

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JULY 16, 2020

9:00 A.M.

MINUTES

MEMBERS PRESENT: Commissioner Joe Brehler, Chairman, Commissioner Glenn Freeman – Vice Chairman, Commissioners Lisa Deavers, Brian Lautzenheiser, Blake Mulder, Jane Whitacre and Jeanne Pearl-Wright.

ALSO PRESENT: Commissioners Brian Droscha, Jim Mott and Barbara Rogers; Tim Vandermark, Robert Robinson, Tom Reich, Jeff Cook, Adam Morris, Amy Etzel, John Fuentes and Connie Sobie.

The July 16, 2020, special meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairman Brehler.

Limited Public Comment – None.

Mr. Fuentes indicated a Deputy Treasurer position has become vacant and the County Treasurer is requesting to fill the position based on the office needs. Commissioner Pearl-Wright moved to approve filling the vacancy. Commissioner Lautzenheiser seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Whitacre – yes, Freeman – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

2020/2021 Budget

The updated projections for the budget were presented. The estimated expenditures are \$39,274,039 and estimated revenues are \$36,160,329. The difference between the requested expenditures and estimated revenues is \$2,943,758.

The grant for hazard pay reimbursement for direct response to the pandemic has been submitted to the State. The public health and public safety reimbursement program is due July 17, 2020. The Controller's Office is working on the submission to be completed today.

Mr. Fuentes reviewed the changes made to the revenue projections, including the increase made to revenue sharing due to the State's expected replacement revenue under the CARES Act, the Delinquent Tax Fund Transfer, an increase in property tax revenue and an increase for a transfer from the liability insurance fund.

The goal for this year's budget was to provide a continuation budget without position reductions. This current presentation does not meet that goal yet. It does not include the savings to the budget for the reduction in expenditures for participation in the work share program.

There was discussion regarding the current revenue projection and projections for the next fiscal year. The revenue is rebounding this year to the pre-pandemic levels including the jail boarding revenue. Decreases were included in the 2020/2021 budget for pre-pandemic estimated projections.

There was discussion regarding the work share program. Mr. Fuentes and Ms. Sobie provided an update on the County's plan and any issues experienced while participating.

There was discussion regarding the use of Child Care funds due to the current balance, which will be reviewed. There is an expense proposed in the General Fund for \$50,000 for drinking fountain replacements for the Youth Facility to comply with a State requirement to provide filtered water for facilities housing youth. This project will be accelerated to the current fiscal year, within the existing appropriation. Mr. Fuentes indicating there will need to be consideration for a possible increase in costs for housing youth for the remainder of the year due to the current backlog of cases and the unknown as to the future need.

There was discussion regarding the capital outlay increase being the result of the reclassification of certain expenses from capital to supplies. This also includes the increase is the capitalization of the leased vehicles, which is offset by the revenue of the proceeds for the lease. The final increase is related to the capital projects for requests for building maintenance projects, which are still under review currently.

There was discussion regarding the County's cash flow. Treasurer Robinson indicated there is not a current cash flow issue at this point. Any possible difficulty is unknown within the next three to six months based on actual experience compared to historical trends. Historical trends do not lead to an expectation of cash flow concerns. He is monitoring it and will discuss with Mr. Fuentes as his assessment continues.

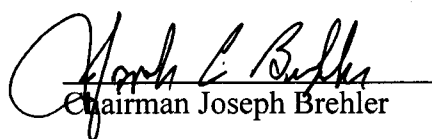
There was discussion regarding the deferral of property taxes as the year continues and the impact to the County. Treasurer Robinson discussed the difficulty that would create to the County finances.

There was discussion regarding continuing the work share program if additional reductions were needed rather than laying off employees.

Mr. Fuentes recommended continuing budget discussions on July 30, 2020.

Commissioner Brehler adjourned the meeting at 9:48 a.m.

The next meeting to discuss the 2020/2021 Budget will be held on July 30, 2020 at 9:00 a.m.


Chairman Joseph Brehler

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

7/16/2020

	TREND ANALYSIS 5 YR AVG	ACTUAL 14/15	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	ADOPTED BUDGET 19/20	PROPOSED BUDGET 20/21	ESTIMATED BUDGET 21/22	ESTIMATED BUDGET 22/23	ESTIMATED BUDGET 22/24
PROPERTY TAX	101%	17,082,150	17,122,972	17,660,270	18,519,037	19,197,323	19,893,209	20,432,953	20,637,283	20,843,655	21,052,092
OTHER TAXES	101%	820,836	758,742	1,262,945	816,381	772,407	673,388	649,079	655,570	662,125	668,747
LICENSES & PERMITS	104%	218,838	216,522	249,632	194,156	198,840	184,250	180,100	187,304	194,796	202,588
INTERGOVT	104%	3,061,691	2,664,057	2,748,178	3,358,689	3,181,377	4,005,972	3,366,042	3,483,853	3,605,788	3,731,991
REVENUE SHARING RESERVE	0%	-	-	-	-	-	-	-	-	-	-
STATE REV SHARING	101%	2,212,318	2,216,201	2,237,826	2,260,205	2,270,774	2,333,145	2,500,000	2,512,500	2,525,063	2,537,688
DELTA SHERIFF CONTRACT	105%	3,039,990	3,032,831	3,057,414	3,065,304	3,316,884	3,177,601	3,238,641	3,400,573	3,570,602	3,749,132
COURT FEE	101%	431,010	429,880	429,072	447,257	416,711	450,000	425,000	429,250	433,543	437,878
CHARGES FOR SERVICES	104%	3,109,189	3,048,939	3,057,059	3,049,533	2,721,661	2,729,150	2,746,025	2,855,866	2,970,101	3,088,905
FINES & FORFEITURES	101%	349,402	321,143	295,516	295,860	256,129	244,950	260,200	262,802	265,430	268,084
INTEREST & RENTS	103%	277,999	275,060	279,718	326,765	523,618	489,105	259,105	266,878	274,884	283,131
OTHER REVENUE	102%	754,849	188,785	343,219	692,663	267,384	527,390	177,095	180,637	184,250	187,935
TRANSFERS-IN		1,157,166	1,210,840	1,599,580	674,048	1,279,275	618,669	1,121,089	560,130	561,513	562,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	-	611,000	515,000	540,750	567,788	596,177
FUND BALANCE CARRYOVER								-			
TRF-IN DISPATCH		400,000	477,933	500,000	549,715	398,203	293,020	290,000	298,700	307,661	316,891
TOTAL PROJECTED REVENUES		32,915,439	31,963,906	33,720,429	34,249,613	34,800,587	36,230,849	36,160,329	36,272,096	36,967,199	37,683,797
SALARIES	103%	14,270,010	14,720,682	15,037,534	13,941,472	14,442,312	15,245,263	15,427,078	15,812,755	16,208,074	16,613,276
STEP INCREASES		-	-	-	-	-	-	-	205,000	209,100	213,282
HEALTH INSURANCE	102%	2,257,026	2,832,232	2,838,434	2,695,016	2,686,761	3,040,137	3,256,660	3,321,793	3,388,229	3,455,994
OTHER FRINGES	102%	1,317,526	1,273,638	1,322,536	1,285,287	1,365,918	1,513,792	1,545,205	1,573,791	1,602,906	1,632,560
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	78,750	161,438	248,259
RETIREMENT 8% ANNUAL	108%	2,075,233	2,199,721	2,325,648	3,328,416	3,785,347	3,525,779	3,456,442	3,708,014	3,972,165	4,249,523
RETIRES HEALTH	104%	1,140,076	1,238,304	1,367,220	1,349,619	1,548,794	1,722,485	1,808,954	1,863,223	1,919,119	1,976,693
TOTAL PROJECTED SALARIES & FRINGES		21,059,870	22,264,576	22,891,371	22,599,809	23,829,132	25,047,456	25,494,339	26,563,326	27,461,031	28,389,587
SUPPLIES & OTHER	102%	8,773,591	8,037,510	7,755,709	8,171,641	8,458,376	9,390,514	10,237,392	10,442,140	10,650,983	10,864,002
CHILD CARE FUND	102%	813,983	1,099,522	975,148	842,505	1,027,600	1,104,274	1,055,120	1,076,222	1,097,747	1,119,702
COMPUTER FUND	103%	701,573	701,485	673,494	643,063	809,170	1,074,697	1,129,130	1,163,004	1,197,894	1,233,831
PUBLIC IMPROVEMENT	0%	230,000	230,000	230,000	255,000	30,000	230,000	250,000	230,000	230,000	230,000
CONTINGENCY	100%	-	-	-	150,000	-	150,000	150,000	150,000	150,000	150,000
TOTAL PROJECTED SUPPLIES & OTHER		10,519,147	10,068,517	9,634,351	10,062,209	10,325,146	11,949,485	12,821,642	13,061,366	13,326,624	13,597,535
CAPITAL		282,461	492,242	542,083	566,396	794,861	1,386,232	958,058	1,290,847	1,316,664	1,342,997
TOTAL EXPENDITURES		31,861,478	32,825,335	33,067,805	33,228,414	34,949,139	38,383,173	39,274,039	40,915,539	42,104,318	43,330,119
HISTORICAL BUDGET MARGIN		-	-	-	-	-	1,140,734	1,162,653	1,204,249	1,237,444	1,271,672
PROJECTED SURPLUS (DEFICIT)		1,053,961	(861,428)	652,624	1,021,200	(148,553)	(1,011,590)	(1,951,057)	(3,439,194)	(3,899,676)	(4,374,650)
PROJECTED FUND BALANCE		5,241,923	4,381,135	5,033,759	6,054,958	5,906,406	4,894,815	2,943,758	(495,436)	(4,395,112)	(8,769,762)

Eaton County
Annual Budget by Function Report

Report by: Summary

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	18,923,214.70	19,335,418.08	19,969,729.93	20,566,597.00	21,082,032.00	515,435.00	3%
110 - Licenses and Permits	249,632.00	194,156.25	198,840.25	184,250.00	180,100.00	(4,150.00)	-2%
115 - Federal Revenue	887,604.01	768,318.29	827,940.40	1,049,362.00	894,479.00	(154,883.00)	-15%
120 - State Revenue	4,307,790.87	5,119,056.49	4,935,909.13	5,259,222.00	5,080,909.00	(178,313.00)	-3%
125 - Local Unit Contributions	3,277,095.59	3,244,079.88	3,421,895.91	3,658,134.00	3,554,295.00	(103,839.00)	-3%
130 - Charges for Services	3,057,058.99	3,049,532.97	2,721,661.39	2,814,150.00	2,746,025.00	(68,125.00)	-2%
135 - Fines and Forfeitures	295,516.18	295,860.44	256,128.71	244,950.00	260,200.00	15,250.00	6%
140 - Interest and Rents	279,718.21	326,765.19	523,617.98	489,105.00	259,105.00	(230,000.00)	-47%
145 - Refunds and Reimbursements	192,999.20	386,215.96	267,384.41	442,390.00	177,095.00	(265,295.00)	-60%
155 - Transfers In	2,249,799.58	1,530,209.42	1,677,478.39	1,522,689.00	1,926,089.00	403,400.00	26%
160 - Historical Budget Margin	-	-	-	1,140,734.00	1,162,653.00	21,919.00	2%
165 - Use of Fund Balance	-	-	-	1,011,590.00	-	(1,011,590.00)	-100%
Revenue Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	37,322,982.00	(1,060,191.00)	-3%
Expenditures							
05 - Legislative	307,531.59	328,447.09	335,243.74	358,407.00	365,024.00	6,617.00	2%
10 - Judicial	5,375,991.38	5,485,889.40	5,233,376.00	5,536,526.00	5,691,247.00	154,721.00	3%
15 - General Government	8,247,823.81	8,415,193.60	8,981,549.85	9,469,302.00	9,961,046.00	491,744.00	5%
20 - Public Safety	13,781,209.25	13,831,742.02	14,334,143.33	15,471,802.00	15,791,504.00	319,702.00	2%
30 - Health And Welfare	973,443.49	1,083,589.42	1,063,880.03	1,192,961.00	1,170,960.00	(22,001.00)	-2%
35 - Recreation and Culture	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0%
40 - Other	26,173.00	14,218.00	16,654.00	128,000.00	168,000.00	40,000.00	31%
45 - Capital Outlay	514,153.69	469,084.55	613,050.45	1,089,679.00	594,100.00	(495,579.00)	-45%
50 - Debt Service	27,929.15	97,311.01	181,810.92	296,553.00	363,958.00	67,405.00	23%
60 - Transfers Out	3,798,549.36	3,487,938.43	4,174,430.87	4,824,943.00	5,153,200.00	328,257.00	7%
Expenditure Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	39,274,039.00	890,866.00	2%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	37,322,982.00	(1,060,191.00)	-3%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	39,274,039.00	890,866.00	2%
Net Grand Totals	652,624.61	1,021,199.45	(148,552.69)	-	(1,951,057.00)	(1,951,057.00)	

Eaton County
Annual Budget by Function Report

Report by: Summary

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Fund Balance 9/30/2017	5,033,759.45						
Fund Balance 9/30/2018		6,054,958.90					
Fund Balance 9/30/2019			5,906,406.21				
Projected Budget Fund Balance 9/30/2020				5,043,368.90			
Projected Budget Fund Balance 9/30/2021					3,092,311.90		

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes							
101.401.101 - Commissioners	18,471,471.65	18,891,168.23	19,446,159.08	20,151,597.00	20,682,032.00	530,435.00	3%
101.401.268 - Register of Deeds	451,743.05	444,249.85	523,570.85	415,000.00	400,000.00	(15,000.00)	-4%
105 - Taxes Totals:	18,923,214.70	19,335,418.08	19,969,729.93	20,566,597.00	21,082,032.00	515,435.00	3%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
110 - Licenses and Permits							
101.450.131 - Trial Courts - Circuit Court	10,830.00	9,945.00	10,597.50	12,000.00	12,000.00	-	0%
101.450.215 - County Clerk	4,677.00	4,635.00	4,354.50	4,750.00	4,600.00	(150.00)	-3%
101.450.253 - Treasurer	55,066.50	53,036.75	63,648.75	45,000.00	50,000.00	5,000.00	11%
101.450.275 - Drain Commissioner	143,500.00	91,220.00	91,917.00	87,500.00	85,500.00	(2,000.00)	-2%
101.450.430 - Sheriff - Animal Control	35,558.50	35,319.50	28,322.50	35,000.00	28,000.00	(7,000.00)	-20%
110 - Licenses and Permits Totals:	249,632.00	194,156.25	198,840.25	184,250.00	180,100.00	(4,150.00)	-2%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
115 - Federal Revenue							
101.501.141 - Trial Courts - Friend of the Court	760,131.16	657,761.72	693,397.47	929,385.00	781,198.00	(148,187.00)	-16%
101.501.267 - Prosecuting Attorney	121,072.85	105,156.57	125,742.93	114,977.00	109,281.00	(5,696.00)	-5%
101.501.331 - Sheriff - Marine Safety	6,400.00	5,400.00	8,800.00	5,000.00	4,000.00	(1,000.00)	-20%
115 - Federal Revenue Totals:	887,604.01	768,318.29	827,940.40	1,049,362.00	894,479.00	(154,883.00)	-15%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
120 - State Revenue							
101.539.101 - Commissioners	2,933,065.47	2,975,299.79	2,951,831.85	3,053,145.00	3,190,000.00	136,855.00	4%
101.539.131 - Trial Courts - Circuit Court	91,448.00	91,828.38	91,929.78	91,748.00	91,748.00	-	0%
101.539.136 - Trial Courts - District Court	127,895.33	139,930.48	131,220.93	132,348.00	131,948.00	(400.00)	0%
101.539.141 - Trial Courts - Friend of the Court	118,218.78	102,822.06	102,132.36	115,000.00	100,000.00	(15,000.00)	-13%
101.539.148 - Trial Courts - Probate Court	148,431.81	145,557.75	168,678.75	151,438.00	151,438.00	-	0%
101.539.149 - Trial Courts - Juvenile Court	13,193.91	65,969.55	52,775.64	60,000.00	52,775.00	(7,225.00)	-12%
101.539.267 - Prosecuting Attorney	120,000.00	130,970.00	145,070.14	148,043.00	148,000.00	(43.00)	0%
101.539.301 - Sheriff - County Patrol	-	88,530.00	-	-	-	-	
101.539.333 - Sheriff - Secondary Road Patrol	101,370.00	90,470.00	103,550.00	85,000.00	85,000.00	-	0%
101.539.351 - Sheriff - Corrections	426,498.80	1,054,601.18	959,710.39	1,187,500.00	900,000.00	(287,500.00)	-24%
101.539.631 - Substance Abuse	227,668.77	233,077.30	229,009.29	235,000.00	230,000.00	(5,000.00)	-2%
120 - State Revenue Totals:	4,307,790.87	5,119,056.49	4,935,909.13	5,259,222.00	5,080,909.00	(178,313.00)	-3%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
125 - Local Unit Contributions							
101.580.257 - Equalization	79,999.92	79,999.92	79,999.92	80,000.00	80,000.00	-	0%
101.580.267 - Prosecuting Attorney	45,760.62	34,854.96	33,001.10	42,000.00	33,000.00	(9,000.00)	-21%
101.580.301 - Sheriff - County Patrol	30,000.00	-	79,736.50	30,000.00	30,000.00	-	0%
101.580.303 - Sheriff - Delta	3,057,414.05	3,065,304.00	3,168,603.39	3,334,823.00	3,238,641.00	(96,182.00)	-3%
101.580.305 - Sheriff - Windsor	-	-	-	110,756.00	112,099.00	1,343.00	1%
101.580.721 - Community Development	63,921.00	63,921.00	60,555.00	60,555.00	60,555.00	-	0%
125 - Local Unit Contributions Totals:	3,277,095.59	3,244,079.88	3,421,895.91	3,658,134.00	3,554,295.00	(103,839.00)	-3%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
130 - Charges for Services							
101.600.131 - Trial Courts - Circuit Court	173,940.33	175,252.09	172,786.54	168,400.00	175,600.00	7,200.00	4%
101.600.136 - Trial Courts - District Court	1,198,732.45	1,115,285.07	995,742.22	991,500.00	1,043,500.00	52,000.00	5%
101.600.141 - Trial Courts - Friend of the Court	113,100.72	110,823.27	98,872.35	95,500.00	101,500.00	6,000.00	6%
101.600.148 - Trial Courts - Probate Court	50,127.79	47,708.98	54,439.08	51,750.00	51,500.00	(250.00)	0%
101.600.149 - Trial Courts - Juvenile Court	78,053.29	99,468.30	107,708.39	159,300.00	88,800.00	(70,500.00)	-44%
101.600.152 - Trial Courts - Community Corrections	20.00	-	-	-	-	-	
101.600.172 - Controllors Office	191.16	140.00	210.00	150.00	150.00	-	0%
101.600.215 - County Clerk	74,787.99	94,046.54	94,253.47	93,300.00	90,300.00	(3,000.00)	-3%
101.600.228 - Technology Services	68,750.00	75,000.00	75,000.00	100,000.00	100,000.00	-	0%
101.600.253 - Treasurer	19,416.78	19,868.31	19,469.77	11,000.00	11,000.00	-	0%
101.600.257 - Equalization	25,139.00	26,843.30	23,995.00	23,000.00	24,000.00	1,000.00	4%
101.600.262 - County Clerk - Elections	19,400.00	7,305.00	15,125.00	8,000.00	15,125.00	7,125.00	89%
101.600.267 - Prosecuting Attorney	415,801.44	434,599.76	426,435.01	462,700.00	453,000.00	(9,700.00)	-2%
101.600.268 - Register of Deeds	523,666.28	464,491.71	424,416.33	350,000.00	350,000.00	-	0%
101.600.275 - Drain Commissioner	66,047.85	144,521.69	58,240.82	75,000.00	60,000.00	(15,000.00)	-20%
101.600.301 - Sheriff - County Patrol	186,478.91	190,750.95	115,883.41	187,050.00	144,550.00	(42,500.00)	-23%
101.600.430 - Sheriff - Animal Control	9,679.00	9,343.00	8,444.00	8,500.00	8,000.00	(500.00)	-6%
101.600.648 - Medical Examiner	14,527.00	14,525.00	14,180.00	14,000.00	14,000.00	-	0%
101.600.721 - Community Development	19,199.00	19,560.00	16,460.00	15,000.00	15,000.00	-	0%
130 - Charges for Services Totals:	3,057,058.99	3,049,532.97	2,721,661.39	2,814,150.00	2,746,025.00	(68,125.00)	-2%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
135 - Fines and Forfeitures							
101.655.136 - Trial Courts - District Court	293,382.38	293,062.66	253,228.33	242,000.00	258,000.00	16,000.00	7%
101.655.275 - Drain Commissioner	-	250.00	500.00	250.00	-	(250.00)	-100%
101.655.430 - Sheriff - Animal Control	2,037.60	2,397.78	2,300.38	2,500.00	2,000.00	(500.00)	-20%
101.655.721 - Community Development	96.20	150.00	100.00	200.00	200.00	-	0%
135 - Fines and Forfeitures Totals:	295,516.18	295,860.44	256,128.71	244,950.00	260,200.00	15,250.00	6%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
140 - Interest and Rents							
101.664.101 - Commissioners	138,009.96	131,904.96	175,471.44	131,905.00	131,905.00	-	0%
101.664.253 - Treasurer	34,507.69	86,458.91	237,343.70	250,000.00	20,000.00	(230,000.00)	-92%
101.664.265 - Building and Grounds	107,200.56	108,401.32	110,802.84	107,200.00	107,200.00	-	0%
140 - Interest and Rents Totals:	279,718.21	326,765.19	523,617.98	489,105.00	259,105.00	(230,000.00)	-47%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
145 - Refunds and Reimbursements							
101.671.101 - Commissioners	58,416.99	205,417.04	73,827.39	295,000.00	30,000.00	(265,000.00)	-90%
101.671.131 - Trial Courts - Circuit Court	3,332.03	2,166.04	1,379.21	1,500.00	1,200.00	(300.00)	-20%
101.671.148 - Trial Courts - Probate Court	500.00	-	-	-	-	-	
101.671.149 - Trial Courts - Juvenile Court	-	-	(9.94)	-	-	-	
101.671.215 - County Clerk	(504.45)	93.00	0.21	-	-	-	
101.671.253 - Treasurer	374.19	461.28	69.79	-	5.00	5.00	
101.671.257 - Equalization	-	58.24	-	-	-	-	
101.671.261 - MSU Extension	-	3,944.00	-	-	-	-	
101.671.265 - Building and Grounds	4,148.02	195.98	134.67	-	-	-	
101.671.267 - Prosecuting Attorney	437.41	366.27	59.42	350.00	350.00	-	0%
101.671.268 - Register of Deeds	37.55	34.85	68.60	40.00	40.00	-	0%
101.671.301 - Sheriff - County Patrol	61,749.99	76,134.55	77,949.50	65,500.00	65,500.00	-	0%
101.671.351 - Sheriff - Corrections	63,597.47	94,333.21	113,630.56	80,000.00	80,000.00	-	0%
101.671.430 - Sheriff - Animal Control	710.00	3,011.50	275.00	-	-	-	
101.671.721 - Community Development	200.00	-	-	-	-	-	
145 - Refunds and Reimbursements Totals:	192,999.20	386,215.96	267,384.41	442,390.00	177,095.00	(265,295.00)	-60%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
155 - Transfers In							
101.960.101 - Commissioners	2,249,799.58	1,530,209.42	1,677,478.39	1,522,689.00	1,926,089.00	403,400.00	26%
155 - Transfers In Totals:	2,249,799.58	1,530,209.42	1,677,478.39	1,522,689.00	1,926,089.00	403,400.00	26%

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
160 - Historical Budget Margin							
101.960.101 - Commissioners	-			1,140,734.00	1,162,653.00	21,919.00	2%
160 - Historical Budget Margin Totals:	-	-	-	1,140,734.00	1,162,653.00	21,919.00	2%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
165 - Use of Fund Balance							
101.960.101 - Commissioners	-			1,011,590.00	-	(1,011,590.00)	-100%
165: Use of Fund Balance Totals:	-	-	-	1,011,590.00	-	(1,011,590.00)	-100%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	37,322,982.00	(1,060,191.00)	-3%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Expenditures							
05 - Legislative							
101.101.000 - Commissioners	307,531.59	328,447.09	335,243.74	358,407.00	365,024.00	6,617.00	2%
05 - Legislative Totals:	307,531.59	328,447.09	335,243.74	358,407.00	365,024.00	6,617.00	2%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
10 - Judicial							
101.130.131 - Trial Courts - Circuit Court	1,168,300.13	1,312,008.00	1,007,925.10	1,076,654.00	1,112,541.00	35,887.00	3%
101.130.136 - Trial Courts - District Court	1,583,689.95	1,553,368.57	1,510,472.47	1,595,894.00	1,649,732.00	53,838.00	3%
101.130.141 - Trial Courts - Friend of the Court	1,315,635.45	1,203,013.82	1,291,483.60	1,355,705.00	1,391,549.00	35,844.00	3%
101.130.147 - Trial Courts - County Guardian	60,000.00	60,000.00	60,000.00	61,000.00	61,000.00	-	0%
101.130.148 - Trial Courts - Probate Court	531,500.48	550,532.16	591,631.78	610,505.00	630,230.00	19,725.00	3%
101.130.149 - Trial Courts - Juvenile Court	711,264.26	800,580.23	766,404.50	829,126.00	838,571.00	9,445.00	1%
101.130.151 - Trial Courts - Probation	5,601.11	6,386.62	5,458.55	7,642.00	7,624.00	(18.00)	0%
10 - Judicial Totals:	5,375,991.38	5,485,889.40	5,233,376.00	5,536,526.00	5,691,247.00	154,721.00	3%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
15 - General Government							
101.172.000 - Controllars Office	870,900.69	898,115.65	972,559.75	1,006,445.00	999,215.00	(7,230.00)	-1%
101.215.215 - County Clerk	658,102.25	627,579.77	666,358.58	665,709.00	691,686.00	25,977.00	4%
101.215.217 - County Clerk - Plat Board	-	-	-	323.00	323.00	-	0%
101.215.262 - County Clerk - Elections	91,627.14	137,021.51	85,050.02	89,650.00	103,500.00	13,850.00	15%
101.228.000 - Technology Services	984,366.02	953,031.81	1,031,223.21	1,116,329.00	1,168,656.00	52,327.00	5%
101.253.000 - Treasurer	437,548.17	449,304.02	467,357.78	525,395.00	561,295.00	35,900.00	7%
101.257.000 - Equalization	635,467.42	633,628.36	674,303.61	702,394.00	729,668.00	27,274.00	4%
101.261.000 - MSU Extension	145,575.76	149,647.43	150,961.60	172,636.00	146,295.00	(26,341.00)	-15%
101.264.000 - Building Authority	105.00	-	-	105.00	105.00	-	0%
101.265.000 - Building and Grounds	1,492,728.66	1,562,084.77	1,784,605.22	1,906,029.00	2,165,943.00	259,914.00	14%
101.267.229 - Prosecuting Attorney	1,691,325.53	1,600,387.43	1,681,747.22	1,676,294.00	1,720,581.00	44,287.00	3%
101.267.232 - Prosecuting Attorney - Economic Crime Unit	328,473.13	346,421.02	350,175.78	427,511.00	434,540.00	7,029.00	2%
101.267.234 - Prosecuting Attorney - Child Support	73,371.07	111,268.67	116,297.14	121,898.00	127,697.00	5,799.00	5%
101.267.236 - Prosecuting Attorney - Crime Victims	94,230.45	146,596.34	167,128.05	171,003.00	210,909.00	39,906.00	23%
101.268.000 - Register of Deeds	243,283.65	247,652.24	260,722.79	274,399.00	275,924.00	1,525.00	1%
101.275.000 - Drain Commissioner	500,718.87	552,454.58	573,059.10	613,182.00	624,709.00	11,527.00	2%
15 - General Government Totals:	8,247,823.81	8,415,193.60	8,981,549.85	9,469,302.00	9,961,046.00	491,744.00	5%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
20 - Public Safety							
101.301.301 - Sheriff - County Patrol	5,050,779.23	4,963,091.17	5,288,317.89	5,653,470.00	5,623,064.00	(30,406.00)	-1%
101.301.303 - Sheriff - Delta	3,707,544.61	3,736,213.02	4,117,594.02	4,248,445.00	4,234,297.00	(14,148.00)	0%
101.301.304 - Sheriff - Tri-County Metro Narcotics	37,798.66	22,276.97	-	25,000.00	45,000.00	20,000.00	80%
101.301.305 - Sheriff - Windsor	-	-	-	126,566.00	125,259.00	(1,307.00)	-1%
101.301.331 - Sheriff - Marine Safety	6,370.13	4,902.04	4,435.33	4,891.00	4,845.00	(46.00)	-1%
101.301.333 - Sheriff - Secondary Road Patrol	210,907.57	183,657.84	181,614.68	193,707.00	210,325.00	16,618.00	9%
101.301.351 - Sheriff - Corrections	4,205,955.38	4,291,275.54	4,206,003.40	4,571,275.00	4,871,250.00	299,975.00	7%
101.301.426 - Sheriff - Emergency Services	-	88,530.13	-	-	-	-	
101.301.430 - Sheriff - Animal Control	236,653.06	233,000.76	221,416.79	312,810.00	334,244.00	21,434.00	7%
101.721.000 - Community Development	218,668.11	202,262.05	213,835.22	229,666.00	231,949.00	2,283.00	1%
101.728.000 - Economic Development	106,532.50	106,532.50	100,926.00	105,972.00	111,271.00	5,299.00	5%
20 - Public Safety Totals:	13,781,209.25	13,831,742.02	14,334,143.33	15,471,802.00	15,791,504.00	319,702.00	2%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
30 - Health And Welfare							
101.631.101 - Substance Abuse	231,669.27	233,077.30	177,683.50	235,000.00	230,000.00	(5,000.00)	-2%
101.648.000 - Medical Examiner	173,931.80	246,851.40	264,069.00	296,500.00	300,000.00	3,500.00	1%
101.649.000 - Community Mental Health	409,607.20	441,382.00	463,455.00	482,135.00	460,022.00	(22,113.00)	-5%
101.672.000 - Tri-County Office on Aging	64,105.00	66,029.00	68,011.00	70,052.00	72,154.00	2,102.00	3%
101.681.000 - Veterans	94,130.22	96,249.72	90,661.53	109,274.00	108,784.00	(490.00)	0%
30 - Health And Welfare Totals:	973,443.49	1,083,589.42	1,063,880.03	1,192,961.00	1,170,960.00	(22,001.00)	-2%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
35 - Recreation and Culture							
101.804.000 - Courthouse Square	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0%
35 - Recreation and Culture Totals:	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0%

Eaton County

Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
40 - Other							
101.851.253 - Insurance and Bonds - Treasurer	26,173.00	14,218.00	16,654.00	18,000.00	18,000.00	-	0%
101.958.000 - Contingency	-	-	-	110,000.00	150,000.00	40,000.00	36%
40 - Other Totals:	26,173.00	14,218.00	16,654.00	128,000.00	168,000.00	40,000.00	31%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
45 - Capital Outlay							
101.901.101 - Commissioners	-	-	58,839.60	210,000.00	270,000.00	60,000.00	29%
101.901.131 - Trial Courts - Circuit Court	5,613.98	1,260.78	-	5,600.00	-	(5,600.00)	-100%
101.901.136 - Trial Courts - District Court	3,263.00	12,191.75	23,146.60	-	6,000.00	6,000.00	
101.901.141 - Trial Courts - Friend of the Court	14,883.54	-	294.49	800.00	-	(800.00)	-100%
101.901.148 - Trial Courts - Probate Court	-	401.19	-	20,400.00	-	(20,400.00)	-100%
101.901.149 - Trial Courts - Juvenile Court	31,899.19	19,209.60	-	1,100.00	-	(1,100.00)	-100%
101.901.172 - Controllors Office	-	1,365.53	-	-	-	-	
101.901.215 - County Clerk	4,500.00	980.00	1,458.72	-	-	-	
101.901.228 - Technology Services	10,307.14	30,397.00	999.97	-	-	-	
101.901.253 - Treasurer	-	-	-	5,300.00	-	(5,300.00)	-100%
101.901.257 - Equalization	-	-	31,533.15	18,000.00	-	(18,000.00)	-100%
101.901.265 - Building and Grounds	26,408.28	10,761.64	30,949.18	41,750.00	73,100.00	31,350.00	75%
101.901.267 - Prosecuting Attorney	19,360.00	5,924.31	6,222.00	52,000.00	-	(52,000.00)	-100%
101.901.268 - Register of Deeds	-	-	3,564.00	-	-	-	
101.901.275 - Drain Commissioner	-	50,781.00	39,703.00	-	-	-	
101.901.301 - Sheriff - County Patrol	240,573.55	165,703.13	191,100.92	279,906.00	140,000.00	(139,906.00)	-50%
101.901.303 - Sheriff - Delta	147,679.59	151,161.72	87,448.11	321,500.00	105,000.00	(216,500.00)	-67%
101.901.331 - Sheriff - Marine Safety	-	-	15,649.58	-	-	-	
101.901.351 - Sheriff - Corrections	9,665.42	18,946.90	99,570.77	33,933.00	-	(33,933.00)	-100%
101.901.430 - Sheriff - Animal Control	-	-	22,570.36	98,470.00	-	(98,470.00)	-100%
101.901.721 - Community Development	-	-	-	920.00	-	(920.00)	-100%
45 - Capital Outlay Totals:	514,153.69	469,084.55	613,050.45	1,089,679.00	594,100.00	(495,579.00)	-45%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
50 - Debt Service							
101.906.000 - General Debt Service	16,881.72	-	-	83,200.00	60,200.00	(23,000.00)	-28%
101.906.131 - Trial Courts - Circuit Court	-	-	3,562.08	3,563.00	3,563.00	-	0%
101.906.141 - Trial Courts - Friend of the Court	1,111.71	3,562.08	-	-	-	-	
101.906.149 - Trial Courts - Juvenile Court	2,294.76	8,070.04	12,115.44	12,117.00	12,117.00	-	0%
101.906.228 - Technology Services	-	2,491.60	7,474.80	7,475.00	7,475.00	-	0%
101.906.229 - Prosecuting Attorney	663.57	3,936.00	3,936.00	3,937.00	3,937.00	-	0%
101.906.257 - Equalization	-	-	2,986.92	3,984.00	10,902.00	6,918.00	174%
101.906.265 - Building and Grounds	-	-	-	-	-	-	
101.906.275 - Drain Commissioner	-	4,260.00	15,952.14	17,012.00	22,086.00	5,074.00	30%
101.906.301 - Sheriff - County Patrol	6,977.39	35,733.30	78,387.91	71,091.00	132,519.00	61,428.00	86%
101.906.303 - Sheriff - Delta	-	39,257.99	52,589.54	73,294.00	90,131.00	16,837.00	23%
101.906.305 - Sheriff - Windsor	-	-	-	4,471.00	4,471.00	-	0%
101.906.351 - Sheriff - Corrections	-	-	4,806.09	6,409.00	6,409.00	-	0%
101.906.430 - Sheriff - Animal Control	-	-	-	10,000.00	10,148.00	148.00	1%
101.906.681 - Veterans	-	-	-	-	-	-	
50 - Debt Service Totals:	27,929.15	97,311.01	181,810.92	296,553.00	363,958.00	67,405.00	23%

Eaton County
Annual Budget by Function Report

Report by: Detail

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
60 - Transfers Out							
101.999.101 - Commissioners	3,798,549.36	3,487,938.43	4,174,430.87	4,824,943.00	5,153,200.00	328,257.00	7%
60 - Transfers Out Totals:	3,798,549.36	3,487,938.43	4,174,430.87	4,824,943.00	5,153,200.00	328,257.00	7%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	39,274,039.00	890,866.00	2%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	37,322,982.00	(1,060,191.00)	-3%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	39,274,039.00	890,866.00	2%
Net Grand Totals	652,624.61	1,021,199.45	(148,552.69)	-	(1,951,057.00)	(1,951,057.00)	

Expense Annual Budget by Account Classification Report

Summary

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund: 101 General Fund							
Expenditures							
EX10 - Supplies	\$976,746.06	\$673,723.76	\$646,581.53	\$795,300.00	\$873,375.00	\$78,075.00	10%
EX15 - Other Services And Charges	\$4,859,035.36	\$5,900,546.61	\$5,504,133.66	\$6,329,242.00	\$6,787,539.00	\$458,297.00	7%
EX20 - Capital Outlay	\$514,153.69	\$469,084.55	\$613,050.45	\$1,089,679.00	\$594,100.00	(\$495,579.00)	-45%
EX25 - Debt Service	\$27,929.15	\$97,311.01	\$181,810.92	\$296,553.00	\$363,958.00	\$67,405.00	23%
EX30 - Transfers Out	\$3,798,549.36	\$3,487,938.43	\$4,174,430.87	\$4,379,614.00	\$4,698,964.00	\$319,350.00	7%
Fund Total: General Fund	(\$10,176,413.62)	(\$10,628,604.36)	(\$11,120,007.43)	(\$12,890,388.00)	(\$13,317,936.00)	(\$427,548.00)	3%
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expenditure Grand Totals:	\$10,176,413.62	\$10,628,604.36	\$11,120,007.43	\$12,890,388.00	\$13,317,936.00	\$427,548.00	3%
Net Grand Totals:	(\$10,176,413.62)	(\$10,628,604.36)	(\$11,120,007.43)	(\$12,890,388.00)	(\$13,317,936.00)	(\$427,548.00)	3%