

EATON COUNTY BOARD OF COMMISSIONERS

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Rob Piercefield
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Jane Whitacre
Glenn Freeman III
Joseph Brehler



MEMBERS

Brian Droscha
Matthew Bowen
Wayne Ridge
Brian Lautzenheiser
Jim Mott
Lisa Deavers
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

THURSDAY, AUGUST 13, 2020, 9:00 A.M.

TO BE HELD VIRTUALLY

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Agenda Additions and Changes.
4. Approval of the July 10, July 16 and July 30, 2020 Minutes.
5. Limited Public Comment.
6. Positions Update.
7. PA 202 Waiver Application.
8. Health Insurance Update.
9. Child Care Fund Update.
10. Public Improvement Update.
11. Resolution Pledging Full Faith and Credit for Munson Drain Drainage District Bonds.
12. 2019/2020 Budget Amendments.
13. Miscellaneous.
14. Bills.
15. 2020/2021 Budget Workshop.
16. Collective Bargaining Agreement Negotiations Update (Closed session will be requested).
17. Limited Public Comment.

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JULY 9, 2020

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Glenn Freeman.

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

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

Mr. Fuentes requested to remove Item #16 – 2019/2020 Budget Amendments. Commissioner Pearl-Wright moved to approve the agenda, as amended. Commissioner Lautzenheiser seconded. Motion carried.

Commissioner Lautzenheiser moved to approve the minutes of the June 12, 2020, Ways and Means Committee meeting, as presented. Commissioner Whitacre seconded. Motion carried.

Limited Public Comment – None.

Equalization Director, Tim Vandermark, presented an update of the 2020 Captured Value and provided a summary of the report. The total County revenues captured, including extra voted millages is \$474,272.19. Discussion held.

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

Treasurer Robinson presented a resolution regarding the Delinquent Tax Fund transfer to the General Fund and provided a summary of the resolution. Commissioner Deavers moved recommend approval of the resolution, as presented. Commissioner Pearl-Wright seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

An update of the position vacancies was presented (attached). There is one new vacancy – 911 Public Safety Telecommunicator (Special Revenue Fund). Commissioner Mulder moved to refill the vacancy, as presented. Commissioner Deavers seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

A resolution to appoint an interim privacy officer under the rules of the Health Insurance Portability and Accountability Act was presented. Given the vacancy of the Benefits Specialist, it was necessary to appoint an interim privacy officer to comply with the privacy and security rules of the HIPAA. Mr. Fuentes is

recommending Connie Sobie, Deputy Controller/Administrator be appointed. Discussion held. Commissioner Deavers moved to recommend approval of the resolution to appoint Connie Sobie as the interim HIPAA Privacy Officer to the Board of Commissioners. Commissioner Pearl-Wright seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

The MERS Actuarial Valuation for year ending December 31, 2019 was presented. Mr. Fuentes discussed the assumptions within the report and changes from prior years based on experience studies and discussed that this report does not reflect the impact of COVID. The impact to the assumptions based on COVID, would be included in future reports. Changes to assumptions have resulted in a reduction in the funding ratio from 64% to 60%. Eaton County has made changes to the benefits to assist in reducing the unfunded liability. There was discussion regarding the assumptions, the level of changes in the fund balance and future changes as well as the contribution increases.

A resolution to opt-out of service credit purchases for MERS was presented and discussed in detail. Commissioner Mulder moved to recommend approval of the MERS Service Credit Purchase Opt-Out. Commissioner Lautzenheiser seconded. Commissioner Pearl-Wright seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

The May Health Insurance Expenditure report was presented (attached). The report indicates a favorable variance of \$233,660 compared to the budget projection for both the County and Health Department. The County's portion is a favorable variance of \$214,618. The County's active employees' favorable variance is \$274,435 and the retirees' unfavorable variance is (\$59,817).

An update of the Child Care Fund was presented and discussed (attached). Based on the updated projection of revenues and expenditures the estimated fund balance at September 30, 2020 is \$332,166.

Commissioner Pearl-Wright moved to recommend approval of the payment of the claims against the County in the amount of \$454,393.90 and immediate claims in the amount of \$14,335,932.04 to the Board of Commissioners, as presented. Commissioner Deavers seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

Limited Public Comment – None.

2020/2021 Budget

The updated projections for the budget were presented. The estimated expenditures are \$39,806,559 and estimated revenues are \$34,029,712. The difference between the requested expenditures and estimated revenues is \$4,823,694. Mr. Fuentes explained there are not many changes presented in this budget update. Public Act 123 includes an appropriation based on expenditures for Public Health and Public Safety expenditures as well as hazard pay reimbursements. There will be a review of the Act this afternoon, which will provide more detail on the use of funds. Based on that information, Mr. Fuentes indicated it would be beneficial to meet Thursday, July 16, 2020 to discuss those updates. Reductions in remaining current year State revenue sharing of up to 95% are anticipated, which based on reports would be replaced with CARES funds distributed on the same revenue sharing formula basis. It is also expected that the FY21 State budget will include significant reductions to statutory revenue sharing.

Commissioner Mulder moved to approve the scheduling of a July 16 special meeting to discuss the 2020/2021 Budget. Commissioner Deavers seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Commissioner Whitacre – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

It was reported that an appropriation for the reimbursement of hazard pay for first responders up to a maximum of \$1,000 per employee was included in P.A. 123. The bargaining units have discussed the request of this payment. The deputies unit has requested the County to apply for the hazard pay funding and will request a memorandum of understanding for a payment. Mr. Fuentes would recommend any payment of hazard pay be based on the appropriation of funds the County actually receives as reimbursement from its State grant request. Commissioner Mulder moved to recommend approval of hazard pay to be based on an amount approved through State appropriation and approval of the development of a memorandum of understanding to the same effect. Commissioner Freeman seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Commissioner Whitacre – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

Commissioner Brehler adjourned the meeting at 10:38 a.m.

The next meeting to discuss the 2020/2021 Budget will be held on July 16, 2020 at 9:00 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on August 13, 2020 at 9:00 a.m.

Chairman Joseph Brehler

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JULY 30, 2020

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Glenn Freeman.

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

The July 30, 2020, special meeting of the Ways and Means Committee was called to order at 9:04 a.m. by Chairman Brehler.

There were no changes to the agenda. Commissioner Deavers moved to approve the agenda as presented. Commissioner Pearl-Wright seconded. Roll call: Mulder – yes, Pearl-Wright – yes, Commissioner Whitacre – yes, Lautzenheiser – yes, Deavers – yes, Brehler –yes. Motion carried.

Limited Public Comment – None.

2020/2021 Budget

The updated projections for the budget were presented. The estimated expenditures are \$38,448,400 and estimated revenues are \$37,051,310. The difference between the requested expenditures and estimated revenues is \$1,397,090.

Mr. Fuentes provided an update of the changes to the budget since the last meeting. The discussion was to provide a continuation budget with respect to personnel and staffing and make changes that would allow for a budget that could be adopted. The application for the public health and public safety reimbursement program was submitted to the State. Overall the application was submitted for \$2.65 million with approximately \$440,000 will be offset by reimbursement to participating local units, specifically Delta Township, Windsor Township and Barry County for there participation in cost sharing for personnel expenditures. The net is reflected in the 2020/2021 budget which replaces what is anticipated to be a reduction in the County's revenue sharing. Currently that revenue identified as Revenue Sharing, but it is the federal reimbursement meant to replace revenue sharing for simplicity in discussing the 2020/2021 budget development. It will be reflected in the current year budget, due to timing and accounting recognition of the revenue, as an increase in fund balance for this year. The state reached a budget proposal to balance their budget by replacing \$100 million in revenue sharing with \$150 milling in federal CARES Act revenues distributed on the same basis as revenue sharing. This has not been included in this budget as it is a reimbursement based on complying with federal requirements, however, there does not appear to be a concern with the County being able to comply.

Related to the proposed expenditures, there was a reduction to the appropriation to the Parks Fund for a match for the Ledges staircase construction for Fitzgerald Park. This has been eliminated due to uncertainty related to grant approval and discussions regarding the term of the lease renewal. There was also \$340,000 reductions to the projects included in the budget proposal for requests submitted to building maintenance projects.

This proposal is anticipating to realize \$1.1 million through the historical budget margin and utilizing \$1.4 million of the fund balance. The future fund balance projection was discussed. Discussion held.

There was discussion regarding specific estimated revenues and expenditures and future projections. The current proposed budget includes a one percent increase for non-represented personnel amounting to an increase of approximately \$120,000 to the General Fund.

There was discussion regarding an extension of the work share program if the federal \$600 subsidy is continued. Mr. Fuentes indicated a concern about the continuation and the impact that continued operation would have on areas such as the Court, Prosecutor and Public Defense given the significant backlog of cases the pandemic has caused. If necessary it may be more feasible to look at targeted reductions rather than the continuation of an overall operational reduction.

Connie Sobie provided an update on the status of the pending charges to the County for the work share program and indicated the State responded this morning that they were working on a system fix. There was discussion regarding employees being removed from work share to return to full-time work. There had been discussion with the Courts and Prosecutor about their potential need to remove some employees from the work share program if the Court schedules increased. Given the current conditions related to the pandemic, this appears to be unlikely prior to September 30, 2020. With respect to other questions about removing employees, Mr. Fuentes indicated removal from the program would not be considered given the intent of the work share program was to provide budgetary savings through the end of the fiscal year. Further discussion held.

There was discussion about the operation and expenditures of the jail based on the revenue reductions. Mr. Fuentes indicated the protocols in place regarding separation of inmates due to the pandemic would not be able to reduce personnel.

The reclassification requests and the resulting estimated increase to the budget have been included in the event they result in a recommended increase to any of the positions after review by the consultant.

There was discussion regarding the transition to a public defender model anticipated to begin next year. Mr. Fuentes discussed the budget of that office and office space for the expansion. Amounts for the expansion for equipment and capital outlay have been included in the expected grant budget.

There was discussion regarding consideration of adoption of the budget based on the information presented, after all of the discussed changes are verified.

Limited Public Comment – None.

Commissioner Brehler adjourned the meeting at 9:58 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be August 13, 2020 at 9:00 a.m.

Chairman Joseph Brehler

WAYS & MEANS COMMITTEE
Positions Update
8/14/2020

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>GRADE</u>
Central Dispatch	Public Safety Telecommunicator	Interviewing	Contract
	Public Safety Telecommunicator	Filled	Contract
Sheriff's Office	Corrections Deputy	Filled	Contract
	Corrections Deputy	Interviewing	Contract
	Corrections Deputy	Interviewing	Contract
	Sheriff Deputy	Filled	Contract
	Sheriff Deputy	Interviewing	Contract
	Registered Nurse - Jail	On-Hold	Grade 9
	Part-Time EMT/Jail Medical Assistant	On-Hold	Grade 5
	Records Clerk	Filled	Contract
Treasurer's Office	Deputy Treasurer	Filled	Grade 2
Trial Court	Deputy District Court Clerk	Filled	Grade 3

CURRENT POSITION OPENINGS:

Resource Recovery	Part-Time Administrative Assistant	Recommended	Grade 3
Sheriff's Office	Corrections Deputy	Recommended	Contract
	Sheriff Deputy	Recommended	Contract
	Sheriff Deputy	Recommended	Contract

EATON COUNTY BOARD OF COMMISSIONERS

AUGUST 19, 2020

**RESOLUTION TO APPROVE PROTECTING LOCAL GOVERNMENT RETIREMENT
AND BENEFITS ACT APPLICATION FOR WAIVER**

Introduced by the Ways & Means Committee

WHEREAS, the County received notification that the retirement health benefit system of the Healing & Recovery Center (Medical Care Facility) received a preliminary determination of underfunded status under Public Act 202 of 2017; and

WHEREAS, this system is included in the annual financial statements of the County; and

WHEREAS, the Facility manages and maintained this system and utilized an alternative method to calculate the actuarial liability of this closed system for financial reporting purposes for the year ended September 30, 2019; and

WHEREAS, the calculation of the Actuarial Determined Contribution (ADC) to satisfy the reporting requirements of Public Act 202 of 2017, was not disclosed within the County's annual financial statements, resulting in the preliminary determination of underfunded status for the Facility's retirement health benefit system; and

WHEREAS, the actuarial valuation and calculation of the ADC to satisfy the reporting requirements of Public Act 202 of 2017 are being submitted as part of an application for waiver under the Act; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners approves the application for waiver and authorizes its submission to the Michigan Department of Treasury.

Protecting Local Government Retirement and Benefits Act

Application for Waiver:

Defined Benefit Pension Retirement Systems

Issued under authority of Public Act 202 of 2017.

1. LOCAL GOVERNMENT INFORMATION

Local Government Name: Eaton County Six-Digit Muni Code: 230000
Defined Benefit Pension System Name: OPEB - Health and Rehab Serv Facility
Contact Name (Administrative Officer): John Fuentes
Title if not Administrative Officer: Controller/Administrator
Email: jfuentes@eatoncounty.org Telephone: (517) 543-2122
Fiscal Year: 2019

2. GENERAL INFORMATION

Application for Waiver: This Application for Waiver may be filed by any local government with at least one defined benefit pension retirement system that has triggered a preliminary review of underfunded status. In accordance with Public Act 202 of 2017 (the Act), if the State Treasurer determines that the underfunded status is adequately being addressed by the local government, the State Treasurer shall issue a waiver of the determination of underfunded status. If requesting a waiver, you must submit a separate and unique application for each underfunded retirement system as determined by your most recent *Retirement System Annual Report (Form 5572)*.

Due Date: The local government has **45 days from the date of notification** to complete and file the Application for Waiver. Failure to file within 45 days will result in a determination of underfunded status for your local government as defined by the Act, and your local government will be required to submit a corrective action plan to the Municipal Stability Board for approval.

Filing: This Application for Waiver must be approved by the local government's administrative officer and its governing body. **You must provide proof of your governing body approving this Application for Waiver and attach the documentation as a separate PDF document.** Failure to provide documentation that demonstrates approval from your governing body will automatically result in a disapproval of the waiver application.

The completed application must be submitted via email to LocalRetirementReporting@michigan.gov. **If you have multiple underfunded retirement systems, you are required to complete separate applications and send a separate email for each underfunded system.** Please attach each application as a separate PDF document in addition to all applicable supporting documentation.

The subject line of the email(s) should be in the following format: **Waiver-20XX, Local Government Name, Retirement System Name** (e.g. Waiver-2018, City of Lansing, Employees' Retirement System Pension Plan). Treasury will send an automatic reply acknowledging receipt of the email. Your individual email settings must allow for receipt of Treasury's automatic reply. This will be the only notification confirming receipt of the application(s).

Considerations for Waiver: A successful Application for Waiver will demonstrate what your local government **has already done** to adequately address its underfunded status. Prospective solutions will not be granted merit in determining the outcome of the waiver application (e.g. future amendments to collective bargaining agreements, upcoming millage proposals, potential budget changes, etc.). However, Treasury may consider additional ongoing funding dedicated to your retirement system if those commitments have been formally enacted by the governing body and can be documented. Section three of this waiver application allows the local government to enter a brief description of prior

actions that have already been implemented to adequately address its underfunded status. For purposes of Sec. 6.(1) of the Act, this application will also be considered the plan.

Underfunded status for a defined benefit pension system is defined as being less than 60% funded according to the most recent audited financial statements, and, if the local government is a city, village, township, or county, the actuarially determined contribution (ADC) for all of the defined benefit pension retirement systems of the local government is greater than 10% of the local government's annual governmental fund revenues, based on the most recent fiscal year.

General guidelines are listed below to help your local government decide whether to apply for a waiver. Ultimately, waiver approval or disapproval is at the discretion of the State Treasurer; however, waiver applications should generally demonstrate at least one of the following seven criteria. Please check all that apply:

- In general, local governments that were previously granted a waiver should demonstrate improvement in their underfunded status in the subsequent year. Improvement can be measured by an increase in the funded ratio and/or a decrease in the ADC as a percentage of governmental revenue;
- There was a mistake in the filing process and the local government is not actually underfunded;
- Using updated data, such as a more recent actuarial valuation, the local government is not underfunded;
- If a local government fails to calculate an ADC within their audited financial statement and triggers underfunded status, the local government may file a waiver application to Treasury that includes the calculated ADC;
- The local government demonstrates their underfunded status will be addressed within four years;
- The local government is a non-primary government (e.g. road commission, authority, etc.) and demonstrates their ADC for pension is less than 10% of governmental revenues;
- When adding enterprise fund revenues used specifically to pay retirement costs with governmental fund revenues, your ADC as a percentage of combined revenues is below 10%.

3. DESCRIPTION OF PRIOR ACTIONS

Prior actions are separated into three categories below: System Design Changes, Additional Funding, and Other Considerations. Please provide a brief description of the prior actions implemented by the local government to address the retirement system's underfunded status within the appropriate category section. Within each category are sample statements that you may choose to use to indicate the changes to your system that will positively affect your funded status. For retirement systems that have multiple divisions, departments, or plans within the same retirement system, please indicate how these changes impact the retirement system as a whole.

Please indicate where in the attached supporting documentation these changes are described and the impact of those changes (i.e. what has the local government done to improve its underfunded status, and where can we find the proof of these changes in the supporting documentation?).

Note: Please provide the name of the system impacted, the date you made the change, the relevant page number(s) within the supporting documentation, and the resulting change to the system's funded ratio.

Category of Prior Actions:

- System Design Changes** - System design changes may include the following: Lower tier of benefits for new hires, final average compensation limitations, freeze future benefit accruals for active employees in the defined benefit system, defined contribution system for new hires, hybrid system for new hires, bridged multiplier for active employees, etc.

Sample Statement: The system's multiplier for current employees was lowered from 2.5X to 2X for the **General Employees' Retirement System** on **January 1, 2018**. On page 8 of the attached actuarial supplemental valuation, it shows our funded ratio will be **60%** by fiscal year **2021**.

Additional Funding – Additional funding may include the following: voluntary contributions above the ADC, bonding, millage increases, restricted funds, etc.

Sample Statement: The local government provided a lump sum payment of **\$1 million** to the **General Employees' Retirement System** on **January 1, 2018**. This lump sum payment was in addition to the ADC of the system. The additional contribution will increase the retirement system's funded ratio to **61% by 2022**. Please see page **10** of the attached enacted budget, which highlights this contribution of **\$1 million**.

Other Considerations – Other considerations may include the following: outdated Form 5572 information, enterprise fund revenue considerations, actuarial assumption changes, amortization policy changes, etc.

Sample Statement: The information provided on the Form 5572 from the audit used actuarial data from **2016**. Attached is an updated actuarial valuation for **2018** that shows our funded ratio has improved to **62%** as indicated on page **13**.

Sample Statement: **\$400,000** of expenditures are directly tied to expenses for retirement obligations from our water and sewer fund. The attached analysis shows that our revenue ratio (ADC / Combined Funds) would only be **9%** when including applicable enterprise fund revenue within the calculation. Additionally, attached are two invoices from MERS showing distributions to our pension fund from the enterprise fund totaling **\$400,000**. As a result, **\$400,000** of our enterprise fund revenues should be combined with our governmental fund revenues to properly demonstrate total available funding.

The actuarially determined calculation (ADC) for the component unit system information provided on the Form 5572 was not disclosed in the audited financial statements of the County. Attached is actuarial valuation that includes the ADC in accord with Numbered Letter 2018-3. Future ADC for the component unit system will be calculated and disclosed in the financial statements of Eaton County.

4. DOCUMENTATION ATTACHED TO THIS WAIVER APPLICATION

Documentation must be attached as a PDF to this waiver application. The documentation must demonstrate the prior actions that have already been implemented to adequately address the local government's underfunded status. Please ensure this documentation directly supports and highlights the systems funded ratio as entered in section three of the waiver application above. Please check all documents that are included as part of this application and attach in successive order as provided below:

Naming convention: When attaching documents please use the naming convention shown below. If there is more than one document in a specific category that needs to be submitted, include a, b, or c for each document. For example, if you are submitting two supplemental valuations, you would name the first document "Attachment 2a" and the second document "Attachment 2b".

Naming Convention

- Attachment – 1
- Attachment – 2
- Attachment – 3
- Attachment – 4
- Attachment – 5
- Attachment – 6
- Attachment – 7
- Attachment – 8
- Attachment – 9

Type of Document**This waiver application (required);****Documentation from the governing body approving the waiver application (required);**

Actuarial analysis (annual valuation, supplemental valuation, projection);

An internally developed study, in accordance with GASB and/or actuarial standards of practice, that projects assets and liabilities into the future;

Documentation of additional payments in past years that is not reflected in your audited financial statements (e.g. enacted budget, system provided information);

Documentation of commitment to additional payments in future years (e.g. resolution, ordinance);

A plan that the local government has already approved to address its underfunded status, which includes documentation of prior actions and the positive impact on the system's funded ratio;

Enterprise fund revenues: Analysis of retirement costs paid using enterprise fund revenues, as well as applicable financial documents (e.g. proof of payment, invoices from retirement plan, bank transactions, general ledger reimbursement transactions);

Other documentation, not categorized above.

6. LOCAL GOVERNMENT'S ADMINISTRATIVE OFFICER APPROVAL OF WAIVER APPLICATION

I, John Fuentes, as the government's administrative officer (Ex. City/Township Manager, Executive Director, Chief Executive Officer, etc.) **(insert title)** Controller/Administrator approve this Application for Waiver. We are requesting a waiver of underfunded status because we have already implemented substantial changes to our retirement system as described above.

I confirm to the best of my knowledge that because of the changes listed above the following statement will occur:

Using the waiver criteria checked in Section 2 of this application, the OPEB - Health and Rehab Serv Facility **(Retirement Pension System Name)** will have addressed its underfunded status by fiscal year 2020.

Signature: _____ Date: 08/13/2020

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2020 Through December 31, 2020
ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	433
Adm Fee	\$62.40
Specific and Aggregate Stop Loss*	\$395.99
Attachment Point	\$13,772.00
TOTAL WORST CASE (MED ONLY)	

* Specific Deductible Is: \$55,000

Fixed Costs	\$2,381,794
Maximum Aggregate Liability:	\$5,963,276
Total Worst Case Medical:	\$8,345,070

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals
Jan-20	\$145,771	\$138,160	\$123,288	(\$6,556)	\$400,664	\$0	\$0	\$198,483	\$599,147	
Feb-20	\$136,216	\$123,850	\$140,843	(\$366)	\$400,543	\$0	\$0	\$198,483	\$599,026	
Mar-20	\$94,554	\$110,481	\$169,016	(\$141)	\$373,910	\$0	\$0	\$198,483	\$572,393	\$1,770,566 1st Qtr
Apr-20	\$70,610	\$88,889	\$172,727	(\$36,331)	\$295,895	\$0	\$0	\$198,483	\$494,378	
May-20	\$82,608	\$102,545	\$198,798	(\$52,507)	\$331,445	\$0	\$0	\$198,483	\$529,927	
Jun-20	\$126,293	\$117,046	\$121,338	(\$20,130)	\$344,547	\$0	\$0	\$198,483	\$543,030	\$1,567,334 2nd Qtr
Jul-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Aug-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Sep-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0 3rd Qtr
Oct-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Nov-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Dec-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0 4th Qtr
Totals	\$656,051	\$680,971	\$926,010	(\$116,030)	\$2,147,003	\$0	\$0	\$1,190,897	\$3,337,900	
% Of Total	19.65%	20.40%	27.74%	-3.48%	64.32%	0.00%	0.00%	35.68%	100.00%	

2020 BUDGET			
Expected Cost			
\$7,268,473			
Comp To Budg		Surp/(Def) YTD	
	Budget	Surp/(Def)	
Jan-20	\$605,706	\$6,559	\$6,559
Feb-20	\$605,706	\$6,680	\$13,240
Mar-20	\$605,706	\$33,313	\$46,553
Apr-20	\$605,706	\$111,329	\$157,881
May-20	\$605,706	\$75,779	\$233,660
Jun-20	\$605,706	\$62,677	\$296,336
Jul-20	\$0	\$0	\$296,336
Aug-20	\$0	\$0	\$296,336
Sep-20	\$0	\$0	\$296,336
Oct-20	\$0	\$0	\$296,336
Nov-20	\$0	\$0	\$296,336
Dec-20	\$0	\$0	\$296,336

Reconciliation		
County	BEDHD	Total
\$292,816	\$3,520	\$296,336

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2020 Through December 31, 2020
ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	400
Adm Fee	\$62.40
Specific and Aggregate Stop Loss*	\$395.99
Attachment Point	\$13,772.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-20	\$142,781	\$131,383	\$123,011	(\$6,556)	\$390,620	\$0	\$0	\$183,356	\$573,976		
Feb-20	\$126,489	\$120,356	\$135,350	(\$366)	\$381,830	\$0	\$0	\$183,356	\$565,186		
Mar-20	\$94,382	\$107,665	\$160,644	(\$141)	\$362,550	\$0	\$0	\$183,356	\$545,906	\$1,685,067	1st Qtr
Apr-20	\$70,610	\$83,455	\$164,073	(\$36,331)	\$281,807	\$0	\$0	\$183,356	\$465,163		
May-20	\$76,246	\$91,104	\$190,072	(\$52,507)	\$304,916	\$0	\$0	\$183,356	\$488,272		
Jun-20	\$106,916	\$103,141	\$119,143	(\$20,130)	\$309,070	\$0	\$0	\$183,356	\$492,426	\$1,445,861	2nd Qtr
Jul-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Aug-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Sep-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3rd Qtr
Oct-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Nov-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Dec-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	4th Qtr
Totals	\$617,424	\$637,104	\$892,294	(\$116,030)	\$2,030,792	\$0	\$0	\$1,100,136	\$3,130,928		
% Of Total	19.72%	20.35%	28.50%	-3.71%	64.86%	0.00%	0.00%	35.14%	100.00%		

2020 BUDGET			
Expected Cost			
\$6,847,489			
	Comp To Budg		Surp/(Def) YTD
	Budget	Surp/(Def)	
Jan-20	\$570,624	(\$3,352)	(\$3,352)
Feb-20	\$570,624	\$5,438	\$2,087
Mar-20	\$570,624	\$24,718	\$26,805
Apr-20	\$570,624	\$105,461	\$132,266
May-20	\$570,624	\$82,352	\$214,618
Jun-20	\$570,624	\$78,198	\$292,816
Jul-20	\$0	\$0	\$292,816
Aug-20	\$0	\$0	\$292,816
Sep-20	\$0	\$0	\$292,816
Oct-20	\$0	\$0	\$292,816
Nov-20	\$0	\$0	\$292,816
Dec-20	\$0	\$0	\$292,816

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2020 Through December 31, 2020
EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:

Contracts	264
Adm Fee	\$62.40
Specific and Aggregate Stop Loss*	\$395.99
Attachment Point	\$13,772.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals
Jan-20	\$115,898	\$106,316	\$61,748	(\$6,556)	\$277,408	\$0	\$0	\$121,015	\$398,422	\$1,132,625 1st Qtr
Feb-20	\$85,381	\$95,729	\$63,353	(\$366)	\$244,098	\$0	\$0	\$121,015	\$365,113	
Mar-20	\$76,459	\$87,535	\$84,222	(\$141)	\$248,075	\$0	\$0	\$121,015	\$369,090	
Apr-20	\$62,669	\$70,459	\$78,514	(\$21,694)	\$189,949	\$0	\$0	\$121,015	\$310,964	\$977,657 2nd Qtr
May-20	\$64,011	\$79,040	\$111,697	(\$50,916)	\$203,831	\$0	\$0	\$121,015	\$324,846	
Jun-20	\$91,898	\$87,786	\$60,840	(\$19,691)	\$220,833	\$0	\$0	\$121,015	\$341,848	
Jul-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 3rd Qtr
Aug-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sep-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Oct-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 4th Qtr
Nov-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Dec-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Totals	\$496,316	\$526,865	\$460,375	(\$99,363)	\$1,384,193	\$0	\$0	\$726,090	\$2,110,282	
% Of Total	23.52%	24.97%	21.82%	-4.71%	65.59%	0.00%	0.00%	34.41%	100.00%	

2020 BUDGET

Expected Cost
\$4,902,888

Comp To Budg

	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-20	\$408,574	\$10,152	\$10,152
Feb-20	\$408,574	\$43,461	\$53,613
Mar-20	\$408,574	\$39,484	\$93,097
Apr-20	\$408,574	\$97,611	\$190,707
May-20	\$408,574	\$83,728	\$274,435
Jun-20	\$408,574	\$66,726	\$341,162
Jul-20	\$0	\$0	\$341,162
Aug-20	\$0	\$0	\$341,162
Sep-20	\$0	\$0	\$341,162
Oct-20	\$0	\$0	\$341,162
Nov-20	\$0	\$0	\$341,162
Dec-20	\$0	\$0	\$341,162

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2020 Through December 31, 2020
EATON COUNTY RETIREES

Worst Case Scenario:

Contracts	136
Adm Fee	\$62.40
Specific and Aggregate Stop Loss*	\$395.99
Attachment Point	\$13,772.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals
Jan-20	\$26,883	\$25,067	\$61,262	\$0	\$113,212	\$0	\$0	\$62,341	\$175,553	
Feb-20	\$41,108	\$24,627	\$71,998	\$0	\$137,732	\$0	\$0	\$62,341	\$200,073	
Mar-20	\$17,923	\$20,130	\$76,422	\$0	\$114,475	\$0	\$0	\$62,341	\$176,816	\$552,442 1st Qtr
Apr-20	\$7,941	\$12,996	\$85,559	(\$14,637)	\$91,858	\$0	\$0	\$62,341	\$154,199	
May-20	\$12,235	\$12,065	\$78,376	(\$1,590)	\$101,085	\$0	\$0	\$62,341	\$163,426	
Jun-20	\$15,018	\$15,356	\$58,303	(\$439)	\$88,237	\$0	\$0	\$62,341	\$150,578	\$468,204 2nd Qtr
Jul-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Aug-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sep-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 3rd Qtr
Oct-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Nov-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Dec-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 4th Qtr
Totals	\$121,109	\$110,239	\$431,919	(\$16,667)	\$646,599	\$0	\$0	\$374,046	\$1,020,646	
% Of Total	11.87%	10.80%	42.32%	-1.63%	63.35%	0.00%	0.00%	36.65%	100.00%	

2020 BUDGET			
Expected Cost			
\$1,944,601			
Comp To Budg		Surp/(Def) YTD	
	Budget	Surp/(Def)	
Jan-20	\$162,050	(\$13,503)	(\$13,503)
Feb-20	\$162,050	(\$38,023)	(\$51,526)
Mar-20	\$162,050	(\$14,766)	(\$66,292)
Apr-20	\$162,050	\$7,851	(\$58,441)
May-20	\$162,050	(\$1,376)	(\$59,817)
Jun-20	\$162,050	\$11,472	(\$48,345)
Jul-20	\$0	\$0	(\$48,345)
Aug-20	\$0	\$0	(\$48,345)
Sep-20	\$0	\$0	(\$48,345)
Oct-20	\$0	\$0	(\$48,345)
Nov-20	\$0	\$0	(\$48,345)
Dec-20	\$0	\$0	(\$48,345)

Eaton County
All: Blue Cross Claims Analysis -- January 1, 2020 Through December 31, 2020
BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	33
Adm Fee	\$62.40
Specific and Aggregate Stop Loss*	\$395.99
Attachment Point	\$13,772.00

* Specific Deductible Is: \$55,000

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	
Jan-20	\$2,989	\$6,778	\$277	\$0	\$10,044	\$0	\$15,127	\$25,171		
Feb-20	\$9,727	\$3,494	\$5,493	\$0	\$18,713	\$0	\$15,127	\$33,840		
Mar-20	\$171	\$2,816	\$8,373	\$0	\$11,360	\$0	\$15,127	\$26,487	\$85,498	1st Qtr
Apr-20	\$0.00	\$5,434	\$8,654	\$0	\$14,088	\$0	\$15,127	\$29,215		
May-20	\$6,362	\$11,441	\$8,726	\$0	\$26,528	\$0	\$15,127	\$41,655		
Jun-20	\$19,378	\$13,905	\$2,195	\$0	\$35,477	\$0	\$15,127	\$50,604	\$121,474	2nd Qtr
Jul-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Aug-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Sep-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3rd Qtr
Oct-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Nov-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Dec-20	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	4th Qtr
Totals	\$38,626.43	\$43,868	\$33,717	\$0	\$116,211	\$0	\$90,761	\$206,972		
% Of Total	18.66%	21.19%	16.29%	0.00%	56.15%	0.00%	43.85%	100.00%		

<u>2020 BUDGET</u>			
Expected Cost \$420,984			
	Comp To Budg		Surp/(Def) YTD
	Budget	Surp/(Def)	
Jan-20	\$35,082	\$9,911	\$9,911
Feb-20	\$35,082	\$1,242	\$11,153
Mar-20	\$35,082	\$8,595	\$19,748
Apr-20	\$35,082	\$5,867	\$25,615
May-20	\$35,082	(\$6,573)	\$19,042
Jun-20	\$35,082	(\$15,522)	\$3,520
Jul-20	\$0	\$0	\$3,520
Aug-20	\$0	\$0	\$3,520
Sep-20	\$0	\$0	\$3,520
Oct-20	\$0	\$0	\$3,520
Nov-20	\$0	\$0	\$3,520
Dec-20	\$0	\$0	\$3,520

2019/2020 BUDGET

8/11/2020

AS OF July-2020

	2019/2020 AMENDED BUDGET	2019/2020 YEAR TO DATE	2019/2020 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	\$ 2,123,877	\$ 1,212,428	\$ 1,987,714	\$ (136,163)
USDA FOOD PROGRAM	\$ 52,000	\$ 33,296	\$ 44,395	\$ (7,605)
PARENT & GOVT REIMBURSEMENT	\$ 87,500	\$ 53,286	\$ 63,943	\$ (23,557)
OTHER COUNTY REIMBURSEMENT	\$ 15,000	\$ 1,375	\$ 16,500	\$ 1,500
PROGRAM REIMBURSEMENTS	\$ 110,000	\$ 33,891	\$ 67,782	\$ (42,218)
TRANSFERS-IN	\$ 1,104,270	\$ 1,104,270	\$ 1,104,270	\$ -
TRANSFER-IN JUVENILE MILLAGE	\$ 1,208,568	\$ 1,208,568	\$ 1,208,568	\$ -
TOTAL REVENUES	\$ 4,701,215	\$ 3,647,114	\$ 4,493,172	\$ (208,043)
EXPENSES				
YOUTH FACILITY	\$ 1,932,909	\$ 1,466,478	\$ 1,871,344	\$ 61,565
SECURITY SYSTEM UPGRADE	\$ -	\$ -	\$ 300,000	\$ (300,000)
COMMUNITY BASED TREATMENT	\$ 404,498	\$ 309,665	\$ 416,711	\$ (12,213)
DAY TREATMENT PROGRAM	\$ 709,610	\$ 450,551	\$ 587,650	\$ 121,960
IN-HOME CARE	\$ 323,221	\$ 237,756	\$ 311,910	\$ 11,311
LINK	\$ 84,127	\$ 57,976	\$ 73,900	\$ 10,227
FAMILY FOSTER CARE	\$ -	\$ -	\$ -	\$ -
INDEPENDENT LIVING	\$ 1,000	\$ -	\$ -	\$ 1,000
PRIVATE AGENCY FOSTER CARE	\$ 21,500	\$ 169	\$ 1,203	\$ 20,297
INELIGIBLE FOR REIMBURSEMENT	\$ 20,000	\$ (9,433)	\$ 13,680	\$ 6,320
INSTITUTIONAL CARE	\$ 222,000	\$ 134,645	\$ 239,751	\$ (17,751)
STATE WARD CHARGEBACKS	\$ 486,000	\$ 252,041	\$ 451,900	\$ 34,100
PREVENTION PROGRAMS	\$ 496,350	\$ 237,881	\$ 496,350	\$ -
TOTAL EXPENSES	\$ 4,701,215	\$ 3,137,728	\$ 4,764,399	\$ (63,184)
EXCESS REVENUE OVER EXPENSE	\$ -	\$ 509,386	\$ (271,227)	\$ (271,227)
9/30/17 FUND BALANCE	\$ 68,043			
9/30/18 FUND BALANCE	\$ 151,315			
9/30/19 FUND BALANCE	\$ 629,460			
PROJECTED 9/30/20 FUND BALANCE			\$ 358,233	

2018/2019 ESTIMATED STATEWARD CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS 20.9 MONTH 10

MONTH	FAMILY FOSTER HOMES	PRIVATE CHILD CARE INSTITUTIONS	Government Benefits	TOTAL STATEWARD PLACEMENT DAYS	
OCTOBER	334	86		420	
NOVEMBER	609	174		783	
DECEMBER	542	204		746	
JANUARY	746	289		1,035	
FEBRUARY	453	235		688	
MARCH	423	337		760	
APRIL	416	356		772	
MAY				-	
JUNE				-	
JULY				-	
AUGUST				-	
SEPTEMBER				-	
DAYS YTD	-	3,523	1,681	-	5,204
COST YTD	\$ -	\$ 91,018.09	\$ 161,022.41	\$ -	\$ 252,040.50
COST PER DAY	\$ -	\$ 51.67	\$ 191.58	\$ -	\$ 96.86
CHARGEBACK RATE	\$ -	\$ 25.84	\$ 95.79	\$ -	\$ 48.43
PROJECTED DAYS	-	4,228	2,017	-	6,245
PROJECTED COST	\$ -	\$ 165,969.97	\$ 285,930.42	\$ -	\$ 451,900.39
OCTOBER	9,360.15	7,028.47		16,388.62	
NOVEMBER	10,842.44	20,983.57		31,826.01	
DECEMBER	10,550.76	24,694.57		35,245.33	
JANUARY	15,235.11	34,117.40		49,352.51	
FEBRUARY	9,818.04	30,718.78		40,536.82	
MARCH	22,322.67	13,806.12		36,128.79	
APRIL	12,888.92	29,673.50		42,562.42	
MAY	-	-		-	
JUNE	-	-		-	
JULY	-	-		-	
AUGUST	-	-		-	
SEPTEMBER	-	-		-	
COST YTD	\$ -	\$ 91,018.09	\$ 161,022.41	\$ -	\$ 252,040.50

Analysis of Program Census				
Youth Facility	Days	Days*Beds	Actual Days	Percent
OCTOBER	31	465	413	88.82%
NOVEMBER	30	450	368	81.78%
DECEMBER	31	465	334	71.83%
JANUARY	31	465	243	52.26%
FEBRUARY	29	435	304	69.89%
MARCH	31	465	355	76.34%
APRIL	30	450	300	66.67%
MAY	31	465	216	46.45%
JUNE	30	450	194	43.11%
JULY	31	465	169	36.34%
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	305	4575	2896	63.30%
Day Treatment				
OCTOBER	27	540	302	55.93%
NOVEMBER	20	400	209	52.25%
DECEMBER	22	440	345	78.41%
JANUARY	23	460	376	81.74%
FEBRUARY	19	380	314	82.63%
MARCH	12	240	198	82.50%
APRIL	22	440	369	83.86%
MAY	20	400	314	78.50%
JUNE	20	400	303	75.75%
JULY	18	360	234	65.00%
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	203	4060	2964	73.00%
Community Based Treatment				
OCTOBER	31	248	238	95.97%
NOVEMBER	30	240	174	72.50%
DECEMBER	31	248	124	50.00%
JANUARY	31	248	102	41.13%
FEBRUARY	29	232	97	41.81%
MARCH	31	248	94	37.90%
APRIL	30	240	87	36.25%
MAY	31	248	68	27.42%
JUNE	30	240	70	29.17%
JULY	31	248	62	25.00%
AUGUST	0	0	0	#DIV/0!
SEPTEMBER	0	0	0	#DIV/0!
	305	2440	1116	45.74%

**EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO MUNSON DRAIN DRAINAGE DISTRICT BONDS**

RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2020, at _____ .m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

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

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Munson Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Munson Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed \$995,000 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

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

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$995,000. The County shall

immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

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

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the “Continuing Disclosure Certificate”).

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

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2020, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended and the Governor’s Executive Order 154 (for any meeting held pursuant to that Executive Order).

Date: _____, 2020

Diana Bosworth, Clerk
County of Eaton

EATON COUNTY BOARD OF COMMISSIONERS

AUGUST 19, 2020

RESOLUTION TO APPROVE 2019/2020 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2019/2020 Appropriations Act of September 18, 2019 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 2019-2020 Eaton County Budget:

GENERAL FUND

FEDERAL, STATE & LOCAL REVENUES

Decrease	State Revenue Sharing	\$ 354,980
Increase	Federal CARES Act Revenue	\$2,385,444
Increase	Federal CARES Act Revenue	\$ 84,000
Increase	Federal CARES Act Revenue	\$ 532,470
Decrease	Local Unit Contribution – Delta Township	\$ 332,354
Decrease	Local Unit Contribution – Windsor Township	\$ 17,708
Decrease	Transfers Out – Health Department	\$ 145,046
Increase	Salaries – Hazard Pay	\$ 84,000
Decrease	Fund Balance Carryover	\$2,357,918

To increase total budget for changes in revenue sources related to the enactment of PA 144 of 2020, including the effects of the Public Safety and Public Health Payroll Reimbursement Program (PSPHPR) and First Responder Hazard Pay Premiums Program (FRHPPP)

SPECIAL REVENUE FUNDS

RESOURCE RECOVERY – 228

Decrease	Wages and Fringes	\$42,670
Decrease	County Programs	\$30,000
Increase	Fund Balance Carryover	\$72,670

To reduce adopted use of fund balance for county program costs not incurred due to COVID-19 pandemic cancellations and changes in employee salary and fringe benefit costs due to personnel changes.

CENTRAL DISPATCH MILLAGE – 261

Increase	Federal CARES Act Revenue	\$19,000
Increase	Salaries – Hazard Pay	\$19,000

To increase total budget for the application for First Responder Hazard Pay Reimbursement Program revenue and hazard pay expenditures to eligible employees under PA 144 of 2020.

LOCAL CORRECTIONS OFFICER TRAINING FUND– 264

Increase	Wage and Fringe Benefits	\$25,000
Increase	Fund Balance Carryover	\$25,000

To increase the total budget based on the estimated eligible expenditures.

MICHIGAN JUSTICE TRAINING – 265

Increase	State Revenue – Michigan Justice Training	\$5,000
Increase	Training	\$5,000

To increase the total budget based on the actual state program revenues based on state allocation received.

JAIL MILLAGE – 281

Increase	Federal CARES Act Revenue	\$11,000
Increase	Salaries – Hazard Pay	\$11,000

To increase total budget for the application for First Responder Hazard Pay Reimbursement Program revenue and hazard pay expenditures to eligible employees under PA 144 of 2020.

CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS AUGUST 14, 2020

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	090	PREPAID EXPENSES	\$ 13,160.00
101	101	BOARD OF COMMISSIONERS	\$ 1,464.17
101	131	CIRCUIT COURT	\$ 7,142.62
101	136	DISTRICT COURT	\$ 362.67
101	141	FRIEND OF THE COURT	\$ 109.49
101	147	COUNTY GUARDIAN	\$ 5,000.00
101	148	PROBATE COURT	\$ 2,619.95
101	149	JUVENILE COURT	\$ 11,463.25
101	172	CONTROLLER	\$ 124.30
101	215	COUNTY CLERK	\$ 607.00
101	265	BUILDING AND GROUNDS	\$ 45,075.54
101	267.229	PROSECUTING ATTORNEY	\$ 590.00
101	301	SHERIFF DEPARTMENT	\$ 3,237.15
101	303	SHERIFF DELTA	\$ 7,457.13
101	351	SHERIFF CORRECTIONS	\$ 26,865.30
101	430	ANIMAL CONTROL	\$ 1,064.33
101	648	MEDICAL EXAMINER	\$ 23,808.25
101	681	VETERANS	\$ 1,344.58
101	721	COMMUNITY DEVELOPMENT	\$ 423.03
101	901	CAPITAL OUTLAY	\$ 28,765.02
252	299	PUBLIC DEFENDER	\$ 105,828.61
260	325	911 SURCHARGE	\$ 9,121.80
260	901	CENTRAL DISPATCH -911 SURCHARGE	\$ 1,622.60
261	325	CENTRAL DISPATCH	\$ 3,838.77
261	327	WIRELESS TRAINING	\$ 450.00
277	301	SHERIFF DEPARTMENT	\$ 166.00
279	101	CORONA VIRUS EMERGENCY GRANT	\$ 3,395.00
292	356	YOUTH FACILITY	\$ 304.54
298	228	COMPUTER FUND	\$ 12,800.00
298	901	COMPUTER FUND CAPITAL	\$ 63,804.45
		GRAND TOTAL	\$ 382,015.55

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS AUGUST 14, 2020
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 6,111.50
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 2,430.44
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 2,638.56
101	273	RECEIPTS REFUNDABLE	\$ 1,775.21
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 31,804.70
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 6,634.90
101	101.101	BOARD OF COMMISSIONERS	\$ 592.21
101	101.426	EMERGENCY SERVICES	\$ 1,244.16
101	131	CIRCUIT COURT	\$ 1,486.89
101	136	DISTRICT COURT	\$ 1,672.85
101	141	FRIEND OF THE COURT	\$ 120.00
101	148	PROBATE COURT	\$ 702.56
101	149	JUVENILE COURT	\$ 2,957.38
101	151	CIRCUIT COURT PROBATION	\$ 7.62
101	172	CONTROLLER	\$ 1,623.77
101	262	ELECTIONS	\$ 867.39
101	215	COUNTY CLERK	\$ 272.18
101	228	INFORMATION SYSTEMS	\$ 2,941.98
101	253	COUNTY TREASURER	\$ 897.72
101	257	EQUALIZATION	\$ 85.34
101	261	MSU EXTENSION	\$ 12.00
101	265	BUILDING AND GROUNDS	\$ 29,690.71
101	267-229	PROSECUTING ATTORNEY	\$ 533.99
101	267-232	ECU	\$ 2,560.94
101	275	DRAIN COMMISSION	\$ 1,734.10
101	301	SHERIFF DEPARTMENT	\$ 50,565.80
101	303	SHERIFF DELTA	\$ 10,799.63
101	351	SHERIFF CORRECTIONS	\$ 32,673.70
101	430	ANIMAL CONTROL	\$ 4,442.64
101	671.101.673	SALE OF FIXED ASSETS	\$ (4,325.00)
101	681	VETERANS	\$ 6.00
101	721	COMMUNITY DEVELOPMENT	\$ 423.33
101	906-131	994.000 PRINCIPAL	\$ 244.56
101		995.000 INTEREST	\$ 52.28
101	906-149	994.000 PRINCIPAL	\$ 818.62
101		995.000 INTEREST	\$ 191.00
101	906-228	994.000 PRINCIPAL	\$ 495.25
101		995.000 INTEREST	\$ 127.65
101	906-229	994.000 PRINCIPAL	\$ 269.30
101		995.000 INTEREST	\$ 58.70
101	906.257	994.000 PRINCIPAL	\$ 490.45
101		995.000 INTEREST	\$ 122.28
101	906-275	994.000 PRINCIPAL	\$ 1,469.90
101		995.000 INTEREST	\$ 370.29
101	906-301	994.000 PRINCIPAL	\$ 5,808.76
101		995.000 INTEREST	\$ 1,104.78
101	906-303	994.000 PRINCIPAL	\$ 3,476.97
101		995.000 INTEREST	\$ 625.20
101	906-351	994.000 PRINCIPAL	\$ 420.22
101	906.351	995.000 INTEREST	\$ 113.79
101	906.430	994.000 PRINCIPAL	\$ 693.38
101		995.000 INTEREST	\$ 140.77
201	449	ROAD COMMISSION	\$ 1,149,994.41
208	751	PARKS ADMINISTRATION	\$ 5,772.23
208	752	FITZGERALD PARKS	\$ 3,943.32
208	753	FOX PARK	\$ 2,906.29
208	754	BELLEVUE	\$ 16.00
208	755	LINCOLN PARK	\$ 531.29
208	756	CRANDELL PARK	\$ 370.00
208	906	994.000 PRINCIPAL	\$ 1,268.54
208	906	995.000 INTEREST	\$ 273.56
221	601	HEALTH DEPARTMENT	\$ 469,706.15
228	528	RESOURCE RECOVERY	\$ 407.29

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS AUGUST 14, 2020
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
228	529	COUNTY PROJECTS	\$ 20,557.89
228	906	994.000 PRINCIPAL	\$ 584.28
228	906	995.000 INTEREST	\$ 106.90
249	371	CONSTRUCTION CODE	\$ 1,778.14
252	299	PUBLIC DEFENDER	\$ 395.03
255	257	REMONUMENTATION	\$ 12,243.75
256	268	REGISTER OF DEEDS - AUTOMATION	\$ 542.24
260	325	911 SURCHARGE	\$ 841.61
261	325	CENTRAL DISPATCH	\$ 25,397.96
261	327	911 WIRELESS TRAINING	\$ (230.44)
261	101-426	EMERGENCY SERVICES	\$ 826.71
261	906.994.000	DEBT SERVICE- PRINCIPAL	\$ 994.57
261	906.995.000	DEBT SERVICE -INTEREST	\$ 236.04
268	301	BUILDING BRIDGES DOJ GRANT	\$ 3,501.81
272	130-138	PRIORITY COURT	\$ 1,870.00
272	130-140	DRUG COURT-PROGRAM INCOME	\$ 7.00
273	130-138	SOBRIETY COURT	\$ 895.00
273	130-140	DRUG COURT - PROGRAM INCOME	\$ 350.00
274	130.138	SWIFT & SURE SANCTIONS	\$ 2,275.00
275	130-138	VETERAN'S COURT	\$ 1,420.00
276	130.153	COMMUNITY CORRECTIONS	\$ 1,910.00
276	130.330	DRUNK DRIVE JAIL REDUCTION	\$ 1,467.50
277	301	SHERIFF DEPARTMENT	\$ 9,386.18
279	101	CORONA VIRUS EMERGENCY BJA GRANT	\$ 640.00
279	901	CORONA VIRUS EMERGENCY BJA GRANT-EQUIPMENT	\$ 274.99
287	301-428	AREA PLANNER	\$ 2,864.16
288	601	MEDICAL MARIHUANA - HEALTH DEPT	\$ 31,778.41
292	273	RECEIPTS REFUNDABLE	\$ 2,077.39
292	130-356	YOUTH FACILITY	\$ 31,972.63
292	130-358	COMMUNITY BASED TREATMENT	\$ 444.53
292	130-360	DAY TREATMENT	\$ 738.53
292	130-362	IN HOME CARE	\$ 1,956.80
292	130-364	LINK PROGRAM	\$ 41.25
292	130-368	CCF PREVENTION SERVICES	\$ 17,450.33
292	130-650	STATE INSTITUTIONS	\$ 20,569.45
292	665	CPUNTY WARD CHARGEBACKS	\$ 36,128.79
292	906-356	994.000 PRINCIPAL	\$ 550.65
292		995.000 INTEREST	\$ 119.03
292	906-360	994.000 PRINCIPAL	\$ 405.84
292		995.000 INTEREST	\$ 85.82
293	689	SOLDIERS & SAILORS	\$ 1,525.00
296	130-149	JUVENILE MILEAGE	\$ 442.00
298	228	COMPUTER FUND	\$ 487.71
298	901	COMPUTER FUND CAPITAL	\$ 978.98
512	635	MEDICAL CARE FACILITY	\$ 1,475,638.12
515	253	FORECLOSING GVT UNIT	\$ 2,075.92
516	253	DELINQUENT TAX REVOLVING FUND	\$ 940.10
656	861	EMPLOYER SHARED RETIREMENT	\$ 317,067.32
670	851-865	HEALTH INS VISION CLAIMS CURRENT EMP	\$ 4,534.96
670	851-866	REIREES HEALTH INS VISION CLAIMS	\$ 271.38
676	852	RETIREE HEALTH	\$ 32,677.85
679	853	LIFE & DISABILITY	\$ 8,711.49
680	015.000	CASH HELD BY AGENT	\$ 12,616.30
698	20X8 274.001	UNDISTRIBUTED TAX COLLECTIONS STATE TAX APPEAL	\$ 476.11
698	20X8 300.000	BONDS PAYABLE	\$ 54,000.00
698	906.000	DEBT SERVICE INTEREST	\$ 224.84
699	20X9.274.001	UNDISTRIBUTED TAX COLL STATE TAX APPEAL	\$ 495.45
699	20X9.275.000	DUE TO TAXPAYERS TAX OVERPYMT	\$ 12.83
699	20X9.300.000	BONDS PAYABLE	\$ 400,000.00
699	20X9.253.000	DELINQUENT TAX FUND TREASURER	\$ 1,100.00
699	20X9.906.000	DEBT SERVICE	\$ 5,137.81
701	228-001	DUE TO STATE EDUCATION TAX	\$ 8,488.74
701	228-006	T/A-DUE TO STATE PROBATE CRT SHARED FEES	\$ 3,846.77

**CLAIMS AUDITED BY THE BOARD OF COMMISSIONERS AUGUST 14, 2020
IMMEDIATE PAYMENTS**

FUND#	DEPT#	DEPARTMENT	AMOUNT
701	228-016	T/A-DUE TO STATE PISTOL PERMITS	\$ 9,603.00
701	228-028	T/A-DUE TO STATE PROBATE CRT ORDERED PYMTS	\$ 5,439.34
701	228-037	T/A-DUE TO STATE CRIME VICTIMS RIGHTS	\$ 1,839.51
701	228.040	DUE TO STATE REMONUMENTATION	\$ 14,794.70
701	228-042	T/A-DUE TO STATE STATE COURT FEES	\$ 1,110.00
701	228.044	T/AODUE TO STATE TSFR TAX	\$ 173,347.50
701	228-046	T/A-DUE TO STATE TRAILER COACH PARK SPECIFIC	\$ 7,973.20
701	228-055	T/A-DUE TO STATE DNA SPECIMEN FEE	\$ 225.24
701	228-056	T/A-DUE TO STATE ELECTRONIC FILING FEE	\$ 2,275.00
701	228-057	T/A-DUE TO STATE JUROR COMPENSATION FUND	\$ 225.00
701	228-058	T/A-DUE TO STATE CIVIL FILING FEE FUND	\$ 11,697.00
701	228-059	T/A-DUE TO STATE JUSTICE SYSTEM FUND	\$ 2,545.93
701	228.063	DUE TO STATE CSC OFFENDER REGISTRATION FEE	\$ 180.00
701	228.064	DUE TO STATE FINGERPRINT - OTHER AGENCIES	\$ 43.25
701	266-000	T/A-COURT ORDERS PAYABLE	\$ 11,897.06
701	271-002	T/A-RESTITUTION PAYABLE PROBATION	\$ 18,979.17
701	271-004	T/A-RESTITUTION PAYABLE JUVENILE	\$ 1,566.00
701	273.000	RECEIPTS REFUNDABLE	\$ 144.00
701	273.005	RECEIPTS REFUNDABLE ELECTIONS	\$ 659.72
701	283.003	T/A-DEPOSITS PAYABLE NOMINATIONS & RECOUNTS	\$ 100.00
701	300-003	T/A-BONDS PAYABLE DRAIN CONTRACT BONDS	\$ 12,250.00
702	221.004	DUE TO CITIES LANSING	\$ 1,112.48
702	228.002	DUE TO STATE MI WITHHOLDING TAX	\$ 51,370.06
702	229.001	DUE TO FEDERAL GOV'T FED WITHHOLDING	\$ 131,688.67
702	229-002	T/A-PAYROLL DUE TO FED GOVT SS TAXES	\$ 86,800.19
702	229-003	T/A-DUE TO FED GOVT MEDICARE TAXES	\$ 20,300.12
702	231.000	T/A - PAYROLL DEDUCTIONS PAYABLE	\$ 20,755.82
702	231.008	PYRL DEDUCTIONS PBLE FLEXIBLE SPENDING ACCT	\$ 12,648.56
702	231.009	PYRL DEDUCTIONS PBLE DEF COMP	\$ 30,039.89
702	231.010	PAYROLL DEDUCTIONS PAYABLE AMERICAN FIDELITY	\$ 2,181.54
702	231.011	PYRL DEDUCTION PBLE HEALTH CARE SAVING PLAN	\$ 28,467.66
702	231.015	PYRL DEDUCTIONS PBLE MERS	\$ 119,005.64
702	258.000	ACCRUED TAXES PAYABLE	\$ 107,099.63
720	301	SHERIFF DEPT DONATIONS	\$ 84.29
721		LIBRARY FUNDS	\$ 177,288.34
768	130-356	DONATIONS - YOUTH FACILITY	\$ 66.93
801	901	DRAIN FUND	\$ 767,869.95
802	101.000	REVOVLING DRAIN FUND - INVENTORY	\$ 6,462.84
851	906.996.000	DRAIN BOND ISSUANCE COSTS	\$ 1,000.00
		TOTAL CHECKS	\$ 6,256,611.11
CATEGORY		WIRE TRANSFERS	
PAYROLL AND BENEFITS			\$ 952,237.76
INVESTMENTS			
		TOTAL WIRE TRANSFERS	
		GRAND TOTAL IMMEDIATE PAYMENTS	\$ 6,256,611.11

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

8/13/2020

	TREND ANALYSIS 5 YR AVG	ACTUAL 14/15	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	AMENDED 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	699,079	706,070	713,130	720,262
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	6,990,178	3,363,723	3,481,453	3,603,304	3,729,420
STATE REV SHARING	101%	2,212,318	2,216,201	2,237,826	2,260,205	2,270,774	1,978,165	-	2,282,128	2,293,539	2,305,006
DELTA SHERIFF CONTRACT	105%	3,039,990	3,032,831	3,057,414	3,065,304	3,316,884	2,845,247	3,217,546	3,378,423	3,547,344	3,724,712
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	38,527,721	33,686,915	36,067,674	36,760,938	37,475,639
SALARIES	102%	14,270,010	14,720,682	15,037,534	13,941,472	14,442,312	15,329,263	15,398,458	15,629,435	15,863,876	16,101,835
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	3,228,400	3,292,968	3,358,827	3,426,004
OTHER FRINGES	102%	1,317,526	1,273,638	1,322,536	1,285,287	1,365,918	1,513,792	1,543,108	1,571,655	1,600,731	1,630,345
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	3,451,628	3,702,959	3,966,857	4,243,950
RETIREE'S HEALTH	104%	1,140,076	1,238,304	1,367,220	1,349,619	1,548,794	1,722,485	1,811,689	1,866,040	1,922,021	1,979,681
TOTAL PROJECTED SALARIES & FRINGES		21,059,870	22,264,576	22,891,371	22,599,809	23,829,132	25,131,456	25,433,283	26,346,807	27,082,851	27,843,356
SUPPLIES & OTHER	102%	8,773,591	8,037,510	7,755,709	8,171,641	8,458,376	9,245,468	9,858,001	10,055,161	10,256,264	10,461,390
CHILD CARE FUND	102%	813,983	1,099,522	975,148	842,505	1,027,600	1,104,274	855,120	872,222	889,667	907,460
COMPUTER FUND	103%	701,573	701,485	673,494	643,063	809,170	1,074,697	929,130	957,004	985,714	1,015,285
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	11,804,439	12,042,251	12,264,387	12,511,645	12,764,135
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	38,322,127	38,433,592	39,902,042	40,911,160	41,950,488
HISTORICAL BUDGET MARGIN		-	-	-	-	-	1,140,734	1,129,274	1,177,889	1,206,584	1,236,140
PROJECTED SURPLUS (DEFICIT)		1,053,961	(861,428)	652,624	1,021,200	(148,553)	1,346,328	(3,617,403)	(2,656,478)	(2,943,638)	(3,238,709)
PROJECTED FUND BALANCE		5,241,923	4,381,135	5,033,759	6,054,958	5,906,406	7,252,734	3,635,331	978,853	(1,964,785)	(5,203,494)

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Eaton County
Annual Budget by Function Report

Report by: Summary

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended**	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	21,132,032.00	565,435.00	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	4,051,276.00	894,486.00	(3,156,790.00)	-78%
120 - State Revenue	4,307,790.87	5,119,056.49	4,935,909.13	4,904,242.00	2,580,909.00	(2,323,333.00)	-47%
125 - Local Unit Contributions	3,277,095.59	3,244,079.88	3,421,895.91	3,308,072.00	3,530,874.00	222,802.00	7%
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	1,129,274.00	(11,460.00)	-1%
165 - Use of Fund Balance	-	-	-	(1,346,328.00)	3,617,403.00	4,963,731.00	-369%
Revenue Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,322,127.00	38,433,592.00	111,465.00	0%
Expenditures							
05 - Legislative	307,531.59	328,447.09	335,243.74	358,407.00	365,026.00	6,619.00	2%
10 - Judicial	5,375,991.38	5,485,889.40	5,233,376.00	5,536,526.00	5,684,221.00	147,695.00	3%
15 - General Government	8,247,823.81	8,415,193.60	8,981,549.85	9,469,302.00	9,690,105.00	220,803.00	2%
20 - Public Safety	13,781,209.25	13,831,742.02	14,334,143.33	15,555,802.00	15,743,380.00	187,578.00	1%
30 - Health And Welfare	973,443.49	1,083,589.42	1,063,880.03	1,192,961.00	1,170,961.00	(22,000.00)	-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	4,679,897.00	4,638,841.00	(41,056.00)	-1%
Expenditure Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,322,127.00	38,433,592.00	111,465.00	0%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,322,127.00	38,433,592.00	111,465.00	0%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,322,127.00	38,433,592.00	111,465.00	0%
Net Grand Totals	652,624.61	1,021,199.45	(148,552.69)	-	-	-	

Eaton County
Annual Budget by Function Report

Report by: Summary

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Amended**	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				7,252,734.21			
Projected Budget Fund Balance 9/30/2021					3,635,331.21		

**Pending Amendment Approval by the Board of Commissioners on 8/19/2020 Related to Federal CARES Act Funding

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	450,000.00	35,000.00	8%
105 - Taxes Totals:	18,923,214.70	19,335,418.08	19,969,729.93	20,566,597.00	21,132,032.00	565,435.00	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	781,205.00	(148,180.00)	-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	894,486.00	(154,876.00)	-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	690,000.00	(2,363,145.00)	-77%
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	2,580,909.00	(2,678,313.00)	-51%

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	3,217,546.00	(117,277.00)	-4%
101.580.305 - Sheriff - Windsor	-	-	-	110,756.00	109,773.00	(983.00)	-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	3,530,874.00	(127,260.00)	-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 - Controllers 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	1,129,274.00	(11,460.00)	-1%
160 - Historical Budget Margin Totals:	-	-	-	1,140,734.00	1,129,274.00	(11,460.00)	-1%

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	3,617,403.00	2,605,813.00	258%
165: Use of Fund Balance Totals:	-	-	-	1,011,590.00	3,617,403.00	2,605,813.00	258%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	38,433,592.00	50,419.00	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							
Expenditures							
05 - Legislative							
101.101.000 - Commissioners	307,531.59	328,447.09	335,243.74	358,407.00	365,026.00	6,619.00	2%
05 - Legislative Totals:	307,531.59	328,447.09	335,243.74	358,407.00	365,026.00	6,619.00	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	1,112,552.00	35,898.00	3%
101.130.136 - Trial Courts - District Court	1,583,689.95	1,553,368.57	1,510,472.47	1,595,894.00	1,642,663.00	46,769.00	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	1,391,566.00	35,861.00	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	630,237.00	19,732.00	3%
101.130.149 - Trial Courts - Juvenile Court	711,264.26	800,580.23	766,404.50	829,126.00	838,579.00	9,453.00	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	5,684,221.00	147,695.00	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 - Controllers Office	870,900.69	898,115.65	972,559.75	1,006,445.00	995,337.00	(11,108.00)	-1%
101.215.215 - County Clerk	658,102.25	627,579.77	666,358.58	665,709.00	691,694.00	25,985.00	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	1,168,674.00	52,345.00	5%
101.253.000 - Treasurer	437,548.17	449,304.02	467,357.78	525,395.00	559,175.00	33,780.00	6%
101.257.000 - Equalization	635,467.42	633,628.36	674,303.61	702,394.00	729,677.00	27,283.00	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	1,900,955.00	(5,074.00)	0%
101.267.229 - Prosecuting Attorney	1,691,325.53	1,600,387.43	1,681,747.22	1,676,294.00	1,720,571.00	44,277.00	3%
101.267.232 - Prosecuting Attorney - Economic Crime Unit	328,473.13	346,421.02	350,175.78	427,511.00	434,545.00	7,034.00	2%
101.267.234 - Prosecuting Attorney - Child Support	73,371.07	111,268.67	116,297.14	121,898.00	127,698.00	5,800.00	5%
101.267.236 - Prosecuting Attorney - Crime Victims	94,230.45	146,596.34	167,128.05	171,003.00	210,912.00	39,909.00	23%
101.268.000 - Register of Deeds	243,283.65	247,652.24	260,722.79	274,399.00	275,928.00	1,529.00	1%
101.275.000 - Drain Commissioner	500,718.87	552,454.58	573,059.10	613,182.00	624,716.00	11,534.00	2%
15 - General Government Totals:	8,247,823.81	8,415,193.60	8,981,549.85	9,469,302.00	9,690,105.00	220,803.00	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							
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	5,592,950.00	(60,520.00)	-1%
101.301.303 - Sheriff - Delta	3,707,544.61	3,736,213.02	4,117,594.02	4,248,445.00	4,205,101.00	(43,344.00)	-1%
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	125,292.00	(1,274.00)	-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	4,853,601.00	282,326.00	6%
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	334,242.00	21,432.00	7%
101.721.000 - Community Development	218,668.11	202,262.05	213,835.22	229,666.00	260,753.00	31,087.00	14%
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	15,743,380.00	271,578.00	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	108,785.00	(489.00)	0%
30 - Health And Welfare Totals:	973,443.49	1,083,589.42	1,063,880.03	1,192,961.00	1,170,961.00	(22,000.00)	-2%

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 - Controllers 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	4,638,841.00	(186,102.00)	-4%
60 - Transfers Out Totals:	3,798,549.36	3,487,938.43	4,174,430.87	4,824,943.00	4,638,841.00	(186,102.00)	-4%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	38,433,592.00	50,419.00	0%
Revenue Grand Totals	33,720,429.33	34,249,612.97	34,800,586.50	38,383,173.00	38,433,592.00	50,419.00	0%
Expenditure Grand Totals	33,067,804.72	33,228,413.52	34,949,139.19	38,383,173.00	38,433,592.00	50,419.00	0%
Net Grand Totals	652,624.61	1,021,199.45	(148,552.69)	-	-	-	

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - - Charges For Services								
260.600.000.600.000	Charge For Services	.00	425,214.14	2,016,874.16	1,700,000.00	1,649,600.00	(50,400.00)	(3)
	<i>Charges For Services Totals</i>	\$0.00	\$425,214.14	\$2,016,874.16	\$1,700,000.00	\$1,649,600.00	(\$50,400.00)	(3%)
	Sub-Department 000 - - Totals	\$0.00	\$425,214.14	\$2,016,874.16	\$1,700,000.00	\$1,649,600.00	(\$50,400.00)	(3%)
	Department 600 - Charge For Services Totals	\$0.00	\$425,214.14	\$2,016,874.16	\$1,700,000.00	\$1,649,600.00	(\$50,400.00)	(3%)
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
260.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	69,827.00	182,950.00	113,123.00	162
260.960.000.698.000	Proceeds From Borrowing	.00	7,035,000.00	5,762,861.00	.00	.00	.00	
	<i>Other Financing Sources Totals</i>	\$0.00	\$7,035,000.00	\$5,762,861.00	\$69,827.00	\$182,950.00	\$113,123.00	162%
	Sub-Department 000 - - Totals	\$0.00	\$7,035,000.00	\$5,762,861.00	\$69,827.00	\$182,950.00	\$113,123.00	162%
	Department 960 - Transfers In Totals	\$0.00	\$7,035,000.00	\$5,762,861.00	\$69,827.00	\$182,950.00	\$113,123.00	162%
	REVENUE TOTALS	\$0.00	\$7,460,214.14	\$7,779,735.16	\$1,769,827.00	\$1,832,550.00	\$62,723.00	4%
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - - Supplies								
260.325.000.733.000	Supplies - Other	.00	883.58	862.00	.00	100,000.00	100,000.00	
	<i>Supplies Totals</i>	\$0.00	\$883.58	\$862.00	\$0.00	\$100,000.00	\$100,000.00	+++
<i>Other Services And Charges</i>								
260.325.000.801.000	Contractual	.00	990.00	5,500.00	10,000.00	10,000.00	.00	
260.325.000.803.000	Legal Services	.00	.00	875.00	.00	.00	.00	
260.325.000.920.100	Utilities Electric	.00	.00	4,275.51	13,000.00	13,500.00	500.00	4
260.325.000.920.200	Utilities Gas	.00	.00	1,115.60	2,500.00	2,500.00	.00	
260.325.000.930.004	Repairs & Maintenance Equipment	.00	.00	13,190.15	100,000.00	86,582.00	(13,418.00)	(13)
260.325.000.940.000	Rentals	.00	1,530.94	10,417.12	16,000.00	7,640.00	(8,360.00)	(52)
260.325.000.957.000	Training	.00	.00	3,401.11	.00	.00	.00	
	<i>Other Services And Charges Totals</i>	\$0.00	\$2,520.94	\$38,774.49	\$141,500.00	\$120,222.00	(\$21,278.00)	(15%)
	Sub-Department 000 - - Totals	\$0.00	\$3,404.52	\$39,636.49	\$141,500.00	\$220,222.00	\$78,722.00	56%
	Department 325 - Central Dispatch Totals	\$0.00	\$3,404.52	\$39,636.49	\$141,500.00	\$220,222.00	\$78,722.00	56%

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 260 - Central Dispatch - 911 Surcharge								
EXPENSE								
Department 901 - Capital Outlay								
Sub-Department 000 - -								
Capital Outlay								
260.901.000.970.000	Capital Outlay	.00	10,000.00	298,021.78	16,000.00	.00	(16,000.00)	(100)
260.901.000.971.000	Construction in Progress	.00	7,035,000.00	5,762,861.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$7,045,000.00</u>	<u>\$6,060,882.78</u>	<u>\$16,000.00</u>	<u>\$0.00</u>	<u>(\$16,000.00)</u>	<u>(100%)</u>
Sub-Department 000 - - Totals		<u>\$0.00</u>	<u>\$7,045,000.00</u>	<u>\$6,060,882.78</u>	<u>\$16,000.00</u>	<u>\$0.00</u>	<u>(\$16,000.00)</u>	<u>(100%)</u>
Department 901 - Capital Outlay Totals		<u>\$0.00</u>	<u>\$7,045,000.00</u>	<u>\$6,060,882.78</u>	<u>\$16,000.00</u>	<u>\$0.00</u>	<u>(\$16,000.00)</u>	<u>(100%)</u>
Department 906 - Debt Service								
Sub-Department 000 - -								
Debt Service								
260.906.000.994.000	Principal	.00	.00	.00	1,612,327.00	1,245,441.00	(366,886.00)	(23)
260.906.000.995.000	Interest	.00	.00	.00	.00	366,887.00	366,887.00	
<i>Debt Service Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,612,327.00</u>	<u>\$1,612,328.00</u>	<u>\$1.00</u>	<u>0%</u>
Sub-Department 000 - - Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,612,327.00</u>	<u>\$1,612,328.00</u>	<u>\$1.00</u>	<u>0%</u>
Department 906 - Debt Service Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,612,327.00</u>	<u>\$1,612,328.00</u>	<u>\$1.00</u>	<u>0%</u>
EXPENSE TOTALS		<u>\$0.00</u>	<u>\$7,048,404.52</u>	<u>\$6,100,519.27</u>	<u>\$1,769,827.00</u>	<u>\$1,832,550.00</u>	<u>\$62,723.00</u>	<u>4%</u>
Fund 260 - Central Dispatch - 911 Surcharge Totals								
REVENUE TOTALS		<u>\$0.00</u>	<u>\$7,460,214.14</u>	<u>\$7,779,735.16</u>	<u>\$1,769,827.00</u>	<u>\$1,832,550.00</u>	<u>\$62,723.00</u>	<u>4%</u>
EXPENSE TOTALS		<u>\$0.00</u>	<u>\$7,048,404.52</u>	<u>\$6,100,519.27</u>	<u>\$1,769,827.00</u>	<u>\$1,832,550.00</u>	<u>\$62,723.00</u>	<u>4%</u>
Fund 260 - Central Dispatch - 911 Surcharge Totals		<u>\$0.00</u>	<u>\$411,809.62</u>	<u>\$1,679,215.89</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - -								
<i>Taxes</i>								
261.401.000.404.000	Special Assessments	3,129,092.11	3,222,343.41	3,380,718.20	3,525,245.00	3,631,358.00	106,113.00	3
261.401.000.406.000	Payment in Lieu of Taxes	1,672.89	890.79	1,349.62	1,000.00	1,000.00	.00	
261.401.000.420.000	Delinquent Personal Taxes	10,890.79	8,032.75	1,400.58	8,500.00	1,000.00	(7,500.00)	(88)
261.401.000.437.000	Industrial Facility Tax	50,308.99	46,595.38	33,757.61	20,288.00	19,853.00	(435.00)	(2)
261.401.000.445.000	Interest on Taxes	2,296.19	196.58	372.16	200.00	200.00	.00	
	<i>Taxes Totals</i>	\$3,194,260.97	\$3,278,058.91	\$3,417,598.17	\$3,555,233.00	\$3,653,411.00	\$98,178.00	3%
	Sub-Department 000 - - Totals	\$3,194,260.97	\$3,278,058.91	\$3,417,598.17	\$3,555,233.00	\$3,653,411.00	\$98,178.00	3%
	Department 401 - Taxes Totals	\$3,194,260.97	\$3,278,058.91	\$3,417,598.17	\$3,555,233.00	\$3,653,411.00	\$98,178.00	3%
Department 501 - Federal Grants								
Sub-Department 000 - -								
<i>Federal Grants</i>								
261.501.000.506.000	Emergency Services	38,297.00	30,210.22	30,419.00	30,000.00	30,000.00	.00	
	<i>Federal Grants Totals</i>	\$38,297.00	\$30,210.22	\$30,419.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$38,297.00	\$30,210.22	\$30,419.00	\$30,000.00	\$30,000.00	\$0.00	0%
	Department 501 - Federal Grants Totals	\$38,297.00	\$30,210.22	\$30,419.00	\$30,000.00	\$30,000.00	\$0.00	0%
Department 539 - State Grants								
Sub-Department 000 - -								
<i>State Grants</i>								
261.539.000.574.010	State Revenue Sharing Wireless E911 - State	269,838.00	296,299.00	286,813.00	270,000.00	275,000.00	5,000.00	2
261.539.000.574.015	State Revenue Sharing Wireless E911 - Training	23,679.00	22,769.00	13,472.00	24,000.00	23,000.00	(1,000.00)	(4)
	<i>State Grants Totals</i>	\$293,517.00	\$319,068.00	\$300,285.00	\$294,000.00	\$298,000.00	\$4,000.00	1%
	Sub-Department 000 - - Totals	\$293,517.00	\$319,068.00	\$300,285.00	\$294,000.00	\$298,000.00	\$4,000.00	1%
	Department 539 - State Grants Totals	\$293,517.00	\$319,068.00	\$300,285.00	\$294,000.00	\$298,000.00	\$4,000.00	1%
Department 580 - Local Unit Contributions								
Sub-Department 000 - -								
<i>Local Unit Contributions</i>								
261.580.000.580.000	Local Unit Contributions	.00	.00	144.48	.00	33,556.00	33,556.00	
	<i>Local Unit Contributions Totals</i>	\$0.00	\$0.00	\$144.48	\$0.00	\$33,556.00	\$33,556.00	+++
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$144.48	\$0.00	\$33,556.00	\$33,556.00	+++
	Department 580 - Local Unit Contributions Totals	\$0.00	\$0.00	\$144.48	\$0.00	\$33,556.00	\$33,556.00	+++

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 600 - Charge For Services								
Sub-Department 000 - - Charges For Services								
261.600.000.610.000	Department Fees	2,578.25	.00	200.00	.00	.00	.00	
	<i>Charges For Services Totals</i>	<u>\$2,578.25</u>	<u>\$0.00</u>	<u>\$200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Sub-Department 000 - - Totals	\$2,578.25	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	+++
	Department 600 - Charge For Services Totals	\$2,578.25	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	+++
Department 671 - Other Revenue								
Sub-Department 000 - - Other Revenue								
261.671.000.688.000	Refunds & Reimbursements	.00	.00	13,632.40	.00	.00	.00	
	<i>Other Revenue Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$13,632.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$13,632.40	\$0.00	\$0.00	\$0.00	+++
	Department 671 - Other Revenue Totals	\$0.00	\$0.00	\$13,632.40	\$0.00	\$0.00	\$0.00	+++
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
261.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	49,062.00	(133,677.00)	(182,739.00)	(372)
261.960.000.698.000	Proceeds From Borrowing	.00	.00	.00	45,000.00	.00	(45,000.00)	(100)
261.960.000.698.001	Proceeds From Borrowing - Loans	.00	.00	29,971.80	.00	.00	.00	
	<i>Other Financing Sources Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$29,971.80</u>	<u>\$94,062.00</u>	<u>(\$133,677.00)</u>	<u>(\$227,739.00)</u>	<u>(242%)</u>
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$29,971.80	\$94,062.00	(\$133,677.00)	(\$227,739.00)	(242%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$29,971.80	\$94,062.00	(\$133,677.00)	(\$227,739.00)	(242%)
	REVENUE TOTALS	\$3,528,653.22	\$3,627,337.13	\$3,792,250.85	\$3,973,295.00	\$3,881,290.00	(\$92,005.00)	(2%)
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
Personnel - Wages								
261.101.426.702.000	Salaries - Regular	.00	4,972.00	52,666.49	55,926.00	61,700.00	5,774.00	10
	<i>Personnel - Wages Totals</i>	<u>\$0.00</u>	<u>\$4,972.00</u>	<u>\$52,666.49</u>	<u>\$55,926.00</u>	<u>\$61,700.00</u>	<u>\$5,774.00</u>	<u>10%</u>
Personnel - Fringes								
261.101.426.710.000	Social Security	.00	374.40	3,935.80	4,278.00	4,720.00	442.00	10
261.101.426.711.000	Workers Compensation Ins	.00	5.97	62.57	84.00	93.00	9.00	11
261.101.426.712.000	Unemployment Insurance	.00	1.99	16.05	6.00	7.00	1.00	17
261.101.426.713.000	Retirement	.00	1,791.51	20,503.17	20,558.00	21,420.00	862.00	4
261.101.426.714.000	Life & Disability Insurance	.00	32.32	419.23	475.00	525.00	50.00	11

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 426 - Emergency Services								
<i>Personnel - Fringes</i>								
261.101.426.715.000	Health Insurance	.00	.00	6,089.70	6,210.00	6,420.00	210.00	3
261.101.426.716.001	Retirees Health Insurance HCSP	.00	198.90	2,106.82	2,237.00	1,300.00	(937.00)	(42)
261.101.426.717.000	Dental Insurance	.00	.00	690.00	765.00	825.00	60.00	8
	<i>Personnel - Fringes Totals</i>	\$0.00	\$2,405.09	\$33,823.34	\$34,613.00	\$35,310.00	\$697.00	2%
<i>Supplies</i>								
261.101.426.727.000	Supplies - Office	.00	.00	996.55	500.00	750.00	250.00	50
261.101.426.728.000	Postage	.00	.00	.00	100.00	100.00	.00	
261.101.426.733.000	Supplies - Other	.00	1,200.00	4,552.88	4,500.00	4,500.00	.00	
261.101.426.740.000	Gas, Oil & Antifreeze	.00	226.28	941.00	1,500.00	3,000.00	1,500.00	100
261.101.426.741.000	Uniforms	.00	.00	374.80	600.00	600.00	.00	
	<i>Supplies Totals</i>	\$0.00	\$1,426.28	\$6,865.23	\$7,200.00	\$8,950.00	\$1,750.00	24%
<i>Other Services And Charges</i>								
261.101.426.801.000	Contractual	.00	.00	.00	2,400.00	1,800.00	(600.00)	(25)
261.101.426.808.000	Memberships & Subscriptions	.00	.00	925.00	735.00	785.00	50.00	7
261.101.426.850.000	Telephone	.00	.00	4,020.87	4,500.00	4,500.00	.00	
261.101.426.860.001	Travel Mileage	.00	.00	.00	200.00	200.00	.00	
261.101.426.860.002	Travel Airfare	.00	.00	735.59	1,600.00	1,600.00	.00	
261.101.426.860.003	Travel Lodging	.00	.00	782.40	2,250.00	2,750.00	500.00	22
261.101.426.860.004	Travel Meals	.00	.00	128.00	800.00	800.00	.00	
261.101.426.860.005	Travel Other	.00	.00	41.61	4,500.00	.00	(4,500.00)	(100)
261.101.426.901.000	Printing	.00	.00	477.10	1,000.00	1,000.00	.00	
261.101.426.930.002	Repairs & Maintenance Vehicle	.00	.00	2,996.06	500.00	1,000.00	500.00	100
261.101.426.957.000	Training	.00	.00	1,257.70	2,500.00	5,000.00	2,500.00	100
	<i>Other Services And Charges Totals</i>	\$0.00	\$0.00	\$11,364.33	\$20,985.00	\$19,435.00	(\$1,550.00)	(7%)
	Sub-Department 426 - Emergency Services Totals	\$0.00	\$8,803.37	\$104,719.39	\$118,724.00	\$125,395.00	\$6,671.00	6%
	Department 101 - Commissioners Totals	\$0.00	\$8,803.37	\$104,719.39	\$118,724.00	\$125,395.00	\$6,671.00	6%
Department 301 - Sheriffs Department								
Sub-Department 426 - Emergency Services								
<i>Personnel - Wages</i>								
261.301.426.702.000	Salaries - Regular	60,077.22	42,960.00	.00	.00	.00	.00	
261.301.426.702.001	Salaries - Regular Longevity	1,200.00	1,300.00	.00	.00	.00	.00	

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 426 - Emergency Services								
<i>Personnel - Wages</i>								
261.301.426.704.000	Salaries - Overtime	2,654.37	900.00	.00	.00	.00	.00	
261.301.426.706.000	Sick Pay	1,537.12	1,560.00	.00	.00	.00	.00	
	<i>Personnel - Wages Totals</i>	\$65,468.71	\$46,720.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Personnel - Fringes</i>								
261.301.426.710.000	Social Security	4,958.62	3,591.66	.00	.00	.00	.00	
261.301.426.711.000	Workers Compensation Ins	186.56	118.47	.00	.00	.00	.00	
261.301.426.712.000	Unemployment Insurance	41.56	40.00	.00	.00	.00	.00	
261.301.426.713.000	Retirement	10,367.55	30,672.68	.00	.00	.00	.00	
261.301.426.714.000	Life & Disability Insurance	385.35	313.02	.00	.00	.00	.00	
261.301.426.715.000	Health Insurance	13,887.58	7,195.14	.00	.00	.00	.00	
261.301.426.715.001	Health Insurance Health Waiver	.00	316.66	.00	.00	.00	.00	
261.301.426.716.000	Retirees Health Insurance	10,495.54	8,418.04	.00	.00	.00	.00	
261.301.426.717.000	Dental Insurance	322.32	370.00	.00	.00	.00	.00	
	<i>Personnel - Fringes Totals</i>	\$40,645.08	\$51,035.67	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Supplies</i>								
261.301.426.727.000	Supplies - Office	691.13	61.00	.00	.00	.00	.00	
261.301.426.733.000	Supplies - Other	299.83	357.91	.00	.00	.00	.00	
261.301.426.740.000	Gas, Oil & Antifreeze	1,679.89	644.62	.00	.00	.00	.00	
261.301.426.741.000	Uniforms	298.00	.00	.00	.00	.00	.00	
261.301.426.741.001	Uniforms Cleaning Allowance	350.00	350.00	.00	.00	.00	.00	
261.301.426.741.002	Uniforms Clothing Allowance	300.00	.00	.00	.00	.00	.00	
	<i>Supplies Totals</i>	\$3,618.85	\$1,413.53	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Other Services And Charges</i>								
261.301.426.850.000	Telephone	.00	1,087.26	.00	.00	.00	.00	
261.301.426.860.004	Travel Meals	270.00	.00	.00	.00	.00	.00	
261.301.426.901.000	Printing	.00	64.20	.00	.00	.00	.00	
261.301.426.930.002	Repairs & Maintenance Vehicle	1,466.08	222.72	.00	.00	.00	.00	
	<i>Other Services And Charges Totals</i>	\$1,736.08	\$1,374.18	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department 426 - Emergency Services Totals		\$111,468.72	\$100,543.38	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 301 - Sheriffs Department Totals		\$111,468.72	\$100,543.38	\$0.00	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
<i>Personnel - Wages</i>								
261.325.000.701.000	Salaries - Supervisory	64,380.00	64,369.61	73,654.56	77,707.00	82,157.00	4,450.00	6
261.325.000.702.000	Salaries - Regular	1,173,869.92	1,092,305.33	1,046,943.14	1,186,522.00	1,202,850.00	16,328.00	1
261.325.000.702.001	Salaries - Regular Longevity	12,084.66	11,116.00	9,494.00	10,321.00	12,457.00	2,136.00	21
261.325.000.704.000	Salaries - Overtime	203,165.02	238,163.02	320,876.69	195,000.00	215,000.00	20,000.00	10
261.325.000.705.000	Holiday Pay	32,883.86	31,678.05	34,203.63	33,150.00	34,000.00	850.00	3
261.325.000.706.000	Sick Pay	9,162.41	3,786.28	4,244.52	10,419.00	15,550.00	5,131.00	49
	<i>Personnel - Wages Totals</i>	\$1,495,545.87	\$1,441,418.29	\$1,489,416.54	\$1,513,119.00	\$1,562,014.00	\$48,895.00	3%
<i>Personnel - Fringes</i>								
261.325.000.710.000	Social Security	110,235.94	107,331.48	111,581.71	113,768.00	119,968.00	6,200.00	5
261.325.000.711.000	Workers Compensation Ins	1,815.87	1,740.92	1,772.69	1,785.00	1,882.00	97.00	5
261.325.000.712.000	Unemployment Insurance	972.26	958.52	468.43	149.00	157.00	8.00	5
261.325.000.713.000	Retirement	265,423.00	409,464.61	413,653.98	366,483.00	359,490.00	(6,993.00)	(2)
261.325.000.714.000	Life & Disability Insurance	8,791.74	9,432.37	11,842.24	12,641.00	13,330.00	689.00	5
261.325.000.715.000	Health Insurance	290,072.74	262,523.86	275,917.88	325,764.00	351,050.00	25,286.00	8
261.325.000.715.001	Health Insurance Health Waiver	6,000.00	6,036.67	5,700.00	7,200.00	6,200.00	(1,000.00)	(14)
261.325.000.716.000	Retirees Health Insurance	108,164.35	107,921.51	125,098.19	166,313.00	188,580.00	22,267.00	13
261.325.000.716.001	Retirees Health Insurance HCSP	21,435.26	18,567.27	18,059.02	22,859.00	21,843.00	(1,016.00)	(4)
261.325.000.717.000	Dental Insurance	8,734.32	12,830.00	15,353.24	19,190.00	20,765.00	1,575.00	8
	<i>Personnel - Fringes Totals</i>	\$821,645.48	\$936,807.21	\$979,447.38	\$1,036,152.00	\$1,083,265.00	\$47,113.00	5%
<i>Supplies</i>								
261.325.000.727.000	Supplies - Office	5,649.20	4,026.59	4,756.74	4,500.00	5,000.00	500.00	11
261.325.000.728.000	Postage	6,331.99	4,145.76	323.99	15,000.00	500.00	(14,500.00)	(97)
261.325.000.733.000	Supplies - Other	8,573.11	10,689.37	12,725.09	5,000.00	16,900.00	11,900.00	238
261.325.000.740.000	Gas, Oil & Antifreeze	1,316.91	1,831.39	2,368.87	2,500.00	3,500.00	1,000.00	40
261.325.000.741.000	Uniforms	4,300.11	4,671.92	5,378.48	5,000.00	6,000.00	1,000.00	20
261.325.000.780.000	Books	.00	.00	84.45	250.00	250.00	.00	
	<i>Supplies Totals</i>	\$26,171.32	\$25,365.03	\$25,637.62	\$32,250.00	\$32,150.00	(\$100.00)	0%
<i>Other Services And Charges</i>								
261.325.000.801.000	Contractual	68,192.10	64,782.92	62,619.49	68,000.00	103,556.00	35,556.00	52
261.325.000.803.000	Legal Services	5,606.92	5,382.05	7,647.89	3,500.00	5,000.00	1,500.00	43
261.325.000.806.000	Physician	255.00	.00	1,587.00	500.00	2,000.00	1,500.00	300

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 000 - -								
<i>Other Services And Charges</i>								
261.325.000.808.000	Memberships & Subscriptions	1,645.29	2,796.29	5,564.59	3,500.00	3,500.00	.00	
261.325.000.850.000	Telephone	93,663.14	99,952.09	108,974.90	115,000.00	115,000.00	.00	
261.325.000.860.001	Travel Mileage	2,899.64	497.54	201.84	1,000.00	500.00	(500.00)	(50)
261.325.000.860.002	Travel Airfare	2,995.46	5,056.75	4,234.47	8,000.00	6,000.00	(2,000.00)	(25)
261.325.000.860.003	Travel Lodging	10,978.57	20,088.20	10,628.16	15,000.00	10,000.00	(5,000.00)	(33)
261.325.000.860.004	Travel Meals	468.00	2,928.00	1,346.00	3,000.00	2,500.00	(500.00)	(17)
261.325.000.860.005	Travel Other	862.42	1,045.44	867.27	1,000.00	750.00	(250.00)	(25)
261.325.000.900.000	Advertising	6,788.31	2,970.11	741.52	3,500.00	1,000.00	(2,500.00)	(71)
261.325.000.901.000	Printing	1,292.21	5,592.70	354.99	6,000.00	1,500.00	(4,500.00)	(75)
261.325.000.910.001	Property & Liability Insurance Property Insurance	8,227.00	7,320.00	7,975.00	8,397.00	8,274.00	(123.00)	(1)
261.325.000.910.002	Property & Liability Insurance Liability Insurance	11,838.00	8,484.00	13,772.00	14,100.00	21,291.00	7,191.00	51
261.325.000.910.003	Property & Liability Insurance Vehicle Insurance	869.00	1,056.00	2,058.00	2,047.00	1,974.00	(73.00)	(4)
261.325.000.920.100	Utilities Electric	41,140.64	40,079.46	43,157.21	42,000.00	45,000.00	3,000.00	7
261.325.000.920.200	Utilities Gas	3,307.24	5,714.44	3,897.46	7,500.00	6,000.00	(1,500.00)	(20)
261.325.000.920.300	Utilities Water & Sewer	2,191.89	2,288.30	2,297.52	2,750.00	3,000.00	250.00	9
261.325.000.930.001	Repairs & Maintenance Building	6,170.00	720.00	6,390.37	45,500.00	5,000.00	(40,500.00)	(89)
261.325.000.930.002	Repairs & Maintenance Vehicle	60.00	1,303.87	1,107.89	2,000.00	1,500.00	(500.00)	(25)
261.325.000.930.003	Repairs & Maintenance Office Equipment	240.00	271.15	274.99	1,000.00	1,000.00	.00	
261.325.000.930.004	Repairs & Maintenance Equipment	239,913.47	256,128.25	265,300.34	300,000.00	263,418.00	(36,582.00)	(12)
261.325.000.940.001	Rentals Equipment	8,415.66	10,101.77	10,380.96	4,500.00	1,500.00	(3,000.00)	(67)
261.325.000.957.000	Training	6,792.10	10,619.96	5,477.15	20,000.00	15,000.00	(5,000.00)	(25)
	<i>Other Services And Charges Totals</i>	\$524,812.06	\$555,179.29	\$566,857.01	\$677,794.00	\$624,263.00	(\$53,531.00)	(8%)
	Sub-Department 000 - - Totals	\$2,868,174.73	\$2,958,769.82	\$3,061,358.55	\$3,259,315.00	\$3,301,692.00	\$42,377.00	1%
	Department 325 - Central Dispatch Totals	\$2,868,174.73	\$2,958,769.82	\$3,061,358.55	\$3,259,315.00	\$3,301,692.00	\$42,377.00	1%
Department 327 - Dispatch Training								
Sub-Department 000 - -								
<i>Other Services And Charges</i>								
261.327.000.860.001	Travel Mileage	374.80	459.25	.00	1,000.00	100.00	(900.00)	(90)
261.327.000.860.003	Travel Lodging	2,609.98	3,089.32	5,263.36	3,500.00	5,500.00	2,000.00	57

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 327 - Dispatch Training								
Sub-Department 000 - -								
<i>Other Services And Charges</i>								
261.327.000.860.004	Travel Meals	1,218.00	1,219.00	1,708.00	1,500.00	1,500.00	.00	
261.327.000.860.005	Travel Other	200.00	20.00	36.40	.00	.00	.00	
261.327.000.957.000	Training	13,422.92	5,649.00	12,603.00	15,000.00	21,500.00	6,500.00	43
<i>Other Services And Charges Totals</i>		\$17,825.70	\$10,436.57	\$19,610.76	\$21,000.00	\$28,600.00	\$7,600.00	36%
Sub-Department 000 - - Totals		\$17,825.70	\$10,436.57	\$19,610.76	\$21,000.00	\$28,600.00	\$7,600.00	36%
Department 327 - Dispatch Training Totals		\$17,825.70	\$10,436.57	\$19,610.76	\$21,000.00	\$28,600.00	\$7,600.00	36%
Department 401 - Taxes								
Sub-Department 000 - -								
<i>Taxes - Contra Revenues</i>								
261.401.000.402.001	Current Property Tax Valuation Decrease	756.18	1,421.75	985.26	.00	.00	.00	
<i>Taxes - Contra Revenues Totals</i>		\$756.18	\$1,421.75	\$985.26	\$0.00	\$0.00	\$0.00	+++
Sub-Department 000 - - Totals		\$756.18	\$1,421.75	\$985.26	\$0.00	\$0.00	\$0.00	+++
Department 401 - Taxes Totals		\$756.18	\$1,421.75	\$985.26	\$0.00	\$0.00	\$0.00	+++
Department 901 - Capital Outlay								
Sub-Department 000 - -								
<i>Capital Outlay</i>								
261.901.000.973.000	Office Equipment	6,926.27	26,283.05	207.99	4,500.00	22,000.00	17,500.00	389
261.901.000.974.000	Vehicle	.00	.00	29,971.80	45,000.00	.00	(45,000.00)	(100)
261.901.000.975.000	Equipment	31,819.80	2,398.00	1,048.68	10,000.00	.00	(10,000.00)	(100)
261.901.000.975.001	Equipment Kitchen	.00	.00	.00	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$38,746.07	\$28,681.05	\$31,228.47	\$59,500.00	\$22,000.00	(\$37,500.00)	(63%)
Sub-Department 000 - - Totals		\$38,746.07	\$28,681.05	\$31,228.47	\$59,500.00	\$22,000.00	(\$37,500.00)	(63%)
Department 901 - Capital Outlay Totals		\$38,746.07	\$28,681.05	\$31,228.47	\$59,500.00	\$22,000.00	(\$37,500.00)	(63%)
Department 906 - Debt Service								
Sub-Department 000 - -								
<i>Debt Service</i>								
261.906.000.994.000	Principal	246,791.67	.00	2,997.18	11,938.00	11,936.00	(2.00)	
261.906.000.995.000	Interest	.00	.00	767.28	3,064.00	2,833.00	(231.00)	(8)
<i>Debt Service Totals</i>		\$246,791.67	\$0.00	\$3,764.46	\$15,002.00	\$14,769.00	(\$233.00)	(2%)
Sub-Department 000 - - Totals		\$246,791.67	\$0.00	\$3,764.46	\$15,002.00	\$14,769.00	(\$233.00)	(2%)
Department 906 - Debt Service Totals		\$246,791.67	\$0.00	\$3,764.46	\$15,002.00	\$14,769.00	(\$233.00)	(2%)

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 999 - Transfers Out								
Sub-Department 000 - -								
Transfers Out								
261.999.000.999.101	Transfer Out General Fund	500,000.00	549,714.56	398,203.00	293,020.00	290,000.00	(3,020.00)	(1)
261.999.000.999.245	Transfer Out Public Improvement	99,650.00	20,000.00	20,000.00	60,000.00	.00	(60,000.00)	(100)
261.999.000.999.298	Transfer Out Computer Fund	52,000.00	92,795.00	174,500.00	146,734.00	98,834.00	(47,900.00)	(33)
	<i>Transfers Out Totals</i>	<u>\$651,650.00</u>	<u>\$662,509.56</u>	<u>\$592,703.00</u>	<u>\$499,754.00</u>	<u>\$388,834.00</u>	<u>(\$110,920.00)</u>	<u>(22%)</u>
	Sub-Department 000 - - Totals	<u>\$651,650.00</u>	<u>\$662,509.56</u>	<u>\$592,703.00</u>	<u>\$499,754.00</u>	<u>\$388,834.00</u>	<u>(\$110,920.00)</u>	<u>(22%)</u>
	Department 999 - Transfers Out Totals	<u>\$651,650.00</u>	<u>\$662,509.56</u>	<u>\$592,703.00</u>	<u>\$499,754.00</u>	<u>\$388,834.00</u>	<u>(\$110,920.00)</u>	<u>(22%)</u>
	EXPENSE TOTALS	<u>\$3,935,413.07</u>	<u>\$3,771,165.50</u>	<u>\$3,814,369.89</u>	<u>\$3,973,295.00</u>	<u>\$3,881,290.00</u>	<u>(\$92,005.00)</u>	<u>(2%)</u>
Fund 261 - Central Dispatch Totals								
	REVENUE TOTALS	<u>\$3,528,653.22</u>	<u>\$3,627,337.13</u>	<u>\$3,792,250.85</u>	<u>\$3,973,295.00</u>	<u>\$3,881,290.00</u>	<u>(\$92,005.00)</u>	<u>(2%)</u>
	EXPENSE TOTALS	<u>\$3,935,413.07</u>	<u>\$3,771,165.50</u>	<u>\$3,814,369.89</u>	<u>\$3,973,295.00</u>	<u>\$3,881,290.00</u>	<u>(\$92,005.00)</u>	<u>(2%)</u>
Fund 261 - Central Dispatch Totals		<u>(\$406,759.85)</u>	<u>(\$143,828.37)</u>	<u>(\$22,119.04)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - -								
Taxes								
281.401.000.404.000	Special Assessments	2,305,607.60	2,370,447.43	2,491,019.09	2,597,549.00	2,675,878.00	78,329.00	3
281.401.000.406.000	Payment in Lieu of Taxes	1,232.64	656.35	994.46	500.00	500.00	.00	
281.401.000.420.000	Delinquent Personal Taxes	8,028.15	5,925.88	1,031.85	6,000.00	6,000.00	.00	
281.401.000.437.000	Industrial Facility Tax	37,069.76	34,333.42	24,874.00	14,949.00	14,641.00	(308.00)	(2)
281.401.000.445.000	Interest on Taxes	1,698.67	145.19	275.48	200.00	200.00	.00	
	<i>Taxes Totals</i>	<u>\$2,353,636.82</u>	<u>\$2,411,508.27</u>	<u>\$2,518,194.88</u>	<u>\$2,619,198.00</u>	<u>\$2,697,219.00</u>	<u>\$78,021.00</u>	<u>3%</u>
	Sub-Department 000 - - Totals	<u>\$2,353,636.82</u>	<u>\$2,411,508.27</u>	<u>\$2,518,194.88</u>	<u>\$2,619,198.00</u>	<u>\$2,697,219.00</u>	<u>\$78,021.00</u>	<u>3%</u>
	Department 401 - Taxes Totals	<u>\$2,353,636.82</u>	<u>\$2,411,508.27</u>	<u>\$2,518,194.88</u>	<u>\$2,619,198.00</u>	<u>\$2,697,219.00</u>	<u>\$78,021.00</u>	<u>3%</u>
Department 501 - Federal Grants								
Sub-Department 000 - -								
Federal Grants								
281.501.000.526.000	SCAAP Grant	.00	4,098.00	5,607.00	2,500.00	2,500.00	.00	
	<i>Federal Grants Totals</i>	<u>\$0.00</u>	<u>\$4,098.00</u>	<u>\$5,607.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>0%</u>
	Sub-Department 000 - - Totals	<u>\$0.00</u>	<u>\$4,098.00</u>	<u>\$5,607.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>0%</u>
	Department 501 - Federal Grants Totals	<u>\$0.00</u>	<u>\$4,098.00</u>	<u>\$5,607.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>0%</u>
Department 671 - Other Revenue								
Sub-Department 000 - -								
Other Revenue								
281.671.000.688.000	Refunds & Reimbursements	.00	87,000.00	58,000.00	.00	.00	.00	
	<i>Other Revenue Totals</i>	<u>\$0.00</u>	<u>\$87,000.00</u>	<u>\$58,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Sub-Department 000 - - Totals	<u>\$0.00</u>	<u>\$87,000.00</u>	<u>\$58,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Department 671 - Other Revenue Totals	<u>\$0.00</u>	<u>\$87,000.00</u>	<u>\$58,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Department 960 - Transfers In								
Sub-Department 000 - -								
Other Financing Sources								
281.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	78,174.00	(220,547.00)	(298,721.00)	(382)
	<i>Other Financing Sources Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$78,174.00</u>	<u>(\$220,547.00)</u>	<u>(\$298,721.00)</u>	<u>(382%)</u>
	Sub-Department 000 - - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$78,174.00</u>	<u>(\$220,547.00)</u>	<u>(\$298,721.00)</u>	<u>(382%)</u>
	Department 960 - Transfers In Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$78,174.00</u>	<u>(\$220,547.00)</u>	<u>(\$298,721.00)</u>	<u>(382%)</u>
	REVENUE TOTALS	<u>\$2,353,636.82</u>	<u>\$2,502,606.27</u>	<u>\$2,581,801.88</u>	<u>\$2,699,872.00</u>	<u>\$2,479,172.00</u>	<u>(\$220,700.00)</u>	<u>(8%)</u>

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 351 - Corrections								
<i>Personnel - Wages</i>								
281.301.351.702.000	Salaries - Regular	682,155.34	664,042.41	647,096.56	682,759.00	633,740.00	(49,019.00)	(7)
281.301.351.702.001	Salaries - Regular Longevity	7,305.00	7,072.50	7,417.00	11,303.00	7,507.00	(3,796.00)	(34)
281.301.351.703.000	Salaries - Temporary	.00	.00	.00	48,858.00	.00	(48,858.00)	(100)
281.301.351.704.000	Salaries - Overtime	59,180.21	44,008.67	78,354.88	73,000.00	73,000.00	.00	
281.301.351.705.000	Holiday Pay	11,579.46	15,640.43	17,399.13	20,000.00	20,000.00	.00	
281.301.351.706.000	Sick Pay	6,314.36	5,539.51	2,456.19	11,896.00	6,700.00	(5,196.00)	(44)
	<i>Personnel - Wages Totals</i>	<u>\$766,534.37</u>	<u>\$736,303.52</u>	<u>\$752,723.76</u>	<u>\$847,816.00</u>	<u>\$740,947.00</u>	<u>(\$106,869.00)</u>	<u>(13%)</u>
<i>Personnel - Fringes</i>								
281.301.351.710.000	Social Security	55,579.82	55,749.76	57,286.92	64,950.00	56,774.00	(8,176.00)	(13)
281.301.351.711.000	Workers Compensation Ins	1,915.98	1,631.91	1,291.10	1,319.00	1,181.00	(138.00)	(10)
281.301.351.712.000	Unemployment Insurance	496.15	495.09	253.99	95.00	84.00	(11.00)	(12)
281.301.351.713.000	Retirement	97,909.82	149,101.67	163,518.83	138,663.00	100,910.00	(37,753.00)	(27)
281.301.351.714.000	Life & Disability Insurance	4,344.79	4,654.81	6,096.85	7,249.00	7,099.00	(150.00)	(2)
281.301.351.715.000	Health Insurance	112,473.94	144,442.50	159,008.44	184,948.00	166,580.00	(18,368.00)	(10)
281.301.351.715.001	Health Insurance Health Waiver	5,000.00	3,700.00	3,200.00	1,200.00	1,200.00	.00	
281.301.351.716.000	Retirees Health Insurance	50,901.55	43,816.96	76,096.55	152,382.00	100,690.00	(51,692.00)	(34)
281.301.351.716.001	Retirees Health Insurance HCSP	8,688.06	9,250.62	9,245.20	4,902.00	10,865.00	5,963.00	122
281.301.351.717.000	Dental Insurance	4,878.72	7,911.99	9,076.10	10,710.00	12,375.00	1,665.00	16
	<i>Personnel - Fringes Totals</i>	<u>\$342,188.83</u>	<u>\$420,755.31</u>	<u>\$485,073.98</u>	<u>\$566,418.00</u>	<u>\$457,758.00</u>	<u>(\$108,660.00)</u>	<u>(19%)</u>
<i>Supplies</i>								
281.301.351.741.001	Uniforms Cleaning Allowance	3,455.52	1,667.82	.00	.00	.00	.00	
281.301.351.741.002	Uniforms Clothing Allowance	.00	75.00	75.00	.00	.00	.00	
	<i>Supplies Totals</i>	<u>\$3,455.52</u>	<u>\$1,742.82</u>	<u>\$75.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>Other Services And Charges</i>								
281.301.351.801.000	Contractual	518.76	.00	2,135.10	.00	1,000.00	1,000.00	
281.301.351.860.004	Travel Meals	176.00	60.00	.00	.00	.00	.00	
281.301.351.910.002	Property & Liability Insurance Liability Insurance	.00	.00	5,667.00	5,772.00	4,026.00	(1,746.00)	(30)
	<i>Other Services And Charges Totals</i>	<u>\$694.76</u>	<u>\$60.00</u>	<u>\$7,802.10</u>	<u>\$5,772.00</u>	<u>\$5,026.00</u>	<u>(\$746.00)</u>	<u>(13%)</u>
	Sub-Department 351 - Corrections Totals	<u>\$1,112,873.48</u>	<u>\$1,158,861.65</u>	<u>\$1,245,674.84</u>	<u>\$1,420,006.00</u>	<u>\$1,203,731.00</u>	<u>(\$216,275.00)</u>	<u>(15%)</u>
	Department 301 - Sheriffs Department Totals	<u>\$1,112,873.48</u>	<u>\$1,158,861.65</u>	<u>\$1,245,674.84</u>	<u>\$1,420,006.00</u>	<u>\$1,203,731.00</u>	<u>(\$216,275.00)</u>	<u>(15%)</u>

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 281 - Jail Millage								
EXPENSE								
Department 401 - Taxes								
Sub-Department 000 - -								
Taxes - Contra Revenues								
281.401.000.402.001	Current Property Tax Valuation Decrease	557.25	1,047.59	725.96	2,500.00	2,500.00	.00	
	<i>Taxes - Contra Revenues Totals</i>	\$557.25	\$1,047.59	\$725.96	\$2,500.00	\$2,500.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$557.25	\$1,047.59	\$725.96	\$2,500.00	\$2,500.00	\$0.00	0%
	Department 401 - Taxes Totals	\$557.25	\$1,047.59	\$725.96	\$2,500.00	\$2,500.00	\$0.00	0%
Department 906 - Debt Service								
Sub-Department 000 - -								
Debt Service								
281.906.000.994.000	Principal	59,675.26	61,683.12	208,758.52	65,904.00	68,122.00	2,218.00	3
281.906.000.995.000	Interest	11,026.82	9,018.96	6,943.56	4,799.00	2,581.00	(2,218.00)	(46)
	<i>Debt Service Totals</i>	\$70,702.08	\$70,702.08	\$215,702.08	\$70,703.00	\$70,703.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$70,702.08	\$70,702.08	\$215,702.08	\$70,703.00	\$70,703.00	\$0.00	0%
	Department 906 - Debt Service Totals	\$70,702.08	\$70,702.08	\$215,702.08	\$70,703.00	\$70,703.00	\$0.00	0%
Department 999 - Transfers Out								
Sub-Department 000 - -								
Transfers Out								
281.999.000.999.000	Transfer Out	1,104,585.00	1,101,164.00	1,095,018.00	1,206,663.00	1,202,238.00	(4,425.00)	
281.999.000.999.298	Transfer Out Computer Fund	.00	.00	39,200.00	.00	.00	.00	
	<i>Transfers Out Totals</i>	\$1,104,585.00	\$1,101,164.00	\$1,134,218.00	\$1,206,663.00	\$1,202,238.00	(\$4,425.00)	0%
	Sub-Department 000 - - Totals	\$1,104,585.00	\$1,101,164.00	\$1,134,218.00	\$1,206,663.00	\$1,202,238.00	(\$4,425.00)	0%
	Department 999 - Transfers Out Totals	\$1,104,585.00	\$1,101,164.00	\$1,134,218.00	\$1,206,663.00	\$1,202,238.00	(\$4,425.00)	0%
	EXPENSE TOTALS	\$2,288,717.81	\$2,331,775.32	\$2,596,320.88	\$2,699,872.00	\$2,479,172.00	(\$220,700.00)	(8%)
Fund 281 - Jail Millage Totals								
	REVENUE TOTALS	\$2,353,636.82	\$2,502,606.27	\$2,581,801.88	\$2,699,872.00	\$2,479,172.00	(\$220,700.00)	(8%)
	EXPENSE TOTALS	\$2,288,717.81	\$2,331,775.32	\$2,596,320.88	\$2,699,872.00	\$2,479,172.00	(\$220,700.00)	(8%)
	Fund 281 - Jail Millage Totals	\$64,919.01	\$170,830.95	(\$14,519.00)	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
REVENUE								
Department 401 - Taxes								
Sub-Department 000 - - Taxes								
296.401.000.402.000	Current Property Tax	1,152,722.61	1,185,144.15	1,245,424.53	1,298,774.00	1,337,748.00	38,974.00	3
296.401.000.404.000	Special Assessments	.00	.00	5.28	.00	.00	.00	
296.401.000.406.000	Payment in Lieu of Taxes	616.29	328.15	497.23	500.00	500.00	.00	
296.401.000.420.000	Delinquent Personal Taxes	4,077.40	3,033.07	520.85	3,500.00	500.00	(3,000.00)	(86)
296.401.000.437.000	Industrial Facility Tax	18,534.74	17,166.57	12,436.86	7,474.00	7,313.00	(161.00)	(2)
296.401.000.445.000	Interest on Taxes	916.91	72.37	144.12	100.00	100.00	.00	
	<i>Taxes Totals</i>	\$1,176,867.95	\$1,205,744.31	\$1,259,028.87	\$1,310,348.00	\$1,346,161.00	\$35,813.00	3%
	Sub-Department 000 - - Totals	\$1,176,867.95	\$1,205,744.31	\$1,259,028.87	\$1,310,348.00	\$1,346,161.00	\$35,813.00	3%
	Department 401 - Taxes Totals	\$1,176,867.95	\$1,205,744.31	\$1,259,028.87	\$1,310,348.00	\$1,346,161.00	\$35,813.00	3%
Department 960 - Transfers In								
Sub-Department 000 - - Other Financing Sources								
296.960.000.695.000	Fund Balance - Carry Over	.00	.00	.00	43,442.00	40,259.00	(3,183.00)	(7)
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$43,442.00	\$40,259.00	(\$3,183.00)	(7%)
	Sub-Department 000 - - Totals	\$0.00	\$0.00	\$0.00	\$43,442.00	\$40,259.00	(\$3,183.00)	(7%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	\$43,442.00	\$40,259.00	(\$3,183.00)	(7%)
	REVENUE TOTALS	\$1,176,867.95	\$1,205,744.31	\$1,259,028.87	\$1,353,790.00	\$1,386,420.00	\$32,630.00	2%
EXPENSE								
Department 130 - Judicial								
Sub-Department 149 - Juvenile Court								
Other Services And Charges								
296.130.149.801.000	Contractual	.00	.00	158,233.61	141,222.00	138,958.00	(2,264.00)	(2)
296.130.149.900.000	Advertising	.00	4,252.79	.00	.00	.00	.00	
296.130.149.957.000	Training	1,022.00	2,313.27	1,522.25	2,500.00	2,500.00	.00	
	<i>Other Services And Charges Totals</i>	\$1,022.00	\$6,566.06	\$159,755.86	\$143,722.00	\$141,458.00	(\$2,264.00)	(2%)
	Sub-Department 149 - Juvenile Court Totals	\$1,022.00	\$6,566.06	\$159,755.86	\$143,722.00	\$141,458.00	(\$2,264.00)	(2%)
	Department 130 - Judicial Totals	\$1,022.00	\$6,566.06	\$159,755.86	\$143,722.00	\$141,458.00	(\$2,264.00)	(2%)
Department 401 - Taxes								
Sub-Department 000 - - Taxes - Contra Revenues								
296.401.000.402.001	Current Property Tax Valuation Decrease	278.58	523.75	362.99	1,500.00	1,500.00	.00	
	<i>Taxes - Contra Revenues Totals</i>	\$278.58	\$523.75	\$362.99	\$1,500.00	\$1,500.00	\$0.00	0%
	Sub-Department 000 - - Totals	\$278.58	\$523.75	\$362.99	\$1,500.00	\$1,500.00	\$0.00	0%

G/L Account	Account Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Estimate	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
	EXPENSE							
	Department 401 - Taxes Totals	\$278.58	\$523.75	\$362.99	\$1,500.00	\$1,500.00	\$0.00	0%
	Department 999 - Transfers Out							
	Sub-Department 000 - - Transfers Out							
296.999.000.999.000	Transfer Out	1,078,682.00	1,016,492.00	1,071,545.00	1,208,568.00	1,243,462.00	34,894.00	3
	<i>Transfers Out Totals</i>	\$1,078,682.00	\$1,016,492.00	\$1,071,545.00	\$1,208,568.00	\$1,243,462.00	\$34,894.00	3%
	Sub-Department 000 - - Totals	\$1,078,682.00	\$1,016,492.00	\$1,071,545.00	\$1,208,568.00	\$1,243,462.00	\$34,894.00	3%
	Department 999 - Transfers Out Totals	\$1,078,682.00	\$1,016,492.00	\$1,071,545.00	\$1,208,568.00	\$1,243,462.00	\$34,894.00	3%
	EXPENSE TOTALS	\$1,079,982.58	\$1,023,581.81	\$1,231,663.85	\$1,353,790.00	\$1,386,420.00	\$32,630.00	2%
	Fund 296 - Juvenile Millage Totals							
	REVENUE TOTALS	\$1,176,867.95	\$1,205,744.31	\$1,259,028.87	\$1,353,790.00	\$1,386,420.00	\$32,630.00	2%
	EXPENSE TOTALS	\$1,079,982.58	\$1,023,581.81	\$1,231,663.85	\$1,353,790.00	\$1,386,420.00	\$32,630.00	2%
	Fund 296 - Juvenile Millage Totals	\$96,885.37	\$182,162.50	\$27,365.02	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$7,059,157.99	\$14,795,901.85	\$15,412,816.76	\$9,796,784.00	\$9,579,432.00	(\$217,352.00)	(2%)
	EXPENSE GRAND TOTALS	\$7,304,113.46	\$14,174,927.15	\$13,742,873.89	\$9,796,784.00	\$9,579,432.00	(\$217,352.00)	(2%)
	Net Grand Totals	(\$244,955.47)	\$620,974.70	\$1,669,942.87	\$0.00	\$0.00	\$0.00	+++