EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, JULY 12, 2024, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the June 14, 2024 Regular Meeting and Closed Session Minutes.
5. Limited Public Comment.
6. Human Resources Director Update.
    - Positions Update.
    - MERS Pension Annual Valuation Report – December 31, 2023.
    - Retirees Health Valuation Report – December 31, 2023.
    - MERS Delegates.
    - Additional Reclassification Request.
7. Finance Director Update.
    - Audit Corrective Action Plan Update.
    - Health Insurance Report.
    - Child Care Fund Update.
    - Fiscal Year-End Projection Report.
8. Public Improvement Update.
9. Early Voting Reimbursement Grant Application.
10. 2023/2024 Budget Amendments.
11. Committee Appointments.
12. Miscellaneous.
13. Bills.
14. 2024/2025 Budget.
15. Limited Public Comment.
16. Adjournment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JUNE 14, 2024

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Brian Lautzenheiser.

ALSO PRESENT: Commissioners Jim Mott, Scott Hansen, Frank Holmes, Mark Mudry; Connie Sobie, Ben Dawson, Melissa Ballard, Tim Vandermark, Jeff Cook, Claudine Williams, Ron Lester, and Chad Powers.

The June 14, 2024 meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairperson Mulder.

The Pledge of Allegiance was given by all.

Controller/Administrator Connie Sobie requested to remove item #10. 2023/2024 Budget Amendments from the agenda. Commissioner Rogers moved to approve the agenda as amended. Commissioner Droscha seconded. Motion carried unanimously.

Commissioner Augustine moved to approve the May 10, 2024 closed session and regular minutes. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Equalization Director Tim Vandermark presented the DDA Captured Value and Headlee Rollback form L-4028 and 2024 Tax Rate Request L-4029 (attached) and provided a detailed explanation of the information provided. Discussion held. Commissioner Droscha moved to recommend approval of the 2024 Tax Limitation Values Form L-4028 and the 2024 Tax Rate Request Form L-4029 to the Board of Commissioners as presented. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Ron Lester, the licensed surveyor in charge of the County's Remonumentation Program, spoke about the Remonumentation project that is nearing completion. Discussion held.

Deputy Administrator / Human Resources Director Ben Dawson presented the positions update and reported on current open positions. Discussion held regarding vacancies within the Sheriff's Department. Undersheriff Jeff Cook was present to answer any questions. Commissioner Augustine moved to fill the position vacancies as presented. Commissioner Droscha seconded. Motion carried unanimously.

Discussion held regarding the vacant Parks Director position. Mr. Dawson indicated that Claudine Williams, Director of Intergovernmental Affairs, and Chad Powers, Facilities Director, have been filling the Parks Director role in order to continue departmental operations. In order to ensure that both Parks operations and Facilities maintenance operations continue, Mr. Powers requested that a contractor be hired to oversee current campus improvements that were budgeted for in the current fiscal year. These services would not exceed $30,000 for the current fiscal year and be paid for with savings from salaries and fringes in his office as his time is split with the Parks Department. Commissioner Augustine moved to approve the budget amendment and allowance for the contractual agreement. Commissioner Rogers seconded. Commissioner Brehler opposed. Motion Carried.

Mr. Dawson indicated there was an open position for the part-time Parks and Recreation Events Coordinator position. This vacancy was unrelated to the vacant Parks Director position. Mr. Dawson requested the position be made full-time due to the increased demands on the position. Commissioner Augustine moved to recommend the position change to the Board of Commissioners. Commissioner Rogers seconded. Motion carried unanimously.

Finance Director Melissa Ballard presented the responses to the Request for Proposal (RFP) sent for the County's annual audit. Commissioner Brehler motioned to accept the proposal from Rehmann for fiscal years ending September 30, 2024 through 2026. Commissioner Pearl-Wright seconded. Discussion held. Motion carried unanimously.

Chairperson Mulder recessed the meeting for a break at 10:31 a.m.

Chairperson Mulder reconvened the meeting at 10:42 a.m.

The health insurance report for March was presented. The report indicates an unfavorable variance of ($278,267) compared to Blue Cross Blue Shield's estimated budget. Ms. Ballard indicated there is a pending quarterly settlement that will help offset the unfavorable variance. Additionally, funds from open budgeted positions were transferred in the amount of approximately $98,000 to reduce the unfavorable variance. Management will continue monitoring these funds.

The Child Care Fund report for March was presented and discussed. Based on the updated projection of revenues and expenditures, the estimated fund balance at September 30, 2024 is $1,758,565.

The financial report for the period ending May 31, 2024 was presented. Discussion held.

The public improvement update was presented. Mr. Powers updated the committee on the progress of the Johnson Controls project, indicating that this was nearing completion as the final electric vehicle charging stations were installed. Additional projects include the Construction Code renovation, the Courthouse flooring replacement, the Central Dispatch remodel, and the Complex Sustainability Projects. Mr. Powers also updated the committee on the Youth Facility expansion, which is progressing on time. He invited Commissioners to attend the scheduled site visit on June 20th, 2024 at 5:30 pm to tour the facility.

A resolution to approve an application for Title IV-E Child and Parent Legal Representation Grant was presented (attached). Commissioner Pearl-Wright moved to recommend approval of the resolution to the Board of Commissioners. Commissioner Rogers seconded. Motion carried unanimously.

Miscellaneous – Commissioner Droscha proposed the rental of a booth, paid for by commissioners with their own money, at the Eaton County Fairgrounds during the annual Eaton County Fair July 8th through July 13th. This booth would be manned by elected officials only for the purpose of educating the public on the Tax Limitation ballot proposal. Ms. Sobie spoke about the limitations on the County for use of funding and staff time for the purpose of educating the public on events and services as it relates to the Tax Limitation ballot proposal.

Commissioner Droscha moved to recommend approval of the payment of claims against the County in the amount of $330,488.90, immediate claims in the amount of $11,340,236.26 and electronic claims in the amount of $10,762,628.28 to the Board of Commissioners as presented. Commissioner Rogers seconded. Motion carried unanimously.

The 2024/25 budget projections were presented. Ms. Sobie noted the budgeted expense projections have been reduced by approximately $2.4 million dollars, along with revenue increases in the amount of approximately $1.2 million. Additionally, the current projection does not include a cost of living increase for employees not covered by a settled bargaining contract for the upcoming fiscal year. The projected cost of this increase is approximately $635,000 and will be included in future proposals.

Ms. Ballard indicated that the County does not have a fund balance policy, and as such, should use historical practice for establishing a minimum fund balance threshold. Based on the County's historical practice the maximum fund balance usage for fiscal year 2024/25 should be approximately $220,000, which would reduce the County's fund balance in the general fund to approximately $4.8 million or 10% of the 2023/24 fiscal year expenses. In order to meet this maximum use of fund balance, the County will need to further reduce the 2024/25 expenses by approximately $4.2 million. Discussion held.

The 2024/25 budget position reclassifications and requests were presented. Commissioner Droscha moved to submit all reclassification requests to the County's reclassification consultant for review. Commissioner Rogers seconded. Motion carried unanimously.

No limited public comment.

Commissioner Brehler moved to enter into closed session at 11:39 a.m. pursuant to Section 15.268 Sec 8. (c) of the Open Meetings Act to discuss the proposed agreement with the Eaton County Youth Facility bargaining unit. Commissioner Droscha seconded. Roll Call Vote: Augustine – yes, Brehler – yes, Droscha – yes, Pearl-Wright – yes, Rogers – yes, Mulder – yes. Motion carried.

The Committee resumed the open meeting at 12:20 p.m.

Commissioner Pearl-Wright moved to recommend the approval of the agreement with the Eaton County Youth Facility bargaining unit to the Board of Commissioners, as presented. Commissioner Rogers seconded. Motion carried unanimously.

Chairperson Mulder adjourned the meeting at 12:21 p.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, July 12, 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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Blake Mulder, Chairperson

WAYS & MEANS COMMITTEE
Positions Update
7/12/2024

DEPARTMENT - POSITION OPENING	STATUS	DATE VACANT	REASON	DATE FILLED	WAGE SCALE
Central Dispatch					
Public Safety Telecommunicator	Filled	4/28/2024	Resigned	7/8/2024	Union
Construction Code					
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	6/5/2024	Resigned	6/17/2024	Grade 2
Drain Commissioner's Office					
Drain Inspector	Evaluating	7/11/2023	Other		Grade 8
Parks and Recreation					
Director	Posted	5/29/2024	Resigned		Grade 10
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
Legal Assistant	Filled	6/30/2024	Promotion	7/8/2024	Grade 3
Victim Witness Coordinator	On Hold	8/31/2024	Retirement		Grade 5
Public Defender's Office					
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
Assistant Public Defender	Posted	6/14/2024	Resigned Other		Grade 10-14
Legal Assistant	Filled	5/13/2024	Resigned/Promotion	6/24/2024	Grade 4
Sheriff's Office					
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	10/31/2024	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	10/31/2024	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	10/31/2024	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	11/30/2024	Union
Deputy Newly MCOLES Certified	Graduated in FTO		Corrections Deputy/*Sponsorship Program*	11/30/2024	Union
DB Lieutenant	Filled	4/17/2024	Reclassification	6/27/2024	Union
Lieutenant	Filled	6/27/2024	Lateral Transfer	6/27/2024	Union
Sergeant - Road Patrol	Filled	4/22/2024	Promotion		Union
Deputy	Posted	1/24/2024	Resigned Field Training		Union
Deputy	Posted	12/7/2023	Resigned Other		Union
Deputy	Posted	11/20/2023	Promotion		Union
Deputy	Posted	11/20/2023	Promotion		Union
Deputy	Posted	11/5/2023	Resigned Other Employment		Union
Deputy	Posted	8/25/2023	Retirement		Union
Deputy	Posted	8/3/2023	Resigned Other		Union
Deputy	Posted	5/31/2024	Retirement		Union
Deputy	Posted	5/23/2024	Resigned Other Employment		Union
Corrections Deputy	Posted	5/18/2024	Resigned		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	Posted	4/26/2024	Resigned		Union
Technology Services					
PC Technician	Posted	5/23/2024	Resigned/Promotion		Grade 6
Trial Court					
Court Recorder	Filled	5/31/2024	Retirement	7/1/2024	Grade 4
Case Manager	Interviewing	2/15/2024	Promotion		Grade 6
Enforcement Caseworker	Evaluating	5/24/2023	Resigned Other Employment		Grade 4
Treatment Specialist	Recommended	5/3/2024	Resigned		Grade 3
Deputy Probate Register	Filled	4/8/2024	Promotion	7/8/2024	Grade 3
Youth Specialist - Part Time	Internal Posting	11/5/2023	Transferred to FT		Union
Youth Specialist	Posted	5/5/2024	Promotion		Union
Youth Specialist	Posted	2/23/2024	Resigned		Union
Youth Specialist	Posted	5/29/2024	Resigned		Union
Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer/Promotion		Grade 3
Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer-Youth Specialist		Grade 3
Community Based Treatment Specialist	Program Temporarily Closed	8/31/2022	Internal Transfer-Youth Specialist		Grade 3
Community Based Treatment Specialist	Program Temporarily Closed	5/13/2022	Transferred to Youth Specialist		Grade 3
POSITION RECOMMENDATIONS					
Parks and Recreation					
Programming and Events Coordinator	Recommended	6/28/2024	Resigned		Grade 4
Sheriff's Office					
Corrections Deputy	Recommended	6/24/2024	Resigned		Union
Deputy	Recommended	7/2/2024	Promotion		Union
Technology Services					
GIS Administrator	Recommended	7/23/2024	Resigned		Grade 10
Treasure's Office					
Chief Deputy Treasurer	Recommended	7/31/2024	Retirement		Grade 9
Trial Court					
Court Financial Assistant	Recommended	6/28/2024	Retirement		Grade 4
Deputy Court Clerk I or II	Recommended	7/12/2024	Retirement		Grade 4
Enforcement Case Worker	Recommended	7/3/2024	Resigned Other Employment		Grade 4
Judicial Assistant	Recommended	7/5/2024	Resigned		Grade 5
Pre-Trial Specialist	Recommended	6/24/2024	Resigned		Grade 7
Youth Specialist	Recommended	6/21/2024	Transfer		Union

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2023 - Eaton Co (2302)

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

Spring 2024

Eaton Co

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

This report presents the results of the Annual Actuarial Valuation, prepared for Eaton Co (2302) as of December 31, 2023. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Eaton Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2023,
- Establish contribution requirements for the fiscal year beginning October 1, 2025,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

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

The findings in this report are based on data and other information through December 31, 2023. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

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

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

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

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2023AnnualActuarialValuation-Appendix.pdf

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. Beginning with the December 31, 2023 annual actuarial valuation, the revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDROM). The LDROM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled "Summary Report of the 78th Annual Actuarial Valuations," and will be available on the MERS website during the fall of 2024.

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

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

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

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

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

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

Sincerely,
Gabriel, Roeder, Smith & Company

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

Kurt Dosson, ASA, FCA, MAAA

Shana M Neeson

Shana M. Neeson, ASA, FCA, MAAA

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Executive Summary

Funded Ratio

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

	12/31/2023	12/31/2022
Funded Ratio*	61%	62%

* Reflects assets from Surplus divisions, if any.

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

Required Employer Contributions

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

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. **The combined impact of the prior 2020 and 2019 demographic and economic assumption changes is fully reflected in the 2023 annual actuarial valuation, evidenced with the Phase-in and No Phase-in contribution requirements being equal**. There is no phase-in of dedicated gains.

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

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2023	12/31/2023	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2022	12/31/2022
Fiscal Year Beginning:	October 1, 2025	October 1, 2025	October 1, 2024	October 1, 2024	October 1, 2025	October 1, 2025	October 1, 2024	October 1, 2024
Division								
01 - NonUnion	15.19%	15.19%	13.83%	14.58%	$ 114,953	$ 114,953	$ 95,831	$ 101,063
02 - Sheriff Superv.	140.07%	140.07%	145.68%	150.24%	198,631	198,631	183,397	189,143
10 - Admin Staff	42.01%	42.01%	40.15%	41.23%	120,021	120,021	108,719	111,645
11 - General Maint	22.87%	22.87%	19.29%	20.09%	8,835	8,835	7,117	7,413
12 - NonSupervisors	27.68%	27.68%	25.94%	27.56%	19,085	19,085	16,134	17,139
13 - Dispatch Superv.	70.90%	70.90%	65.00%	67.37%	24,387	24,387	22,882	23,718
15 - Gen Youth Services	8.66%	8.66%	7.64%	7.64%	3,050	3,050	2,420	2,420
16 - Animal Control	41.15%	41.15%	41.99%	43.30%	4,807	4,807	4,569	4,712
20 - Sheriff Non-Superv 312	39.09%	39.09%	30.39%	32.53%	84,460	84,460	66,788	71,482
21 - Shrf Non-Spvs Non 312	22.44%	22.44%	17.67%	19.05%	40,363	40,363	31,957	34,451
Total Municipality - Estimated Monthly Contribution					**$ 618,592**	**$ 618,592**	**$ 539,814**	**$ 563,186**
Total Municipality - Estimated Annual Contribution					**$ 7,423,104**	**$ 7,423,104**	**$ 6,477,768**	**$ 6,758,232**

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	12/31/2023	12/31/2022
Division		
01 - NonUnion	7.30%	7.30%
02 - Sheriff Superv.	13.50%	13.50%
10 - Admin Staff	9.00%	9.00%
11 - General Maint	5.94%	5.94%
12 - NonSupervisors	10.46%	10.46%
13 - Dispatch Superv.	12.20%	12.20%
15 - Gen Youth Services	1.00%	1.00%
16 - Animal Control	7.30%	7.30%
20 - Sheriff Non-Superv 312	10.70%	10.70%
21 - Shrf Non-Spvs Non 312	10.70%	10.70%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

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

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2025 for the entire employer would be $826,920, instead of $618,592.

The required employer contribution rates, or dollars if the division is closed, determined in this report are reasonable under Actuarial Standard of Practice (ASOP) No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, based on:

- The use of reasonable actuarial assumptions and cost methods,
- The use of reasonable amortization and asset valuation methods; and
- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

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

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

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

Comments on Investment Rate of Return Assumption

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

The MERS Investment Return Assumption is **6.93%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

Assumption and Method Changes in 2023

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

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

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2023 resulted in current year excess gains for use in lowering the assumed rate of investment return. As a result, the assumed rate of investment return was lowered from 7.00% to 6.93%. The December 31, 2023 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 1.4% higher than if there were no dedicated gains policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

There were no other assumption or method changes in 2023.

Future Assumption and Method Changes

As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed periodically through a comprehensive study, called an Experience Study. The next Experience Study will commence during the fall of 2024.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the State budget for the 2022-23 fiscal year. As a part of the budget, $750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the State. Known as the ***Protecting MI Pension Grant Program***, the legislation is designed to support municipal plans that are under 60% funded.

Funds received by municipalities were deposited into the MERS trust during August 2023 and are reflected in this valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2023 was 5.54%, while the actual market rate of return was 10.94%.** The actuarial rate of return is below the assumed rate of return, which will put upward pressure on the employer contribution requirements determined in this valuation. To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "How Smoothing Works" video on the Defined Benefit resource page of the MERS website.

As of December 31, 2023, the actuarial value of assets is 110% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2023 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 56% (instead of 61%); and
- Your total employer contribution requirement for the fiscal year starting October 1, 2025 would be $8,488,572 (instead of $7,423,104).

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

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

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

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

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2023 valuation and are for the municipality in total, not by division.

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

12/31/2023 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	**4.93%**	**5.93%**	**6.93%**
Accrued Liability	$ 247,109,574	$ 218,392,926	$ 194,883,900
Valuation Assets[1]	$ 119,548,909	$ 119,548,909	$ 119,548,909
Unfunded Accrued Liability	$ 127,560,665	$ 98,844,017	$ 75,334,991
Funded Ratio	48%	55%	61%
Monthly Normal Cost	$ 184,055	$ 115,202	$ 64,371
Monthly Amortization Payment	$ 835,891	$ 690,008	$ 554,221
Total Employer Contribution[2]	$ 1,019,946	$ 805,210	$ 618,592

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

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

Projection Scenarios

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

The 6.93% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.93% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.93% and 4.93% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

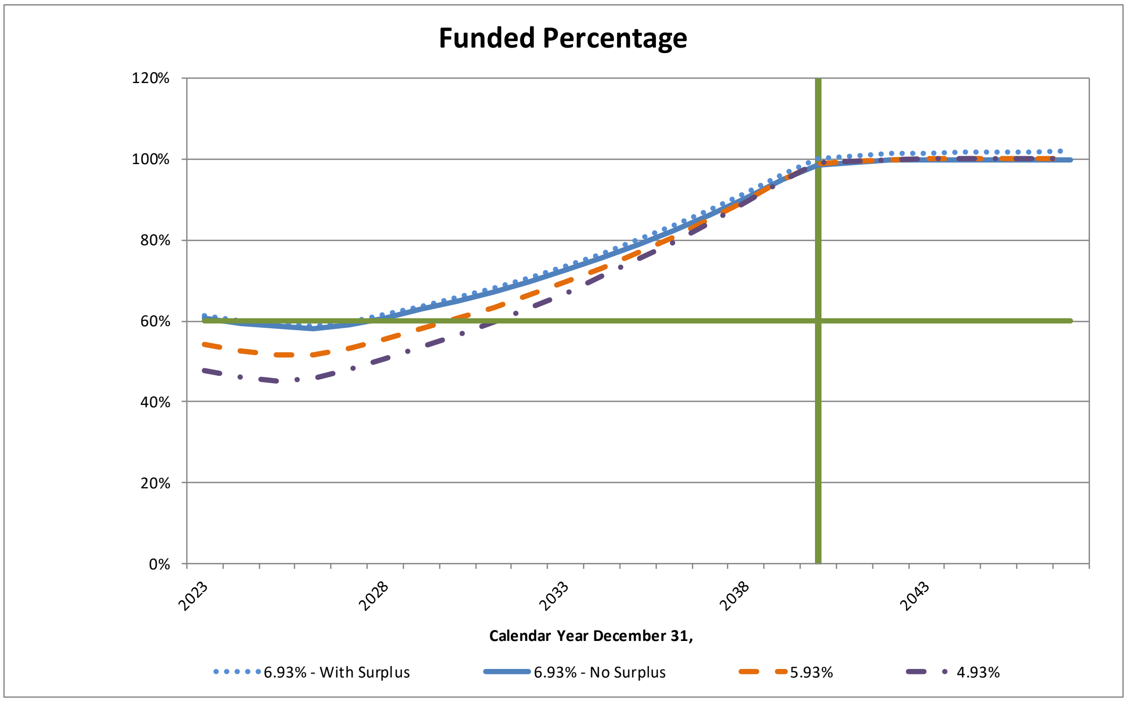
Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary.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

The Funded Percentage graph shows projections of funded status under the 6.93% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

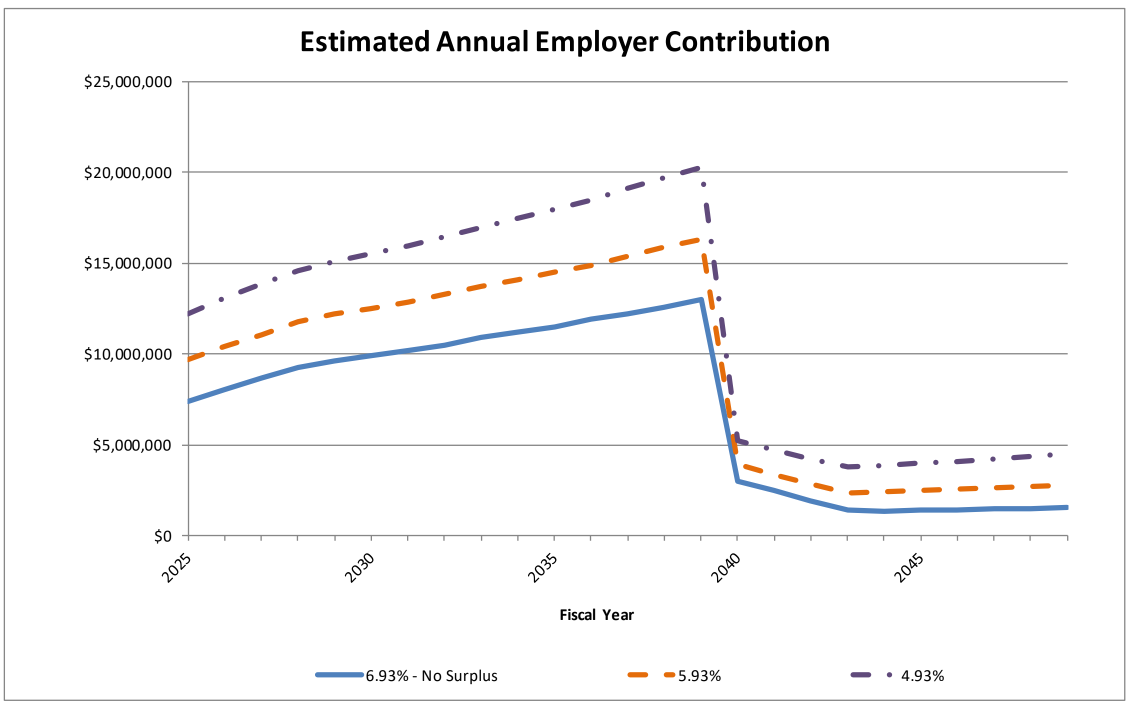
Valuation Year Ending 12/31	Fiscal Year Beginning 10/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.93%[1]					
2023	2025	$ 194,883,900	$ 118,361,691	61%	$ 7,423,104
2024	2026	$ 197,400,000	$ 117,500,000	60%	$ 8,040,000
2025	2027	$ 200,800,000	$ 117,800,000	59%	$ 8,660,000
2026	2028	$ 203,900,000	$ 118,400,000	58%	$ 9,300,000
2027	2029	$ 206,700,000	$ 122,200,000	59%	$ 9,650,000
2028	2030	$ 209,400,000	$ 127,400,000	61%	$ 9,940,000
5.93%[1]					
2023	2025	$ 218,392,926	$ 118,361,691	54%	$ 9,662,520
2024	2026	$ 221,100,000	$ 116,400,000	53%	$ 10,400,000
2025	2027	$ 224,600,000	$ 116,200,000	52%	$ 11,100,000
2026	2028	$ 227,800,000	$ 117,400,000	52%	$ 11,800,000
2027	2029	$ 230,800,000	$ 123,200,000	53%	$ 12,200,000
2028	2030	$ 233,700,000	$ 129,700,000	56%	$ 12,500,000
4.93%[1]					
2023	2025	$ 247,109,574	$ 118,361,691	48%	$ 12,239,352
2024	2026	$ 249,900,000	$ 115,300,000	46%	$ 13,100,000
2025	2027	$ 253,500,000	$ 114,700,000	45%	$ 13,900,000
2026	2028	$ 256,900,000	$ 117,400,000	46%	$ 14,600,000
2027	2029	$ 260,000,000	$ 124,900,000	48%	$ 15,100,000
2028	2030	$ 263,000,000	$ 133,200,000	51%	$ 15,500,000

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

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



Notes:
Assumes assets from the Surplus division(s) will grow with interest and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 17 years following the valuation date for PA 202 purposes.



Notes:
Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning October 1, 2025

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions[1]			Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribution Conversion Factor[2]
			Employer Normal Cost[6]	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribution No Phase-In				
Percentage of Payroll									
01 - NonUnion	12.04%	7.30%	4.74%	10.45%	15.19%	15.19%			0.82%
02 - Sheriff Superv.	14.59%	13.50%	1.09%	138.98%	140.07%	140.07%			0.83%
10 - Admin Staff	12.14%	9.00%	3.14%	38.87%	42.01%	42.01%			0.82%
11 - General Maint	12.04%	5.94%	6.10%	16.77%	22.87%	22.87%			0.82%
12 - NonSupervisors	12.60%	10.46%	2.14%	25.54%	27.68%	27.68%			0.69%
13 - Dispatch Superv.	13.51%	12.20%	1.31%	69.59%	70.90%	70.90%			0.74%
15 - Gen Youth Services	7.99%	1.00%	6.99%	1.67%	8.66%	8.66%			0.87%
16 - Animal Control	11.19%	7.30%	3.89%	37.26%	41.15%	41.15%			0.86%
20 - Sheriff Non-Superv 312	13.34%	10.70%	2.64%	36.45%	39.09%	39.09%			0.75%
21 - Shrf Non-Spvs Non 312	13.52%	10.70%	2.82%	19.62%	22.44%	22.44%			0.84%
Estimated Monthly Contribution[3]									
01 - NonUnion			$ 35,879	$ 79,074	$ 114,953	$ 114,953			
02 - Sheriff Superv.			1,546	197,085	198,631	198,631			
10 - Admin Staff			8,971	111,050	120,021	120,021			
11 - General Maint			2,356	6,479	8,835	8,835			
12 - NonSupervisors			1,475	17,610	19,085	19,085			
13 - Dispatch Superv.			451	23,936	24,387	24,387			
15 - Gen Youth Services			2,462	588	3,050	3,050			
16 - Animal Control			454	4,353	4,807	4,807			
20 - Sheriff Non-Superv 312			5,704	78,756	84,460	84,460			
21 - Shrf Non-Spvs Non 312			5,073	35,290	40,363	40,363			
Total Municipality			**$ 64,371**	**$ 554,221**	**$ 618,592**	**$ 618,592**			
Estimated Annual Contribution[3]			**$ 772,452**	**$ 6,650,652**	**$ 7,423,104**	**$ 7,423,104**			

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

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

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

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

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

[5] For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

[6] For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

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

Table 2: Benefit Provisions

01 - NonUnion: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

02 - Sheriff Superv.: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	13.50%	13.50%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

10 - Admin Staff: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	9.00%	9.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

11 - General Maint: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	12/31/2018	12/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	5.94%	5.94%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

12 - NonSupervisors: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	3/31/2019	3/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019
Employee Contributions:	10.46%	10.46%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

13 - Dispatch Superv.: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	4/30/2019	4/30/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019
Employee Contributions:	12.20%	12.20%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

15 - Gen Youth Services: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	1.70% Multiplier (no max)	1.70% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	1.00%	1.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

16 - Animal Control: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	7/31/2018	7/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

20 - Sheriff Non-Superv 312: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

21 - Shrf Non-Spvs Non 312: Open Division

	2023 Valuation	2022 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	2/28/2019	2/28/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

Table 3: Participant Summary

Division	2023 Valuation Number	2023 Valuation Annual Payroll[1]	2022 Valuation Number	2022 Valuation Annual Payroll[1]	2023 Valuation Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
01 - NonUnion							
Active Employees	162	$ 8,373,411	157	$ 7,665,743	44.1	7.4	8.4
Vested Former Employees	41	450,464	38	388,719	48.7	9.6	15.2
Retirees and Beneficiaries	141	2,473,819	134	2,373,127	69.1		
Pending Refunds	109		99				
02 - Sheriff Superv.							
Active Employees	21	$ 1,568,675	19	$ 1,392,638	43.2	15.0	16.3
Vested Former Employees	8	298,722	7	236,305	49.2	15.9	16.3
Retirees and Beneficiaries	52	2,915,105	53	2,860,142	67.3		
Pending Refunds	0		0				
10 - Admin Staff							
Active Employees	40	$ 3,160,639	40	$ 2,995,531	52.4	13.4	15.9
Vested Former Employees	14	272,488	12	177,542	51.5	11.7	14.5
Retirees and Beneficiaries	70	2,056,480	70	2,059,949	72.0		
Pending Refunds	5		6				
11 - General Maint							
Active Employees	11	$ 427,295	11	$ 408,149	52.6	10.3	10.3
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	11	212,940	10	196,625	68.7		
Pending Refunds	2		2				
12 - NonSupervisors							
Active Employees	15	$ 762,701	14	$ 687,982	31.5	4.9	5.9
Vested Former Employees	3	64,738	3	64,738	51.3	11.3	12.1
Retirees and Beneficiaries	10	425,174	10	416,828	65.3		
Pending Refunds	18		17				
13 - Dispatch Superv.							
Active Employees	6	$ 380,484	6	$ 389,462	42.2	11.3	12.2
Vested Former Employees	3	80,155	1	43,536	40.1	12.9	15.4
Retirees and Beneficiaries	7	443,541	7	430,505	69.7		
Pending Refunds	0		0				
15 - Gen Youth Services							
Active Employees	9	$ 389,615	9	$ 350,588	37.9	5.8	5.8
Vested Former Employees	5	15,213	5	15,213	44.4	4.6	13.2
Retirees and Beneficiaries	1	9,841	1	9,841	68.3		
Pending Refunds	30		28				

Table 3 (continued)

Division	2023 Valuation Number	2023 Valuation Annual Payroll[1]	2022 Valuation Number	2022 Valuation Annual Payroll[1]	2023 Valuation Average Age	2023 Valuation Average Benefit Service[2]	2023 Valuation Average Eligibility Service[2]
16 - Animal Control							
Active Employees	3	$ 129,238	3	$ 120,384	36.1	5.2	5.4
Vested Former Employees	2	33,563	2	33,563	41.9	13.1	16.1
Retirees and Beneficiaries	4	90,711	4	84,265	75.1		
Pending Refunds	1		1				
20 - Sheriff Non-Superv 312							
Active Employees	41	$ 2,389,954	40	$ 2,430,542	37.1	10.2	10.5
Vested Former Employees	10	195,535	9	191,808	41.9	10.0	12.4
Retirees and Beneficiaries	53	2,186,903	50	2,050,707	65.0		
Pending Refunds	21		20				
21 - Shrf Non-Spvs Non 312							
Active Employees	38	$ 1,989,844	39	$ 2,000,722	36.8	8.7	8.8
Vested Former Employees	6	74,285	7	106,331	44.3	9.0	10.8
Retirees and Beneficiaries	30	767,714	29	715,056	68.7		
Pending Refunds	9		6				
Total Municipality							
Active Employees	**346**	**$ 19,571,856**	**338**	**$ 18,441,741**	**42.8**	**9.0**	**10.0**
Vested Former Employees	**92**	**1,485,163**	**84**	**1,257,755**	**47.6**	**10.4**	**14.4**
Retirees and Beneficiaries	**379**	**11,582,228**	**368**	**11,197,045**	**68.7**		
Pending Refunds	**195**		**179**				
Total Participants	**1,012**		**969**				

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

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

Table 4: Reported Assets (Market Value)

Division	2023 Valuation Employer and Retiree[1]	2023 Valuation Employee[2]	2022 Valuation Employer and Retiree[1]	2022 Valuation Employee[2]
01 - NonUnion	$ 21,910,587	$ 6,133,017	$ 20,000,209	$ 5,853,812
02 - Sheriff Superv.	15,238,444	4,009,975	13,924,390	3,701,177
10 - Admin Staff	10,796,584	4,373,214	10,164,006	3,910,783
11 - General Maint	1,781,962	320,273	1,666,882	328,816
12 - NonSupervisors	3,685,740	803,758	3,483,642	785,948
13 - Dispatch Superv.	2,207,850	946,527	2,094,996	761,913
15 - Gen Youth Services	375,888	104,457	324,161	99,172
16 - Animal Control	451,581	151,349	427,413	135,427
20 - Sheriff Non-Superv 312	20,083,203	4,206,650	18,557,649	4,624,891
21 - Shrf Non-Spvs Non 312	7,432,559	2,631,465	6,535,926	2,708,203
S1 - Surplus Unassociated	1,079,726	0	962,570	0
Municipality Total[3]	**$ 85,044,126**	**$ 23,680,685**	**$ 78,141,843**	**$ 22,910,143**
Combined Assets[3]	**$108,724,810**		**$101,051,986**	

[1] Reserve for Employer Contributions and Benefit Payments.

[2] Reserve for Employee Contributions.

[3] Totals may not add due to rounding.

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets (compared to 1.157665 as of December 31, 2022). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning October 1, 2025.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions Required	Employer Contributions Additional	Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
2013	$ 2,110,984	$ 66,111	$ 1,798,094	$ 9,425,458	$ (6,265,576)	$ (199,094)	$ 0	$ 84,692,658
2014	2,295,136	0	1,900,799	4,782,881	(6,831,873)	(122,643)	0	86,716,958
2015	4,205,449	1,495	2,009,187	4,407,356	(7,387,334)	(314,275)	(1)	89,638,835
2016	2,864,179	1,433	1,969,543	4,489,037	(7,814,908)	(166,232)	(1)	90,981,886
2017	3,323,040	4,261,674	1,943,870	5,668,568	(8,297,705)	(196,017)	0	97,685,316
2018	4,155,278	239,434	1,821,210	3,581,003	(8,954,655)	(158,934)	0	98,368,652
2019	3,392,167	1,215,235	1,662,216	4,563,937	(9,387,589)	(363,663)	897	99,451,852
2020	3,612,689	593,369	1,571,650	7,728,071	(9,946,010)	(71,513)	0	102,940,108
2021	4,579,587	1,050,784	1,650,777	17,332,501	(10,390,380)	(217,524)	0	116,945,853
2022	5,706,190	24,789	1,703,956	3,809,197	(10,825,826)	(379,814)	0	116,984,345
2023	6,481,930	44,922	1,752,094	5,735,911	(11,322,217)	(128,075)	(1)	119,548,909

Notes:

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

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

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

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

Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2023

Division	Actuarial Accrued Liability: Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - NonUnion	$ 10,890,658	$ 3,196,192	$ 26,950,811	$ 677,870	$ 41,715,531	$ 30,835,485	73.9%	$ 10,880,046
02 - Sheriff Superv.	6,049,837	3,212,812	39,322,302	0	48,584,951	21,164,696	43.6%	27,420,255
10 - Admin Staff	7,924,586	2,441,322	21,615,875	79,801	32,061,584	16,680,027	52.0%	15,381,557
11 - General Maint	842,850	0	2,347,207	468	3,190,525	2,311,523	72.4%	879,002
12 - NonSupervisors	1,080,895	519,149	5,691,955	62,511	7,354,510	4,936,450	67.1%	2,418,060
13 - Dispatch Superv.	1,179,049	368,122	5,240,019	0	6,787,190	3,468,410	51.1%	3,318,780
15 - Gen Youth Services	386,289	72,931	124,920	13,868	598,008	528,166	88.3%	69,842
16 - Animal Control	97,018	351,671	818,373	2,527	1,269,589	662,955	52.2%	606,634
20 - Sheriff Non-Superv 312	8,170,687	1,446,509	27,742,314	85,814	37,445,324	26,708,030	71.3%	10,737,294
21 - Shrf Non-Spvs Non 312	5,189,424	595,773	10,051,208	40,283	15,876,688	11,065,949	69.7%	4,810,739
S1 - Surplus Unassociated	0	0	0	0	0	1,187,218		(1,187,218)
Total	**$ 41,811,293**	**$ 12,204,481**	**$ 139,904,984**	**$ 963,142**	**$ 194,883,900**	**$ 119,548,909**	**61.3%**	**$ 75,334,991**

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

The December 31, 2023 valuation assets (actuarial value of assets) are equal to 1.099555 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	$ 105,457,559	$ 68,709,116	65%	$ 36,748,443
2010	111,678,749	72,180,067	65%	39,498,682
2011	116,697,386	75,462,500	65%	41,234,886
2012	122,102,177	77,756,681	64%	44,345,496
2013	128,596,128	84,692,658	66%	43,903,470
2014	136,698,863	86,716,958	63%	49,981,905
2015	152,148,101	89,638,835	59%	62,509,266
2016	157,084,155	90,981,886	58%	66,102,269
2017	157,050,402	97,685,316	62%	59,365,086
2018	154,014,101	98,368,652	64%	55,645,449
2019	164,780,319	99,451,852	60%	65,328,467
2020	175,446,641	102,940,108	59%	72,506,533
2021	185,618,617	116,945,853	63%	68,672,764
2022	188,915,224	116,984,345	62%	71,930,879
2023	194,883,900	119,548,909	61%	75,334,991

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

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

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

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - NonUnion

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 25,463,575	$ 20,259,661	80%	$ 5,203,914
2014	27,372,595	21,187,365	77%	6,185,230
2015	30,006,808	21,601,637	72%	8,405,171
2016	32,463,590	22,661,821	70%	9,801,769
2017	30,212,178	23,640,564	78%	6,571,614
2018	31,427,855	24,131,405	77%	7,296,450
2019	34,165,884	24,892,357	73%	9,273,527
2020	37,010,341	26,206,647	71%	10,803,694
2021	39,694,457	29,855,180	75%	9,839,277
2022	40,054,989	29,930,295	75%	10,124,694
2023	41,715,531	30,835,485	74%	10,880,046

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	144	$ 5,562,473	11.22%	7.30%
2014	150	5,972,734	11.91%	7.30%
2015	153	6,736,619	13.66%	7.30%
2016	157	6,850,993	14.99%	7.30%
2017	151	6,710,364	9.48%	7.30%
2018	149	6,616,008	10.69%	7.30%
2019	152	6,854,743	13.50%	7.30%
2020	148	6,462,103	16.44%	7.30%
2021	161	7,541,698	13.94%	7.30%
2022	157	7,665,743	14.58%	7.30%
2023	162	8,373,411	15.19%	7.30%

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

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

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

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

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

Division 02 - Sheriff Superv.

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 31,155,559	$ 15,292,583	49%	$ 15,862,976
2014	33,018,140	15,592,413	47%	17,425,727
2015	37,033,054	15,984,959	43%	21,048,095
2016	38,467,530	16,421,100	43%	22,046,430
2017	39,936,565	17,877,428	45%	22,059,137
2018	39,436,884	17,851,359	45%	21,585,525
2019	42,549,966	17,740,945	42%	24,809,021
2020	45,051,143	17,910,776	40%	27,140,367
2021	47,120,886	20,378,241	43%	26,742,645
2022	47,632,664	20,404,501	43%	27,228,163
2023	48,584,951	21,164,696	44%	27,420,255

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	23	$ 1,553,312	66.70%	16.50%
2014	24	1,630,610	68.79%	16.50%
2015	25	1,806,665	78.00%	16.50%
2016	25	1,799,055	83.40%	16.50%
2017	23	1,651,845	91.70%	16.50%
2018	21	1,444,414	96.91%	14.50%
2019	21	1,431,799	123.45%	14.50%
2020	21	1,424,791	141.52%	13.50%
2021	20	1,423,794	138.55%	13.50%
2022	19	1,392,638	150.24%	13.50%
2023	21	1,568,675	140.07%	13.50%

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

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

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

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

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

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 22,961,485	$ 12,951,021	56%	$ 10,010,464
2014	23,334,410	12,718,712	55%	10,615,698
2015	26,232,602	13,376,790	51%	12,855,812
2016	26,606,371	13,445,989	51%	13,160,382
2017	25,678,282	13,681,974	53%	11,996,308
2018	25,775,358	13,669,785	53%	12,105,573
2019	27,368,878	13,731,654	50%	13,637,224
2020	28,416,762	14,171,609	50%	14,245,153
2021	30,428,148	16,140,074	53%	14,288,074
2022	31,239,905	16,293,891	52%	14,946,014
2023	32,061,584	16,680,027	52%	15,381,557

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	36	$ 2,073,884	34.21%	9.00%
2014	35	2,075,857	35.39%	9.00%
2015	39	2,432,659	37.60%	9.00%
2016	37	2,443,922	38.93%	9.00%
2017	36	2,377,244	34.58%	9.00%
2018	37	2,478,897	34.71%	9.00%
2019	39	2,632,657	39.82%	9.00%
2020	39	2,633,057	42.26%	9.00%
2021	40	2,835,953	39.76%	9.00%
2022	40	2,995,531	41.23%	9.00%
2023	40	3,160,639	42.01%	9.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.
Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

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

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

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 2,256,253	$ 1,904,004	84%	$ 352,249
2014	2,405,854	1,937,984	81%	467,870
2015	2,607,522	1,953,561	75%	653,961
2016	2,623,015	1,938,705	74%	684,310
2017	2,538,434	1,953,961	77%	584,473
2018	2,546,910	2,047,390	80%	499,520
2019	2,758,420	2,056,562	75%	701,858
2020	2,873,302	2,103,615	73%	769,687
2021	3,026,440	2,348,253	78%	678,187
2022	3,067,711	2,310,350	75%	757,361
2023	3,190,525	2,311,523	72%	879,002

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	11	$ 361,385	11.24%	5.94%
2014	12	401,780	12.34%	5.94%
2015	11	390,934	16.04%	5.94%
2016	12	409,470	16.28%	5.94%
2017	11	383,517	15.26%	5.94%
2018	11	399,652	12.50%	5.94%
2019	11	385,699	18.09%	5.94%
2020	11	406,189	19.41%	5.94%
2021	11	412,919	17.70%	5.94%
2022	11	408,149	20.09%	5.94%
2023	11	427,295	22.87%	5.94%

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

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

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

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

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

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 4,996,034	$ 3,922,147	79%	$ 1,073,887
2014	5,239,028	4,134,428	79%	1,104,600
2015	5,929,152	4,275,866	72%	1,653,286
2016	6,073,039	4,360,262	72%	1,712,777
2017	6,197,596	4,389,789	71%	1,807,807
2018	5,878,455	4,412,654	75%	1,465,801
2019	6,288,648	4,467,185	71%	1,821,463
2020	6,754,337	4,604,889	68%	2,149,448
2021	7,045,593	5,022,499	71%	2,023,094
2022	7,217,832	4,942,755	68%	2,275,077
2023	7,354,510	4,936,450	67%	2,418,060

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	15	$ 759,556	17.15%	13.46%
2014	15	784,669	17.26%	13.46%
2015	15	803,633	21.02%	13.46%
2016	16	822,293	21.77%	13.46%
2017	12	690,925	25.65%	13.46%
2018	14	627,709	16.52%	10.46%
2019	13	648,018	21.81%	10.46%
2020	14	682,989	25.02%	10.46%
2021	12	590,656	27.14%	10.46%
2022	14	687,982	27.56%	10.46%
2023	15	762,701	27.68%	10.46%

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

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

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

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

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

Division 13 - Dispatch Superv.

Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 4,481,230	$ 2,309,207	52%	$ 2,172,023
2014	5,001,305	2,499,585	50%	2,501,720
2015	5,457,858	2,464,917	45%	2,992,941
2016	5,560,877	2,563,845	46%	2,997,032
2017	5,833,801	3,042,240	52%	2,791,561
2018	5,547,991	3,096,102	56%	2,451,889
2019	5,846,904	3,146,744	54%	2,700,160
2020	6,291,556	3,231,892	51%	3,059,664
2021	6,461,520	3,477,855	54%	2,983,665
2022	6,628,872	3,307,343	50%	3,321,529
2023	6,787,190	3,468,410	51%	3,318,780

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-13: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	6	$ 395,715	38.33%	15.20%
2014	6	412,575	41.70%	15.20%
2015	5	369,150	$ 20,433	15.20%
2016	6	408,765	51.75%	15.20%
2017	6	400,597	50.65%	15.20%
2018	6	384,509	41.27%	12.20%
2019	6	389,757	49.58%	12.20%
2020	5	317,565	72.28%	12.20%
2021	5	317,091	70.62%	12.20%
2022	6	389,462	67.37%	12.20%
2023	6	380,484	70.90%	12.20%

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

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

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

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

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

Division 15 - Gen Youth Services

Table 8-15: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 221,450	$ 262,101	118%	$ (40,651)
2014	257,859	300,747	117%	(42,888)
2015	300,451	346,267	115%	(45,816)
2016	215,761	321,155	149%	(105,394)
2017	279,969	363,247	130%	(83,278)
2018	300,011	369,709	123%	(69,698)
2019	346,255	397,888	115%	(51,633)
2020	391,504	424,603	108%	(33,099)
2021	345,532	363,676	105%	(18,144)
2022	515,368	490,078	95%	25,290
2023	598,008	528,166	88%	69,842

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-15: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	11	$ 404,648	5.66%	1.00%
2014	11	406,790	5.42%	1.00%
2015	10	394,749	5.24%	1.00%
2016	11	401,182	3.94%	1.00%
2017	10	387,945	4.39%	1.00%
2018	9	367,639	4.69%	1.00%
2019	10	399,076	5.02%	1.00%
2020	8	329,590	4.46%	1.00%
2021	8	314,223	5.93%	1.00%
2022	9	350,588	7.64%	1.00%
2023	9	389,615	8.66%	1.00%

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

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

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

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

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

Division 16 - Animal Control

Table 8-16: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 977,643	$ 588,372	60%	$ 389,271
2014	1,031,700	604,925	59%	426,775
2015	1,098,270	623,506	57%	474,764
2016	1,121,585	647,531	58%	474,054
2017	1,140,905	641,335	56%	499,570
2018	1,061,448	613,029	58%	448,419
2019	1,116,637	592,691	53%	523,946
2020	1,174,202	600,773	51%	573,429
2021	1,242,676	666,934	54%	575,742
2022	1,269,806	651,580	51%	618,226
2023	1,269,589	662,955	52%	606,634

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-16: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	4	$ 126,506	23.46%	8.22%
2014	4	135,647	23.33%	8.22%
2015	4	117,507	29.74%	8.22%
2016	3	109,367	32.04%	8.22%
2017	3	115,198	32.55%	8.22%
2018	2	93,192	34.25%	7.30%
2019	3	116,134	35.10%	7.30%
2020	3	120,317	38.12%	7.30%
2021	2	79,150	57.17%	7.30%
2022	3	120,384	43.30%	7.30%
2023	3	129,238	41.15%	7.30%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

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

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

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

Division 20 - Sheriff Non-Superv 312

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 36,082,899	$ 23,277,482	65%	$ 12,805,417
2014	39,037,972	24,715,586	63%	14,322,386
2015	43,482,384	25,842,240	59%	17,640,144
2016	43,952,387	27,096,729	62%	16,855,658
2017	45,232,672	32,094,778	71%	13,137,894
2018	42,039,189	32,177,219	77%	9,861,970
2019	32,260,036	23,519,766	73%	8,740,270
2020	34,045,979	24,217,584	71%	9,828,395
2021	35,823,059	27,026,132	75%	8,796,927
2022	36,343,403	26,837,615	74%	9,505,788
2023	37,445,324	26,708,030	71%	10,737,294

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.
The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees: Number	Active Employees: Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2013	97	$ 5,119,704	22.29%	13.70%
2014	97	5,106,380	24.15%	13.70%
2015	99	5,484,825	27.71%	13.70%
2016	98	5,199,524	28.15%	13.70%
2017	89	4,892,996	24.07%	13.70%
2018	85	4,212,867	15.43%	10.70%
2019	48	2,589,172	25.57%	10.70%
2020	48	2,686,998	29.26%	10.70%
2021	48	2,778,067	25.47%	10.70%
2022	40	2,430,542	32.53%	10.70%
2023	41	2,389,954	39.09%	10.70%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

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

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

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

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0	0%	$ 0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	0	0	0%	0
2018	0	0	0%	0
2019	12,078,691	8,906,060	74%	3,172,631
2020	13,437,515	9,467,720	70%	3,969,795
2021	14,430,306	10,592,031	73%	3,838,275
2022	14,944,674	10,701,604	72%	4,243,070
2023	15,876,688	11,065,949	70%	4,810,739

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2013	0	$ 0	$ 0	0.00%
2014	0	0	$ 0	0.00%
2015	0	0	$ 0	0.00%
2016	0	0	$ 0	0.00%
2017	0	0	$ 0	0.00%
2018	0	0	$ 0	0.00%
2019	42	1,899,906	12.70%	10.70%
2020	37	1,777,117	18.71%	10.70%
2021	39	1,930,798	17.38%	10.70%
2022	39	2,000,722	19.05%	10.70%
2023	38	1,989,844	22.44%	10.70%

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

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

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

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

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

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	$ 0	$ 0		$ 0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	1,074,978		(1,074,978)
2022	0	1,114,333		(1,114,333)
2023	0	1,187,218		(1,187,218)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021 and 2023 actuarial valuations.

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

Table 10: Division-Based Layered Amortization Schedule

Division 01 - NonUnion

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 8,405,171	23	$ 8,591,013	15	$ 759,612
(Gain)/Loss	12/31/2016	1,155,519	22	1,272,345	15	112,500
(Gain)/Loss	12/31/2017	205,220	21	224,465	15	19,848
Amendment	12/31/2017	(3,708,592)	21	(4,056,428)	15	(358,668)
(Gain)/Loss	12/31/2018	847,313	20	922,615	15	81,576
(Gain)/Loss	12/31/2019	789,269	19	852,017	15	75,336
Assumption	12/31/2019	1,285,966	19	1,334,659	15	118,008
Experience	12/31/2020	1,328,131	18	1,442,965	15	127,584
Experience	12/31/2021	(1,217,039)	17	(1,327,155)	15	(117,348)
Experience	12/31/2022	397,400	16	439,459	15	38,856
Experience	12/31/2023	921,233	15	1,035,843	15	91,584
Total				**$ 10,731,798**		**$ 948,888**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division 02 - Sheriff Superv.

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 21,048,095	23	$ 21,233,703	15	$ 1,877,460
(Gain)/Loss	12/31/2016	599,271	22	659,865	15	58,344
(Gain)/Loss	12/31/2017	(407,524)	21	(445,747)	15	(39,408)
(Gain)/Loss	12/31/2018	1,457,719	20	1,587,265	15	140,340
Assumption	12/31/2018	(198,603)	20	(216,240)	15	(19,116)
Amendment	12/31/2018	(1,928,428)	20	(2,099,797)	15	(185,664)
(Gain)/Loss	12/31/2019	1,345,826	19	1,452,810	15	128,460
Assumption	12/31/2019	1,824,146	19	1,816,383	15	160,608
Experience	12/31/2020	2,136,282	18	2,320,995	15	205,224
Experience	12/31/2021	(816,441)	17	(890,308)	15	(78,720)
Experience	12/31/2022	684,202	16	756,616	15	66,900
Experience	12/31/2023	508,835	15	572,139	15	50,592
Total				**$ 26,747,684**		**$ 2,365,020**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 12,855,812	23	$ 12,891,319	15	$ 1,139,832
(Gain)/Loss	12/31/2016	98,254	22	108,199	15	9,564
(Gain)/Loss	12/31/2017	409,936	21	448,373	15	39,648
Amendment	12/31/2017	(1,768,017)	21	(1,933,830)	15	(170,988)
(Gain)/Loss	12/31/2018	94,150	20	102,509	15	9,060
(Gain)/Loss	12/31/2019	557,240	19	601,540	15	53,184
Assumption	12/31/2019	973,602	19	966,770	15	85,476
Experience	12/31/2020	489,243	18	531,544	15	47,004
Experience	12/31/2021	(120,088)	17	(130,946)	15	(11,580)
Experience	12/31/2022	780,260	16	862,846	15	76,296
Experience	12/31/2023	554,307	15	623,268	15	55,104
Total				**$ 15,071,592**		**$ 1,332,600**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 653,961	23	$ 678,066	15	$ 59,952
(Gain)/Loss	12/31/2016	5,998	22	6,603	15	588
(Gain)/Loss	12/31/2017	(118,860)	21	(130,012)	15	(11,496)
(Gain)/Loss	12/31/2018	58,829	20	64,041	15	5,664
Assumption	12/31/2018	(10,860)	20	(11,814)	15	(1,044)
Amendment	12/31/2018	(130,074)	20	(141,622)	15	(12,528)
(Gain)/Loss	12/31/2019	110,141	19	118,905	15	10,512
Assumption	12/31/2019	102,423	19	106,572	15	9,420
Experience	12/31/2020	57,002	18	61,931	15	5,472
Experience	12/31/2021	(110,478)	17	(120,475)	15	(10,656)
Experience	12/31/2022	91,217	16	100,870	15	8,916
Experience	12/31/2023	130,226	15	146,427	15	12,948
Total				**$ 879,492**		**$ 77,748**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division 12 - NonSupervisors

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025 Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,653,286	23	$ 1,695,754	15	$ 149,940
(Gain)/Loss	12/31/2016	13,943	22	15,348	15	1,356
(Gain)/Loss	12/31/2017	50,155	21	54,854	15	4,848
(Gain)/Loss	12/31/2018	125,892	20	137,072	15	12,120
Assumption	12/31/2018	(25,813)	20	(28,114)	15	(2,484)
Amendment	12/31/2018	(461,976)	20	(503,024)	15	(44,472)
(Gain)/Loss	12/31/2019	108,064	19	116,656	15	10,320
Assumption	12/31/2019	262,229	19	272,794	15	24,120
Experience	12/31/2020	321,785	18	349,611	15	30,912
Experience	12/31/2021	(178,504)	17	(194,649)	15	(17,208)
Experience	12/31/2022	266,190	16	294,366	15	26,028
Experience	12/31/2023	159,371	15	179,198	15	15,840
Total				**$ 2,389,866**		**$ 211,320**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-13: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 2,992,941	21	$ 3,058,916	15	$ 270,468
(Gain)/Loss	12/31/2016	(130,203)	22	(143,376)	15	(12,672)
(Gain)/Loss	12/31/2017	(221,649)	21	(242,445)	15	(21,432)
(Gain)/Loss	12/31/2018	127,195	20	138,499	15	12,252
Assumption	12/31/2018	(45,656)	20	(49,711)	15	(4,392)
Amendment	12/31/2018	(412,963)	20	(449,642)	15	(39,756)
(Gain)/Loss	12/31/2019	37,978	19	40,992	15	3,624
Assumption	12/31/2019	231,615	19	233,731	15	20,664
Experience	12/31/2020	358,817	18	389,846	15	34,476
Experience	12/31/2021	(127,059)	17	(138,544)	15	(12,252)
Experience	12/31/2022	355,240	16	392,837	15	34,740
Experience	12/31/2023	15,160	15	17,046	15	1,512
Total				**$ 3,248,149**		**$ 287,232**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-15: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Experience	12/31/2022	$ 31,477	15	$ 34,662	14	$ 3,228
Experience	12/31/2023	38,555	15	43,352	15	3,828
Total				**$ 78,014**		**$ 7,056**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division 16 - Animal Control

Table 10-16: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 474,764	23	$ 484,690	15	$ 42,852
(Gain)/Loss	12/31/2016	(11,514)	22	(12,679)	15	(1,116)
(Gain)/Loss	12/31/2017	13,875	21	15,178	15	1,344
(Gain)/Loss	12/31/2018	31,804	20	34,638	15	3,060
Assumption	12/31/2018	(6,650)	20	(7,233)	15	(636)
Amendment	12/31/2018	(80,964)	20	(88,157)	15	(7,800)
(Gain)/Loss	12/31/2019	32,947	19	35,557	15	3,144
Assumption	12/31/2019	43,227	19	43,488	15	3,840
Experience	12/31/2020	47,125	18	51,208	15	4,524
Experience	12/31/2021	(7,249)	17	(7,904)	15	(696)
Experience	12/31/2022	45,852	16	50,710	15	4,488
Experience	12/31/2023	(7,660)	15	(8,613)	15	(768)
Total				**$ 590,883**		**$ 52,236**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 11,900,794	23	$ 12,106,052	15	$ 1,070,400
(Gain)/Loss	12/31/2016	(803,165)	22	(884,358)	15	(78,192)
(Gain)/Loss	12/31/2017	(2,714,008)	21	(2,968,567)	15	(262,476)
(Gain)/Loss	12/31/2018	243,823	20	265,490	15	23,472
Assumption	12/31/2018	(261,998)	20	(285,285)	15	(25,224)
Amendment	12/31/2018	(2,036,132)	20	(2,217,071)	15	(196,032)
(Gain)/Loss	12/31/2019	884,492	19	954,813	15	84,420
Assumption	12/31/2019	1,467,434	19	1,536,109	15	135,816
Experience	12/31/2020	1,034,845	18	1,124,323	15	99,408
Experience	12/31/2021	(1,275,878)	17	(1,391,312)	15	(123,024)
Experience	12/31/2022	833,708	16	921,947	15	81,516
Experience	12/31/2023	1,357,803	15	1,526,726	15	134,988
Total				**$ 10,688,867**		**$ 945,072**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-21: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 10/1/2025 Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 5,739,350	23	$ 5,838,342	15	$ 516,216
(Gain)/Loss	12/31/2016	(387,340)	22	(426,496)	15	(37,716)
(Gain)/Loss	12/31/2017	(1,308,874)	21	(1,431,644)	15	(126,588)
(Gain)/Loss	12/31/2018	117,588	20	128,029	15	11,316
Assumption	12/31/2018	(126,353)	20	(137,577)	15	(12,168)
Amendment	12/31/2018	(981,958)	20	(1,069,215)	15	(94,536)
(Gain)/Loss	12/31/2019	(509,099)	19	(549,572)	15	(48,588)
Assumption	12/31/2019	594,781	19	625,483	15	55,308
Experience	12/31/2020	848,071	18	921,406	15	81,468
Experience	12/31/2021	(211,526)	17	(230,670)	15	(20,400)
Experience	12/31/2022	406,429	16	449,441	15	39,744
Experience	12/31/2023	597,688	15	672,046	15	59,424
Total				**$ 4,789,573**		**$ 423,480**

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2023 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2023 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

GASB Statement No. 68 Information

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

Actuarial Valuation Date:		12/31/2023
Measurement Date of the Total Pension Liability (TPL):		12/31/2023
At 12/31/2023, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits:		379
Inactive employees entitled to but not yet receiving benefits (including refunds):		287
Active employees:		346
		1,012
Total Pension Liability as of 12/31/2022 measurement date:	$	183,699,493
Total Pension Liability as of 12/31/2023 measurement date:	$	189,614,167
Service Cost for the year ending on the 12/31/2023 measurement date:	$	2,377,840
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	596,594
- Changes in assumptions[2]:	$	1,401,194
Average expected remaining service lives of all employees (active and inactive):		3

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

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

Covered employee payroll (Needed for Required Supplementary Information):	$	19,571,856

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

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

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2023:	$ 22,299,053	$ 0	$ (18,374,420)

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

Benefit Provision History

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

01 - NonUnion

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	2.00% Multiplier
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2009	E1 2.5% COLA for past retirees (01/01/2009)
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
11/1/2001	2.50% Multiplier (Capped at 80% of FAC)
11/1/2001	Member Contribution Rate 7.30%
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
11/1/1999	2.25% Multiplier (Capped at 80% of FAC)
11/1/1999	Member Contribution Rate 5.50%
4/1/1996	2.00% Multiplier
4/1/1996	Member Contribution Rate 3.50%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
8/1/1993	Temporary 8 Year Vesting (08/01/1993 - 10/03/1993)
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1989	1.70% Multiplier
1/1/1989	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
1/1/1984	Member Contribution Rate 4.00%
1/1/1980	Flexible E 2% COLA Adopted (01/01/1980)
1/1/1979	Exclude Temporary Employees requiring less than 6 months

01 - NonUnion

1/1/1971	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
1/1/1968	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

02 - Sheriff Superv.

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Participant Contribution Rate 13.5%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	2.00% Multiplier
2/1/2019	Participant Contribution Rate 14.5%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
12/1/2000	Fiscal Month - October
1/1/1998	3.20% Multiplier (Capped at 80% of FAC)
1/1/1998	Member Contribution Rate 16.50%
3/1/1997	2.50% Multiplier (Capped at 80% of FAC)
1/1/1996	3.20% Multiplier (Capped at 80% of FAC)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F50 (With 25 Years of Service)
1/1/1994	E1 2.5% COLA for past retirees (10/01/1993)
1/1/1994	E2 2.5% COLA bridged to 0% effective 02/01/2019
10/1/1993	2.50% Multiplier (Capped at 80% of FAC)
10/1/1993	Member Contribution Rate 11.60%
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1990	2.25% Multiplier
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/21/1987	Blanket Resolution (All Service)
7/1/1983	Benefit F55 (With 25 Years of Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
1/1/1971	1.20% Multiplier on FAC < $4,200 and 1.70% Multiplier on FAC > $4,200
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting

02 - Sheriff Superv.

1/1/1968	1.00% Multiplier on FAC < $4,200 and 1.50% Multiplier on FAC > $4,200
1/1/1968	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

10 - Admin Staff

1/1/2021	Voter-Elected Officials - Included
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Appointed Officials - Included
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	2.00% Multiplier
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Fiscal Month - October
12/1/2000	2.50% Multiplier (Capped at 80% of FAC)
12/1/2000	Member Contribution Rate 9.00%
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
10/1/1996	2.25% Multiplier (Capped at 80% of FAC)
10/1/1996	Member Contribution Rate 6.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	2.00% Multiplier
1/1/1994	Member Contribution Rate 4.10%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
1/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1993	10 Year Vesting
1/1/1993	1.70% Multiplier
1/1/1993	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months

10 - Admin Staff

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

11 - General Maint

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
1/1/2019	Non Standard Compensation Definition
1/1/2019	2.00% Multiplier
12/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
11/1/2004	2.25% Multiplier (Capped at 80% of FAC)
11/1/2004	Member Contribution Rate 5.94%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
7/1/1997	2.00% Multiplier
7/1/1997	Member Contribution Rate 3.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F55 (With 25 Years of Service)
11/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1991	10 Year Vesting
4/1/1991	1.70% Multiplier
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

12 - NonSupervisors

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

12 - NonSupervisors

4/1/2019	Non Standard Compensation Definition
4/1/2019	2.00% Multiplier
4/1/2019	Participant Contribution Rate 11.46%
3/31/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
10/1/2006	Member Contribution Rate 13.46%
10/1/2005	Member Contribution Rate 13.60%
10/1/2004	Member Contribution Rate 13.73%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
10/1/2003	Member Contribution Rate 13.55%
1/1/2002	Member Contribution Rate 12.59%
1/1/2001	Member Contribution Rate 13.70%
1/1/2001	E2 2.5% COLA Bridged to 0% effective 4/1/19
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA Bridged to 0% effective 4/1/19
4/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1999	3.20% Multiplier (Capped at 80% of FAC)
4/1/1999	Member Contribution Rate 14.20%
1/1/1997	2.50% Multiplier (Capped at 80% of FAC)
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 7.40%
1/1/1996	E2 2.5% COLA Bridged to 0% effective 4/1/19
4/1/1995	Member Contribution Rate 5.80%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	Member Contribution Rate 3.50%
1/1/1993	Member Contribution Rate 1.00%
1/1/1992	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1992	10 Year Vesting
1/1/1992	2.25% Multiplier (Capped at 80% of FAC)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

13 - Dispatch Superv.

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

13 - Dispatch Superv.

10/1/2019	Participant Contribution Rate 12.2%
5/1/2019	Non Standard Compensation Definition
5/1/2019	2.00% Multiplier
5/1/2019	Participant Contribution Rate 13.2%
4/30/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
1/1/2001	E2 2.5% COLA bridged to 0% effective 05/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA bridged to 0% effective 05/01/2019
1/1/1998	3.20% Multiplier (Capped at 80% of FAC)
1/1/1998	Member Contribution Rate 15.20%
7/1/1997	Member Contribution Rate 10.50%
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 14.20%
12/31/1996	Member Contribution Rate 0.00%
1/1/1996	E2 2.5% COLA bridged to 0% effective 05/01/2019
7/1/1995	Member Contribution Rate 9.60%
6/30/1995	Member Contribution Rate 0.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1992	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1992	2.25% Multiplier (Capped at 80% of FAC)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 5.80%
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	1.70% Multiplier
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

15 - Gen Youth Services

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

15 - Gen Youth Services

10/1/1995	10 Year Vesting
10/1/1995	1.70% Multiplier
10/1/1995	Benefit F55 (With 25 Years of Service)
10/1/1995	Member Contribution Rate 1.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

16 - Animal Control

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
8/1/2018	Non Standard Compensation Definition
8/1/2018	2.00% Multiplier
8/1/2018	Participant Contribution Rate 7.3%
7/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
9/1/2003	2.50% Multiplier (Capped at 80% of FAC)
9/1/2003	Member Contribution Rate 8.22%
11/1/2001	Member Contribution Rate 5.90%
10/1/2001	2.25% Multiplier (Capped at 80% of FAC)
12/1/2000	Fiscal Month - October
10/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
10/1/1999	10 Year Vesting
10/1/1999	2.00% Multiplier
10/1/1999	Benefit F55 (With 25 Years of Service)
10/1/1999	Member Contribution Rate 3.50%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

20 - Sheriff Non-Superv 312

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

20 - Sheriff Non-Superv 312

1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	2.00% Multiplier
2/1/2019	Participant Contribution Rate 11.7%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Convert Part-Time Employees Accrued Service to Full-Time
1/1/2001	E2 2.5% COLA Bridged to 0% effective 02/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/1998)
1/1/2000	E2 2% COLA Bridged to 0% effective 2/1/19
1/1/1999	E2 2.3% COLA Bridged to 0% effective 2/1/19
1/1/1998	3.20% Multiplier (Capped at 80% of FAC)
1/1/1998	Member Contribution Rate 13.70%
3/1/1997	2.50% Multiplier (Capped at 80% of FAC)
1/1/1997	E2 2.5% Window COLA for future retirees (01/01/1996) to (01/02/1997)
1/1/1996	3.20% Multiplier (Capped at 80% of FAC)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	25 Years & Out
1/1/1993	2.25% Multiplier (Capped at 80% of FAC)
1/1/1992	2.25% Multiplier
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1987	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1987	10 Year Vesting
1/1/1987	1.70% Multiplier
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Normal Retirement Age (DB) - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

21 - Shrf Non-Spvs Non 312

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

21 - Shrf Non-Spvs Non 312

1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non Standard Compensation Definition
3/1/2019	Non-Standard Transfer Rules
3/1/2019	2.00% Multiplier
3/1/2019	Participant Contribution Rate 11.7%
2/28/2019	Frozen FAC
2/1/2019	Day of work defined as 80 Hours a Month for All employees.
2/1/2019	25 Years & Out
2/1/2019	Benefit FAC-5 (5 Year Final Average Compensation)
2/1/2019	10 Year Vesting
2/1/2019	Normal Retirement Age (DB) - 60
2/1/2019	Service Credit Purchase Estimates - Yes
2/1/2019	3.20% Multiplier (Capped at 80% of FAC)
2/1/2019	Early Reduced at Age 55 (with 15 Years of Service)
2/1/2019	Participant Contribution Rate 13.7%
2/1/2019	E2 2.5% COLA Bridged to 0% effective 03/01/2019
2/1/2019	E1 2.5% COLA for past retirees (2/1/2019)
12/1/2000	Fiscal Month - October
5/15/1985	Blanket Resolution (All Service)
2/18/1970	Covered by Act 88

S1 - Surplus Unassociated

12/1/2000	Fiscal Month - October

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

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

Risk Commentary

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

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

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

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

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

Plan Maturity Measures

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

	Ratio of:				
December 31,	Market Value of Assets to Total Payroll	Actuarial Accrued Liability to Payroll	Actives to Retirees and Beneficiaries	Market Value of Assets to Benefit Payments	Net Cash Flow to Market Value of Assets (BOY)
2018	5.4	9.3	1.1	9.9	-3.0%
2019	5.7	9.5	1.1	10.1	-3.9%
2020	6.3	10.4	1.0	10.6	-4.3%
2021	6.4	10.2	1.0	11.0	-3.1%
2022	5.5	10.2	0.9	9.0	-3.2%
2023	5.6	10.0	0.9	9.5	-3.1%

Ratio of Market Value of Assets to Total Payroll

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

Ratio of Actuarial Accrued Liability to Payroll

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

Ratio of Actives to Retirees and Beneficiaries

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

Ratio of Market Value of Assets to Benefit Payments

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

Ratio of Net Cash Flow to Market Value of Assets

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

State Reporting

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

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2023**	
11	Indicate number of active members	346
12	Indicate number of inactive members (excluding pending refunds)	92
13	Indicate number of retirees and beneficiaries	379
14	**Investment Performance for Calendar Year Ending December 31, 2023[1]**	
15	Enter actual rate of return - prior 1-year period	11.60%
16	Enter actual rate of return - prior 5-year period	8.07%
17	Enter actual rate of return - prior 10-year period	6.49%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	6.93%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	No
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$113,286,252
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions[5]	$195,523,474
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending September 30, 2024	$7,971,048

1. The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
2. Net of administrative and investment expenses.
3. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
4. If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
5. Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.90%.

Eaton County Retiree Health Care Plan

Actuarial Valuation Report
as of December 31, 2023

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June 20, 2024

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

Dear Ms. Cherwinski:

The results of the December 31, 2023 Annual Actuarial Funding Valuation of the Eaton County Retiree Health Care Plan are presented in this report.

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

The purposes of the valuation are to measure the Plan's funding progress and to determine the Actuarially Determined Contribution for the fiscal year ending September 30, 2025. This report should not be relied on for any purpose other than the purposes described herein. Determinations of the liability associated with the benefits described in this report for purposes other than those identified above may be significantly different. This report does not include the actuarial information needed to satisfy reporting requirements under Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75.

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

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

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

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

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

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Laura Frankowiak, ASA, FCA, MAAA

Mark Buis, FSA, EA, FCA, MAAA

LF/MB:ah

C4504

Executive Summary

Executive Summary

Actuarially Determined Contribution

We have calculated the Actuarially Determined Contribution for the fiscal year ending September 30, 2025, using an interest rate assumption of 6.25%. Below is a summary of the results.

Fiscal Year Ending	Actuarially Determined Contribution	Estimated Claims and Premiums Paid for Retirees
September 30, 2025	$1,040,401	$1,492,110

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

Liabilities and Assets – as of December 31, 2023

1. Present Value of Future Benefit Payments	$27,884,227
2. Actuarial Accrued Liability	26,903,877
3. Plan Assets	19,281,625
4. Unfunded Actuarial Accrued Liability (2) – (3)	7,622,252
5. Funded Ratio (3)/(2)	71.7%

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

SECTION A

VALUATION RESULTS

Eaton County – Valuation Results

	December 31, 2023	December 31, 2022
A. Present Value of Future Benefits		
i) Retirees and Beneficiaries	$17,724,025	$35,590,647
ii) Vested Terminated Members	0	0
iii) Active Members	10,160,202	19,554,945
Total Present Value of Future Benefits	$27,884,227	$55,145,592
B. Present Value of Future Normal Costs	980,350	1,894,510
C. Actuarial Accrued Liability (A.-B.)	26,903,877	53,251,082
D. Actuarial Value of Assets	19,281,625	17,209,664
E. Unfunded Actuarial Accrued Liability (C.-D.)	$7,622,252	$36,041,418
F. Funded Ratio (D./C.)	71.7%	32.3%
G. Fiscal Year Ending:	**September 30, 2025**	**September 30, 2024**
i) Employer Normal Cost	$ 195,032	$ 365,153
ii) Amortization of Unfunded Actuarial Accrued Liability*	845,369	3,828,794
Actuarially Determined Contribution	$ 1,040,401	$ 4,193,947

* *The unfunded actuarial accrued liabilities were amortized as a level dollar amount over a closed period of 14 years for the fiscal year ending September 30, 2025 and 15 years for the fiscal year ending September 30, 2024.*

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

Comments

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

- More favorable pre-65 premium rates than projected; and
- More favorable post-65 premium rates than projected. The gain on post-65 premium rates was mainly due to the retirees switching to Medicare Advantage Plans.

Partially offsetting these factors was an increase in contribution due to:

- Updating the health care cost trend assumption. This assumption change increased the liability by approximately $1.2 million

Comment B: Valuation results were produced reflecting the Medicare Advantage plan which is effective July 1, 2024 for both current and future retirees. A liability adjustment was included in the valuation to account for the more expensive plans which are in place between the valuation date (December 31, 2023) and July 1, 2024.

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

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

Comment E: The ADC amount shown includes amortization of the unfunded actuarial accrued liability over a closed 14-year period for the fiscal year ending September 30, 2025, decreasing by one each year thereafter.

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

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

Comment H: For this valuation, assets represent 71.7% of accrued liabilities. In the prior valuation, assets represented 32.3% of accrued liabilities.

Comments

Comment I: The GASB issued Statement Nos. 74 and 75 for OPEB valuations. GASB Statement No. 74 for the plan OPEB disclosures is effective for fiscal years beginning after June 15, 2016. GASB Statement No. 75 for employer OPEB disclosures is effective for employer fiscal years beginning after June 15, 2017. The GASB implementation guides for Statement Nos. 74 and 75 provide additional clarification related to the implementation of these Statements. It is our understanding that the County has consulted with its auditor and will need to comply with GASB Statement Nos. 74 and 75 for each future fiscal year ending September 30. The basis for the September 30, 2024 GASB information is expected to be this valuation (as of December 31, 2023), where roll-forward techniques will be applied.

Comment J: The Michigan State Treasurer has established uniform actuarial assumptions as required by Public Act 202 (PA 202) of 2017 for use with annual Form 5572 (Retirement System Annual Report). The use of the uniform assumptions for reporting purposes is required for each future fiscal year ending September 30. Consistent with past practice, GRS plans to provide the County the necessary uniform assumption results as part of the September 30, 2024 GASB Statement Nos. 74 and 75 report.

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

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

SECTION B

RETIREE HEALTH CARE DISCUSSION

Retiree Health Care Discussion

Rate Development

Initial premium rates were developed separately for each class (pre-65 and post-65). The pre-65 rates were calculated by using actual incurred claims and exposure data for the period of January 2021 to December 2023 paid through December 2023, adjusted for catastrophic claims, plus a load for administration and stop loss premiums. The self-insured medical and prescription drug data were provided by the County. Since the prescription drug claims and the medical claims exhibit different trends and claim payment patterns, we analyzed these claims separately. Note that due to the small number of pre-65 retirees and spouses, experience from the active employees and their spouses was included in our analysis.

For the post-65 retirees, the fully-insured Medicare Advantage premium rates, provided by Eaton County, are used as the basis of the initial per capita cost since the rate reflects the demographics of the post-65 retiree group. In a Medicare Advantage Program, the liability is based on the difference between the present value of future claims minus the present value of future reimbursements from CMS. CMS' reimbursement is based on a very competitive bid process and has resulted in recent Medicare Advantage premiums trending at low rates of increase. Previously, a margin has been added to Medicare Advantage rates to recognize that increases in CMS reimbursements may lag behind the trends for healthcare costs. For the near term, we believe this margin is no longer necessary and we will monitor the Medicare Advantage environment and revisit the need for an additional margin at the time of the next valuation. We will monitor the Medicare Advantage environment and revisit the need for an additional margin at the time of the next valuation, subsequent to the adoption of the Medicare Advantage plans.

It is our understanding that all current retired members will move to the Medicare Advantage Plan denoted Option 1 and that future retired members will move to the Medicare Advantage Plan which mirrors their current plan. As a result, we have developed separate post-65 premium rates for future retirees to reflect these benefit differences.

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

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

For Those Not Eligible for Medicare (Pre-65)				
	Current Retirees		Future Retirees	
Age	Male	Female	Male	Female
40	$ 459.62	$ 746.84	$ 459.62	$ 746.84
50	745.03	917.81	745.03	917.81
60	1,266.21	1,246.78	1,266.21	1,246.78
64	1,539.75	1,453.11	1,539.75	1,453.11

For Those Eligible for Medicare (Post-65)				
	Current Retirees		Future Retirees	
Age	Male	Female	Male	Female
65	$ 221.32	$ 208.75	$ 210.18	$ 198.24
75	258.95	252.68	245.91	239.95
85	273.82	277.05	260.03	263.10

Dental and vision benefits are not available to retirees.

Retiree Health Care Discussion

Health Care Trend Assumption

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

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

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

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

Year After Valuation	Health Care Trend Inflation Rates: Medical/Drug Pre-65	Medical/Drug Post-65
1	7.25%	6.50%
2	7.00	6.25
3	6.75	6.00
4	6.50	5.75
5	6.25	5.75
6	6.00	5.50
7	5.75	5.25
8	5.50	5.00
9	5.00	4.75
10	4.75	4.50
11	4.50	4.25
12	4.25	4.25
13	4.00	4.00
14	3.75	3.75
15	3.50	3.50
16 +	3.50	3.50

Retiree Health Care Discussion

Actuarial Disclosures

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

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

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

James E. Pranschke

James E. Pranschke, FSA, FCA, MAAA

SECTION C

SUMMARY OF BENEFITS

Summary of the Benefit Provisions
as of December 31, 2023

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

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

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

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

3. Retiree Contributions: None.

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

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

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

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

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

The County pays 100% of premium payments thereafter.

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

Spouse coverage is eliminated for the following new hires:

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

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

SECTION D

SUMMARY OF DATA

Eaton County Retiree Health Care Plan
Eligible Active Members as of December 31, 2023
by Age and Years of Service

	Years of Service to Valuation Date							Totals
Age	**0-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30 Plus**	**No.**
40-44				6	2			8
45-49				5	14	2		21
50-54				3	13	1		17
55-59				2	4	2	2	10
60-64					1	3	2	6
65 & Over				1	1	1		3
Totals				**17**	**35**	**9**	**4**	**65**

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

Age:	51.8	years
Service:	22.9	years

Eaton County Retiree Health Care Plan
Total Inactive Members as of December 31, 2023
by Age

Number of Retiree and Beneficiary Contracts[1]

	Opt-Out/ Ineligible[2]	One-Person Coverage	Two-Person Coverage[3]	Total
Male	101	32	54	187
Female	97	53	25	175
Total	198	85	79	362

[1] *Includes 17 members who will become eligible for County paid coverage in the future.*
[2] *Includes 7 members who are covered under their spouse's County paid coverage.*
[3] *Includes family coverage.*

Age	Current Retirees Number of Those Covered
0-44	
45-49	3
50-54	14
55-59	16
60-64	18
65-69	31
70-74	30
75-79	30
80-84	11
85-89	4
90-94	7
95 +	
Totals	164

There are 161 retiree records generating a liability in the actuarial valuation. There are three members, over the age of 65, who participate in the County's retiree health care plan and have to pay the full cost of their coverage. As a result, they are included in the schedules above but do not generate a liability to the County's retiree health care plan.

There are no terminated members eligible for deferred Plan benefits.

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

	2023		2022	
Additions				
Contributions				
Employer	$	101,112	$	113,042
Nonemployer contributing entities		-		-
Active Employees		-		-
Other		-		-
Total Contributions	$	101,112	$	113,042
Investment Income				
Net Appreciation in Fair Value of Investments	$	2,006,911	$	(1,994,843)
Interest and Dividends		-		-
Less Investment Expense		-		-
Net Investment Income	$	2,006,911	$	(1,994,843)
Other		-		-
Total Additions	$	2,108,023	$	(1,881,801)
Deductions				
Benefit payments, including refunds of employee contributions	$	-	$	-
OPEB Plan Administrative Expense		36,062		31,547
Other		-		10,356
Total Deductions	$	36,062	$	41,903
Net Increase in Net Position	$	2,071,961	$	(1,923,704)
Market Value of Assets for OPEB				
Beginning of Year (January 1)	$	17,209,664	$	19,133,368
End of Year (December 31)	$	19,281,625	$	17,209,664

SECTION E

ACTUARIAL COST METHOD AND ACTUARIAL ASSUMPTIONS

Actuarial Methods
Eaton County Retiree Health Care Plan
as of December 31, 2023

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

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

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

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

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

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

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

	Fiscal Year Ending	
	September 30, 2025	**September 30, 2024**
Amortization Period	14	15
Level Dollar	9.4359	9.8511

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

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

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

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

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

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

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

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

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

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

The life expectancies and mortality rates projected for employees are shown below for selected ages, based on retirements in 2023. Retirements in future years will reflect improvements in life expectancy:

	Expected Years of Life Remaining		Mortality Rates	
Age	**Male**	**Female**	**Male**	**Female**
20	70.26	72.95	0.04%	0.01%
25	64.97	67.63	0.03	0.01
30	59.68	62.30	0.05	0.02
35	54.44	57.01	0.07	0.03
40	49.25	51.74	0.09	0.04
45	44.09	46.50	0.10	0.06
50	38.95	41.28	0.14	0.08
55	33.88	36.11	0.21	0.13
60	28.91	31.02	0.33	0.20
65	24.07	26.01	0.47	0.29
70	19.33	21.09	0.65	0.44
75	14.69	16.29	0.98	0.72
80	10.15	11.63	1.55	1.22
85	7.01	8.15	7.84	5.83
90	4.88	5.65	13.58	10.85

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

The life expectancies and mortality rates projected for non-disabled retirees are shown below for selected ages, based on retirements in 2023. Retirements in future years will reflect improvements in life expectancy:

Age	Expected Years of Life Remaining		Mortality Rates	
	Male	Female	Male	Female
20	67.04	70.32	0.04%	0.02%
25	61.67	64.93	0.04	0.01
30	56.30	59.53	0.05	0.02
35	50.98	54.16	0.08	0.03
40	45.70	48.82	0.09	0.05
45	40.45	43.50	0.11	0.06
50	35.23	38.21	0.30	0.22
55	30.36	33.24	0.44	0.31
60	25.66	28.38	0.67	0.43
65	21.17	23.65	0.97	0.63
70	16.91	19.11	1.50	1.01
75	12.99	14.87	2.53	1.78
80	9.54	11.06	4.54	3.27
85	6.72	7.85	8.31	6.18
90	4.65	5.40	14.39	11.51

The life expectancies and mortality rates projected for disabled retirees are shown below for selected ages, based on retirements in 2023. Retirements in future years will reflect improvements in life expectancy:

Age	Expected Years of Life Remaining		Mortality Rates	
	Male	Female	Male	Female
20	52.71	56.45	0.44%	0.26%
25	47.87	51.26	0.34	0.21
30	43.00	46.12	0.51	0.36
35	38.46	41.34	0.69	0.56
40	34.19	36.94	0.85	0.76
45	30.11	32.81	1.06	0.99
50	26.29	28.99	1.50	1.41
55	22.84	25.55	2.03	1.80
60	19.73	22.35	2.57	2.07
65	16.82	19.11	3.05	2.18
70	13.99	15.76	3.62	2.56
75	11.22	12.48	4.64	3.56
80	8.64	9.54	6.59	5.52
85	6.43	7.14	9.87	8.76
90	4.65	5.34	15.04	12.91

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

Retirement Rates

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

Normal Retirement – Unreduced Pension Benefit
Service Based Retirement Rates

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

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

Early Retirement - Reduced Pension Benefit
Age Based Retirement Rates

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

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

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

Actuarial Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

Disability Rates

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

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

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

Miscellaneous and Technical Assumptions
Eaton County Retiree Health Care Plan
as of December 31, 2023

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX A

HISTORICAL FUNDED RATIO INFORMATION

Historical Funded Ratio

Actuarial Valuation Date December 31	Actuarial Value of Assets[1] (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (b)-(a)	Funded Ratio (a)/(b)	Present Value of Future Benefits (c)
2014*	$10,083,711	$60,401,374	$50,317,663	16.7 %	$67,659,345
2016*	10,927,296	53,135,336	42,208,040	20.6 %	58,208,728
2018^	11,825,591	51,851,169	40,025,578	22.8 %	55,196,274
2019^	14,725,232	52,108,465	37,383,233	28.3 %	54,944,629
2020^	16,683,235	50,204,237	33,521,002	33.2 %	52,638,632
2021^	19,133,368	53,033,639	33,900,271	36.1 %	55,115,712
2022^	17,209,664	53,251,082	36,041,418	32.3 %	55,145,592
2023^	19,281,625	26,903,877	7,622,252	71.7 %	27,884,227

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

* *Results based on 6.00% Interest.*

^ *Results based on 6.25% Interest.*

APPENDIX B

GLOSSARY

Glossary

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

MERS
Municipal Employees' Retirement System

Municipal Employees' Retirement System of Michigan
1134 Municipal Way • Lansing, MI 48917
800.767.6377
www.mersofmich.com

2024 Officer and Employee Delegate Certification Form

MERS Annual Business Meeting | October 2024

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

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

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

1. Officer (and alternate) delegate information

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

Officer Delegate name
Jeanne Pearl-Wright

Officer Alternate name
Andrea Cherwinski

Officer delegate and alternate listed above were appointed to serve during the 2024 MERS Annual Business Meeting by official action of the governing body (or chief judge for a participating court) on July 17, 2024.

2. Employee (and alternate) delegate information

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

Employee Delegate name
Nolan Brown

Employee Alternate name
Jennifer Hankins

Employee delegate and alternate listed above were elected to serve during the 2024 MERS Annual Business Meeting by secret ballot election conducted by an authorized officer on July 1, 2024.

3. Certification

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

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

Employer/municipality name*	Municipality number*	Email address
Eaton County	2302	csobie@eatoncounty.org

Employer address	Employer city	Employer state	Employer zip code
1045 Independence Blvd	Charlotte	MI	48813

Printed name	Title of authorized authority*
Connie Sobie	Controller Administrator

Authorized signature*	Date

* Required field

2 ways to complete

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

SPECIAL RECLASSIFICATION REQUESTS FISCAL YEAR 2024/2025	
DEPARTMENT / DIVISION	**POSITION TITLE**
Reclassification Requests for Consultant Review	
253.00 Treasurer	Foreclosure Coordinator/Dep. Treasurer

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	23,226	684,578	431,266	3,909	435,175	249,403	480,158	731,274	300,008
Feb, 2024	384,631	36,054	208,875	72,000	25,013	726,573	991,025	-	991,025	(264,452)	215,706	731,274	(259,751)
Mar, 2024	375,138	32,782	76,334	61,000	23,226	568,481	825,420	2,606	828,026	(259,545)	(43,839)	731,274	(94,146)
Apr, 2024	377,025	33,087	182,054	61,000	26,799	679,965	689,784	3,142	692,925	(12,960)	(56,799)	731,274	41,490
May, 2024	368,143	34,165	198,166	61,000	-	661,474	918,011	2,465	920,476	(259,002)	(315,801)	731,274	(186,737)
Jun, 2024						-	-		-	-	(315,801)		-
Jul, 2024						-	-		-	-	(315,801)		-
Aug, 2024						-	-		-	-	(315,801)		-
Sep, 2024						-	-		-	-	(315,801)		-
Oct, 2024					-	-	-		-	-	(315,801)		-
Nov, 2024					-	-	-		-	-	(315,801)		-
Dec, 2024					-	-	-		-	-	(315,801)		-
Totals	1,890,716	170,775	856,316	305,000	98,265	3,321,071	3,855,505	12,122	3,867,627	(546,556)	(315,801)	3,656,370	(199,135)
% of Totals	56.93%	5.14%	25.78%	9.18%	2.96%								

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	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2024	150,094	156,520	252,618	-	559,232	1,100	503		137,902	431,266		392	857
Feb, 2024	444,478	160,348	266,269	(17,699)	853,396	1,104	502		137,628	991,025		898	1,974
Mar, 2024	209,726	221,157	259,065	(2,431)	687,517	1,094	503	(265,869)	137,902	825,420	2,247,711	754	1,641
Apr, 2024	117,312	164,837	274,758	(4,478)	552,429	1,089	501		137,354	689,784		633	1,377
May, 2024	579,123	226,766	296,104	(317,771)	784,221	1,089	488		133,790	918,011		843	1,881
Jun, 2024	-	-	-	-	-			-	-	-	1,607,795		
Jul, 2024	-	-	-	-	-				-	-			
Aug, 2024	-	-	-	-	-				-	-			
Sep, 2024	-	-	-	-	-			-	-	-	-		
Oct, 2024	-	-	-	-	-				-	-			
Nov, 2024	-	-	-	-	-				-	-			
Dec, 2024	-	-	-	-	-			-	-	-	-		
Totals	1,500,733	929,628	1,348,815	(342,379)	3,436,797			(265,869)	684,578	3,855,505	3,855,505	3,520	7,720
% of Totals	38.92%	24.11%	34.98%	-8.88%	89.14%			-6.90%	17.76%				

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Active Employees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2024	116,226	115,970	160,458	-	392,654	762	301		82,522	318,192		418	1,057
Feb, 2024	341,605	127,424	186,788	(17,699)	638,117	765	299		81,974	720,091		941	2,408
Mar, 2024	180,895	164,999	185,488	(2,431)	528,951	747	297	(156,984)	81,426	610,376	1,648,659	817	2,055
Apr, 2024	85,633	132,326	171,038	(4,478)	384,520	742	295		80,877	465,397		627	1,578
May, 2024	487,153	173,638	213,767	(317,771)	556,787	742	289		79,232	636,019		857	2,201
Jun, 2024					-					-	1,101,416		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	1,211,512	714,356	917,539	(342,379)	2,501,028			(156,984)	406,031	2,750,075	2,750,075	3,659	9,285
% of Totals	44.05%	25.98%	33.36%	-12.45%	90.94%			-5.71%	14.76%				

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Retirees

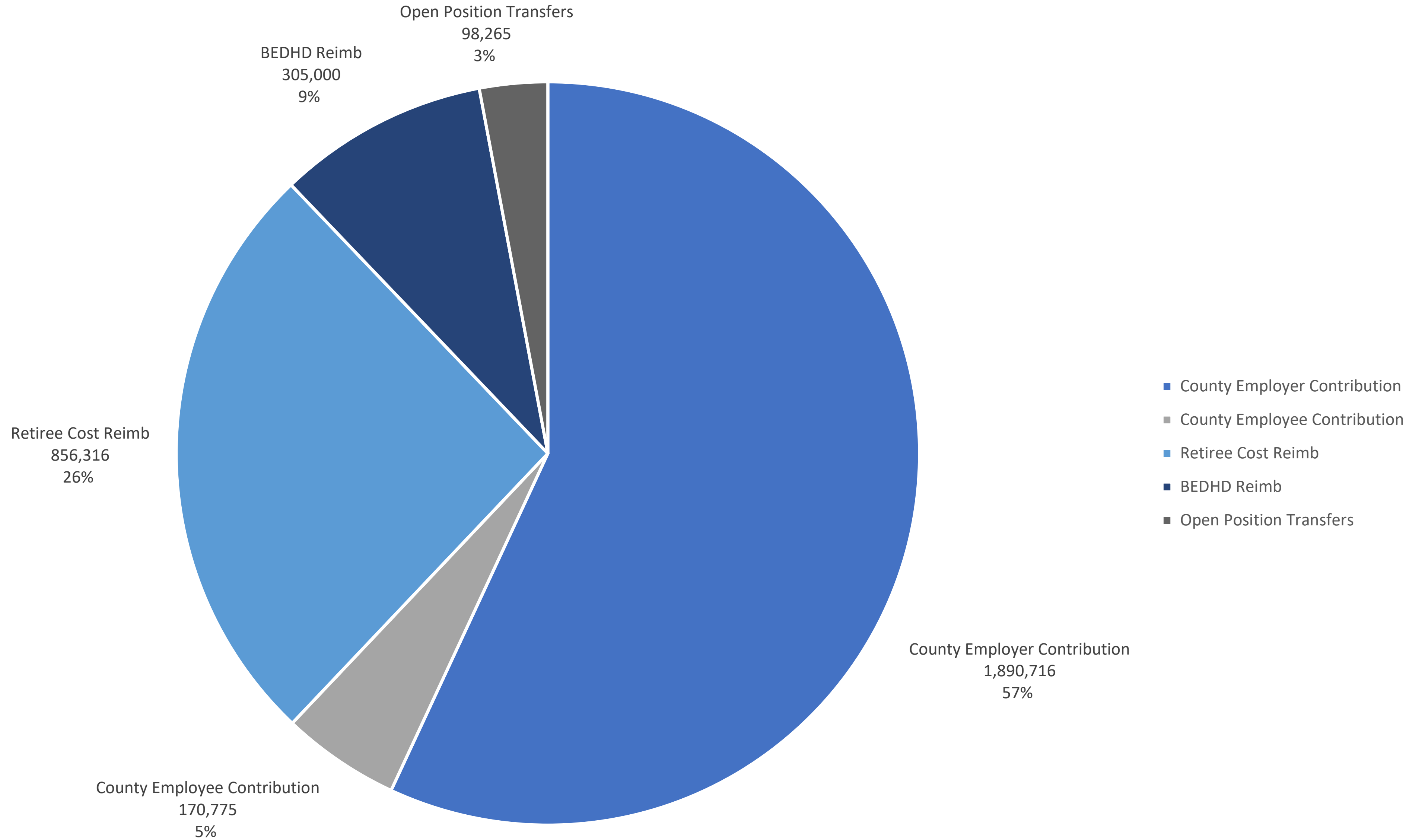
Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2024	31,719	28,331	88,616	-	148,666	229	154		42,221	107,902		471	701
Feb, 2024	78,994	22,188	65,199	-	166,380	229	155		42,495	208,875		912	1,348
Mar, 2024	16,087	38,429	61,760	-	116,276	236	157	(82,985)	43,043	159,319	476,096	675	1,015
Apr, 2024	26,853	17,044	94,840	-	138,737	237	158		43,317	182,054		768	1,152
May, 2024	59,006	26,354	71,408	-	156,768	237	151		41,398	198,166		836	1,312
Jun, 2024					-					-	380,220		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	212,659	132,346	381,822	-	726,827			(82,985)	212,474	856,316	856,316	3,666	5,525
% of Totals	24.83%	15.46%	44.59%	0.00%	84.88%			-9.69%	24.81%				

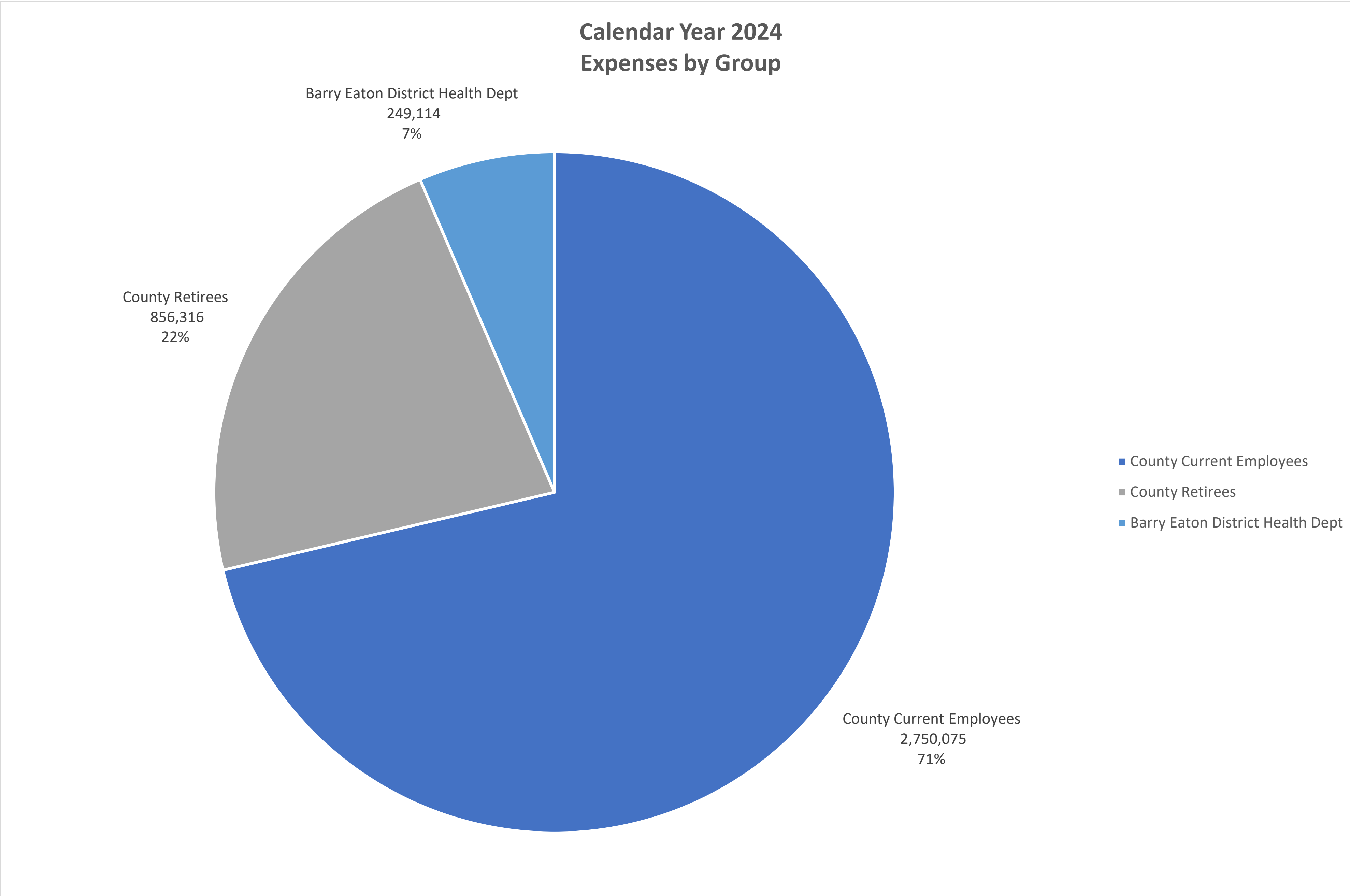
Eaton County

Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
Barry Eaton District Health Department Active Employees and Retirees

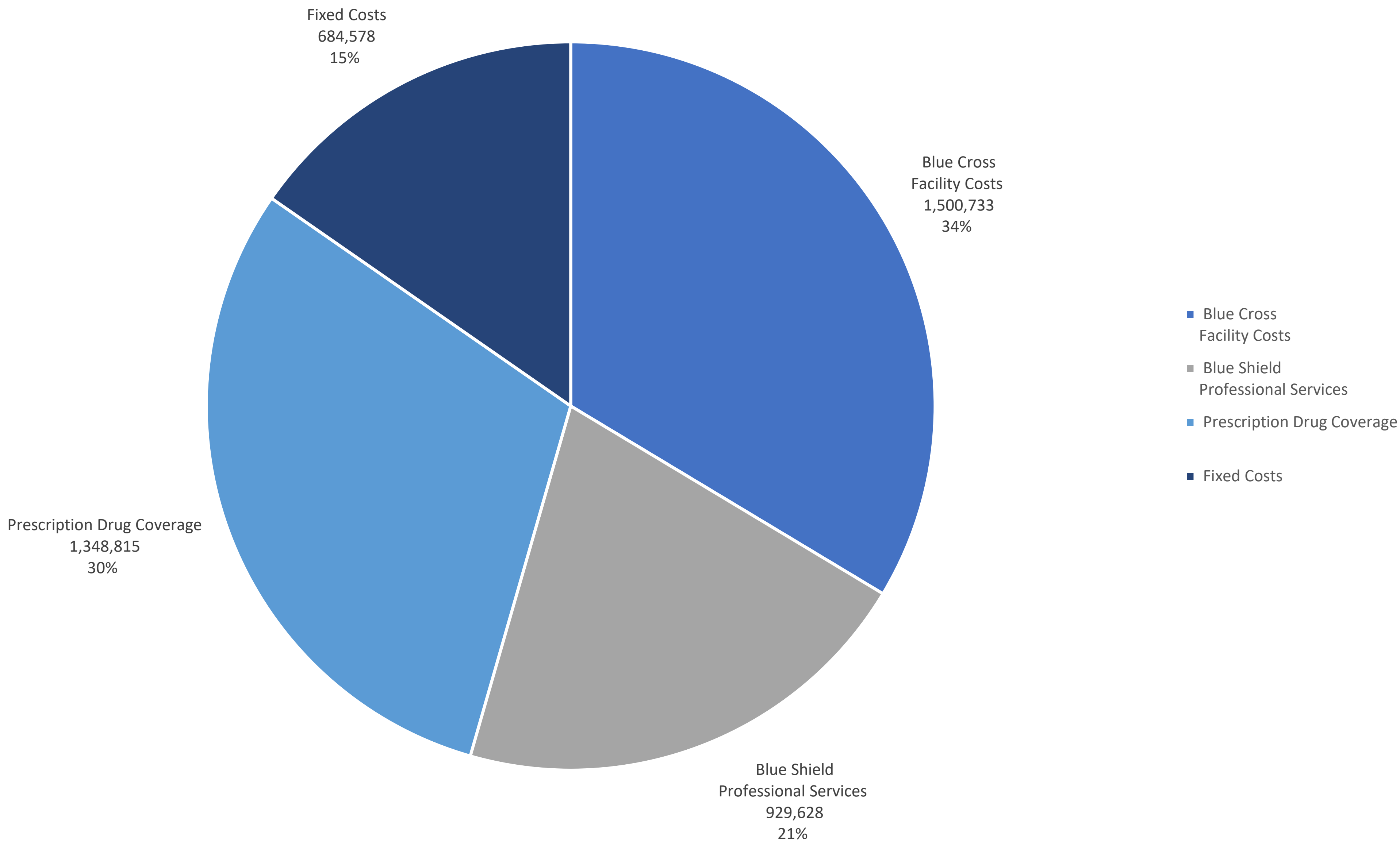
Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2024	2,149	12,219	3,545	-	17,913	109	48		13,160	5,172		47	108
Feb, 2024	23,880	10,737	14,283	-	48,899	110	48		13,160	62,058		564	1,293
Mar, 2024	12,743	17,730	11,817	-	42,291	111	49	(25,900)	13,434	55,725	122,955	502	1,137
Apr, 2024	4,826	15,467	8,880	-	29,173	110	48		13,160	42,332		385	882
May, 2024	32,964	26,774	10,929	-	70,667	110	48		13,160	83,826		762	1,746
Jun, 2024					-					-	126,159		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	76,562	82,926	49,454	-	208,941			(25,900)	66,073	249,114	249,114	2,265	5,168
% of Totals	30.73%	33.29%	19.85%	0.00%	83.87%			-10.40%	26.52%				

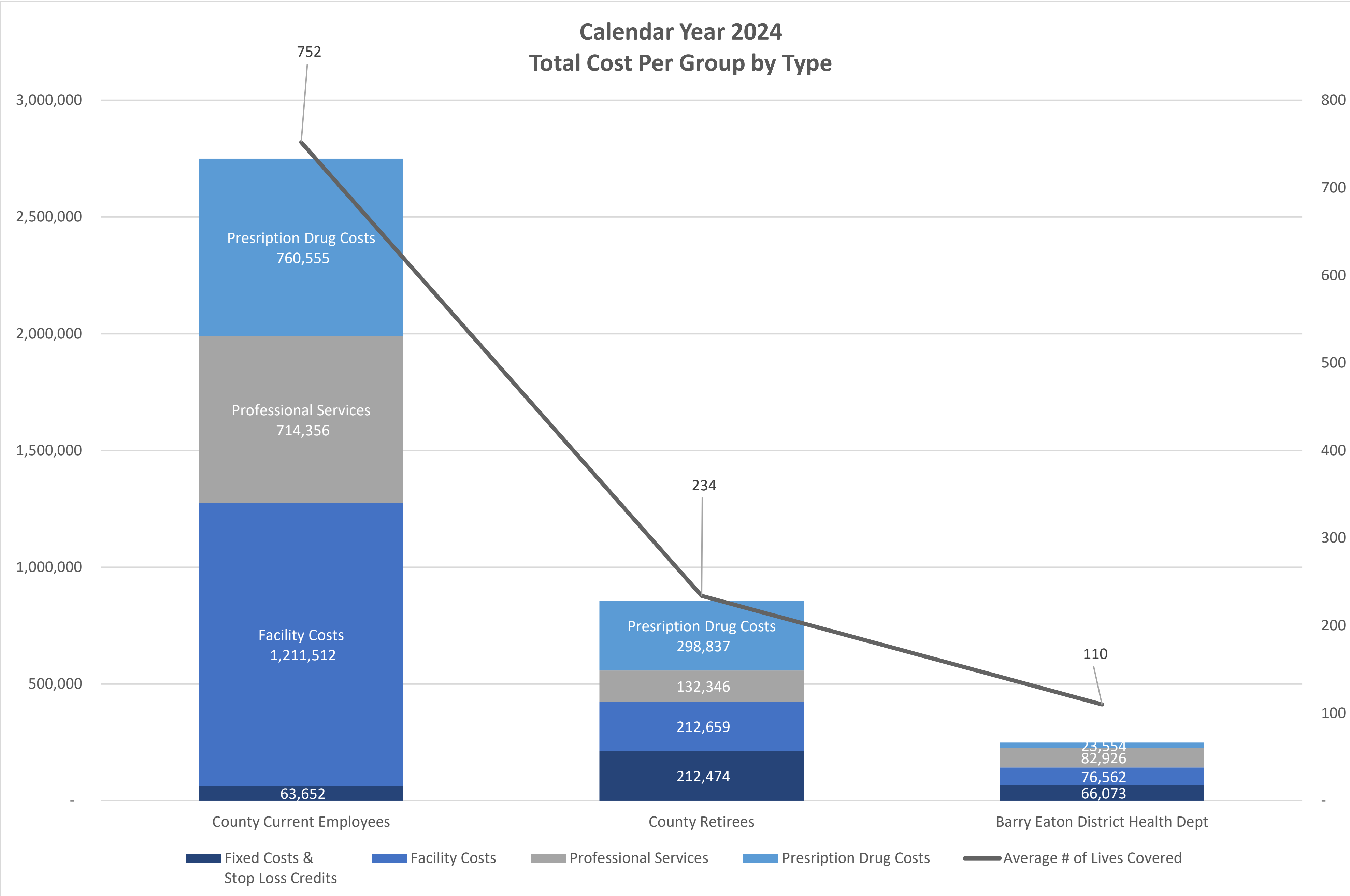
Calendar Year 2024
Health Insurance Contribution Sources




Calendar Year 2024
Expenses by Group
Barry Eaton District Health Dept
249,114
7%
County Retirees
856,316
22%
County Current Employees
2,750,075
71%
County Current Employees
County Retirees
Barry Eaton District Health Dept

Calendar Year 2024
Health Insurance Expenses




Calendar Year 2024
Total Cost Per Group by Type
752
234
110
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
800
700
600
500
400
300
200
100
-
Presription Drug Costs 760,555
Professional Services 714,356
Facility Costs 1,211,512
63,652
Presription Drug Costs 298,837
132,346
212,659
212,474
23,554
82,926
76,562
66,073
County Current Employees
County Retirees
Barry Eaton District Health Dept
Fixed Costs & Stop Loss Credits
Facility Costs
Professional Services
Presription Drug Costs
Average # of Lives Covered

Eaton County

Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Retirees

Month	Current Employees Eligible for Retiree's Health	County Employer Contribution	Retiree Contribution	Other Revenue	Revenue Total	Blue Cross Blue Shield Expenses	Other Expenses	Total Expenses	Comparison to Revenue	Estimated Fund Balance	Blue Cross Budgeted Expenses	Comparison to Budget
Jan, 2024	65	133,043	18,471	11,070	162,584	190,887	6,809	197,696	(35,112)	287,539	204,749	13,863
Feb, 2024	65	134,100	992	17,799	152,891	208,875	5,650	214,525	(61,634)	225,906	204,749	(4,126)
Mar, 2024	62	217,663	624	-	218,288	76,334	-	76,334	141,953	367,859	204,749	128,415
Apr, 2024	61	129,391	20,866	-	150,257	182,054	-	182,054	(31,797)	336,061	204,749	22,695
May, 2024	61	126,366	3,747	-	130,113	198,166	-	198,166	(68,053)	268,008	204,749	6,583
Jun, 2024					-	-	-	-	-	268,008		
Jul, 2024					-	-	-	-	-	268,008		
Aug, 2024					-	-	-	-	-	268,008		
Sep, 2024					-	-		-	-	268,008		
Oct, 2024					-	-		-	-	268,008		
Nov, 2024					-	-	-	-	-	268,008		
Dec, 2024					-	-		-	-	268,008		
Totals	62.8	740,564	44,700	28,869	814,132	856,316	12,459	868,775	(54,643)	268,008	1,023,745	167,429
% of Totals		90.96%	5.49%	3.55%								

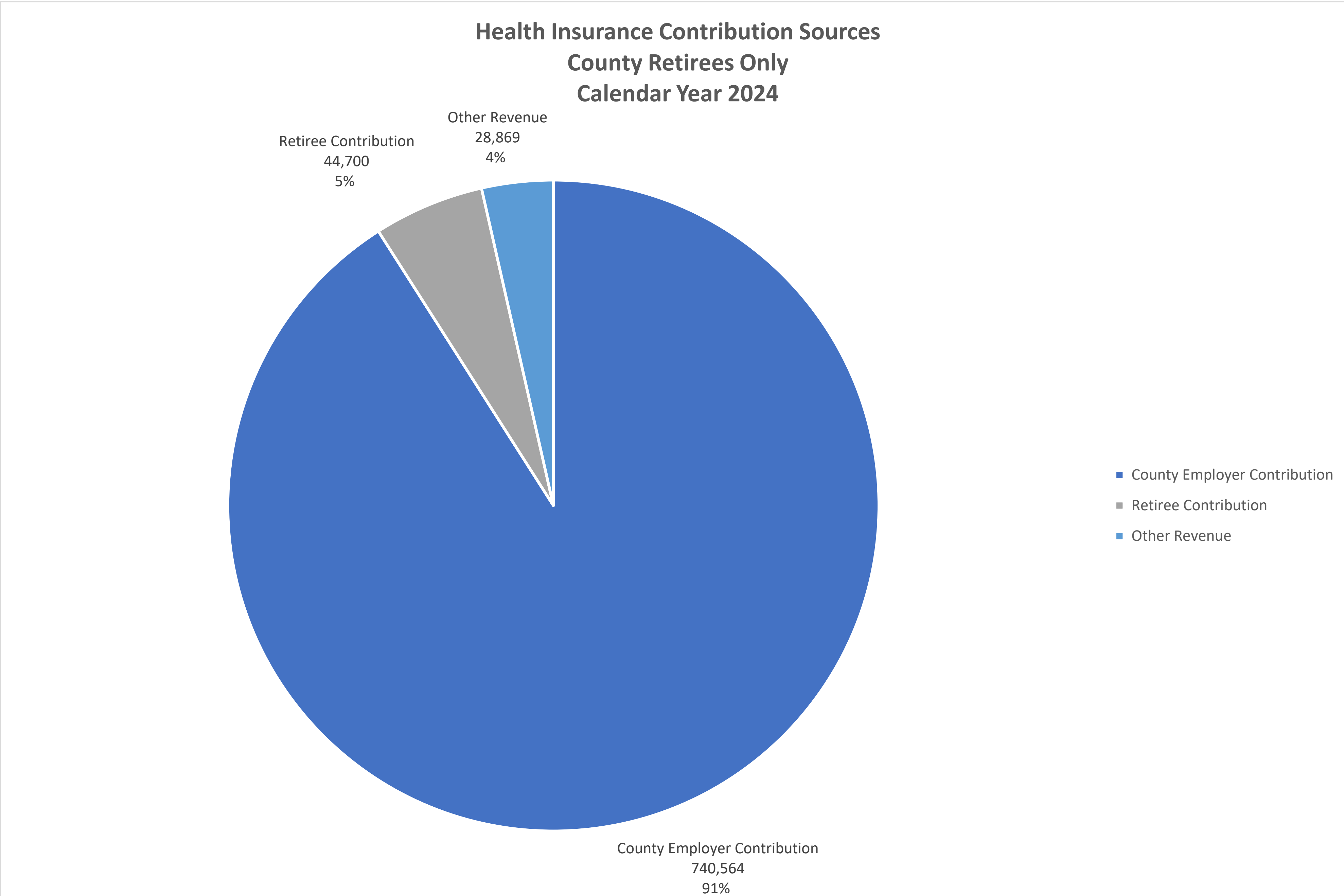
Eaton County

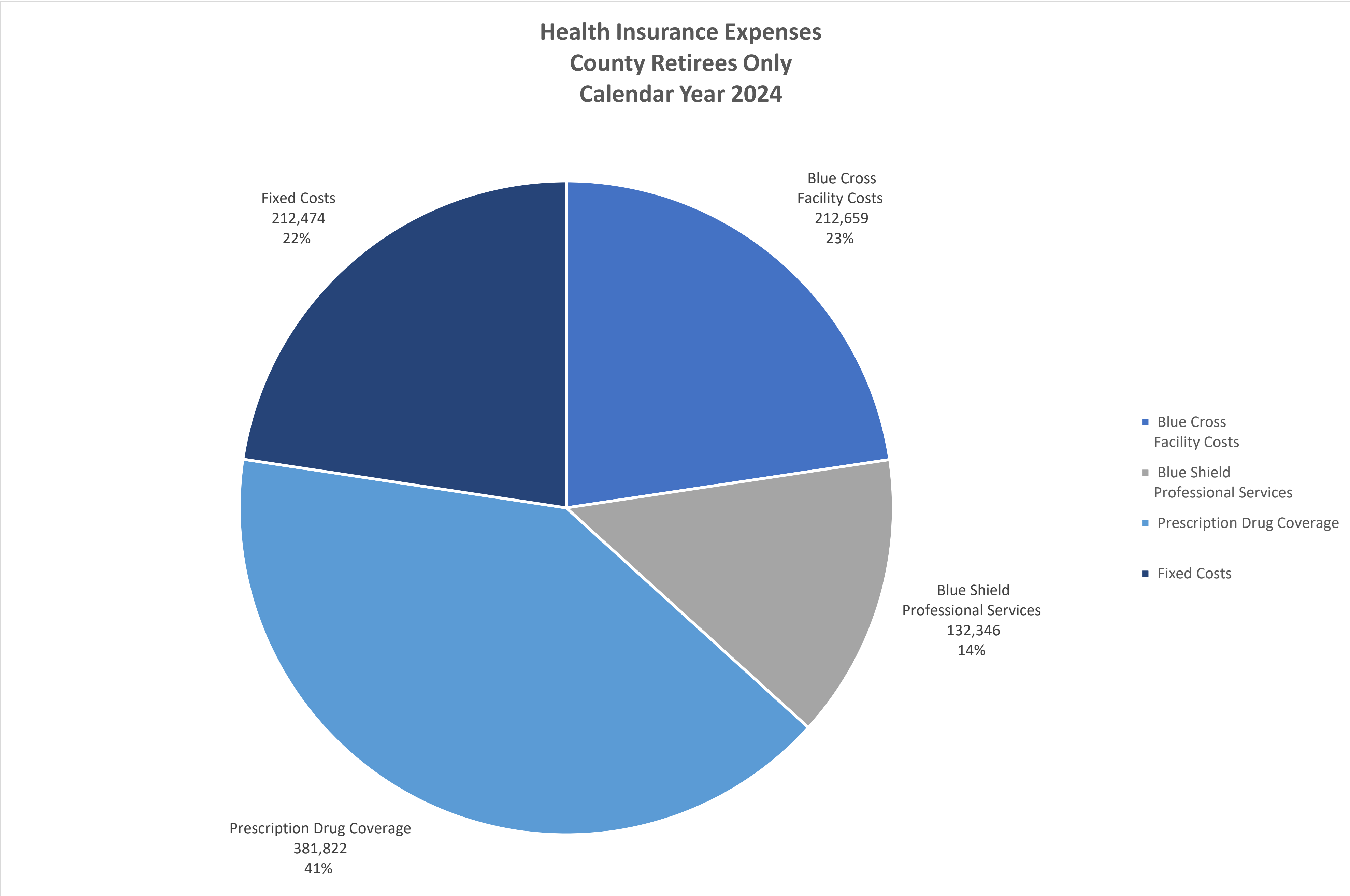
Blue Cross Blue Shield Analysis

January 1, 2024 through December 31, 2024

All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Contract
Jan, 2024	31,719	28,331	88,616	-	148,666	154		42,221	190,887		1,240
Feb, 2024	78,994	22,188	65,199	-	166,380	155		42,495	208,875		1,348
Mar, 2024	16,087	38,429	61,760	-	116,276	157	(82,985)	43,043	76,334	476,096	486
Apr, 2024	26,853	17,044	94,840	-	138,737	158		43,317	182,054		1,152
May, 2024	59,006	26,354	71,408	-	156,768	151		41,398	198,166		1,312
Jun, 2024					-				-	380,220	
Jul, 2024					-				-		
Aug, 2024					-				-		
Sep, 2024					-				-	-	
Oct, 2024					-				-		
Nov, 2024					-				-		
Dec, 2024					-				-	-	
Totals	212,659	132,346	381,822	-	726,827		(82,985)	212,474	856,316	856,316	5,525
% of Totals	24.83%	15.46%	44.59%	0.00%	84.88%		-9.69%	24.81%			


Health Insurance Contribution Sources
County Retirees Only
Calendar Year 2024
Other Revenue
28,869
4%
Retiree Contribution
44,700
5%
County Employer Contribution
740,564
91%
County Employer Contribution
Retiree Contribution
Other Revenue


Health Insurance Expenses
County Retirees Only
Calendar Year 2024
Fixed Costs
212,474
22%
Blue Cross
Facility Costs
212,659
23%
Blue Shield
Professional Services
132,346
14%
Prescription Drug Coverage
381,822
41%
Blue Cross
Facility Costs
Blue Shield
Professional Services
Prescription Drug Coverage
Fixed Costs

2023-2024 BUDGET

AS OF APRIL, 2024

	2023/2024 AMENDED BUDGET	2023/2024 YEAR TO DATE	2023/2024 ESTIMATED	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
CHILD CARE GRANT	$ 2,463,361	$ 1,225,971	$ 1,820,114	$ (643,247)
RAISE THE AGE GRANT	10,058,790	3,002,181	9,347,126	(711,664)
USDA FOOD PROGRAM	50,000	26,364	45,195	(4,805)
PARENT & GOVT REIMBURSEMENT	70,000	15,414	26,424	(43,576)
OTHER COUNTY REIMBURSEMENT	10,000	86,294	122,933	112,933
PROGRAM REIMBURSEMENTS	110,000	37,025	82,500	(27,500)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,243,454	932,591	1,043,454	(200,000)
TRANSFERS IN - JUVENILE MILLAGE (296)	1,327,802	995,852	1,327,802	-
TOTAL REVENUES	$ 15,333,407	$ 6,321,690	$ 13,815,548	$ (1,517,859)
<u>EXPENSES</u>				
YOUTH FACILITY	$ 2,734,366	$ 1,200,575	$ 2,411,034	$ 323,332
COMMUNITY BASED TREATMENT	474,487	-	-	474,487
DAY TREATMENT PROGRAM	717,626	377,321	679,178	38,448
IN-HOME CARE	347,668	202,395	346,811	857
RAISE THE AGE PROGRAM	10,058,790	2,970,625	9,347,126	711,664
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	85,899	23,823	40,840	45,059
INSTITUTIONAL CARE	102,000	-	-	102,000
STATE/COUNTY WARD CHARGEBACKS	500,000	277,948	476,296	23,704
PREVENTION PROGRAMS	307,671	143,204	203,204	104,467
TOTAL EXPENSES	$ 15,333,407	$ 5,195,891	$ 13,504,489	$ 1,828,918
EXCESS REVENUE OVER EXPENSE	$ -	$ 1,125,799	$ 311,059	$ 311,059
9/30/21 FUND BALANCE	$ 742,010			
9/30/22 FUND BALANCE	$ 489,715			
9/30/23 FUND BALANCE	$ 1,436,992			
PROJECTED 9/30/24 FUND BALANCE			**$ 1,748,051**	

2023/2024 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS	14.5
MONTH	7
QTR	3

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	-	323	1,442
MARCH	-	-	-	-	437	-	173	620	155	-	650	2,035
APRIL	-	-	-	-	393	-	230	540	150	-	424	1,737
MAY	-	-	-			-				-	-	-
JUNE	-	-	-			-				-	-	-
JULY	-	-	-			-				-	-	-
AUGUST	-	-	-			-				-	-	-
SEPTEMBER	-	-	-			-				-	-	-
DAYS YTD	0	0	0	0	2,508	0	1,199	3,418	692	0	2,967	10,784
COST YTD	-	-	-	-	1,200,574.69	-	377,321.31	202,395.14	2,970,625.47	23,823.25	277,947.92	5,052,687.78
COST PER DAY	-	-	-	-	478.70	-	314.70	59.21	4,292.81	-	187.36	468.54
COUNTY COST PER DAY	-	-	-	-	239.35	-	157.35	29.61	2,146.41	-	93.68	0.00
PROJECTED DAYS	0	0	0	0	4,299	0	2,055	5,859	1,186	0	5,086	18,487
PROJECTED COST	-	-	-	-	2,411,034.44	-	679,178.36	346,811.25	9,347,125.85	40,839.86	476,295.73	$13,301,285.49
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	-	-	-	-	2,411,034	-	679,178	346,811	9,347,126	40,840	476,296	13,301,285
FAVORABLE (UNFAVORABLE)	4,900	-	-	102,000	323,332	474,487	38,448	857	711,664	45,059	23,704	1,724,451

	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%	94%	75%					
Treatment Occupancy %	100%	99%	74%	60%	75%	94%	99%					
Community Based Treatment%	0%	0%	0%	0%	0%	0%	0%					
Day Treatment Occupancy %	49%	46%	27%	39%	46%	43%	52%					

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

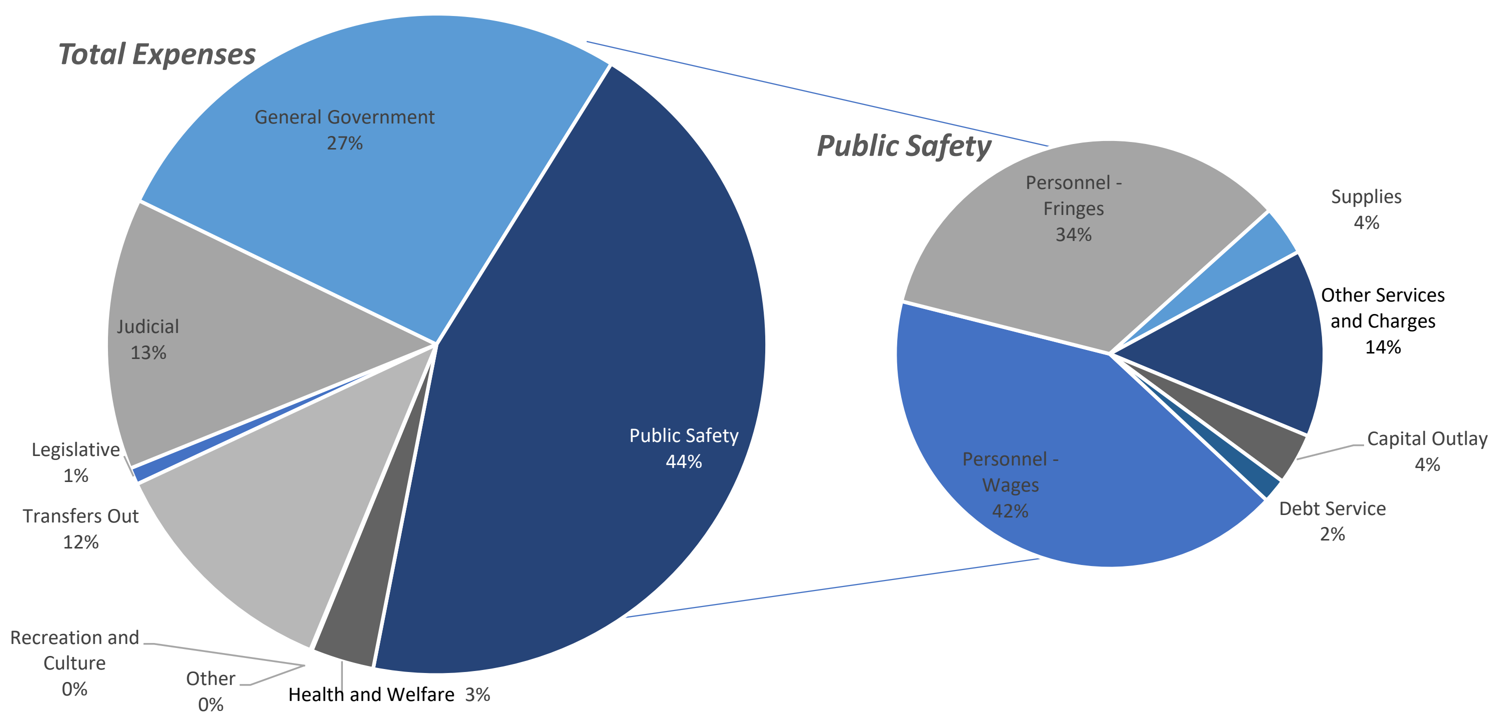
MONTH		COUNTY BOARD AND CARE		STATEWARD BOARD AND CARE		GOVERNMENT BENEFITS		TOTAL STATEWARD PLACEMENT DAYS
OCTOBER		299		217		-		516
NOVEMBER		165		154		-		319
DECEMBER		177		154		-		331
JANUARY		196		208		-		404
FEBRUARY		183		140		-		323
MARCH		468		182		-		650
APRIL		284		140		-		424
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
DAYS YTD		1,772		1,195		-		2,967
COST YTD	$	259,902.69	$	29,387.50	$	(11,342.27)	$	277,947.92
COST PER DAY	$	293.34	$	49.18	$	-	$	187.36
CHARGEBACK RATE	$	146.67	$	24.59	$	-	$	93.68
PROJECTED DAYS		3,038		2,049		-		5,086
PROJECTED COST	$	445,373.15	$	50,358.86	$	(19,436.28)	$	476,295.73
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		48,858.71		3,026.66		(930.84)		50,954.53
APRIL		47,980.80		2,328.20		(2,530.57)		47,778.43
MAY								-
JUNE								-
JULY								-
AUGUST								-
SEPTEMBER								-
COST YTD	$	259,902.69	$	29,387.50	$	(11,342.27)	$	277,947.92

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2023/24
Projected through September 30, 2024

	Adopted Budget	Amended Budget	Year to Date Projected	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
Revenue							
Taxes	25,119,530	25,119,530	25,176,716	57,186	100.23%	23,692,124	1,484,592
Licenses and Permits	249,750	249,750	209,485	(40,265)	83.88%	222,831	(13,346)
Federal Revenue	828,969	3,911,469	3,904,312	(7,157)	99.82%	4,424,501	(520,190)
State Revenue	5,270,256	5,443,256	5,588,375	145,119	102.67%	5,297,175	291,200
Local Unit Contributions	4,517,601	4,517,601	4,392,611	(124,990)	97.23%	4,407,407	(14,797)
Charges for Services	2,804,775	2,804,775	2,165,769	(639,006)	77.22%	2,242,304	(76,535)
Fines and Forfeitures	232,200	232,200	202,278	(29,922)	87.11%	185,090	17,188
Interest and Rents	317,705	317,705	1,677,477	1,359,772	528.00%	1,121,348	556,128
Refunds and Reimbursements	152,425	152,425	229,853	77,428	150.80%	246,900	(17,047)
Total Revenue	39,493,211	42,748,711	43,546,875	798,164	101.87%	41,839,681	1,707,195
Expense							
Legislative	387,476	392,502	372,922	(19,580)	95.01%	323,194	49,728
Judicial	6,525,064	6,546,651	5,949,141	(597,510)	90.87%	5,652,821	296,320
General Government	12,335,179	12,660,311	11,830,054	(830,257)	93.44%	10,398,147	1,431,908
Public Safety	19,400,830	19,623,464	18,754,289	(869,175)	95.57%	17,592,695	1,161,594
Health and Welfare	1,446,377	1,446,377	1,387,962	(58,415)	95.96%	1,297,090	90,872
Recreation and Culture	17,000	17,000	17,000	-	100.00%	17,000	-
Other	169,000	169,000	17,371	(151,629)	10.28%	16,293	1,078
Capital Outlay	923,350	991,527	900,658	(90,869)	90.84%	2,141,724	(1,241,066)
Debt Service	570,702	570,702	436,862	(133,840)	76.55%	433,455	3,407
Total Expense	41,774,978	42,417,534	39,666,259	(2,751,275)	93.51%	37,872,418	1,793,841
Revenues Over (Under) Expenses	(2,281,767)	331,177	3,880,616	3,549,439	1171.76%	3,967,262	(86,646)
Other Financing Sources (Uses)							
Historical Margin	943,218	943,218	-	(943,218)	0.00%	-	-
Use of Fund Balance	1,412,271	1,814,063	-	(1,814,063)	0.00%	-	-
Proceeds from Borrowing	615,000	671,000	533,708	(137,292)	79.54%	1,823,474	(1,289,767)
Proceeds from Sale of Fixed Assets	20,000	20,000	61,431	41,431	307.16%	111,196	(49,765)
Transfers In	4,677,201	1,606,465	1,610,333	3,868	100.24%	1,670,290	(59,957)
Transfers Out	(5,385,923)	(5,385,923)	(5,315,224)	(70,699)	98.69%	(5,604,590)	289,367
Total Other Financing Sources (Uses)	2,281,767	(331,177)	(3,109,752)	(2,919,974)	939.00%	(1,999,631)	(1,110,121)
Net Change in Fund Balance (Use of Fund Balance)	(1,412,271)	(1,814,063)	770,864				
Beginning Fund Balance	6,882,283	6,882,283	6,882,283				
Ending Fund Balance (Fund 101 Unrestricted)	5,470,012	5,068,220	7,653,146				

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2023/24
Projected through September 30, 2024
Year to Date Projected Expenses by Function and Category

Expense Function and Category	Personnel - Wages	Personnel - Fringes	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Transfers Out	Total
Legislative	189,004	38,076	843	144,999	-	-	-	372,922
Judicial	3,254,154	1,785,190	96,244	813,552	10,413	14,818	-	5,974,372
General Government	5,679,875	3,455,661	277,817	2,416,702	121,794	57,925	-	12,009,773
Public Safety	8,351,835	6,841,960	747,664	2,812,830	768,451	364,120	-	19,886,859
Health and Welfare	77,530	26,171	14,863	1,269,399	-	-	-	1,387,962
Recreation and Culture	-	-	-	17,000	-	-	-	17,000
Other	-	-	-	17,371	-	-	-	17,371
Transfers Out	-	-	-	-	-	-	5,315,224	5,315,224
Total Expense	17,552,398	12,147,058	1,137,431	7,491,852	900,658	436,862	5,315,224	44,981,483



Eaton County

Fiscal Year 2023/24

Projected through September 30, 2024

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Projected	% of Budget	Original Budget	Adjusted Budget	Projected	% of Budget	Beginning Fund Balance	Change in Fund Balance	Projected Ending Fund Balance	% Change in Fund Balance
Special Purpose Restricted Funds (Special Revenue)												
208 Parks & Recreation	1,104,302	1,974,715	2,336,378	118.31%	1,104,302	1,974,715	1,643,963	83.25%	2,045,864	692,415	2,738,279	33.84%
211 Parks - Special Projects	1,000	1,000	-	0.00%	1,000	1,000	-	0.00%	15,004	-	15,004	0.00%
215 Friend of the Court	69,380	69,380	66,183	95.39%	69,380	69,380	69,227	99.78%	8,426	(3,044)	5,382	-36.13%
223 Comprehensive Plan	9,000	9,000	9,000	100.00%	9,000	9,000	7,346	81.62%	58,278	1,654	59,932	2.84%
225 Public Improvement	943,608	1,505,473	661,068	43.91%	943,608	1,505,473	1,416,874	94.11%	1,369,300	(755,806)	613,494	-55.20%
226 Computer Fund	1,606,843	2,015,114	1,645,521	81.66%	1,606,843	2,005,114	1,909,167	95.21%	588,641	(263,646)	324,995	-44.79%
227 Sanitary Landfill	70,000	70,000	70,000	100.00%	70,000	70,000	69,532	99.33%	4,922	468	5,390	9.51%
228 Solid Waste Ordinance	496,087	572,567	439,659	76.79%	496,087	572,567	548,587	95.81%	240,513	(108,927)	131,586	-45.29%
234 Planning Aerial Photos	-	-	164		-	-	-		899	164	1,063	18.24%
236 CDGB - Housing Grant	43,883	48,883	55,426	113.38%	43,883	48,883	75,612	154.68%	305,515	(20,186)	285,329	-6.61%
245 Remonumentation	90,381	90,381	53,142	58.80%	90,381	90,381	52,503	58.09%	5,076	639	5,715	12.58%
249 Code Enforcement	1,017,410	1,067,785	943,092	88.32%	1,017,410	1,067,785	941,287	88.15%	1,139,660	1,805	1,141,465	0.16%
256 Register of Deeds - Automation	105,021	136,021	70,342	51.71%	105,021	136,021	87,240	64.14%	93,787	(16,898)	76,889	-18.02%
259 Michigan Justice Training	5,000	5,000	21,221	424.43%	5,000	5,000	3,380	67.60%	20,071	17,841	37,913	88.89%
260 Indigent Defense	2,356,858	2,356,858	2,152,777	91.34%	2,356,858	2,356,858	1,945,124	82.53%	286,672	207,653	494,325	72.44%
261 Central Dispatch	4,696,649	4,716,699	4,439,417	94.12%	4,696,649	4,716,699	4,381,283	92.89%	2,101,837	58,134	2,159,970	2.77%
263 Concealed Pistol Licenses	64,856	64,856	71,501	110.25%	64,856	64,856	64,726	99.80%	145,325	6,775	152,100	4.66%
264 Local Corrections Officer Train	48,448	48,448	10,638	21.96%	48,448	48,448	13,874	28.64%	127,278	(3,237)	124,042	-2.54%
265 Drug Law Enforcement - Sheriff	4,000	4,000	7,553	188.82%	4,000	4,000	1,989	49.73%	37,991	5,564	43,554	14.64%
266 Drug Law Enforcement - Prosecut.	3,000	3,000	-	0.00%	3,000	3,000	-	0.00%	20,649	-	20,649	0.00%
269 County Law Library	6,500	6,500	6,500	100.00%	6,500	6,500	6,500	100.00%	24	-	24	0.00%
272 Priority Court	137,802	137,802	90,922	65.98%	137,802	137,802	90,922	65.98%	-	-	-	
273 Sobriety Court	129,165	129,165	77,928	60.33%	129,165	129,165	74,546	57.71%	2,090	3,382	5,472	161.83%
274 Swift & Sure Sanctions	72,590	72,590	42,115	58.02%	72,590	72,590	41,615	57.33%	2,741	500	3,241	18.24%
275 Veterans Court	62,930	62,930	29,083	46.21%	62,930	62,930	29,083	46.21%	16	-	16	0.00%
276 Community Corrections	223,653	223,653	185,548	82.96%	223,653	223,653	185,548	82.96%	-	-	-	
277 Residential Substance Abuse Trea	168,665	168,665	89,269	52.93%	168,665	168,665	89,269	52.93%	-	-	-	
278 District Court - Sobriety	33,000	33,000	14,514	43.98%	33,000	33,000	14,514	43.98%	-	-	-	
279 School Violence Prevention	-	-	-		-	-	-		-	-	-	
280 Enforce. & Education - Byrne JAG	-	-	-		-	-	-		-	-	-	
281 Building Bridges DOJ Grant	-	-	-		-	-	-		-	-	-	
282 American Rescue Plan Act	3,082,500	-	1,251,594		3,082,500	-	943,470		479,331	308,125	787,456	64.28%
284 Opioid Settlement	-	-	804,986		-	-	-		2,235,681	804,986	3,040,667	36.01%
285 OHSP Enforcement Grant	-	24,000	8,951	37.29%	-	24,000	8,951	37.29%	-	-	-	
286 Road Crew	65,437	65,437	54,550	83.36%	65,437	65,437	64,963	99.28%	46,044	(10,413)	35,631	-22.62%
287 Homeland Security	127,500	127,500	43,134	33.83%	127,500	127,500	43,134	33.83%	56,515	(0)	56,515	0.00%
288 Medical Marihuana	-	-	-		-	-	-		-	-	-	
290 Dept of Health & Human Services	14,000	14,000	14,000	100.00%	14,000	14,000	4,096	29.26%	150,968	9,904	160,872	6.56%
292 Child Care Fund	15,333,407	15,333,407	13,922,598	90.80%	15,333,407	15,333,407	13,575,674	88.54%	1,436,992	346,923	1,783,916	24.14%
293 Soldiers & Sailors	20,000	20,000	15,000	75.00%	20,000	20,000	14,115	70.58%	55,530	885	56,415	1.59%
296 Juvenile Millage	1,517,060	1,517,060	1,534,961	101.18%	1,517,060	1,517,060	1,489,035	98.15%	699,335	45,925	745,260	6.57%
297 Central Dispatch - 911 Surcharge	1,852,628	1,852,628	1,368,529	73.87%	1,852,628	1,852,628	1,782,919	96.24%	2,430,800	(414,390)	2,016,410	-17.05%
299 Jail Millage	2,291,172	2,291,172	3,078,298	134.35%	2,291,172	2,291,172	2,213,114	96.59%	2,270,832	865,184	3,136,016	38.10%
706 Donations - Juvenile Court	1,000	1,000	1,897	189.71%	1,000	1,000	805	80.54%	15,602	1,092	16,694	7.00%
707 Donations - Youth Facility	4,400	4,400	5,327	121.06%	4,400	4,400	4,913	111.66%	1,930	413	2,343	21.42%

Eaton County

Fiscal Year 2023/24
Projected through September 30, 2024

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Projected	% of Budget	Original Budget	Adjusted Budget	Projected	% of Budget	Beginning Fund Balance	Change in Fund Balance	Projected Ending Fund Balance	% Change in Fund Balance
718 Donations - Animal Control	2,000	2,000	1,217	60.86%	2,000	2,000	-	0.00%	17,571	1,217	18,788	6.93%
720 Donations - Sheriff's Department	3,500	3,500	8,500	242.86%	3,500	3,500	7,377	210.78%	14,816	1,123	15,939	7.58%
765 Donations - Lincoln Brick Park	1,000	1,000	19,398	1939.78%	1,000	1,000	-	0.00%	60,752	19,398	80,149	31.93%
Total Special Purpose Restricted Funds	37,885,635	36,850,589	35,721,898		37,885,635	36,840,589	33,916,277		18,593,276	1,805,621	20,398,897	
Debt Service Funds												
366 Building Authority - Jail	1,083,448	1,083,448	1,083,448	100.00%	1,083,448	1,083,448	1,083,448	100.00%	339,878	0	339,878	0.00%
377 DPW - Grand Ledge Debt - NV	560,231	560,231	547,616	97.75%	560,231	560,231	560,231	100.00%	12,616	(12,616)	-	-100.00%
385 Brookfield Debt - NV	166,663	166,663	166,663	100.00%	166,663	166,663	166,663	100.00%	-	-	-	
387 Dental Clinic - NV	75,263	75,263	70,320	93.43%	75,263	75,263	75,263	100.00%	54,804	(4,943)	49,861	-9.02%
851 Drain Debt Service	5,110,000	5,110,000	5,420,209	106.07%	5,110,000	5,110,000	5,097,493	99.76%	3,989,488	322,717	4,312,204	8.09%
Total Debt Service Funds	6,995,605	6,995,605	7,288,255		6,995,605	6,995,605	6,983,097		4,396,785	305,158	4,701,943	
Non-Budgeted Funds												
510 Home Tax Exemption Audit	-	-	3,118		-	-	3,868		7,211	(750)	6,460	-10.41%
513 Foreclosing Governmental Unit	-	-	70,661		-	-	212,731		1,658,322	(142,071)	1,516,251	-8.57%
516 Delinquent Tax Revolving Fund	-	-	588,492		-	-	544,581		10,559,174	43,912	10,603,086	0.42%
550 Land Bank	-	-	101,211		-	-	71,921		-	29,290	29,290	
595 Commissary	-	-	159,364		-	-	107,306		206,280	52,058	258,338	25.24%
690 20X0 Delinquent Tax Fund	-	-	(9,295)		-	-	471,698		481,133	(480,992)	141	-99.97%
691 20X1 Delinquent Tax Fund	-	-	9,391		-	-	9,386		380,908	5	380,913	0.00%
692 20X2 Delinquent Tax Fund	-	-	(6,376)		-	-	15,992		445,896	(22,368)	423,529	-5.02%
693 20X3 Delinquent Tax Fund	-	-	140,805		-	-	1,418		8,895	139,387	148,282	1566.96%
694 20X4 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
695 20X5 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
696 20X6 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
697 20X7 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
698 20X8 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
699 20X9 Delinquent Tax Fund	-	-	7,152		-	-	7,152		-	-	-	
801 Drain	-	-	8,954,213		-	-	9,076,745		17,764,531	(122,532)	17,641,999	-0.69%
841 Lake Level Fund	-	-	-		-	-	-		351	-	351	0.00%
842 Lake Level Revolving Fund	-	-	-		-	-	-		10,999	-	10,999	0.00%
Total Debt Service Funds	-	-	10,018,735		-	-	10,522,797		31,523,701	(504,062)	31,019,639	
Internal Service Funds (Non-Budgeted)												
656 Retirement	-	-	4,740,231		-	-	4,740,231		161,601	-	161,601	0.00%
670 Health - Self Insurance	-	-	5,423,151		-	-	5,499,908		456,757	(76,757)	379,999	-16.80%
675 General Liability - MMRMA	-	-	479,215		-	-	500,000		359,916	(20,785)	339,131	-5.77%
676 Retirees Health - Self Insurance	-	-	1,735,843		-	-	1,741,593		380,376	(5,750)	374,626	-1.51%
677 Workers Compensation	-	-	111,482		-	-	140,813		34,447	(29,331)	5,116	-85.15%
678 Unemployment Insurance	-	-	5,081		-	-	7,964		62,279	(2,883)	59,396	-4.63%
679 Life & Disability	-	-	205,621		-	-	202,200		191,807	3,421	195,227	1.78%
680 Insurance - Dental	-	-	167,941		-	-	135,307		104,091	32,633	136,725	31.35%
736 Public Employee Health Care Fund	-	-	1,300,000		-	-	1,300,000		18,069,623	-	18,069,623	0.00%
Total Debt Service Funds	-	-	14,168,564		-	-	14,268,017		19,820,897	(99,453)	19,721,444	

		ADPOTED	AMENDMENTS	AMENDED			
PROJECT #	2023/2024 - PUBLIC IMPROVEMENT	BUDGET	& RESERVES	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	248,600		248,600	234,410	14,190	
	CH - Parking Lot Catch Basins		32,220	32,220	32,220	-	Complete
0001.05.23	Complex - Sustainability		324,064	324,064	61,362	262,702	
0756.04.23	Animal Control/Maint - Parking Lot Paving	38,500		38,500		38,500	
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	164,081	41,500	
	Sheriff - Solar Array Eaves System					-	
						-	
						-	
						-	
						-	
						-	
TOTAL PUBLIC IMPROVEMENT EXPENDITURES - FY2023/24		$ 452,100	$ 561,865	$ 1,013,965	$ 492,073	$ 521,892	

EATON COUNTY BOARD OF COMMISSIONERS

JULY 17, 2024

RESOLUTION TO APPROVE COUNTY CLERK EARLY VOTING GRANT REIMBURSEMENT

WHEREAS, the State of Michigan's Fiscal Year 2024 budget includes a grant to provide funding for the implementation and execution of early voting as required under Section 4(1)(m) of Article II of the Constitution of Michigan of 1963 and in accordance with Public Acts 81-88 of 2023; and

WHEREAS, under Section 4(1)(m) of Article II of the Constitution of Michigan of 1963, registers electors have the right to vote in each statewide and federal election in person at an early voting site prior to Election Day; and

WHEREAS, grant funding is available, with no match requirement, from the Michigan Department of State and the Michigan Bureau of Elections to fund election materials, equipment, vendor support, and staffing support for early voting implementation of County Early Voting Site Agreement(s); and

WHEREAS, the Eaton County Clerk collaborated with 19 municipalities of the County to accommodate early voting sites and entered into County Early Voting Site Agreement(s) with those municipalities; and

WHEREAS, the Eaton County Clerk has completed and submitted the required application, along with the countywide early voting plan in September of 2023 ; and

WHEREAS, the Eaton County Clerk is requesting reimbursement for expenses in an amount not to exceed $110,000.

NOW, THEREFORE BE IT RESOLVED, that the Eaton County Board of Commissioners authorizes the County Clerk to receive/request reimbursement from the Eaton Voting Grant in an amount not to exceed $110,000; and

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

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

EATON COUNTY BOARD OF COMMISSIONERS

JULY 17, 2024

RESOLUTION TO APPROVE 2023/2024 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

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

Increase	Interest & Dividends	$ 1,250,000
Decrease	Fund Balance Carryover	$ 1,250,000

To increase budget based on updated revenue projections.

COUNTY CLERK 101.215

Increase	Personnel - Fringes	$ 7,500
Decrease	Contingency	$ 7,500

To increase budget for changes in employee elected health insurance.

EQUALIZATION 101.257

Increase	Personnel – Wages & Fringes	$ 5,000
Decrease	Contingency	$ 5,000

To increase budget for changes in employee turnover costs.

CIRCUIT COURT 101.281.31

Increase	Legal Services Appointed Attorney Appeals	$ 60,000
Increase	State Revenue – Attorney Fees	$ 60,000

To increase budget for increase in attorney fee rate as increased by the State of Michigan.

SHERIFF - CORRECTIONS 101.301.51

Increase	Inmate Medical Services	$ 100,000
Increase	Fund Balance Carryover	$ 100,000

To increase budget for cost of medical services for individuals prior to being booked into the County Jail.

VETERAN SERVICES 101.689

Increase	Veteran's Burials	$ 5,000
Decrease	Contingency	$ 5,000

To increase budget for burial benefits for veterans.

TRANSFERS OUT 101.999

Increase	Transfers Out – Health Insurance Fund	$ 132,500
Decrease	Contingency	$ 132,500

To increase budget for health self-insurance cost based on the increase in claims costs.

GENERAL FUND CONTINGENCY REPORTING

Beginning Balance	$ 150,000
County Clerk – Fringes	- $ 7,500
Equalization – Wages & Fringes	- $ 5,000
Veteran Services – Veteran's Burials	- $ 5,000
Transfer to Health Insurance Fund	- $ 132,500
Ending Contingency Balance	$ 0

SPECIAL REVENUE FUNDS

PARKS AND RECREATION 208

Increase	Project Costs	$ 100,000
Increase	Fund Balance Carryover	$ 100,000

To increase budget, not to exceed $100,000, for the replacement of stairs at Fitzgerald Park as proposed by the Public Works and Planning Committee.

CDBG HOUSING 236

Increase	Project Costs	$ 35,000
Increase	Fund Balance Carryover	$ 35,000

To increase budget for increased grant project expenses.

CONSTRUCTION CODE 249

Increase	Proceeds from Borrowing	$ 27,850
Increase	Vehicle	$ 27,850

To increase budget for recognition of new vehicle purchased in fiscal year 2023/24.

OPIOID SETTLEMENT 284

Increase	Settlement Revenue – Distributor	$ 10,000
Increase	Settlement Revenue – Teva	$ 33,500
Increase	Settlement Revenue – Allegan	$ 43,000
Increase	Settlement Revenue – CVS	$ 41,000
Increase	Settlement Revenue – Walgreens	$ 76,300
Increase	Settlement Revenue – Walmart	$ 390,000
Increase	Interest & Dividends	$ 75,000
Decrease	Fund Balance Carryover	$ 668,800

To increase budget for recognition of additional opioid settlements and interest revenue received to date.

DONATIONS – YOUTH FACITY 707

Increase	Donation Revenue	$ 900
Increase	Other Services & Charges	$ 1,900
Decrease	Fund Balance Carryover	$ 1,000

To increase budget for non-Child Care Fund eligible needs or incentives and miscellaneous youth expenses.

DONATIONS – SHERIFF'S DEPARTMENT 720

Increase	Donation Revenue	$ 5,000
Increase	Other Services & Charges	$ 5,000

To increase budget for victim advocate revenue and corresponding expenses.

DRAIN DEBT 851

Increase	Special Assessment Revenue	$ 300,000
Decrease	Fund Balance Carryover	$ 300,000

To increase budget to recognize drain debt home owner pre-payment revenues.

WAYS AND MEANS COMMITTEE **JULY 1, 2024**

Eaton County Historical Commission - 3 year term

Maryanna Burleson	12/31/25
Randal Tooker	12/31/25
Michael Frezell	12/31/25
Deborah Malewski	12/31/25
Jan Sedore	12/31/26
Michael Cox	12/31/26
Patricia Tirrell	12/31/26
Susan Ward	12/31/24
Joy Black	12/31/24
Sarah Gruesbeck	12/31/24
Richard Rybicki	12/31/24

Eaton County Building Authority - 3 year term

Brian Ross	12/31/24
Bob Robinson	12/31/25
Devin Lavengood	12/31/26

Eaton County Land Bank Authority –3 year term

Rebecca Dolman	12/31/25
Andrea Coscarilla	12/31/25
Bryan Myrkle	12/31/26

Eaton County Payment Report
For the month of July, 2024

Board Payments on 07/17/2024

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101	General Fund	3	4,324.03
101.101.00	Board of Commissioners	4	16,055.59
101.172.00	Controller's Office	5	35,016.66
101.215.00	County Clerk	1	80.83
101.253.00	Treasurer	1	33.33
101.257.00	Equalization	1	35.00
101.265.00	Building & Grounds	32	42,783.68
101.281.31	Judicial - Circuit Court	9	8,607.05
101.281.36	Judicial - District Court	5	3,346.72
101.281.47	Judicial - County Guardian	17	1,411.00
101.281.48	Judicial - Probate Court	26	14,118.40
101.281.49	Judicial - Juvenile Court	115	20,125.64
101.296.29	Prosecutor	9	352.13
101.296.32	Prosecutor - Economic Crimes	1	45.00
101.301.01	Sheriff	18	36,332.09
101.301.03	Sheriff - Delta	20	46,796.17
101.301.43	Sheriff - Animal Control	10	4,457.37
101.301.51	Sheriff - Corrections	47	177,835.03
101.648.00	Medical Examiner	3	1,593.15
101.649.00	Community Mental Health	3	379,207.50
101.689.00	Veteran Services	6	726.80
101.710.00	MSU Extension	1	37,644.00
101.721.00	Community Development	1	16.25
101.728.00	Economic Development	1	26,493.75
	General Fund Totals	339	857,437.17
208	Parks & Recreation	2	14,767.50
225	Public Improvement	3	202,365.00
226	Computer Fund	15	60,105.97
228	Solid Waste Ordinance	2	203.40
236	Community Development Block Grant	1	21,200.00
249	Construction Code	1	16.25
260	Indigent Defense	27	17,404.04
261	Central Dispatch	5	50,520.02
292	Child Care Fund	1	810.00
297	911 Surcharge	5	24,262.06
595	Commissary	1	240.00
670	Health Insurance	1	3,529.53
676	Retiree's Health Insurance	1	14,800.00

Eaton County Payment Report
For the month of July, 2024

Board Payments on 07/17/2024

Organization	Organization Description	# of Payments	Amount to be Paid
679	Life & Disability Insurance	1	2,543.70
801	Drain	2	5,131.85
	Total Payments	407	1,275,336.49

Eaton County Payment Report

For the month of July, 2024

Immediate Payments from 06/01/2024 to 06/30/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	139	79,757.98
101.172.00	Controller's Office	2	312.35
101.215.00	County Clerk	2	718.20
101.215.07	County Clerk - Elections	2	732.19
101.228.00	Technology Services	2	1,078.36
101.253.00	Treasurer	1	72.02
101.257.00	Equalization	1	339.19
101.265.00	Building & Grounds	36	11,925.95
101.281.31	Judicial - Circuit Court	94	3,039.17
101.281.36	Judicial - District Court	2	335.05
101.281.48	Judicial - Probate Court	1	781.00
101.281.49	Judicial - Juvenile Court	6	1,545.44
101.296.29	Prosecutor	16	1,472.01
101.296.32	Prosecutor - Economic Crimes	6	1,589.41
101.296.34	Prosecutor - Child Support	2	78.56
101.296.35	Prosecutor - Crime Victims	2	456.74
101.301.01	Sheriff	8	17,507.66
101.301.03	Sheriff - Delta	3	2,846.96
101.301.43	Sheriff - Animal Control	2	556.10
101.301.51	Sheriff - Corrections	6	38,953.04
101.442.00	Drain	5	12,620.39
101.689.00	Veteran Services	1	300.00
101.689.89	Veteran Services Grant	2	1,531.01
101.711.00	Register of Deeds	2	156.17
101.721.00	Community Development	5	620.82
	General Fund Totals	348	179,325.77
208	Parks & Recreation	57	21,516.99
225	Public Improvement	2	219.96
228	Solid Waste Ordinance	16	23,596.58
236	Community Development Block Grant	1	60.00
249	Construction Code	4	2,298.18
260	Indigent Defense	1	232.02
261	Central Dispatch	15	7,103.92
272	Adult Circuit Drug Court	2	1,205.00
273	DWI Sobriety Court	2	635.00
274	Swift & Sure Sanctions	1	380.00
275	Veteran's Court	1	144.00
276	Community Corrections	3	1,522.50

Eaton County Payment Report

For the month of July, 2024

Immediate Payments from 06/01/2024 to 06/30/2024

Organization	Organization Description	# of Payments	Amount Paid
277	Residential Substance Abuse Treatment	2	7,340.00
278	Hybrid Sobriety Court	3	1,320.00
282	American Rescue Plan	2	2,675.28
292	Child Care Fund	43	1,793,116.15
293	Soldiers & Sailors	7	1,050.00
296	Juvenile Millage	2	2,224.04
297	911 Surcharge	8	7,423.00
513	Foreclosing Governmental Unit	9	4,539.43
670	Health Insurance	6	2,464.78
677	Workers Compensation	1	6,380.98
680	Dental Insurance	2	15,792.90
692	20X2 Delinquent Tax	1	522.87
693	20X3 Delinquent Tax	2	1,112.28
701	Trust & Agency	101	94,414.96
704	Trust & Agency - Payroll	23	12,083.59
711	Trust & Agency - Probate	4	11,196.27
720	Donations - Sheriff	2	320.57
801	Drain	83	776,261.02
	Total Payments	754	2,978,478.04

Eaton County Payment Report
For the month of July, 2024

Electronic Payments from 06/01/2024 to 06/30/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101.101.00	Board of Commissioners	1	(1,272.49)
101.172.00	Controller's Office	1	55.93
101.215.07	County Clerk - Elections	3	139.01
101.228.00	Technology Services	8	1,297.07
101.253.00	Treasurer	2	83.58
101.257.00	Equalization	7	2,806.47
101.265.00	Building & Grounds	7	538.81
101.281.31	Judicial - Circuit Court	12	795.34
101.281.36	Judicial - District Court	9	1,176.83
101.281.48	Judicial - Probate Court	1	24.89
101.281.49	Judicial - Juvenile Court	3	1,217.33
101.296.29	Prosecutor	5	1,352.52
101.296.32	Prosecutor - Economic Crimes	1	1,678.38
101.296.35	Prosecutor - Crime Victims	5	627.87
101.301.01	Sheriff	75	32,500.60
101.301.03	Sheriff - Delta	51	22,595.20
101.301.43	Sheriff - Animal Control	2	968.37
101.301.51	Sheriff - Corrections	22	3,800.85
101.442.00	Drain	7	2,221.93
101.689.00	Veteran Services	1	8.00
	General Fund Totals	223	72,616.49
201	Road Commission	5	4,166,453.28
208	Parks & Recreation	10	4,569.31
221	Barry-Eaton Health Department	5	551,156.62
225	Public Improvement	1	510.00
226	Computer Fund	17	4,514.90
228	Solid Waste Ordinance	10	440.74
249	Construction Code	2	2,727.61
256	Register of Deeds Tech	1	278.51
260	Indigent Defense	2	187.44
261	Central Dispatch	34	12,315.77
273	DWI Sobriety Court	2	40.99
274	Swift & Sure Sanctions	2	154.22
278	Hybrid Sobriety Court	1	90.65
287	Homeland Security	9	3,485.94
292	Child Care Fund	44	4,885.26
387	Dental Clinic	1	500.00
512	Medical Care Facility	6	1,827,285.39

Eaton County Payment Report

For the month of July, 2024

Electronic Payments from 06/01/2024 to 06/30/2024

Organization	Organization Description	# of Payments	Amount Paid
656	Retirement	2	516,599.56
670	Health Insurance	2	1,512,506.00
676	Retiree's Health Insurance	4	32,127.99
679	Life & Disability Insurance	2	4,179.60
701	Trust & Agency	4	396,575.71
704	Trust & Agency - Payroll	51	725,473.58
706	Donations - Juvenile Court	1	70.34
707	Donations - Youth Facility	1	25.99
851	Drain Debt	1	500.00
	Total Payments	443	9,840,271.89

Board Payments on 07/17/2024	1,275,336.49
Immediate Payments from 06/01/2024 to 06/30/2024	2,978,478.04
Electronic Payments from 06/01/2024 to 06/30/2024	9,840,271.89
Employee Payroll - see attached report	1,881,634.72
Total	15,975,721.14

Payment Type	Board
Payment Month/Year	2024 7

Report Org Set	Vendor	Total Payments
101	25259 - NATIONAL SHERIFFS' ASSOCIATION	49.00
	33745 - ID NETWORKS INC	3,333.36
	3297 - MICHIGAN MUNICIPAL LEAGUE	941.67
101 Total		**4,324.03**
101.101.00	50440 - ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER PC	1,067.80
	6630 - COHL, STOKER & TOSKEY PC	1,749.20
	7572 - MICHIGAN ASSOCIATION OF COUNTIES	13,238.59
101.101.00 Total		**16,055.59**
101.172.00	23588 - COBRA SOLUTIONS	395.00
	3297 - MICHIGAN MUNICIPAL LEAGUE	188.33
	62668 - EDGE PARTNERSHIPS LLC	4,000.00
	62716 - PROSHRED SECURITY	33.33
	62582 - DEBTBOOK	30,400.00
101.172.00 Total		**35,016.66**
101.215.00	62716 - PROSHRED SECURITY	80.83
101.215.00 Total		**80.83**
101.253.00	62716 - PROSHRED SECURITY	33.33
101.253.00 Total		**33.33**
101.257.00	62275 - SOUTHEASTERN CHAPTER MICHIGAN ASSESSORS	35.00
101.257.00 Total		**35.00**
101.265.00	10454 - EATON COUNTY ROAD COMMISSION	31.20
	11887 - BYRUM ACE HARDWARE #3 INC	190.53
	22638 - CINTAS FIRST AID & SAFETY	561.66
	28662 - LANSING SANITARY SUPPLY INC	4,051.81
	3707 - JOHNSTONE SUPPLY	915.33
	37999 - KENDALL ELECTRIC INC	91.62
	42110 - TRANE U.S. INC	2,971.86
	46772 - GUNTHORPE MECHANICAL	13,341.00
	57203 - GRAINGER	452.72
	61112 - NIELSEN COMMERCIAL CONSTRUCTION COMPANY INC	17,353.54
	61113 - SAHR BUILDING SUPPLY LANSING	202.50
	8250 - DELAU FIRE & SAFETY, INC	1,057.00
	62463 - NAPA AUTO PARTS	8.99
	62867 - ACCESSFLOORSYSTEMS.COM, INC.	1,553.92
101.265.00 Total		**42,783.68**
101.281.31	31691 - THE UNIVERSITY OF MICHIGAN	153.75
	47289 - LANGUAGE LINE SERVICE	43.50
	50686 - THE WOOLLEY LAW FIRM PLLC	1,243.00
	53423 - TYLER TECHNOLOGIES INC	705.18
	61645 - HICKS MILLBROOK & CWAYNA PLLC	500.00
	62111 - URSULA DEE AUGER	65.80
	62814 - MICHAEL P HATTY	4,997.80
	62875 - RANDY TAHVONEN	481.02

Payment Type	Board
Payment Month/Year	2024 7

Report Org Set	Vendor	Total Payments
101.281.31	51616 - CHARLES B COVELLO	417.00
101.281.31 Total		**8,607.05**
101.281.36	47289 - LANGUAGE LINE SERVICE	178.94
	62875 - RANDY TAHVONEN	1,443.06
	29379 - DE'CORDOVA, MAURICIO FERNANDEZ	430.40
	36907 - REINCKE, JULIE	1,294.32
101.281.36 Total		**3,346.72**
101.281.47	61933 - STATE OF MICHIGAN GUARDIAN ASSISTANCE OF MICHIGAN INC	1,245.00
	62694 - MID-MICHIGAN GUARDIANSHIP SERVICES INC	166.00
101.281.47 Total		**1,411.00**
101.281.48	27858 - NEWHOUSE, KRISTAN A	65.00
	28658 - DBI BUSINESS INTERIORS	987.91
	30731 - HAWORTH INC	9,425.00
	31691 - THE UNIVERSITY OF MICHIGAN	153.75
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	2,980.00
	43767 - HEATHER M BOYER	250.00
	47289 - LANGUAGE LINE SERVICE	6.74
	49428 - KLAVENSKI LAW PLLC	250.00
101.281.48 Total		**14,118.40**
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	2,850.00
	30731 - HAWORTH INC	1,429.50
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	2,770.00
	43767 - HEATHER M BOYER	500.00
	47289 - LANGUAGE LINE SERVICE	120.14
	51671 - NICOL LAW PLLC	1,921.00
	61355 - ABMD LAW	875.00
	61606 - GREWAL LAW PLLC	385.00
	62023 - ADDISON FAMILY LAW PLLC	1,200.00
	62027 - LAFAVE SMITH, DENISE M	1,050.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	4,175.00
	62622 - JULIE ANN BRADFIELD	2,275.00
	62630 - MCINTYRE LAW OFFICE PC	575.00
101.281.49 Total		**20,125.64**
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	174.48
	42523 - CALHOUN COUNTY	30.06
	62716 - PROSHRED SECURITY	33.33
	62735 - RAMSEY CIVIL PROCESS SERVICE INC	114.26
101.296.29 Total		**352.13**
101.296.32	62716 - PROSHRED SECURITY	45.00
101.296.32 Total		**45.00**
101.301.01	27872 - NYE UNIFORM COMPANY	1,931.45
	29921 - FEDEX	74.13
	3328 - INSTY PRINTS DOWNTOWN	359.59

Payment Type	Board
Payment Month/Year	2024 7

Report Org Set	Vendor	Total Payments
101.301.01	33519 - EMPCO, INC	600.00
	50591 - KIESLER POLICE SUPPLY INC	3,844.05
	50832 - CLASSIC COFFEE COMPANY	86.00
	62181 - ROBERT LAMSON, LLC	247.50
	62440 - MSU HEALTH CARE INC	3,531.86
	62593 - ACME SPORTS INC	21,168.89
	62504 - STAYBRIDGE SUITES ANN ARBOR	1,613.00
	62580 - WASHTENAW COMMUNITY COLLEGE	2,875.62
101.301.01 Total		**36,332.09**
101.301.03	1222 - MILLERS AMERI-CAN RENTALS INC	115.00
	1632 - THOMSON WEST	679.51
	1999 - DELTA CHARTER TOWNSHIP	338.85
	27872 - NYE UNIFORM COMPANY	946.75
	29104 - LEA'S AUTO BODY	831.48
	3328 - INSTY PRINTS DOWNTOWN	359.59
	50591 - KIESLER POLICE SUPPLY INC	3,844.05
	50832 - CLASSIC COFFEE COMPANY	43.00
	50870 - TOWN AND COUNTRY ANIMAL HOSP	506.74
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	3,359.62
	62181 - ROBERT LAMSON, LLC	742.50
	62440 - MSU HEALTH CARE INC	3,531.87
	62593 - ACME SPORTS INC	27,008.58
	62504 - STAYBRIDGE SUITES ANN ARBOR	1,613.00
	62580 - WASHTENAW COMMUNITY COLLEGE	2,875.63
101.301.03 Total		**46,796.17**
101.301.43	14758 - CAREY L FRYE	125.00
	27872 - NYE UNIFORM COMPANY	1,777.30
	42922 - COVETRUS NORTH AMERICA	207.66
	61488 - JESSICA L LINDAHL PARLING	833.33
	62593 - ACME SPORTS INC	814.08
	62864 - BUDGET BLINDS OF WEST LANSING, GL, AND CHARLOTTE	700.00
101.301.43 Total		**4,457.37**
101.301.51	24839 - JOHNSON ROBERTS & ASSOC INC	136.50
	27872 - NYE UNIFORM COMPANY	638.45
	31374 - COY, TED G	3,150.00
	33745 - ID NETWORKS INC	1,666.64
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	209.83
	42675 - CEI COMMUNITY MENTAL HEALTH	132,223.50
	47289 - LANGUAGE LINE SERVICE	35.90
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	15,955.56
	48590 - POTTERVILLE PHARMACY INC	5,933.22
	49567 - JUDICIAL SERVICES GROUP LTD	360.00
	49777 - TRIDENTCARE	1,275.00

Payment Type	Board
Payment Month/Year	2024 7

Report Org Set	Vendor	Total Payments
101.301.51	50832 - CLASSIC COFFEE COMPANY	43.00
	51701 - CHARM TEX INC	1,225.16
	58050 - WILLIAMS FARM MACHINERY INC	3,736.82
	62181 - ROBERT LAMSON, LLC	495.00
	62593 - ACME SPORTS INC	8,029.45
	12051 - LANSING RADIOLOGY ASSOCIATES, PC	440.00
	62861 - VITUITY - MICHIGAN HOSPITALISTS PC	2,281.00
101.301.51 Total		**177,835.03**
101.648.00	33718 - LANSING MERCY AMBULANCE SERV	616.00
	62219 - PREFERRED REMOVAL SERVICES INC	977.15
101.648.00 Total		**1,593.15**
101.649.00	42675 - CEI COMMUNITY MENTAL HEALTH	379,207.50
101.649.00 Total		**379,207.50**
101.689.00	40710 - PRAY FUNERAL HOME INC	300.00
	52598 - MINER W ROTH	74.12
	60131 - DAVID A PETERSON	52.68
	Temporary Vendor(s)	300.00
101.689.00 Total		**726.80**
101.710.00	12829 - BOARD OF TRUSTEES OF MICHIGAN STATE UNIVERSITY	37,644.00
101.710.00 Total		**37,644.00**
101.721.00	62716 - PROSHRED SECURITY	16.25
101.721.00 Total		**16.25**
101.728.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	26,493.75
101.728.00 Total		**26,493.75**
208	26060 - KANE'S HEATING AND VENTILATING CO	9,680.00
	62772 - WILLIAMS & WORKS, INC	5,087.50
208 Total		**14,767.50**
225	39597 - BOBCAT OF LANSING	250.00
	61112 - NIELSEN COMMERCIAL CONSTRUCTION COMPANY INC	201,305.00
	62739 - W2 ARCHITECTURE PLLC	810.00
225 Total		**202,365.00**
226	18889 - CDW GOVERNMENT LLC	71.04
	24465 - ACD.NET	10,904.80
	37999 - KENDALL ELECTRIC INC	12,813.65
	49659 - LOGICALIS INC	22,373.98
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	13,942.50
226 Total		**60,105.97**
228	44082 - MICHIGAN RECYCLING COALITION	100.00
	5217 - DORNBOS SIGN INC	103.40
228 Total		**203.40**
236	9105 - MICHIGAN BUILDERS	21,200.00
236 Total		**21,200.00**
249	62716 - PROSHRED SECURITY	16.25

Payment Type	Board
Payment Month/Year	2024 7

Report Org Set	Vendor	Total Payments
249 Total		**16.25**
260	1632 - THOMSON WEST	693.04
	18889 - CDW GOVERNMENT LLC	327.67
	19842 - BESCO WATER TREATMENT	10.25
	47289 - LANGUAGE LINE SERVICE	25.20
	51678 - TRANSUNION RISK AND	142.00
	53943 - VINCENT & PIERCE PLLC	6,601.59
	60494 - BASIGA LAW FIRM, PC	150.15
	61867 - THE LAW OFFICE OF REID FELSING PLC	7,035.80
	62077 - WAYNE BISARD INVESTIGATIONS LLC	550.00
	62211 - NATIONAL ASSOCIATION FOR PUBLIC DEFENSE INC	400.00
	52967 - LOVE'S LAW PLLC	1,435.84
	62716 - PROSHRED SECURITY	32.50
260 Total		**17,404.04**
261	38222 - CHROUCH COMMUNICATIONS INC	600.00
	60391 - POWERDMS INC	3,950.00
	60710 - XYBIX SYSTEMS, INC.	45,970.02
261 Total		**50,520.02**
292	62440 - MSU HEALTH CARE INC	810.00
292 Total		**810.00**
297	38222 - CHROUCH COMMUNICATIONS INC	14,754.75
	5165 - MOTOROLA SOLUTIONS INC	6,641.58
	61094 - REINHART ROBERT COOK	2,865.73
297 Total		**24,262.06**
595	62364 - JOSHUA GAINES	240.00
595 Total		**240.00**
670	47051 - UNITED STATES TREASURY	3,529.53
670 Total		**3,529.53**
676	31613 - GABRIEL,ROEDER,SMITH & COMPANY	14,800.00
676 Total		**14,800.00**
679	61661 - ENCOMPASS EAP LLC	2,543.70
679 Total		**2,543.70**
801	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	5,131.85
801 Total		**5,131.85**
Grand Total		**1,275,336.49**

Payment Type	Immediate
Payment Month/Year	2024 6

Report Org Set	Vendor	Total Payments
101	10469 - EATON COUNTY REGISTER OF DEEDS	90.00
	3106 - EATON COUNTY DISTRICT COURT	50.00
	351 - STATE OF MICHIGAN	38,562.88
	37753 - WALMART - DELTA	764.22
	50745 - DELTA TOWNSHIP DISTRICT LIBRAR	171.52
	51402 - RENT A CENTER	850.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	150.00
	7928 - MICHIGAN TOWNSHIPS ASSOCIATION	1,875.00
	824 - AT&T	1,526.69
	9131 - SPICER GROUP INC.	32,154.25
	Temporary Vendor(s)	2,263.42
	62836 - HOME DEPOT	200.00
	62840 - PORTLAND FEDERAL CREDIT UNION	100.00
	62833 - DNRLED	500.00
	62838 - MILLER	200.00
	62841 - NOLAN, SUSANNA	100.00
	62837 - VAVRICKA	200.00
101 Total		**79,757.98**
101.172.00	19842 - BESCO WATER TREATMENT	58.00
	60829 - VERIZON WIRELESS	254.35
101.172.00 Total		**312.35**
101.215.00	60829 - VERIZON WIRELESS	93.20
	7928 - MICHIGAN TOWNSHIPS ASSOCIATION	625.00
101.215.00 Total		**718.20**
101.215.07	60829 - VERIZON WIRELESS	98.46
	61700 - SPECTRUM PRINTERS INC	633.73
101.215.07 Total		**732.19**
101.228.00	5928 - CITY OF CHARLOTTE	424.97
	60829 - VERIZON WIRELESS	653.39
101.228.00 Total		**1,078.36**
101.253.00	60829 - VERIZON WIRELESS	72.02
101.253.00 Total		**72.02**
101.257.00	39045 - PRINTLINK INC	339.19
101.257.00 Total		**339.19**
101.265.00	14783 - RICHARDS BRAND SOURCE	43.99
	21095 - UNITED PARCEL SERVICE	18.42
	351 - STATE OF MICHIGAN	2,045.00
	38890 - QUADIENT INC	240.35
	45670 - ROSE PEST SOLUTIONS	1,490.00
	50220 - SCHULTZ INC	1,575.57
	5928 - CITY OF CHARLOTTE	4,442.30
	60829 - VERIZON WIRELESS	40.62
	7807 - HASSEL FREE FUELS	505.62

Payment Type	Immediate
Payment Month/Year	2024 6

Report Org Set	Vendor	Total Payments
101.265.00	57282 - WASTE MANAGEMENT OF MICHIGAN INC	1,524.08
101.265.00 Total		**11,925.95**
101.281.31	39289 - MDJA	375.00
	60829 - VERIZON WIRELESS	190.63
	Temporary Vendor(s)	2,473.54
101.281.31 Total		**3,039.17**
101.281.36	39445 - PENGAD	22.51
	60829 - VERIZON WIRELESS	312.54
101.281.36 Total		**335.05**
101.281.48	13811 - EXCEL SYSTEMS GROUP, INC	781.00
101.281.48 Total		**781.00**
101.281.49	19842 - BESCO WATER TREATMENT	70.50
	42102 - THE COUNTY JOURNAL INC	73.95
	5928 - CITY OF CHARLOTTE	519.94
	60829 - VERIZON WIRELESS	186.45
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
	61116 - HASTINGS BANNER	69.60
101.281.49 Total		**1,545.44**
101.296.29	10453 - EATON COUNTY CLERK	10.00
	39045 - PRINTLINK INC	289.98
	42754 - APPLE GROVE VETERINARY CARE	617.51
	47289 - LANGUAGE LINE SERVICE	50.15
	60829 - VERIZON WIRELESS	325.17
	Temporary Vendor(s)	81.50
	50648 - ROSEN, HOLLY	24.00
	62858 - Christopher Elsworth	36.85
	62869 - JESSICA PAYNE	36.85
101.296.29 Total		**1,472.01**
101.296.32	24465 - ACD.NET	999.00
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	368.81
	51678 - TRANSUNION RISK AND	150.00
	57695 - MARK'S LOCK SHOP, INC.	25.00
	60829 - VERIZON WIRELESS	46.60
101.296.32 Total		**1,589.41**
101.296.34	53704 - STAPLES ADVANTAGE	78.56
101.296.34 Total		**78.56**
101.296.35	53704 - STAPLES ADVANTAGE	25.54
	62868 - MAKDYANET CEDENO	431.20
101.296.35 Total		**456.74**
101.301.01	32511 - CENTURYLINK	41.12
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	1,281.00
	52576 - AT&T MOBILITY NATIONAL	36.24
	5928 - CITY OF CHARLOTTE	14,946.52

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Report Org Set	Vendor	Total Payments
101.301.01	60829 - VERIZON WIRELESS	1,124.92
	824 - AT&T	77.86
101.301.01 Total		**17,507.66**
101.301.03	24465 - ACD.NET	1,323.22
	60829 - VERIZON WIRELESS	1,508.49
	6659 - CONSUMERS ENERGY	15.25
101.301.03 Total		**2,846.96**
101.301.43	5928 - CITY OF CHARLOTTE	434.34
	60829 - VERIZON WIRELESS	121.76
101.301.43 Total		**556.10**
101.301.51	40600 - CANTEEN SERVICES INC	38,578.10
	60829 - VERIZON WIRELESS	374.94
101.301.51 Total		**38,953.04**
101.442.00	60829 - VERIZON WIRELESS	364.39
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	1,852.50
	9131 - SPICER GROUP INC.	10,403.50
101.442.00 Total		**12,620.39**
101.689.00	Temporary Vendor(s)	300.00
101.689.00 Total		**300.00**
101.689.89	60829 - VERIZON WIRELESS	36.01
	62350 - MY COMMUNITY DENTAL CENTERS INC	1,495.00
101.689.89 Total		**1,531.01**
101.711.00	45072 - CARL V RECK JEWELER	10.00
	53704 - STAPLES ADVANTAGE	146.17
101.711.00 Total		**156.17**
101.721.00	42102 - THE COUNTY JOURNAL INC	538.21
	60829 - VERIZON WIRELESS	82.61
101.721.00 Total		**620.82**
208	16947 - LOWE'S COMPANIES, INC.	784.35
	17305 - CITY OF GRAND LEDGE	298.75
	17308 - GRAND LEDGE AUTO PARTS	116.99
	24431 - MENARDS - LANSING WEST	1,618.79
	26329 - 4IMPRINT INC	312.04
	35666 - GRANGER WASTE SERVICES INC	1,608.37
	39808 - THE WATER STORE INC	41.50
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	218.36
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	1,640.00
	60223 - FAMILY FARM AND HOME	459.43
	60829 - VERIZON WIRELESS	222.46
	61054 - SLICK SHIRTS SCREEN PRINTING INC	654.88
	62022 - HUTSON INC OF MICHIGAN	247.56
	62044 - GRAND LEDGE ACE HARDWARE	498.65
	6659 - CONSUMERS ENERGY	322.21

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
208	57282 - WASTE MANAGEMENT OF MICHIGAN INC	1,764.76
	62857 - MI TRAILER SALES INC.	9,585.00
	62626 - TREE MONKEY	850.00
	61318 - HOMEWORKS	272.89
208 Total		**21,516.99**
225	49404 - TRACTOR SUPPLY CREDIT PLAN	219.96
225 Total		**219.96**
228	42102 - THE COUNTY JOURNAL INC	348.60
	60829 - VERIZON WIRELESS	129.21
	61846 - SPEED-TECH EQUIPMENT	290.00
	6659 - CONSUMERS ENERGY	52.85
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	429.92
	62734 - PRO-TRAINER	21,860.00
	62724 - JONS TO GO PORTABLE RESTROOMS	405.00
	62710 - VERN'S REPAIR SPORT LLC	81.00
228 Total		**23,596.58**
236	10469 - EATON COUNTY REGISTER OF DEEDS	60.00
236 Total		**60.00**
249	60829 - VERIZON WIRELESS	294.43
	61457 - GREGORY LYNN SPARKS	131.25
	53961 - BILLY DEE RICHARDSON	1,872.50
249 Total		**2,298.18**
260	60829 - VERIZON WIRELESS	232.02
260 Total		**232.02**
261	22638 - CINTAS FIRST AID & SAFETY	134.99
	32511 - CENTURYLINK	2.44
	405 - OAKLAND COMMUNITY COLLEGE	675.00
	47289 - LANGUAGE LINE SERVICE	65.30
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	193.00
	5217 - DORNBOS SIGN INC	163.80
	52576 - AT&T MOBILITY NATIONAL	505.31
	5928 - CITY OF CHARLOTTE	991.60
	60845 - FIFER INVESTIGATIONS LLC	850.00
	824 - AT&T	3,522.48
261 Total		**7,103.92**
272	154 - PREVENTION & TRAINING SERVICES INC	725.00
	61508 - COGNITIVE CONSULTANTS	480.00
272 Total		**1,205.00**
273	154 - PREVENTION & TRAINING SERVICES INC	545.00
	61508 - COGNITIVE CONSULTANTS	90.00
273 Total		**635.00**
274	154 - PREVENTION & TRAINING SERVICES INC	380.00
274 Total		**380.00**

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
275	10490 - EATRAN	144.00
275 Total		**144.00**
276	32531 - EATON COUNTY SHERIFF DEPT	217.50
	61508 - COGNITIVE CONSULTANTS	1,305.00
276 Total		**1,522.50**
277	61552 - PINNACLE RECOVERY GROUP	7,340.00
277 Total		**7,340.00**
278	154 - PREVENTION & TRAINING SERVICES INC	200.00
	5089 - REALITY COUNSELING SERVICES	1,000.00
	61508 - COGNITIVE CONSULTANTS	120.00
278 Total		**1,320.00**
282	38673 - HOUSING SERVICES MID MICHIGAN	2,675.28
282 Total		**2,675.28**
292	10473 - EATON RESA	13,616.73
	28606 - REDWOOD TOXICOLOGY LABORATORY	1,383.23
	351 - STATE OF MICHIGAN	98,732.96
	4010 - BOB BARKER COMPANY	289.77
	45296 - MICHIGAN JUVENILE DENTENTION	375.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	727.00
	49620 - CEDAR CREST DAIRY INC	677.17
	49678 - WOW BUSINESS	104.70
	5089 - REALITY COUNSELING SERVICES	50.00
	5928 - CITY OF CHARLOTTE	2,079.77
	60829 - VERIZON WIRELESS	605.80
	61056 - JEREMY MULVANY, AGENT	139.21
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62079 - GORDON FOOD SERVICE INC	4,999.21
	62423 - TOTAL COURT SERVICES	487.50
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
	12829 - BOARD OF TRUSTEES OF MICHIGAN STATE UNIVERSITY	67.92
	62529 - GRANGER CONSTRUCTION COMPANY	1,664,321.84
292 Total		**1,793,116.15**
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	300.00
	62544 - JANET BIERKAMP	150.00
293 Total		**1,050.00**
296	38673 - HOUSING SERVICES MID MICHIGAN	2,224.04
296 Total		**2,224.04**
297	51516 - SUBURBAN PROPANE LP	2,245.15
	60829 - VERIZON WIRELESS	4,574.18

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
297	61505 - MARK HOLTON MAINTENANCE AND PREP	200.00
	61318 - HOMEWORKS	403.67
297 Total		**7,423.00**
513	52628 - CLARK HILL PLLC	2,468.50
	53579 - ELLISON, JUSTIN	2,033.00
	60829 - VERIZON WIRELESS	36.01
	6659 - CONSUMERS ENERGY	1.92
513 Total		**4,539.43**
550	53579 - ELLISON, JUSTIN	-
	47219 - DYKEMA GOSSETT PLLC	-
550 Total		**-**
670	53464 - FIRST AMERICAN ADMINISTRATORS	2,464.78
670 Total		**2,464.78**
677	1829 - ASU RISK MANAGEMENT	6,380.98
677 Total		**6,380.98**
680	8252 - DELTA DENTAL	15,792.90
680 Total		**15,792.90**
692	Temporary Vendor(s)	522.87
692 Total		**522.87**
693	43579 - PFM FINANCIAL ADVISORS LLC	1,100.00
	Temporary Vendor(s)	12.28
693 Total		**1,112.28**
701	32531 - EATON COUNTY SHERIFF DEPT	25.00
	34277 - WINDSOR CHARTER TOWNSHIP	2,934.67
	351 - STATE OF MICHIGAN	24,538.84
	3604 - EATON RAPIDS TOWNSHIP	50.00
	42102 - THE COUNTY JOURNAL INC	221.85
	46340 - EASTBROOK HOMES INC	1,000.00
	47241 - LANSING POLICE DEPARTMENT	40.49
	47626 - ALLEN EDWIN HOMES	2,000.00
	49280 - HORROCKS MARKET INC	12.00
	52117 - LEAVITT & STARCK EXCAVATING	10,000.00
	52639 - PHIL WIPPEL, TRUSTEE	375.00
	52759 - SMITH, PHYLLIS	10.67
	52762 - DAVIDSON, DALE	14.95
	52763 - STANLEY ANDERSON	14.95
	52764 - KUHN, DENNIS AND CINDY	10.67
	52765 - IDE, VICTOR	14.95
	52770 - KOSBAR, DONNA	10.67
	52773 - WADE, GARY & ROSEMARY	16.01
	52774 - WARD, DAWN	16.01
	52776 - KLEIN, SANDY	14.95
	52964 - BIBBS, RENA	100.07

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
701	53006 - GILBERT, ERIC & SANDY	14.95
701	53007 - CONKLIN, KIM	14.95
701	53015 - NEVINS, GERALD	10.67
701	53690 - EUGENE A KENNEY	25.00
701	5928 - CITY OF CHARLOTTE	300.00
701	60086 - MICHIGAN STATE POLICE	22.01
701	60256 - STATE FARM AUTO CLAIMS	681.98
701	60277 - STACIE CREAPEAU	25.00
701	60839 - MICHIGAN DEPARTMENT OF TREASURY	4,075.00
701	60858 - TERESE MARIE HUNSBERGER	14.95
701	61272 - WENDYS RESTAURANT	102.76
701	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	500.00
701	61601 - DEPARTMENT OF TREASURY	25.00
701	61809 - STUART-LIPPMAN AND ASSOCIATES	200.00
701	61927 - BAR CONSERV LLC	200.00
701	62008 - LEIGH TYLER	25.00
701	62209 - CYGNUS HOMES SERVICES LLC	100.00
701	62246 - NANCY CHAPMAN	28.00
701	62274 - AFNI SUBROGATION DEPT	400.00
701	62315 - DON HAGA	200.00
701	62320 - AYODELE GREENRIDGE	100.00
701	6659 - CONSUMERS ENERGY	1,000.00
701	Temporary Vendor(s)	41,318.67
701	52856 - SMITH, ROY	1,850.98
701	62585 - CAPITAL ONE BANK	264.06
701	62625 - DIRECT CATALYST RECYCLING LLC	350.00
	62571 - MELISSA FORD	14.95
	62747 - HOME DEPOT	102.00
	62648 - CONSUMERS PROFESSIONAL CREDIT UNION	50.00
	62778 - GARRETT PETERMAN	133.82
	62481 - BANK OF AMERICA	316.00
	62565 - RICHARD HEVERLY	50.46
	62639 - ERICA PARKER	400.00
	62859 - JACK POWERS	47.00
	62829 - JOY JOHNS	10.00
	62640 - HAIR PROFESSIONS	20.00
701 Total		**94,414.96**
704	18285 - ALIVE	1,295.50
	351 - STATE OF MICHIGAN	1,423.11
	51301 - EATON COMMUNITY BANK	76.00
	53286 - POLICE OFFICERS ASSOCIATION	6,239.74
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	827.73
	6560 - UNION OF OPERATING ENGINEERS	408.82

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
704	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
	6568 - GOVERNMENTAL EMPLOYEES LABOR	240.00
	62842 - MARKOFF LAW PLLC	866.69
	62805 - CHAPTER 13 TRUSTEE, BARBARA P FOLEY	230.78
	62037 - LAFCU LOSS PREVENTION	380.00
704 Total		**12,083.59**
711	351 - STATE OF MICHIGAN	11,196.27
711 Total		**11,196.27**
720	60829 - VERIZON WIRELESS	40.57
	62364 - JOSHUA GAINES	280.00
720 Total		**320.57**
801	10469 - EATON COUNTY REGISTER OF DEEDS	30.00
	12412 - JACKSON DIRT WORKS INC	106,272.00
	18094 - LANSING BOARD OF WATER & LIGHT	5,477.67
	23701 - STANDARD AND POOR'S	13,537.00
	25637 - J SEBASTIAN TRUCKING & EXCAVATING INC	157,660.51
	33986 - CEI - CIVIL ENGINEERS INC	16,232.58
	35605 - ST REGIS CULVERT INC	5,100.00
	3731 - ADVANCED DRAINAGE SYSTEMS INC	8,104.55
	41207 - ROOTER EXPRESS	1,855.00
	42102 - THE COUNTY JOURNAL INC	737.88
	42523 - CALHOUN COUNTY	7,249.05
	4658 - BURKETT EXCAVATING	76,745.00
	48673 - COUNTY OF CLINTON	471.49
	50930 - MWT LLC	153,857.70
	5170 - IONIA COUNTY	12,932.31
	51786 - COUNTY OF INGHAM	4,724.31
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	25,831.58
	52381 - C & B LAWN CARE INC	11,295.00
	52628 - CLARK HILL PLLC	1,254.50
	53323 - PRECISION GRADE EXCAVATING LLC	52,873.76
	60657 - HUBBELL ROTH & CLARK INC	1,167.18
	60811 - LAND & RESOURCE ENGINEERING - LRE	49,199.69
	61925 - KEPITIS FARMS LLC	8,020.00
	9131 - SPICER GROUP INC.	54,882.26
	62667 - MUNIPLATFORM	750.00
801 Total		**776,261.02**
Grand Total		**2,978,478.04**

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Report Org Set	Vendor	Total Payments
101.101.00	47698 - PNC BANK	(1,272.49)
101.101.00 Total		**(1,272.49)**
101.172.00	60174 - FACEBOOK INC	55.93
101.172.00 Total		**55.93**
101.215.07	15518 - CAPITAL ONE	19.69
	48961 - AMAZON.COM LLC	38.34
	49678 - WOW BUSINESS	80.98
101.215.07 Total		**139.01**
101.228.00	4635 - CRYSTAL MOUNTAIN RESORT & SPA	354.62
	48961 - AMAZON.COM LLC	152.93
	60445 - ENTERPRISE FM TRUST	789.52
101.228.00 Total		**1,297.07**
101.253.00	62560 - ADOBE INC	63.59
	40997 - GANNETT MICHIGAN LOCALIQ	19.99
101.253.00 Total		**83.58**
101.257.00	16947 - LOWE'S COMPANIES, INC.	24.98
	36290 - MICHIGAN ASSESSOR ASSOCIATION	281.88
	48961 - AMAZON.COM LLC	59.98
	60445 - ENTERPRISE FM TRUST	1,591.31
	60153 - SOARING EAGLE CASINO & RESORT	848.32
101.257.00 Total		**2,806.47**
101.265.00	24828 - JOHNSON PLASTICS PLUS	105.42
	48961 - AMAZON.COM LLC	417.39
	60445 - ENTERPRISE FM TRUST	16.00
101.265.00 Total		**538.81**
101.281.31	15518 - CAPITAL ONE	176.94
	26616 - WALMART SUPERCENTER	24.31
	31222 - MANCINO'S PIZZA	108.35
	37456 - MICHIGAN JUDGES ASSOCIATION	200.00
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	192.95
	60445 - ENTERPRISE FM TRUST	8.00
	62605 - JIMMY JOHN'S #4460	84.79
101.281.31 Total		**795.34**
101.281.36	2840 - MICHIGAN COURT ADMINISTRATION ASSOCIATION	90.00
	48961 - AMAZON.COM LLC	65.57
	60441 - INTUIT INC	177.60
	62436 - SHERATON GRAND RAPIDS	843.66
101.281.36 Total		**1,176.83**
101.281.48	48961 - AMAZON.COM LLC	24.89
101.281.48 Total		**24.89**
101.281.49	60445 - ENTERPRISE FM TRUST	1,177.33
	62860 - STATESBORO HERALD	40.00
101.281.49 Total		**1,217.33**

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101.296.29	1845 - STATE BAR OF MICHIGAN	212.69
	49404 - TRACTOR SUPPLY CREDIT PLAN	13.48
	60445 - ENTERPRISE FM TRUST	1,116.36
	40997 - GANNETT MICHIGAN LOCALIQ	9.99
101.296.29 Total		**1,352.52**
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	1,678.38
101.296.32 Total		**1,678.38**
101.296.35	60168 - DELTA AIR LINES INC	588.83
	62881 - PANERA BREAD	21.39
	62882 - STARBUCKS	17.65
101.296.35 Total		**627.87**
101.301.01	15518 - CAPITAL ONE	61.96
	17556 - AMWAY GRAND PLAZA HOTEL	46.48
	1860 - CITY OF LANSING	8.00
	351 - STATE OF MICHIGAN	263.43
	46990 - GALLS LLC	(84.67)
	48961 - AMAZON.COM LLC	2,744.35
	60445 - ENTERPRISE FM TRUST	22,853.00
	60829 - VERIZON WIRELESS	989.96
	61119 - MICHIGAN RETAILERS SERVICES INC	96.81
	61669 - FEDEX OFFICE AND PRINT SERVICES INC	12.25
	62148 - HILTON GARDEN INN	1,263.38
	62294 - BJ'S WHOLESALE CLUB INC	8.49
	26618 - MEIJER INC - CREDIT CARD ONLY	10.48
	49063 - COURTYARD MANAGEMENT CORPORATION	635.55
	48640 - HILTON GARDEN INN	149.42
	62865 - SONESTA SIMPLY SUITES DETROIT - TROY	127.02
	48854 - STAYBRIDGE SUITES - DETROIT	3,380.00
	62846 - TEDDER INDUSTRIES LLC	(65.31)
101.301.01 Total		**32,500.60**
101.301.03	15518 - CAPITAL ONE	61.96
	17556 - AMWAY GRAND PLAZA HOTEL	14.48
	351 - STATE OF MICHIGAN	194.43
	47698 - PNC BANK	89.95
	48961 - AMAZON.COM LLC	1,574.13
	60115 - CHEWY INC	332.40
	60445 - ENTERPRISE FM TRUST	16,889.60
	60829 - VERIZON WIRELESS	113.72
	62148 - HILTON GARDEN INN	701.49
	62253 - LEGAL AND LIABILITY RISK MANAGEMENT INSTITUTE	150.00
	62294 - BJ'S WHOLESALE CLUB INC	8.50
	61712 - HOLIDAY INN EXPRESS & SUITES	936.16
	62846 - TEDDER INDUSTRIES LLC	(62.32)

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101.301.03	62472 - LACROSSE FOOTWEAR INC	430.00
	62863 - B & L JANITORIAL & CARPET CLEANING	170.78
	60336 - HOLIDAY INN EXPRESS & SUITES	989.92
101.301.03 Total		**22,595.20**
101.301.43	60445 - ENTERPRISE FM TRUST	968.37
101.301.43 Total		**968.37**
101.301.51	15518 - CAPITAL ONE	48.90
	351 - STATE OF MICHIGAN	119.44
	46990 - GALLS LLC	115.00
	48961 - AMAZON.COM LLC	308.69
	49678 - WOW BUSINESS	256.16
	60445 - ENTERPRISE FM TRUST	527.26
	60851 - TACTICAL GEAR.COM	165.00
	51419 - HANDCUFF WAREHOUSE	1,008.00
	49468 - TRAINING FORCE USA LLC	199.00
	61321 - BECKS PROPANE AND MARINE INC	1,053.40
101.301.51 Total		**3,800.85**
101.442.00	15518 - CAPITAL ONE	64.95
	351 - STATE OF MICHIGAN	190.00
	60445 - ENTERPRISE FM TRUST	1,910.00
	61456 - CAR WASH PARTNERS INC	56.98
101.442.00 Total		**2,221.93**
101.689.00	60445 - ENTERPRISE FM TRUST	8.00
101.689.00 Total		**8.00**
201	10454 - EATON COUNTY ROAD COMMISSION	4,166,453.28
201 Total		**4,166,453.28**
208	15518 - CAPITAL ONE	172.77
	46291 - HAMMOND FARMS LANDSCAPE SUPPLY INC	388.08
	48961 - AMAZON.COM LLC	718.67
	60445 - ENTERPRISE FM TRUST	2,890.45
	61671 - GLOBAL PAYMENTS INC	399.34
208 Total		**4,569.31**
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	551,156.62
221 Total		**551,156.62**
225	62856 - PHEASANTS FOREVER, INC.	510.00
225 Total		**510.00**
226	48961 - AMAZON.COM LLC	387.89
	60173 - GODADDY.COM LLC	528.40
	60829 - VERIZON WIRELESS	3,598.61
226 Total		**4,514.90**
228	11887 - BYRUM ACE HARDWARE #3 INC	33.98
	42483 - QUALITY DAIRY COMPANY	44.23
	42954 - J-AD GRAPHICS	41.25

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
228	60445 - ENTERPRISE FM TRUST	8.00
	61691 - BIGGBY COFFEE	37.84
	62261 - COTTAGE INN PIZZA	116.94
	62294 - BJ'S WHOLESALE CLUB INC	95.63
	26618 - MEIJER INC - CREDIT CARD ONLY	62.87
228 Total		**440.74**
249	60445 - ENTERPRISE FM TRUST	2,727.61
249 Total		**2,727.61**
256	23822 - MISSION POINT RESORT	278.51
256 Total		**278.51**
260	60829 - VERIZON WIRELESS	187.44
260 Total		**187.44**
261	15518 - CAPITAL ONE	209.66
	48961 - AMAZON.COM LLC	488.45
	49678 - WOW BUSINESS	338.45
	60115 - CHEWY INC	64.58
	60140 - ENTERPRISE RENTAL CAR	919.82
	60445 - ENTERPRISE FM TRUST	2,145.87
	61483 - NATIONAL EMERGENCY MANAGEMENT ASSOCIATION	250.00
	61648 - DELTA BY MARRIOTT MUSKEGON DOWNTOWN	4,242.28
	61744 - NETSOURCE ONE INC	36.00
	62148 - HILTON GARDEN INN	2,778.67
	62288 - STICKER MULE	612.00
	40997 - GANNETT MICHIGAN LOCALIQ	19.99
	62537 - POLL EVERYWHERE INC	120.00
	62604 - K ENTERPRISE LLC	90.00
261 Total		**12,315.77**
273	26618 - MEIJER INC - CREDIT CARD ONLY	40.99
273 Total		**40.99**
274	48961 - AMAZON.COM LLC	154.22
274 Total		**154.22**
278	26618 - MEIJER INC - CREDIT CARD ONLY	90.65
278 Total		**90.65**
287	17556 - AMWAY GRAND PLAZA HOTEL	3,485.94
287 Total		**3,485.94**
292	15518 - CAPITAL ONE	542.64
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	50.00
	48961 - AMAZON.COM LLC	939.32
	49042 - SUBWAY	26.67
	60445 - ENTERPRISE FM TRUST	2,710.62
	62130 - MICHIGAN GOVERNMENT FINANCE O INDIGO TRAVERSE CITY	(94.35)
	31672 - MEIJER - CHARLOTTE	710.36
292 Total		**4,885.26**

Payment Type	EFT
Payment Month/Year	2024 6

Report Org Set	Vendor	Total Payments
387	61082 - U S BANK ST PAUL	500.00
387 Total		**500.00**
512	10466 - EATON COUNTY HEALTH AND	1,827,285.39
512 Total		**1,827,285.39**
656	14286 - MERS	516,599.56
656 Total		**516,599.56**
670	53589 - BLUE CROSS BLUE SHIELD OF	1,512,506.00
670 Total		**1,512,506.00**
676	14286 - MERS	32,127.99
676 Total		**32,127.99**
679	33191 - STANDARD INSURANCE CO.	4,179.60
679 Total		**4,179.60**
701	351 - STATE OF MICHIGAN	396,575.71
701 Total		**396,575.71**
704	14286 - MERS	169,473.32
	24909 - AMERICAN FIDELITY ASSURANCE CO	11,213.42
	33191 - STANDARD INSURANCE CO.	36,929.42
	351 - STATE OF MICHIGAN	71,932.45
	47051 - UNITED STATES TREASURY	429,779.01
	51691 - TEXAS LIFE INSURANCE COMPANY	1,238.41
	62366 - ASSURITY LIFE INSURANCE COMPANY	3,220.54
	62762 - VOYA FINANCIAL	1,434.46
	62465 - COLLECTION SERVICES CENTER	252.55
704 Total		**725,473.58**
706	15518 - CAPITAL ONE	70.34
706 Total		**70.34**
707	48961 - AMAZON.COM LLC	25.99
707 Total		**25.99**
851	61139 - HUNTINGTON NATIONAL BANK	500.00
851 Total		**500.00**
Grand Total		**9,840,271.89**

Changes from Prior Month **7/12/2024**

Revenues		
Budget as Presented 6/14/2024		44,773,677.00
Updated revenue based on Personnel changes	1,039.00	
Increased State Revenue Sharing	308,000.00	
Increased State Revenue - Prosecutor's Office	250,000.00	
Historical Margin Included (2% of total expense budget)		
-Current Historical Margin = $980,914	(4,929.00)	
Total Revenue Changes	554,110.00	45,327,787.00
Expenses		
Budget as Presented 6/14/2024		49,292,140.00
Personnel Changes from Prior Month	(55,662.00)	
Increased Prosecutor expenses due to increase in State Revenue	250,000.00	
Union contract settlements & general non-union pay increases	632,350.00	
Jail Lieutenant moved to Jail Millage (fund 299)	(256,330.00)	
Jail EMT moved to Commissary (fund 595)	(91,020.00)	
Removal of Contingency	(150,000.00)	
Changes to Debt Service	(15,631.00)	
Reduction of expenses - transfer to Computer Fund (fund 226)	(17,000.00)	
Reduction of transfer to Child Care Fund (fund 292)	(543,156.00)	
Total Expense Changes	(246,449.00)	49,045,691.00
Total Changes	800,559.00	(3,717,904.00)

While the proposed budget reductions to date were necessary in order to balance the budget, such reductions do not eliminate the need for the replacement or maintenance of County-owned infrastructure including but not limited to vehicles, equipment, and buildings. Continued deferral of these expenses will lead to additional future costs in subsequent budget years and is not sustainable. Additionally, these are only the identified changes based on departmental requests and do not show the value of lost opportunities due to proposals a department might have requested but chose not include to due to known budgetary constraints.

Ending Fund Balance - 9/30/2023	**6,882,283**
Fiscal Year 2023/24 Amended Budget - Use of Fund Balance	(1,813,563)
Available Fund Balance for Fiscal Year 2024/25	5,068,720
Historical Practice Minimum Fund Balance (10% of Prior Budget Year Expenses)	4,757,396
Maximum Use of Fund Balance for FY2024/25 Based on Historical Practice	311,324

Current Projected Budget	
Beginning Fund Balance	5,068,720
Revenues	45,327,787
Expenses	49,045,691
Change in Fund Balance	(3,717,904)
Currently Proposed Ending Fund Balance	1,350,816
Historical Practice Ending Fund Balance (10% of Expenditures)	4,757,396
Revenue increases or expense decreases in order to adopt the budget	3,406,580

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 June, 2024	2024/25 Estimated July, 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	26,758,050.00	26,758,050.00	-	1,345,528.00	5%
110 - Licenses and Permits	247,822.20	253,488.84	222,831.02	249,750.00	219,350.00	219,350.00	-	(29,400.00)	-12%
115 - Federal Revenue	839,885.65	886,967.13	4,424,501.32	828,969.00	890,000.00	890,000.00	-	66,031.00	8%
120 - State Revenue	4,759,184.69	4,718,951.08	5,297,175.30	5,270,256.00	5,442,856.00	6,000,856.00	558,000.00	47,258.00	1%
125 - Local Unit Contributions	3,510,790.52	3,967,071.90	4,407,407.23	4,517,601.00	4,952,006.00	4,951,613.00	(393.00)	474,417.00	11%
130 - Charges for Services	2,580,717.43	2,488,971.84	2,242,304.37	2,804,775.00	2,322,075.00	2,322,075.00	-	(427,500.00)	-15%
135 - Fines and Forfeitures	167,738.34	188,623.87	185,090.06	232,200.00	180,150.00	180,150.00	-	(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	246,145.00	246,145.00	-	93,970.00	54%
150 - Other Financing Sources	310,711.20	427,874.00	1,823,474.08	615,000.00	160,000.00	160,000.00	-	215,000.00	35%
155 - Transfers In	1,455,819.08	1,536,879.29	1,670,289.77	1,606,465.00	2,110,448.00	2,111,880.00	1,432.00	(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	985,843.00	980,914.00	(4,929.00)	(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	47,573,957.00	44,773,677.00	45,327,787.00	554,110.00	(3,933,346.00)	-8%
Expenditures									
05 - Legislative	272,072.44	325,309.32	323,193.88	387,476.00	412,747.00	412,719.00	(28.00)	26,787.00	7%
10 - Judicial	5,256,689.87	5,489,033.35	5,652,820.84	6,547,064.00	6,784,356.00	7,013,182.00	228,826.00	317,003.00	5%
15 - General Government	9,091,447.14	9,876,256.84	10,398,146.54	12,604,837.00	12,611,652.00	13,216,067.00	604,415.00	808,241.00	6%
20 - Public Safety	15,007,134.85	16,590,367.52	17,592,694.55	19,450,464.00	21,979,350.00	21,620,334.00	(359,016.00)	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	1,651,381.00	1,656,522.00	5,141.00	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	18,000.00	(150,000.00)	(1,000.00)	-1%
45 - Capital Outlay	318,835.13	672,785.83	2,141,724.14	964,764.00	210,000.00	210,000.00	-	173,436.00	18%
50 - Debt Service	305,785.51	325,060.04	433,455.28	570,702.00	617,387.00	601,756.00	(15,631.00)	31,850.00	6%
60 - Transfers Out	5,647,003.39	6,014,208.01	5,604,590.45	5,416,273.00	4,840,267.00	4,280,111.00	(560,156.00)	1,528,753.00	28%
Expenditure Totals	37,091,235.01	40,494,206.99	43,477,008.83	47,573,957.00	49,292,140.00	49,045,691.00	(246,449.00)	6,124,296.00	3%
Revenue Grand Totals:	35,967,483.32	39,476,440.43	45,444,640.46	47,573,957.00	44,773,677.00	45,327,787.00	554,110.00	(3,933,346.00)	3%
Expenditure Grand Totals:	37,091,235.01	40,494,206.99	43,477,008.83	47,573,957.00	49,292,140.00	49,045,691.00	(246,449.00)	6,124,296.00	3%
Net Grand Totals:	(1,123,751.69)	(1,017,766.56)	1,967,631.63	-	(4,518,463.00)	(3,717,904.00)	800,559.00	(10,057,642.00)	+++

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 2024
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)	(4,518,463.00)	(3,717,904.00)
Ending Fund Balance	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	550,256.63	1,350,815.63

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 June, 2024	2024/25 Estimated July, 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	26,258,050.00	26,258,050.00	-	1,863,520.00	8%
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**	**26,758,050.00**	**26,758,050.00**	**-**	**1,638,520.00**	**7%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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	250.00	250.00	-	-	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**	**219,350.00**	**219,350.00**	**-**	**(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 June, 2024	2024/25 Estimated July, 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	-	-	-	(4,000.00)	-100%
115 - Federal Revenue Totals:	**839,885.65**	**886,967.13**	**4,424,501.32**	**828,969.00**	**890,000.00**	**890,000.00**	**-**	**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 June, 2024	2024/25 Estimated July, 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	3,676,342.00	308,000.00	299,421.00	9%
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	176,448.00	176,448.00	-	84,600.00	92%
101.281.36 - Trial Courts - District Court	122,207.57	116,647.59	121,217.20	121,948.00	91,948.00	91,948.00	-	(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	398,000.00	250,000.00	250,000.00	169%
101.301.01 - Sheriff - County Patrol	-	856.73	141,790.32	49,634.00	50,000.00	50,000.00	-	366.00	1%
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	810,000.00	810,000.00	-	135,000.00	20%
101.631.00 - Substance Abuse	230,689.91	220,633.21	323,208.68	340,138.00	350,342.00	350,342.00	-	10,204.00	3%
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**	**5,270,256.00**	**5,442,856.00**	**6,000,856.00**	**558,000.00**	**730,600.00**	**14%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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	4,564,139.00	4,563,683.00	(456.00)	456,399.00	11%
101.301.05 - Sheriff - Windsor	109,772.99	115,131.00	123,773.00	123,735.00	142,105.00	142,168.00	63.00	18,433.00	15%
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**	**4,952,006.00**	**4,951,613.00**	**(393.00)**	**434,012.00**	**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 June, 2024	2024/25 Estimated July, 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	162,200.00	162,200.00	-	(10,000.00)	-6%
101.281.36 - Trial Courts - District Court	730,362.96	686,503.57	688,513.26	825,000.00	720,100.00	720,100.00	-	(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	50,550.00	50,550.00	-	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	396,800.00	396,800.00	-	(38,450.00)	-9%
101.301.01 - Sheriff - County Patrol	99,083.62	93,434.85	90,557.32	92,525.00	87,825.00	87,825.00	-	(4,700.00)	-5%
101.301.43 - Sheriff - Animal Control	4,405.00	4,138.00	5,695.00	4,700.00	4,200.00	4,200.00	-	(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**	**2,322,075.00**	**2,322,075.00**	**-**	**(482,700.00)**	**-17%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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	173,000.00	173,000.00	-	(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**	**180,150.00**	**180,150.00**	**-**	**(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 June, 2024	2024/25 Estimated July, 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 June, 2024	2024/25 Estimated July, 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	-	-	-	-	-	
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	100,000.00	100,000.00	-	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**	**246,145.00**	**246,145.00**	**-**	**73,720.00**	**43%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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	160,000.00	160,000.00	-	(455,000.00)	-74%
150 - Other Financing Sources Totals:	**310,711.20**	**427,874.00**	**1,823,474.08**	**615,000.00**	**160,000.00**	**160,000.00**	**-**	**(455,000.00)**	**-74%**
							-	-	
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	2,110,448.00	2,111,880.00	1,432.00	505,415.00	31%
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	985,843.00	980,914.00	(4,929.00)	37,696.00	4%
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**	**3,096,291.00**	**3,092,794.00**	**(3,497.00)**	**(4,352,952.00)**	**-58%**
							-	-	
Revenue Grand Totals	**35,967,483.32**	**39,476,440.43**	**45,444,640.46**	**47,573,957.00**	**44,773,677.00**	**45,327,787.00**	**554,110.00**	(2,246,170.00)	**-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 June, 2024	2024/25 Estimated July, 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	412,747.00	412,719.00	(28.00)	25,243.00	7%
05 - Legislative Totals:	**272,072.44**	**325,309.32**	**323,193.88**	**387,476.00**	**412,747.00**	**412,719.00**	**(28.00)**	**25,243.00**	**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 June, 2024	2024/25 Estimated July, 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	1,480,256.00	1,529,894.00	49,638.00	160,296.00	12%
101.281.36 - Trial Courts - District Court	1,558,879.21	1,577,979.82	1,653,609.28	1,835,629.00	1,809,149.00	1,894,318.00	85,169.00	58,689.00	3%
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	1,691,394.00	1,761,308.00	69,914.00	135,400.00	8%
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	671,409.00	661,250.00	(10,159.00)	(11,883.00)	-2%
101.281.49 - Trial Courts - Juvenile Court	761,224.63	876,197.29	888,485.57	1,022,844.00	1,117,131.00	1,151,395.00	34,264.00	128,551.00	13%
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**	**6,784,356.00**	**7,013,182.00**	**228,826.00**	**466,118.00**	**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 June, 2024	2024/25 Estimated July, 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	1,741,005.00	1,798,141.00	57,136.00	75,552.00	4%
101.215.00 - County Clerk	615,580.03	684,672.73	761,569.36	836,241.00	888,123.00	922,076.00	33,953.00	85,835.00	10%
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	1,572,898.00	1,630,331.00	57,433.00	128,792.00	9%
101.253.00 - Treasurer	537,770.42	527,733.68	548,943.33	655,296.00	688,183.00	672,027.00	(16,156.00)	16,731.00	3%
101.257.00 - Equalization	689,412.16	644,621.60	691,287.85	733,489.00	749,297.00	778,284.00	28,987.00	44,795.00	6%
101.265.00 - Facilities Management	1,769,260.79	1,861,079.32	1,785,070.05	2,404,490.00	2,147,549.00	2,192,311.00	44,762.00	(212,179.00)	-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	2,562,179.00	2,892,530.00	330,351.00	423,809.00	17%
101.296.32 - Prosecuting Attorney - ECU	425,942.24	472,636.05	385,296.44	482,116.00	482,651.00	497,912.00	15,261.00	15,796.00	3%
101.296.34 - Prosecuting Attorney - Child Support	112,046.32	119,755.45	136,060.30	151,468.00	160,601.00	178,265.00	17,664.00	26,797.00	18%
101.296.35 - Prosecuting Attorney - Crime Victims	191,678.90	208,027.24	209,717.37	236,423.00	237,956.00	247,593.00	9,637.00	11,170.00	5%
101.442.00 - Drain Commissioner	598,515.19	633,382.59	642,863.33	775,393.00	814,159.00	842,501.00	28,342.00	67,108.00	9%
101.710.00 - MSU Extension	139,741.03	142,388.30	146,769.01	151,911.00	156,759.00	156,759.00	-	4,848.00	3%
101.711.00 - Register of Deeds	273,579.25	293,072.06	298,150.80	297,984.00	305,371.00	302,416.00	(2,955.00)	4,432.00	1%
15 - General Government Totals:	**9,091,447.14**	**9,876,256.84**	**10,398,146.54**	**12,604,837.00**	**12,611,652.00**	**13,216,067.00**	**604,415.00**	**611,230.00**	**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 June, 2024	2024/25 Estimated July, 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	7,753,443.00	7,684,375.00	(69,068.00)	882,732.00	13%
101.301.03 - Sheriff - Delta	4,273,956.11	4,648,964.05	4,453,311.51	5,230,687.00	5,846,250.00	5,844,796.00	(1,454.00)	614,109.00	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	175,894.00	175,921.00	27.00	27,381.00	18%
101.301.06 - Sheriff - Waverly Schools	-	-	63,545.28	134,608.00	162,701.00	162,731.00	30.00	28,123.00	21%
101.301.17 - Sheriff - Marine Safety	7,916.22	5,761.84	5,335.67	7,103.00	-	-	-	(7,103.00)	-100%
101.301.33 - Sheriff - Secondary Road Patrol	221,800.02	227,179.90	216,487.85	222,196.00	256,280.00	260,730.00	4,450.00	38,534.00	17%
101.301.43 - Sheriff - Animal Control	287,862.91	258,516.94	293,895.71	369,644.00	375,984.00	388,356.00	12,372.00	18,712.00	5%
101.301.51 - Sheriff - Corrections	4,439,811.46	5,166,138.35	5,677,495.22	5,997,835.00	6,820,497.00	6,496,359.00	(324,138.00)	498,524.00	8%
101.426.00 - Emergency Services	-	-	20,270.29	83,634.00	88,857.00	92,154.00	3,297.00	8,520.00	10%
101.702.00 - Planning and Zoning	-	-	-	-	156,212.00	160,845.00	4,633.00	160,845.00	
101.721.00 - Community Development	217,955.84	280,808.58	281,569.53	334,603.00	221,962.00	232,797.00	10,835.00	(101,806.00)	-30%
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**	**21,979,350.00**	**21,620,334.00**	**(359,016.00)**	**2,169,870.00**	**11%**

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 June, 2024	2024/25 Estimated July, 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	350,342.00	350,342.00	-	10,204.00	3%
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	566,230.00	566,230.00	-	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	119,551.00	123,534.00	3,983.00	10,780.00	10%
101.689.89 - Veterans - Veterans Relief	8,792.84	23,938.37	36,518.33	57,500.00	51,413.00	52,571.00	1,158.00	(4,929.00)	-9%
30 - Health And Welfare Totals:	**1,169,330.68**	**1,166,002.08**	**1,297,090.14**	**1,446,377.00**	**1,651,381.00**	**1,656,522.00**	**5,141.00**	**210,145.00**	**15%**

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 June, 2024	2024/25 Estimated July, 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 June, 2024	2024/25 Estimated July, 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)	(150,000.00)	-100%
40 - Other Totals:	**7,936.00**	**18,184.00**	**16,293.01**	**169,000.00**	**168,000.00**	**18,000.00**	**(150,000.00)**	**(151,000.00)**	**-89%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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)	-100%
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	-	-	-	-	-	-	
101.253.00 - Treasurer	-	-	-	-	-	-	-	-	
101.257.00 - Equalization	-	-	-	-	-	-	-	-	
101.265.00 - Facilities Management	-	118,747.63	5,400.00	75,000.00	-	-	-	(75,000.00)	-100%
101.281.31 - Trial Courts - Circuit Court	-	-	15,780.35	-	-	-	-	-	
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	-	-	-	-	-	-	
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	-	-	-	-	-	-	
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	362,650.00	75,000.00	75,000.00	-	(287,650.00)	-79%
101.301.03 - Sheriff - Delta	133,471.80	298,004.35	327,702.07	228,000.00	75,000.00	75,000.00	-	(153,000.00)	-67%
101.301.43 - Sheriff - Animal Control	-	-	-	-	60,000.00	60,000.00	-	60,000.00	
101.301.51 - Sheriff - Corrections	-	-	137,289.20	89,114.00	-	-	-	(89,114.00)	-100%
101.442.00 - Drain Commissioner	-	-	6,319.00	-	-	-	-	-	
101.721.00 - Community Development	-	-	-	-	-	-	-	-	
45 - Capital Outlay Totals:	**318,835.13**	**672,785.83**	**2,141,724.14**	**964,764.00**	**210,000.00**	**210,000.00**	**-**	**(754,764.00)**	**-78%**

Annual Budget by Function Report

Report by: Detail

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 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	8,604.00	(36.00)	(6,641.00)	-44%
101.257.00 - Equalization	10,688.30	10,431.72	11,606.88	10,433.00	11,205.00	11,054.00	(151.00)	621.00	6%
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	10,712.00	4,712.00	(6,000.00)	(10,719.00)	-69%
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	242,600.00	242,600.00	-	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	20,340.00	19,692.00	(648.00)	9,681.00	97%
101.301.51 - Sheriff - Corrections	6,408.12	6,408.12	13,091.25	19,973.00	15,000.00	6,240.00	(8,760.00)	(13,733.00)	-69%
101.442.00 - Drain Commissioner	22,082.28	22,082.28	18,742.77	22,083.00	25,000.00	24,964.00	(36.00)	2,881.00	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**	**617,387.00**	**601,756.00**	**(15,631.00)**	**31,054.00**	**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 June, 2024	2024/25 Estimated July, 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	4,840,267.00	4,280,111.00	(560,156.00)	(1,136,162.00)	-21%
60 - Transfers Out Totals:	**5,647,003.39**	**6,014,208.01**	**5,604,590.45**	**5,416,273.00**	**4,840,267.00**	**4,280,111.00**	**(560,156.00)**	**(1,136,162.00)**	**-21%**
Expenditure Grand Totals	**37,091,235.01**	**40,494,206.99**	**43,477,008.83**	**47,573,957.00**	**49,292,140.00**	**49,045,691.00**	**(246,449.00)**	**1,471,734.00**	**3%**
							-	-	
Revenue Grand Totals:	35,967,483.32	39,476,440.43	45,444,640.46	47,573,957.00	44,773,677.00	45,327,787.00	554,110.00	(2,246,170.00)	-5%
Expenditure Grand Totals:	37,091,235.01	40,494,206.99	43,477,008.83	47,573,957.00	49,292,140.00	49,045,691.00	(246,449.00)	1,471,734.00	3%
Net Grand Totals:	(1,123,751.69)	(1,017,766.56)	1,967,631.63	-	(4,518,463.00)	(3,717,904.00)	800,559.00	(3,717,904.00)	+++

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated June, 2024	2024/25 Estimated July, 2024
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)	(4,518,463.00)	(3,717,904.00)
Ending Fund Balance	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	550,256.63	1,350,815.63

Outside Agency Funding Requests	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Proposed	Increase/ (Decrease)
Clinton-Eaton-Ingham Community Mental Health						
General Service	473,873.00	477,105.00	500,956.00	531,529.00	551,230.00	19,701.00
Jail Based Services	122,818.00	131,848.00	144,517.00	150,379.00	153,509.00	3,130.00
Barry-Eaton District Health Department	771,150.00	794,250.00	818,078.00	858,982.00	889,046.00	30,064.00
Eaton County Health and Rehabilitative Services	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	-
Capital Area United Way - VITA AIC		5,000.00	7,000.00	7,000.00	20,000.00	13,000.00
Capital Area United Way - 211	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-
Department of Health and Human Services	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	-
Tri-County Metro Narcotics	12,041.00	12,893.00	-	14,000.00	12,200.00	(1,800.00)
Tri-County Office on Aging	72,154.00	72,154.00	74,319.00	76,548.00	78,845.00	2,297.00
Tri-County Regional Planning	100,926.00	100,926.00	100,926.00	105,971.00	105,971.00	-
Courthouse Square/Historical Commission	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-
CapCog	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	-
Soil Conservation	21,115.00	21,750.00	22,000.00	33,000.00	33,000.00	-
MSU Extension	139,149.00	141,931.00	146,189.00	150,574.00	155,093.00	4,519.00
				General Fund (101)	2,209,894.00	70,911.00