

COUNTY OF EATON



2014 - 2015 BUDGET



Fiscal Year
October 1, 2014 - September 30, 2015

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 17, 2014

**RESOLUTION TO APPROVE THE 2014/2015
EATON COUNTY BUDGET**

Introduced by the Ways and Means Committee

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 2014 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 August 30, 2014, and a public hearing on the proposed budget was held on September 9, 2014; and

WHEREAS, the Eaton County voters authorized millages of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.2500 of a mill for EATRAN, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility; and

WHEREAS, the Board of Commissioners will authorize, in June 2015, 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 2015 General Appropriations Act; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.2500 of a mill for EATRAN; and

BE IT FURTHER RESOLVED, that the 2014/2015 Eaton County General Fund (#101) budget of \$33,299,155 be adopted by line-item; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue \$17,278,056 and Debt Service \$7,924,062) be adopted by line-item, for a total 2014/2015 budget of \$58,501,273; and

BE IT FURTHER RESOLVED, that any amendment to increase a salary and/or a Capital Outlay line-item 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, 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 2014/2015 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, the line-item appropriations which represent the estimated costs of operating the Courts in 2014/2015 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 Departments 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 2014/2015 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

2014/2015 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

101 REVENUES

Taxes	\$	17,863,914
Licenses and Permits		184,000
Federal Grants		1,124,832
State Grants		4,510,362
Local Unit Contributions		3,200,483
Charges for Services		2,558,250
Fines and Forfeitures		329,000
Interest and Rents		278,691
Other Revenue		202,650
Other Financing Sources		1,550,048
Fund Balance - Carryover		<u>1,496,925</u>
Total Revenue	\$	33,299,155

Expenditures

Legislative	\$	296,191
Judicial		5,430,198
General Government		7,708,926
Public Safety		13,914,861
Health and Welfare		1,764,698
Recreation and Culture		15,000
Other		465,000
Capital Outlay		520,917
Transfers-Out		<u>3,183,365</u>
Total Expenditures	\$	33,299,155

2014/2015 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

208	Parks & Recreation	\$	430,743
211	Parks Special		1,500
215	Friend Of The Court		47,846
227	Landfill		35,000
228	Solid Waste Ordinance		239,293
236	CDBG - Housing		204,333
240	Code Enforcement		271,231
245	Public Improvement		410,000
254	Home Tax Exemption Audit		8,000
255	Remonumentation		92,200
257	Register Of Deed Technology		109,748
261	Central Dispatch		4,204,812
262	Property Forfeiture - Sheriff		1,000
263	Dispatcher Training Fund		30,000
264	Drug Forfeiture - Sheriff		10,000
265	Local Co Training Fund		30,000
266	Sheriff Road Crew		84,610
267	Vertical Drug - Pros		77,911
269	Law Library		6,500
270	STOP Domestic Violence		94,768
271	Drug Court III		102,909
272	Veterans Court		54,550
276	Community Corrections		175,908
279	Swift and Sure Sanctions		187,474
281	Jail Millage		2,396,894
282	Property Forfeiture - Prosecutor		500
284	Drug Forfeiture - Prosecutor		6,000
285	Michigan Justice Training		15,000
286	Homeland Security		122,500
288	OHSP Drug Court		96,342
290	Department of Human Services		134,000
291	Child Care - DHS		2,500
292	Child Care Fund		5,223,324
293	Soldiers & Sailors		30,000
294	Veteran's Trust		40,000
296	Juvenile Millage		1,429,520
297	Historical Commission		2,600
298	Computer		868,541
	Total Special Revenue		17,278,056

2014/2015 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

371	Building Authority - Jail	1,205,438
374	Road Commission MTF 2003	550,091
377	DPW - Grand Ledge 2005	171,115
378	DPW - Dimondale/Windsor	313,400
381	DPW - Brookfield Debt	168,600
391	Building Authority - Dental Clinic	65,419
851	Drain Debt Service	<u>5,450,000</u>
	TOTAL DEBT SERVICE	\$ 7,924,062
	TOTAL 2014/2015 BUDGET	\$ 58,501,273

Approved Position Allocation List
2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
Board Of Commissioners	101.101		15.00
Chairperson		1.00	
Vice Chairperson		1.00	
Ways and Means Chairperson		1.00	
Commissioners		12.00	
Circuit Court	101.131		10.00
Judge		2.00	
Trial Court Administrator		1.00	
Judicial Administrative Assistant/Court Recorder		2.00	
Law Clerk		2.00	
Court Financial Clerk		1.00	
Court Recorder		1.00	
Administrative Assistant/Jury Coordinator		1.00	
District Court	101.136		20.50
Judge		2.00	
Deputy Trial Court Administrator		1.00	
Chief Probation Officer		1.00	
Probation Officer		3.00	
Judicial Administrative Assistant/Court Recorder		2.00	
Chief Deputy Clerk		2.00	
Deputy Clerk		8.00	
Court Financial Clerk		1.00	
P/T Magistrate		0.50	
Friend Of The Court	101.141		17.00
Friend of the Court		1.00	
Assistant Friend of the Court/Attorney Referee		1.00	
Senior Investigator/Conciliator		1.00	
Investigator/Conciliator		2.00	
Enforcement Officer		1.00	
Office Manager		1.00	
Enforcement Caseworker		6.00	
Court Financial Clerk		1.00	
Administrative Assistant		3.00	
Probate Court	101.148		5.00
Judge		1.00	
Judicial Administrative Assistant/Court Recorder		1.00	
Probate Register		1.00	
Deputy Probate Register		2.00	
Juvenile Court	101.149		7.00
Attorney Referee/Juvenile Court Administrator		1.00	
Senior Juvenile Caseworker		2.00	
Juvenile Caseworker		1.00	
Juvenile Register		1.00	
Deputy Juvenile Register		2.00	

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2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
County Clerk	101.215		9.00
County Clerk/Register of Deeds		1.00	
Chief Deputy County Clerk		1.00	
Chief Deputy Circuit Court Clerk		1.00	
Elections Specialist		1.00	
Deputy Clerk Vital Records		2.00	
Senior Court Clerk		1.00	
Deputy Court Clerk		2.00	
Controller	101.223		7.75
Controller/Administrator		1.00	
Deputy Controller/Administrator		1.00	
Human Resource Specialist		1.00	
Benefit Specialist		1.00	
Accountant		1.00	
Payroll & Insurance Specialist		0.75	
Finance & Purchasing Assist.		1.00	
Executive Assistant		1.00	
Information Systems	101.224		9.00
Technology Services Director		1.00	
Deputy Technology Services Director		1.00	
Network & PC Administrator		3.00	
Programmer Analyst		1.00	
GIS Specialist		2.00	
Technical Services Technician		1.00	
Equalization	101.225		6.00
Equalization Director		1.00	
Deputy Equalization Director		1.00	
Appraiser		1.00	
Property Description Specialist		1.00	
Administrative Assistant		1.00	
Property Description Clerk		1.00	
Prosecuting Attorney	101.229		18.75
Prosecuting Attorney		1.00	
Chief Assistant Prosecuting Attorney		1.00	
Sr. Asst. Prosecuting Attorney		2.00	
Assistant Prosecuting Attorney		4.00	
Investigator/Felony Case Manager		1.00	
Executive Assistant to the Prosecuting Attorney		1.00	
Victim Witness Coordinator		1.00	
Legal Assistant 2		3.00	
Legal Assistant 1		2.00	
Legal Assistant 1- Child Support		2.00	
Victim Advocate		0.75	
Economic Crimes Unit	101.232		5.00
Sr. Asst. Prosecuting Attorney - ECU		1.00	
Detective		1.00	
Financial Assistant		2.00	
Assistant Investigator		1.00	

Approved Position Allocation List
2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
Register Of Deeds	101.236		4.00
Chief Deputy Register of Deeds		1.00	
Deputy Register of Deeds		3.00	
County Treasurer	101.253		5.25
Treasurer		1.00	
Chief Deputy Treasurer		1.00	
Deputy Treasurer 2		2.00	
Deputy Treasurer 1		1.25	
MSU Extension	101.257		1.00
Office Coordinator		1.00	
Physical Plant	101.265		14.00
Physical Plant Director		1.00	
Custodial Supervisor		1.00	
Administrative Assistant		1.00	
General Maintenance Worker		4.00	
Groundskeeper		2.00	
Custodian		5.00	
Drain Commission	101.275		5.00
Drain Commissioner		1.00	
Drain Supervisory/Deputy Drain Commissioner		1.00	
Drain Project and Assessment Administrator		1.00	
Soil Erosion Enforcement Officer		1.00	
Administrative Assistant		1.00	
Sheriff	101.301		41.00
Sheriff		1.00	
Undersheriff		1.00	
Executive Assistant to the Sheriff		1.00	
Records Supervisor/Administrative Assistant		1.00	
Chief Deputy		1.00	
Captain		2.00	
Lieutenant		1.00	
Sergeant		5.00	
Detective		3.00	
Deputy/FTO		1.00	
Deputy/Property Officer		1.00	
Deputy		17.00	
Quartermaster		1.00	
Financial Services Clerk		1.00	
Records Clerk		4.00	
Sheriff - Corrections	101.302		38.00
Captain		1.00	
Lieutenant		1.00	
Jail Health Coordinator		1.00	
Jail Nurse		1.00	
Jail Medical Assistant/EMT		2.00	
Food Services Supervisor		1.00	
Medical Records/Commissary Clk		0.50	
Corrections Sergeant		6.00	
Corrections Deputy/FTO		1.00	
Corrections Deputy		18.00	
Corrections Clerk		1.00	
Cook		4.50	

Approved Position Allocation List
2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
Sheriff - Delta	101.303		37.00
Lieutenant		1.00	
Sergeant		5.00	
Detective		4.00	
Deputy		25.00	
Records Clerk		2.00	
Sheriff Road Patrol	101.333		2.00
Deputy		2.00	
Community Development	101.405		2.00
Community Dev. Director		1.00	
Administrative Assistant/Zoning Enforcement Officer		1.00	
Animal Control	101.430		4.00
Sheriff Deputy		1.00	
Animal Control Officer		2.00	
Animal Shelter Attendant (2 P/T)		1.00	
Veterans	101.681		1.00
Veterans Coordinator		1.00	
Parks - Administrative	208.691		2.00
Parks & Recreation Director		1.00	
Administrative Assistant		1.00	
Parks - Fitzgerald	208.717		2.00
Parks Program and Operations Manager		1.00	
Groundskeeper		1.00	
Friend of the Court	215.141		1.00
Enforcement Caseworker		1.00	
Resource Recovery	228.528		1.00
Resource Recovery Coordinator		1.00	
CDBG - Housing	236.696		1.00
Housing Assistant		1.00	
Construction Code	240.400		3.00
Construction Code Director		1.00	
Electrical Inspector		1.00	
P/T Plumbing/Mech. Inspector		0.50	
P/T Permit Specialist		0.50	

Approved Position Allocation List
2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
Central Dispatch	261.325		27.00
Central Dispatch Director		1.00	
Deputy Central Dispatch Director		1.00	
Administrative Assistant		1.00	
Clerk/Receptionist		1.00	
Dispatch Supervisor		6.00	
Dispatcher		16.00	
Emergency Services Sergeant		1.00	
Sheriff Road Crew			1.00
Corrections Deputy		1.00	
Tri-County Metro Narcotics	267.229		1.00
Assistant Prosecuting Attorney		1.00	
S.T.O.P Grant	270.230		1.00
Assistant Prosecuting Attorney		1.00	
Drug Court	271.138		1.00
Case Manager/Assessor		1.00	
Veterans' Court	272.000		0.50
Case Manager/Assessor		0.50	
Community Corrections - Admin	276.152		1.50
Community Corr. Coord.		1.00	
Community Corrections Clerk		0.50	
Swift and Sure Sanctions Grant			1.50
Case Manager/Assessor		1.00	
PT Case Manager/Assessor		0.50	
Jail Millage	281.301		17.50
Corrections Deputy		14.00	
Jail Medical Assistant		0.50	
General Maintenance Worker		1.00	
Corrections Clerk		2.00	
Youth Facility	292.356		19.00
Director of Youth Services		1.00	
Therapist		1.00	
Shift Supervisor		2.00	
Shift Supervisor/Training Coordinator		1.00	
Aftercare/Family Services		1.00	
Nutritionist/Food Services Coordinator		1.00	
Administrative Assistant		1.00	
Cook		1.00	
Youth Specialist		10.00	
Community Based Treatment	292.359		5.00
Therapist		1.00	
Treatment Specialist		4.00	
In-Home Care	292.662		3.00
Sr. Juv Caseworker/Referee		1.00	
Juvenile Caseworker		2.00	

Approved Position Allocation List
2014/2015 Proposed Budget

Position	Dept #	FTE	Total FTE
Day Treatment	292.666		6.00
Assistant Youth Services Director		1.00	
Juvenile Caseworker		1.00	
Therapist		1.00	
SeniorTreatment Specialist		1.00	
Treatment Specialist		2.00	
Foreclosing Governmental Unit			0.75
Accounting and Tax Record Clerk		0.75	
Commissary	595.302		0.50
Medical Records/Commissary Clk		0.50	

Grand Total

380.50

ELECTED OFFICIAL SALARY SCHEDULE

Although this Budget is for the period of October 1, 2014 through September 30, 2015, the following schedule reflects the annual salary for the County's Elected Officials which will be effective on January 1, 2015.

Clerk/Register of Deeds	\$ 64,962
Drain Commissioner	\$ 64,962
Prosecuting Attorney	\$ 98,811
Sheriff	\$ 90,861
Treasurer	\$ 64,962

2014/2015
EATON COUNTY
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE
ENDING 9/30/15

SOURCE	2010/11	2011/12	2012/13	2013/14	2014/15	INCREASE	% INC.
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	(DECREASE)	(DEC.)
TAXES	\$ 17,625,922	\$ 17,219,842	\$ 17,265,022	\$ 17,638,080	\$ 17,863,914	\$ 225,834	1.28%
LICENSES & PERMITS	\$ 201,344	\$ 196,908	\$ 194,466	\$ 197,000	\$ 184,000	(13,000)	-6.60%
FEDERAL REVENUE	\$ 931,216	\$ 986,970	\$ 859,646	\$ 1,019,476	\$ 1,124,832	105,356	10.33%
STATE REVENUE	\$ 2,293,907	\$ 3,627,149	\$ 4,440,034	\$ 4,153,068	\$ 4,510,362	357,294	8.60%
LOCAL UNIT CONTRIBUTIONS	\$ 2,895,984	\$ 3,102,905	\$ 3,073,339	\$ 3,149,581	\$ 3,200,483	50,902	1.62%
CHARGES FOR SERVICES	\$ 3,080,600	\$ 2,882,775	\$ 2,802,145	\$ 2,851,225	\$ 2,558,250	(292,975)	-10.28%
FINES & FORFEITURES	\$ 204,684	\$ 301,526	\$ 339,755	\$ 307,500	\$ 329,000	21,500	6.99%
INTEREST & RENTS	\$ 288,601	\$ 282,975	\$ 278,335	\$ 292,209	\$ 278,691	(13,518)	-4.63%
REFUNDS & REIMBURSEMENTS	\$ 274,295	\$ 214,029	\$ 195,195	\$ 200,450	\$ 202,650	2,200	1.10%
TRANSFERS IN	\$ 3,074,649	\$ 1,293,462	\$ 763,924	\$ 935,705	\$ 1,550,048	614,343	65.66%
FUND BALANCE CARRYOVER	-	-	-	\$ 1,043,146	\$ 1,496,925	453,779	43.50%
HISTORICAL MARGIN	-	-	-	-	-	-	0.00%
	<u>\$ 30,871,203</u>	<u>\$ 30,108,540</u>	<u>\$ 30,211,859</u>	<u>\$ 31,787,440</u>	<u>\$ 33,299,155</u>	<u>\$ 1,511,715</u>	<u>4.76%</u>

2014/2015
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/15

Source: Taxes
Source Number: 401

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.401.101.403	CURRENT PROPERTY TAX	\$ 16,932,232	\$ 16,491,192	\$ 16,522,796	\$ 16,895,366	\$ 17,135,554	\$ 240,188	1.42%
101.401.101.405	INDUSTRIAL FACILITY TAX	323,034	365,719	334,919	358,214	328,359	(29,855)	-8.33%
101.401.101.406	PAYMENT IN LIEU OF TAXES	9,132	9,674	12,792	9,500	10,000	500	5.26%
101.401.101.406.328	LOCAL UNIT CONTRIBUTION	38,362	-	36,675	30,000	35,000	5,000	16.67%
101.401.101.417	DELINQUENT PERSONAL TAX	33,891	48,542	25,044	15,000	20,000	5,000	33.33%
101.401.101.431	TRAILER TAX	8,578	9,861	8,871	10,000	10,000	-	0.00%
101.401.101.446	INTEREST ON TAXES	66,259	62,399	62,389	70,000	65,000	(5,000)	-7.14%
101.401.236.420	REAL ESTATE TRANSFER TAX	214,434	232,454	261,536	250,000	260,000	10,000	4.00%
TOTAL TAXES		\$ 17,625,922	\$ 17,219,842	\$ 17,265,022	\$ 17,638,080	\$ 17,863,914	\$ 225,834	1.28%

Source: Licenses & permits
Source Number: 450

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.450.131.481	MARRIAGE COUNSELING	\$ 9,504	\$ 10,545	\$ 10,553	\$ 10,000	\$ 10,000	\$ -	0.00%
101.450.215.479	PISTOL PERMITS	28,164	28,666	49,376	30,000	30,000	-	0.00%
101.450.215.480	MARRIAGE LICENSES	3,868	4,295	4,113	4,000	6,000	2,000	50.00%
101.450.253.477	DOG LICENSES	60,796	56,592	55,333	58,000	58,000	-	0.00%
101.450.275.484	SOIL EROSION FEES	43,400	52,138	33,945	40,000	40,000	-	0.00%
101.450.430.477	DOG LICENSES	55,613	44,673	41,148	55,000	40,000	(15,000)	-27.27%
TOTAL LICENSES & PERMITS		\$ 201,344	\$ 196,908	\$ 194,466	\$ 197,000	\$ 184,000	\$ (13,000)	-6.60%

**2014/2015
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/15**

Source: Federal Grants
Source Number: 501

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.501.141.516	ACCESS AND VISITATION	\$ 1,765	\$ 788	\$ 2,300	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
101.501.141.521	ADC INCENTIVE	149,016	139,200	141,499	147,672	150,000	2,328	1.58%
101.501.141.530	CRP-FOC	666,442	749,989	613,203	747,509	844,606	97,097	12.99%
101.501.229.520	COOP. REIMB PROSECUTOR	82,123	78,330	84,687	92,295	103,726	11,431	12.39%
101.501.229.528	IV-E DHS GRANT	19,687	18,170	17,957	28,000	23,000	(5,000)	-17.86%
101.501.257.516	STRONG FAMILIES/SAFE CHILDREN	6,294	-	-	-	-	-	0.00%
101.501.301.540.001	BULLETPROOF VEST PROGRAM	5,174	493	-	1,000	1,000	-	0.00%
101.501.301.540.002	OCDETF	716	-	-	-	-	-	0.00%
101.501.301.540.004	BYRNE METH	-	-	-	-	-	-	0.00%
101.501.426.506	EMERGENCY SERVICES GRANT	-	-	-	-	-	-	0.00%
TOTAL FEDERAL GRANTS		\$ 931,216	\$ 986,970	\$ 859,646	\$ 1,019,476	\$ 1,124,832	\$ 105,356	10.33%

Source: State Revenue
Source Number: 539

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.539.101.571	CONVENTION & TOURISM	\$ 254,139	\$ 285,524	\$ 408,921	\$ 332,339	\$ 400,000	\$ 67,661	20.36%
101.539.101.574	STATE REVENUE SHARING	-	1,323,124	1,691,108	1,771,974	2,216,196	444,222	25.07%
101.539.101.576	LIQUOR LICENSE ENFORCE	28,967	30,202	29,462	25,000	25,000	-	0.00%
101.539.101.579.001	STATE COURT FEE	421,968	412,372	430,167	420,000	430,000	10,000	2.38%
101.539.131.542	JUDICIAL PAY STANDARDIZATION	91,448	91,448	78,265	91,448	91,448	-	0.00%
101.539.131.544.002	DRUG CASE INFORMATION MGT	579	511	483	300	500	200	66.67%
101.539.136.542	JUDICIAL PAY STANDARDIZATION	91,448	91,448	91,448	91,448	91,448	-	0.00%
101.539.136.544.001	STATE AID-CASE FLOW ASST.	28,121	31,760	25,042	26,000	25,000	(1,000)	-3.85%
101.539.136.544.002	DRUG CASE INCENTIVE	928	960	933	750	900	150	20.00%
101.539.136.544.003	JUROR COMPENSATION FUND	24,823	19,640	21,268	22,000	21,000	(1,000)	-4.55%
101.539.148.541	PROBATE JUDGES SALARY	105,134	102,898	102,702	102,000	102,000	-	0.00%
101.539.148.542	JUDICIAL PAY STANDARDIZATION	45,724	45,724	45,724	45,724	45,724	-	0.00%
101.539.149.562	ASST. CJO SALARY REIMB.	52,776	52,776	52,776	52,776	52,776	-	0.00%
101.539.221.572	CIGARETTE TAX	12,080	4,906	4,024	5,000	5,000	-	0.00%
101.539.229.550	VICTIMS RIGHTS ACT	81,185	124,603	105,500	102,600	120,000	17,400	16.96%
101.539.301.549.001	OPERATION HEMP	164	-	-	-	-	-	0.00%
101.539.302.560	PAROLE VIOLATION GRANT	339,016	404,366	436,046	354,000	230,000	(124,000)	-35.03%
101.539.302.561	DIVERTED FELON PROGRAM	342,340	215,590	309,690	256,000	145,000	(111,000)	-43.36%
101.539.331.544	MARINE SAFETY	4,898	3,631	4,390	5,000	5,000	-	0.00%
101.539.333.543	SHERIFF ROAD PATROL	109,000	98,100	98,100	101,370	101,370	-	0.00%
101.539.356.572	CIGARETTE TAX	5,033	2,044	1,676	-	2,000	2,000	0.00%
101.539.631.571	CONVENTION & TOURISM	254,139	285,524	408,921	332,339	400,000	67,661	20.36%
101.539.681.553.001	VETERANS SERVICES GRANT	-	-	-	15,000	-	(15,000)	-1
TOTAL STATE REVENUE		\$ 2,293,907	\$ 3,627,149	\$ 4,440,034	\$ 4,153,068	\$ 4,510,362	\$ 357,294	8.60%

Source: Local Unit Contributions
Source Number: 580

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.580.225.581.018	EQUALIZATION SERVICES LOCAL UNIT CONTR.	\$ -	\$ 13,333	\$ 80,000	\$ 80,000	\$ 80,000	-	0.00%
101.580.229.652	PROSECUTING ATTY. SERV. - LOCAL UNITS	-	35,019	54,095	48,000	40,000	(8,000)	-16.67%
101.580.303.582.014	TWP. CONTRIBUTION-SHERIFF	2,834,244	2,992,812	2,876,268	2,958,605	3,017,507	58,902	1.99%
101.580.402.581.014	TWP CONTRIB - PLANNING	20,580	20,580	20,992	20,992	20,992	-	0.00%
101.580.402.581.015	ROAD COMM - PLANNING	20,580	20,580	20,992	20,992	20,992	-	0.00%
101.580.402.581.016	EATRAN - PLANNING	20,580	20,580	20,992	20,992	20,992	-	0.00%
TOTAL LOCAL UNIT CONTRIBUTIONS		\$ 2,895,984	\$ 3,102,905	\$ 3,073,339	\$ 3,149,581	\$ 3,200,483	\$ 50,902	1.62%

2014/2015
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/15

Source: Charges for services
Source Number: 600

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.600.131.605	CIRCUIT COURT PROBATION	\$ 9,784	\$ 17,430	\$ 17,835	\$ 14,000	\$ 14,000	\$ -	0.00%
101.600.131.606	BOND RETAINAGE	1,550	990	1,810	1,000	1,000	-	0.00%
101.600.131.608	CIRCUIT COURT SERVICES	43,207	43,328	45,802	43,000	23,000	(20,000)	-46.51%
101.600.131.608.001	JURY DEMAND FEES	4,509	4,560	4,485	4,700	4,500	(200)	-4.26%
101.600.131.608.002	WRIT OF GARN, REST, ATTACH	4,450	4,770	5,258	3,600	6,000	2,400	66.67%
101.600.131.608.003	ATTORNEY FEE REIMBURSEMENT	-	-	300	-	-	-	0.00%
101.600.131.608.006	MISC COURT COSTS AND FEES	223	-	-	100	50	(50)	-50.00%
101.600.131.635	PHOTOCOPIES	7,486	7,586	7,896	5,500	6,000	500	9.09%
101.600.136.608.000	COURT FILING FEES	111,371	101,813	96,953	95,000	95,000	-	0.00%
101.600.136.608.001	JURY DEMAND FEES	5,332	(3,545)	600	1,500	1,500	-	0.00%
101.600.136.608.002	WRIT OF GARN, REST, ATTACH	118,080	91,680	119,460	95,000	95,000	-	0.00%
101.600.136.608.003	ATTORNEY FEE REIMBURSEMENT	12,268	10,951	16,765	15,000	15,000	-	0.00%
101.600.136.608.006	MISC COURT COSTS & FEES	1,036,058	899,393	792,558	873,000	627,000	(246,000)	-28.18%
101.600.136.609	S.O.S. REINSTATEMENT FEE	40,457	35,141	34,281	35,000	35,000	-	0.00%
101.600.136.609.001	PROBATION OVERSIGHT	167,668	179,957	172,086	170,000	170,000	-	0.00%
101.600.136.612	ALCOHOL ASSESSMENT	31,283	28,076	25,519	28,000	26,000	(2,000)	-7.14%
101.600.141.615	FOC-SERVICE FEES	79,819	85,076	80,933	74,000	76,000	2,000	2.70%
101.600.141.615.001	FOC-COURT COST	14,074	14,135	18,088	12,000	13,000	1,000	8.33%
101.600.141.615.002	FOC-STATE COURT FEE	10,534	11,142	10,669	9,000	10,000	1,000	11.11%
101.600.141.635	PHOTOCOPIES	147	315	161	75	100	25	33.33%
101.600.148.608.000	COURT FILING FEES	3,850	4,306	3,520	3,500	3,500	-	0.00%
101.600.148.608.003	ATTORNEY FEE REIMBURSEMENT	2,785	6,854	2,905	2,000	2,500	500	25.00%
101.600.148.616	PROBATE COURT SERVICES	41,562	38,496	45,500	35,000	36,000	1,000	2.86%
101.600.149.624	25% CHILD CARE COLLECTION	55,576	44,493	45,797	43,000	44,000	1,000	2.33%
101.600.149.625.001	ATTORNEY FEES	33,977	23,604	27,924	30,000	28,000	(2,000)	-6.67%
101.600.149.625.002	SERVICE FEES	8,315	5,650	4,301	9,000	8,000	(1,000)	-11.11%
101.600.149.625.003	CRIME VICTIM ASSESSMENT	222	194	122	200	200	-	0.00%
101.600.149.635	PHOTOCOPIES	101	149	211	200	200	-	0.00%
101.600.215.618	COUNTY CLERK SERVICES	82,896	70,045	80,650	80,000	80,000	-	0.00%
101.600.215.618.001	ELECTION SERVICES	12,646	13,862	9,950	20,000	12,500	(7,500)	-37.50%
101.600.215.635	PHOTOCOPIES	1,499	672	489	750	500	(250)	-33.33%
101.600.223.635	PHOTOCOPIES	590	759	372	600	500	(100)	-16.67%
101.600.225.632	PROPERTY DESCRIPT. SERV.	26,152	12,057	18,255	20,600	20,600	-	0.00%
101.600.229.635	PHOTOCOPIES	1,315	730	1,303	1,000	1,500	500	50.00%
101.600.229.650	FOOD STAMP FRAUD	1,031	765	2,813	1,200	2,500	1,300	108.33%
101.600.229.652	PROSECUTING ATTY. SERV.	29	1,567	5	200	100	(100)	-50.00%
101.600.232.600.001	CHARGES FOR SERVICES	52,310	53,223	57,845	70,000	70,000	-	0.00%
101.600.232.600.003	CHARGES FOR SERVICES-RETAIL FRAUD	91,857	75,136	91,225	90,000	95,000	5,000	5.56%
101.600.232.600.004	CHARGES FOR SERVICES-RENT. PROPERTY DIV.	14,232	19,141	11,415	20,000	20,000	-	0.00%
101.600.232.600.005	CHARGES FOR SERVICES-WELFARE FRAUD	23,388	21,471	27,669	20,000	35,000	15,000	75.00%
101.600.232.600.006	CHARGES FOR SERVICES-SOCIAL SECURITY	435	635	100	1,000	500	(500)	-50.00%
101.600.232.600.007	CHARGES FOR SERVICES-SOS	213,060	207,059	165,040	200,000	200,000	-	0.00%
101.600.232.600.008	CHARGES FOR SERVICES-EFT	-	5,317	18,291	500	15,000	14,500	2900.00%
101.600.232.600.009	CHARGES FOR SERVICES-BAD CHECKS	24,590	24,970	14,815	25,000	25,000	-	0.00%
101.600.236.619	REGISTER OF DEEDS SERV.	322,766	343,114	360,318	318,000	320,000	2,000	0.63%
101.600.253.617	TREASURER SERVICES	11,678	10,372	11,270	11,000	11,000	-	0.00%
101.600.275.623	DRAIN COMM. SERVICES	14,069	64,651	52,627	75,000	40,000	(35,000)	-46.67%
101.600.275.623.001	DRAIN COMM. SERVICES	9,489	15,881	3,915	20,000	10,000	(10,000)	-50.00%
101.600.301.622.000	SHERIFF DEPT. SERVICES	162,997	122,579	142,376	135,000	137,000	2,000	1.48%
101.600.301.622.001	OUIL/IMPAIRED	18,851	11,338	13,616	13,000	14,000	1,000	7.69%
101.600.301.622.002	FALSE ALARMS	13,435	7,360	8,860	8,000	4,000	(4,000)	-50.00%
101.600.301.622.003	ABANDONED VEHICLES	8,754	12,119	5,226	2,500	5,000	2,500	100.00%
101.600.301.622.005	SENTENCED INMATE	-	3,246	-	-	-	-	0.00%
101.600.301.645.000	SALE OF LOST/STOLEN PROP.	918	-	13	500	500	-	0.00%
101.600.302.622.004	INMATE MEDICAL	5,845	16,259	4,998	30,000	5,000	(25,000)	-83.33%
101.600.302.622.005	SENTENCED INMATE BOARD	51,280	46,294	45,158	40,000	40,000	-	0.00%
101.600.302.622.007	TETHER PROGRAM	16,942	9,620	725	-	-	-	0.00%
101.600.302.622.010	INMATE MEDICAL - OTHER AGENCIES	-	-	10,502	-	5,000	5,000	0.00%
101.600.302.622.011	INCENTIVE PAYMENTS - SSI	17,572	24,600	25,240	15,000	15,000	-	0.00%
101.600.405.651.002	COMMUNITY DEVELOPMENT SERV	15,296	15,284	16,490	15,000	15,000	-	0.00%
101.600.430.602	BOARD OF DOGS & CATS	8,024	6,062	6,596	5,000	5,000	-	0.00%
101.600.430.644	ADOPTION	1,035	1,004	608	1,000	500	(500)	-50.00%
101.600.648.627.000	CREMATION FEES	10,932	9,041	11,632	9,000	12,000	3,000	33.33%
TOTAL CHARGES FOR SERVICES		\$ 3,080,600	\$ 2,882,775	\$ 2,802,145	\$ 2,851,225	\$ 2,558,250	\$ (292,975)	-10.28%

2014/2015
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/15

Source: Fines and Forfeits
Source Number: 655

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.655.131.657	BOND FORFEITURES	\$ 1,600.00	\$ 510.00	\$ 1,660	\$ 1,000	\$ 1,500	\$ 500	50.00%
101.655.136.656	ORDINANCE FINES & COSTS	162,045	273,158	322,919	286,000	310,000	24,000	8.39%
101.655.136.657	BOND FORFEITURES	28,655	14,810	10,635	17,000	13,000	(4,000)	-23.53%
101.655.275.656.002	CIVIL INFRACTION ORDIN.	3,595	3,941	734	1,000	1,000	-	0.00%
101.655.306.630.000	HANDICAPPED PARKING TICKETS	1,252	469	315	-	1,000	1,000	0.00%
101.655.405.656.002	CIVIL INFRACTIONS	747	119	786	500	500	-	0.00%
101.655.430.656.001	DOG FINES	6,789	8,519	2,706	2,000	2,000	-	0.00%
TOTAL FINES AND FORFEITS		\$ 204,684	\$ 301,526	\$ 339,755	\$ 307,500	\$ 329,000	\$ 21,500	6.99%

Source: Interest and Rents
Source Number: 664

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.664.101.670	RENTAL INCOME	\$ 156,325	\$ 156,325	\$ 156,325	\$ 156,325	\$ 156,325	\$ -	0.00%
101.664.253.665	INTEREST AND DIVIDENDS	11,392	11,309	144	15,000	500	(14,500)	-96.67%
101.664.266.670.001	RENTAL INCOME	120,884	115,341	121,866	120,884	121,866	982	0.81%
TOTAL INTEREST AND RENTS		\$ 288,601	\$ 282,975	\$ 278,335	\$ 292,209	\$ 278,691	\$ (13,518)	-4.63%

**2014/2015
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/15**

Source: Refunds and Reimbursements
Source Number: 671

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.671.101.671	VENDING/PAY PHONE	\$ 172	\$ 175	211	\$ 200	\$ 200	\$ -	0.00%
101.671.101.673	SALE OF FIXED ASSETS	38,296	19,832	6,847	10,000	10,000	-	0.00%
101.671.101.680	RESTITUTION	-	252	-	-	-	-	0.00%
101.671.101.688.010	REFUNDS & REIM - OTHER	38,999	7,661	8,736	2,500	8,000	5,500	220.00%
101.671.101.690	INSURANCE REFUNDS	4,704	-	101	-	-	-	0.00%
101.671.131.688.000	REIMB & REFUNDS	929	817	918	1,000	900	(100)	-10.00%
101.671.131.688.011	REIMB & REFUNDS-MARRIAGE	790	2,351	4,071	1,000	2,000	1,000	100.00%
101.671.136.694	CASH OVER & SHORT	(12)	18	-	-	-	-	0.00%
101.671.136.694.001	NSF CHECK CLEARING ACCT	(15)	-	-	-	-	-	0.00%
101.671.141.688.008	REIMB & REFUNDS-FOC	4	-	-	-	-	-	0.00%
101.671.148.688.004	REIMB & REFUNDS PROBATE	0	26.5	-	0	0	-	0.00%
101.671.149.694	CASH OVER & SHORT	0	0	(10)	0	0	-	0.00%
101.671.215.674	SALE OF COUNTY FLAGS	50	50	-	-	-	-	0.00%
101.671.215.688.002	REIMB. & REFUNDS-CLERK	688	1,539	287	500	500	-	0.00%
101.671.215.694.000	CASH OVER & SHORT	110	58	28	-	-	-	0.00%
101.671.225.688.014	REIMB & REFUNDS	-	-	-	500	-	(500)	-100.00%
101.671.229.688.009	REIMB & REFUNDS-PROSECUTOR	-	-	-	200	500	300	150.00%
101.671.236.694	CASH OVER & SHORT	369	424	419	400	400	-	0.00%
101.671.253.675.001	PRIVATE GRANT	-	-	1,250	-	1,000	1,000	0.00%
101.671.253.688.001	REIMB. & REFUNDS-TREASURER	-	-	7	-	-	-	0.00%
101.671.253.694.000	CASH OVER & SHORT	18	118	12	-	50	50	0.00%
101.671.257.671	VENDING PAY PHONE COMM.	-	-	-	-	-	-	0.00%
101.671.265.680	RESTITUTION	-	-	-	-	-	-	0.00%
101.671.265.688	REFUNDS & REIMBURSEMENTS	132	-	31	-	-	-	0.00%
101.671.275.688.016	REFUNDS & REIMBURSEMENTS	-	1,841	-	-	-	-	0.00%
101.671.301.675.001	PRIVATE GRANT	-	1,900	2,500	-	35,000	35,000	0.00%
101.671.301.680.000	RESTITUTION	2,438	3,179	5,785	2,000	2,000	-	0.00%
101.671.301.688.005	REIMB & REFUNDS-SHERIFF	4,815	2,922	2,775	2,000	2,000	-	0.00%
101.671.301.688.015	REIMBURSEMENT OF O.T.	104,616	96,798	84,917	100,000	90,000	(10,000)	-10.00%
101.671.301.694.000	CASH OVER SHORT	-	(20)	-	-	-	-	0.00%
101.671.302.671	INMATE PHONE COMMISSION	77,193	73,809	76,311	80,000	50,000	(30,000)	-37.50%
101.671.430.675	REIMBURSEMENT AND REFUNDS	-	280	-	150	100	(50)	-33.33%
TOTAL REFUNDS & REIMBURS.		\$ 274,295	\$ 214,029	\$ 195,195	\$ 200,450	\$ 202,650	\$ 2,200	1.10%

Source: Transfers In
Source Number: 695

ACCOUNT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.695.101.698	FUND BALANCE-CARRYOVER	\$ -	\$ -	\$ -	\$ 1,043,146	\$ 1,496,925	\$ 453,779	43.50%
101.695.101.699.000	TRANSFERS IN	636,936	555,386	551,430	550,048	1,150,048	600,000	109.08%
101.695.101.699.261	TRANSFERS IN - CENTRAL DISPATCH	235,077	218,889	212,494	385,657	400,000	14,343	3.72%
101.695.101.699.280	TRANSFERS IN - REVENUE SHARING RESERV	2,202,636	519,187	-	-	-	-	0.00%
101.695.302.699.260	TRANSFER-IN PRISONER BOARDING	-	-	-	-	-	-	0.00%
TOTAL TRANSFERS IN		\$ 3,074,649	\$ 1,293,462	\$ 763,924	\$ 1,978,851	\$ 3,046,973	\$ 1,068,122	53.98%
TOTAL REVENUE		\$ 30,871,203	\$ 30,108,540	\$ 30,211,859	\$ 31,787,440	\$ 33,299,155	\$ 1,511,715	4.76%

**2014/2015
EATON COUNTY
GENERAL FUND
SUMMARY OF REVENUES BY DEPARTMENT
ENDING 9/30/15**

DEPARTMENT	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
Commissioners	\$ 21,655,532	\$ 20,760,080	\$ 20,760,968	\$ 22,350,269	\$ 24,157,108	\$ 1,806,839	8.08%
Total Legislative	21,655,532	20,760,080	20,760,968	22,350,269	24,157,108	1,806,839	8.08%
Circuit Court	176,059	184,846	179,334	176,648	160,898	(15,750)	-8.92%
District Court	1,858,509	1,775,258	1,730,467	1,755,698	1,525,848	(229,850)	-13.09%
Friend of the Court	921,801	1,000,645	960,242	993,256	1,096,206	102,950	10.36%
Probate Court	199,055	198,304	200,351	188,224	189,724	1,500	0.80%
Juvenile Court	150,966	126,866	131,120	135,176	133,176	(2,000)	-1.48%
Total Judicial	3,306,390	3,285,920	3,201,514	3,249,002	3,105,852	(143,150)	-4.41%
County Clerk	129,920	119,186	144,892	135,250	129,500	(5,750)	-4.25%
Controller	590	759	372	600	500	(100)	-16.67%
Equalization	26,152	25,390	98,255	101,100	100,600	(500)	-0.49%
Prosecuting Attorney	185,371	259,184	266,359	273,495	291,326	17,831	6.52%
Economic Crimes Unit - Prosecuting Attorney	-	-	386,401	426,500	460,500	34,000	0.00%
Register of Deeds	323,136	343,538	360,737	318,400	320,400	2,000	0.63%
Treasurer	72,492	67,082	68,015	69,000	70,050	1,050	1.52%
MSU Extension	6,294	-	-	-	-	-	0.00%
Physical Plant	132	-	31	-	-	-	0.00%
Drain Commissioner	70,554	138,452	91,221	136,000	91,000	(45,000)	-33.09%
E.C. Office Building	120,884	115,341	121,866	120,884	121,866	982	0.81%
Total General Government	935,524	1,068,931	1,538,148	1,581,229	1,585,742	4,513	0.29%
Sheriff	322,877	261,914	266,068	264,000	290,500	26,500	10.04%
Sheriff - Corrections	850,188	790,538	908,670	775,000	490,000	(285,000)	-36.77%
Sheriff - Delta	2,834,244	2,992,812	2,876,268	2,958,605	3,017,507	58,902	1.99%
Handicapped Parking	1,252	469	315	-	1,000	1,000	0.00%
Marine Safety	4,898	3,631	4,390	5,000	5,000	-	0.00%
Road Patrol	109,000	98,100	98,100	101,370	101,370	-	0.00%
Tri - County Planning	61,740	61,740	62,976	62,976	62,976	-	0.00%
Community Development	16,044	15,404	17,276	15,500	15,500	-	0.00%
Animal Control	71,460	60,536	51,058	63,150	47,600	(15,550)	-24.62%
Total Public Safety	4,271,702	4,285,142	4,285,122	4,245,601	4,031,453	(214,148)	-5.04%
Cap. Area Sub. Abuse	254,139	285,524	408,921	332,339	400,000	67,661	20.36%
Medical Examiner	10,932	9,041	11,632	9,000	12,000	3,000	33.33%
Veterans Services	-	-	-	15,000	-	(15,000)	-100.00%
Health Department	12,080	4,906	4,024	5,000	5,000	-	0.00%
Youth Facility	5,033	2,044	1,676	-	2,000	2,000	0.00%
Total Human Services	282,184	301,515	426,252	361,339	419,000	57,661	15.96%
Total Revenue	\$ 30,451,332	\$ 29,701,587	\$ 30,212,003	\$ 31,787,440	\$ 33,299,155	\$ 1,511,715	4.76%

2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY BY FUNCTION
ENDING 9/30/15

FUNCTION	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
LEGISLATIVE	\$ 241,076	\$ 236,650	\$ 252,180	\$ 284,408	\$ 296,191	\$ 11,783	4.14%
JUDICIAL	5,326,867	5,214,894	5,184,826	5,501,907	5,430,198	(71,709)	-1.30%
GENERAL GOVERNMENT	7,136,661	6,837,510	6,769,023	7,353,814	7,708,926	355,111	4.83%
PUBLIC SAFETY	13,236,609	12,893,646	12,722,513	13,507,248	13,914,861	407,612	3.02%
HEALTH & WELFARE	1,418,719	1,562,579	1,519,600	1,692,298	1,764,698	72,399	4.28%
RECREATION & CULTURAL	15,000	15,000	15,000	15,000	15,000	-	0.00%
OTHER	14,745	182,757	22,450	160,024	465,000	304,976	190.58%
CAPITAL OUTLAY	251,505	173,048	145,667	288,960	520,917	231,957	80.27%
TRANSFERS OUT	3,526,881	3,115,678	3,001,297	2,983,780	3,183,365	199,586	6.69%
	<u>\$ 31,168,063</u>	<u>\$ 30,231,763</u>	<u>\$ 29,632,556</u>	<u>\$ 31,787,439</u>	<u>\$ 33,299,155</u>	<u>\$ 1,511,716</u>	<u>4.76%</u>

**2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/15**

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101	BOARD OF COMMISSIONERS	\$ 241,076	\$ 236,650	\$ 252,180	\$ 284,408	\$ 296,191	\$ 11,783	4.14%
	TOTAL LEGISLATIVE	\$ 241,076	\$ 236,650	\$ 252,180	\$ 284,408	\$ 296,191	\$ 11,783	4.14%
131	CIRCUIT COURT	\$ 1,232,718	\$ 1,271,176	\$ 1,228,248	\$ 1,290,771	\$ 1,240,916	\$ (49,855)	-3.86%
136	DISTRICT COURT	1,486,582	1,395,633	\$ 1,419,665	1,532,374	1,517,688	(14,686)	-0.96%
141	FRIEND OF THE COURT	1,213,447	1,235,959	\$ 1,229,641	1,307,881	1,279,706	(28,175)	-2.15%
147	COUNTY GUARDIAN	60,235	59,998	\$ 60,000	63,000	63,050	-	0.00%
148	PROBATE COURT	523,524	525,714	\$ 498,326	511,815	513,334	1,419	0.28%
149	JUVENILE DIVISION	804,835	719,730	\$ 742,709	785,147	804,751	19,604	2.50%
151	PROBATION	5,526	6,684	\$ 6,237	10,919	10,754	(165)	-21.77%
	TOTAL JUDICIAL	\$ 5,326,867	\$ 5,214,894	\$ 5,184,826	\$ 5,501,907	\$ 5,430,198	\$ (71,859)	-1.31%

**2014/2015
GENERAL FUND
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SUMMARY
ENDING 9/30/15**

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
191	ELECTIONS	\$ 62,394	\$ 77,538	\$ 82,532	\$ 75,550	\$ 91,300	\$ 15,750	20.85%
215	COUNTY CLERK	555,574	535,267	\$ 533,506	\$ 532,017	\$ 582,842	50,825	9.55%
216	BIRTHS & DEATHS	157	199	\$ 176	\$ 200	\$ 250	50	25.00%
217	PLAT BOARD	38	-	\$ -	\$ 323	\$ 323	-	0.00%
223	CONTROLLER	742,053	706,891	\$ 710,586	\$ 771,366	\$ 790,956	19,590	2.54%
224	INFORMATION SYSTEMS	706,315	657,803	\$ 653,694	\$ 832,222	\$ 871,994	39,773	4.78%
225	EQUALIZATION	651,022	559,875	\$ 512,816	\$ 559,382	\$ 581,773	22,391	4.00%
229	PROSECUTING ATTORNEY	1,317,119	1,330,711	\$ 1,347,562	\$ 1,398,409	\$ 1,571,596	173,187	12.38%
232	ECONOMIC CRIMES UNIT-PROSECUT	397,082	361,485	\$ 342,838	\$ 391,396	\$ 364,932	(26,464)	0.00%
236	REGISTER OF DEEDS	201,828	213,598	\$ 200,792	\$ 227,355	\$ 213,536	(13,819)	-6.08%
253	TREASURER	346,697	340,361	\$ 360,962	\$ 383,324	\$ 399,954	16,631	4.34%
257	COOPERATIVE EXTENSION	138,175	136,682	\$ 133,645	\$ 135,745	\$ 139,146	3,401	2.51%
261	BUILDING AUTHORITY	-	105	\$ -	\$ 250	\$ 250	-	0.00%
265	BUILDING AND GROUNDS	1,612,973	1,517,272	\$ 1,508,422	\$ 1,640,378	\$ 1,666,637	26,260	1.60%
275	DRAIN COMMISSIONER	386,343	380,833	\$ 362,601	\$ 387,006	\$ 414,545	27,539	7.12%
280	EATON CONSERVATION DISTRICT	18,891	18,891	\$ 18,891	\$ 18,891	\$ 18,891	-	0.00%
TOTAL GENERAL GOVERNMENT		\$ 7,136,661	\$ 6,837,510	\$ 6,769,023	\$ 7,353,814	\$ 7,708,926	\$ 355,112	4.83%

2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/15

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
301	SHERIFF DEPARTMENT	\$ 4,943,665	\$ 4,684,752	\$ 4,588,622.91	\$ 4,855,270	\$ 4,965,291	\$ 110,021	2.27%
302	SHERIFF-CORRECTIONS	3,852,049	3,609,667	\$ 3,730,470.49	4,017,427	4,249,125	231,698	5.77%
303	SHERIFF-DELTA OFFICE	3,547,321	3,654,950	\$ 3,573,567.56	3,704,383	3,750,258	45,875	1.24%
304	TRI-COUNTY METRO	-	49,963	\$ 23,313.43	50,000	50,000	-	100.00%
331	MARINE SAFETY	9,577	8,777	\$ 1,493.81	12,043	12,389	346	2.88%
333	SHERIFF ROAD PATROL	185,132	178,418	\$ 191,085.55	202,979	200,850	(2,129)	-1.05%
402	TRI-COUNTY PLANNING	102,900	102,900	\$ 104,958.00	104,960	104,960	-	0.00%
405	COMMUNITY DEVELOPMENT	247,726	191,468	\$ 178,694.84	195,487	213,275	17,788	9.10%
426	EMERGENCY SERVICES	-	-	\$ -	-	-	-	0.00%
430	ANIMAL CONTROL	348,239	412,752	\$ 330,306.34	364,699	368,711	4,012	1.10%
TOTAL PUBLIC SAFETY		\$ 13,236,609	\$ 12,893,646	\$ 12,722,513	\$ 13,507,248	\$ 13,914,861	\$ 407,612	3.02%

**2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/15**

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
301	SHERIFF DEPARTMENT	\$ 4,943,665	\$ 4,684,752	\$ 4,588,622.91	\$ 4,855,270	\$ 4,965,291	\$ 110,021	2.27%
302	SHERIFF-CORRECTIONS	3,852,049	3,609,667	\$ 3,730,470.49	4,017,427	4,249,125	231,698	5.77%
303	SHERIFF-DELTA OFFICE	3,547,321	3,654,950	\$ 3,573,567.56	3,704,383	3,750,258	45,875	1.24%
304	TRI-COUNTY METRO	-	49,963	\$ 23,313.43	50,000	50,000	-	100.00%
331	MARINE SAFETY	9,577	8,777	\$ 1,493.81	12,043	12,389	346	2.88%
333	SHERIFF ROAD PATROL	185,132	178,418	\$ 191,085.55	202,979	200,850	(2,129)	-1.05%
402	TRI-COUNTY PLANNING	102,900	102,900	\$ 104,958.00	104,960	104,960	-	0.00%
405	COMMUNITY DEVELOPMENT	247,726	191,468	\$ 178,694.84	195,487	213,275	17,788	9.10%
426	EMERGENCY SERVICES	-	-	\$ -	-	-	-	0.00%
430	ANIMAL CONTROL	348,239	412,752	\$ 330,306.34	364,699	368,711	4,012	1.10%
TOTAL PUBLIC SAFETY		\$ 13,236,609	\$ 12,893,646	\$ 12,722,513	\$ 13,507,248	\$ 13,914,861	\$ 407,612	3.02%

**2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/15**

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
631	CONVENTION & TOURISM	\$ 254,139	\$ 285,524	\$ 408,921	\$ 332,339	\$ 400,000	\$ 67,661	20.36%
632	HEALTH PLAN CORPORATION	509,777	629,562	500,838	650,000	650,000	-	-
648	MEDICAL EXAMINER	131,973	118,580	93,983	150,692	149,200	(1,492)	-0.99%
649	COMMUNITY MENTAL HEALTH	403,345	403,345	395,924	390,721	394,628	3,907	1.00%
672	TRI-COUNTY AGING	60,624	60,768	60,426	61,166	61,166	-	0.00%
681	VETERANS	58,862	64,801	59,509	107,380	109,703	2,323	2.16%
TOTAL HEALTH & WELFARE		\$ 1,418,719	\$ 1,562,579	\$ 1,519,600	\$ 1,692,298	\$ 1,764,698	\$ 72,399	4.28%
803	COURTHOUSE SQUARE ASSOC.	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
TOTAL RECREATION & CULTURE		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
901.131	CIRCUIT COURT	-	-	-	-	5,400	5,400	0.00%
901.136	DISTRICT COURT	-	-	-	3,500	9,239	5,739	163.97%
901.141	FRIEND OF THE COURT	-	5,430	-	-	800	800	0.00%
901.148	PROBATE COURT	4,630	-	-	-	4,400	4,400	0.00%
901.149	JUVENILE COURT	-	-	17,888	9,113	3,950	(5,163)	-56.66%
901.208	PARKS & RECREATION	15,841	10,800	-	-	-	-	0.00%
901.223	CONTROLLER	8,140	-	-	-	-	-	0.00%
901.225	EQUALIZATION	-	18,972	-	-	-	-	0.00%
901.229	PROSECUTING ATTORNEY	-	-	-	-	9,182	9,182	0.00%
901.253	TREASURER	-	-	-	3,550	3,400	(150)	-4.23%
901.265	PHYSICAL PLANT	38,450	32,587	13,254	30,800	35,527	4,727	15.35%
901.275	DRAIN COMMISSIONER	-	-	-	-	1,204	1,204	0.00%
901.276	COMMUNITY CORRECTIONS	5,695	-	-	-	-	-	0.00%
901.292	YOUTH FACILITY	2,436	-	24,201	-	-	-	0.00%
901.301	SHERIFF DEPARTMENT	83,609	41,862	41,364	86,010	187,345	101,335	117.82%
901.302	SHERIFF-CORRECTIONS	1,200	1,799	-	18,435	55,395	36,960	200.49%
901.303	SHERIFF-DELTA OFFICE	64,542	46,626	48,960	137,552	169,275	31,723	23.06%
901.426	EMERGENCY SERVICES	-	-	-	-	-	-	0.00%
901.430	ANIMAL CONTROL	2,522	-	-	-	35,800	35,800	0.00%
TOTAL CAPITAL OUTLAY		\$ 227,065	\$ 172,749	\$ 145,667	\$ 288,960	\$ 520,917	\$ 231,957	80.27%

**2014/2015
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/15**

ACTIVITY NUMBER	DEPARTMENT AGENCY	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
851.000	INSURANCE & BONDS	\$ 14,745	\$ 15,963	\$ 22,450	\$ 18,000	\$ 25,000	\$ 7,000	38.89%
890.000	CONTINGENCY	-	-	-	142,024	440,000	297,976	209.81%
TOTAL OTHER		\$ 14,745	\$ 15,963	\$ 22,450	\$ 160,024	\$ 465,000	\$ 304,976	190.58%
999.000	TRANSFERS-OUT	\$ 130,682	\$ 239	\$ 24,500	\$ -	\$ -	\$ -	0.00%
999.001	DRAIN AT LARGE	354,536	386,757	376,007	407,218	407,218	-	0.00%
999.003	BARRY/EATON HEALTH DEPT	409,289	186,238	314,963	165,800	182,116	16,316	9.84%
999.004	CHILD CARE-PROBATE	1,320,000	1,228,576	910,461	1,121,013	1,009,782	(111,231)	-9.92%
999.005	SOCIAL SERVICES	14,000	14,000	14,000	14,000	14,000	-	0.00%
999.006	MEDICAL CARE FACILITY	129,095	129,095	129,095	150,000	150,000	-	0.00%
999.007	SOLDIERS AND SAILORS	30,000	30,000	30,000	30,000	30,000	-	0.00%
999.008	PARKS	306,272	249,102	262,699	325,292	342,694	17,402	5.35%
999.011	PUBLIC IMPROVEMENT	320,000	230,000	230,000	230,000	230,000	-	0.00%
999.012	COMPUTER	193,206	394,482	484,231	265,800	583,641	317,841	119.58%
999.034	HEALTH DEPT-CIGARETTE TAX	12,080	4,906	4,024	5,000	5,000	-	0.00%
999.035	JUVENILE-CIGARETTE TAX	5,033	2,044	1,676	3,000	3,000	-	0.00%
999.037	EATON CO. OFFICE BUILDING	103,492	102,740	-	-	-	-	0.00%
999.038	VERTICAL DRUG PROSECUTION	47,103	54,976	61,511	70,280	70,411	131	0.19%
999.041	LANDFILL	35,000	35,000	35,000	35,000	35,000	-	0.00%
999.211	PARKS SPECIAL PROJECTS	-	-	-	-	-	-	0.00%
999.215	FRIEND OF THE COURT	28,299	33,832	31,952	36,149	15,346	(20,803)	-57.55%
999.236	CDGB - HOUSING	26,446	-	28,917	44,315	32,133	(12,182)	-27.49%
999.240	CODE ENFORCEMENT	38,273	21,163	-	-	-	-	0.00%
999.248	COMP PLAN	6,000	6,000	6,000	6,000	6,000	-	0.00%
999.270	STOP GRANT	15,575	4,028	17,785	32,136	39,414	7,278	22.65%
999.271	DRUG COURT	-	-	-	-	-	-	0.00%
999.266	COMMUNITY CORRECTIONS	-	-	17,500	40,277	25,110	-	0.00%
999.291	CHILD CARE FUND - DHS	2,500	2,500	2,500	2,500	2,500	-	0.00%
TOTAL TRANSFERS OUT		\$ 3,526,881	\$ 3,115,678	\$ 2,982,820	\$ 2,983,780	\$ 3,183,365	\$ 214,753	7.20%

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: CENTRAL DISPATCH
FUND: 261**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
401.404	SPECIAL ASSESSMENT-911	\$ 3,116,719	\$ 3,057,181	\$ 3,005,789	\$ 3,043,418	\$ 3,066,022	\$ 22,604	0.74%
401.405	INDUSTRIAL FACILITY TAX	53,816	59,383	61,856	71,853	54,782	(17,071)	-23.76%
401.406	PAYMENT IN LIEU OF TAXES	1,644	1,745	529	1,500	600	(900)	-60.00%
401.417	DELINQUENT PERSONAL TAX	9,338	11,373	9,828	3,500	8,000	4,500	128.57%
401.446	INTEREST ON TAXES	654	944	962	200	800	600	300.00%
501.426.506	EMERGENCY SERVICES GRANT	39,604	40,370	58,091	36,000	38,000	2,000	5.56%
539.574.001	ALL DEVICE 911 REVENUE SHARING	257,010	262,340	267,507	250,000	270,000	20,000	8.00%
580.596	LOCAL UNIT CONTRIBUTION	31	-	-	200	-	(200)	-100.00%
600.621	CENTRAL DISPATCH SERVICES	-	-	-	-	-	-	0.00%
664.665	INTEREST AND DIVIDENDS	-	-	-	-	-	-	0.00%
695.699	TRANSFERS IN	122,216	-	-	-	-	-	0.00%
695.698	FUND BALANCE CARRYOVER	-	-	-	783,955	766,608	(17,347)	-2.21%
TOTAL REVENUES		\$ 3,601,032	\$ 3,433,337	\$ 3,404,562	\$ 4,190,626	\$ 4,204,812	\$ 14,186	0.34%
703.000	SALARIES-SUPERVISORY	\$ 67,923	\$ 68,456	\$ 53,989	\$ 68,963	\$ 70,919	\$ 1,956	2.84%
704.000	SALARIES-REGULAR	1,110,043	1,155,894	1,155,896	1,194,279	1,190,807	(3,472)	-0.29%
704.001	LONGEVITY	13,136	14,159	16,277	16,686	16,826	140	0.84%
705.000	SALARIES-TEMPORARY	-	-	-	5,000	5,000	-	0.00%
706.000	SALARIES-OVERTIME	209,903	184,588	159,334	193,181	193,181	-	0.00%
710.000	HOLIDAY PAY	31,527	30,072	32,303	33,137	33,137	-	0.00%
715.000	SOCIAL SECURITY	108,746	110,067	104,641	116,356	116,334	(22)	-0.02%
716.000	HEALTH INSURANCE	316,845	355,399	313,448	305,585	307,411	1,826	0.60%
716.001	HEALTH INSURANCE WAIVER	2,400	3,500	3,600	4,800	6,000	1,200	25.00%
716.006	RETIRES HEALTH INSURANCE	105,014	110,186	116,384	136,658	150,260	13,602	9.95%
717.000	LIFE & DISABILITY	11,207	11,329	5,556	5,874	5,873	(1)	-0.02%
718.000	COUNTY SHARE RETIREMENT	214,465	198,097	204,750	215,739	245,116	29,377	13.62%
719.002	DENTAL INSURANCE	16,924	17,461	17,623	18,433	13,817	(4,616)	-25.04%
720.000	SICK PAY	1,266	2,726	4,015	4,946	4,834	(112)	-2.26%
723.000	WORKERS COMPENSATION	3,470	3,480	2,550	2,580	2,384	(196)	-7.61%
724.000	UNEMPLOYMENT INSURANCE	7,201	9,268	7,181	7,605	3,041	(4,564)	-60.01%
TOTAL PERSONNEL		2,220,071	2,274,681	2,197,547	2,329,822	2,364,940	35,118	1.51%
727.000	OFFICE SUPPLIES	5,008	2,607	1,609	3,600	3,600	-	0.00%
728.000	POSTAGE	197	130	102	200	200	-	0.00%
733.000	OTHER SUPPLIES	14,862	13,628	17,377	15,000	16,000	1,000	6.67%
740.000	GAS, OIL , ANTI-FREEZE	2,698	-	-	-	4,000	4,000	0.00%
741.000	UNIFORMS	-	-	-	12,500	12,500	-	0.00%
780.000	BOOKS	-	70	52	100	100	-	0.00%
TOTAL SUPPLIES		22,764	16,434	19,140	31,400	36,400	5,000	15.92%

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: CENTRAL DISPATCH
FUND: 261.325**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
729.000	PRINTING	-	114	97	200	200	-	0.00%
800.000	CONTRACTUAL SERVICES	2,157	11,677	14711.99	60,000	60,000	-	0.00%
803.000	LEGAL SERVICES	1,885	-	0	1,000	1,000	-	0.00%
806.000	PHYSICIAN	-	-	0	500	500	-	0.00%
808.000	MEMBERSHIP & SUBSCRIPTIONS	3,370	2,945	2588.3	4,500	4,500	-	0.00%
850.000	TELEPHONE	79,903	109,063	136782.04	150,000	150,000	-	0.00%
860.001	TRAVEL	12,810	12,344	12531.48	20,000	16,000	(4,000)	-20.00%
900.000	ADVERTISING	-	-	2249.88	10,000	20,000	10,000	100.00%
910.000	LIABILITY INSURANCE	32,931	17,102	15682	14,595	12,460	(2,135)	-14.63%
911.000	PROPERTY INSURANCE	7,332	7,398	8286	9,197	8,087	(1,110)	-12.07%
912.000	VEHICLE INSURANCE	950	936	1008	1,074	1,533	459	42.74%
920.100	ELECTRIC-CENTRAL DISPATCH	30,162	33,079	38571.82	33,500	34,000	500	1.49%
920.200	GAS-CENTRAL DISPATCH	4,622	3,968	4069.26	5,000	5,000	-	0.00%
920.300	WATER-CENTRAL DISPATCH	1,925	1,953	2041.42	2,300	2,300	-	0.00%
930.000	BUILDING REPAIR & MAINT	1,914	473	0	2,500	2,500	-	0.00%
931.000	VEHICLE REPAIR & MAINT - EMER SER	-	-	1240.88	-	1,500	1,500	0.00%
932.000	OFFICE EQUIP MAINT/REPAIR	1,531	1,565	1,108	1,950	1,950	-	0.00%
933.000	EQUIPMENT REPAIR & MAINT	173,225	162,212	200,559	240,000	270,000	30,000	12.50%
943.000	RENTAL OF EQUIPMENT	5,991	4,469	4,212	6,000	6,000	-	0.00%
957.000	TRAINING	18,400	9,625	12,177	18,500	18,500	-	0.00%
963.000	VALUATION DECREASE	13,539	21,670	38,868	22,000	22,000	-	0.00%
TOTAL OTHER SERVICES		392,644	400,594	496,785	602,816	638,030	35,214	5.84%
978.000	OFFICE EQUIPMENT	969	720	-	143,500	22,000	(121,500)	-84.67%
981.000	EQUIPMENT	544,465	190,723	198,595	426,581	682,792	256,211	60.06%
TOTAL CAPITAL OUTLAY		545,434	191,443	198,595	570,081	704,792	134,711	23.63%

**DEPARTMENT: CENTRAL DISPATCH-EMERGENCY SERVICES
FUND: 261.426**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
727.000	OFFICE SUPPLIES	-	39	128	1,750	1,500	(250)	-14.29%
728.000	POSTAGE	-	26	44	50	50	-	0.00%
733.000	OTHER SUPPLIES	-	469	114	500	500	-	0.00%
740.000	GAS, OIL, ANTIFREEZE	-	3,034	3,499	3,700	3,700	-	0.00%
741.000	UNIFORMS	566	505	10	-	500	500	0.00%
729.000	PRINTING	-	-	1,374	200	200	-	0.00%
743.001	CLEANING	350	350	350	350	350	-	0.00%
743.002	CLOTHING	300	300	289	300	300	-	0.00%
808.000	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	200	200	-	0.00%
850.000	TELEPHONE	-	770	748	900	900	-	0.00%
860.001	TRAVEL	-	106	-	500	750	250	50.00%
931.000	VEHICLE REPAIR/MAINTENANCE	1,702	1,377	261	2,000	4,000	2,000	100.00%
957.000	TRAINING	-	1,639	-	2,000	2,400	400	20.00%
TOTAL EMERGENCY SERVICES		2,918	8,615	6,817	12,450	15,350	2,900	23.29%

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: CENTRAL DISPATCH
FUND: 261**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
999.000	TRANSFERS-OUT	235,077	218,889	212,494	229,657	400,000	170,343	74.17%
999.000	TRANSFERS-OUT	-	-	-	156,000	-	(156,000)	-100.00%
999.245	TRANSFERS-OUT PUBLIC IMPROVEMEN	1,000	-	-	15,000	-	(15,000)	-100.00%
999.298	TRF-OUT - COMPUTER FUND	175,538	237,641	133,823	243,400	45,300	(198,100)	-81.39%
TOTAL TRANSFERS-OUT		411,615	456,530	346,317	644,057	445,300	(198,757)	-30.86%
TOTAL EXPENDITURES		\$ 3,595,447	\$ 3,348,297	\$ 3,265,202	\$ 4,190,626	\$ 4,204,812	\$ 11,287	0.27%
EXCESS REVENUES OVER EXPENSES		\$ 5,585	\$ 85,040	\$ 139,360	\$ 0	\$ -		
9/30/11 FUND BALANCE		\$ 3,028,929						
9/30/12 FUND BALANCE			\$ 3,113,969					
9/30/13 FUND BALANCE				\$ 3,253,329				
PROJECTED 9/30/14 FUND BALANCE					\$ 2,469,375			
PROJECTED 9/30/15 FUND BALANCE						\$ 1,702,767		

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: JAIL MILLAGE
FUND: 281**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
401.404	SPECIAL ASSESSMENT-JAIL	\$ 2,296,542	\$ 2,252,629	\$ 2,214,807	\$ 2,243,202	\$ 2,260,781	17,579	0.78%
401.405	INDUSTRIAL FACILITY TAX	39,654	43,756	45,251	48,084	42,195	(5,889)	-12.25%
401.406	PAYMENT IN LIEU OF TAXES	1,214	1,286	390	1,200	500	(700)	-58.33%
401.417	DELINQUENT PERSONAL TAX	6,982	8,356	7,270	5,500	6,000	500	9.09%
401.446	INTEREST ON TAXES	453	698	716	-	500	500	0.00%
501.526	SCAAP GRANT	8,426	4,307	1,518	4,000	2,000	(2,000)	-50.00%
671.688	REFUNDS & REIMBURSEMENTS	-	1,000	-	-	-	-	0.00%
695.698	FUND BALANCE - CARRYOVER	-	-	-	221,585	84,918	(136,667)	-61.68%
695.699	TRANSFERS IN	-	1,290	-	-	-	-	0.00%
TOTAL REVENUES		\$ 2,353,269	\$ 2,313,322	\$ 2,269,953	\$ 2,523,571	\$ 2,396,894	(126,677)	-5.02%
704.000	SALARIES-REGULAR	\$ 809,058	\$ 878,631	\$ 842,820	\$ 802,677	\$ 734,961	(67,716)	-8.44%
704.001	LONGEVITY	5,444	7,322	6,810	7,449	8,380	931	12.50%
705.000	SALARIES-TEMPORARY	-	2,014	-	-	-	-	0.00%
706.000	SALARIES-OVERTIME	30,524	32,182	38,409	40,000	45,000	5,000	12.50%
710.000	HOLIDAY PAY	17,993	16,861	16,351	23,000	23,000	-	0.00%
715.000	SOCIAL SECURITY	65,006	71,481	67,354	67,343	62,755	(4,588)	-6.81%
716.000	HEALTH INSURANCE	220,020	220,928	171,122	156,414	108,278	(48,135)	-30.77%
716.001	HEALTH INSURANCE WAIVER	2,600	4,300	6,600	6,000	6,000	-	0.00%
716.006	RETIRES HEALTH INSURANCE	44,893	54,036	51,270	50,911	60,372	9,461	18.58%
717.000	LIFE & DISABILITY	6,598	7,040	3,465	3,326	3,093	(233)	-7.00%
718.000	COUNTY SHARE RETIREMENT	100,875	111,347	112,393	108,547	101,313	(7,234)	-6.66%
719.002	DENTAL INSURANCE	12,722	12,525	12,047	11,606	7,676	(3,930)	-33.86%
720.000	SICK PAY	-	-	869	1,168	2,985	1,817	155.59%
723.000	WORKERS COMPENSATION	17,544	19,749	9,269	10,370	6,002	(4,368)	-42.13%
724.000	UNEMPLOYMENT INSURANCE	4,281	5,998	4,592	4,401	1,641	(2,761)	-62.72%
TOTAL PERSONNEL		1,337,558	1,444,413	1,343,370	1,293,212	1,171,456	(121,756)	-9.42%
733.000	OTHER SUPPLIES	958	1,567	3,317	6,500	-	(6,500)	-100.00%
741.000	UNIFORMS	115	-	2,917	-	-	-	0.00%
TOTAL SUPPLIES		1,073	1,567	6,233	6,500	-	(6,500)	-100.00%

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: JAIL MILLAGE
FUND: 281**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	% INC. (DEC.)
743.001	CLEANING ALLOWANCE	4,783	5,377	4,726	4,900	-	(4,900)	-100.00%
800.000	CONTRACTUAL SERVICES	8,638	14,118	2,868	-	-	-	0.00%
860.001	TRAVEL	-	-	-	2,500	-	(2,500)	-100.00%
910.000	LIABILITY INSURANCE	26,754	45,120	42,636	8,609	-	(8,609)	-100.00%
920.100	ELECTRIC	47,968	110,676	96,112	-	-	-	0.00%
920.200	GAS	19,702	20,090	9,247	-	-	-	0.00%
920.300	WATER	8,899	21,608	15,559	-	-	-	0.00%
957.000	TRAINING	3,744	4,372	10,346	-	-	-	0.00%
963.000	VALUATION DECREASE	9,989	16,003	28,644	-	20,000	20,000	0.00%
TOTAL OTHER SERVICES		130,477	237,365	210,137	16,009	20,000	3,991	24.93%
978.000	OFFICE EQUIPMENT	5,303	948	-	-	-	-	0.00%
979.000	VEHICLE	-	-	-	-	-	-	0.00%
981.000	EQUIPMENT	18,173	-	20,599	-	-	-	0.00%
981.001	EQUIPMENT KITCHEN	-	-	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY		23,477	948	20,599	-	-	-	0.00%
999.000	TRF-OUT	77,433	-	500	-	-	-	0.00%
999.031	TRF-OUT- DEBT	1,054,498	1,209,488	1,209,200	1,207,850	1,205,438	(2,413)	-0.20%
999.245	TRF-OUT - PUBLIC IMPROVEMENT	350,000	-	-	-	-	-	0.00%
999.298	TRF-OUT - COMPUTER FUND	27,489	7,600	7,350	-	-	-	0.00%
TOTAL TRANSFERS OUT		1,509,420	1,217,088	1,217,050	1,207,850	1,205,438	(2,413)	-0.20%
TOTAL EXPENDITURES		\$ 3,002,006	\$ 2,901,381	\$ 2,797,389	\$ 2,523,571	\$ 2,396,894	\$ (126,678)	-5.02%
EXCESS REVENUES OVER EXPENSES		\$ (648,736)	\$ (588,060)	\$ (527,436)	\$ (0)	\$ -		
9/30/11 FUND BALANCE		\$ 1,435,588						
9/30/12 FUND BALANCE			\$ 847,528					
9/30/13 FUND BALANCE				\$ 320,092				
PROJECTED 9/30/14 FUND BALANCE					\$ 98,507			
PROJECTED 9/30/15 FUND BALANCE						\$ 13,589		

**2014/2015
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/15**

**DEPARTMENT: JUVENILE MILLAGE
FUND: 296**

ACCT	ACCOUNT NAME	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ADOPTED	2014/15 ADOPTED	INCREASE (DECREASE)	%INC. (DEC.)
403.000	PROPERTY TAX	\$ 1,148,187	\$ 1,125,748	\$ 1,107,317	\$ 1,121,601	\$ 1,130,390	\$ 8,789	0.78%
405.000	INDUSTRIAL FACILITIES TAX	19,827	21,878	22,530	24,042	21,097	(2,945)	-12.25%
406.000	PAYMENT IN LIEU OF TAXES	612	643	195	700	700	-	0.00%
417.000	DELINQUENT PERSONAL TAX	3,508	4,242	3,637	4,000	4,000	-	0.00%
446.000	TAX INTEREST	271	341	372	200	200	-	0.00%
688.000	REFUNDS AND REIMBURSEMENTS	-	2,756	-	-	-	-	0.00%
695.698	FUND BALANCE CARRYOVER	-	-	-	12,227	273,133	260,906	2133.85%
TOTAL REVENUES		1,172,404	1,155,608	1,134,051	1,162,770	1,429,520	266,750	22.94%
800.000	CONTRACTUAL SERVICES	193,163	166,262	52,127	115,080	189,743	74,663	64.88%
900.000	ADVERTISING	-	-	-	800	-	(800)	-100.00%
957.000	TRAINING	955	1,859	-	2,000	2,000	-	0.00%
963.000	VALUATION DECREASE	5,093	2,999	14,320	9,000	15,000	6,000	66.67%
TOTAL OTHER SERVICES		199,212	171,120	66,447	126,880	206,743	74,663	58.85%
901.000	CAPITAL OUTLAY	-	-	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-	0.00%
999.000	TRANSFERS-OUT - CCF OTHER	-	-	-	565,212	681,307	116,095	20.54%
999.000	TRANSFERS-OUT - CCF YF	1,105,612	1,145,022	779,712	470,678	541,470	70,792	15.04%
999.000	TRANSFERS-OUT - COMPUTER FUND	-	-	-	-	-	-	0.00%
TOTAL TRANSFERS OUT		1,105,612	1,145,022	779,712	1,035,890	1,222,777	70,792	6.83%
TOTAL EXPENDITURES		\$ 1,304,824	\$ 1,316,142	\$ 846,159	1,162,770	\$ 1,429,520	\$ 145,455	12.51%
EXCESS REVENUES OVER EXPENSES		\$ (132,420)	\$ (160,535)	\$ 287,892	\$ -	\$ (0)		
9/30/11 FUND BALANCE		\$ 287,414						
9/30/12 FUND BALANCE			\$ 126,879					
9/30/13 FUND BALANCE				\$ 414,771				
PROJECTED 9/30/14 FUND BALANCE					\$ 402,544			
PROJECTED 9/30/15 FUND BALANCE						\$ 129,411		