

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 21, 2022

**RESOLUTION TO APPROVE THE 2022/2023
EATON COUNTY BUDGET**

Introduced by the Ways and Means Committee

Commissioner Mulder moved to approve the following resolution. Seconded by Commissioner Mott.

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, as amended, indicates that the Legislative body shall adopt a balanced budget for all funds by passing an Appropriations Act; and

WHEREAS, this resolution shall be known as the Fiscal Year 2023 General Appropriation Act; and

WHEREAS, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on September 3, 2022 and September 11, 2022, and a public hearing on the proposed budget was held on September 13, 2022; and

WHEREAS, the Eaton County voters authorized millages of 0.6993 of a mill for Jail Operation, 0.9490 of a mill for 911, 0.2497 of a mill for EATRAN, 0.3496 of a mill for Juvenile Operations and 0.1248 of a mill for the Medical Care Facility and 1.4985 for Road Repair and Rehabilitation; and

WHEREAS, the Board of Commissioners will authorize, in June 2023, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners hereby adopts the Fiscal Year 2023 General Appropriations Act; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.6993 of a mill for Jail Operation, 0.9490 of a mill for 911, 0.3496 of a mill for Juvenile Operations and 0.1248 of a mill for the Medical Care Facility and 1.4985 for Road Repair and Rehabilitation; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.2497 of a mill for EATRAN; and

BE IT FURTHER RESOLVED, that the 2022/2023 Eaton County General Fund (#101) budget of \$45,400,572 be adopted by activity; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue \$27,311,669 and Debt Service \$6,299,503) be adopted by activity, for a total 2022/2023 budget of \$79,011,744; and

BE IT FURTHER RESOLVED, that any amendment to increase a salary and/or a Capital Outlay activity in excess of \$2,500.00 shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be approved by the Board of Commissioners except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that the Controller be authorized to make such other budget amendments as necessary with the exception of those specified in this resolution.

BE IT FURTHER RESOLVED, that the approved Position Allocation List contained in this resolution shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the Approved Position List; and

BE IT FURTHER RESOLVED, that as vacancies occur during the budget year, they shall not be refilled, except by specific Ways and Means Committee authorization; and

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only approved contingent upon the County receiving those budgeted revenues; and

BE IT FURTHER RESOLVED, that in the event that some outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List; and

BE IT FURTHER RESOLVED, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2022/2023 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

BE IT FURTHER RESOLVED, that the salaries of the County's Elected Officials are established according to the Elected Official Salary Schedule contained in this resolution.

BE IT FURTHER RESOLVED, that the activity appropriations which represent the estimated costs of operating the Courts in 2022/2023 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

BE IT FURTHER RESOLVED, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to

budgets, purchasing, travel, and per diems; as well as the Eaton County Personnel Policies, and that budgeted funds for these purposes are appropriated contingent upon compliance with all County policies.

BE IT FURTHER RESOLVED, that the Eaton County Personnel Policy shall apply to all employees and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual, which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to \$20,000 between activities or funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2022/2023 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

Roll call vote. Ayes: Commissioners Barnes, Mulder, Augustine, Haskell, Pearl-Wright, Whitacre, Mudry, Brehler, Droscha, Reynnet, Ridge, Lautzenheiser, Mott, Rogers and Whittum.
Nays: None. Carried unanimously.

2022/2023 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

Revenue

Taxes	\$	23,824,118
Licenses and Permits		215,300
Federal Grants		820,634
State Grants		5,061,577
Local Unit Contributions		4,319,516
Charges for Services		2,836,950
Fines and Forfeitures		241,200
Interest and Rents		242,705
Other Revenue		172,525
Other Financing Sources		5,776,146
Fund Balance - Carryover		1,889,901
Total Revenue	\$	45,400,572

Expenditures

Legislative	\$	335,350
Judicial		6,228,419
General Government		11,214,157
Public Safety		18,428,007
Health and Welfare		1,265,784
Recreation and Culture		17,000
Other		168,000
Capital Outlay		1,247,100
Debt Service		584,426
Transfers-Out		5,912,329
Total Expenditures	\$	45,400,572

2022/2023 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

208	Parks & Recreation	1,016,578
211	Parks Special	1,000
215	Friend Of The Court	68,810
227	Landfill	35,000
228	Solid Waste Ordinance	457,692
236	CDBG Housing	36,203
242	Comprehensive Planning	50,000
245	Public Improvement	250,000
249	Code Enforcement	756,195
252	Indigent Defense	2,123,783
255	Remonumentation	81,300
256	Register Of Deeds Technology	82,720
260	911 Surcharge	2,943,128
261	Central Dispatch	4,496,219
263	CPL Training Fund	68,096
264	Local Corrections Training Fund	48,448
265	Michigan Justice Training	5,000
266	Sheriff Road Crew	64,531
269	Law Library	6,500
272	Priority Court	141,454
273	Sobriety Court	129,716
274	Swift and Sure Sanctions	71,050
275	Veterans Court	61,390
276	Community Corrections	124,848
277	Residential Substance Abuse Treatment	168,665
278	District Court Sobriety Court	31,000
281	Jail Millage	2,402,253
282	American Rescue Plan Act	3,482,500
285	Drug Law Enforcement - Sheriff	4,000
286	Drug Law Enforcement - Prosecutor	3,000
287	Homeland Security	127,500
290	Department of Human Services	14,000
292	Child Care Fund	5,061,914
293	Soldiers & Sailors	30,000
296	Juvenile Millage	1,484,655
298	Computer	1,371,771
718	Donations - Animal Control	2,000
720	Donations - Sheriff	3,600
765	Donations - Lincoln Brick Park	50
767	Donations - Juvenile Court	1,000
768	Donations - Youth Facility	4,100
	TOTAL SPECIAL REVENUE	27,311,669

2022/2023 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

320	Building Authority - Jail	1,085,584
377	DPW - Grand Ledge 2005	561,556
385	DPW - Brookfield Debt	169,263
395	Building Authority - Dental Clinic	72,600
851	Drain Debt Service	<u>4,410,500</u>
	TOTAL DEBT SERVICE	\$ 6,299,503
	TOTAL 2022/2023 BUDGET	\$ 79,011,744

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Legislative				
	Board of Commissioners			
	Chairperson	101.101.000	1.00	
	Vice Chairperson	101.101.000	1.00	
	Ways and Means Chairperson	101.101.000	1.00	
	Commissioners	101.101.000	12.00	
	<u>Department Total</u>			15.00
	General Fund Total			15.00
	Special Revenue Total			-
Judicial				
	Trial Courts			
	Circuit Court			
	Judge	101.130.131	2.00	
	Trial Court Administrator	101.130.131	1.00	
	Specialty Court Coordinator	101.130.131	1.00	
	Judicial Administrative Assistant/Court Recorder	101.130.131	2.00	
	Law Clerk	101.130.131	2.00	
	Court Recorder	101.130.131	1.00	
	Administrative Assistant/Jury Coordinator	101.130.131	1.00	
	<u>Sub Department Total</u>			10.00
	District Court			
	Judge	101.130.136	2.00	
	Deputy Trial Court Administrator	101.130.136	1.00	
	Chief Probation Officer	101.130.136	1.00	
	Probation Officer	101.130.136	2.50	
	Judicial Administrative Assistant/Court Recorder	101.130.136	2.00	
	Chief Deputy Clerk	101.130.136	2.00	
	Deputy Clerk	101.130.136	7.00	
	Court Financial Assistant	101.130.136	1.00	
	PT Attorney/Magistrate	101.130.136	0.50	
	<u>Sub Department Total</u>			19.00
	Friend Of The Court			
	Friend of the Court	101.130.141	1.00	
	Assistant Friend of the Court/Attorney Referee	101.130.141	1.00	
	Senior Investigator/Conciliator	101.130.141	1.00	
	Investigator/Conciliator	101.130.141	3.00	
	Office Manager	101.130.141	1.00	
	Enforcement Caseworker	101.130.141	6.00	
	Court Financial Assistant	101.130.141	1.00	
	Administrative Assistant	101.130.141	2.00	
	Enforcement Caseworker	215.130.141	1.00	
	<u>Sub Department Total</u>			17.00
	Probate Court			
	Judge	101.130.148	1.00	
	Judicial Administrative Assistant/Court Recorder	101.130.148	1.00	
	Probate Register	101.130.148	1.00	
	Deputy Probate Register	101.130.148	2.00	
	<u>Sub Department Total</u>			5.00

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department	Position	GL Org	FTE	Total FTE
Judicial - Continued					
Trial Courts - Continued					
Juvenile Court					
		Attorney Referee/Juvenile Court Administrator	101.130.149	1.00	
		Chief Juvenile Probation Officer	101.130.149	1.00	
		Juvenile Probation Officer	101.130.149	2.00	
		Juvenile Register	101.130.149	1.00	
		Deputy Juvenile Register	101.130.149	2.00	
		Court Financial Assistant	101.130.149	1.00	
		Sub Department Total			8.00
Community Corrections					
		Community Corrections Clerk	276.130.152	0.50	
		Case Manager/Assessor	272.130.138	1.00	
		Case Manager/Assessor	273.130.138	1.00	
		Case Manager/Assessor	274 & 275	1.00	
		Sub Department Total			3.50
Youth Facility					
		Director of Youth Services	292.130.356	1.00	
		Psychologist	292.130.356	1.00	
		Shift Supervisor	292.130.356	2.00	
		Shift Supervisor/Training Coordinator	292.130.356	1.00	
		Aftercare/Family Services Coordinator	292.130.356	1.00	
		Office Manager	292.130.356	1.00	
		Cook	292.130.356	1.50	
		Youth Specialist	292.130.356	10.50	
		Sub Department Total			19.00
Community Based Treatment					
		Therapist	292.130.358	1.00	
		Treatment Specialist	292.130.358	4.00	
		Sub Department Total			5.00
Day Treatment					
		Deputy Youth Services Director	292.130.360	1.00	
		Juvenile Probation Officer	292.130.360	1.00	
		Therapist	292.130.360	1.00	
		Treatment Specialist	292.130.360	4.00	
		Sub Department Total			7.00
In-Home Care					
		Juvenile Probation Officer	292.130.362	3.00	
		Sub Department Total			3.00
		Department Total			96.50
General Fund Total					57.00
Special Revenue Total					39.50

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
General Government				
	Controller			
	Controller/Administrator	101.172.000	1.00	
	Deputy Controller/Administrator	101.172.000	1.00	
	Benefit Specialist	101.172.000	1.00	
	Sr Accountant	101.172.000	1.00	
	Accountant	101.172.000	1.00	
	FOIA Specialist	101.172.000	1.00	
	Payroll Specialist	101.172.000	1.00	
	Financial & Purchasing Assistant	101.172.000	1.00	
	Executive Assistant	101.172.000	1.00	
	Department Total			9.00
	County Clerk			
	County Clerk			
	County Clerk/Register of Deeds	101.215.215	1.00	
	Chief Deputy County Clerk	101.215.215	1.00	
	Chief Deputy Circuit Court Clerk	101.215.215	1.00	
	Elections Specialist	101.215.215	1.00	
	Deputy Vital Records Clerk	101.215.215	2.13	
	Deputy Court Clerk	101.215.215	3.00	
	Sub Department Total			9.13
	Register Of Deeds			
	Chief Deputy Register of Deeds	101.268.000	1.00	
	Deputy Register of Deeds	101.268.000	3.00	
	Sub Department Total			4.00
	Department Total			13.13
	Technology Services			
	Technology Services Director	101.228.000	1.00	
	Deputy Technology Services Director	101.228.000	1.00	
	Network Administrator	101.228.000	3.00	
	Technology Field Specialist	101.228.000	3.00	
	PC Technician	101.228.000	1.00	
	GIS Administrator	101.228.000	2.00	
	Technical Services Specialist	101.228.000	1.00	
	Department Total			12.00
	County Treasurer			
	Treasurer	101.253.000	1.00	
	Chief Deputy Treasurer	101.253.000	1.00	
	Deputy Treasurer	101.253.000	3.00	
	Foreclosure Coordinator/Deputy Treasurer	515.253.000	1.00	
	Department Total			6.00
	Equalization			
	Equalization Director	101.257.000	1.00	
	Deputy Equalization Director	101.257.000	1.00	
	Appraiser	101.257.000	1.00	
	Property Description Specialist	101.257.000	1.00	
	Administrative Assistant	101.257.000	1.00	
	Property Description Clerk	101.257.000	1.00	
	Department Total			6.00

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
General Government - Continued				
	Physical Plant			
	Physical Plant Director	101.265.000	1.00	
	Custodial Supervisor	101.265.000	1.00	
	Administrative Assistant	101.265.000	1.00	
	General Maintenance Worker	101.265.000	4.00	
	Groundskeeper	101.265.000	2.00	
	Custodian	101.265.000	4.00	
	General Maintenance Worker	281.301.351	1.00	
	Department Total			14.00
	Prosecuting Attorney			
	Prosecuting Attorney			
	Prosecuting Attorney	101.267.229	1.00	
	Chief Assistant Prosecuting Attorney	101.267.229	1.00	
	Deputy Chief Assistant Prosecuting Attorney	101.267.229	1.00	
	Assistant Prosecuting Attorney	101.267.229	7.00	
	Investigator/Felony Case Manager	101.267.229	1.00	
	Office Manager/Supervisor	101.267.229	0.50	
	Legal Assistant	101.267.229	5.00	
	Sub Department Total			16.50
	Economic Crimes Unit			
	Sr Assistant Prosecuting Attorney - ECU	101.267.232	1.00	
	Detective	101.267.232	1.00	
	Financial Assistant - ECU	101.267.232	2.00	
	Sub Department Total			4.00
	Child Support Unit			
	Legal Assistant	101.267.234	2.00	
	Sub Department Total			2.00
	Crime Victims Unit			
	Office Manager/Supervisor	101.267.236	0.50	
	Victim Witness Coordinator	101.267.236	1.00	
	Victim Advocate	101.267.236	1.00	
	Sub Department Total			2.50
	Department Total			25.00
	Drain Commissioner			
	Drain Commissioner	101.275.000	1.00	
	Drain Maintenance Supervisor	101.275.000	1.00	
	Drain Inspector	101.275.000	1.00	
	Deputy Drain Commissioner/Assessment Administrator	101.275.000	1.00	
	Soil Erosion Enforcement Officer	101.275.000	1.00	
	Administrative Assistant	101.275.000	1.00	
	Department Total			6.00

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
General Government - Continued				
	Indigent Defense			
	Public Defender Administrator	252.299.000	1.00	
	Chief Assistant Public Defender	252.299.000	1.00	
	Assistant Public Defenders	252.299.000	8.00	
	Investigator	252.299.000	1.00	
	Assistant Investigator	252.299.000	1.00	
	Social Worker	252.299.000	1.00	
	Paralegal	252.299.000	1.00	
	Legal Assistant	252.299.000	2.00	
	Department Total			16.00
	General Fund Total			88.13
	Special Revenue Total			19.00
Public Safety				
	Sheriff			
	County Patrol			
	Sheriff	101.301.301	1.00	
	Undersheriff	101.301.301	1.00	
	Executive Assistant to the Sheriff	101.301.301	1.00	
	Records Supervisor/Administrative Services Assistant	101.301.301	1.00	
	Chief Deputy	101.301.301	1.00	
	Captain	101.301.301	2.00	
	Lieutenant	101.301.301	1.00	
	Sergeant	101.301.301	5.00	
	Detective	101.301.301	2.00	
	Deputy - FTO	101.301.301	1.00	
	Deputy	101.301.301	14.00	
	Deputy - Windsor Township Assignment	101.301.305	1.00	
	Deputy - Quartermaster/Property Officer	101.301.301	1.00	
	Records Clerk	101.301.301	4.00	
	Sub Department Total			36.00
	Delta Patrol			
	Lieutenant	101.301.303	1.00	
	Sergeant	101.301.303	4.00	
	Detective	101.301.303	4.00	
	Deputy	101.301.303	24.00	
	Records Clerk	101.301.303	2.00	
	Sub Department Total			35.00
	Secondary Road Patrol			
	Deputy	101.301.333	2.00	
	Sub Department Total			2.00

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Public Safety - Continued				
Sheriff - Continued				
Corrections				
	Captain	101.301.351	1.00	
	Corrections Lieutenant	101.301.351	1.00	
	Jail Health Coordinator	101.301.351	1.00	
	Jail Medical Assistant/EMT	101.301.351	3.00	
	Corrections Sergeant	101.301.351	5.00	
	Corrections Deputy	101.301.351	22.00	
	Corrections Clerk	101.301.351	3.00	
	Corrections Deputy/Road Crew	266.301.351	1.00	
	Corrections Deputy	281.301.351	9.00	
	Jail Medical Assistant/EMT	595.301.351	1.00	
	Sub Department Total			47.00
Animal Control				
	Lead Animal Control Officer	101.301.430	1.00	
	Animal Control Officer	101.301.430	2.00	
	Sub Department Total			3.00
Department Total				123.00
Central Dispatch				
Central Dispatch				
	Central Dispatch Director	261.325.000	1.00	
	Deputy Central Dispatch Director	261.325.000	1.00	
	Administrative Assistant	261.325.000	1.00	
	Clerk/Receptionist	261.325.000	1.00	
	Dispatch Supervisor	261.325.000	6.00	
	Dispatcher	261.325.000	15.00	
	Sub Department Total			25.00
Emergency Services				
	Emergency Services Coordinator	261.101.426	1.00	
	Sub Department Total			1.00
Department Total				26.00
Construction Code				
	Construction Code Director	249.371.000	1.00	
	Inspector	249.371.000	3.00	
	PT Inspector	249.371.000	0.50	
	Permit Specialist	249.371.000	2.00	
	Department Total			6.50
Community Development				
	Community Development Director	101.721.000	1.00	
	Administrative Assistant/Zoning Enforcement Officer	101.721.000	1.00	
	Department Total			2.00
General Fund Total				114.00
Special Revenue Total				43.50

Proposed Position Allocation List
2022/2023 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE
Public Works				
	Resource Recovery			
	Resource Recovery Coordinator	228.528.000	1.00	
	Program Assistant	228.528.000	1.00	
	<u>Department Total</u>			2.00
	General Fund Total			-
	Special Revenue Total			2.00
Health & Welfare				
	Veterans			
	Veterans Coordinator	101.681.000	1.00	
	Administrative Assistant (Grant Funded)	101.681.689	0.50	
	<u>Department Total</u>			1.50
	General Fund Total			1.50
	Special Revenue Total			-
Recreation & Culture				
	Parks			
	Administration			
	Parks & Recreation Director	208.751.000	1.00	
	PT Recreation & Events Coordinator	208.751.000	0.73	
	Administrative Assistant	208.751.000	1.00	
	<u>Sub Department Total</u>			2.73
	Fitzgerald Park			
	Parks Program and Operations Manager	208.752.000	1.00	
	Building and Groundskeeper	208.752.000	1.00	
	<u>Sub Department Total</u>			2.00
	<u>Department Total</u>			4.73
	General Fund Total			-
	Special Revenue Total			4.73
Total Employees				
	General Fund Total			275.63
	Special Revenue Total			108.73
			Grand Total	384.36

ELECTED OFFICIAL SALARY SCHEDULE

Although this Budget is for the period of October 1, 2022 through September 30, 2023, the following schedule reflects the annual salary for the County's Elected Officials effective January 1, 2023.

Clerk/Register of Deeds	\$ 86,006
Drain Commissioner	\$ 86,006
Prosecuting Attorney	\$ 126,006
Sheriff	\$ 109,595
Treasurer	\$ 86,006

Classification and Pay Structure
(Effective for the period of October 1, 2022 through September 30, 2023)

Grade Level	Minimum Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	\$ 14.09 \$ 29,307	\$ 14.80 \$ 30,784	\$ 15.50 \$ 32,240	\$ 16.20 \$ 33,696	\$ 16.92 \$ 35,193	\$ 17.61 \$ 36,628	\$ 18.31 \$ 38,084
2	14.80 30,784	15.55 32,344	16.26 33,820	17.02 35,401	17.77 36,961	18.48 38,438	19.24 40,019
3	15.55 32,344	16.30 33,904	17.10 35,568	17.88 37,190	18.63 38,750	19.42 40,393	20.20 42,016
4	17.46 36,316	18.34 38,147	19.23 39,998	20.11 41,828	20.97 43,617	21.84 45,427	22.70 47,216
5	19.23 39,998	20.19 41,995	21.16 44,012	22.10 45,968	23.07 47,985	24.02 49,961	24.99 51,979
6	20.19 41,995	21.20 44,096	22.22 46,217	23.21 48,276	24.22 50,377	25.24 52,499	26.22 54,537
7	21.68 45,094	22.76 47,340	23.84 49,587	24.96 51,916	26.04 54,163	27.12 56,409	28.20 58,656
8	24.43 50,814	25.64 53,331	26.84 55,827	28.06 58,364	29.28 60,902	30.50 63,440	31.71 65,956
9	25.64 53,331	26.90 55,952	28.19 58,635	29.46 61,276	30.76 63,980	32.03 66,622	33.31 69,284
10	28.19 58,635	29.60 61,568	31.01 64,500	32.42 67,433	33.81 70,324	35.24 73,299	36.65 76,232
11	30.30 63,024	31.82 66,185	33.33 69,326	34.84 72,467	36.36 75,628	37.87 78,769	39.39 81,931
12	31.82 66,185	33.40 69,472	35.00 72,800	36.60 76,128	38.18 79,414	39.76 82,700	41.35 86,008
13	32.61 67,828	34.24 71,219	35.86 74,588	37.49 77,979	39.14 81,411	40.76 84,780	42.39 88,171
14	33.43 69,534	35.10 73,008	36.77 76,481	38.44 79,955	40.10 83,408	41.79 86,923	43.46 90,396
15	35.10 73,008	36.84 76,627	38.59 80,267	40.36 83,948	42.12 87,609	43.88 91,270	45.63 94,910
16	38.59 80,267	40.53 84,302	42.47 88,337	44.40 92,352	46.32 96,345	48.26 100,380	50.18 104,374
17	40.53 84,302	42.56 88,524	44.59 92,747	46.61 96,948	48.64 101,171	50.66 105,372	52.69 109,595
18	46.61 96,948	48.94 101,795	51.26 106,620	53.61 111,508	55.93 116,334	58.26 121,180	60.58 126,006

Other Pay Rates	Hourly Rate
Court Security Officer/Bailiff	\$16.00
Crossing Guards	\$14.50
Intern - Professional	\$16.00 up to \$20.00
Intern - General	\$12.00 up to \$15.00
Parks Seasonal	\$12.00 up to \$14.00
Abandoned Vehicle/Evidence Officer	\$26.88

Eaton County
Annual Budget by Function Report
 Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	\$19,969,729.93	\$20,300,188.10	\$21,533,730.21	\$21,995,330.00	\$23,824,118.00	\$1,828,788.00	8%
110 - Licenses and Permits	\$198,840.25	\$242,815.05	\$247,822.20	\$146,300.00	\$215,300.00	\$69,000.00	47%
115 - Federal Revenue	\$827,940.40	\$3,266,546.13	\$839,885.65	\$789,942.00	\$820,634.00	\$30,692.00	4%
120 - State Revenue	\$4,935,909.13	\$4,314,292.18	\$4,759,184.69	\$4,937,587.00	\$5,061,577.00	\$123,990.00	3%
125 - Local Unit Contributions	\$3,421,895.91	\$3,382,961.04	\$3,510,790.52	\$4,004,177.00	\$4,319,516.00	\$315,339.00	8%
130 - Charges for Services	\$2,721,661.39	\$2,524,959.60	\$2,580,717.43	\$2,788,200.00	\$2,836,950.00	\$48,750.00	2%
135 - Fines and Forfeitures	\$256,128.71	\$178,436.90	\$167,738.34	\$240,200.00	\$241,200.00	\$1,000.00	0%
140 - Interest and Rents	\$523,617.98	\$321,904.76	\$243,742.55	\$243,705.00	\$242,705.00	(\$1,000.00)	0%
145 - Refunds and Reimbursements	\$267,384.41	\$203,780.89	\$317,341.45	\$185,140.00	\$172,525.00	(\$12,615.00)	-7%
155 - Transfers In	\$1,677,478.39	\$1,225,480.13	\$1,766,530.28	\$3,960,757.00	\$5,776,146.00	\$1,815,389.00	46%
160 - Historical Budget Margin	\$0.00	\$0.00	\$0.00	\$1,412,497.00	\$1,482,173.00	\$69,676.00	5%
165 - Historical Employment Factor	\$0.00	\$0.00	\$0.00	\$1,080,743.00	\$1,149,799.00	\$69,056.00	6%
170 - Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$1,975,504.00	(\$742,071.00)	(\$2,717,575.00)	-138%
Revenue Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$45,400,572.00	\$1,640,490.00	4%
Expenditures							
05 - Legislative	\$335,243.74	\$423,363.92	\$272,072.44	\$380,739.00	\$335,350.00	(\$45,389.00)	-12%
10 - Judicial	\$5,233,376.00	\$4,885,703.26	\$5,256,689.87	\$6,006,843.00	\$6,228,419.00	\$221,576.00	4%
15 - General Government	\$8,981,549.85	\$8,757,900.69	\$9,091,447.14	\$10,720,921.00	\$11,214,157.00	\$493,236.00	5%
20 - Public Safety	\$14,334,143.33	\$13,926,266.81	\$15,007,134.85	\$17,475,419.00	\$18,428,007.00	\$952,588.00	5%
30 - Health And Welfare	\$1,063,880.03	\$1,210,802.31	\$1,169,330.68	\$1,257,214.00	\$1,265,784.00	\$8,570.00	1%
35 - Recreation and Culture	\$15,000.00	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
40 - Other	\$16,654.00	\$15,989.00	\$7,936.00	\$117,500.00	\$168,000.00	\$50,500.00	43%
45 - Capital Outlay	\$613,050.45	\$720,771.35	\$318,835.13	\$844,124.00	\$1,247,100.00	\$402,976.00	48%
50 - Debt Service	\$181,810.92	\$200,588.34	\$305,785.51	\$495,122.00	\$584,426.00	\$89,304.00	18%
60 - Transfers Out	\$4,174,430.87	\$4,655,217.88	\$5,647,003.39	\$6,065,146.00	\$5,507,991.00	(\$557,155.00)	-9%
65 - Employment Reserve Contingency	\$0.00	\$0.00	\$0.00	\$380,054.00	\$404,338.00	\$24,284.00	6%
Expenditure Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$45,400,572.00	\$1,640,490.00	4%
Revenue Grand Totals	\$34,800,586.50	\$35,961,364.78	\$35,967,483.32	\$43,760,082.00	\$45,400,572.00	\$1,640,490.00	4%
Expenditure Grand Totals	\$34,949,139.19	\$34,811,603.56	\$37,091,235.01	\$43,760,082.00	\$45,400,572.00	\$1,640,490.00	4%
Increase (Decrease) in Fund Balance	(\$148,552.69)	\$1,149,761.22	(\$1,123,751.69)	\$0.00	\$0.00	\$0.00	

Eaton County
Annual Budget by Function Report

Report by: Summary

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Amended	2022/23 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Increase (Decrease) in Fund Balance	(\$148,552.69)	\$1,149,761.22	(\$1,123,751.69)	\$0.00	\$0.00	\$0.00	
Fund Balance 9/30/2019	\$5,906,406.21						
Fund Balance 9/30/2020		\$7,056,167.43					
Fund Balance 9/30/2021			\$5,932,415.74				
Amended Budget Fund Balance 9/30/2022				\$3,956,911.74			
Projected Budget Fund Balance 9/30/2023					\$4,698,982.74		

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

8/17/2022

	TREND ANALYSIS 5 YR AVG	ACTUAL 14/15	ACTUAL 15/16	ACTUAL 16/17	ACTUAL 17/18	ACTUAL 18/19	ACTUAL 19/20	ACTUAL 20/21	AMENDED BUDGET 21/22	PROPOSED BUDGET 22/23	ESTIMATED BUDGET 23/24	ESTIMATED BUDGET 24/25
PROPERTY TAX	103%	17,082,150	17,122,972	17,660,270	18,519,037	19,197,323	19,654,863	20,607,975	21,238,005	22,911,119	23,567,609	24,242,910
OTHER TAXES	107%	820,836	758,742	1,262,945	816,381	772,407	645,325	925,755	757,325	912,999	979,346	1,050,514
LICENSES & PERMITS	101%	218,838	216,522	249,632	194,156	198,840	242,815	247,822	146,300	215,300	218,471	221,689
INTERGOVT	101%	3,061,691	2,664,057	2,748,178	3,358,689	3,181,377	5,717,134	3,210,198	1,351,283	3,147,763	3,193,794	3,240,497
STATE REV SHARING	105%	2,212,318	2,216,201	2,237,826	2,260,205	2,270,774	1,774,900	2,317,296	2,356,476	2,599,850	2,742,011	2,891,945
DELTA SHERIFF CONTRACT	102%	3,039,990	3,032,831	3,057,414	3,065,304	3,316,884	3,096,246	3,195,587	3,738,947	4,054,114	4,149,708	4,247,556
COURT FEE	99%	431,010	429,880	429,072	447,257	416,711	375,519	386,779	425,000	400,000	397,908	395,826
CHARGES FOR SERVICES	99%	3,109,189	3,048,939	3,057,059	3,049,533	2,721,661	2,494,858	2,556,045	2,788,200	2,836,950	2,807,578	2,778,511
FINES & FORFEITURES	95%	349,402	321,143	295,516	295,860	256,129	178,437	167,738	240,200	241,200	229,697	218,743
INTEREST & RENTS	117%	277,999	275,060	279,718	326,765	523,618	321,905	243,743	243,705	242,705	282,829	329,586
OTHER REVENUE	112%	754,849	188,785	343,219	692,663	267,384	233,883	342,014	185,140	172,525	192,896	215,672
ARPA FUNDING		-	-	-	-	-	-	-	1,860,000	3,482,500	3,482,500	-
TRANSFERS-IN		1,157,166	1,210,840	1,599,580	674,048	1,279,275	636,276	1,165,819	2,983,267	1,251,646	1,061,513	1,062,559
PROCEEDS FROM BORROWING LEASE		-	-	-	-	-	296,184	310,711	577,500	642,000	674,100	707,805
FUND BALANCE CARRYOVER		-	-	-	-	-	-	-	-	-	-	-
TRF-IN DISPATCH		400,000	477,933	500,000	549,715	398,203	293,020	290,000	399,990	400,000	412,000	424,360
TOTAL PROJECTED REVENUES		32,915,439	31,963,906	33,720,429	34,249,613	34,800,587	35,961,365	35,967,483	39,291,338	43,510,671	44,391,960	42,028,174
SALARIES	102%	14,270,010	14,720,682	15,037,534	13,941,472	14,442,312	14,023,989	14,844,143	16,390,467	16,949,906	17,204,155	17,462,217
STEP INCREASES		-	-	-	-	-	-	-	-	-	205,000	209,100
HEALTH INSURANCE	102%	2,257,026	2,832,232	2,838,434	2,695,016	2,686,761	2,893,813	3,049,001	3,452,820	3,532,230	3,602,875	3,674,932
OTHER FRINGES	102%	1,317,526	1,273,638	1,322,536	1,285,287	1,365,918	1,358,534	1,438,744	1,704,274	1,776,598	1,812,130	1,848,373
JAIL MILLAGE POSITIONS TO GF		-	-	-	-	-	-	-	-	-	161,438	248,259
RETIREMENT	108%	2,075,233	2,199,721	2,325,648	3,328,416	3,785,347	3,349,789	3,567,369	4,648,719	5,622,679	4,906,705	4,913,890
RETIRES HEALTH	109%	1,140,076	1,238,304	1,367,220	1,349,619	1,548,794	1,555,427	1,596,532	1,831,293	1,937,018	2,103,286	2,283,827
TOTAL PROJECTED SALARIES & FRINGES		21,059,870	22,264,576	22,891,371	22,599,809	23,829,132	23,181,554	24,495,790	28,027,573	29,818,431	29,995,588	30,640,598
SUPPLIES & OTHER	102%	8,773,591	8,037,510	7,755,709	8,321,641	8,458,376	8,329,719	9,946,377	9,571,958	11,145,049	11,367,950	11,595,309
CHILD CARE FUND	102%	813,983	1,099,522	975,148	842,505	1,027,600	1,104,274	655,120	775,000	1,188,849	1,212,626	1,236,878
COMPUTER FUND	103%	701,573	701,485	673,494	643,063	809,170	1,074,697	944,328	912,375	1,196,805	1,232,709	1,269,690
PUBLIC IMPROVEMENT	0%	\$230,000	\$230,000	230,000	255,000	30,000	200,000	425,000	1,025,000	250,000	250,000	250,000
ARPA FUNDING		-	-	-	-	-	-	-	1,860,000	-	-	-
CONTINGENCY	100%	-	-	-	-	-	-	-	99,500	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	10,708,690	11,970,825	14,243,833	13,930,703	14,213,285	14,501,878
CAPITAL/CAPITAL LEASE		282,461	492,242	542,083	566,396	794,861	921,360	624,621	1,108,622	1,247,100	1,764,042	1,799,323
TOTAL EXPENDITURES		31,861,478	32,825,335	33,067,805	33,228,414	34,949,139	34,811,604	37,091,235	43,380,028	44,996,234	45,972,915	46,941,799
HISTORICAL BUDGET MARGIN												
OPERATING	90.2%	-	-	-	-	-	-	-	1,412,497	1,482,173	1,560,250	1,591,877
EMPLOYMENT FACTOR	96.1%	-	-	-	-	-	-	-	1,080,743	1,149,799	1,156,630	1,181,501
EMPLOYMENT CONTINGENCY	-1.4%	-	-	-	-	-	-	-	(380,054)	(404,338)	(406,740)	(415,487)
PROJECTED SURPLUS (DEFICIT)		1,053,961	(861,428)	652,624	1,021,200	(148,553)	1,149,761	(1,123,752)	(1,975,504)	742,071	729,184	(2,555,733)
PROJECTED FUND BALANCE		5,241,923	4,381,135	5,033,759	6,054,958	5,906,406	7,056,167	5,932,415	3,956,911	4,698,982	5,428,167	2,872,433