

# 2019 Annual Report

**Bob Robinson, ACPFIM**  
**Eaton County Treasurer**



**March 2020**

# County of Eaton

## Office of the Treasurer

### 2019 Annual Report

#### **Overview**

This Annual Report presents the results and objectives of daily work conducted in the Eaton County Treasurer's office. The treasurer's office works to improve access to information, reduce debt and costs, streamline business processes, and increase revenue for Eaton County.

#### **Mission**

To administer all responsibilities and duties professionally, efficiently, cost effectively and without waste through sound management and best practices that serve the best interests of the citizens of Eaton County.

#### **Core Values: C.A.I.R.**

#### **Cooperation**

The Eaton County treasurer's office will encourage cooperation between all Eaton County governmental departments, local units of government, and the taxpaying public.

#### **Accountability**

The Eaton County treasurer's office will work to assure full accountability, transparency, and dependability in running efficient and cost-effective operations at all times.

#### **Integrity**

The Eaton County treasurer's office will adhere to the highest standards of ethics and trustworthiness in handling all its affairs.

#### **Respect**

The Eaton County Treasurer's office will treat all others with the utmost respect, kindness, and dignity.

## **Duties Completed by the Treasurer**

Delinquent tax collection

Real property foreclosure.

- Hold Show Cause Hearing for properties in foreclosure

- Post properties held in property tax forfeiture

- Notify all parties of interest on tax forfeited properties

- Hold two foreclosed real property tax auctions

Maintain tax roll for Eaton County

- Make refunds of all Board of Review adjustments

- Make refunds on all Tax Tribunal adjustments

Tax certification of deeds.

Execute tax settlement with all taxing units in Eaton County

- Oversee the calculation of borrowing for tax notes for annual settlement

Depository for all county departments

Record revenue for county government

Financial disbursements to all county departments and facilities

Manage and reconcile bank accounts for the County's General Fund and County Facilities

Manage all county investments

- Produce quarterly investment reports for Board of Commissioners

Disburse State Educational Taxes to school districts

Manage Eaton County library disbursements from state penal fines

Sell Eaton County dog licenses and maintain database of all dog owners

Manage Drain Commission accounts

Manage the Delinquent Tax Revolving Fund

Manage bond issues for Eaton County

Serve as Chairperson for the Eaton County Building Authority

Serve as Chairperson for the Eaton County PACE District

Supervise and manage treasurer's office staff

Serve as liaison to the county controller's office and Board of Commissioners

## Major Accomplishments in 2019

### Communications and Outreach to Constituents

The treasurer's office improved communications with the public and local units of government in 2019. These initiatives included:

- **Foreclosure Prevention Initiative**
  - Held a Pre-Hearing Service Day for those facing tax foreclosure
    - Organized with Capital Area Community Services, brought in Eaton County Veteran Services, Tri-County Office on Aging, Volunteer Income Tax Assistance (United Way), Case Credit Union, and Mid Michigan Housing Services to help those facing foreclosure find assistance for getting paid up on delinquent taxes.
    - Included printed mail inserts provided by Capital Area Community Services to all delinquent tax bills sent in Eaton County to put those having tax problems in touch with help getting taxes paid.
    - Sent press releases to media county wide informing citizens of the opportunity to attend the Pre-Hearing day to seek advice and assistance with delinquent taxes.
  - Ran public service announcements on WLNS TV-6 with Ingham County Treasurer and Jackson County Treasurer informing citizens of helpful programs to avoid tax foreclosure.
  - Created the "Guide to Tax Foreclosure" to keep Eaton County citizens aware of the tax foreclosure process and legislation affecting how the process operates.
  
- **Delta Township Office Public Awareness**
  - Ran Facebook advertising in cooperation with Eaton County Clerk Diana Bosworth informing citizens in Delta Township, Grand Ledge, Dimondale, Windsor Township, and Oneida Township about service hours in the treasurer and clerk's Delta Township office.
  
- **Successfully Executed Third Foreclosed Real Property Tax Sale**
  - Sold 26 properties and returned them to active tax roll
  - Generated \$382,020 for the Foreclosure Stabilization Fund
  - Total Foreclosure Stabilization Fund over \$1,600,000
  
- **New dog license flyer and email notices**
  - Created a new dog license flyer to inform Eaton County citizens about the new 3-year dog licenses and new renewal dates for dog licenses.
  - Sent email reminders to pet owners reminding them of their renewal dates for dog licenses.
  - Advertised new dog license rates, 3-year licenses, and new renewal dates in countywide publications and on Facebook.

## **Increased Investment Returns**

The treasurer is the custodian of all county accounts and manages all investments for the county. Through the careful management of county resources, the treasurer returns on cash assets by more than \$700,000 in 2019. Some of the larger return amounts included:

Eaton General Fund:	\$237,350
Eaton County Road Commission:	\$213,733
Eaton County Drain Commission:	\$189,877
Delinquent Tax Fund:	\$62,951

## **Staff Training**

The treasurer's office conducts twice the amount of work it did in 2012 with 1.75 less staff people than 2007 staffing levels. This is a result of updated technology and a comprehensive training program for all staff. Staff training in 2019 included:

- Excel® and advanced Excel® spreadsheet applications.
- Best practices training for the Treasurer and Chief Deputy Treasurer by attending the Michigan Association of County Treasurers Conferences in February and August 2019.
- Customer service training for deputy treasurers.
- Commercial drone pilot license training for use of a drone in conducting large property site inspections on tax forfeited property.
- Ongoing participation in the Treasurers of Eaton County Networking Group, a network of city, township, and village treasurers from throughout Eaton County who participate in quarterly networking and best practices exchange.

Selective training and cross training will continue to assure the treasurer's office maintains maximum levels of efficiency and security in the months and years ahead.

*Special thanks to Eaton Township Treasurer Becky Dolman for her leadership in coordinating the Treasurers of Eaton County Networking Group.*

## **Participation in the Michigan Association of County Treasurers (MACT)**

The treasurer and chief deputy treasurer have participated in training and professional development conferences with the Michigan Association of County Treasurers. MACT is an organization of county treasurers that promotes the education of county treasurers, assists with the enactment of legislation, shares solutions to problems through networking, and works to protect the interest of taxpayers throughout the state. Treasurer Bob Robinson was elected 2<sup>nd</sup> Vice President to the Board of Directors for the statewide association in 2019. Bob will rotate through all five (5) of the organization's officer positions and serve as president in 2022.

Participation with the MACT Board of Directors and its Legislative Committee has given the Eaton County Treasurer direct participation on important legislative matters affecting taxpayer concerns throughout the State. In 2020, MACT will be engaged in seeking ways to improve tax foreclosure law to better serve taxpayers.

## **Foreclosing Governmental Unit (FGU) - Foreclosure**

The treasurer's office completed its fourth year as Foreclosing Governmental Unit (FGU) for tax delinquent properties in Eaton County, and held its third tax foreclosed property auctions, one in September and another in October, 2019. Properties sold predominantly to Eaton County residents, which continues as a primary objective of foreclosure auctions. Twenty-six properties auctioned (of 27 foreclosed) to private landowners and were returned to productive status in 2019. Foreclosure activity has generated millions in increased property values since 2015.

County control of tax foreclosures has produced positive results for tax delinquent property owners, local units of government, the treasurer's office, and Eaton County government. Statistics for the 2019 tax foreclosure year are below.

- **Accepted 347 property forfeitures into the treasurer's office in March of 2019.** This is down 55 percent, from six hundred forty (640) in 2017. Foreclosure activity generated more than \$1,600,000 in restricted revenue since 2016. Fee revenues are kept in a Foreclosure Stabilization Fund expressly for managing the disposition of foreclosed local properties throughout the county, and stays inside Eaton County rather than going to the State. These reserved funds are important in the event a largescale environmental cleanup or demolition of a foreclosed property is required.
- **Stepped up foreclosure prevention initiatives.** Delinquent taxpayers receive a certified mailing in October the year prior to foreclosure. To reduce foreclosures, a "pre" hearing day was scheduled at Alive in Charlotte, in cooperation with Capital Area Community Services. Other service agencies including Housing Services Mid Michigan, the Volunteer Income Tax Assistance program, Tri-County Office on Aging, Eaton County Veteran Services, and Chase Credit Union. These organizations participated and offered foreclosure prevention assistance to taxpayers in danger of tax foreclosure. Early results show a 25 percent reduction in forfeited properties for 2020.
- **Worked to attract over \$4 million of MSHDA Hardest Hit funding that helped 505 Eaton County families avoid tax and mortgage foreclosure since 2013.** Working collaboratively with Housing Services Mid-Michigan in Charlotte and Capital Area Community Services in Lansing, free foreclosure prevention counseling is provided to delinquent taxpayers to help them qualify for MSHDA assistance. MSHDA funds come from the federal government's mortgage disaster lawsuit against mortgage companies and is revenue the county would otherwise not have received. Foreclosure prevention will continue as a primary objective for the treasurer's office. MSHDA Hardest Hit assistance will only be available through mid-2020 as federal funds for the program will be exhausted.
- **Facilitated the foreclosure and sale of twenty-seven (27) tax reverted properties.** Properties auctioned in September and October of 2019 generated \$550,454.00 in sale revenue with \$382,020 in gainful sale revenue going to the Foreclosure Stabilization Fund. Gainful auction sale revenue is restricted for use on foreclosed property costs (i.e., environmental cleanup, demolition...

## **Reduced Borrowing**

The county treasurer purchases delinquent taxes from local units of government in March of each year. This allows local taxing units including schools, cities, villages, libraries, ISDs, Road Commission, and EATRAN to operate unimpeded by delinquent tax debt. The ongoing collection of delinquent taxes then becomes the responsibility of the county treasurer. More than \$5,097,000 of delinquent taxes were returned to the treasurer's office in 2019. In 2011 the treasurer's office borrowed \$4,400,000 to complete settlement, paying the loan back from collected delinquent taxes. Since 2012, the treasurer has worked to reduce the amounts borrowed each year. In 2019, the treasurer's office borrowed \$2,900,000, a \$1,500,000 yearly reduction since 2011. The long-term objective of the treasurer is to reduce annual borrowing to \$0 by 2022/2023, so that the county can facilitate settlement debt free.

## **Formed the Eaton County Land Bank Authority with the Board of Commissioners**

As an economic development tool, the Land Bank will work to return vacant, abandoned, and tax-foreclosed properties that do not sell at the property tax auctions to an active use so they can go back on the county's tax roll.

- Established a five (5) member board of directors representing the county's largest township (Delta), the county's largest city (Charlotte), one at large board member, and a member of the board of commissioners
  - Created bylaws for the Land Bank
  - Created Policies for the Land Bank
  - Developed a brochure to help inform the Eaton County public and local elected officials about the Land Bank.

## **Working Every Day for Continuous Improvement**

Work in the treasurer's office to improve efficiency and will continue. Major initiatives include:

- Reduce borrowing for tax notes until the County is completely self-funded.
- Increase the County's credit rating with Standard and Poor's to AA+ from AA by 2022.
- Increase dog licensing online to half of all dog license sales by the end of 2021.
- Continued collaboration with nonprofit organizations for greater access to foreclosure prevention throughout all of Eaton County.
- Continued networking with city, village, and townships for the exchange of best practices and the consolidation of resources and services whenever feasible.
- Complete a multi-year feasibility and analysis for the potential of an Eaton County Land Bank.
- Continue work on legislative improvements to the General Property Tax Act through work with the MACT Legislative Committee.

## Annual Budget

### **2018/2019 Fiscal Year Budget**

The treasurer's office operated on a 2018/2019 budget of \$507,256 and ended the fiscal year eight (8) percent under budget at \$467,357.98. Personnel and benefits comprised the largest amount of the treasurer's budget totaling \$438,398.35. The office operates on a staff of five (5), six (6) including the treasurer.

The following pages are a detailed report of the treasurer's budget for the 2018/2019 fiscal year.

# Expense Proforma Budget Report

Through Date:9/30/2019

Account Number	Fiscal Year Amended	YTD Amount	% Used	Pro forma Amount	% Used
Fund:	Budget				
Fund: General Fund					
Department: Treasurer					
Sub-Department:					
Account Classification: Supplies					
Supplies • Office	\$2,600.00	\$1,560.41	60%	\$1,564.68	60%
Postage	\$2,000.00	\$1,774.31	89%	\$1,779.16	89%
Supplies • Dog Licenses & Tags	\$1,700.00	\$1,196.50	70%	\$1,199.76	71%
Gas, Oil & Antifreeze	\$75.00	\$50.95	68%	\$5106	68%
<b>Supplies Totals:</b>	<b>\$6,375.00</b>	<b>\$4,582.17</b>	<b>72%</b>	<b>\$4,594.66</b>	<b>72%</b>
Account Classification: Other Services And Charges					
Contractual	\$18,000.00	\$14,022.88	78%	\$14,061.37	78%
Memberships & Subscriptions	\$650.00	\$495.50	76%	\$49684	76%
Telephone	\$1,750.00	\$1,386.35	79%	\$1,390.14	79%
Travel Mileage	\$1,090.00	\$683.97	63%	\$685.84	63%
Travel Airfare	\$0.00	\$0.00	.....	\$000	.....
Travel Lodging	\$895.00	\$876.21	98%	\$87859	98%
Travel Meals	\$80.00	\$0.00	0%	\$0.00	.....
Travel Other	\$3500	\$33.48	96%	\$33.54	96%
Printing	\$1,600.00	\$952.37	60%	\$954.99	60%
Property & Liability Insurance Property Insurance	\$1,147.00	\$1,147.00	100%	\$1,150.12	100%
Property & Liability Insurance Liability Insurance	\$1,783.00	\$1,783.00	100%	\$1,787.88	100%
Repairs & Maintenance Office Equipment	\$1,475.00	\$146.77	10%	\$147.17	10%
Bank Service Charges	\$19,200.00	\$1,928.89	10%	\$1,934.17	10%
Miscellaneous • Cost Allocation	\$0.00	\$0.00	.....	\$0.00	.....
<b>Training</b>	<b>\$2,500.00</b>	<b>\$1,822.53</b>	<b>73%</b>	<b>\$1,827.52</b>	<b>73%</b>
<b>Other Services And Charges Totals:</b>	<b>\$50,205.00</b>	<b>\$25,278.95</b>	<b>50%</b>	<b>\$25,348.16</b>	<b>50%</b>
Account Classification: Personnel • Wages					
Salaries • Supervisory	\$80,559.00	\$80,245.92	100%	\$80,466.37	100%
Salaries • Regular	\$165,178.00	\$160,419.73	97%	\$160,860.43	97%
Salaries • Regular Longevity	\$1,698.00	\$1,698.00	100%	\$1,702.65	100%
Salaries • Temporary	\$0.00	\$0.00	.....	\$0.00	.....
Salaries • Overtime	\$0.00	\$0.00	.....	\$0.00	.....

# Expense Proforma Budget Report

Through Date: 9/30/2019

Account Number	Fiscal Year Amended Budget	Y-T-0 Amoun1	%Used	Proforma Amount	% Used
General Fund					
Department: Treasurer					
Sub-Department:					
Sick Pay	\$2,227.00	\$2,226.9	100%	\$2,232.78	100%
Personnel- Wages Totals:	\$249,662.00	\$244,593.4	98%	\$245,262.22	98%
Account Classification: Personnel - Fringes					
Social Security	\$19,099.00	\$17,812.09	93%	\$17,860.2	94%
Workers Compensation hs	\$300.00	\$293.10	98%	\$293.90	98%
Unempymnt hsurance	\$57.00	\$52.40	92%	\$52.52	92%
Retirement	\$71,193.00	\$69,462.5	98%	\$69,653.5	98%
Life & Disability Insurance	\$1,997.00	\$1,956.01	98%	\$1,961.36	98%
Health hsurance	\$64,566.00	\$79,817.80	94%	\$80,037.05	95%
Health Insurance Health Waiver	\$00	\$000	+++	\$00	+++
Retirees Health Insurance	\$14,277.00	\$14,213.57	100%	\$14,252.9	100%
Retirees Health hsurance HCSP	\$6,075.00	\$6,028.80	99%	\$6,045.35	100%
Dental Insurance	\$3,450.00	\$3,270.00	95%	\$3,278.98	95%
EX03 Personnel- Fringes Totals:	\$201,014.00	\$192,06.32	96%	\$193,436.13	96%
Sub-Department - Totals:	\$507,256.00	\$467,357.78	92%	\$468,641.17	92%
Treasurer Totals:	\$507,256.00	\$467,357.78	92%	\$468,641.17	92%
FundTotals: General Fund	\$507,256.00	\$467,357.78	92%	\$468,641.17	92%
Grand Totals:	\$507,256.00	\$467,357.78	92%	\$468,641.17	92%

## Treasurer's Office - Revenue vs Expenditures

### 2019 Revenue

Deed / Treasurer Services	\$19,469.77
DTRF Fees and Interest	\$907,145.38
DTRF Admin Fees	\$334,691.11
Foreclosure fees and interest	\$256,685.65
Dog license sales*	\$63,760.25
NSF Fees	\$235.00
Interest earnings**	\$719,222.77
Tax auction	\$382,020.00

**Total Revenue** **\$2,683,229.93**

### 2019 Expenses

Operational Costs	\$468,641.17
Legal	\$3,472.77
Title search	\$32,725.00
Recording	\$26,910.00
Travel	\$221.18
Property insurance	\$295.00
Communications costs	\$5,630.44
Post foreclosure costs	\$54,945.27

**Total Expenses** **\$592,840.83**

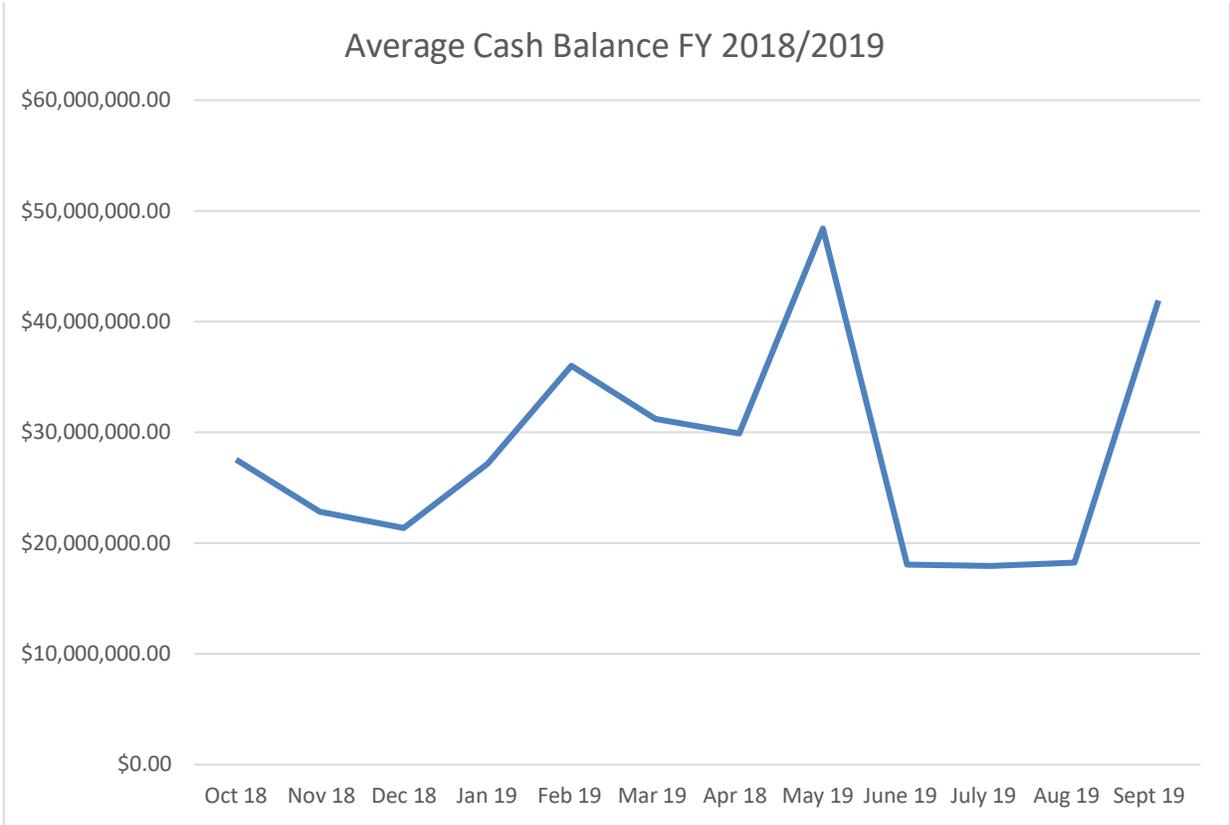
**Revenue after expense** **\$2,090,389.10**

*\*Collected in the treasurer's office for Animal Control.*

*\*\*Disbursed throughout all county departments such as Road Commission, Drain Commissioner, parks...*

### Custodian of County Funds

The treasurer is the custodian for all county funds in accordance with Act No. 40, Public Acts of Michigan 1932. Cash management activities include receipt for revenues, coordinate cash drawers and impressed cash for all departments, maintain bank accounts, manage investments, reconcile receivables, and coordinate disbursement of funds held in trust.



Performance priorities established for cash management are:

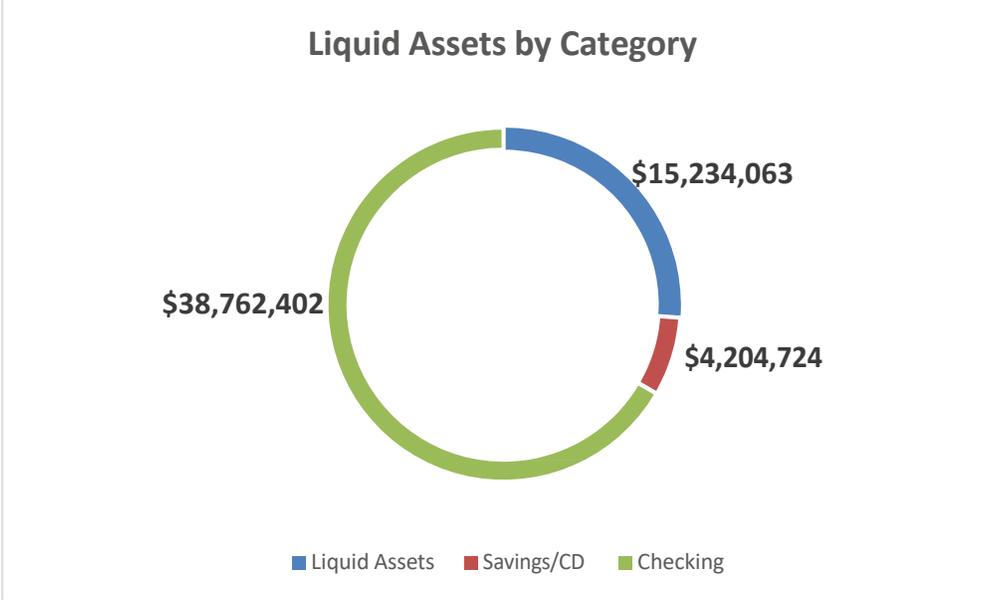
- 1. Safety of funds
- 2. Liquidity
- 3. Return on capital
- 4. Efficiency of funds management
- 5. Reduce management costs

Cash holdings for the budget year ending September 30, 2019 were sufficient to meet operating costs, and within expected variation from month to month. Diversification of funds has improved safety of principal. If all testing requirements are met, local banking institutions get first consideration for deposit of county funds.

**Continued Diversification of Cash Holdings**

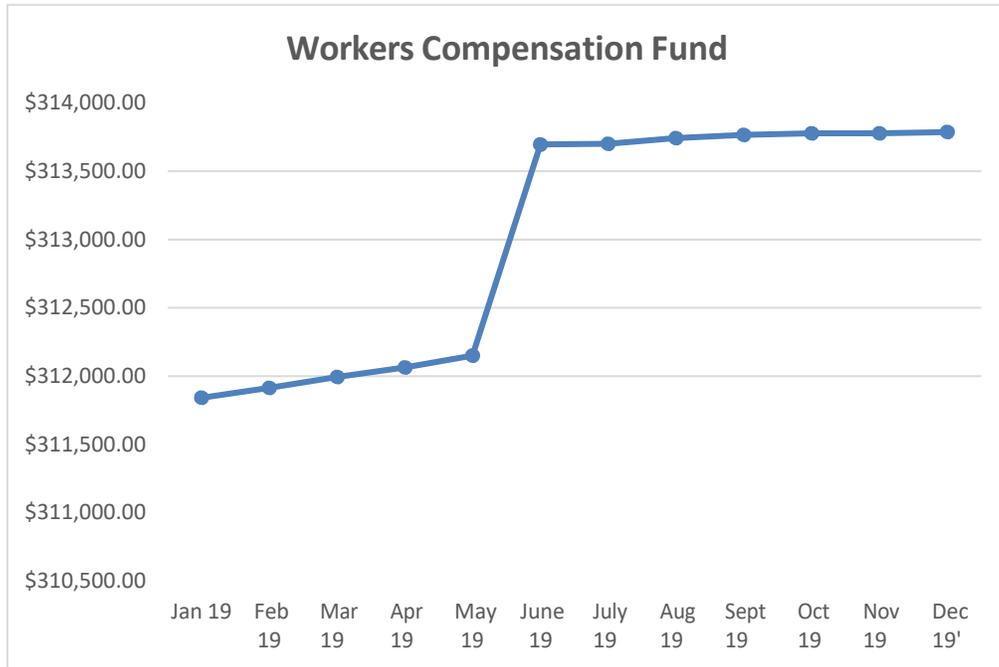
Although slower than expected, the U.S. economy continued performing well in 2019. Interest rates fell from 2.4 percent to 1.55 percent. The Fed has indicated it may lower 2020 rates to safeguard economic expansion. This could create an interest rate inversion into a negative rate environment. To safeguard against negative interest rates, Eaton County’s funds are in safe and liquid interest bearing accounts in staggered maturity dates not exceeding 180 days. Total interest earnings for 2019 exceeded \$700,000.

The following chart illustrates the percentage of county funds invested in trust in agency accounts, such as Road Commission, Law Library, Parks, and Drain accounts, in addition to general operating funds, and savings as of September 2019.



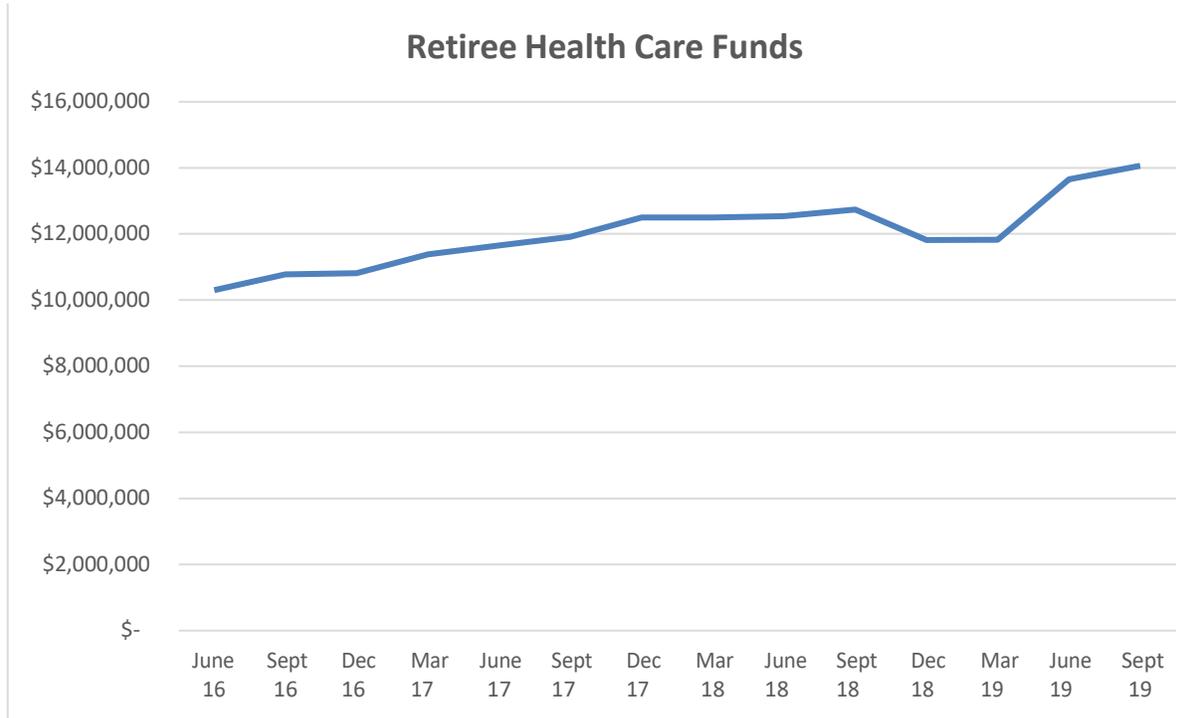
### Workers Compensation Fund

The County has established a Workers Compensation fund. Interest earnings on the fund exceeded \$3,000 in 2019. Total value of the fund at year-end was \$355,740.06



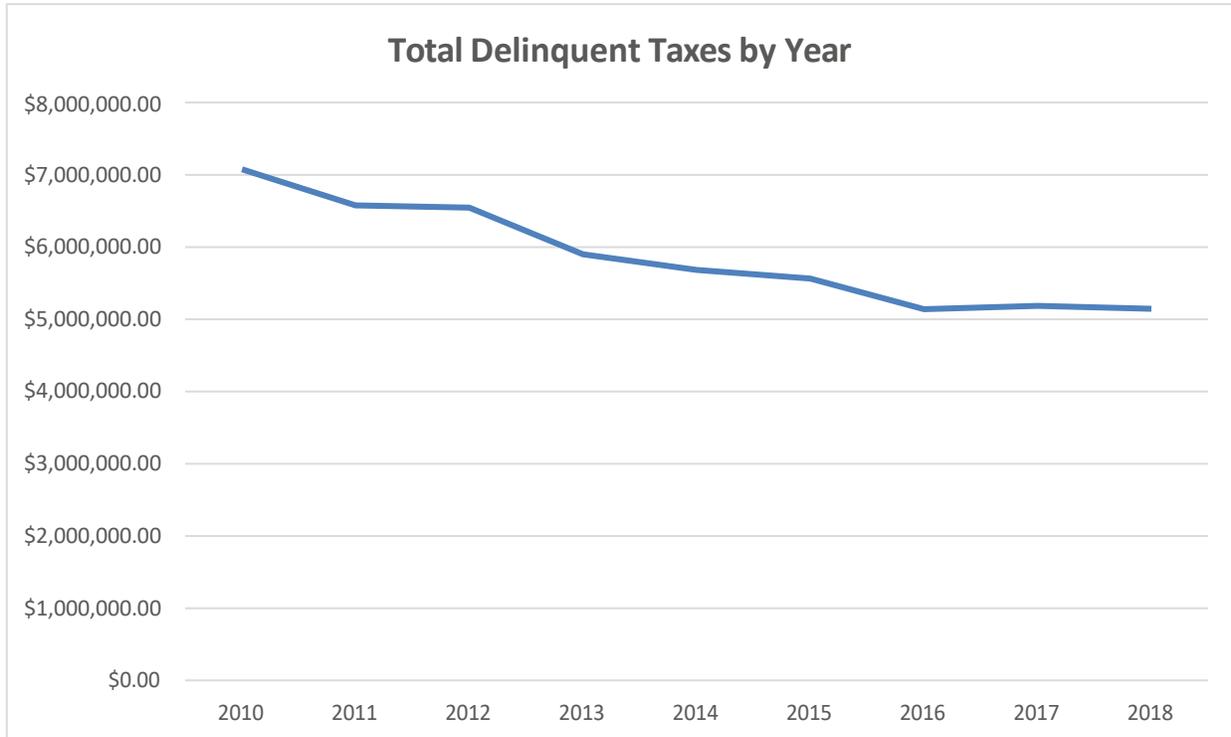
## Retiree Health Insurance Investment Fund

Retiree Health Care Funds were consolidated in 2019. These funds are long-term investments of 20 years and longer, regulated by Public Act 314, and are subject to fluctuation – gains and losses each year. Gainful earnings for the fund in 2019 totaled \$405,324.11.



## Delinquent Property Tax Administration

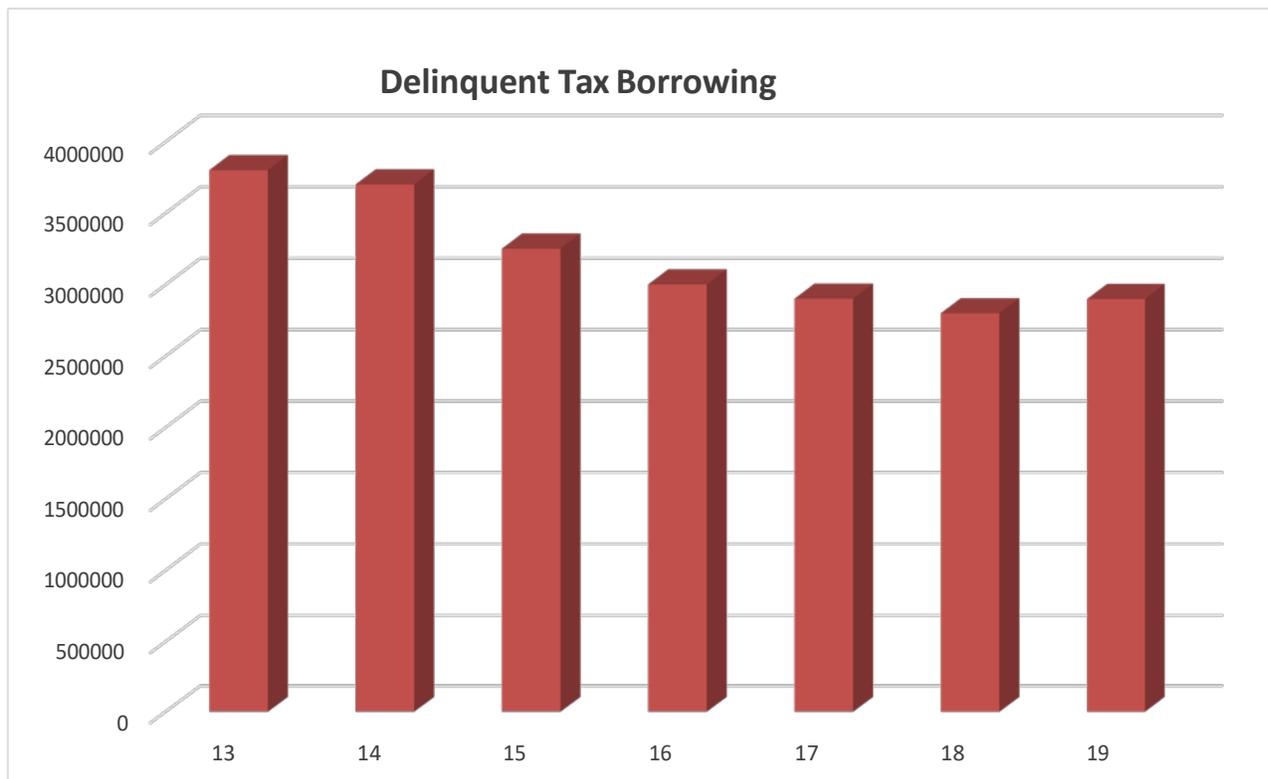
The treasurer collects delinquent real property taxes for the entire county. There has been a downward trend in delinquent taxes, from \$7,074,943 in 2011 to \$5,144,023 in 2018.



**Note:** By state law, delinquent taxes are returned to the treasurer's office in March the following year. Unpaid 2019 taxes become collectible at the county treasurer's office in March of 2020.

## Borrowing for Tax Settlement with Local Units of Government

The County operates a Delinquent Tax Revolving Fund from which local taxing authorities – cities, towns, villages, school districts, road millage, EATRAN... are paid their portion of delinquent taxes through a process called settlement. The Fund reduces cost in managing tax forfeitures and foreclosures. The treasurer has reduced annual borrowing for tax settlement with local units from \$4,400,000 in 2011 to \$2,900,000 in 2019, a \$1,500,000 yearly reduction. It is the treasurer's long-term goal to reduce borrowing to \$0 by 2022/2023 so the county can self- fund settlement with local units.

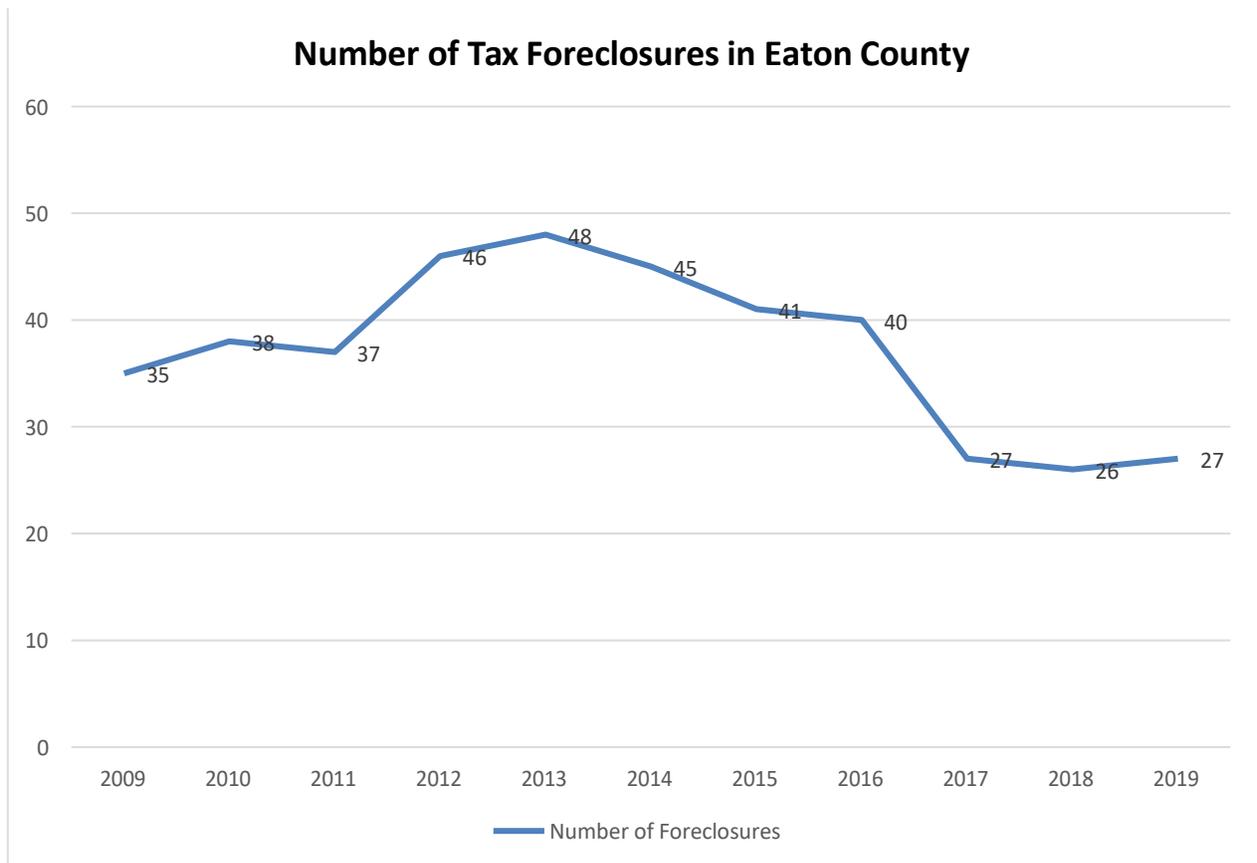


## Tax Foreclosures

Foreclosure numbers have flattened at twenty-seven in 2019, the same number foreclosed in 2018. This is down from an all-time high of forty-eight (48) in 2013. The improved economy and extensive foreclosure prevention efforts of the treasurer's office have made a significant impact on the number of annual foreclosures in Eaton County. Foreclosure prevention efforts include working with two (2) nonprofit foreclosure prevention agencies, referring taxpayers to Michigan Housing Development Authority's Hardest Hit program, and social media public awareness on foreclosure prevention. One of the prevention methods provided by the treasurer is a Hardship Extension, which gives taxpayers that have unusual circumstances extra time to pay taxes and keep their property. Hardship Extension protected 23 families from foreclosure in 2019.

The treasurer's office performed inspections on more than 250 parcels in September 2018. This site visit to each parcel of property in tax forfeiture is required to provide parcel description information to the District Court on properties subject to tax foreclosure.

Vacant, abandoned, or unoccupied parcels are posted in a visible area. If an occupant was present, the treasurer advised the occupants of the foreclosure process and provided contact information to agencies that offer foreclosure assistance.



## Eaton County Dog Licenses

The plan to streamline dog license sales and condense them into the treasurer's office has been very successful. Sales of dog licenses countywide increased 22 percent in 2019, rising to 9,214 from 7,513 in 2018. In-house tag sales through the online web system increased 107% in 2019. Treasurer sales of dog tags have increased by 600% percent since 2012. The treasurer's long-range goal is to license 50% percent of all Eaton County dogs online by the end of 2023. The increase of in-house transactions are the result of aggressive social media promotion of online dog licensing.

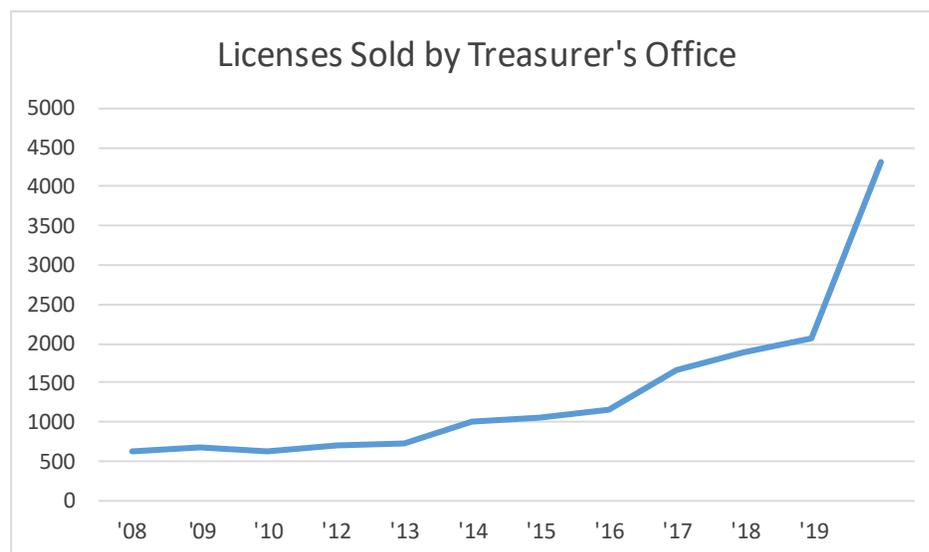
Licenses are also being offered by four (4) veterinarian clinics and the Eaton County Humane Society. Two (2) additional clinics will begin selling dog licenses in 2020.

As part of streamlining doc licenses sales, townships, cities, and villages no longer make tags available. This has alleviated an unproductive burden on locals, which previously lost money and time on issuing licenses. While some pet owners – especially those without internet access, have not liked the new system, it has been overwhelmingly positive with pet owners countywide. A mail-in option is available for those without internet service and all local units have forms readily handy to help those who stop locally for a dog license.

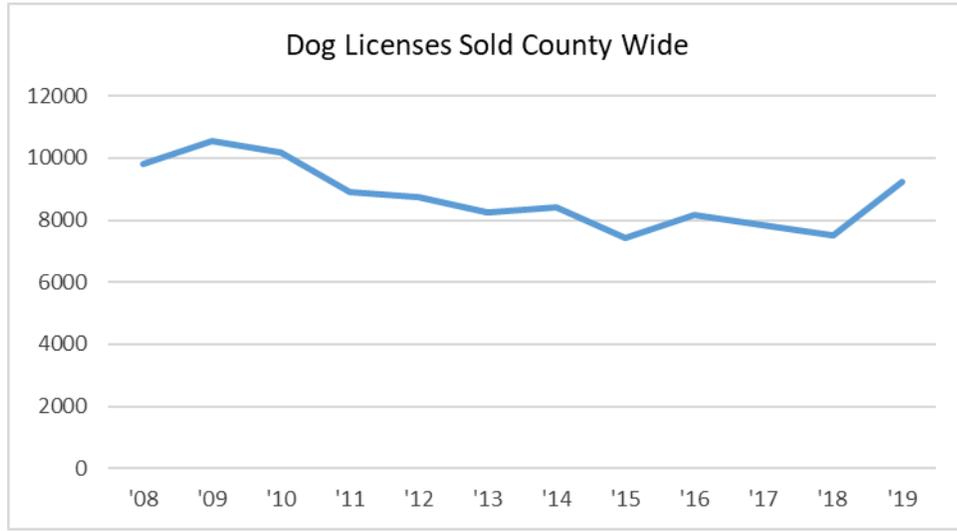
In 2019, the Eaton County Commission, in conjunction with the treasurer's office and Eaton County Animal Control, established new rates for dog licenses and added a new, discounted 3-year dog license. A new, rolling renewal date for dog tags based on the pet's rabies vaccination date is planned for 2020. Monthly reminders are now sent directly to pet owners 30 days prior to their license renewal date.

Because of the ease and simplicity of online licensing, increases in license sales are expected to continue.

### Treasurer's Office License Sales Up 107%



### Countywide Sales License Sales Up 22%



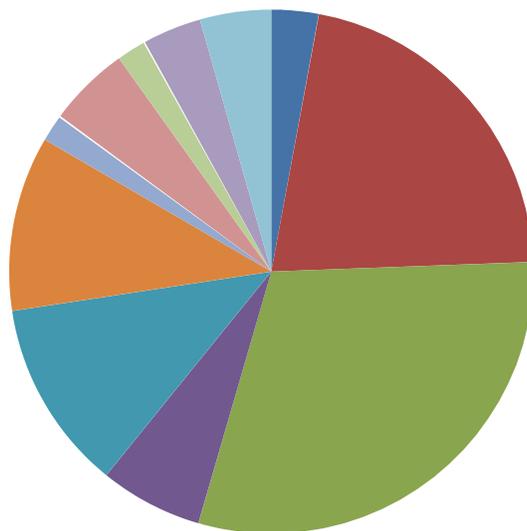
## Library Penal Fines Distribution to Local Libraries

The Michigan Constitution of 1963 requires penalties collected for violations of state penal law be divided by court costs, statutory fees, and penal fines. Fines are deposited into a library fund to support public libraries and a county law library as required by Public Act 59 of 1964, Public Act 236 of 1961, and Michigan Compiled Law 600.4851. The Michigan Department of History, Arts and Libraries sends a listing of eligible libraries and their associated service population to the treasurer's office in July each year. The county treasurer is then required to pay local libraries their share of total collected fines and interest by August 1.

### Library Penal Fines Distributed by District: July 1, 2018 to June 30, 2019

DISTRICT LIBRARY	POPULATION	PERCENTAGE	AMOUNT
BELLEVUE TOWNSHIP LIBRARY	3,150	2.9232%	\$ 7,050.67
CHARLOTTE COMMUNITY LIBRARY	23,157	21.4896%	\$ 51,832.52
DELTA TOWNSHIP DISTRICT LIBRARY	32,408	30.0745%	\$ 72,539.12
DOROTHY HULL LIBRARY	6,838	6.3456%	\$ 15,305.56
EATON RAPIDS PUBLIC LIBRARY	12,670	11.7577%	\$ 28,359.37
GRAND LEDGE DISTRICT LIBRARY	11,649	10.8102%	\$ 26,074.06
MULLIKEN DISTRICT LIBRARY	1,848	1.7149%	\$ 4,136.40
POTTERVILLE-BENTON TWP DISTRICT LIBRARY	5,413	5.0232%	\$ 12,115.97
SUNFIELD DISTICT LIBRARY	1,997	1.8532%	\$ 4,469.90
VERMONTVILLE TOWNSHIP LIBRARY	3,895	3.6145%	\$ 8,718.21
CAPITAL AREA DISTRICT LIBRARY	4,734	4.3931%	\$ 10,596.15
	107,759	100.0000%	\$ 241,197.93

### 2019 Eaton County Library Penal Fines Distribution



- BELLEVUE TOWNSHIP LIBRARY
- CHARLOTTE COMMUNITY LIBRARY
- DELTA TOWNSHIP DISTRICT LIBRARY
- DOROTHY HULL LIBRARY
- EATON RAPIDS PUBLIC LIBRARY
- GRAND LEDGE DISTRICT LIBRARY
- MULLIKEN DISTRICT LIBRARY
- POTTERVILLE-BENTON TWP DISTRICT LIBRARY
- SUNFIELD DISTICT LIBRARY
- VERMONTVILLE TOWNSHIP LIBRARY
- CAPITAL AREA DISTRICT LIBRARY

Submitted to the Board of Commissioners in March 2019. The support of the Board of Commissioners for the staff and mission of the treasurer's office is gratefully appreciated.

Bob Robinson, ACPFIM  
Treasurer, County of Eaton

Respectfully submitted to:

Commissioner Rob Pierefield, District 1  
Commissioner Blake Mulder, District 2  
Commissioner Terrance Augustine, Chair, District 3  
Commissioner Brandon Haskell, District 4  
Commissioner Jeanne Pearl-Wright, District 5  
Commissioner Jane Whitacre, District 6  
Commissioner Glenn Freeman III, District 7  
Commissioner Joseph C. Brehler, District 8  
Commissioner Brian Droscha, District 9  
Commissioner Matt Bowen, District 10  
Commissioner Wayne Ridge, District 11  
Commissioner Brian Lautzenheiser, District 12  
Commissioner Jim Mott, District 13  
Commissioner Lisa Deavers, District 14  
Commissioner Barbara A. Rogers, District 15

County Controller, John Fuentes

And the citizens of Eaton County

March 1, 2019