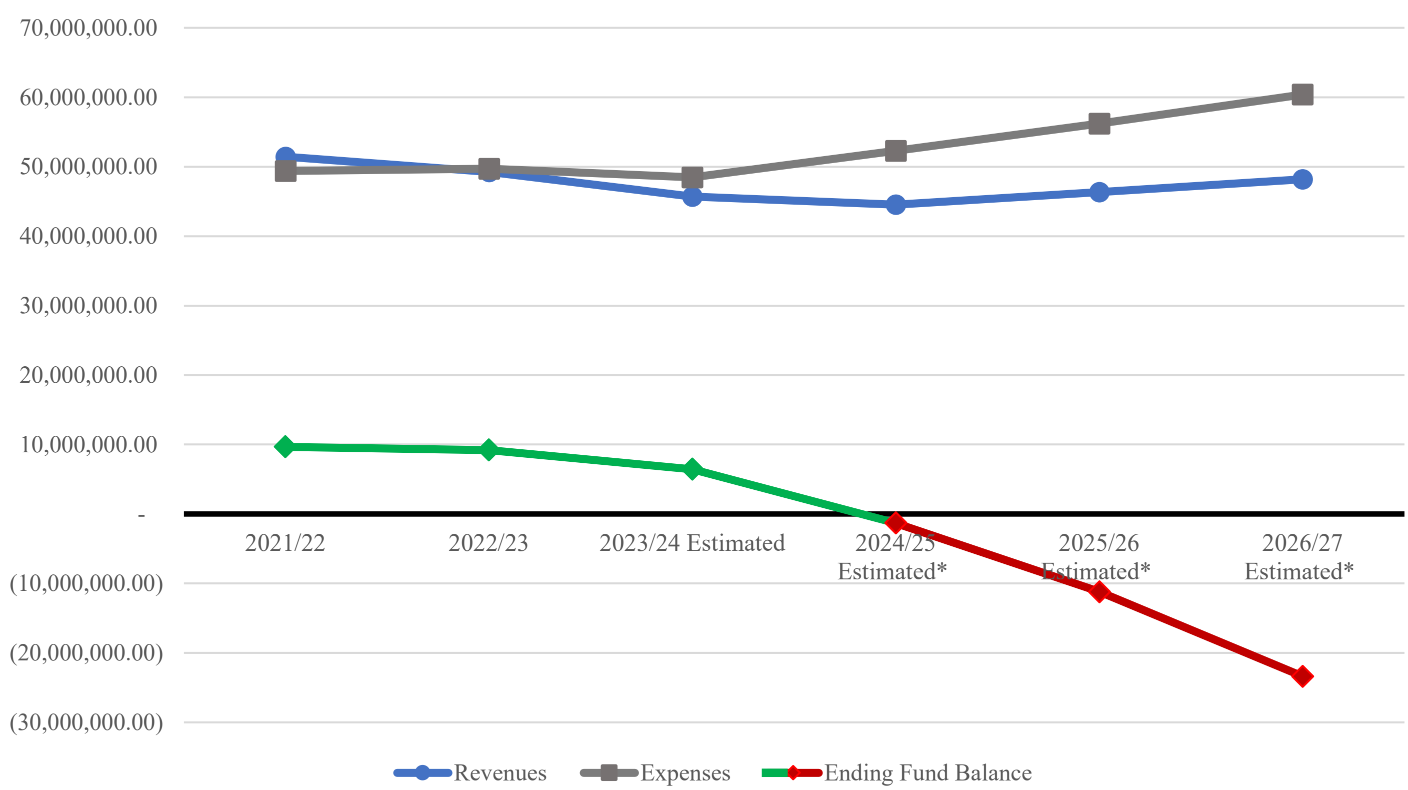
The Chairperson's Financial Stability Work Group (the Work Group) has been working to analyze and define Eaton County's long-term financial outlook due to a projected revenue shortfall. After a full review of current and historical revenue and expenditures, future projections, capital improvements, staffing, technology, and security needs, the Work Group has concluded the County does not have enough revenue to cover the cost of current operations and financial obligations. There is a projected $1.3 million shortfall in Fiscal Year (FY) 2024/25.

As illustrated in Figure 1.1, expenditures began to outpace revenue in FY 2022/23, with a compounding effect year after year. FY 2021/22 through FY 2023/24, the County used $10.0 million of American Rescue Plan Act (ARPA) funding to sustain operations. However, as of FY 2024/25, these federal funds are no longer available to cover the cost of general operations. The County's General Fund Balance—the fund used to pay for general County operations and services—does not have the needed $1.3 million in FY 2024/25 to cover the shortfall, nor will it be able to cover the projected $11.2 million shortfall in FY 2025/26 or the projected $23.4 million shortfall in FY 2026/27 (these figures are preliminary estimates based on historical revenue and expenses and are subject to change).

Without additional revenue, the County cannot maintain service levels or staffing levels as of FY 2024/25, nor can it address future crises, add additional services, adjust wages to a comparable level to keep up with regional competition, or fund capital projects.

FIGURE 1.1 – PROJECTED REVENUES OVER EXPENSES, 2021 TO 2027

*Estimated fiscal years are based on 5-year historical changes and are not final until each future budget is adopted, including the 2024/25 budget.



Steps Taken to Reduce Spending and Future Liabilities

In 2001, the County eliminated spousal coverage for the retirees' health benefit, and then in 2007 eliminated the benefit for all future employees. In addition, beginning in July 2024, the County changed how it purchases retiree coverage and will be moving to a Medicare Advantage Plan model for retirees still eligible for the benefit. This change has led to a funded ratio of 64.8 percent, up from 32.3 percent, which helps ensure the longevity of this benefit with the current assets set aside in the retirees' healthcare trust fund. This change will help protect the benefits that current retirees receive, reduce the County's unfunded liability, and save on the County's annual costs.

In 2017, the County reduced its pension obligation by lowering employee multipliers. These changes in how pension payments are calculated at the time of retirement will reduce the required payment for the County in future fiscal years but will not have an immediate effect on growing retirement expenses, which have increased $4.3 million in the past five years, representing a 135.2 percent increase.

A further burden on the County's revenue stems from losses caused by three Headlee rollbacks (1993, 1999, 2000), which reduced the amount of taxes the County is allowed to collect. Since 1993, the cumulative effect of these rollbacks amounts to the County losing $23.2 million. The County attempted to reset the millage rate, eliminating these rollbacks in 2000 and 2006, but both attempts failed at the ballot. The long-term effects of these rollbacks have further exacerbated the County's revenue dilemma.

Historically, the County has avoided addressing revenue shortfalls directly due to the struggle to fill positions such as public safety (e.g., Prosecuting Attorney's Office, Sheriff's Office), maintenance, and judiciary (e.g., Trial Courts, Youth Facility). In addition to struggling to fill open positions within public safety, the County has not been able to increase staffing to address increased workloads and demands on offices. The impact continues to strain all operations, especially in public safety. These unfilled positions, however, have made it possible for the County to previously balance its budget without needing to secure additional revenue streams, but this is not a sustainable solution as the County needs these positions filled in order to sustain current operations. This will require assessing compensation structure and wage rates to ensure the County is at a comparable level to keep up with regional competition.

Although the County has historically budgeted for ongoing maintenance of facilities and technology infrastructure to balance prior budgets, it has often deferred or found ways to get by with as minimal investments as possible. However, this practice of repurposing, reusing, and holding over items and projects is no longer sustainable as existing facilities and technology infrastructure reach the end of their useful life. County operations require building and maintaining appropriate infrastructure in order to provide services in a secure and accessible manner for residents. Though these costs may seem inconsequential to some, the County has an obligation to provide residents and employees with access to services while addressing security risks and adhering to growing state and federal requirements. All levels of government are facing global cybersecurity threats, including Eaton County. Threats such as these will continue to grow with the proliferation of artificial intelligence and other advances in technology. These modern challenges necessitate a change in County facilities and technology infrastructure.

The majority of infrastructure additions (youth facility expansion, energy efficiency upgrades, and the use of solar technology to reduce energy expenses) were only made possible by state and federal grant funding. Further purchases and improvements in facilities, technology, and security have not been addressed due to a lack of funding. While the County has historically budgeted for ongoing maintenance, the most recent Capital Improvement Plan states the County should invest an estimated $13.8 million above and beyond previous budgets for technology and facilities alone. These estimates do not include the staff time required to develop, administer, and maintain County infrastructure projects.

In the FY 2023/24 budget cycle, forecasting exact personnel costs is difficult due to all seven of the County's union agreements expiring in 2024. These contracts have historically included cost-of-living adjustments. However, the current 40-year high inflation rate has eliminated the County's ability to add appropriate increases, forcing employees to shoulder the burden these past three years. The County successfully bargained both of its Sheriff's Office contracts with the intention of bolstering its ability to retain and recruit quality sheriff deputies, but still, public safety employees at the County continue to leave for other law enforcement positions that offer more in terms of pay and flexibility of hours.

Process and Public Engagement

The Work Group held a series of town hall-style meetings with local leaders, internal staff, and the general public over a four-month period in 2024. These engagements provided valuable insight into public and local municipal governments' expectations of county government, as well as concerns and misconceptions about what Eaton County currently offers its residents. The Work Group considered these insights as it drafted its analysis and recommendations.

Conclusion

The County has projected a $1.3 million shortfall in FY 2024/25, which will compound to a $23.4 million shortfall within two fiscal years, despite cost-saving measures taken over the last several years. Without additional revenue, the County will be forced to reduce the level of services it provides to address the shortfalls in each fiscal year.

The compounding nature of the shortfalls will lead to drastic changes in what services the County can provide to residents. These changes may include a reduction in the level of public safety available and a reduction in any non-constitutionally mandated services the County currently provides. Reductions could lead to a combination of eliminating vacant positions, employee layoffs, reductions in hours of operation, and/or the sale of assets. Apart from securing additional revenue, the only path forward is a significant reduction in County staff and services, which will impact all residents of Eaton County.

Recommendations
The Financial Stability Work Group has considered the following actions in an attempt to give voters of Eaton County a choice to fully fund County operations as they currently exist:

1. Propose to Alter the Fixed Separate Tax Limitation
    - *Corresponding Action*: Pass a resolution to form a County Advisory Tax Limitation Committee to review the current millage allocation. This committee will be made up of local elected and appointed officials, as well as the general public. This group will make a recommendation to place a question on the November ballot to increase the County's ability to levy a sufficient tax allocation to cover operating expenses.
2. Propose a Dedicated Millage for General Operations or Other Specified Purpose
    - *Corresponding Action*: Pass a resolution authorizing the Board to propose a millage; this proposal will be placed on the ballot in November 2024.
3. Make Significant Reductions in Service Levels and Staffing
    - *Corresponding Action:* Changes may include reducing non-constitutionally mandated services, eliminating vacant positions, employee layoffs, reductions in hours of operation, and/or selling assets.

Based on these options, the Work Group recommends that the Eaton County Board of Commissioners adopt a resolution to begin altering the Fixed Separate Tax Limitation. The current rate has remained unchanged since 1978 despite economic pressures and the ever-growing cost of County operations and services.

The Eaton County Board of Commissioners acknowledges that the same economic forces affecting the County's finances are also felt by residents and community members. Regardless of the Board's decision, the County needs additional revenue to maintain services as they exist today. This Work Group does not propose these recommendations lightly but feels it is important the voters have a chance to weigh in before any major changes or reductions are made. Ultimately, the voters have the final say on what levels of service they expect from their County government.

EXPENSES AND REVENUE ANALYSIS

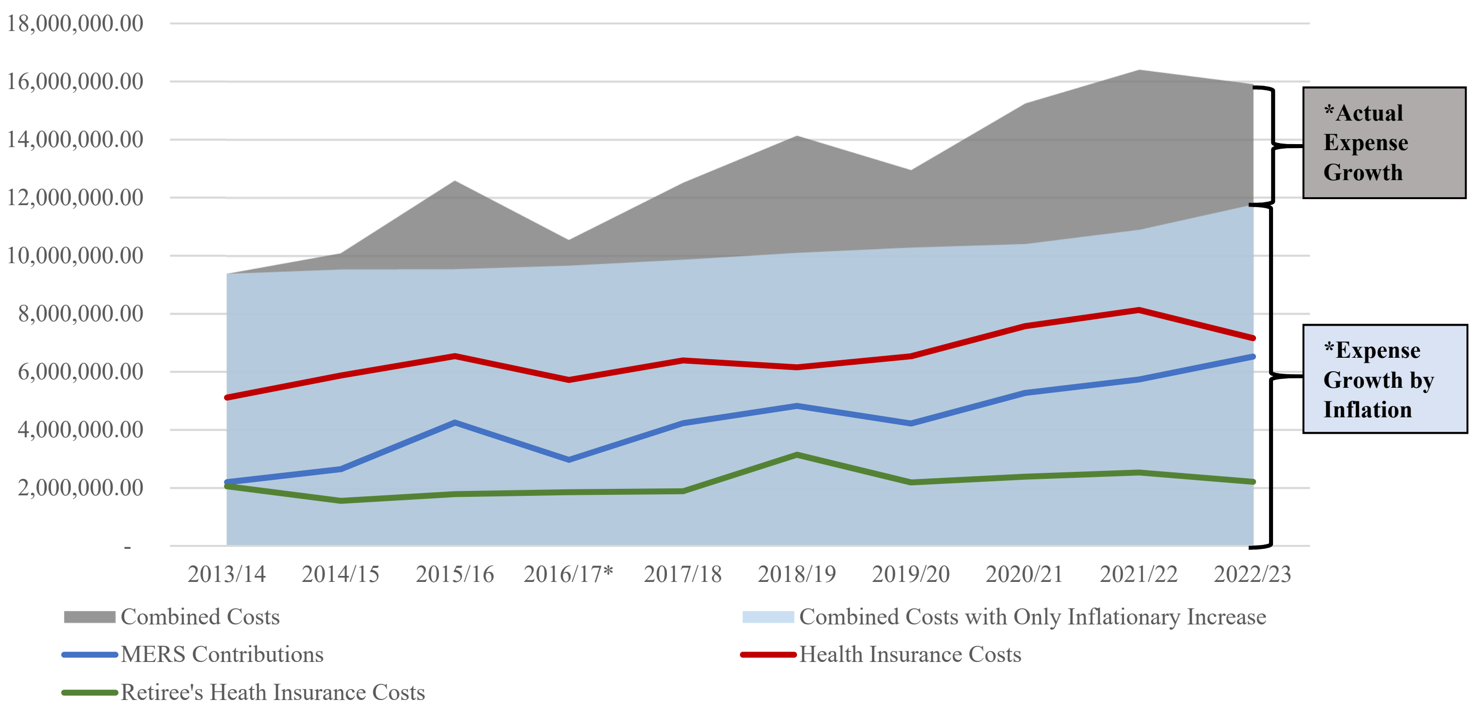
Overview of Expenses

A critical part of any organization's financial analysis is a thorough review of expenses. In 2023, the National Index places the 10-year cumulative rate of inflation at 34.7 percent. While all expenses have grown for Eaton County each Fiscal Year (FY), specific segments have grown at a greater rate than inflation (e.g., employee benefits, technology and software, physical infrastructure). Below are the most significant increases over a 10-year period (see Figure 5.1):

1. Technology infrastructure expenses have experienced an average increase of 30.6 percent, which is under the rate of inflation, but the forecasted growth of spending for software and hardware is anticipated to begin outpacing inflation.
    - In the most recent Capital Improvement Plan (CIP) it was estimated that $4.1 million in investments will be necessary for technology infrastructure over the next six years. This is above and beyond the historical investment for ongoing maintenance set aside for technology infrastructure.
2. Facilities infrastructure expenses have experienced an average increase of 55.3 percent.
    - In the recent CIP it was estimated that $9.7 million toward capital improvement investments for facilities over the next six years. This is above and beyond the historical investment for ongoing maintenance for facilities infrastructure.
3. Health insurance expenses for the County grew by $2.1 million, which represents an increase of 40.0 percent over the last 10 years.
4. Retirement expenses have increased by $4.3 million, which represents an increase of 196.7 percent over the last 10 years.

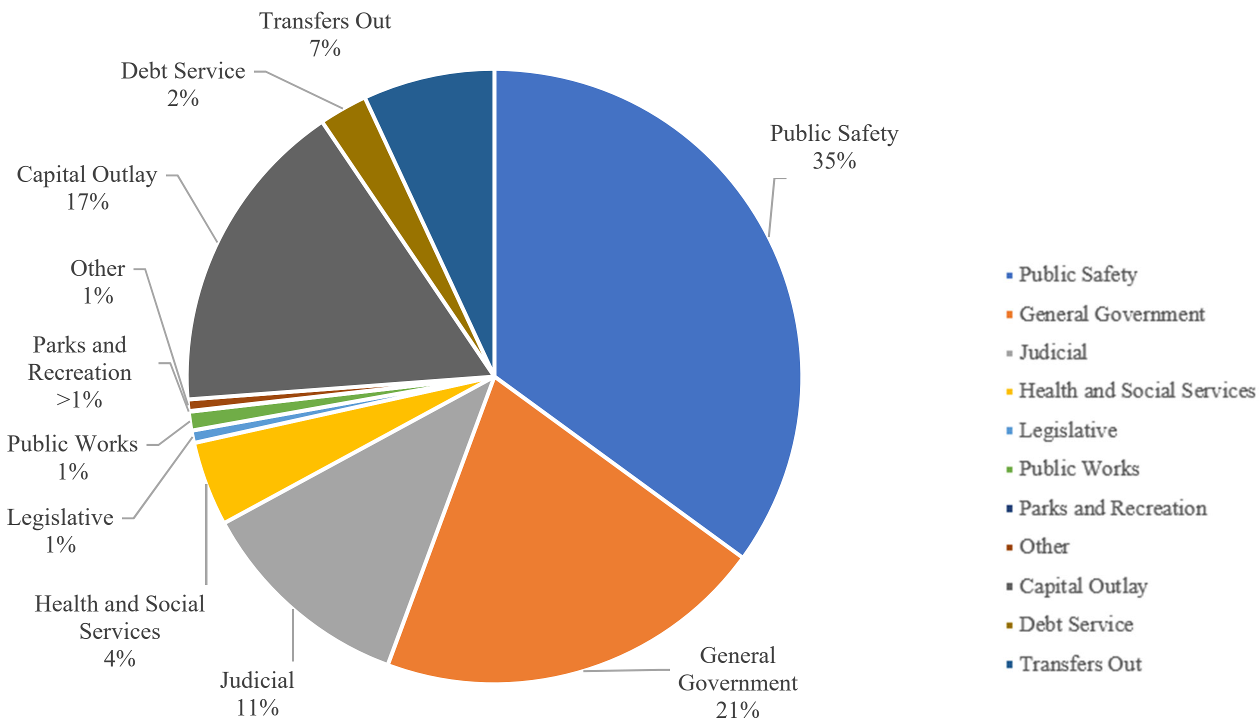
All of these increases have and will continue to put pressure on an already stretched budget.

FIGURE 2.1 – 10 YEAR COMPARISON OF EXPENSE GROWTH COMPARED TO THE RATE OF INFLATION



*This represents the contrast between actual growth of expenses when compared to the rate of inflation. The actual growth of these expenses (from FY 2013/14) far exceeded the rate of inflation over the 10-year period.

FIGURE 2.2 – EXPENSES BY FUNCTION – FY 2022/23



Expenses by Function: The County uses functions to define specific segments of work areas. These functions are defined by the State of Michigan to allow users of financial statements to look at many different municipalities and see similar information. For FY 2022/23, the four major expense functions were Public Safety, General Government, Judicial, and Capital Outlay. These expenses include personnel, supplies, services, and training.

KEY TERMS

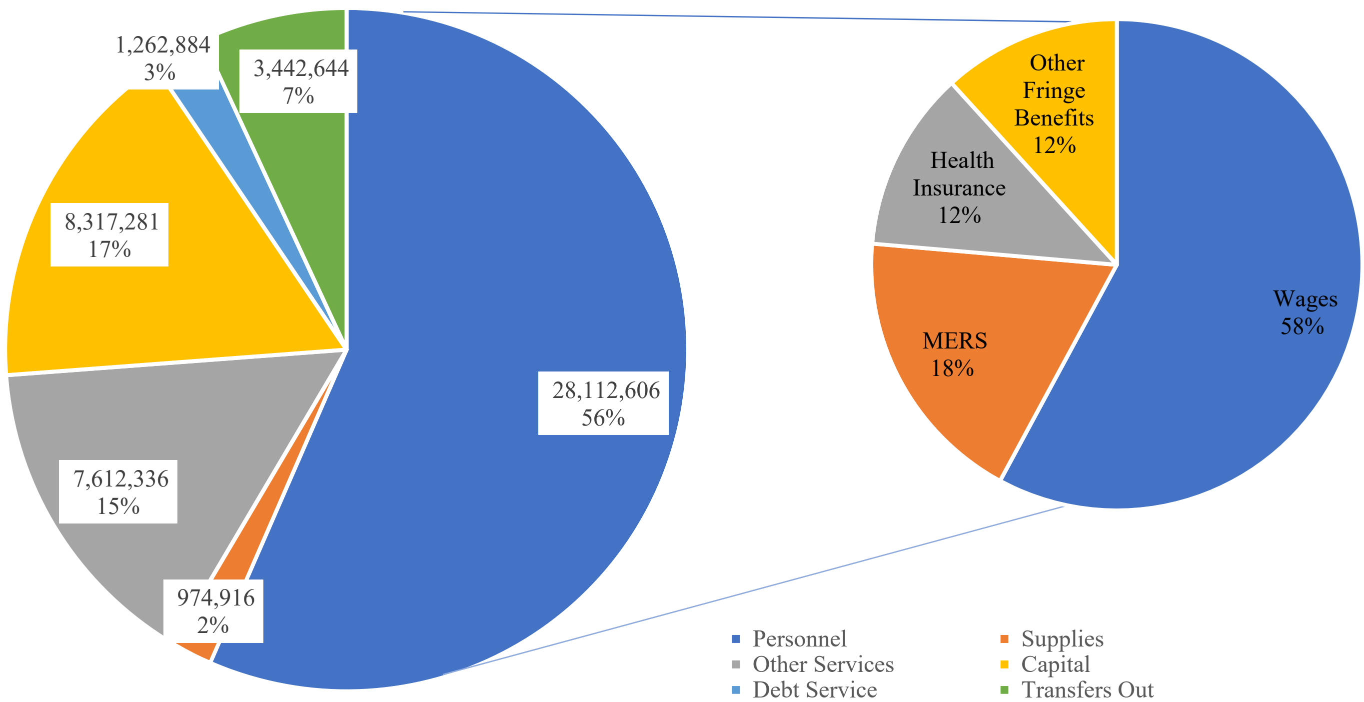
Government Accounting Standards Board (GASB): A private, non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles, for state and local governments in the United States.

Capital Outlay: One-time, large expenses, also known as capital expenses. GASB Standards 87 and 96 altered how the county records capital outlay expenses.

Public safety represents 35.1 percent of the County's expenses for the most recently audited fiscal year. Despite the significant percentage of total expenses, public safety continues to experience hiring and retention difficulties, which has led to a reduction in shift coverage for large portions of the County.

Personnel costs account for 56.5 percent of the County's general fund expenses in FY 2022/23 ($28.1 million). In FY 2013/14, personnel costs were $20.6 million, and other services (e.g., professional services, training, utilities) were 17 percent ($8.3 million). As a service-oriented organization, the County's greatest asset is its employees. Without the appropriate amount of quality staff, the County cannot continue to meet its service obligations to the public in terms of both capacity and quality. With personnel costs making up such a large part of County's general fund expenses, this demonstrates how the significant changes in required contributions to MERS

FIGURE 2.3 – EXPENSES BY CATEGORY FY 2022/23 **PERSONNEL EXPENSES FY 2022/23**



has increasingly impacted the County's general operating budget. In spite of changes that reduce future pension payments, none will have an immediate effect on growing retirement expenses, which have increased $4.3 million in the past five years, representing a 135.2 percent increase.

Given that the bulk of County expenses are tied to personnel expenses, these categories are particularly sensitive to fluctuations in employee benefit costs (e.g., wages, health insurance, MERS contributions). The County has consistently paid its MERS obligation but has still dealt with an increase of 196.7 percent. In total, the County has contributed $42.9 million to MERS in the last 10 years.

10-Year Summary of Expenses: Figure 2.2 illustrates expenses by function within the County's general fund, and Figure 2.3 illustrates expenses by Category. Tables 2.1 break down total revenue and expenses by percentage of the total budget.

In FY 2013/14, the County's expenditures were $34.0 million. For this year, the top three functions of personnel costs associated with it were $13.3 million in expenses for public safety (39.0 percent), $7.1 million (20.9 percent) for general government, and $5.1 million (15.0 percent). for judicial services. Capital outlay made up $3.2 million (9.2 percent) of total expenditures. In FY 2013/14, the County had 374.5 total FTE, with 279.5 supported by the general fund. As of FY 2022/23, it has 384.4 total FTE with 275.6 supported by the general fund. While personnel expenses have grown substantially from 2013/14 to 2022/23, the County has not significantly increased staff nor been able to utilize general fund sources to increase it.

TABLE 2.1 – REVENUE AND EXPENSES

Revenue	FY 2013/14	FY2022/23	Difference	Percent
Taxes	17,372,258	23,474,872	6,102,614	35.1%
Licenses and Permits	193,763	222,831	29,068	15.0%
Federal Revenue	833,153	6,835,567	6,002,414	720.4%
State Revenue	4,247,439	5,297,176	1,049,737	24.7%
Local Unit Contributions	3,150,625	4,725,466	1,574,841	50.0%
Charges for Services	3,016,909	2,294,202	-722,707	-24.0%
Fines and Forfeitures	337,574	191,590	-145,984	-43.2%
Interest and Rents	264,894	1,144,981	880,087	332.2%
Refunds and Reimbursements	208,682	374,020	165,338	79.2%
Transfers In & Other Financing Sources	4,486,932	4,695,769	208,837	4.7%
Total Revenue	34,112,229	49,256,474	15,144,245	

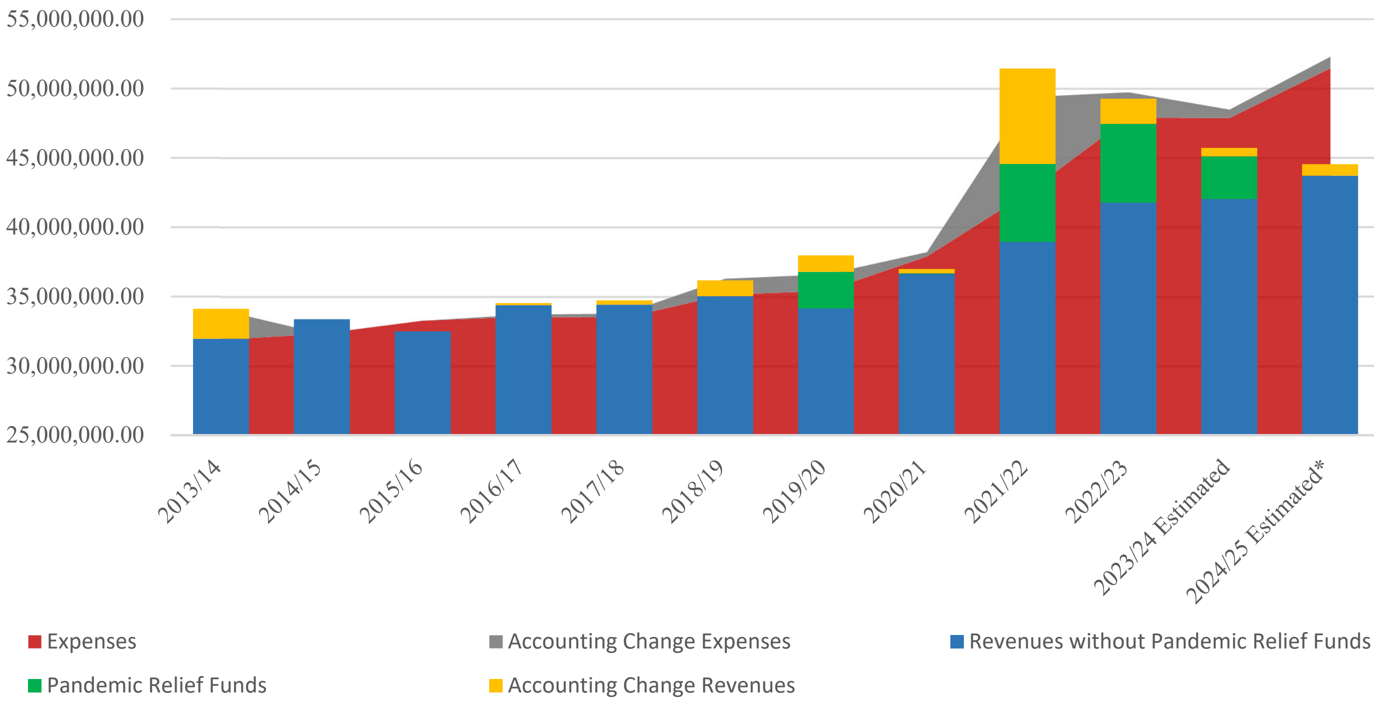
Expense Functions	FY 2013/14	FY 2022/23	Difference	Percent
Public Safety	13,288,391	17,421,218	4,132,827	31.1%
General Government	7,110,554	10,244,080	3,133,526	44.1%
Judicial	5,102,581	5,692,869	590,288	11.6%
Health and Social Services	1,844,320	2,210,244	365,924	19.8%
Legislative	259,165	323,194	64,029	24.7%
Public Works	489,638	489,290	(348)	-0.1%
Parks and Recreation	404,628	17,000	(387,628)	-95.8%
Other	52,369	301,963	249,594	476.6%
Capital Outlay	3,202,149	8,317,281	5,115,132	159.7%
Debt Service	875,000	1,262,884	387,884	44.3%
Transfers Out	1,407,230	3,442,644	2,035,414	144.6%
Total Expenses	34,036,025	49,722,667	15,686,642	

Another major expense is capital outlay, which varies greatly year over year. In the current fiscal year audit process, capital outlay expenses show a significant increase in spending. This change is due to the Government Accounting Standards Board (GASB) implementation of new standards. These standards require the County to record the full cost of certain purchases in the year they are acquired, even if these items will be paid for over many years. For purposes of this analysis, these changes were removed so that current figures and estimates matched the methods used in prior years (see Figure 2.4). Without these changes being accounted for, they would create the impression of an increase in both expenses and revenues without any actual increase in cash flow or current-year expenses for assets paid for over a multi-year period.

KEY TERMS

Government Accounting Standards Board (GASB): A private, non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles, for state and local governments in the United States.

FIGURE 2.4 – REVENUES IN RELATION TO EXPENSES – FY 2013/14 TO 2022/23



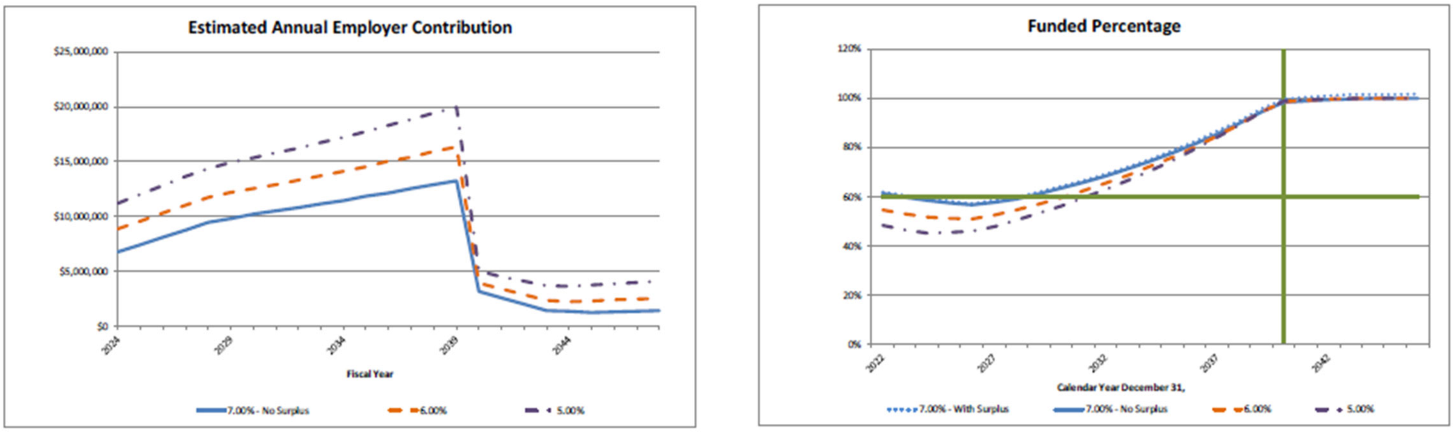
Municipal Employees Retirement System (MERS) of Michigan: County expenses related to pension retirement is one of the categories of expenses growing at a rate significantly higher than inflation, with the required contributions by the County growing by 196.7 percent over the past 10 years[1]. MERS is an independent, professional retirement services company that was created to administer retirement plans for Michigan's local units of government on a not-for-profit basis. MERS partners with municipalities and their employees across the state, offering various retirement solutions.

1. Many factors can contribute to an increase in required contributions from the County to MERS (e.g. age of retiree and beneficiary population, investment performance, changes to pension plans), the most impactful being the recent State requirement that all municipal pensions be 100 percent funded by 2038. This requirement places significant pressure on all municipal employers to fund the difference by any market variation over the next 14 years, leading to a ballooning required contribution amount for many municipalities.
2. The MERS fixed amortization policy has been implemented to reduce payment volatility and ensure that liabilities are fully funded by 2038. This policy is in line with best practices and serves to secure the long-term financial health of the system. The requirement to be fully funded by 2038 is in accordance with the Protecting Local Government Retirement and Benefits Act (Public Act 202 of 2017). This act is meant to serve as a way to provide oversight and support to local government retirement systems.

[1] Retrieved through the MERS Annual Actuarial Evaluations.

3. Figure 2.5 is an illustration of how the County's required payments are forecasted to increase over the next 14 years to meet the funding requirements set by the State of Michigan to reach 100 percent funding by 2038[2].

FIGURE 2.5 – EATON COUNTY ESTIMATED EMPLOYER CONTRIBUTION AND FUNDED PERCENTAGE



NOTE: All projected contributions are shown with no phase-in. Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

NOTE: All projected funded percentages are shown with no phase-in. Assumes assets from the Surplus division(s) will not be used to lower employer contributions during the projection period. The green indicator lines have been added at 60% funded and 18 years following the valuation date for PA 202 purposes.

4. Regardless of the factors contributing to a change in municipal required contributions, these benefit payments are not something a unit of government can reduce or change retroactively, as retiree and beneficiary benefits are protected under Article IX § 24 of the Michigan Constitution[3]. In the case of many employees, these benefits are also protected by one of seven of the County's Collective Bargaining Agreements.
5. In 2017, the County reduced its pension obligation by lowering employee multipliers. These changes impact how pension payments are calculated at the time of retirement. This will reduce the required payment for the County in future fiscal years but will not have an immediate effect on growing retirement expenses.

Figure 2.6 illustrates the funded ratio history for Eaton County going back to 1995. Over the 28-year period, the average funding ratio is 63.6 percent, with the County's funding ratio peaking in 1996 at 70.0 percent. In the most recent (2022) annual evaluation, the County's assets were sufficient enough to cover 62.0 percent of the current accrued liability.

Statewide Summary for Municipal Funding Ratios

According to MERS shared as of 2022, 94 Michigan municipal pension systems are 100 percent

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[2] MERS Annual Actuarial Valuation Report December 31, 2022.

[3] https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-Article-IX-24#:~:text=24.,be%20diminished%20or%20impaired%20thereby.

funded; 105 are in the 90th percentile; 138 in the 80th percentile; 185 in the 70th percentile; 126 in the 60th percentile; 63 in the 50th percentile and 35 are below the 50th percentile for their funded ratio.

FIGURE 2.6 – EATON COUNTY HISTORY FOR PLAN ASSETS TO LIABILITIES AND FUNDED RATIO, 1995 TO 2022

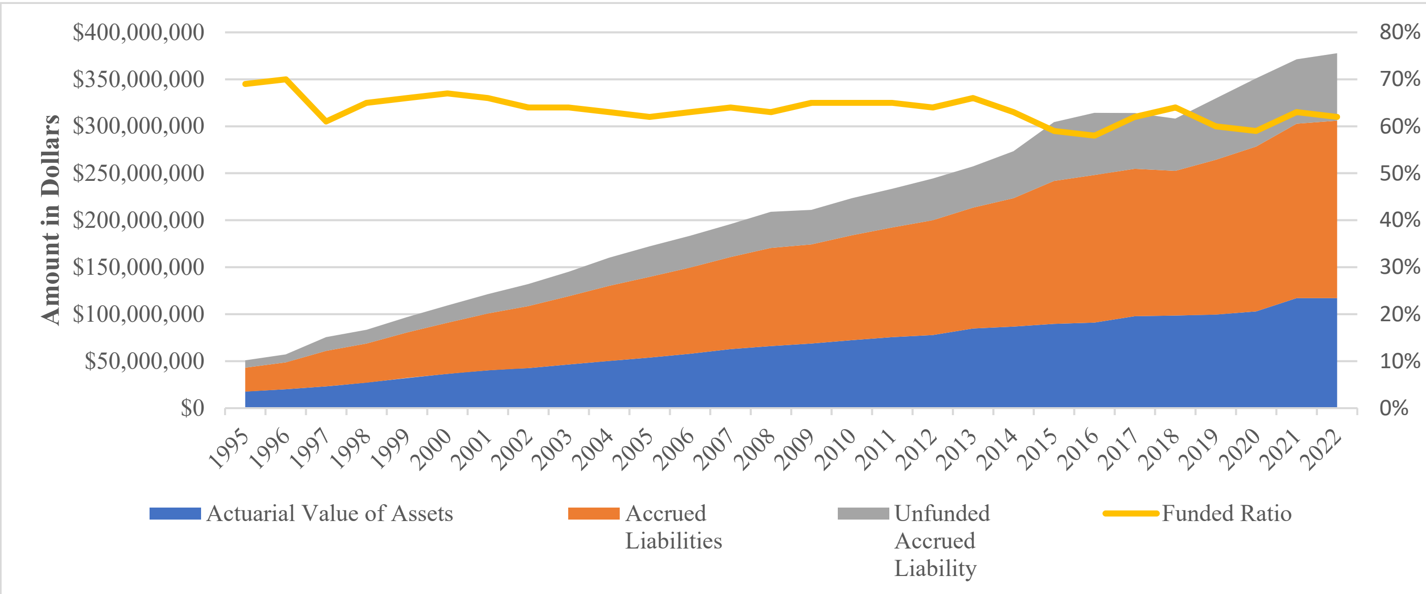


FIGURE 2.7 – STATEWIDE SUMMARY OF MUNICIPAL FUNDED RATIOS IN 2022

Funded Ratio	Number of Municipalities	Percent by Group
100%	90	11.5%
90%-99%	107	14.0%
80%-89%	135	18.1%
70%-79%	184	25.7%
60%- 69%	126	17.6%
50%-59%	68	8.7%
40%-49%	23	2.8%
30%-39%	9	1.1%
20%-29%	4	0.5%
10%-19%	0	0.0%

In 2022, the funded ratio for Eaton County was 62%.

Overview of Influences on Revenue: Municipal revenue is regulated by the Michigan Constitution, restricting how county government can fund itself. Based on FY 2023/24, 46.3 percent of the County budget consists of general operating revenue derived from property taxes. Any reduction in property tax revenue for the County has a significant impact on its ability to sustain operations.

KEY TERMS

Taxable Value: The value used for determining the property owner's tax liability. Multiplying the taxable value by the local millage rate will determine tax liability. Taxable value increases from year to year by the rate of inflation or 5 percent[3], whichever is lower. Transfers of ownership and improvements to the property will increase the taxable value more than the rate of inflation, but never more than the assessed value[4].

The Headlee Amendment and Proposal A: In 1978, Michigan voters approved the Headlee Amendment, which limits the total amount of taxes that can be collected by Michigan governments, stipulating that tax revenue cannot grow faster than the rate of inflation.
If the revenue collected from property taxes exceeds the limits set by Headlee, local governments must *roll back* tax rates to bring revenue in line with the limit[4]. Therefore, communities with substantial market growth in existing property tax values have been penalized by being forced to roll back their millage rates, leading to a reduction in property tax revenue.

KEY TERMS

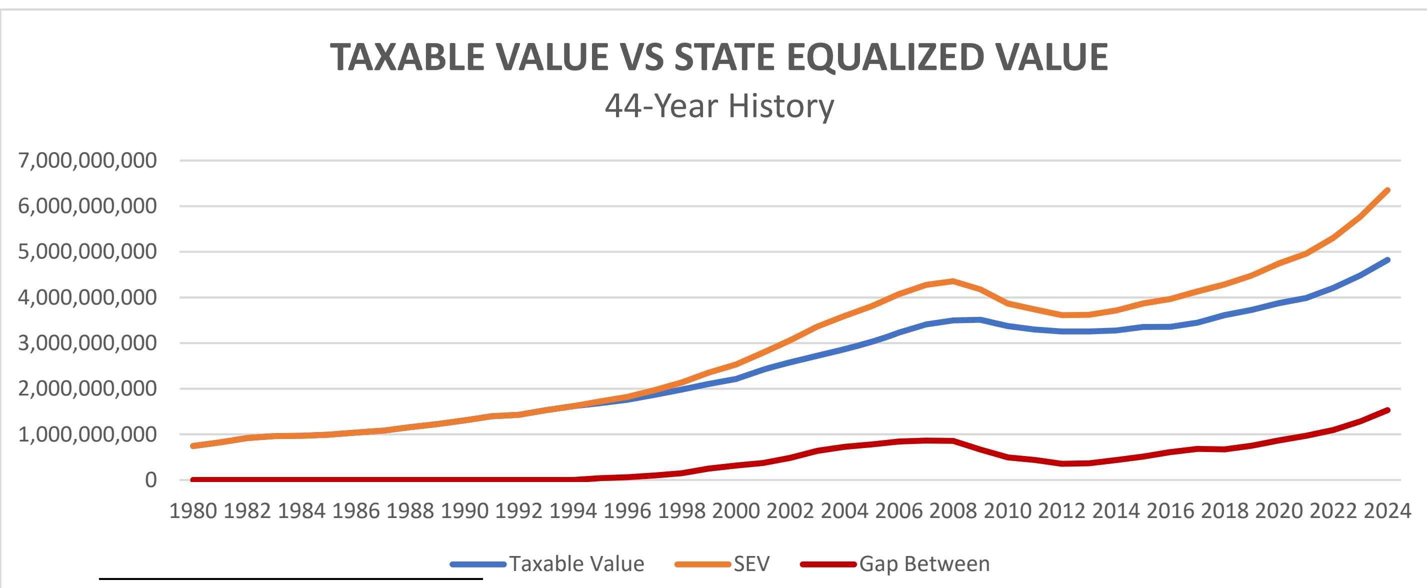
State Equalized Value: The assessed value that has been adjusted following county and state equalization processes. The County Board of Commissioners and the Michigan State Tax Commission must review local assessments and adjust (equalize) them if they are above or below the constitutional 50 percent level of assessment[6].

Headlee Rollbacks: A constraint mechanism built into Proposal A that reduces a locals taxing authority. The only way for a local unit of government to restore its taxing authority is if they get approval from the voters authorizing them back to original level[5].

In March 1994, Michigan voters approved another amendment known as Proposal A[5]. Prior to this, property taxes were based on State Equalized Value (SEV)[6]. With Proposal A, property taxes are now based on Taxable Value instead of SEV, and locals are required to get authorization from voters to restore their taxing authority to the original millage rate. The process of calculating taxable value and SEV is performed each year by the County in coordination with the Michigan Department of Treasury.

Headlee rollbacks and Proposal A have led to a $23.2 million revenue loss for Eaton County since their implementation. In addition, the gap between taxable value and SEV has continued to grow, sitting at 31.7 percent as of 2024. This represents an additional reduction in revenue for the County since the implementation of Proposal A.

FIGURE 2.8 – HISTORY OF TAXABLE VS STATE EQUALIZED VALUE 1980 TO 2024



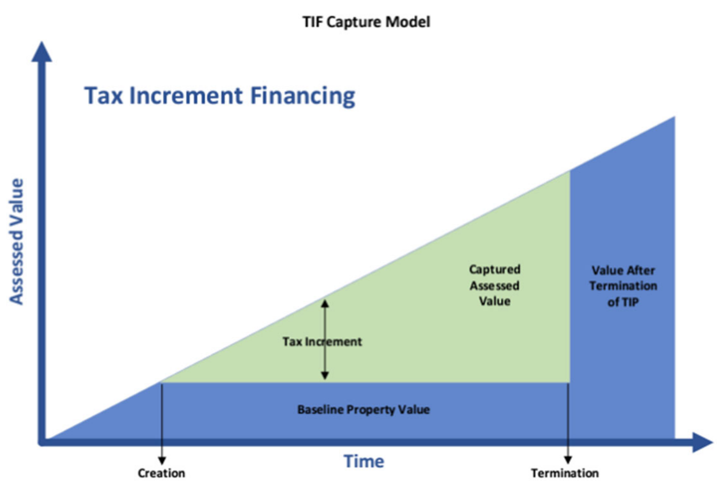
4 https://www.canr.msu.edu/news/what_is_the_headlee_amendment_and_how_does_it_affect_local_taxes
5 https://www.canr.msu.edu/news/a_refresher_on_proposal_a_and_local_property_taxes
6 https://charlottemi.gov/faq/what-do-the-terms-assessed-value-state-equalized-value-and-taxable-value-on-my-notice-of-assessment-mean-3/

In summary, the Headlee Amendment serves as a mechanism to control the growth of government spending in Michigan, including at the county level. While it was aimed to promote fiscal responsibility, it also poses challenges for county governments in funding essential services—such as public safety and critical infrastructure—and managing their budgets within the constraints imposed by the amendment. Many expenditures are not under the control of the County Board (e.g., tax captures, contractual services, tech expenditures, facility repairs, maintenance).

Development Agreements, Tax Increment Financing Authority (TIFA)
Tax increment finance authorities (TIFAs) are entities that "capture" increases in property tax revenue in designated tax increment finance (TIF) districts. TIFA districts include Downtown Development Authority (DDA), Corridor Improvement Authority (CIA), and Local Development Finance Authority (LDFA). As the increase in property values in a TIFA district is expected to be attributable to the development in that area, any tax revenue increases beyond the original property value will go to the TIFA. The base value therefore does not experience any growth over the course of the capture period[7]. Businesses generally continue to pay full property taxes, so the tax base of the district area does not decrease. However, the County does not receive the increased revenue from development in that district (see Figure 2.9) [8].

If a TIFA district was established before 1994, it is a permanent district with locked geographic boundaries based on when it was created. For any expansion beyond that zone, the County has the right not to participate in the expanded district unless it is a renaissance zone. Permanent TIFA districts in the County are located in the cities of Charlotte, Eaton Rapids, Potterville, and Grand Ledge. The effect of different tax districts (e.g., TIFA, DDA, LDFA) is they reduce the amount of money that passed through to the County. From 2019-2023, the cumulative effect on county funding has been a loss of $1.7 million in general operating funding for the County, and another $1.3 million towards dedicated millages.

FIGURE 2.9 – TAX INCREMENT FINANCING REVENUE CAPTURE MODEL

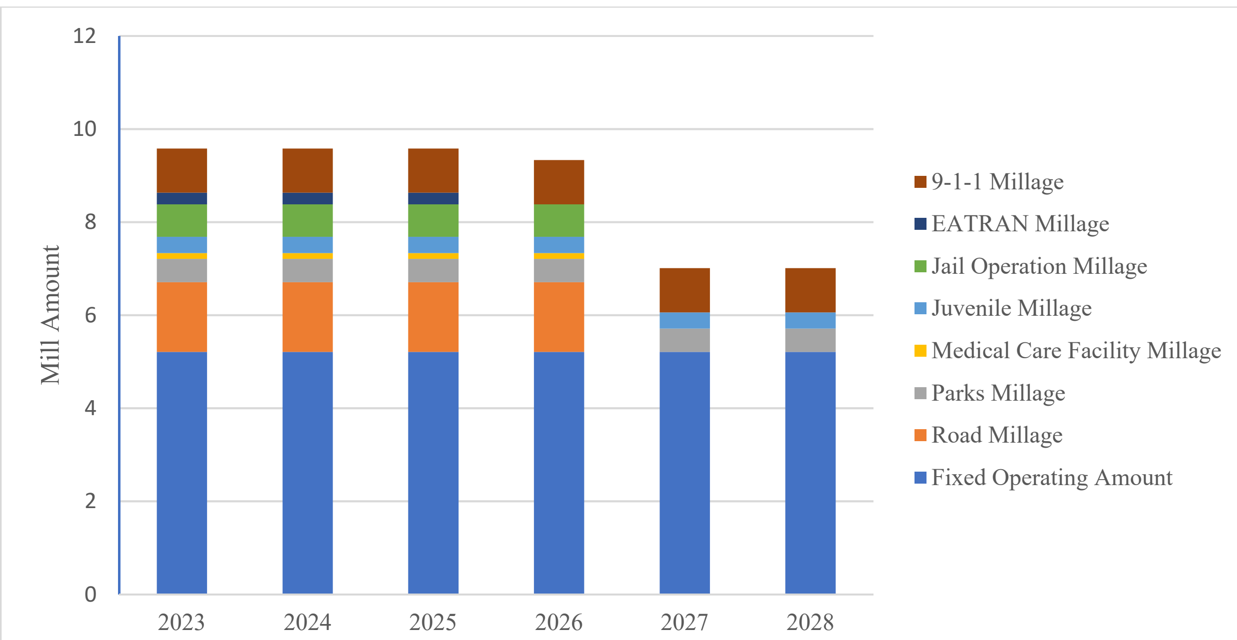


[7] https://www.house.mi.gov/hfa/PDF/FiscalSnapshot/Tax_Increment_Financing_Authority_TIFs_Jan2023.pdf
[8] https://www.michiganbusiness.org/495973/globalassets/documents/reports/fact-sheets/conditionallandusetransferpa425.pdf

Disabled Veteran Property Tax Exemption
Qualifying service members, veterans, and surviving spouses are able to claim a property tax credit in Michigan for their primary residence. While the Board of Commissioners supports any and all attempts to assist veterans and their families, this specific benefit represents an unfunded mandate by the State of Michigan. The State directly reduced property tax revenue to municipalities, including counties, without providing any replacement revenue.

Existing Millages
For any dedicated millage, funds can only be used for the purpose specified in the millage as approved by the voters. While these funds do not go to support the County's general operating services, without a dedicated millage, these areas would require funding from the County's general operating fund to sustain services. Several millages are set to expire within the next few fiscal years, potentially applying further pressure to the County operating budget should they not be renewed (see Figure 2.10).

FIGURE 2.10 –CURRENT MILLAGES WITH EXPIRATION



General Overview of American Rescue Plan Act (ARPA)
ARPA was a $1.9 trillion stimulus bill signed into law in March 2021 to assist the country's recovery from the economic and health effects of the COVID-19 pandemic and subsequent recession. ARPA provided for direct economic stimulus payments to individual taxpayers with incomes of $75,000 or less. The Act allocated $350 billion in assistance to state and local governments, $14 billion for vaccine distribution, and $130 billion to schools to help them safely re-open for in-person instruction. The Act included $300 billion in unemployment benefits and expanded child tax credit. In addition, the Act called for the distribution of $50

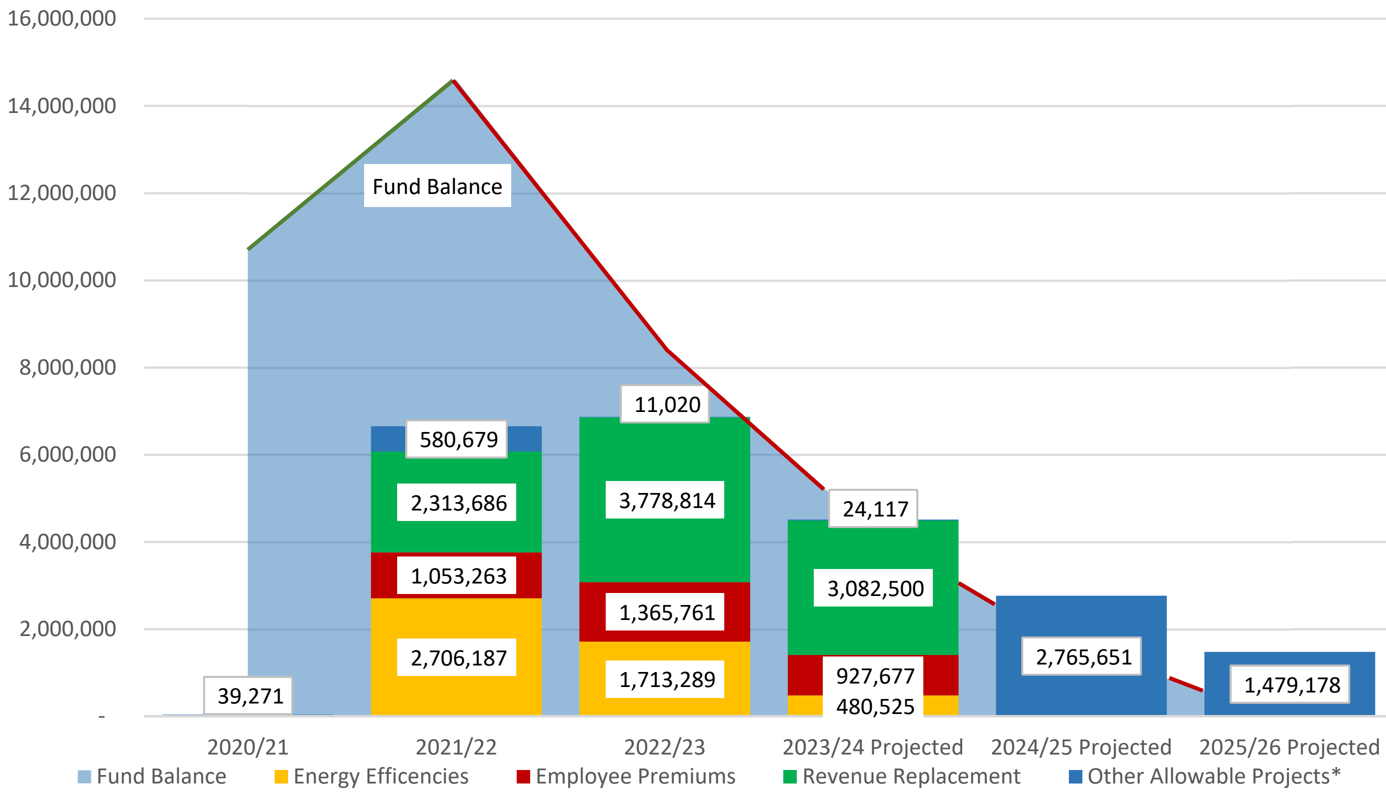
KEY TERMS

Lost Revenue: An allowance of up to $10.0 million in allocating ARPA funding that public sector recipients could use in replacement of revenue lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund "government services." This standard allowance is available for all eligible employers.

billion to small businesses and another $25 billion for relief for small and mid-sized restaurants. The Act expanded eligibility for Affordable Care Act (ACA) subsidies and gave states incentives to expand Medicaid[9].

The County utilized a total of $10.0 million in ARPA funding to balance its budget from FY 2021/22 through FY 2022/23. As of FY 2024/25, ARPA funding is no longer available for the County to utilize in balancing its budget (See Figure 2.11)[10].

FIGURE 2.11 – ARPA SPENDING AND ALLOCATION SUMMARY



*Other Allowable Projects includes projects which may need to be allocated or reallocated: Broadband allocation $2,675,788; Use of interest revenue $698,489

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[9] https://www.nlc.org/covid-19-pandemic-response/american-rescue-plan-act/arpa-local-relief-frequently-asked-questions/#:~:text=The%20Final%20Rule%20was%20released,outlined%20in%20the%20Final%20Rule.

[10] https://home.treasury.gov/news/featured-stories/fact-sheet-the-american-rescue-plan-will-deliver-immediate-economic-relief-to-families

ECONOMIC CONDITIONS ANALYSIS

Overview of County Government in Michigan

County government exists to extend some powers of state government throughout Michigan. For example, the state requires county prosecutors to enforce the state criminal laws, registers of deeds offices receive and maintain proper land records and other property-related documents, county clerks administer elections for the state and exercise other duties of particular interest to the state, and counties support public health service agencies such as community crisis centers[1]. In addition, county drain commissioners strive to balance the need for proper drainage with water quality and natural resource management cost-effectively, resulting in public health benefits[2].

Counties carry out several programs and services that benefit the local population, including[1]:

- 9-1-1 Services;
- Law Enforcement and Jail Services;
- Prosecution and Victim Advocacy;
- Elections;
- Trial Courts and Specialty Treatment Courts;
- Emergency Management;
- Veteran Services;
- Land Records;
- Parks and Recreation;
- Code Enforcement.

Counties have the right to sue and be sued, enter into their own contracts, hold real and personal property, borrow money for legal purposes, perform acts necessary to safeguard county property and conduct county affairs. Each county has a board that serves as the legislative body with certain responsibilities related to its budgets and ordinance-making powers[1].

The board is responsible for setting policy (passing resolutions is its main device for stating its policies), providing legislative oversight, and providing constituent services. County boards serve as a funding unit for Trial Courts in that they appropriate money for the budgets of lower-level courts. Many judges have offices and courtrooms in county buildings, but the judicial branch operates separately[1].

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[1] https://micounties.org/about-county-government-2/
[2] https://macdc.us/wp-content/uploads/2016/10/02-MACDC-Fact-Sheet.pdf

Overview of Economic Trends

National Population: The United States (U.S) has long had a population imbalance problem looming. This dynamic is playing out nationally and at the state and local level, with a tightening labor market, growing burdens on U.S. retirement systems, and shifts in the overall economy. See Figure 3.1 through Figure 3.3 for more details of how these demographic shifts have played out over the past 20 years.

FIGURE 3.1 – U.S. POPULATION BY AGE AND GENDER 2000

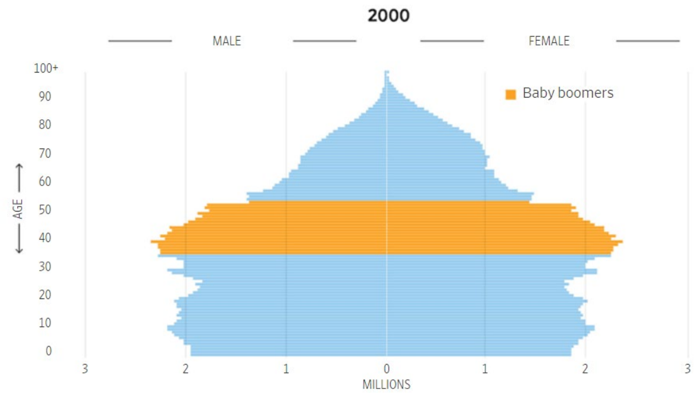


FIGURE 3.2 – U.S. POPULATION BY AGE AND GENDER 2010

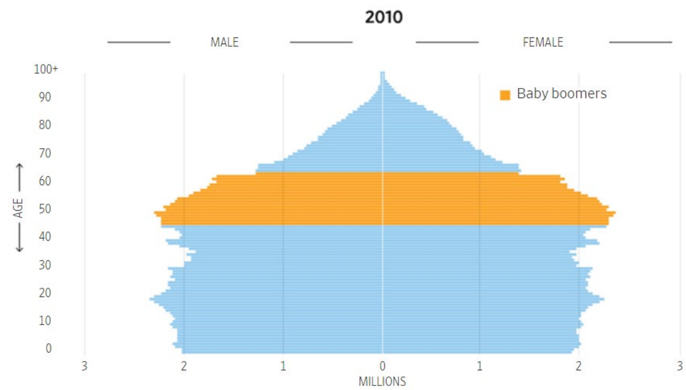
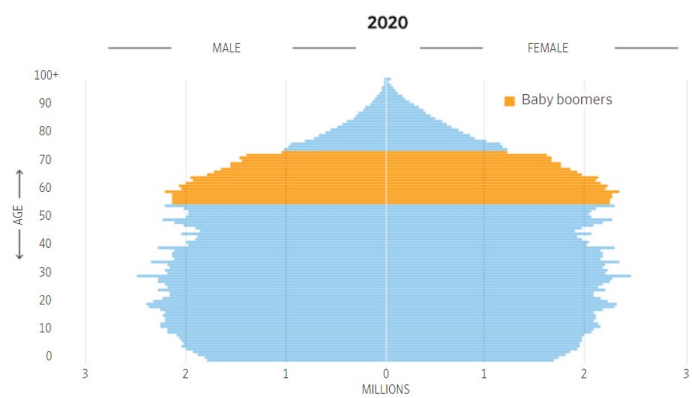


Figure 3.3 – U.S. POPULATION BY AGE AND GENDER 2020



Note: Generational age defined by the Census Bureau.

Source: September 25, 2023. Wall Street Journal. Why America Has a Long-Term Labor Crisis, in Six Charts

Generations in the U.S.: Currently, the U.S. population consists of the Greatest Generation (1901-1927), the Silent Generation (1928-1945), the Baby Boomer Generation (1946-1964), the Generation X (1965-1980), the Millennial Generation (1981-1996), Generation Z (1997-2010), and Generation Alpha (2011-2024)[3].

As demonstrated in Figure 3.1 through Figure 3.3, the size of the Baby Boomer population was a historic turning point in the U.S. birth rate; this generation represents a transition where the U.S. population is moving from the shape of a right side up pyramid to an inverted pyramid.

For the first time in U.S. history, the population in retirement will be larger than the number of workers in the generations immediately following. This will have two significant side effects:

1. The members of the active workforce supporting the retirement costs associated with citizens who have dropped out of the U.S. workforce will be smaller than those they are supporting;

[3] https://www.ama.org/marketing-news/generational-insights-and-the-speed-of-change/

2. Over the next 6 years, there will continue to be a mass exodus of workers out of the U.S. labor force.

As of January 2024, 44% of baby boomers are at retirement age, with millions more to follow. According to the U.S. Census Bureau, baby boomers—an estimated 73 million people—will all be older than 65 by the year 2030. The baby boomers have long been known as the largest generation; a title Millennials have only recently surpassed as the nation's largest living adult generation[4].

A secondary effect of baby boomers retiring from the U.S. labor force is the strain being created for public and private employers across the U.S., particularly in fields requiring staffing with specific expertise. Eaton County has been wrestling with the effect of this strain, struggling to find qualified candidates in areas such as accounting, attorneys, construction trades, executive leadership, information technology, law enforcement, tax assessing, among others.

This strain has also placed significant pressure on wages across industries as employers are forced to compete for the same dwindling pool of qualified candidates. Increases in wages have contributed to the stubborn inflationary pressures seen in the U.S. This effect will continue to grow as more people retire and this strain expands to encompass any position that requires a clean criminal history, any minimum level of education, or a license to practice in the field.

Labor Market: The U.S. economy is a superbly complex system, and the government routinely measures the economy's health and makes that information available to its citizens. The Bureau of Labor Statistics (BLS) specializes in tracking labor market activity, working conditions, productivity, and price changes. This analysis includes two measures of the labor market: the U.S. unemployment rate and the U.S. labor participation rate.

Unemployment Rate: Unemployment is among the most widely reported metrics for measuring slack in the U.S. labor market. This metric is not meant to be considered in a vacuum, but it is a necessary measurement. Its usefulness increases when viewed in relation to other relevant economic measures to gauge the overall health of the U.S. economy.

KEY TERMS

Labor Force: The labor force is the sum of the employed and unemployed.

Unemployment Rate: According to the BLS, the unemployment rate represents the number of unemployed people as a percentage of the labor force. In the Current Population Survey, people are classified as not in the labor force if:

1. They were not employed during the survey reference week;
2. They had not actively looked for work (or been on temporary layoff) in the last 4 weeks

People are not considered in the labor force if they do not meet the criteria classifying them as either employed or unemployed, as defined above.

Civilian Noninstitutional Population: Persons 16 years of age to 64 years of age residing in the 50 states and the District of Columbia. The metric only counts populations who are not inmates of institutions (e.g., penal and mental facilities, homes for the aged), and who are not on active duty in the Armed Forces.

[4] https://www.pewresearch.org/short-reads/2020/04/28/millennials-overtake-baby-boomers-as-americas-largest-generation/

Trends in Unemployment Rates: Unemployment rates vary by cities, counties, states, and regions. When reviewing unemployment trends, the data collected included data from Eaton County, the State of Michigan, and the national average back to 1978. Table 3.1 summarizes the past 10 years of unemployment data for these three levels of analysis. This data shows the County consistently has a lower unemployment rate than the State's average. The County unemployment rate compared to the National rate typically varies within a 0.1 percent difference. However, during COVID the County had a higher rate of 0.4 percent. Figure 3.4 includes all available data back to 1978—the County did not begin recording local unemployment data until 1989—the same trends seen in Table 3.1 are also present in Figure 3.4. The County's unemployment rate is consistently lower than the State's average, except beginning in 2022 with the aftermath of the COVID-19 recession.

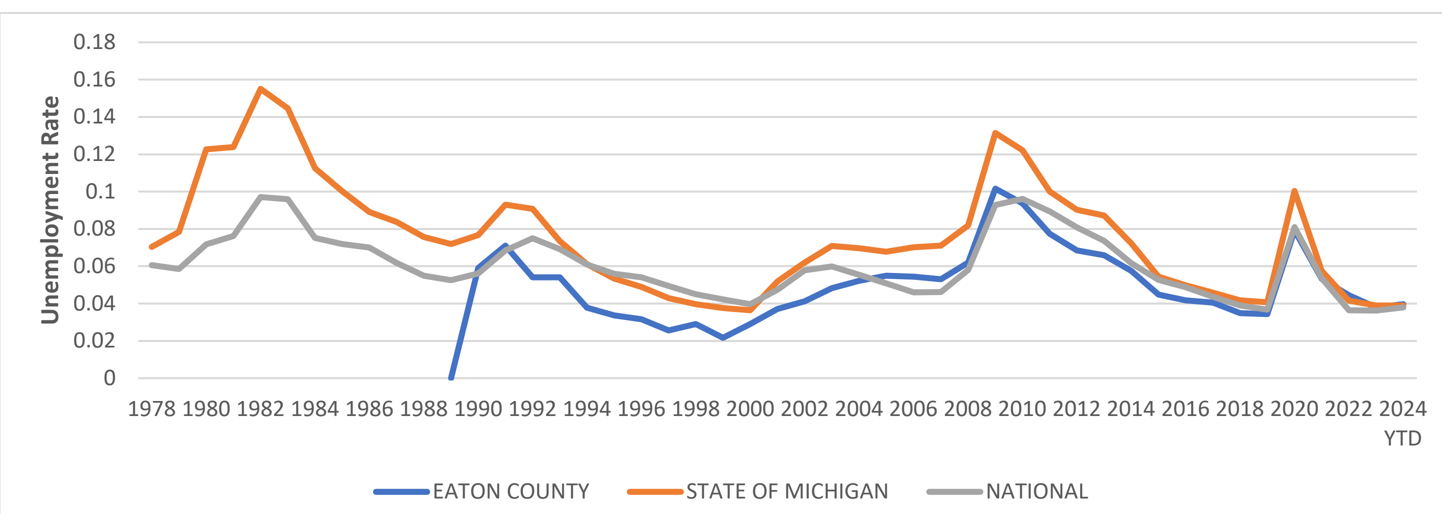
TABLE 3.1 – 10-YEAR AVERAGES OF UNEMPLOYMENT

	1-Year	3-Year	5-Year	10-Year
EATON COUNTY	3.7%	4.5%	5.0%	4.7%
MICHIGAN	3.9%	4.5%	5.6%	5.4%
NATIONAL	3.7%	4.1%	4.9%	4.8%

When compared with the national average, it appears the County is more sensitive to economic downturns. For example, the recessions in the early 1990s, early 2000s, the great recession of 2008, and COVID-19 recession of 2020 demonstrate a trend where County unemployment was greater than the national average. It is worth noting that the State of Michigan has a fairly consistent trend of having a higher rate of unemployment than the national average, except from the period of 1991 through 2000.

The relevance of this information is low unemployment puts pressure on wages across industries as employers are forced to compete for the same dwindling pool of qualified candidates, and increases in wages contribute to inflationary pressures in the U.S.

FIGURE 3.4 – NATIONAL AND LOCAL UNEMPLOYMENT RATES 1978 TO 2024

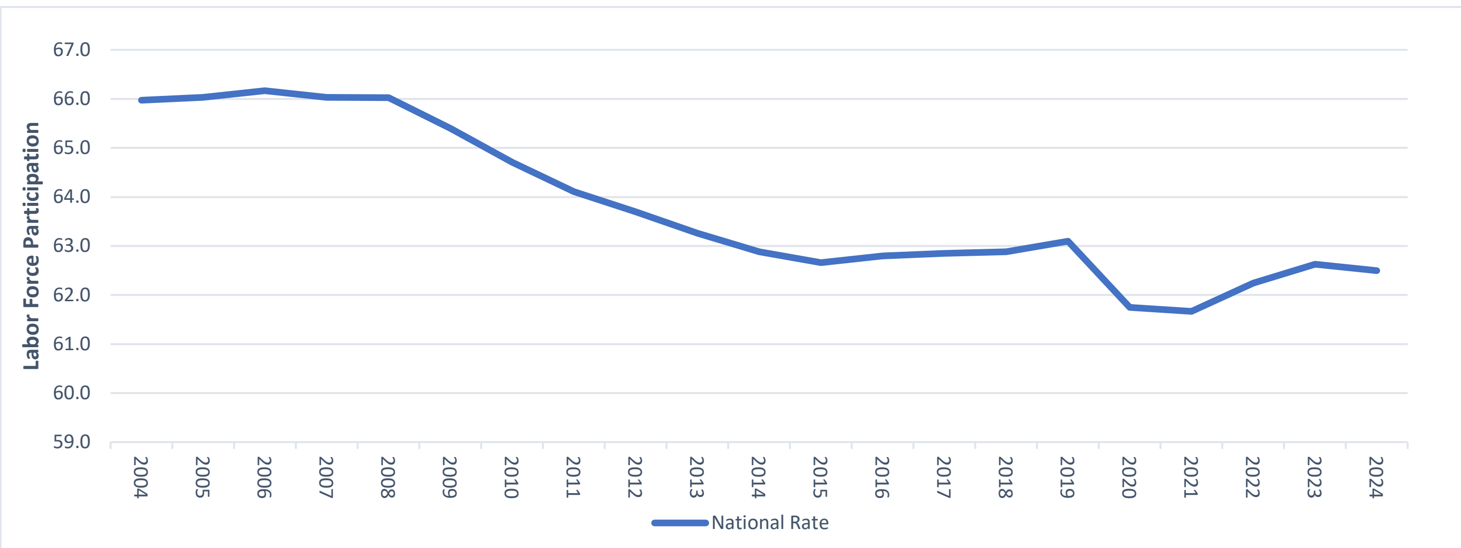


Labor Participation Rate: Another helpful metric for measuring slack in the U.S. labor market is the civilian labor force participation rate[5]. The labor force participation rate represents the number of people in the labor force as a percentage of the civilian noninstitutional population. The participation rate is the percentage of the population either working or actively looking for work[6]. The data collected is only available nationally and goes back to 2004 (see Figure 3.5). Any reduction in the labor force participation rate puts pressure on wages across industries as employers are forced to compete for the same dwindling pool of qualified candidates, and wage increases contribute to inflationary pressures in the U.S.

Trends in Labor Participation Rate

1. The U.S. had a labor participation rate of 62.5 percent in 2024.
2. The U.S. labor participation rate has decreased 3.5 percent over the past 20 years.
3. The U.S. labor participation rate has decreased by 0.6 percent since 2019, demonstrating a failure to fully recover from the COVID-19 recession.

FIGURE 3.5 – CIVILIAN LABOR FORCE PARTICIPATION RATE 2004 TO 2024



Consistent Increases in Life Expectancy: Since the early 1900s, the U.S. has seen a significant increase in its life expectancy; then, from 1995 to 2019, the U.S. had a fairly consistent average life expectancy of 77.8 years. From 2019 to 2022, average life expectancy decreased by 1.3 years, representing one of the most significant reductions in life expectancy in U.S. history. In 2021, life expectancy was at its lowest point in nearly two decades[7]. The effect of the significant

[5] Department of Labor. Frequently Asked Questions. https://webapps.dol.gov/dolfaq/go-dol-faq.asp?faqid=111&topicid=6&subtopicid=118

[6] Bureau of Labor and Statistics. Definitions. https://www.bls.gov/cps/definitions/

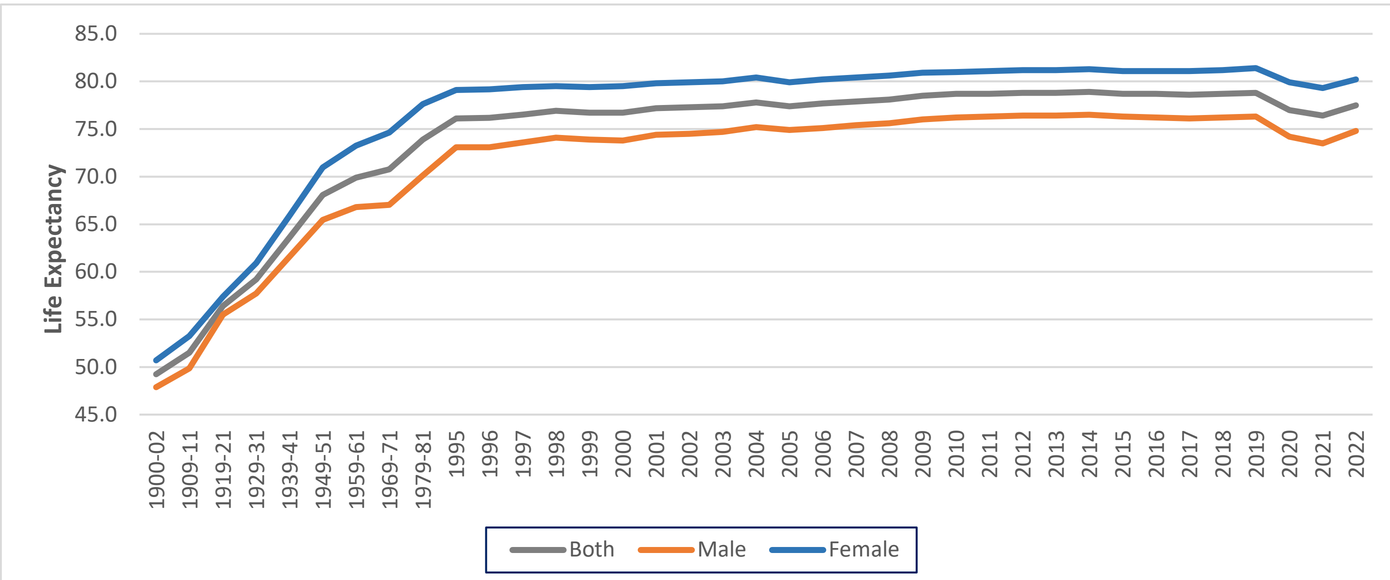
[7] Harvard School of Public Health. What's behind 'shocking' U.S. life expectancy decline—and what to do about it. Available from: https://www.hsph.harvard.edu/news/hsph-in-the-news/whats-behind-shocking-u-s-life-expectancy-decline-and-what-to-do-about-it/

increase in life expectancy over the past 100 years has led to growing burdens on the U.S. retirement systems. The reality of a healthier and longer-living population of retirees contributes to the growing expenses of the County's retirement obligations[8].

Trends in the U.S. Life Expectancy Age

1. In 2022, the U.S. had a life expectancy of 77.5 years old.
2. Since 2019, the U.S. had a decrease in the average life expectancy of 1.3 years, largely due to the effects of the COVID-19 pandemic.

FIGURE 3.6 – THE HISTORY OF U.S. LIFE EXPECTANCY 1900 TO 2022



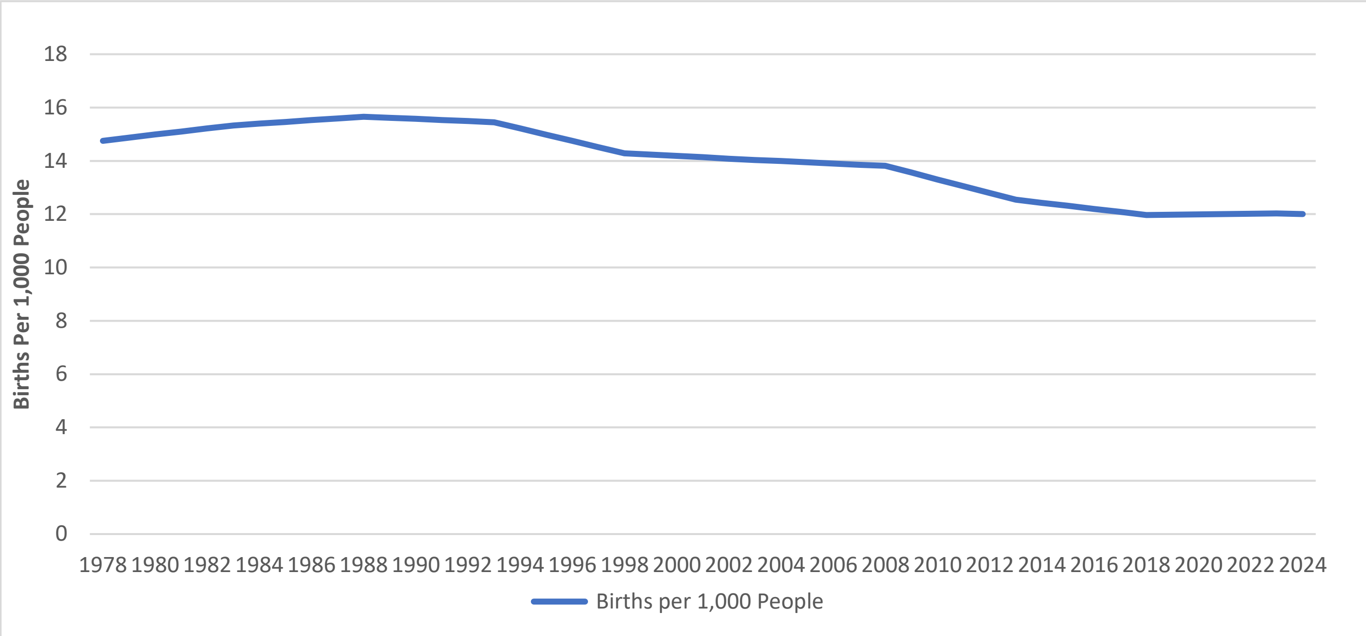
Declining Birth Rate and Household Size: Another set of indicators demonstrating long-term trends in demographics that are beginning to affect the U.S. labor market is the decline in U.S. population growth. The two metrics helpful for assessing this are the U.S. birth rate and the average household size. Both measures show a consistent reduction and symbolize the underlying population forces contributing to the change in the U.S. population structure, as shown in Figure 3.1 through Figure 3.3. This consistent reduction in population measures perpetuates the trend that the size of the U.S. retiree population will be larger than the number of workers still in the labor force supporting the costs associated with U.S. retirement infrastructure.

U.S. Birth Rate

1. The U.S. had a birth rate of 12.01 per 1,000 population in 2024[7].
2. The U.S. birth rate has decreased 3.4 percent over the past 10 years[7].
3. The U.S. birth rate has decreased 18.6 percent since 1978 (see Figure 3.7) [7].

[8] National Center for Health Statistics. Health, United States, 2023. Hyattsville, MD. Available from: https://www.cdc.gov/nchs/hus/data-finder.htm.

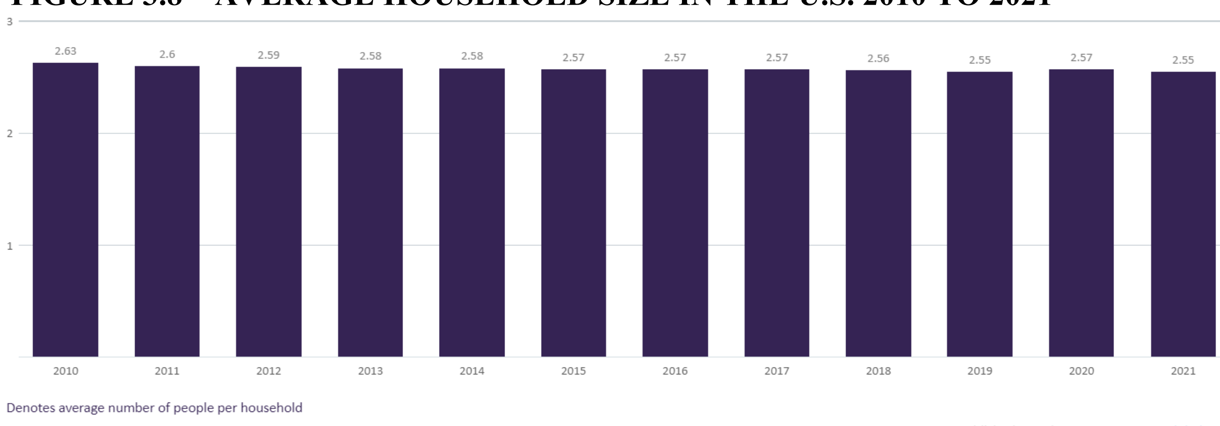
FIGURE 3.7 – U.S. BIRTH RATE PER 1,000 POPULATION 2004 TO 2024



<u>Average U.S. Household Size</u>

1. The U.S. had an average household size of 2.55 people in 2021[9].
2. Average household size in the U.S. decreased by 0.8 percent in 2021[8].
3. Between 2010-2021, the average U.S. household size decreased by 3.0 percent (see <u>Figure 3.8</u>)[9].

FIGURE 3.8 – AVERAGE HOUSEHOLD SIZE IN THE U.S. 2010 TO 2021



<u>General Overview of Eaton County Population</u>

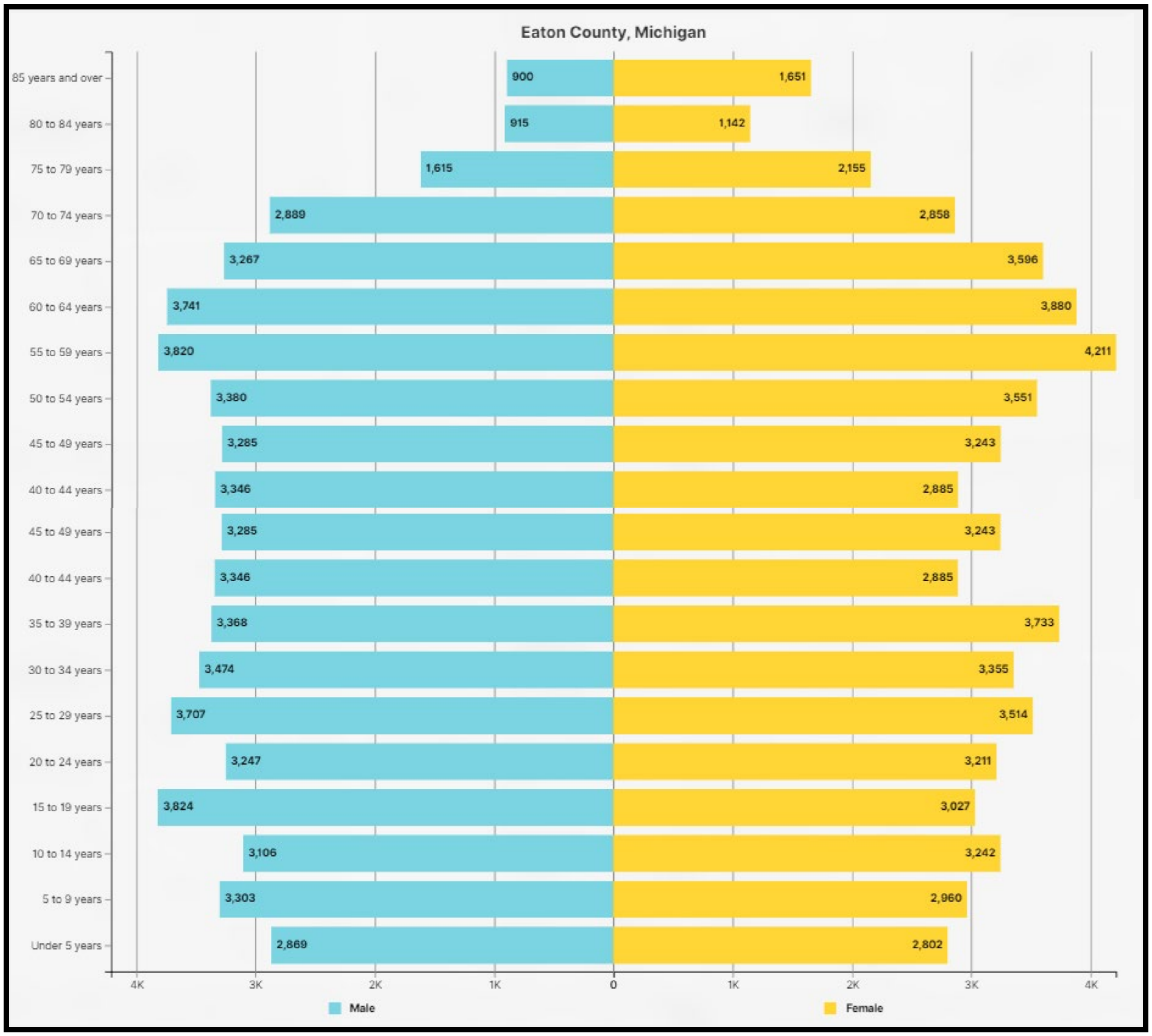
1. The County had a population of 108,820 people in 2023.

[9] Global Data, Average Size of Households in the United States (2010 - 2021)

2. The County had 47,497 total housing units and 44,942 total households in 2022, with 1.4 percent moving from a different state in that year[13].
3. The median age of residents in Eaton County is 42.0 as of 2022[13].

FIGURE 3.9 – EATON COUNTY POPULATION BY AGE AND GENDER

2022 American Community Survey 5-Year Estimates



<u>Changes in Eaton County Population</u>[10]

1. The County population peaked in 2019 at 110,268; it has decreased by 1.3 percent in 2023.
2. The early 1990s recession, the great recession of 2008, and the COVID-19 recession are examples where the County population level either decreased or growth slowed

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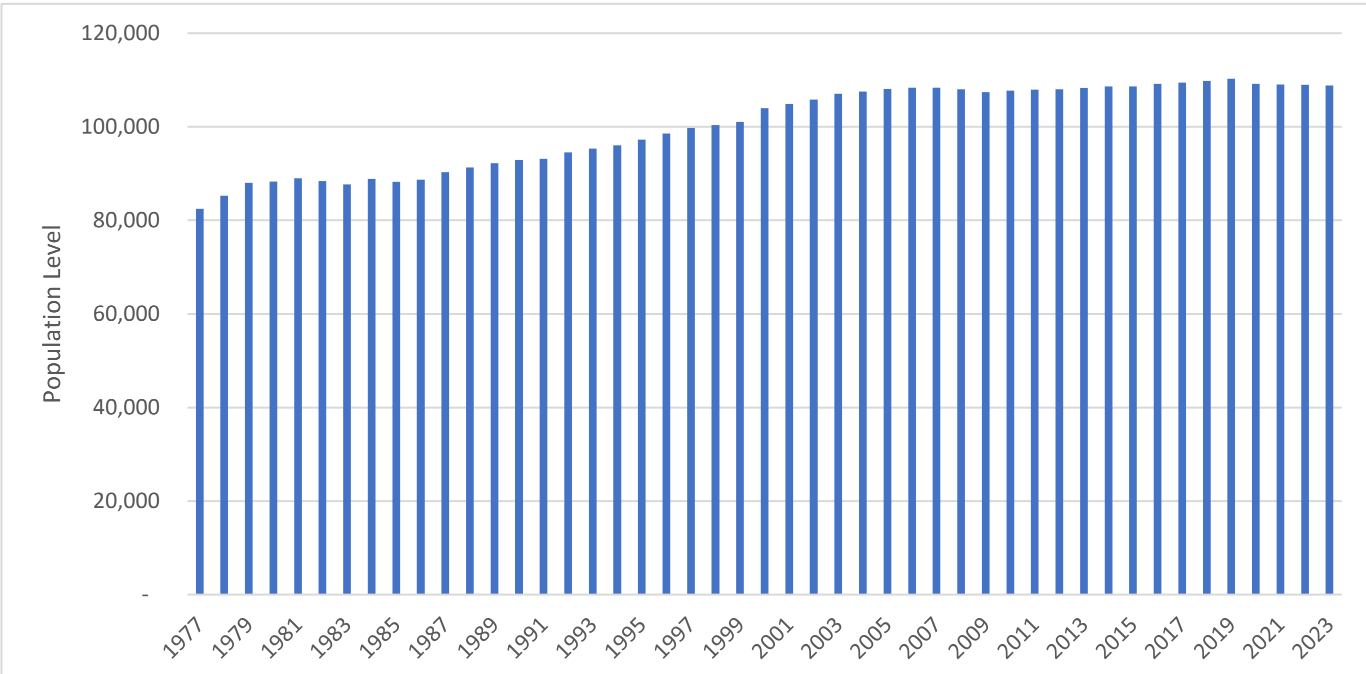
[10] U.S. Census Bureau. Eaton County Community Profile. July, 2023. https://data.census.gov/profile/Eaton_County,_Michigan?g=050XX00US26045

significantly, demonstrating a population sensitivity to economic downturns (see Figure 3.12).

FIGURE 3.10 – HISTORY OF COUNTY POPULATION LEVELS, 1978 TO 2023



Analysis of Population: A number of factors contribute to the hiring crisis in the U.S today. Some of these problems are symptomatic of larger national trends caused by baby boomers transitioning into retirement and a reduction in U.S. population growth overall. Upon reviewing the historic records of unemployment, labor participation, life expectancy, birth rate, and household size, the County determined these trends will continue to drive a short supply of qualified candidates to act as the next generation of public servants. These forces have placed significant pressure on wages across industries as employers are forced to compete for the same dwindling pool of qualified candidates. This has hindered the County's ability to build a sustainable workforce and required it to reshape strategies to successfully attract and retain talent.

Overview of Economic Conditions

Inflation Rate:

1. There was an annual increase in 2022 the national inflation Index of 8.0 percent for the U.S., and 8.1 percent in the Detroit Index.
2. There was an annual increase in 2022 the national inflation Index of 8.0 percent for the U.S., and 8.1

KEY TERMS

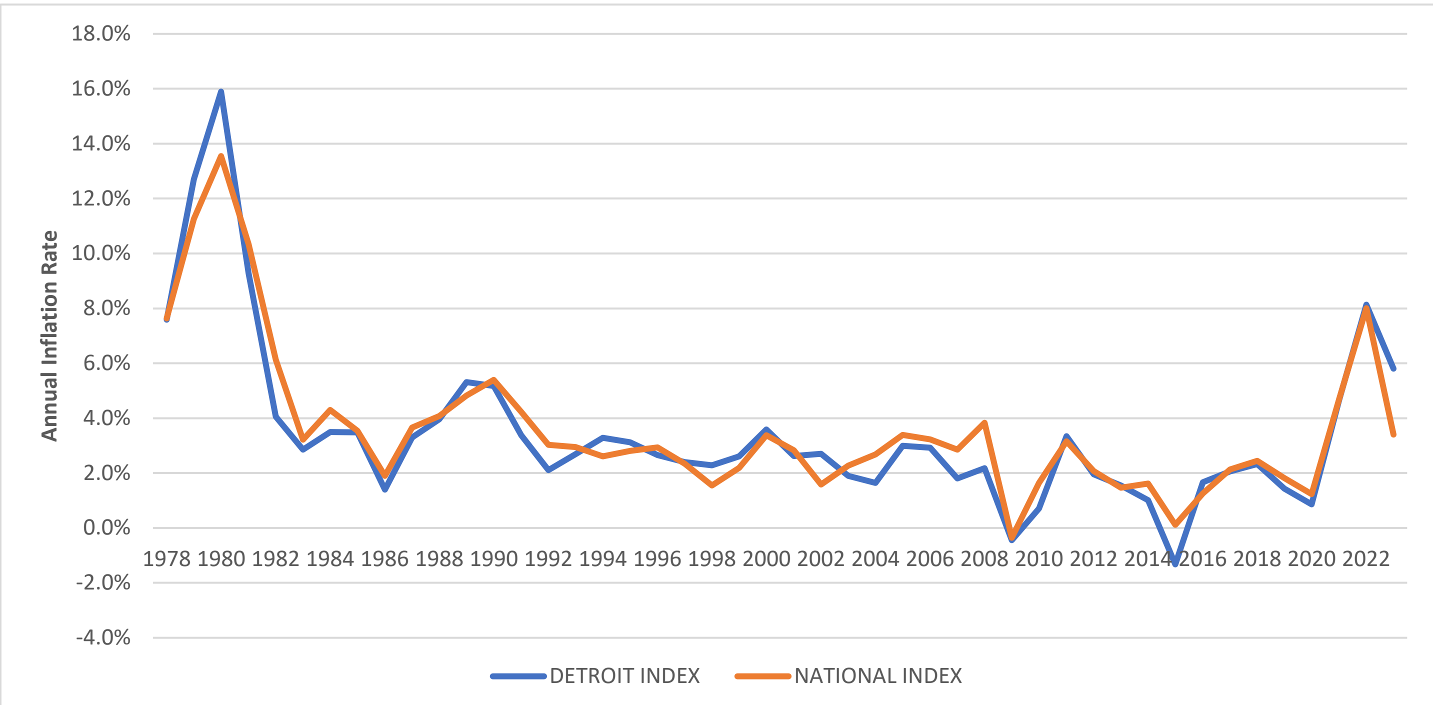
U.S. Inflation Index: Inflation measures how the price of a set of goods and services can change over a certain period. This is assessed monthly, but is usually reviewed as a change year-over-year.

Detroit Index: A regional indicator used to track prices in the Detroit-Warren-Dearborn area, as measured by the Consumer Price Index for All Urban Consumers. This is sometimes used to assess how regional inflation may vary from the national measure.

percent in the Detroit Index. This represents the highest rate of increase in inflation since 1981 (see Figure 3.9).

3. Inflation has affected the purchasing power of the U.S. dollar over the past 10 years: $1.32 in 2023 is the equivalent of $1.00 in 2014 dollars.
4. The effect of national inflation on the purchasing power of the U.S. dollar over the past 45 years is the value of $4.99 in 2023, which is the equivalent of $1.00 in 1978 dollars.

FIGURE 3.11 – 45-YEAR HISTORY OF U.S. INFLATION 1978 TO 2023



Interest Rates: The U.S. Federal Reserve's response to a 40-year high inflation rate has driven increased interest rates on both consumer and commercial financing. One of the main tools the Federal Reserve uses to keep inflation at its normal 2.0 percent target is raising the federal funds rate. Given the volatility around inflation the Federal Reserve has aggressively raised the federal funds rate—tightening monetary policy in March 2022—lifting the rate from nearly zero to almost 5.5 percent, leading to increases in interest rates across the economy. In spite of this tightening the economy has been surprisingly buoyant. Whether the economy's resiliency will continue in 2024 remains an open question[11].

KEY TERMS

The Federal Reserve: This is the central banking system of the U.S. that was created in 1913, with the enactment of the Federal Reserve Act, after a series of financial panics led to the central control of the monetary system.

Monetary Policy: A policy adopted by the monetary authority of a nation to affect monetary and other financial conditions to accomplish broader objectives like reducing high employment and/or establishing inflationary stability.

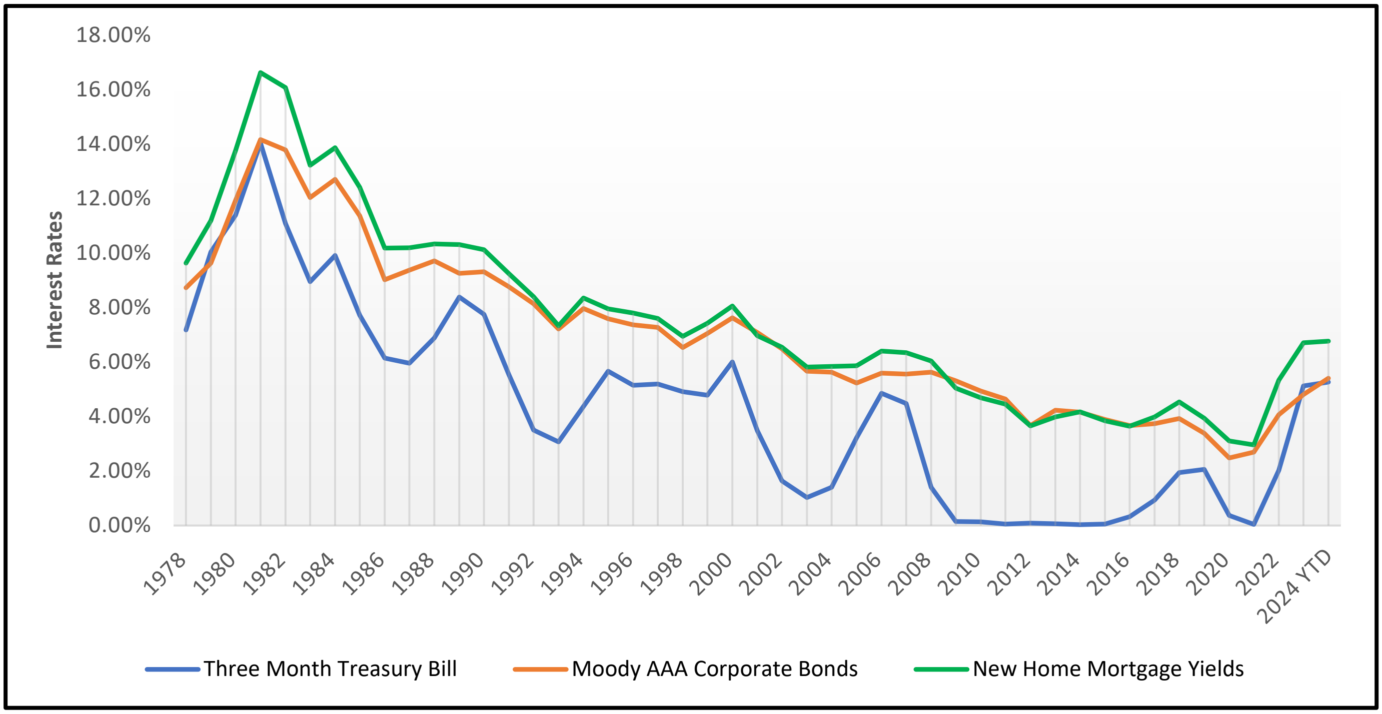
[11] Federal Reserve Bank of Dallas. U.S. 30-year mortgage predominance doesn't seem to delay impact of Fed rate hikes. January 16, 2024. https://www.dallasfed.org/research/economics/2024/0116

The economy is expected to grow more slowly in 2024 and 2025 than it did in 2023 due to the higher interest rates. This increased cost of lending should decrease business and residential investment. Economist also expect consumer spending will grow more slowly as consumers respond and deplete cash balances built up during 2020 and 2021. Slowing demand and lowering investment levels should reduce job growth and inflationary pressures on the economy[11].

KEY TERMS

Federal Funds Rate: The overnight interest rate at which banking institutions lend to one another banking institutions. This rate is established by the central bank. All annual percentage yields for consumer and commercial loans are impacted by the federal funds rate; which effectively dictates the cost of money in the U.S. economy.

FIGURE 3.12 – 45-YEAR HISTORY OF SELECTED INTEREST RATES



<u>Effect of Federal Funds Rate on Consumers</u>

1. The interest rate on a conventional 30-year mortgage declined to 6.82 percent in March 2024 from its peak in October 2023 of 7.62 percent[12].
2. Despite a steady decline since October 2023, the March reading matched the same rate as in December[12].
3. These rates represent the highest levels since 2000. By comparison, mortgage rates reached their lowest level in December 2020, bottoming out at 2.68 percent; this was the lowest rates had been since 1971[12].

[12] Senate Fiscal Agency. Michigan Economic Indicators – November 2023.

Housing Market Inventory and Prices:

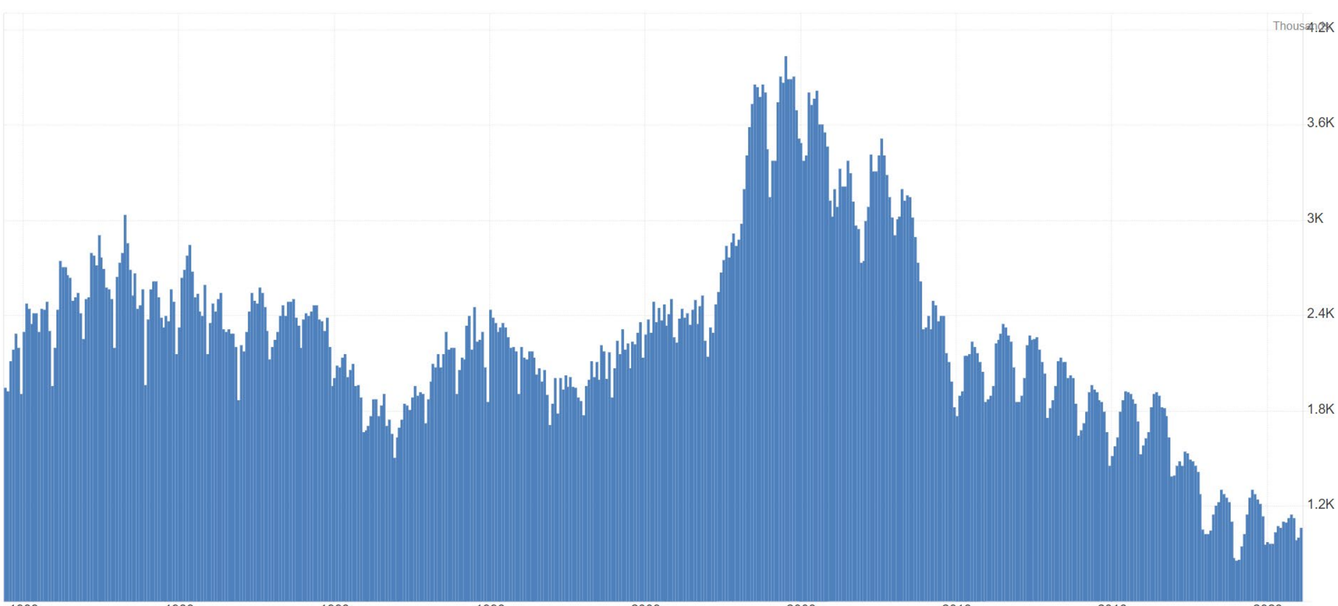
1. In 2023, the housing inventory for new listings in Michigan was 10,457. This data goes as far as 2017, but the State has seen a dramatic decrease in inventory since peaking in 2018 at 15,193.
2. In December 2023, there were 714,176 active sale listings for homes nationwide, down from 1.0 million in December 2019[13].
3. Between 2000 and 2020, the total number of owner-occupied households increased by nearly 3,000 in Eaton County, but as a percentage of all households, owner-occupied houses accounted for 1.54 percent less of all households[14].
4. Between 2000 and 2020, the total number of owner-occupied households changed varied by unit of government in the County over the same time period, with the City of Olivet, Village of Vermontville, Vermontville Township, and Village of Bellevue all seeing declines of over 10 percent, while Eaton Rapids Township, Hamlin Township, Roxand Township, and the Village of Dimondale all saw an increase over 20 percent[14].
5. The County saw significant increases in home prices between 2021 and 2022 when the price of a mortgage increased by 32.6 percent, while median home values increased by 18.1 percent[14].

KEY TERMS

Housing Inventory: The number of active sale listings for homes in a local area

Housing Tenure: Refers to whether housing units are owner- or renter-occupied.

FIGURE 3.13 – HISTORY OF U.S. NATIONAL HOUSING INVENTORY, 1983 TO 2023



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[13] The Mortgage Reports, Why Is Housing Inventory So Low? Understanding the U.S. Housing Shortage. February 27, 2024

[14] Eaton County Master Plan Update. 2024-2044.

6. The County was generally in the middle when compared with regionally comparable counties—Barry, Calhoun, Clinton, Ingham, Ionia, and Jackson—in terms of changes in mortgage costs and home values, with Calhoun County seeing the largest increases, and Clinton County seeing the smallest. Table 3.2 and Figure 3.13 display the changes in mortgage costs. Table 3.3 and Figure 3.14 display the change in median home values between 2021 and 2022[14].

TABLE 3.2 – ONE-YEAR CHANGE IN COSTS FOR MORTGAGE

County	Mortgage Costs		Change in Dollars	Percent Changed
	2021	2022		
Eaton	$690	$915	$225	32.6%
Barry	$652	$910	$258	39.6%
Calhoun	$480	$824	$344	71.7%
Clinton	$782	$915	$133	17.0%
Ingham	$596	$786	$190	31.9%
Ionia	$542	$746	$204	37.6%
Jackson	$583	$741	$158	27.1%
Average	$618	$834	$216	36.8%

FIGURE 3.14 – ONE-YEAR PERCENT CHANGE IN COSTS FOR MORTGAGE

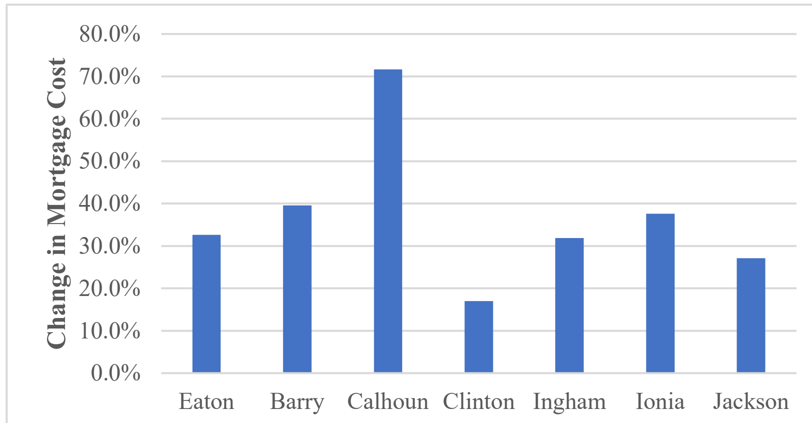
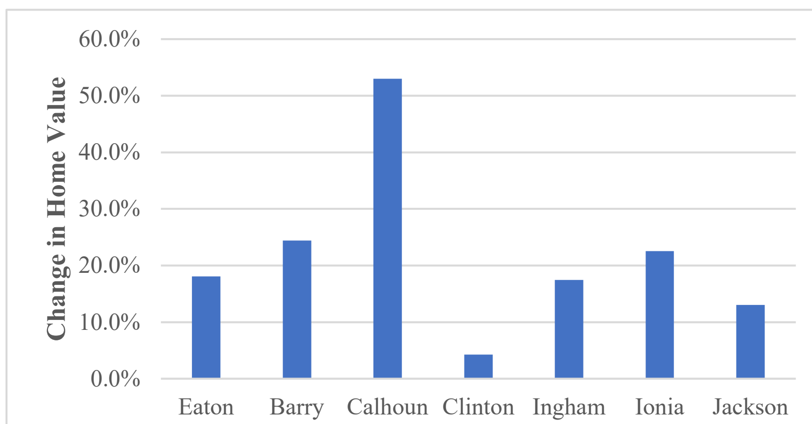


TABLE 3.3 – ONE-YEAR CHANGE IN HOME VALUES

County	Median Home Value		Change in Dollars	Percent Changed
	2021	2022		
Eaton	$183,526	$216,656	$33,130	18.1%
Barry	$173,258	$215,516	$42,258	24.4%
Calhoun	$127,538	$195,160	$67,622	53.0%
Clinton	$207,831	$216,656	$8,825	4.2%
Ingham	$158,358	$185,952	$27,594	17.4%
Ionia	$144,163	$176,628	$32,465	22.5%
Jackson	$155,118	$175,349	$20,231	13.0%
Average	$164,256	$197,417	$33,161	21.8%

FIGURE 3.15 – ONE-YEAR PERCENT CHANGE IN HOME VALUES



Analysis of Economic Conditions Overview: A number of factors contribute to the economic conditions County government has been navigating. Some of these issues are symptomatic of larger national trends caused by demographic shifts and imbalances in supply and demand in different segments of the economy. Upon reviewing historical data for inflation, interest rates, and housing inventory, it is clear the County is experiencing a combination of economic factors that are affecting its ability to build a sustainable workforce and pay for critical infrastructure investments.

Eaton County Payment Report
For the month of May, 2024

Board Payments on 05/15/2024

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101	General Fund	1	4,792.44
101.101.00	Board of Commissioners	2	2,103.75
101.172.00	Controller's Office	1	33.33
101.215.00	County Clerk	1	80.83
101.228.00	Technology Services	1	110.00
101.265.00	Building & Grounds	14	35,876.89
101.281.31	Judicial - Circuit Court	16	9,858.26
101.281.36	Judicial - District Court	9	9,755.35
101.281.41	Judicial - Friend of the Court	3	3,197.69
101.281.48	Judicial - Probate Court	46	4,912.63
101.281.49	Judicial - Juvenile Court	121	21,108.98
101.296.29	Prosecutor	22	1,551.46
101.296.32	Prosecutor - Economic Crimes	2	78.33
101.301.01	Sheriff	35	23,729.82
101.301.03	Sheriff - Delta	42	16,333.90
101.301.43	Sheriff - Animal Control	5	2,154.87
101.301.51	Sheriff - Corrections	58	20,115.40
101.631.00	Substance Abuse	1	70,274.40
101.648.00	Medical Examiner	3	27,797.02
101.689.00	Veteran Services	16	3,877.30
101.721.00	Community Development	4	200.31
	General Fund Totals	403	257,942.96
226	Computer Fund	7	25,960.03
228	Solid Waste Ordinance	8	30,583.59
249	Construction Code	3	8,012.37
260	Indigent Defense	15	30,078.45
261	Central Dispatch	7	9,662.40
264	Local Corrections Officer Training	1	2,632.00
265	Drug Law Enforcement - Sheriff	1	990.00
272	Adult Circuit Drug Court	1	1,700.00
273	DWI Sobriety Court	1	2,550.00
274	Swift & Sure Sanctions	1	637.50
292	Child Care Fund	3	2,497.50
701	Trust & Agency	1	450.00
	Total Payments	452	373,696.80

Eaton County Payment Report

For the month of May, 2024

Immediate Payments from 04/01/2024 to 04/30/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	157	42,019.97
101.101.00	Board of Commissioners	2	25.68
101.172.00	Controller's Office	4	551.78
101.215.00	County Clerk	3	585.65
101.215.07	County Clerk - Elections	2	160.95
101.228.00	Technology Services	4	2,147.66
101.253.00	Treasurer	6	1,112.16
101.257.00	Equalization	5	910.40
101.265.00	Building & Grounds	32	24,672.18
101.281.31	Judicial - Circuit Court	387	15,381.45
101.281.36	Judicial - District Court	8	2,209.31
101.281.41	Judicial - Friend of the Court	1	121.39
101.281.48	Judicial - Probate Court	1	202.96
101.281.49	Judicial - Juvenile Court	13	2,287.60
101.281.50	Judicial - Circuit Court Probation	1	14.15
101.296.29	Prosecutor	30	32,514.41
101.296.32	Prosecutor - Economic Crimes	6	2,019.71
101.296.34	Prosecutor - Child Support	1	35.00
101.301.01	Sheriff	12	30,406.61
101.301.03	Sheriff - Delta	5	3,313.16
101.301.43	Sheriff - Animal Control	4	1,194.83
101.301.51	Sheriff - Corrections	8	40,127.67
101.442.00	Drain	7	17,201.43
101.689.00	Veteran Services	1	14.00
101.689.89	Veteran Services Grant	2	429.01
101.711.00	Register of Deeds	1	100.60
101.721.00	Community Development	6	566.79
	General Fund Totals	709	220,326.51
208	Parks & Recreation	54	12,310.71
226	Computer Fund	2	13,899.04
227	Landfill	1	31,158.37
228	Solid Waste Ordinance	6	1,604.85
236	Community Development Block Grant	2	19,910.00
245	Remonumentation	2	1,881.49
249	Construction Code	4	1,430.26
260	Indigent Defense	2	501.40
261	Central Dispatch	18	8,715.79
263	Concealed Pistol Licenses	1	688.38

Eaton County Payment Report
For the month of May, 2024

Immediate Payments from 04/01/2024 to 04/30/2024

Organization	Organization Description	# of Payments	Amount Paid
272	Adult Circuit Drug Court	4	1,438.00
273	DWI Sobriety Court	4	2,517.00
274	Swift & Sure Sanctions	4	1,112.00
275	Veteran's Court	3	716.00
276	Community Corrections	6	5,510.02
277	Residential Substance Abuse Treatment	2	7,711.10
278	Hybrid Sobriety Court	2	1,140.00
282	American Rescue Plan	1	1,327.09
290	MDHHS	2	193.85
292	Child Care Fund	50	1,054,701.13
293	Soldiers & Sailors	6	900.00
296	Juvenile Millage	1	935.95
297	911 Surcharge	6	5,268.59
510	Home Tax Exemption Audit	3	1,541.66
513	Foreclosing Governmental Unit	7	4,879.29
670	Health Insurance	12	5,747.97
677	Workers Compensation	3	8,630.03
679	Life & Disability Insurance	2	2,838.70
680	Dental Insurance	9	30,921.78
693	20X3 Delinquent Tax	6	1,158.71
701	Trust & Agency	132	146,494.04
703	Current Tax Collections	2	62,674.92
704	Trust & Agency - Payroll	13	4,677.41
706	Donations - Juvenile Court	1	100.00
711	Trust & Agency - Probate Court	4	11,148.98
720	Donations - Sheriff	2	280.59
801	Drain	80	940,192.90
	Total Payments	1,168	2,617,184.51

Eaton County Payment Report
For the month of May, 2024

Electronic Payments from 04/01/2024 to 04/30/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	1	17,000.00
101.101.00	Board of Commissioners	2	(952.55)
101.172.00	Controller's Office	7	38,699.85
101.215.00	County Clerk	2	127.04
101.215.07	County Clerk - Elections	1	80.98
101.228.00	Technology Services	9	1,535.14
101.253.00	Treasurer	4	156.79
101.257.00	Equalization	4	1,524.01
101.265.00	Building & Grounds	22	1,992.49
101.281.31	Judicial - Circuit Court	12	906.56
101.281.36	Judicial - District Court	4	320.40
101.281.41	Judicial - Friend of the Court	1	31.75
101.281.48	Judicial - Probate Court	4	1,211.51
101.281.49	Judicial - Juvenile Court	4	2,228.20
101.296.29	Prosecutor	4	1,386.36
101.296.32	Prosecutor - Economic Crimes	1	1,890.42
101.296.35	Prosecutor - Crime Victims	2	421.00
101.301.01	Sheriff	59	40,771.50
101.301.03	Sheriff - Delta	37	43,471.05
101.301.43	Sheriff - Animal Control	4	4,351.94
101.301.51	Sheriff - Corrections	24	28,177.26
101.442.00	Drain	5	3,279.44
101.689.00	Veteran Services	3	180.98
	General Fund Totals	216	188,792.12
201	Road Commission	7	2,019,436.07
208	Parks & Recreation	28	5,923.31
221	Barry-Eaton Health Department	7	887,650.74
226	Computer Fund	11	1,353.72
228	Solid Waste Ordinance	6	387.90
249	Construction Code	13	6,177.23
260	Indigent Defense	2	218.88
261	Central Dispatch	28	7,005.11
264	Local Corrections Officer Training	1	1,241.88
265	Drug Law Enforcement - Sheriff	1	332.52
273	DWI Sobriety Court	1	60.00
275	Veteran's Court	4	558.68
276	Community Corrections	1	65.78
278	Hybrid Sobriety Court	1	120.54

Eaton County Payment Report

For the month of May, 2024

Electronic Payments from 04/01/2024 to 04/30/2024

Organization	Organization Description	# of Payments	Amount Paid
287	Homeland Security	26	11,982.38
292	Child Care Fund	67	8,856.29
387	Dental Clinic	2	67,381.25
512	Medical Care Facility	7	2,064,694.09
656	Retirement	1	822,601.37
670	Health Insurance	1	693,907.00
676	Retiree's Health Insurance	5	48,294.98
678	Unemployment	1	1,810.00
679	Life & Disability Insurance	1	2,167.20
701	Trust & Agency	3	251,229.69
704	Trust & Agency - Payroll	54	832,794.98
706	Donations - Juvenile Court	1	69.88
707	Donations - Youth Facility	2	311.85
851	Drain Debt	1	500.00
	Total Payments	499	7,925,925.44

Board Payments on 05/15/2024	373,696.80
Immediate Payments from 04/01/2024 to 04/30/2024	2,617,184.51
Electronic Payments from 04/01/2024 to 04/30/2024	7,925,925.44
Employee Payroll - see attached report	1,849,859.65
Total	12,766,666.40

Payment Type	Board
Payment Month/Year	2024 5

Report Org Set	Vendor	Total Payments
101	60333 - CENTRALSQUARE TECHNOLOGIES	4,792.44
101 Total		**4,792.44**
101.101.00	26415 - KELLER THOMA, PC	2,103.75
101.101.00 Total		**2,103.75**
101.172.00	62716 - PROSHRED SECURITY	33.33
101.172.00 Total		**33.33**
101.215.00	62716 - PROSHRED SECURITY	80.83
101.215.00 Total		**80.83**
101.228.00	28658 - DBI BUSINESS INTERIORS	110.00
101.228.00 Total		**110.00**
101.265.00	11887 - BYRUM ACE HARDWARE #3 INC	113.07
	22638 - CINTAS FIRST AID & SAFETY	215.76
	28662 - LANSING SANITARY SUPPLY INC	146.94
	46772 - GUNTHORPE MECHANICAL	2,768.67
	47390 - SIEMENS INDUSTRY INC	1,368.00
	47891 - MARK'S PLUMBING PARTS	202.32
	62463 - NAPA AUTO PARTS	200.58
	62766 - GYPSUM SUPPLY COMPANY	2,619.58
	62754 - TARKETT USA INC	28,241.97
101.265.00 Total		**35,876.89**
101.281.31	19512 - BUSINESS INFORMATION SYSTEMS	3,972.00
	50485 - LAW OFFICE OF TRACIE R GITTLEMAN	216.75
	53454 - WALSH, SUSAN K	1,413.20
	60345 - DAWN M TUCKER-DAVIS	756.67
	61645 - HICKS MILLBROOK & CWAYNA PLLC	75.00
	62111 - URSULA DEE AUGER	1,157.40
	9877 - AMBROSE, RONALD D.	299.00
	62718 - CERTIFIED TRANSLATION SERVICES LLC	450.00
	41635 - ALONA SHARON PC	56.80
	51616 - CHARLES B COVELLO	291.44
	62804 - JEANICE DAGHER-MARGOSIAN	1,170.00
101.281.31 Total		**9,858.26**
101.281.36	19512 - BUSINESS INFORMATION SYSTEMS	6,432.25
	319 - ADE INCORPORATED	1,800.00
	60133 - 7C LINGO	260.00
	61956 - ERICA K ALLEN	160.00
	8683 - RISK & NEEDS ASSESSMENT, INC.	350.00
	29379 - DE'CORDOVA, MAURICIO FERNANDEZ	540.60
	62803 - NATIONAL TEST SYSTEMS	212.50
101.281.36 Total		**9,755.35**
101.281.41	19512 - BUSINESS INFORMATION SYSTEMS	3,042.69
	5908 - MICHIGAN FAM SUPPORT COUNCIL	105.00
	62716 - PROSHRED SECURITY	50.00

Payment Type	Board
Payment Month/Year	2024 5

Report Org Set	Vendor	Total Payments
101.281.41 Total		**3,197.69**
101.281.48	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	375.00
	42498 - MICHAEL D STAAKE ATTORNEY AND COUNSELOR AT LAW	480.00
	42954 - J-AD GRAPHICS	232.13
	43767 - HEATHER M BOYER	625.00
	49428 - KLAVENSKI LAW PLLC	1,755.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	100.00
	60151 - ACADEMIC CHOIR APPAREL	998.00
	62716 - PROSHRED SECURITY	47.50
	50455 - O'CONNOR & BENNETT LAW FIRM PLC	100.00
	62809 - CAREN M BURDI	200.00
101.281.48 Total		**4,912.63**
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	2,875.00
	19512 - BUSINESS INFORMATION SYSTEMS	2,848.98
	33238 - MICH ASSOC FOR FAM COURT ADMIN	100.00
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	2,850.00
	43767 - HEATHER M BOYER	400.00
	51671 - NICOL LAW PLLC	1,400.00
	62023 - ADDISON FAMILY LAW PLLC	700.00
	62027 - LAFAVE SMITH, DENISE M	650.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	3,525.00
	62630 - MCINTYRE LAW OFFICE PC	450.00
	62622 - JULIE ANN BRADFIELD	4,775.00
	62479 - LOOMIS, EWERT, PARSLEY, DAVIS & GOTTING PC	500.00
	41864 - REFEREES ASSOCIATION OF MICHIGAN	35.00
101.281.49 Total		**21,108.98**
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	186.41
	50471 - DANIEL PETERS PROCESS SERVICE	225.00
	61896 - ALLEN - HOPE CIVIL PROCESS	86.00
	62338 - PARALEGAL SERVICES OF WESTERN MICHIGAN	301.00
	62716 - PROSHRED SECURITY	78.33
	62735 - RAMSEY CIVIL PROCESS SERVICE INC	291.49
	62534 - JACKSON PROCESS SERVERS LLC	207.23
	62741 - LEGAL PROCESS GROUP, LLC	176.00
101.296.29 Total		**1,551.46**
101.296.32	62716 - PROSHRED SECURITY	78.33
101.296.32 Total		**78.33**
101.301.01	11887 - BYRUM ACE HARDWARE #3 INC	62.15
	1222 - MILLERS AMERI-CAN RENTALS INC	116.00
	1632 - THOMSON WEST	679.51
	24839 - JOHNSON ROBERTS & ASSOC INC	214.50
	26415 - KELLER THOMA, PC	1,072.50
	27872 - NYE UNIFORM COMPANY	1,924.17

Payment Type	Board
Payment Month/Year	2024 5

Report Org Set	Vendor	Total Payments
101.301.01	32035 - MICHIGAN SHERIFF'S ASSOCIATION	590.00
	3292 - MICHIGAN ASSOCIATION OF CHIEFS OF POLICE	50.00
	3328 - INSTY PRINTS DOWNTOWN	108.75
	37435 - QUALIFICATION TARGETS INC	100.43
	49698 - SEPLA	525.00
	50591 - KIESLER POLICE SUPPLY INC	1,573.33
	50832 - CLASSIC COFFEE COMPANY	86.00
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	487.00
	60333 - CENTRALSQUARE TECHNOLOGIES	1,040.73
	61198 - GREAT LAKES INTERIORS & DESIGN	5,439.00
	62371 - THE MEDIA ADVANTAGE	71.40
	44503 - CENTER MASS INC	1,187.10
	53433 - DUROTECH AUTOMOTIVE LLC	1,315.21
	57679 - WEST SHORE FIRE	4,118.00
	62118 - LEIDOS SECURITY DETECTION & AUTOMATION INC	2,406.54
	62808 - MICHIGAN LAW ENFORCEMENT YOUTH	562.50
101.301.01 Total		**23,729.82**
101.301.03	11887 - BYRUM ACE HARDWARE #3 INC	62.15
	1632 - THOMSON WEST	679.51
	1999 - DELTA CHARTER TOWNSHIP	182.31
	23811 - IMPACT SOLUTIONS	634.62
	24839 - JOHNSON ROBERTS & ASSOC INC	175.50
	27872 - NYE UNIFORM COMPANY	2,955.18
	3328 - INSTY PRINTS DOWNTOWN	108.75
	33744 - LIFELOC TECHNOLOGIES INC	292.00
	37435 - QUALIFICATION TARGETS INC	100.44
	38405 - LETAVIS ENTERPRISES INC	156.00
	47289 - LANGUAGE LINE SERVICE	121.05
	50591 - KIESLER POLICE SUPPLY INC	1,573.33
	50832 - CLASSIC COFFEE COMPANY	43.00
	50870 - TOWN AND COUNTRY ANIMAL HOSP	404.50
	60333 - CENTRALSQUARE TECHNOLOGIES	1,040.73
	62181 - ROBERT LAMSON, LLC	2,005.00
	44503 - CENTER MASS INC	1,187.10
	53433 - DUROTECH AUTOMOTIVE LLC	3,324.25
	62808 - MICHIGAN LAW ENFORCEMENT YOUTH	562.50
	62758 - FEEDERS PET SUPPLIES	25.98
	62817 - MAJOR CRASH ASSISTANCE TEAM OF LAKE COUNTY	700.00
101.301.03 Total		**16,333.90**
101.301.43	14758 - CAREY L FRYE	250.00
	3328 - INSTY PRINTS DOWNTOWN	223.52
	42922 - COVETRUS NORTH AMERICA	848.02
	61488 - JESSICA L LINDAHL PARLING	833.33

Payment Type	Board
Payment Month/Year	2024 5

Report Org Set	Vendor	Total Payments
101.301.43 Total		**2,154.87**
101.301.51	11887 - BYRUM ACE HARDWARE #3 INC	62.15
	24839 - JOHNSON ROBERTS & ASSOC INC	39.00
	27872 - NYE UNIFORM COMPANY	4,619.05
	28662 - LANSING SANITARY SUPPLY INC	795.01
	31374 - COY, TED G	2,925.00
	40600 - CANTEEN SERVICES INC	580.00
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	1,004.60
	4356 - STERICYCLE, INC.	3,504.42
	44623 - CLIA LABORATORY PROGRAM	248.00
	47289 - LANGUAGE LINE SERVICE	5.55
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	1,962.07
	48590 - POTTERVILLE PHARMACY INC	1,764.82
	50591 - KIESLER POLICE SUPPLY INC	1,573.34
	50832 - CLASSIC COFFEE COMPANY	86.00
	58050 - WILLIAMS FARM MACHINERY INC	301.95
	60333 - CENTRALSQUARE TECHNOLOGIES	419.72
	62079 - GORDON FOOD SERVICE INC	198.72
	12051 - LANSING RADIOLOGY ASSOCIATES, PC	26.00
101.301.51 Total		**20,115.40**
101.631.00	52084 - MID-STATE HEALTH NETWORK	70,274.40
101.631.00 Total		**70,274.40**
101.648.00	33718 - LANSING MERCY AMBULANCE SERV	340.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	26,010.27
	62219 - PREFERRED REMOVAL SERVICES INC	1,446.75
101.648.00 Total		**27,797.02**
101.689.00	40710 - PRAY FUNERAL HOME INC	900.00
	52598 - MINER W ROTH	107.62
	60131 - DAVID A PETERSON	75.46
	60132 - RANDAL LEW BRUMMETTE	94.22
	Temporary Vendor(s)	2,700.00
101.689.00 Total		**3,877.30**
101.721.00	53497 - CATTRON, TIMOTHY D	184.06
	62716 - PROSHRED SECURITY	16.25
101.721.00 Total		**200.31**
226	18889 - CDW GOVERNMENT LLC	2,922.20
	37999 - KENDALL ELECTRIC INC	320.73
	49659 - LOGICALIS INC	15,137.24
	9486 - DELL MARKETING LP	732.69
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	6,847.17
226 Total		**25,960.03**
228	17305 - CITY OF GRAND LEDGE	8,325.47
	1999 - DELTA CHARTER TOWNSHIP	6,214.17

Payment Type	Board
Payment Month/Year	2024 5

Report Org Set	Vendor	Total Payments
228	3019 - VILLAGE OF BELLEVUE	4,549.51
	5928 - CITY OF CHARLOTTE	9,591.04
	61940 - PLOWMAN CARWASH LLC	100.00
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	177.18
	50594 - CIRBA SOLUTIONS SERVICES US LLC	1,572.22
	62710 - VERN'S REPAIR SPORT LLC	54.00
228 Total		**30,583.59**
249	18039 - BS&A SOFTWARE, INC.	7,643.00
	62716 - PROSHRED SECURITY	16.25
	62740 - UNIQUE EMBROIDERY & PRINTING LLC	353.12
249 Total		**8,012.37**
260	19842 - BESCO WATER TREATMENT	34.00
	52950 - UJLAKY, JOHN W.	36.00
	53943 - VINCENT & PIERCE PLLC	4,832.96
	60494 - BASIGA LAW FIRM, PC	456.30
	61867 - THE LAW OFFICE OF REID FELSING PLC	6,495.67
	52967 - LOVE'S LAW PLLC	18,223.52
260 Total		**30,078.45**
261	62449 - LEGACY LITIGATION GROUP PLLC	610.00
	28670 - LANSING UNIFORM COMPANY	270.00
	62705 - FRONTLINE COUNSULTING	600.00
	62488 - ALERTUS TECHNOLOGIES LLC	5,346.00
	62745 - ON TIME SPORTS	698.00
	62807 - LEXIPOL, LLC	2,138.40
261 Total		**9,662.40**
264	2854 - LANSING COMMUNITY COLLEGE	2,632.00
264 Total		**2,632.00**
265	62818 - LEO TRAINING AND CONSULTING GROUP LLC	990.00
265 Total		**990.00**
272	62803 - NATIONAL TEST SYSTEMS	1,700.00
272 Total		**1,700.00**
273	62803 - NATIONAL TEST SYSTEMS	2,550.00
273 Total		**2,550.00**
274	62803 - NATIONAL TEST SYSTEMS	637.50
274 Total		**637.50**
292	62440 - MSU HEALTH CARE INC	2,497.50
292 Total		**2,497.50**
701	351 - STATE OF MICHIGAN	450.00
701 Total		**450.00**
Grand Total		**373,696.80**

Payment Type	Immediate
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101	3106 - EATON COUNTY DISTRICT COURT	100.00
	351 - STATE OF MICHIGAN	20,874.90
	51402 - RENT A CENTER	100.00
	52288 - MEIJER - DELTA	200.00
	53632 - CONTINENTAL HOME CENTER	150.00
	824 - AT&T	1,869.62
	9131 - SPICER GROUP INC.	14,773.00
	Temporary Vendor(s)	3,952.45
101 Total		**42,019.97**
101.101.00	10463 - EATON COUNTY TREASURER	25.68
101.101.00 Total		**25.68**
101.172.00	19842 - BESCO WATER TREATMENT	27.50
	39808 - THE WATER STORE INC	51.25
	51408 - APPLIED INNOVATION	218.33
	60829 - VERIZON WIRELESS	254.70
101.172.00 Total		**551.78**
101.215.00	351 - STATE OF MICHIGAN	378.57
	51408 - APPLIED INNOVATION	113.84
	60829 - VERIZON WIRELESS	93.24
101.215.00 Total		**585.65**
101.215.07	60829 - VERIZON WIRELESS	98.46
	61700 - SPECTRUM PRINTERS INC	62.49
101.215.07 Total		**160.95**
101.228.00	51408 - APPLIED INNOVATION	87.16
	60829 - VERIZON WIRELESS	672.99
	6659 - CONSUMERS ENERGY	1,387.51
101.228.00 Total		**2,147.66**
101.253.00	39045 - PRINTLINK INC	330.41
	51252 - AUTOMATED BUSINESS EQUIPMENT	450.00
	51408 - APPLIED INNOVATION	227.73
	60829 - VERIZON WIRELESS	72.02
	61270 - SNOW ANIMAL HEALTH CARE	21.00
	61271 - EATON COUNTY HUMANE SOCIETY	11.00
101.253.00 Total		**1,112.16**
101.257.00	351 - STATE OF MICHIGAN	500.00
	51408 - APPLIED INNOVATION	349.39
	60829 - VERIZON WIRELESS	36.01
	62802 - SHILA KIANDER	25.00
101.257.00 Total		**910.40**
101.265.00	19842 - BESCO WATER TREATMENT	5,051.90
	38890 - QUADIENT INC	848.73
	45670 - ROSE PEST SOLUTIONS	495.00
	51408 - APPLIED INNOVATION	64.43

Payment Type	Immediate
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.265.00	60829 - VERIZON WIRELESS	123.20
	6659 - CONSUMERS ENERGY	15,998.64
	7807 - HASSEL FREE FUELS	417.15
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	1,673.13
101.265.00 Total		**24,672.18**
101.281.31	351 - STATE OF MICHIGAN	378.57
	50292 - SIDESTREETS DELICATESSEN	74.80
	51408 - APPLIED INNOVATION	502.34
	60829 - VERIZON WIRELESS	190.76
	Temporary Vendor(s)	14,234.98
101.281.31 Total		**15,381.45**
101.281.36	351 - STATE OF MICHIGAN	378.57
	42954 - J-AD GRAPHICS	46.59
	45465 - MADCPO	740.00
	51408 - APPLIED INNOVATION	723.32
	60829 - VERIZON WIRELESS	276.63
	Temporary Vendor(s)	44.20
101.281.36 Total		**2,209.31**
101.281.41	51408 - APPLIED INNOVATION	121.39
101.281.41 Total		**121.39**
101.281.48	51408 - APPLIED INNOVATION	202.96
101.281.48 Total		**202.96**
101.281.49	10453 - EATON COUNTY CLERK	10.00
	19842 - BESCO WATER TREATMENT	122.25
	28606 - REDWOOD TOXICOLOGY LABORATORY	116.51
	351 - STATE OF MICHIGAN	388.57
	39045 - PRINTLINK INC	98.24
	42102 - THE COUNTY JOURNAL INC	73.95
	49796 - HOMEWARD BOUND THERAPEUTIC	350.00
	51408 - APPLIED INNOVATION	316.55
	60829 - VERIZON WIRELESS	186.53
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
101.281.49 Total		**2,287.60**
101.281.50	51408 - APPLIED INNOVATION	14.15
101.281.50 Total		**14.15**
101.296.29	1481 - PAAM	9,600.00
	28658 - DBI BUSINESS INTERIORS	4,301.46
	351 - STATE OF MICHIGAN	378.57
	42754 - APPLE GROVE VETERINARY CARE	727.99
	51408 - APPLIED INNOVATION	253.46
	60829 - VERIZON WIRELESS	325.31
	61643 - MICHIGAN PATHOLOGY SPECIALISTS	827.72
	62180 - DONKER, ROBERT JAY	2,989.70

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.296.29	7212 - MALTBY, JAMES	3,255.00
	Temporary Vendor(s)	217.20
	61145 - CYBERGENETICS CORP	9,638.00
101.296.29 Total		**32,514.41**
101.296.32	24465 - ACD.NET	999.00
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	201.00
	46772 - GUNTHORPE MECHANICAL	574.87
	51408 - APPLIED INNOVATION	47.77
	51678 - TRANSUNION RISK AND	150.40
	60829 - VERIZON WIRELESS	46.67
101.296.32 Total		**2,019.71**
101.296.34	5908 - MICHIGAN FAM SUPPORT COUNCIL	35.00
101.296.34 Total		**35.00**
101.301.01	32511 - CENTURYLINK	37.66
	351 - STATE OF MICHIGAN	378.57
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	741.00
	51408 - APPLIED INNOVATION	560.81
	52576 - AT&T MOBILITY NATIONAL	36.24
	60829 - VERIZON WIRELESS	1,129.16
	6659 - CONSUMERS ENERGY	27,523.17
101.301.01 Total		**30,406.61**
101.301.03	18094 - LANSING BOARD OF WATER & LIGHT	96.15
	24465 - ACD.NET	1,373.22
	51408 - APPLIED INNOVATION	233.19
	60829 - VERIZON WIRELESS	1,538.99
	6659 - CONSUMERS ENERGY	71.61
101.301.03 Total		**3,313.16**
101.301.43	51408 - APPLIED INNOVATION	62.01
	60829 - VERIZON WIRELESS	122.09
	6659 - CONSUMERS ENERGY	1,010.73
101.301.43 Total		**1,194.83**
101.301.51	40600 - CANTEEN SERVICES INC	39,249.86
	51408 - APPLIED INNOVATION	438.53
	53704 - STAPLES ADVANTAGE	64.16
	60829 - VERIZON WIRELESS	375.12
101.301.51 Total		**40,127.67**
101.442.00	51408 - APPLIED INNOVATION	174.21
	52711 - RUTHANN CLARKE, AGENT	8.00
	60829 - VERIZON WIRELESS	364.47
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	2,394.00
	9131 - SPICER GROUP INC.	14,260.75
101.442.00 Total		**17,201.43**
101.689.00	51408 - APPLIED INNOVATION	14.00

Payment Type	Immediate
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.689.00 Total		**14.00**
101.689.89	60829 - VERIZON WIRELESS	36.01
	62350 - MY COMMUNITY DENTAL CENTERS INC	393.00
101.689.89 Total		**429.01**
101.711.00	51408 - APPLIED INNOVATION	100.60
101.711.00 Total		**100.60**
101.721.00	42102 - THE COUNTY JOURNAL INC	411.39
	51408 - APPLIED INNOVATION	72.72
	60829 - VERIZON WIRELESS	82.68
101.721.00 Total		**566.79**
208	1222 - MILLERS AMERI-CAN RENTALS INC	120.00
	16947 - LOWE'S COMPANIES, INC.	1,689.62
	17305 - CITY OF GRAND LEDGE	228.89
	17308 - GRAND LEDGE AUTO PARTS	90.27
	24431 - MENARDS - LANSING WEST	900.21
	31365 - CITY OF EATON RAPIDS	3,559.00
	38923 - ALTOGAS INC	625.36
	39808 - THE WATER STORE INC	39.25
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	218.60
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	502.00
	50060 - INTERNATIONAL MINUTE PRESS	30.74
	51408 - APPLIED INNOVATION	82.56
	5217 - DORNBOS SIGN INC	150.32
	5460 - JOHNSON WELL DRILLING INC	250.00
	60223 - FAMILY FARM AND HOME	169.99
	60829 - VERIZON WIRELESS	222.49
	62022 - HUTSON INC OF MICHIGAN	44.70
	62044 - GRAND LEDGE ACE HARDWARE	396.26
	6659 - CONSUMERS ENERGY	541.83
	824 - AT&T	116.59
	50121 - BUILD MASTERS RENTALS LLC	590.00
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	412.05
	62627 - SUPERIOR SAW	479.98
	62763 - GUN LAKE AREA SEWER AUTHORITY	100.00
	62789 - MID-MICHIGAN MANAGEMENT LLC	750.00
208 Total		**12,310.71**
226	60829 - VERIZON WIRELESS	999.98
	62493 - ALCOGARE LLC	12,899.06
226 Total		**13,899.04**
227	36635 - STRATA ENVIRONMENTAL SERVICES	31,158.37
227 Total		**31,158.37**
228	51408 - APPLIED INNOVATION	178.21
	60829 - VERIZON WIRELESS	129.25

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
228	61846 - SPEED-TECH EQUIPMENT	820.05
	6659 - CONSUMERS ENERGY	49.57
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	177.77
	62792 - Metro Recycling Solutions	250.00
228 Total		**1,604.85**
236	10469 - EATON COUNTY REGISTER OF DEEDS	60.00
	9105 - MICHIGAN BUILDERS	19,850.00
236 Total		**19,910.00**
245	40434 - POLARIS SURVEYING CO	1,881.49
245 Total		**1,881.49**
249	51408 - APPLIED INNOVATION	7.00
	60829 - VERIZON WIRELESS	294.51
	53961 - BILLY DEE RICHARDSON	1,128.75
249 Total		**1,430.26**
260	51408 - APPLIED INNOVATION	269.33
	60829 - VERIZON WIRELESS	232.07
260 Total		**501.40**
261	18094 - LANSING BOARD OF WATER & LIGHT	245.30
	32511 - CENTURYLINK	0.76
	351 - STATE OF MICHIGAN	378.58
	39808 - THE WATER STORE INC	70.50
	405 - OAKLAND COMMUNITY COLLEGE	750.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	251.00
	51408 - APPLIED INNOVATION	206.40
	52576 - AT&T MOBILITY NATIONAL	505.45
	60474 - COMMAND PRESENCE COMMAND PRESENCE LLC	475.00
	6659 - CONSUMERS ENERGY	3,613.76
	824 - AT&T	1,431.59
	62740 - UNIQUE EMBROIDERY & PRINTING LLC	697.45
	62604 - K ENTERPRISE LLC	90.00
261 Total		**8,715.79**
263	52018 - IDENTISYS INC	688.38
263 Total		**688.38**
272	154 - PREVENTION & TRAINING SERVICES INC	200.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	28.00
	5089 - REALITY COUNSELING SERVICES	370.00
	61508 - COGNITIVE CONSULTANTS	840.00
272 Total		**1,438.00**
273	154 - PREVENTION & TRAINING SERVICES INC	300.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	37.00
	5089 - REALITY COUNSELING SERVICES	1,110.00
	61508 - COGNITIVE CONSULTANTS	1,070.00
273 Total		**2,517.00**

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
274	10490 - EATRAN	54.00
	154 - PREVENTION & TRAINING SERVICES INC	430.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	28.00
	5089 - REALITY COUNSELING SERVICES	600.00
274 Total		**1,112.00**
275	10490 - EATRAN	36.00
	5089 - REALITY COUNSELING SERVICES	600.00
	61508 - COGNITIVE CONSULTANTS	80.00
275 Total		**716.00**
276	5089 - REALITY COUNSELING SERVICES	650.00
	51408 - APPLIED INNOVATION	180.02
	61508 - COGNITIVE CONSULTANTS	1,680.00
	62094 - INTRINSIC CHANGE CONSULTING LLC	3,000.00
276 Total		**5,510.02**
277	61552 - PINNACLE RECOVERY GROUP	7,711.10
277 Total		**7,711.10**
278	154 - PREVENTION & TRAINING SERVICES INC	75.00
	5089 - REALITY COUNSELING SERVICES	1,065.00
278 Total		**1,140.00**
282	38673 - HOUSING SERVICES MID MICHIGAN	1,327.09
282 Total		**1,327.09**
290	19933 - EVELAND, THOMAS	193.85
290 Total		**193.85**
292	10473 - EATON RESA	10,488.89
	19670 - HPS LLC	760.00
	21841 - CASA FOR KIDS, INC.	35,007.55
	28606 - REDWOOD TOXICOLOGY LABORATORY	1,362.84
	33744 - LIFELOC TECHNOLOGIES INC	59.84
	4010 - BOB BARKER COMPANY	1,069.99
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	1,036.00
	49620 - CEDAR CREST DAIRY INC	522.91
	49678 - WOW BUSINESS	104.70
	49796 - HOMEWARD BOUND THERAPEUTIC	350.00
	51408 - APPLIED INNOVATION	287.19
	53704 - STAPLES ADVANTAGE	157.36
	60829 - VERIZON WIRELESS	652.78
	61056 - JEREMY MULVANY, AGENT	153.71
	61127 - CENTRAL PHARMACY CHARLOTTE	156.12
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62079 - GORDON FOOD SERVICE INC	5,999.06
	62423 - TOTAL COURT SERVICES	679.50
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
	62787 - Eaton Custom Dewing and Emb	100.00

Payment Type	Immediate
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
292	62529 - GRANGER CONSTRUCTION COMPANY	990,322.35
	62618 - SOILS & STRUCTURES	582.00
	1806 - EATON COUNTY DRAIN COMMISSIONER	390.00
292 Total		**1,054,701.13**
293	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		**900.00**
296	38673 - HOUSING SERVICES MID MICHIGAN	935.95
296 Total		**935.95**
297	18094 - LANSING BOARD OF WATER & LIGHT	374.82
	51516 - SUBURBAN PROPANE LP	57.95
	60829 - VERIZON WIRELESS	4,436.16
	61318 - HOMEWORKS	399.66
297 Total		**5,268.59**
510	17314 - GRAND LEDGE PUBLIC SCHOOLS	1,321.39
	1999 - DELTA CHARTER TOWNSHIP	194.25
	351 - STATE OF MICHIGAN	26.02
510 Total		**1,541.66**
513	52628 - CLARK HILL PLLC	3,568.28
	53579 - ELLISON, JUSTIN	1,275.00
	60829 - VERIZON WIRELESS	36.01
513 Total		**4,879.29**
550	10469 - EATON COUNTY REGISTER OF DEEDS	-
	53579 - ELLISON, JUSTIN	-
	53813 - CINNAIRE TITLE SERVICES LLC	0.00
	62798 - RED CEDAR CONSULTING LLC	-
550 Total		**0.00**
670	53464 - FIRST AMERICAN ADMINISTRATORS	5,747.97
670 Total		**5,747.97**
677	1829 - ASU RISK MANAGEMENT	8,630.03
677 Total		**8,630.03**
679	61661 - ENCOMPASS EAP LLC	2,543.70
	62795 - MED SOURCE SERVICES LLC	295.00
679 Total		**2,838.70**
680	8252 - DELTA DENTAL	30,921.78
680 Total		**30,921.78**
693	44084 - CARMEL TOWNSHIP	650.46
	62270 - EATON COUNTY LAND BANK AUTHORITY	30.38
	Temporary Vendor(s)	477.87

Payment Type	Immediate
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
693 Total		**1,158.71**
701	10454 - EATON COUNTY ROAD COMMISSION	429.39
	10464 - EATON COUNTY FRIEND OF COURT	1,280.00
	10490 - EATRAN	71.52
	23019 - TRI-COUNTY METRO NARCOTICS	18.95
	26101 - ONEIDA TOWNSHIP	10.00
	32531 - EATON COUNTY SHERIFF DEPT	37.50
	351 - STATE OF MICHIGAN	40,181.61
	3604 - EATON RAPIDS TOWNSHIP	100.00
	42102 - THE COUNTY JOURNAL INC	650.01
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	45700 - ROXAND TOWNSHIP TREASURER	110.00
	47241 - LANSING POLICE DEPARTMENT	37.50
	51943 - INDEPENDENCE COMMONS	120.00
	52639 - PHIL WIPPEL, TRUSTEE	500.00
	53158 - HARTFORD INSURANCE	300.00
	53428 - KEEBLER, JACKIE	180.00
	53449 - MICHIGAN DEPARTMENT OF	200.00
	53622 - CHASE, SHAWN LYNN	556.00
	53952 - KOPCOK, MICHAEL	100.00
	5928 - CITY OF CHARLOTTE	524.72
	60277 - STACIE CREAPEAU	50.00
	60435 - CONSUMERS ENERGY	25.00
	60455 - CAROL ANN PRESTON	42.50
	60456 - KERRY LEE RASMUSSEN	42.50
	60469 - PROGRESSIVE	149.87
	60839 - MICHIGAN DEPARTMENT OF TREASURY	4,075.00
	60992 - ANITA WEAVER	108.04
	61561 - YORK RISK SERVICES	1,000.00
	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	500.00
	61601 - DEPARTMENT OF TREASURY	25.00
	61663 - SOPHIA COVERT	3.24
	61927 - BAR CONSERV LLC	425.00
	62008 - LEIGH TYLER	10.00
	62209 - CYGNUS HOMES SERVICES LLC	100.00
	62273 - MMLWCF	100.00
	62274 - AFNI SUBROGATION DEPT	150.00
	62320 - AYODELE GREENRIDGE	250.00
	62321 - GRAFF CHEVROLET	100.00
	62330 - ELIEFF BROTHERS ROOFING INC	632.48
	62343 - RICHARD KIBBLE	200.00
	62356 - BEST ONE FLEET SERVICE	25.00
	62398 - OLIVET FIRST ASSEMBLY OF GOD	100.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
701	Temporary Vendor(s)	84,213.07
701	42654 - RENT-A-CENTER	50.00
701	61939 - MICHELE MARIE DROSTE	252.00
701	62747 - HOME DEPOT	1,827.50
701	62037 - LAFCU LOSS PREVENTION	10.00
701	62778 - GARRETT PETERMAN	116.03
701	62801 - PROGRESSIVE INSURANCE	225.00
701	62750 - STACEY RAAK	40.00
701	62645 - HOLDEN MILLER	375.00
701	62625 - DIRECT CATALYST RECYCLING LLC	350.00
701	62791 - Carter Thomas	25.00
701	61378 - TRAVELERS INSURANCE	22.00
701	62749 - CAROL FISH	2,811.11
701	62549 - ALAMO DAMAGE RECOVERY	970.00
701	61080 - STANLEY HERRIFF/MATTHEW HERRIFF	25.00
701	62728 - BRUCE TURNER	79.35
701	9980801 - RUSSELL AND SCHRADER INSURANCE	35.21
701	61292 - MSP DISABILITY MANAGEMENT	18.94
701	62784 - MOET SAIN	898.00
701	62638 - EATON PINES VILLAGE	75.00
	62793 - Dustin Todd	25.00
	62640 - HAIR PROFESSIONS	10.00
	62344 - BCBS - 7043934	200.00
	62159 - EDWARD MICHAEL CADE	20.00
	60631 - EATON COUNTY FAIRGROUNDS	150.00
701 Total		**146,494.04**
703	31365 - CITY OF EATON RAPIDS	62,372.43
	5928 - CITY OF CHARLOTTE	302.49
703 Total		**62,674.92**
704	18285 - ALIVE	1,247.40
	351 - STATE OF MICHIGAN	1,359.90
	51301 - EATON COMMUNITY BANK	80.00
	53286 - POLICE OFFICERS ASSOCIATION	1,067.17
	53365 - GOODMAN FROST PLLC	57.61
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	770.11
	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
704 Total		**4,677.41**
706	47346 - EATON COUNTY JUVENILE COURT	100.00
706 Total		**100.00**
711	351 - STATE OF MICHIGAN	11,148.98
711 Total		**11,148.98**
720	60829 - VERIZON WIRELESS	40.59
	62364 - JOSHUA GAINES	240.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
720 Total		**280.59**
801	12412 - JACKSON DIRT WORKS INC	88,424.00
	18094 - LANSING BOARD OF WATER & LIGHT	3,909.41
	25637 - J SEBASTIAN TRUCKING & EXCAVATING INC	293,283.05
	3731 - ADVANCED DRAINAGE SYSTEMS INC	88,691.62
	41207 - ROOTER EXPRESS	675.00
	46321 - MID MICHIGAN PONDS LLC	142,225.34
	50930 - MWT LLC	87,831.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	8,008.04
	53323 - PRECISION GRADE EXCAVATING LLC	22,220.11
	60039 - M&K JETTING AND TELEVISING, LLC	765.00
	60648 - EJ USA INC	592.48
	60657 - HUBBELL ROTH & CLARK INC	9,363.71
	60811 - LAND & RESOURCE ENGINEERING - LRE	56,356.71
	61925 - KEPITIS FARMS LLC	29,900.00
	62099 - DECAMP A.D.C.	357.95
	9131 - SPICER GROUP INC.	61,978.75
	62783 - TAPLIN GROUP, LLC	7,410.73
	62489 - LOU'S CUTTING EDGE TREE SERVICE LLC	5,000.00
	62797 - LIBERTY TITLE AGENCY INC	5,000.00
	52651 - PLUMMER'S ENVIROMENTAL SERVICES INC	10,200.00
	17779 - VERTALKA & VERTALKA, INC	15,000.00
	62658 - WRIGHT FORESTRY SOLUTIONS LLC	3,000.00
801 Total		**940,192.90**
Grand Total		**2,617,184.51**

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101	21572 - U S POSTAL SERVICE	17,000.00
101 Total		**17,000.00**
101.101.00	43126 - WEX BANK	(952.55)
101.101.00 Total		**(952.55)**
101.172.00	26616 - WALMART SUPERCENTER	49.24
	33214 - THE REHMANN GROUP	37,900.00
	48961 - AMAZON.COM LLC	64.22
	53619 - EVENTBRITE INC	100.00
	60174 - FACEBOOK INC	141.39
	37128 - GRANT WRITING USA	445.00
101.172.00 Total		**38,699.85**
101.215.00	43126 - WEX BANK	127.04
101.215.00 Total		**127.04**
101.215.07	49678 - WOW BUSINESS	80.98
101.215.07 Total		**80.98**
101.228.00	43126 - WEX BANK	235.49
	4635 - CRYSTAL MOUNTAIN RESORT & SPA	198.89
	48961 - AMAZON.COM LLC	311.24
	60445 - ENTERPRISE FM TRUST	789.52
101.228.00 Total		**1,535.14**
101.253.00	43126 - WEX BANK	54.53
	48961 - AMAZON.COM LLC	23.98
	62560 - ADOBE INC	58.29
	40997 - GANNETT MICHIGAN LOCALIQ	19.99
101.253.00 Total		**156.79**
101.257.00	43126 - WEX BANK	493.54
	60445 - ENTERPRISE FM TRUST	1,030.47
101.257.00 Total		**1,524.01**
101.265.00	43126 - WEX BANK	372.25
	48961 - AMAZON.COM LLC	1,604.24
	60445 - ENTERPRISE FM TRUST	16.00
101.265.00 Total		**1,992.49**
101.281.31	15518 - CAPITAL ONE	243.69
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	297.04
	48961 - AMAZON.COM LLC	24.60
	50292 - SIDESTREETS DELICATESSEN	173.25
	60445 - ENTERPRISE FM TRUST	8.00
	62605 - JIMMY JOHN'S #4460	159.98
101.281.31 Total		**906.56**
101.281.36	1559 - MECRA	110.00
	48961 - AMAZON.COM LLC	32.80
	60441 - INTUIT INC	177.60
101.281.36 Total		**320.40**

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101.281.41	23404 - RUBBER STAMP WAREHOUSE	31.75
101.281.41 Total		**31.75**
101.281.48	23822 - MISSION POINT RESORT	1,195.11
	48961 - AMAZON.COM LLC	16.40
101.281.48 Total		**1,211.51**
101.281.49	43126 - WEX BANK	908.30
	60445 - ENTERPRISE FM TRUST	1,319.90
101.281.49 Total		**2,228.20**
101.296.29	43126 - WEX BANK	260.01
	60445 - ENTERPRISE FM TRUST	1,116.36
	40997 - GANNETT MICHIGAN LOCALIQ	9.99
101.296.29 Total		**1,386.36**
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	1,890.42
101.296.32 Total		**1,890.42**
101.296.35	21577 - HOLIDAY INN EXPRESS	321.00
	26618 - MEIJER INC	100.00
101.296.35 Total		**421.00**
101.301.01	1860 - CITY OF LANSING	4.00
	351 - STATE OF MICHIGAN	360.00
	42483 - QUALITY DAIRY COMPANY	20.98
	43126 - WEX BANK	17,806.47
	45072 - CARL V RECK JEWELER	30.00
	46990 - GALLS LLC	125.98
	4752 - KELLOGG COMMUNITY COLLEGE	110.00
	48961 - AMAZON.COM LLC	1,960.06
	60086 - MICHIGAN STATE POLICE	400.00
	60235 - OPTICSPLANET INC	58.72
	60445 - ENTERPRISE FM TRUST	18,645.01
	60719 - JETS PIZZA OF CHARLOTTE	113.57
	61119 - MICHIGAN RETAILERS SERVICES INC	155.09
	62508 - HSI EMERGENCY CARE SOLUTIONS INC	12.82
	62472 - LACROSSE FOOTWEAR INC	463.80
	62631 - GRAND RAPIDS COMMUNITY COLLEGE	55.00
	62813 - PAT MCCARTHY PRODUCTIONS INC	450.00
101.301.01 Total		**40,771.50**
101.301.03	43126 - WEX BANK	24,670.73
	44915 - UNITED STATES POSTAL SERVICE	68.00
	48961 - AMAZON.COM LLC	1,293.74
	60086 - MICHIGAN STATE POLICE	2,065.00
	60445 - ENTERPRISE FM TRUST	14,282.62
	60829 - VERIZON WIRELESS	64.98
	43602 - JOHN E REID & ASSOCIATES INC	(1,740.00)
	62508 - HSI EMERGENCY CARE SOLUTIONS INC	12.82

Payment Type	EFT
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.301.03	62472 - LACROSSE FOOTWEAR INC	294.20
	62813 - PAT MCCARTHY PRODUCTIONS INC	450.00
	49468 - TRAINING FORCE USA LLC	413.96
	62810 - AMERICAN TACTICAL K9 ASSOCIATION	1,500.00
	53940 - HOMEFRONT PROTECTIVE GROUP INC	95.00
101.301.03 Total		**43,471.05**
101.301.43	43126 - WEX BANK	2,873.89
	60445 - ENTERPRISE FM TRUST	1,478.05
101.301.43 Total		**4,351.94**
101.301.51	15518 - CAPITAL ONE	122.34
	43126 - WEX BANK	3,009.86
	45072 - CARL V RECK JEWELER	30.00
	48961 - AMAZON.COM LLC	1,126.07
	49678 - WOW BUSINESS	256.27
	53589 - BLUE CROSS BLUE SHIELD OF	22,750.64
	60445 - ENTERPRISE FM TRUST	691.53
	62605 - JIMMY JOHN'S #4460	163.98
	62508 - HSI EMERGENCY CARE SOLUTIONS INC	12.81
	62788 - ABC Liquor Shop	13.76
101.301.51 Total		**28,177.26**
101.442.00	43126 - WEX BANK	1,288.08
	60445 - ENTERPRISE FM TRUST	1,958.37
	61456 - CAR WASH PARTNERS INC	32.99
101.442.00 Total		**3,279.44**
101.689.00	43126 - WEX BANK	172.98
	60445 - ENTERPRISE FM TRUST	8.00
101.689.00 Total		**180.98**
201	10454 - EATON COUNTY ROAD COMMISSION	2,019,436.07
201 Total		**2,019,436.07**
208	31672 - MEIJER	40.14
	43126 - WEX BANK	989.00
	44915 - UNITED STATES POSTAL SERVICE	136.00
	46291 - HAMMOND FARMS LANDSCAPE SUPPLY INC	859.44
	48961 - AMAZON.COM LLC	787.99
	60445 - ENTERPRISE FM TRUST	2,890.45
	61671 - GLOBAL PAYMENTS INC	170.71
	62771 - When I Work, Inc	49.58
208 Total		**5,923.31**
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	887,650.74
221 Total		**887,650.74**
226	12670 - IMAGIN	375.00
	48961 - AMAZON.COM LLC	678.75
	60173 - GODADDY.COM LLC	299.97

Payment Type	EFT
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
226 Total		**1,353.72**
228	43126 - WEX BANK	229.93
	53619 - EVENTBRITE INC	149.97
	60445 - ENTERPRISE FM TRUST	8.00
228 Total		**387.90**
249	23406 - NFPA	502.19
	351 - STATE OF MICHIGAN	150.00
	43126 - WEX BANK	2,169.16
	48961 - AMAZON.COM LLC	328.27
	60445 - ENTERPRISE FM TRUST	2,727.61
	60980 - MID MICHIGAN CODE OFFICIAL ASSOCIATION	300.00
249 Total		**6,177.23**
260	43126 - WEX BANK	49.39
	61705 - ZOOM VIDEO COMMUNICATIONS INC	169.49
260 Total		**218.88**
261	15518 - CAPITAL ONE	37.77
	43126 - WEX BANK	1,270.70
	48961 - AMAZON.COM LLC	115.79
	49678 - WOW BUSINESS	338.57
	60115 - CHEWY INC	66.49
	60152 - AMERICAN AIRLINES INC	104.46
	60166 - SOUTHWEST AIRLINES	166.96
	60168 - DELTA AIR LINES INC	314.20
	60445 - ENTERPRISE FM TRUST	2,193.78
	61102 - INTERNATIONAL ASSOCIATION OF	419.00
	61744 - NETSOURCE ONE INC	36.00
	62252 - CANVA PTY LIMITED	264.99
	40997 - GANNETT MICHIGAN LOCALIQ	19.99
	62770 - SAFE RIDE NEWS PUBLICATIONS, LLC	48.00
	62678 - GRAMMARLY INC	540.00
	62768 - Fairfield Inn - Livonia	124.36
	62785 - KEVIN W MORGAN	513.53
	62777 - RLJ II - R Indy Canal Lessee, LLC	120.00
	61212 - SONESTA ES SUITES AUBURN HILLS	310.52
261 Total		**7,005.11**
264	49468 - TRAINING FORCE USA LLC	1,241.88
264 Total		**1,241.88**
265	48961 - AMAZON.COM LLC	332.52
265 Total		**332.52**
273	26618 - MEIJER INC	60.00
273 Total		**60.00**
275	47495 - MATCP	495.00
	48961 - AMAZON.COM LLC	63.68

Payment Type	EFT
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
275 Total		**558.68**
276	48961 - AMAZON.COM LLC	65.78
276 Total		**65.78**
278	26618 - MEIJER INC	120.54
278 Total		**120.54**
287	60086 - MICHIGAN STATE POLICE	4,400.00
	60513 - CITY OF FARMINGTON HILLS	7,582.38
287 Total		**11,982.38**
292	15518 - CAPITAL ONE	1,093.21
	43126 - WEX BANK	2,117.93
	45010 - RIEDY'S PIZZA	67.17
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	25.00
	48961 - AMAZON.COM LLC	645.49
	49042 - SUBWAY	43.56
	60445 - ENTERPRISE FM TRUST	2,710.62
	61390 - SHIPT INC	562.05
	62326 - AHN RESEARCH INSTITUTE	125.00
	62664 - LOW TECH TOY CLUB LLC	100.00
	62764 - PARTS TOWN, LLC	1,366.26
292 Total		**8,856.29**
387	61082 - U S BANK ST PAUL	67,381.25
387 Total		**67,381.25**
512	10466 - EATON COUNTY HEALTH AND	1,646,643.09
	61085 - PNC BANK N A	418,051.00
512 Total		**2,064,694.09**
656	14286 - MERS	822,601.37
656 Total		**822,601.37**
670	53589 - BLUE CROSS BLUE SHIELD OF	693,907.00
670 Total		**693,907.00**
676	14286 - MERS	48,294.98
676 Total		**48,294.98**
678	351 - STATE OF MICHIGAN	1,810.00
678 Total		**1,810.00**
679	33191 - STANDARD INSURANCE CO.	2,167.20
679 Total		**2,167.20**
701	351 - STATE OF MICHIGAN	251,229.69
701 Total		**251,229.69**
704	14286 - MERS	262,234.47
	24909 - AMERICAN FIDELITY ASSURANCE CO	13,362.20
	33191 - STANDARD INSURANCE CO.	58,663.19
	351 - STATE OF MICHIGAN	70,560.75
	47051 - UNITED STATES TREASURY	419,514.68
	51691 - TEXAS LIFE INSURANCE COMPANY	1,302.05

Payment Type	EFT
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
704	62366 - ASSURITY LIFE INSURANCE COMPANY	4,965.53
	62762 - VOYA FINANCIAL	1,434.46
	62465 - COLLECTION SERVICES CENTER	757.65
704 Total		**832,794.98**
706	15518 - CAPITAL ONE	69.88
706 Total		**69.88**
707	48961 - AMAZON.COM LLC	29.89
	60115 - CHEWY INC	281.96
707 Total		**311.85**
851	61084 - THE HUNGTINGTON NATIONAL BANK	500.00
851 Total		**500.00**
Grand Total		**7,925,925.44**

All Funds

Acct #	Description	2024-2025 Total General Fund	2024-2025 Total Special Rev Funds	2024-2025 Grand Total	2023-2024 Total General Fund	2023-2024 Total Special Rev Funds	2023-2024 Grand Total	Increase/ (Decrease) All Funds	% Change
701.000	SALARIES - SUPERVISORY	1,827,330	490,734	2,318,064	1,828,321	486,458	2,314,779	3,285	0.1%
702.000	SALARIES - REGULAR	15,572,360	6,708,350	22,280,710	14,832,396	6,019,570	20,851,966	1,428,744	6.9%
702.001	SALARIES - LONGEVITY	155,150	39,187	194,337	113,058	35,751	148,809	45,528	30.6%
703.000	SALARIES - TEMPORARY	305,870	460,900	766,770	302,250	468,900	771,150	(4,380)	-0.6%
704.000	SALARIES - OVERTIME	627,890	398,300	1,026,190	600,360	397,800	998,160	28,030	2.8%
704.001	OVERTIME - SPECIAL OVERTIME	45,000	-	45,000	45,000	-	45,000	-	0.0%
704.002	OVERTIME - DETECTIVE OVERTIME	105,000	-	105,000	105,000	-	105,000	-	0.0%
705.000	HOLIDAY PAY	158,500	79,700	238,200	138,500	79,700	218,200	20,000	9.2%
706.000	SICK PAY/OT PAYOUT	351,810	55,300	407,110	117,470	35,640	153,110	254,000	165.9%
710.000	SOCIAL SECURITY	1,469,193	630,803	2,099,996	1,387,414	576,308	1,963,722	136,274	6.9%
711.000	WORKERS COMPENSATION INS	137,351	51,560	188,911	82,304	25,120	107,424	81,487	75.9%
712.000	UNEMPLOYMENT INSURANCE	5,776	2,525	8,301	5,448	2,314	7,762	539	6.9%
713.000	RETIREMENT	6,540,997	1,730,240	8,271,237	5,543,752	1,583,860	7,127,612	1,143,625	16.0%
714.000	LIFE & DISABILITY INSURANCE	241,691	96,813	338,504	228,203	88,144	316,347	22,157	7.0%
715.000	HEALTH INSURANCE	3,971,610	1,942,850	5,914,460	3,742,310	1,757,630	5,499,940	414,520	7.5%
715.001	HEALTH INSURANCE - WAIVER	56,400	13,300	69,700	54,000	9,600	63,600	6,100	9.6%
716.000	RETIREES HEALTH	1,668,070	531,010	2,199,080	1,622,510	509,470	2,131,980	67,100	3.1%
716.001	RETIREES HEALTH - HCSP	456,679	206,200	662,879	327,639	151,134	478,773	184,106	38.5%
717.000	DENTAL INSURANCE	198,444	89,088	287,532	198,012	81,084	279,096	8,436	3.0%
		33,895,121	13,526,860	47,421,981	31,273,947	12,308,483	43,582,430	3,839,551	8.8%

		GF	SRF	Total	PY GF	PY SRF	PY Total	**GF Difference**	SRF Difference	Total Difference	% Inc
56%	Salaries	**19,148,910**	8,232,471	27,381,381	18,082,355	7,523,819	25,606,174	**1,066,555**	708,652	1,775,207	6.93%
12%	Health Insurance	**4,028,010**	1,956,150	5,984,160	3,796,310	1,767,230	5,563,540	**231,700**	188,920	420,620	7.56%
19%	Retirement	**6,540,997**	1,730,240	8,271,237	5,543,752	1,583,860	7,127,612	**997,245**	146,380	1,143,625	16.04%
6%	Retiree's Health	**2,124,749**	737,210	2,861,959	1,950,149	660,604	2,610,753	**174,600**	76,606	251,206	9.62%
6%	Other Fringes	**2,052,455**	870,789	2,923,244	1,901,381	772,970	2,674,351	**151,074**	97,819	248,893	9.31%
100%	Total Wages/Benefits	**33,895,121**	13,526,860	47,421,981	31,273,947	12,308,483	43,582,430	**2,621,174**	1,218,377	3,839,551	49.47%

Payroll Projection as of:	**3/15/2024**	**4/12/2024**	**5/10/2024**	**6/14/2024**	**7/12/2024**	**8/16/2024**	**9/13/2024**			
Salaries	19,200,993	19,209,357	19,148,910							
Health Insurance	3,981,760	4,056,360	4,028,010							
Retirement	6,591,219	6,588,566	6,540,997							
Retiree's Health	2,161,299	2,162,899	2,124,749							
Other Fringes	2,008,174	2,058,174	2,052,455							
Total Wages/Benefits	33,943,445	34,075,356	33,895,121	-	-	-	-	-	-	-

Eaton County

Annual Budget by Function Report

Report by: Summary

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
Revenue									
105 - Taxes	21,533,730.21	22,618,824.81	23,692,123.52	25,119,530.00	26,465,058.00	26,465,058.00	-	1,345,528.00	5%
110 - Licenses and Permits	247,822.20	253,488.84	222,831.02	249,750.00	220,350.00	219,350.00	(1,000.00)	(29,400.00)	-12%
115 - Federal Revenue	839,885.65	886,967.13	4,424,501.32	828,969.00	895,000.00	890,000.00	(5,000.00)	66,031.00	8%
120 - State Revenue	4,759,184.69	4,718,951.08	5,297,175.30	6,170,256.00	5,317,514.00	5,432,514.00	115,000.00	(852,742.00)	-14%
125 - Local Unit Contributions	3,510,790.52	3,967,071.90	4,407,407.23	4,517,601.00	4,992,018.00	4,936,154.00	(55,864.00)	474,417.00	11%
130 - Charges for Services	2,580,717.43	2,488,971.84	2,242,304.37	2,804,775.00	2,377,275.00	2,322,075.00	(55,200.00)	(427,500.00)	-15%
135 - Fines and Forfeitures	167,738.34	188,623.87	185,090.06	232,200.00	185,150.00	180,150.00	(5,000.00)	(47,050.00)	-20%
140 - Interest and Rents	243,742.55	243,632.06	1,121,348.07	317,705.00	506,754.00	506,754.00	-	189,049.00	60%
145 - Refunds and Reimbursements	317,341.45	285,155.61	358,095.72	172,425.00	266,395.00	246,145.00	(20,250.00)	93,970.00	54%
150 - Other Financing Sources	310,711.20	427,874.00	1,823,474.08	615,000.00	830,000.00	710,000.00	(120,000.00)	215,000.00	35%
155 - Transfers In	1,455,819.08	1,536,879.29	1,670,289.77	1,606,465.00	1,585,097.00	1,585,097.00	-	(21,368.00)	-1%
155 - Transfers In - ARP Fund	-	1,860,000.00	-	3,082,500.00	-	-	-	(3,082,500.00)	-100%
155 - Historical Margin	-	-	-	943,218.00	-	-	-	(943,218.00)	-100%
155 - Use of Fund Balance	-	-	-	1,813,563.00	-	-	-	(1,813,563.00)	-100%
Revenue Totals	35,967,483.32	39,476,440.43	45,444,640.46	48,473,957.00	43,640,611.00	43,493,297.00	(147,314.00)	(4,833,346.00)	-10%
Expenditures									
05 - Legislative	272,072.44	325,309.32	323,193.88	387,476.00	414,263.00	412,763.00	(1,500.00)	26,787.00	7%
10 - Judicial	5,256,689.87	5,489,033.35	5,652,820.84	6,547,064.00	6,864,067.00	6,825,994.00	(38,073.00)	317,003.00	5%
15 - General Government	9,091,447.14	9,876,256.84	10,398,146.54	12,604,837.00	13,413,078.00	12,715,654.00	(697,424.00)	808,241.00	6%
20 - Public Safety	15,007,134.85	16,590,367.52	17,592,694.55	19,450,464.00	22,487,710.00	21,925,642.00	(562,068.00)	3,037,246.00	16%
30 - Health And Welfare	1,169,330.68	1,166,002.08	1,297,090.14	1,446,377.00	1,648,357.00	1,645,587.00	(2,770.00)	201,980.00	14%
35 - Recreation and Culture	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-	-	0%
40 - Other	7,936.00	18,184.00	16,293.01	169,000.00	168,000.00	168,000.00	-	(1,000.00)	-1%
45 - Capital Outlay	318,835.13	672,785.83	2,141,724.14	1,864,764.00	1,138,200.00	786,000.00	(352,200.00)	(726,564.00)	-39%
50 - Debt Service	305,785.51	325,060.04	433,455.28	570,702.00	602,552.00	617,387.00	14,835.00	31,850.00	6%
60 - Transfers Out	5,647,003.39	6,014,208.01	5,604,590.45	5,416,273.00	6,945,026.00	6,595,068.00	(349,958.00)	1,528,753.00	28%
Expenditure Totals	37,091,235.01	40,494,206.99	43,477,008.83	48,473,957.00	53,698,253.00	51,709,095.00	(1,989,158.00)	5,224,296.00	3%
Revenue Grand Totals:	35,967,483.32	39,476,440.43	45,444,640.46	48,473,957.00	43,640,611.00	43,493,297.00	(147,314.00)	(4,833,346.00)	3%
Expenditure Grand Totals:	37,091,235.01	40,494,206.99	43,477,008.83	48,473,957.00	53,698,253.00	51,709,095.00	(1,989,158.00)	5,224,296.00	3%
Net Grand Totals:	(1,123,751.69)	(1,017,766.56)	1,967,631.63	-	(10,057,642.00)	(8,215,798.00)	1,841,844.00	(10,057,642.00)	+++
Beginning Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	5,068,719.63			
Change in Fund Balance	(1,123,751.69)	(1,017,766.56)	1,967,631.63	(1,813,563.00)	(10,057,642.00)	(8,215,798.00)			
Ending Fund Balance	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	(4,988,922.37)	(3,147,078.37)			

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
Revenue									
105 - Taxes									
101.101.00 - Commissioners	20,762,882.11	21,880,447.06	23,174,429.87	24,394,530.00	25,965,058.00	25,965,058.00	-	1,570,528.00	6%
101.301.00 - Sheriff	-	-	1,785.40	-	-	-	-	-	
101.711.00 - Register of Deeds	770,848.10	738,377.75	515,908.25	725,000.00	500,000.00	500,000.00	-	(225,000.00)	-31%
105 - Taxes Totals:	**21,533,730.21**	**22,618,824.81**	**23,692,123.52**	**25,119,530.00**	**26,465,058.00**	**26,465,058.00**	**-**	**1,345,528.00**	**5%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
110 - Licenses and Permits							-	-	
101.215.00 - County Clerk	3,835.00	3,899.50	4,045.00	4,500.00	4,100.00	4,100.00	-	(400.00)	-9%
101.253.00 - Treasurer	132,577.20	117,918.84	114,846.02	125,000.00	110,000.00	110,000.00	-	(15,000.00)	-12%
101.281.31 - Trial Courts - Circuit Court	9,855.00	9,928.50	9,405.00	10,000.00	10,000.00	10,000.00	-	-	0%
101.301.43 - Sheriff - Animal Control	1,250.00	1,150.00	1,225.00	250.00	1,250.00	250.00	(1,000.00)	-	0%
101.442.00 - Drain Commissioner	100,305.00	120,592.00	93,310.00	110,000.00	95,000.00	95,000.00	-	(15,000.00)	-14%
110 - Licenses and Permits Totals:	**247,822.20**	**253,488.84**	**222,831.02**	**249,750.00**	**220,350.00**	**219,350.00**	**(1,000.00)**	**(30,400.00)**	**-12%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
115 - Federal Revenue							-	-	
101.101.00 - Commissioners	16,122.04	30,622.45	3,512,102.00	-	-	-	-	-	
101.281.41 - Trial Courts - Friend of the Court	672,607.63	707,581.16	743,195.57	670,000.00	745,000.00	745,000.00	-	75,000.00	11%
101.281.49 - Trial Courts - Juvenile Court	23,362.93	23,937.68	25,000.00	30,000.00	25,000.00	25,000.00	-	(5,000.00)	-17%
101.296.29 - Prosecuting Attorney	119,893.05	114,826.84	138,868.08	124,969.00	120,000.00	120,000.00	-	(4,969.00)	-4%
101.301.01 - Sheriff - County Patrol	-	4,237.16	-	-	-	-	-	-	
101.301.17 - Sheriff - Marine Safety	7,900.00	5,761.84	5,335.67	4,000.00	5,000.00	-	(5,000.00)	(4,000.00)	-100%
115 - Federal Revenue Totals:	**839,885.65**	**886,967.13**	**4,424,501.32**	**828,969.00**	**895,000.00**	**890,000.00**	**(5,000.00)**	**61,031.00**	**7%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
120 - State Revenue							-	-	
101.101.00 - Commissioners	2,965,702.30	2,998,902.90	3,214,928.94	3,376,921.00	3,368,342.00	3,368,342.00	-	(8,579.00)	0%
101.215.00 - County Clerk	-	-	-	-	-	-	-	-	
101.215.07 - County Clerk - Elections	6,250.00	-	750.00	-	-	-	-	-	
101.281.31 - Trial Courts - Circuit Court	91,799.44	109,507.75	110,579.43	91,848.00	106,448.00	176,448.00	70,000.00	84,600.00	92%
101.281.36 - Trial Courts - District Court	122,207.57	116,647.59	121,217.20	121,948.00	106,948.00	91,948.00	(15,000.00)	(30,000.00)	-25%
101.281.41 - Trial Courts - Friend of the Court	91,507.02	88,550.88	92,555.10	90,000.00	90,000.00	90,000.00	-	-	0%
101.281.48 - Trial Courts - Probate Court	166,187.82	159,932.13	191,999.68	172,992.00	190,000.00	190,000.00	-	17,008.00	10%
101.281.49 - Trial Courts - Juvenile Court	52,775.64	52,775.64	52,775.64	52,775.00	52,776.00	52,776.00	-	1.00	0%
101.296.29 - Prosecuting Attorney	142,759.69	146,989.61	149,091.03	148,000.00	148,000.00	148,000.00	-	-	0%
101.301.01 - Sheriff - County Patrol	-	856.73	141,790.32	949,634.00	50,000.00	50,000.00	-	(899,634.00)	-95%
101.301.33 - Sheriff - Secondary Road Patrol	84,802.00	124,620.00	152,546.00	65,000.00	65,000.00	65,000.00	-	-	0%
101.301.51 - Sheriff - Corrections	795,710.46	625,348.27	709,214.95	675,000.00	750,000.00	810,000.00	60,000.00	135,000.00	20%
101.631.00 - Substance Abuse	230,689.91	220,633.21	323,208.68	340,138.00	340,000.00	340,000.00	-	(138.00)	0%
101.689.89 - Veterans	8,792.84	23,937.87	36,518.33	86,000.00	50,000.00	50,000.00	-	(36,000.00)	-42%
101.721.00 - Community Development	-	50,248.50	-	-	-	-	-	-	
120 - State Revenue Totals:	**4,759,184.69**	**4,718,951.08**	**5,297,175.30**	**6,170,256.00**	**5,317,514.00**	**5,432,514.00**	**115,000.00**	**(737,742.00)**	**-12%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
125 - Local Unit Contributions							-	-	
101.215.07 - County Clerk - Elections	22,160.24	11,154.15	11,543.09	48,000.00	11,500.00	11,500.00	-	(36,500.00)	-76%
101.257.00 - Equalization	79,999.92	19,999.98	-	-	-	-	-	-	
101.296.29 - Prosecuting Attorney	24,339.96	17,302.70	17,486.28	20,000.00	17,500.00	17,500.00	-	(2,500.00)	-13%
101.301.01 - Sheriff - County Patrol	18,375.00	18,783.00	25,620.00	30,000.00	25,000.00	25,000.00	-	(5,000.00)	-17%
101.301.03 - Sheriff - Delta	3,195,587.41	3,724,146.07	4,104,884.58	4,107,284.00	4,601,484.00	4,545,620.00	(55,864.00)	438,336.00	11%
101.301.05 - Sheriff - Windsor	109,772.99	115,131.00	123,773.00	123,735.00	144,772.00	144,772.00	-	21,037.00	17%
101.301.06 - Sheriff - Waverly Schools	-	-	63,545.28	125,000.00	125,000.00	125,000.00	-	-	0%
101.721.00 - Community Development	60,555.00	60,555.00	60,555.00	63,582.00	66,762.00	66,762.00	-	3,180.00	5%
125 - Local Unit Contributions Totals:	**3,510,790.52**	**3,967,071.90**	**4,407,407.23**	**4,517,601.00**	**4,992,018.00**	**4,936,154.00**	**(55,864.00)**	**418,553.00**	**9%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
130 - Charges for Services							-	-	
101.172.00 - Controllers Office	35.00	10,846.77	8,233.67	10,000.00	10,000.00	10,000.00	-	-	0%
101.215.00 - County Clerk	98,575.25	97,064.53	90,513.27	97,250.00	98,150.00	98,150.00	-	900.00	1%
101.215.07 - County Clerk - Elections	2,082.63	15,945.02	15,425.00	50,000.00	15,500.00	15,500.00	-	(34,500.00)	-69%
101.228.00 - Technology Services	118,524.40	120,000.00	120,107.00	120,000.00	120,000.00	120,000.00	-	-	0%
101.253.00 - Treasurer	20,866.25	19,427.38	17,030.00	11,000.00	11,000.00	11,000.00	-	-	0%
101.257.00 - Equalization	24,458.75	24,975.45	26,187.50	26,000.00	26,000.00	26,000.00	-	-	0%
101.281.31 - Trial Courts - Circuit Court	175,584.94	196,497.47	167,783.97	172,200.00	152,200.00	162,200.00	10,000.00	(10,000.00)	-6%
101.281.36 - Trial Courts - District Court	730,362.96	686,503.57	688,513.26	825,000.00	770,000.00	720,100.00	(49,900.00)	(104,900.00)	-13%
101.281.41 - Trial Courts - Friend of the Court	107,271.75	74,696.49	78,053.82	94,300.00	91,250.00	91,250.00	-	(3,050.00)	-3%
101.281.48 - Trial Courts - Probate Court	59,245.32	53,432.50	60,430.21	50,050.00	55,050.00	50,550.00	(4,500.00)	500.00	1%
101.281.49 - Trial Courts - Juvenile Court	62,119.60	64,074.86	60,389.62	70,500.00	60,500.00	60,500.00	-	(10,000.00)	-14%
101.296.29 - Prosecuting Attorney	378,220.15	434,230.12	357,155.40	435,250.00	395,300.00	396,800.00	1,500.00	(38,450.00)	-9%
101.301.01 - Sheriff - County Patrol	99,083.62	93,434.85	90,557.32	92,525.00	99,825.00	87,825.00	(12,000.00)	(4,700.00)	-5%
101.301.43 - Sheriff - Animal Control	4,405.00	4,138.00	5,695.00	4,700.00	4,500.00	4,200.00	(300.00)	(500.00)	-11%
101.442.00 - Drain Commissioner	62,367.64	67,893.76	57,114.68	65,000.00	60,000.00	60,000.00	-	(5,000.00)	-8%
101.648.00 - Medical Examiner	18,550.00	18,545.00	17,465.00	16,000.00	18,000.00	18,000.00	-	2,000.00	13%
101.711.00 - Register of Deeds	602,556.67	494,136.07	370,594.65	650,000.00	375,000.00	375,000.00	-	(275,000.00)	-42%
101.721.00 - Community Development	16,407.50	13,130.00	11,055.00	15,000.00	15,000.00	15,000.00	-	-	0%
130 - Charges for Services Totals:	**2,580,717.43**	**2,488,971.84**	**2,242,304.37**	**2,804,775.00**	**2,377,275.00**	**2,322,075.00**	**(55,200.00)**	**(482,700.00)**	**-17%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
135 - Fines and Forfeitures							-	-	
101.281.31 - Trial Courts - Circuit Court	-	5,500.00	1,000.00	1,000.00	1,000.00	1,000.00	-	-	0%
101.281.36 - Trial Courts - District Court	164,344.62	178,916.73	177,798.42	228,000.00	178,000.00	173,000.00	(5,000.00)	(55,000.00)	-24%
101.301.43 - Sheriff - Animal Control	3,393.72	3,907.14	5,675.14	3,000.00	5,500.00	5,500.00	-	2,500.00	83%
101.721.00 - Community Development	-	300.00	616.50	200.00	650.00	650.00	-	450.00	225%
135 - Fines and Forfeitures Totals:	**167,738.34**	**188,623.87**	**185,090.06**	**232,200.00**	**185,150.00**	**180,150.00**	**(5,000.00)**	**(52,050.00)**	**-22%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
140 - Interest and Rents							-	-	
101.101.00 - Commissioners	131,904.96	131,904.96	142,705.24	131,905.00	142,000.00	142,000.00	-	10,095.00	8%
101.253.00 - Treasurer	1,034.75	924.26	857,731.20	75,000.00	250,000.00	250,000.00	-	175,000.00	233%
101.265.00 - Facilities Management	110,802.84	110,802.84	120,911.63	110,800.00	114,754.00	114,754.00	-	3,954.00	4%
140 - Interest and Rents Totals:	**243,742.55**	**243,632.06**	**1,121,348.07**	**317,705.00**	**506,754.00**	**506,754.00**	**-**	**189,049.00**	**60%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
145 - Refunds and Reimbursements							-	-	
101.101.00 - Commissioners	137,122.99	119,563.79	170,611.63	36,500.00	89,000.00	89,000.00	-	52,500.00	144%
101.215.00 - County Clerk	169.00	161.00	105.00	-	320.00	320.00	-	320.00	
101.215.07 - County Clerk - Elections	14,536.38	-	-	-	-	-	-	-	
101.253.00 - Treasurer	796.69	227.98	731.32	-	-	-	-	-	
101.265.00 - Facilities Management	63.25	64.09	17.50	-	-	-	-	-	
101.281.31 - Trial Courts - Circuit Court	-	2.00	1,116.20	-	250.00	-	(250.00)	-	
101.296.29 - Prosecuting Attorney	295.93	321.33	26.88	300.00	50.00	50.00	-	(250.00)	-83%
101.301.01 - Sheriff - County Patrol	56,121.20	58,968.62	58,497.59	50,500.00	56,500.00	56,500.00	-	6,000.00	12%
101.301.43 - Sheriff - Animal Control	363.91	7,695.00	290.00	100.00	250.00	250.00	-	150.00	150%
101.301.51 - Sheriff - Corrections	107,847.10	98,128.50	98,006.57	85,000.00	120,000.00	100,000.00	(20,000.00)	15,000.00	18%
101.442.00 - Drain Commissioner	-	-	27,414.03	-	-	-	-	-	
101.711.00 - Register of Deeds	25.00	23.30	1,279.00	25.00	25.00	25.00	-	-	0%
145 - Refunds and Reimbursements Totals:	**317,341.45**	**285,155.61**	**358,095.72**	**172,425.00**	**266,395.00**	**246,145.00**	**(20,250.00)**	**73,720.00**	**43%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
150 - Other Financing Sources							-	-	
101.960.00 - Commissioners	310,711.20	427,874.00	1,823,474.08	615,000.00	830,000.00	710,000.00	(120,000.00)	95,000.00	15%
150 - Other Financing Sources Totals:	**310,711.20**	**427,874.00**	**1,823,474.08**	**615,000.00**	**830,000.00**	**710,000.00**	**(120,000.00)**	**95,000.00**	**15%**
							-	-	
155 - Transfers In & Fund Balance Carryover							-	-	
101.960.00 - Transfers In	1,455,819.08	1,536,879.29	1,670,289.77	1,606,465.00	1,585,097.00	1,585,097.00	-	(21,368.00)	-1%
101.960.00 - Transfers In - APRA	-	1,860,000.00	-	3,082,500.00	-	-	-	(3,082,500.00)	-100%
101.960.00 - Historical Margin	-	-	-	943,218.00	-	-	-	(943,218.00)	-100%
101.960.00 - Use of Fund Balance	-	-	-	1,813,563.00	-	-	-	(1,813,563.00)	-100%
155 - Transfers In & Fund Balance Carryover Estimate Totals:	**1,455,819.08**	**3,396,879.29**	**1,670,289.77**	**7,445,746.00**	**1,585,097.00**	**1,585,097.00**	**-**	**(5,860,649.00)**	**-79%**
							-	-	
Revenue Grand Totals	**35,967,483.32**	**39,476,440.43**	**45,444,640.46**	**48,473,957.00**	**43,640,611.00**	**43,493,297.00**	**(147,314.00)**	(4,980,660.00)	**-10%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
Expenditures							-	-	
05 - Legislative							-	-	
101.101.00 - Commissioners	272,072.44	325,309.32	323,193.88	387,476.00	414,263.00	412,763.00	(1,500.00)	25,287.00	7%
05 - Legislative Totals:	**272,072.44**	**325,309.32**	**323,193.88**	**387,476.00**	**414,263.00**	**412,763.00**	**(1,500.00)**	**25,287.00**	**7%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
10 - Judicial							-	-	
101.281.31 - Trial Courts - Circuit Court	1,021,377.45	1,074,384.32	1,059,313.94	1,369,598.00	1,595,671.00	1,519,941.00	(75,730.00)	150,343.00	11%
101.281.36 - Trial Courts - District Court	1,558,879.21	1,577,979.82	1,653,609.28	1,835,629.00	1,815,820.00	1,835,175.00	19,355.00	(454.00)	0%
101.281.41 - Trial Courts - Friend of the Court	1,293,203.49	1,374,585.44	1,462,857.16	1,625,908.00	1,691,904.00	1,685,126.00	(6,778.00)	59,218.00	4%
101.281.47 - Trial Courts - County Guardian	10,095.00	7,722.00	1,162.00	15,000.00	10,000.00	10,000.00	-	(5,000.00)	-33%
101.281.48 - Trial Courts - Probate Court	609,573.88	575,510.91	584,625.11	673,133.00	675,781.00	682,769.00	6,988.00	9,636.00	1%
101.281.49 - Trial Courts - Juvenile Court	761,224.63	876,197.29	888,485.57	1,022,844.00	1,069,874.00	1,087,966.00	18,092.00	65,122.00	6%
101.281.50 - Trial Courts - Probation	2,336.21	2,653.57	2,767.78	4,952.00	5,017.00	5,017.00	-	65.00	1%
10 - Judicial Totals:	**5,256,689.87**	**5,489,033.35**	**5,652,820.84**	**6,547,064.00**	**6,864,067.00**	**6,825,994.00**	**(38,073.00)**	**278,930.00**	**4%**

Eaton County

Annual Budget by Function Report

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	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
15 - General Government							-	-	
101.172.00 - Controllers Office	1,016,096.79	1,202,961.21	1,402,747.37	1,722,589.00	1,749,515.00	1,753,702.00	4,187.00	31,113.00	2%
101.215.00 - County Clerk	615,580.03	684,672.73	761,569.36	836,241.00	902,425.00	902,925.00	500.00	66,684.00	8%
101.215.07 - County Clerk - Elections	74,964.58	55,310.51	74,433.03	186,704.00	104,448.00	104,448.00	-	(82,256.00)	-44%
101.215.09 - County Clerk - Plat Board	-	-	-	323.00	323.00	323.00	-	-	0%
101.228.00 - Technology Services	1,051,764.31	1,146,300.43	1,353,003.39	1,501,539.00	1,555,210.00	1,561,410.00	6,200.00	59,871.00	4%
101.253.00 - Treasurer	537,770.42	527,733.68	548,943.33	655,296.00	687,065.00	688,065.00	1,000.00	32,769.00	5%
101.257.00 - Equalization	689,412.16	644,621.60	691,287.85	733,489.00	765,826.00	763,086.00	(2,740.00)	29,597.00	4%
101.265.00 - Facilities Management	1,769,260.79	1,861,079.32	1,785,070.05	2,404,490.00	2,942,476.00	2,188,511.00	(753,965.00)	(215,979.00)	-9%
101.273.00 - Building Authority	-	-	-	150.00	150.00	150.00	-	-	0%
101.296.29 - Prosecuting Attorney	1,595,095.13	1,884,315.67	1,962,234.91	2,468,721.00	2,577,744.00	2,594,933.00	17,189.00	126,212.00	5%
101.296.32 - Prosecuting Attorney - ECU	425,942.24	472,636.05	385,296.44	482,116.00	482,376.00	482,676.00	300.00	560.00	0%
101.296.34 - Prosecuting Attorney - Child Support	112,046.32	119,755.45	136,060.30	151,468.00	168,413.00	170,921.00	2,508.00	19,453.00	13%
101.296.35 - Prosecuting Attorney - Crime Victims	191,678.90	208,027.24	209,717.37	236,423.00	236,136.00	234,677.00	(1,459.00)	(1,746.00)	-1%
101.442.00 - Drain Commissioner	598,515.19	633,382.59	642,863.33	775,393.00	800,830.00	808,830.00	8,000.00	33,437.00	4%
101.710.00 - MSU Extension	139,741.03	142,388.30	146,769.01	151,911.00	156,598.00	156,598.00	-	4,687.00	3%
101.711.00 - Register of Deeds	273,579.25	293,072.06	298,150.80	297,984.00	283,543.00	304,399.00	20,856.00	6,415.00	2%
15 - General Government Totals:	**9,091,447.14**	**9,876,256.84**	**10,398,146.54**	**12,604,837.00**	**13,413,078.00**	**12,715,654.00**	**(697,424.00)**	**110,817.00**	**1%**

Eaton County

Annual Budget by Function Report

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	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
20 - Public Safety							-	-	
101.301.01 - Sheriff - County Patrol	5,322,315.69	5,758,591.31	6,345,352.09	6,801,643.00	8,082,894.00	7,738,605.00	(344,289.00)	936,962.00	14%
101.301.03 - Sheriff - Delta	4,273,956.11	4,648,964.05	4,453,311.51	5,230,687.00	6,000,098.00	5,852,964.00	(147,134.00)	622,277.00	12%
101.301.04 - Sheriff - Tri-County Metro Narcotics	12,041.00	12,893.00	-	14,000.00	10,000.00	10,000.00	-	(4,000.00)	-29%
101.301.05 - Sheriff - Windsor	122,549.60	130,587.55	134,505.40	148,540.00	176,064.00	176,064.00	-	27,524.00	19%
101.301.06 - Sheriff - Waverly Schools	-	-	63,545.28	134,608.00	158,116.00	159,466.00	1,350.00	24,858.00	18%
101.301.17 - Sheriff - Marine Safety	7,916.22	5,761.84	5,335.67	7,103.00	8,333.00	-	(8,333.00)	(7,103.00)	-100%
101.301.33 - Sheriff - Secondary Road Patrol	221,800.02	227,179.90	216,487.85	222,196.00	265,545.00	265,595.00	50.00	43,399.00	20%
101.301.43 - Sheriff - Animal Control	287,862.91	258,516.94	293,895.71	369,644.00	368,081.00	367,261.00	(820.00)	(2,383.00)	-1%
101.301.51 - Sheriff - Corrections	4,439,811.46	5,166,138.35	5,677,495.22	5,997,835.00	6,842,904.00	6,777,522.00	(65,382.00)	779,687.00	13%
101.426.00 - Emergency Services	-	-	20,270.29	83,634.00	88,352.00	88,842.00	490.00	5,208.00	6%
101.702.00 - Planning and Zoning	-	-	-	-	156,212.00	156,212.00	-	156,212.00	
101.721.00 - Community Development	217,955.84	280,808.58	281,569.53	334,603.00	219,841.00	221,841.00	2,000.00	(112,762.00)	-34%
101.728.00 - Economic Development	100,926.00	100,926.00	100,926.00	105,971.00	111,270.00	111,270.00	-	5,299.00	5%
20 - Public Safety Totals:	**15,007,134.85**	**16,590,367.52**	**17,592,694.55**	**19,450,464.00**	**22,487,710.00**	**21,925,642.00**	**(562,068.00)**	**2,475,178.00**	**13%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
30 - Health And Welfare							-	-	
101.631.00 - Substance Abuse	230,689.91	219,774.00	259,426.15	340,138.00	340,000.00	340,000.00	-	(138.00)	0%
101.648.00 - Medical Examiner	286,983.70	267,509.76	311,688.73	332,000.00	485,000.00	485,000.00	-	153,000.00	46%
101.649.00 - Community Mental Health	473,873.00	477,105.00	500,956.00	525,985.00	569,500.00	566,230.00	(3,270.00)	40,245.00	8%
101.672.00 - Tri-County Office on Aging	72,154.00	72,154.00	74,319.00	78,000.00	78,845.00	78,845.00	-	845.00	1%
101.689.00 - Veterans	96,837.23	105,520.95	114,181.93	112,754.00	123,599.00	124,099.00	500.00	11,345.00	10%
101.689.89 - Veterans - Veterans Relief	8,792.84	23,938.37	36,518.33	57,500.00	51,413.00	51,413.00	-	(6,087.00)	-11%
30 - Health And Welfare Totals:	**1,169,330.68**	**1,166,002.08**	**1,297,090.14**	**1,446,377.00**	**1,648,357.00**	**1,645,587.00**	**(2,770.00)**	**199,210.00**	**14%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
35 - Recreation and Culture							-	-	
101.804.00 - General Fund,Courthouse Square,-	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-	-	0%
35 - Recreation and Culture Totals:	**15,000.00**	**17,000.00**	**17,000.00**	**17,000.00**	**17,000.00**	**17,000.00**	**-**	**-**	**0%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
40 - Other							-	-	
101.851.25 - Insurance and Bonds	7,936.00	18,184.00	16,293.01	19,000.00	18,000.00	18,000.00	-	(1,000.00)	-5%
101.958.00 - Contingency	-	-	-	150,000.00	150,000.00	150,000.00	-	-	0%
40 - Other Totals:	**7,936.00**	**18,184.00**	**16,293.01**	**169,000.00**	**168,000.00**	**168,000.00**	**-**	**(1,000.00)**	**-1%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
45 - Capital Outlay							-	-	
101.101.00 - Commissioners	81,847.20	-	52,620.01	200,000.00	200,000.00	200,000.00	-	-	0%
101.172.00 - Controllers Office	-	6,482.00	96,153.04	-	-	-	-	-	
101.215.00 - County Clerk	-	-	7,311.00	-	-	-	-	-	
101.228.00 - Technology Services	-	38,104.80	-	-	5,000.00	-	(5,000.00)	-	
101.253.00 - Treasurer	-	-	-	-	-	-	-	-	
101.257.00 - Equalization	-	-	-	-	50,000.00	50,000.00	-	50,000.00	
101.265.00 - Facilities Management	-	118,747.63	5,400.00	75,000.00	50,000.00	50,000.00	-	(25,000.00)	-33%
101.281.31 - Trial Courts - Circuit Court	-	-	15,780.35	-	12,000.00	-	(12,000.00)	-	
101.281.36 - Trial Courts - District Court	5,986.11	-	7,125.00	-	-	-	-	-	
101.281.41 - Trial Courts - Friend of the Court	-	6,482.00	-	-	11,200.00	-	(11,200.00)	-	
101.281.48 - Trial Courts - Probate Court	-	6,482.00	-	10,000.00	-	-	-	(10,000.00)	-100%
101.281.49 - Trial Courts - Juvenile Court	-	20,326.00	-	-	140,000.00	100,000.00	(40,000.00)	100,000.00	
101.296.29 - Prosecuting Attorney	2,137.82	-	42,566.40	-	-	-	-	-	
101.301.01 - Sheriff - County Patrol	95,392.20	178,157.05	1,443,458.07	1,262,650.00	90,000.00	81,000.00	(9,000.00)	(1,181,650.00)	-94%
101.301.03 - Sheriff - Delta	133,471.80	298,004.35	327,702.07	228,000.00	165,000.00	75,000.00	(90,000.00)	(153,000.00)	-67%
101.301.43 - Sheriff - Animal Control	-	-	-	-	150,000.00	180,000.00	30,000.00	180,000.00	
101.301.51 - Sheriff - Corrections	-	-	137,289.20	89,114.00	215,000.00	-	(215,000.00)	(89,114.00)	-100%
101.442.00 - Drain Commissioner	-	-	6,319.00	-	50,000.00	50,000.00	-	50,000.00	
101.721.00 - Community Development	-	-	-	-	-	-	-	-	
45 - Capital Outlay Totals:	**318,835.13**	**672,785.83**	**2,141,724.14**	**1,864,764.00**	**1,138,200.00**	**786,000.00**	**(352,200.00)**	**(1,078,764.00)**	**-58%**

Eaton County

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	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
50 - Debt Service							-	-	
101.101.00 - Commissioners	-	-	-	120,000.00	100,000.00	100,000.00	-	(20,000.00)	-17%
101.172.00 - Controllers Office	-	-	2,610.10	-	-	3,350.00	3,350.00	3,350.00	
101.228.00 - Technology Services	7,474.80	12,654.40	14,104.24	15,245.00	8,640.00	8,640.00	-	(6,605.00)	-43%
101.257.00 - Equalization	10,688.30	10,431.72	11,606.88	10,433.00	11,205.00	11,205.00	-	772.00	7%
101.281.31 - Trial Courts - Circuit Court	3,562.08	3,457.68	3,013.99	3,145.00	-	-	-	(3,145.00)	-100%
101.281.49 - Trial Courts - Juvenile Court	12,115.44	14,637.10	14,085.23	15,431.00	10,587.00	10,712.00	125.00	(4,719.00)	-31%
101.296.29 - Prosecuting Attorney	3,936.00	3,861.82	27,742.54	11,307.00	12,540.00	12,540.00	-	1,233.00	11%
101.301.01 - Sheriff - County Patrol	109,965.97	127,869.01	168,665.76	183,787.00	246,000.00	242,600.00	(3,400.00)	58,813.00	32%
101.301.03 - Sheriff - Delta	119,542.72	113,648.11	148,508.08	155,795.00	168,000.00	168,000.00	-	12,205.00	8%
101.301.05 - Sheriff - Windsor	-	-	-	-	-	-	-	-	
101.301.43 - Sheriff - Animal Control	10,009.80	10,009.80	11,284.44	10,011.00	14,340.00	20,340.00	6,000.00	10,329.00	103%
101.301.51 - Sheriff - Corrections	6,408.12	6,408.12	13,091.25	19,973.00	6,240.00	15,000.00	8,760.00	(4,973.00)	-25%
101.442.00 - Drain Commissioner	22,082.28	22,082.28	18,742.77	22,083.00	25,000.00	25,000.00	-	2,917.00	13%
101.689.00 - Veterans	-	-	-	3,492.00	-	-	-	(3,492.00)	-100%
50 - Debt Service Totals:	**305,785.51**	**325,060.04**	**433,455.28**	**570,702.00**	**602,552.00**	**617,387.00**	**14,835.00**	**46,685.00**	**8%**

Eaton County

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated April, 2024	2024/25 Estimated May, 2024	Change from Prior Month	Change from 2023/24 Amended	% Inc (Dec)
Fund: 101 - General Fund									
60 - Transfers Out							-	-	
101.999.00 - Transfers Out	5,647,003.39	6,014,208.01	5,604,590.45	5,416,273.00	6,945,026.00	6,595,068.00	(349,958.00)	1,178,795.00	22%
60 - Transfers Out Totals:	**5,647,003.39**	**6,014,208.01**	**5,604,590.45**	**5,416,273.00**	**6,945,026.00**	**6,595,068.00**	**(349,958.00)**	**1,178,795.00**	**22%**
Expenditure Grand Totals	**37,091,235.01**	**40,494,206.99**	**43,477,008.83**	**48,473,957.00**	**53,698,253.00**	**51,709,095.00**	**(1,989,158.00)**	**3,235,138.00**	**7%**
							-	-	
Revenue Grand Totals:	35,967,483.32	39,476,440.43	45,444,640.46	48,473,957.00	43,640,611.00	43,493,297.00	(147,314.00)	(4,980,660.00)	-10%
Expenditure Grand Totals:	37,091,235.01	40,494,206.99	43,477,008.83	48,473,957.00	53,698,253.00	51,709,095.00	(1,989,158.00)	3,235,138.00	7%
Net Grand Totals:	(1,123,751.69)	(1,017,766.56)	1,967,631.63	-	(10,057,642.00)	(8,215,798.00)	1,841,844.00	(8,215,798.00)	+++

Beginning Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	5,068,719.63
Change in Fund Balance	(1,123,751.69)	(1,017,766.56)	1,967,631.63	(1,813,563.00)	(10,057,642.00)	(8,215,798.00)
Ending Fund Balance	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	(4,988,922.37)	(3,147,078.37)