

WAYS AND MEANS COMMITTEE MEETING

MARCH 13, 2015

8:30 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Roger Eakin-Chair, Terrance Augustine, Joe Brehler, Glenn Freeman, Brian Lautzenheiser, Wally Miars and Jeremy Whittum.

ALSO PRESENT: Commissioners Blake Mulder, Howard Spence, Wayne Ridge, Kent Austin; Rehmann Auditors Stephen Blann and Brent Pruim, Tim Vandermark, Diana Bosworth, John Fuentes and Connie Sobie.

The March 13, 2015, regular meeting of the Ways and Means Committee was called to order at 8:30 a.m. by Chairperson Eakin.

No public comment.

Commissioner Augustine moved to approve the meeting minutes of the February 13, 2015 Ways and Means Committee meeting. Commissioner Freeman seconded. Motion carried.

Stephen Blann and Brent Pruim with the audit firm of Rehmann Robson, were present to discuss the results of the audit of County Financial Statements for the year ended September 30, 2014. Mr. Blann explained that the County received an unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices (GAAP). Mr. Blann explained that the report is in draft format until receiving the final report for the Medical Care Facility. Rehmann will conduct a review of the report received to be able to issue the final report to the Board of Commissioners. Comments and recommendations were reviewed and it was recommended that the County adopt the annual budget at the activity level rather than by line-item to avoid reporting on budget overages within line-items that did not cause the activity to be over budget. The budget may still be established by line-item but its adoption would be by activity. Mr. Blann reported that the audit process with the County went well. Discussion held.

A request to accept the audit report was presented (attached). Commissioner Brehler moved to recommend acceptance of the September 30, 2014 Audit Report upon verification of the final Medical Care Facility report, to the Board of Commissioners. Commissioner Freeman seconded. Motion carried.

Tim Vandermark was present to discuss Veterans Exemptions under PA 161 of 2013 and provided a report of the number of parcels exempted and the total SEV and Taxable Value of these parcels (attached). Mr. Vandermark indicated that the total reduction in tax revenue is approximately \$45,000. He indicated there has been talk at the state level of reimbursing local units for the exemptions. Mr. Vandermark discussed the law and process of applying and criteria for approval of exemption. Discussion held.

A recommendation by the Circuit Court Judges to re-appoint Ann Garvey to the Jury Board for a six-year term was discussed (attached). Commissioner Whittum moved to recommend the appointment of Ann Garvey to the Jury Board based on the Judges' recommendation. Commissioner Miars seconded.

An update of the position vacancies was presented (attached). There are three vacancies including two dispatchers (Special Revenue Fund), a Circuit Court Administrative Assistant/Jury Coordinator (General Fund) and a District Court Deputy Clerk and District Court Deputy Court Administrator (General Fund) and a Corrections Deputy (General Fund). Commissioner Freeman moved to refill position openings as presented. Commissioner Lautzenheiser seconded. Motion carried.

An update on the 2015 Health Insurance expenditures was presented (attached). The report indicates an unfavorable variance of \$213,093 compared to the renewal budget projection for both the County and Health Department. The County report indicates an unfavorable variance of \$194,135. There was discussion about the stop loss resetting on January 1 and the impact to the claims and the closeout of claims from the previous month. It is not anticipated that this will be a trend for this year.

The monthly update of the Child Care Fund was presented and discussed (attached). Based on the initial projection of revenues and expenditures the estimated fund balance at September 30, 2015 is \$158,882.

A resolution to accept payments by financial transaction devices was presented (attached). The County has previously adopted resolutions for various departments utilizing financial transaction devices as a form of payment for taxes, assessments and fees. This resolution would serve to allow the transactions throughout the County at the discretion of the County Treasurer and Controller. Commissioner Augustine moved to recommend the Resolution Authorizing Acceptance of Payment by Financial Transaction Devices to the Board of Commissioners, as presented. Commissioner Whittum seconded. Motion carried.

A lease agreement renewal for the 551 Building was presented (attached). The agreement specifies the annual rent of \$54,367.50 and expires on December 14, 2017. Commissioner Whittum moved to approve the lease agreement as presented. Commissioner Freeman seconded. Motion carried.

An update of the 2014/2015 Public Improvement Fund expenditures was (attached). The year-to-date expenditures are \$172,048.20.

A budget amendment request from the County Clerk was discussed to increase the overtime expense within the Circuit Court Clerk's Office do the implementation of a new software system. Diana Bosworth was present to explain the request. Commissioner Augustine moved to recommend approval of a budget amendment from Contingency in the amount of \$3,800 to the County Clerk budget for overtime expense to the Board of Commissioners. Commissioner Whittum seconded. Motion carried.

Commissioner Augustine moved to recommend approval of the payment of the claims against the County in the amount of \$467,120.17 and immediate claims in the amount of \$4,603,682.35, to the Board of Commissioners, as presented. Commissioner Freeman seconded. Motion carried.

Commissioner Freeman moved to enter into closed session to discuss pending litigation and exempt material under the attorney-client privilege at 9:48 a.m. Commissioner Lautzenheiser seconded. Motion carried.

Commissioner Augustine moved to end closed session at 9:58 a.m. Commissioner Freeman seconded. Motion carried.

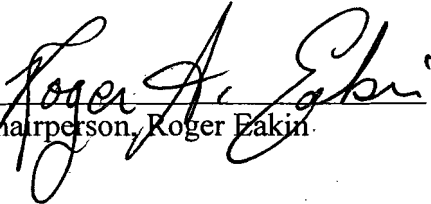
Commissioner Freeman moved to recommend accepting the recommendation of legal counsel to settle the pending litigation to the Board of Commissioners, as presented. Commissioner Augustine seconded. Motion carried. Opposed – Commissioners Miars and Whittum.

Mr. Fuentes discussed the end of the contract with the current audit firm has now expired and discussed requesting a renewal quote from Rehmann or sending out an RFP for audit services. The consensus of the Committee was to send an RFP for audit services.

No Public Comment.

Commissioner Eakin adjourned the meeting at 10:07 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, March 13, 2015 at 8:30 a.m. in Board of Commissioners Room at the Courthouse.


Chairperson, Roger Eakin

2015 VETERANS EXEMPTIONS

Gov Unit Name	# of Parcels	SEV	Taxable Value
010,SUNFIELD TOWNSHIP Count	2		
010,SUNFIELD TOWNSHIP Total		111300	108729
020,ROXAND TOWNSHIP Count	6		
020,ROXAND TOWNSHIP Total		315300	315300
030,ONEIDA CHARTER TWP Count	8		
030,ONEIDA CHARTER TWP Total		648200	635821
040,DELTA CHARTER TWP Count	24		
040,DELTA CHARTER TWP Total		1902100	1870962
050,VERMONTVILLE TOWNSHIP Cou	2		
050,VERMONTVILLE TOWNSHIP Total		104700	94755
060,CHESTER TOWNSHIP Count	1		
060,CHESTER TOWNSHIP Total		41859	41859
070,BENTON TOWNSHIP Count	2		
070,BENTON TOWNSHIP Total		137402	137402
080,WINDSOR CHARTER TWP Count	8		
080,WINDSOR CHARTER TWP Total		635000	612914
090,KALAMO TOWNSHIP Count	6		
090,KALAMO TOWNSHIP Total		391500	356340
100,CARMEL TOWNSHIP Count	6		
100,CARMEL TOWNSHIP Total		345928	329348
110,EATON TOWNSHIP Count	7		
110,EATON TOWNSHIP Total		501550	465671
120,EATON RAPIDS TOWNSHIP Cour	14		
120,EATON RAPIDS TOWNSHIP Total		1223600	1145831
130,BELLEVUE TOWNSHIP Count	4		
130,BELLEVUE TOWNSHIP Total		246988	234930

2015 VETERANS EXEMPTIONS

Gov Unit Name	# of Parcels	SEV	Taxable Value
140,WALTON TOWNSHIP Count	2		
140,WALTON TOWNSHIP Total		129804	104714
160,HAMLIN TOWNSHIP Count	10		
160,HAMLIN TOWNSHIP Total		842957	786319
200,CHARLOTTE CITY Count	9		
200,CHARLOTTE CITY Total		491396	472284
300,EATON RAPIDS CITY Count	5		
300,EATON RAPIDS CITY Total		214800	213529
400,GRAND LEDGE CITY Count	3		
400,GRAND LEDGE CITY Total		234900	234900
500,CITY OF LANSING Count	5		
500,CITY OF LANSING Total		199300	199300
600,OLIVET CITY Count	1		
600,OLIVET CITY Total		35332	19782
700,POTTERVILLE CITY Count	2		
700,POTTERVILLE CITY Total		95300	95203
Grand Count	127		
Grand Total		8849216	8475893



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin 22 of 2013
December 16, 2013
P.A. 161 of 2013
Disabled Veterans Exemption

TO: Assessors, Equalization Directors and Interested Parties

FROM: State Tax Commission

SUBJECT: P.A. 161 of 2013 Disabled Veterans Exemption

The purpose of this Bulletin is to provide information regarding P.A. 161 of 2013. This Act amended MCL 211.7b regarding an exemption for disabled veterans. Specifically this Act changed MCL 211.7b to read as follows:

Sec. 7b. (1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or by an individual described in subsection (2) is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review. The affidavit when filed shall be open to inspection. The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section. Upon granting the exemption under this section, each local taxing unit shall bear the loss of its portion of the taxes upon which the exemption has been granted.

(2) If a disabled veteran who is otherwise eligible for the exemption under this section dies, either before or after the exemption under this section is granted, the exemption shall remain available to or shall continue for his or her unremarried surviving spouse. The surviving spouse shall comply with the requirements of subsection (1) and shall indicate on the affidavit that he or she is the surviving spouse of a disabled veteran entitled to the exemption under this section. The exemption shall continue as long as the surviving spouse remains unremarried.

(3) As used in this section, "disabled veteran" means a person who is a resident of this state and who meets 1 of the following criteria:

(a) Has been determined by the United States department of veterans affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

(b) Has a certificate from the United States veterans' administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.

(c) Has been rated by the United States department of veterans affairs as individually unemployable.

Board of Review Authorities:

The State Tax Commission has determined that the March, July and December Boards of Review have authority to review and grant the Disabled Veterans Exemption. The sentence "during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review" has been interpreted by the State Tax Commission to mean the March, July and December Boards of Review all have authority to grant this exemption.

The July and December Boards may not hear an appeal of a denial of the exemption from the March Board of Review. Appeal of a denial of the exemption is made to the Michigan Tax Tribunal by filing of a petition.

If the exemption is granted by the December Board of Review does it eliminate all the property taxes for that year?

Yes. If the exemption is granted by the December Board of Review then refunds would be issued for the taxes paid in September and no taxes would be due on the property in February of the following year.

I escrow my taxes, how do I get my refund?

Taxpayers are advised to contact their mortgage company or bank to discuss this matter.

I purchased my home in September, what refund of taxes am I eligible to receive?

Disabled veterans or their eligible unremarried surviving spouse who purchased their home mid-year are eligible for a partial refund of the taxes they have paid for that year or an exemption from taxes they will pay for that year. Taxpayers are encouraged to provide the local unit with a copy of the closing documents from the purchase of their home to assist the local unit in determining their property tax obligations.

Are special assessments eliminated as well?

Special assessments are not considered property taxes. The Act specifically indicates that the property is exempt from the collection of taxes under the General Property Tax Act. Therefore, if an exemption is granted under this Act a special assessment would not be eliminated and would still be required to be paid.

If I missed filing my affidavit with the December 2013 Board of Review, can the 2014 March, July or December Boards of Review approve the exemption for 2013 and 2014?

The State Tax Commission has determined that the July 2014 Board of Review only can approve an exemption for the 2013 year.

Applying for the Exemption:

In order to apply for the exemption, the disabled veteran, their unremarried surviving spouse or their legal designee must annually file an affidavit with the local unit. While the Act did not require the development of an official State of Michigan affidavit form, the State Tax Commission in the interest of uniformity and equity, has adopted Form 5107, Affidavit for Disabled Veterans Exemption.

Property Eligible for the Exemption:

Real property owned and used as a homestead by the disabled veteran or their unremarried surviving spouse is eligible for the exemption.

Are parcels contiguous to the parcel I live on eligible for the exemption?

No. The Act is specific that the exemption is for real property owned and used as a homestead. Homestead and Principal Residence are not interchangeable terms. The criteria to qualify under the Principle Residence Exemption and to qualify for this exemption are not the same. Therefore, the contiguous vacant parcels qualification under PRE would not apply.

I rent my home but pay property taxes as part of my rent, am I eligible?

No. The Act is specific that the property must be owned by the disabled veteran or their unremarried surviving spouse.

I am a disabled veteran who is a lifelong Michigan resident. In addition to my primary residence, I also own a summer home "up north". Are both of my homes eligible for the exemption?

No. The Act is specific that the property must be owned and used as a homestead. A homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

My mother's home is in a life estate and I will receive the home upon her death. I live in the home with her now and pay the property taxes. Am I eligible for the exemption?

No. Your mother is the owner of the home; therefore you are not eligible for the exemption.

My home is in a trust, am I eligible for the exemption?

That depends on the form of the trust. Any trust that shares ownership of the home with a party or parties other than the disabled veteran and their spouse would not be eligible for the exemption. The Act does not provide for a partial exemption in the situation where you are a partial owner of a property.

My home is in a joint tenancy, am I eligible for the exemption?

No. A joint tenancy is a form of concurrent ownership wherein each co-tenant owns an undivided share of property and the surviving co-tenant has the right to the whole estate. The Act does not provide for a partial exemption in the situation where you are a partial owner of a property.

I am the unremarried surviving spouse of a disabled veteran. My spouse and I lived in Ohio until his death. I recently moved to Michigan, am I eligible for the exemption?

No. The Act conveys eligibility to the unremarried surviving spouse based upon the eligibility of the disabled veteran. In order for the disabled veteran to have been eligible for the exemption, they would have had to be a resident of the State of Michigan before their death.

Eligibility Requirements:

In order to be eligible for the exemption, the disabled veteran must have been honorably discharged from the armed forces of the United States. They must be a Michigan resident. Additionally, they must meet one of the following criteria:

- (a) Has been determined by the United States department of veterans' affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
- (b) Has a certificate from the United States veterans' administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.
- (c) Has been rated by the United States department of veterans' affairs as individually unemployable.

The disabled veteran must have some form of documentation from the U.S. Department of Veterans Affairs to qualify for the exemption. A letter from the County Department of Veterans Affairs indicating they have reviewed their records and the veteran qualifies is insufficient.

The unremarried surviving spouse of the disabled veteran is eligible for the exemption based upon the eligibility of their spouse; therefore, the spouse must also be a Michigan resident. The exemption will continue only as long as the surviving spouse remains unremarried.

How is a determination made that the disabled veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate?

The Veterans' Administration defines a service connected disability as a disability related to an injury or disease that developed during or was aggravated while on active duty or active duty for training.¹ The Veterans Administration Schedule for Rating Disabilities is used to assess the medical conditions and illnesses incurred or aggravated during the veteran's military service and a percentage rating from 0% to 100% is assigned based on the severity of the disability.

Individuals filing the affidavit for the exemption under criteria a) must provide a copy of the letter from the Veterans' Administration indicating they have a 100% service connected disability and are entitled to receive benefits.

Note: The Act does not require the disabled veteran to have already received the benefit, it only requires that they have been determined to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

What is assistance for specially adapted housing?

The Veterans' Administration provides veterans with certain permanent and total service-connected disabilities financial assistance to purchase or construct an adapted home or modify an existing home to accommodate a disability. There are two grant programs: specially adapted housing grant (SAH) and the special housing adaptation grant (SHA).²

The State Tax Commission has determined that receipt of either grant would qualify an individual for the exemption under criteria b).

Individuals filing the affidavit for the exemption under criteria b) must provide a copy of the certificate from the Veterans' Administration indicating they are receiving or have received pecuniary assistance due to disability for specially adapted housing.

What does individually unemployable mean?

Individual unemployability is part of the Veterans' Administration disability compensation program. Under this program, veterans may receive compensation at the 100% rate even though their service connected disability is not rated at 100%.³

The Veterans Administration determines eligibility and in order to be eligible a veteran must prove they are unable to maintain substantially gainful employment as a result of their service connected disability. In addition they must have one service connected

¹ Summary of VA Benefits for Disabled Veterans

² U.S. Department of Veterans Affairs Housing Grants for Disabled Veterans

³ Veteran's Affairs Individual Unemployability Fact Sheet

disability rated at 60% or more or two or more service connected disabilities with at least one rated at 40% or more with a combined rating of 70% or more.⁴

Individuals filing the affidavit for the exemption under criteria c) must provide a copy of the letter from the Veterans' Administration indicating they are individually unemployable.

Is there an asset test and/or means test to determine eligibility?

No, there is no asset test and/or means test to determine eligibility. In order to be eligible the disabled veteran must meet the requirements of Public Act 161 of 2013 regardless of their income or the value of their home.

⁴ Veteran's Affairs Individual Unemployability Fact Sheet

John Fuentes

From: Diana Bosworth
Sent: Monday, February 23, 2015 12:02 PM
To: John Fuentes
Subject: Jury Board Appointment 4/30

The judges have recommended Ann Garvey to be re-appointed to the Jury Board for a six-year term expiring April 30, 2021.

According to statute MCL 600.1301:

The county board of commissioners on recommendation of the circuit judges of the judicial circuit in which the county is situated, not more than 2 of whom shall be members of the same political party. The appointments shall be for six-year terms.

Currently, Ann Garvey represents the Republican Party, as does Mardelle Weymouth, and Calvin Simpson represents the Democratic Party.

Thank you,
Diana

Diana Bosworth

Eaton County Clerk & Register of Deeds

1045 Independence Blvd.

Charlotte, MI 48813

517-543-2421

Fax 517-541-0666

WAYS & MEANS COMMITTEE
Positions Update
March 13, 2015

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>GRADE/STEP</u>
Central Dispatch	Dispatcher	Filled	Union Contract
Community Development	Housing Assistant	Posting Pending	Grade 3
District Court	Chief Deputy Clerk	Filled	Grade 5
Friends of the Court	Investigator/Conciliator Intermittent	Open	Grade 7
Drain Commissioner	Administrative Assistant	Filled	Grade 3
Prosecutor's Office	Assistant Investigator	On hold until needed	Grade 6
	Assistant Prosecuting Attorney I	Filled	Grade 10
Sheriff's Department	Deputy	Interviewing	Union Contract
	Deputy	Interviewing	Union Contract
	Cook	Reviewing	Grade C

CURRENT POSITION OPENINGS:

Central Dispatch	Dispatcher	Recommended	Union Contract
	Dispatcher	Recommended	Union Contract
Circuit Court	Admin. Asst/Jury Coord.	Recommended	Grade 3
District Court	Deputy Clerk	Recommended	Grade 3
	Deputy Court Administrator	Recommended	Grade 14
Sheriff Department	Corrections Deputy	Recommended	Union Contract

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2015 Through December 31, 2015

ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	430
Adm Fee	\$56.98
Specific and Aggregate Stop Loss*	\$289.77
Attachment Point	<u>\$12,351.00</u>
TOTAL WORST CASE (MED ONLY)	

* Specific Deductible Is: \$40,000

Fixed Costs	\$1,789,230
Maximum Aggregate Liability:	<u>\$5,310,930</u>
Total Worst Case Medical:	\$7,100,160

2015 BUDGET
BCBS ILLUS RATES
\$6,001,862

Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	Comp To Budg		Surp/(Def) YTD	
											Budget	Surp/(Def)		
Jan-15	\$252,685.59	\$168,382.20	\$141,119.96	(\$6,116.83)	\$556,070.92	\$4,129.04	\$3,946.59	\$149,102.50	\$713,249.05		\$500,155.17	(\$213,093.88)	(\$213,093.88)	
Feb-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Mar-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$713,249.05	1st Qtr	\$0.00	\$0.00	(\$213,093.88)
Apr-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
May-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Jun-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2nd Qtr	\$0.00	\$0.00	(\$213,093.88)
Jul-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Aug-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Sep-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3rd Qtr	\$0.00	\$0.00	(\$213,093.88)
Oct-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Nov-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$213,093.88)	
Dec-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4th Qtr	\$0.00	\$0.00	(\$213,093.88)
Totals	\$252,685.59	\$168,382.20	\$141,119.96	(\$6,116.83)	\$556,070.92	\$4,129.04	\$3,946.59	\$149,102.50	\$713,249.05					
% Of Total	35.43%	23.61%	19.79%	-0.86%	77.96%	0.58%	0.55%	20.90%	100.00%					

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2015 Through December 31, 2015

ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	386
Adm Fee	\$56.98
Specific and Aggregate Stop Loss*	\$289.77
Attachment Point	<u>\$12,351.00</u>

* Specific Deductible Is: \$40,000

										2015 BUDGET				
										BCBS ILLU. RATES				
										\$5,557,367				
										Comp To Budg		Surp/(Def) YTD		
Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	Budget		Surp/(Def)	
Jan-15	\$223,416.67	\$161,405.95	\$136,921.58	(\$6,116.83)	\$515,627.37	\$4,129.04	\$3,647.06	\$133,845.50	\$657,248.97		\$463,113.92	(\$194,135.05)	(\$194,135.05)	
Feb-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Mar-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$657,248.97	1st Qtr	\$0.00	\$0.00	(\$194,135.05)
Apr-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
May-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Jun-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2nd Qtr	\$0.00	\$0.00	(\$194,135.05)
Jul-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Aug-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Sep-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3rd Qtr	\$0.00	\$0.00	(\$194,135.05)
Oct-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Nov-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$194,135.05)	
Dec-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4th Qtr	\$0.00	\$0.00	(\$194,135.05)
Totals	\$223,416.67	\$161,405.95	\$136,921.58	(\$6,116.83)	\$515,627.37	\$4,129.04	\$3,647.06	\$133,845.50	\$657,248.97					
% Of Total	33.99%	24.56%	20.83%	-0.93%	78.45%	0.63%	0.55%	20.36%	100.00%					

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2015 Through December 31, 2015

EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:

Contracts	270
Adm Fee	\$56.98
Specific and Aggregate Stop Loss*	\$289.77
Attachment Point	<u>\$12,351.00</u>

* Specific Deductible Is: \$40,000

										2015 BUDGET			
										BCBS ILLU. RATES \$4,239,860			
										Comp To Budg		Surp/(Def) YTD	
Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-15	\$133,864.12	\$130,383.65	\$81,687.51	(\$6,116.83)	\$339,818.45	\$3,990.04	\$2,488.81	\$93,622.50	\$439,919.80		\$353,321.67	(\$86,598.13)	(\$86,598.13)
Feb-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Mar-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$439,919.80	\$0.00	\$0.00	(\$86,598.13)
Apr-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
May-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Jun-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$86,598.13)
Jul-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Aug-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Sep-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$86,598.13)
Oct-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Nov-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$86,598.13)
Dec-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$86,598.13)
Totals	\$133,864.12	\$130,383.65	\$81,687.51	(\$6,116.83)	\$339,818.45	\$3,990.04	\$2,488.81	\$93,622.50	\$439,919.80				
% Of Total	30.43%	29.64%	18.57%	-1.39%	77.25%	0.91%	0.57%	21.28%	100.00%				

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2015 Through December 31, 2015

EATON COUNTY RETIREES

Worst Case Scenario:

Contracts	116
Adm Fee	\$56.98
Specific and Aggregate Stop Loss*	\$289.77
Attachment Point	<u>\$12,351.00</u>

* Specific Deductible Is: \$40,000

											2015 BUDGET			
											BCBS ILLU. RATES			
											\$1,317,507			
											Comp To Budg			
Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	Dental	Vision	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-15	\$89,552.55	\$31,022.30	\$55,234.07	\$0.00	\$175,808.92	\$0.00	\$139.00	\$1,158.25	\$40,223.00	\$217,329.17		\$109,792.25	(\$107,536.92)	(\$107,536.92)
Feb-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Mar-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,329.17	1st Qtr	\$0.00	\$0.00
Apr-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
May-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Jun-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2nd Qtr	\$0.00	\$0.00
Jul-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Aug-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Sep-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3rd Qtr	\$0.00	\$0.00
Oct-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Nov-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$107,536.92)
Dec-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4th Qtr	\$0.00	\$0.00
Totals	\$89,552.55	\$31,022.30	\$55,234.07	\$0.00	\$175,808.92	\$0.00	\$139.00	\$1,158.25	\$40,223.00	\$217,329.17				
% Of Total	41.21%	14.27%	25.41%	0.00%	80.90%	0.00%	0.06%	0.53%	18.51%	100.00%				

Eaton County

All: Blue Cross Claims Analysis -- January 1, 2015 Through December 31, 2015

BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

Contracts	44
Adm Fee	\$56.98
Specific and Aggregate Stop Loss*	\$289.77
Attachment Point	\$12,351.00

* Specific Deductible Is: \$40,000

										2015 BUDGET		
										BCBS ILLU. RATES		
										\$444,495		
										Comp To Budg		Surp/(Def) YTD
Date	Blue Cross	Blue Shield	Drug	Stop Loss	Medical Total	MI Tax	Fixd Costs	Amount Pd	Qtrly Totals	Budget	Surp/(Def)	Surp/(Def) YTD
Jan-15	\$29,268.92	\$6,976.25	\$4,198.38	\$0.00	\$40,443.55	\$299.53	\$15,257.00	\$56,000.08		\$37,041.25	(\$18,958.83)	(\$18,958.83)
Feb-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Mar-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,000.08	\$0.00	\$0.00	(\$18,958.83)
Apr-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
May-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Jun-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$18,958.83)
Jul-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Aug-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Sep-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$18,958.83)
Oct-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Nov-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$18,958.83)
Dec-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$18,958.83)
Totals	\$29,268.92	\$6,976.25	\$4,198.38	\$0.00	\$40,443.55	\$299.53	\$15,257.00	\$56,000.08				
% Of Total	52.27%	12.46%	7.50%	0.00%	72.22%	0.53%	27.24%	100.00%				

2014/2015 BUDGET

3/10/2015

AS OF February-2015

	2014/15 AMENDED BUDGET	2014/15 YEAR TO DATE	2014/15 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	\$ 2,670,165	\$ 248,808	\$ 2,371,735	\$ (298,430)
USDA FOOD PROGRAM	\$ 47,500	\$ 9,697	\$ 58,180	\$ 10,680
PARENT & GOVT REIMBURSEMENT	\$ 85,100	\$ 36,916	\$ 88,598	\$ 3,498
OTHER COUNTY REIMBURSEMENT	\$ 65,000	\$ 43,487	\$ 64,369	\$ (631)
PROGRAM REIMBURSEMENTS	\$ 120,000	\$ 37,122	\$ 105,000	\$ (15,000)
TRANSFERS-IN CIGARETTE TAX	\$ 3,000	\$ -	\$ -	\$ (3,000)
TRANSFERS-IN	\$ 1,021,782	\$ 504,891	\$ 1,021,782	\$ -
TRANSFER-IN JUVENILE MILLAGE	\$ 1,234,777	\$ 617,389	\$ 1,234,777	\$ -
TOTAL REVENUES	\$ 5,247,324	\$ 1,498,309	\$ 4,944,441	\$ (302,883)
EXPENSES				
YOUTH FACILITY	\$ 1,758,874	\$ 644,806	\$ 1,663,925	\$ 94,949
LINK	\$ 78,282	\$ 916	\$ -	\$ 78,282
COMMUNITY BASED TREATMENT	\$ 376,826	\$ 140,819	\$ 376,832	\$ (6)
FAMILY FOSTER CARE	\$ 140,000	\$ 11,808	\$ 116,847	\$ 23,153
INDEPENDENT LIVING	\$ 15,000	\$ 1,021	\$ 9,051	\$ 5,949
PRIVATE AGENCY FOSTER CARE	\$ 580,000	\$ 40,164	\$ 309,347	\$ 270,653
ANOTHER COUNTY INSTITUTION	\$ 20,000	\$ -	\$ -	\$ 20,000
INSTITUTIONAL CARE	\$ 592,000	\$ 178,152	\$ 692,088	\$ (100,088)
IN-HOME CARE	\$ 222,904	\$ 89,277	\$ 226,225	\$ (3,321)
WRAPAROUND	\$ 15,000	\$ -	\$ 15,000	\$ -
STATE WARD CHARGEBACKS	\$ 130,000	\$ 49,073	\$ 209,263	\$ (79,263)
OTHER REIMBURSED EXPENSES	\$ 30,000	\$ 5,869	\$ 14,086	\$ 15,914
CASA EXPENSES	\$ 110,000	\$ 23,629	\$ 94,515	\$ 15,485
PREVENTION PROGRAMS	\$ 547,529	\$ 145,342	\$ 547,529	\$ -
DAY TREATMENT PROGRAM	\$ 630,909	\$ 232,961	\$ 590,318	\$ 40,591
TOTAL EXPENSES	\$ 5,247,324	\$ 1,563,835	\$ 4,865,025	\$ 382,299
EXCESS REVENUE OVER EXPENSE	\$ -	\$ (65,525)	\$ 79,416	\$ 79,415
9/30/12 FUND BALANCE	\$ 242,877			
9/30/13 FUND BALANCE	\$ 99,754			
9/30/14 FUND BALANCE	\$ 79,466			
PROJECTED 9/30/15 FUND BALANCE			\$ 158,882	

2014/2015 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS 10.3
MONTH 5
QTR 2

MONTH	FAMILY FOSTER CARE	PRIVATE AGENCY FOSTER CARE	INDEPENDENT LIVING	YOUTH FACILITY	LINK	COMMUNITY BASED TREATMENT	ANOTHER COUNTY INSTITUTION	INSTITUTIONAL CARE	IN-HOME CARE	DAY TREATMENT	OTHER REIMBURSED EXPENDITURE	STATE WARD CHARGEBACKS	TOTAL CHILD PLACEMENT DAYS
OCTOBER	146	223	0	430	0	146	0	31	1108	221			2305
NOVEMBER	0	0	0	339	0	210	0	0	1492	168			2209
DECEMBER	0	0	0	257	0	144	0	119	1809	259			2588
JANUARY	144	364	17	297	0	291	0	444	2269	101			3927
FEBRUARY	401	124	31	215	0	99	0	216	2032	320			3438
MARCH													0
APRIL													0
MAY													0
JUNE													0
JULY													0
AUGUST													0
SEPTEMBER													0
DAYS YTD	691	711	48	1,538	0	890	0	810	8,710	1,069	0	2,042	16,509
COST YTD	\$11,808.13	\$40,164.08	\$1,020.96	\$644,805.65	\$915.54	\$140,818.70	\$0.00	\$178,151.92	\$89,276.56	\$232,960.66	\$5,868.98	\$49,072.92	\$1,394,864.10
COST PER DAY	\$17.09	\$56.49	\$21.27	\$419.25	\$0.00	\$158.22	\$0.00	\$219.94	\$10.25	\$217.92	\$0.00	\$48.06	\$84.49
COUNTY COST PER DAY	\$8.54	\$28.24	\$10.64	\$209.62	\$0.00	\$79.11	\$0.00	\$109.97	\$5.12	\$108.96	\$0.00	\$24.03	\$0.00
PROJECTED DAYS	1,658	1,706	115	3,691	0	2,136	0	1,944	20,904	2,566		6,126	40,847
PROJECTED COST	\$116,847.47	\$309,346.62	\$9,050.55	\$1,663,925.00	\$62,319.96	\$376,831.85	\$0.00	\$692,087.51	\$226,225.07	\$590,317.79	\$14,085.55	\$209,263.47	\$4,270,300.83
ORIGINAL BUDGET	\$140,000.00	\$580,000.00	\$15,000.00	\$1,758,874.00	\$78,282.00	\$376,826.00	\$0.00	\$592,000.00	\$222,904.00	\$630,909.00	\$30,000.00	\$130,000.00	\$4,554,795.00
CURRENT BUDGET	\$140,000.00	\$580,000.00	\$15,000.00	\$1,758,874.00	\$78,282.00	\$376,826.00	\$0.00	\$592,000.00	\$222,904.00	\$630,909.00	\$30,000.00	\$130,000.00	\$4,554,795.00
PROJECTED COST	\$141,847.47	\$309,346.62	\$9,050.55	\$1,663,925.00	\$122,319.96	\$376,831.85	\$0.00	\$692,087.51	\$226,225.07	\$590,317.79	\$14,085.55	\$209,263.47	\$4,355,300.83
FAVORABLE (UNFAVORABLE)	(\$1,847.47)	\$270,653.38	\$5,949.45	\$94,949.00	(\$44,037.96)	(\$5.85)	\$0.00	(\$100,087.51)	(\$3,321.07)	\$40,591.21	\$15,914.45	(\$79,263.47)	\$199,494.17

0

	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
Detention Occupancy %	54.00%	50.00%	100.00%	41.00%	51.00%				
Treatment Occupancy %	102.00%	98.00%	98.00%	83.00%	63.00%				
Community Based Treatment%	59.00%	50.00%	58.00%	66.00%	44.00%				
DayTreatment Occupancy %	41.00%	70.00%	56.00%	41.00%	80.00%				

	Jul-15	Aug-15	Sep-15	Y-T-D
Detention Occupancy %				59.20%
Treatment Occupancy %				88.80%
Community Based Treatment%				55.40%
Day Treatment Occupancy %				57.60%

Days Expensed to date	92	92	92	151	151	151	108	151	151	151
Total Annual Days	365	365	365	365	365	365	365	365	365	365
	25%	25%	25%	41%	41%	41%	30%	41%	41%	41%

2013/2014 ESTIMATED STEWARD CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS 10.3

MONTH

4

MONTH	MAXEY TRAINING SCHOOL	OUTSTATE DELINQUENT TRAINING SCHOOLS	RESIDENTIAL CARE CENTERS	BOOT CAMPS	FAMILY FOSTER HOMES	COUNTY DETENTION FACILITIES	PRIVATE CHILD CARE INSTITUTIONS	Government Benefits	TOTAL STEWARD PLACEMENT DAYS
OCTOBER					581		42		623
NOVEMBER					434		42		476
DECEMBER					447		86		533
JANUARY					382		28		410
FEBRUARY									0
MARCH									0
APRIL									0
MAY									0
JUNE									0
JULY									0
AUGUST									0
SEPTEMBER									0
DAYS YTD	-	-	-	-	1,844	-	198	-	2,042
COST YTD	\$ -	\$ -	\$ -	\$ -	\$ 20,935.58	\$ -	\$ 30,300.39	\$ (2,163.05)	\$ 49,072.92
COST PER DAY	\$ -	\$ -	\$ -	\$ -	\$ 22.71	\$ -	\$ 306.06	\$ -	\$ 48.06
CHARGEBACK RATE	\$ -	\$ -	\$ -	\$ -	\$ 11.35	\$ -	\$ 153.03	\$ -	\$ 24.03
PROJECTED DAYS	-	-	-	-	5,532	-	594	-	6,126
PROJECTED COST	\$ -	\$ -	\$ -	\$ -	\$ 63,679.06	\$ -	\$ 92,163.69	\$ (6,579.28)	\$ 149,263.47
OCTOBER					6,640.83		586.28	(360.55)	6,866.56
NOVEMBER					4,960.62		7,903.01		12,863.63
DECEMBER					5,109.21		17,697.97	(1,081.50)	21,725.68
JANUARY					4,224.92		4,113.13	(721.00)	7,617.05
FEBRUARY									-
MARCH									-
APRIL									-
MAY									-
JUNE									-
JULY									-
AUGUST									-
SEPTEMBER									-
COST YTD	\$ -	\$ -	\$ -	\$ -	\$ 20,935.58	\$ -	\$ 30,300.39	\$ (2,163.05)	\$ 49,072.92

Analysis of Program Census				
Youth Facility	days	days*beds	actual days	Percent
OCTOBER	31	465	430	92.47%
NOVEMBER	30	450	339	75.33%
DECEMBER	31	465	257	55.27%
JANUARY	31	465	297	63.87%
FEBRUARY	28	420	215	51.19%
MARCH		0	0	#DIV/0!
APRIL		0	0	#DIV/0!
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	0	#DIV/0!
	151	2265	1538	67.90%
Day Treatment				
OCTOBER	27	648	221	34.10%
NOVEMBER	23	552	168	30.43%
DECEMBER	23	552	259	46.92%
JANUARY	27	648	101	15.59%
FEBRUARY	24	576	320	55.56%
MARCH		0	0	#DIV/0!
APRIL		0	0	#DIV/0!
MAY		0	0	#DIV/0!
JUNE		0	0	#DIV/0!
JULY		0	0	#DIV/0!
AUGUST		0	0	#DIV/0!
SEPTEMBER		0	463	#DIV/0!
	124	2976	1532	51.48%
Community Based Treatment				
OCTOBER	31	248	146	58.87%
NOVEMBER	30	240	210	87.50%
DECEMBER	31	248	144	58.06%
JANUARY	31	248	291	117.34%
FEBRUARY	28	224	99	44.20%
MARCH	0	0	0	#DIV/0!
APRIL	0	0	0	#DIV/0!
MAY	0	0	0	#DIV/0!
JUNE	0	0	0	#DIV/0!
JULY	0	0	0	#DIV/0!
AUGUST	0	0	0	#DIV/0!
SEPTEMBER	0	0	0	#DIV/0!
	151	1208	890	73.68%

EATON COUNTY BOARD OF COMMISSIONERS

MARCH 18, 2015

**RESOLUTION AUTHORIZING ACCEPTANCE
OF PAYMENT BY FINANCIAL TRANSACTION DEVICES**

Introduced by the Ways and Means Committee

WHEREAS, Public Act 280 of 1995, authorizes the acceptance of payments by financial transaction devices for taxes, assessments and fees collected by the County, provided the same is authorized by the Board of Commissioners; and

WHEREAS, the Board of Commissioners has previously authorized individual departments to accept payments by a financial transaction device for a tax, assessment or fee; and

WHEREAS, the County Controller and County Treasurer are recommending the availability of all departments to accept payments by a financial transaction device; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners authorizes the acceptance of payment by a financial transaction device for all taxes, assessments and fees of Eaton County; and

BE IT FURTHER RESOLVED, that the County Treasurer and Controller may determine to require a use fee for credit and debit cards not to exceed the actual cost of the transaction to the County; and,

BE IT FURTHER RESOLVED, that the County Treasurer and County Controller are designated as responsible for determining the type of financial transaction devices that may be accepted and to institute appropriate measures to ensure that the credit and debit cards are valid.

GENERAL SERVICES ADMINISTRATION
PUBLIC BUILDINGS SERVICE
LEASE AMENDMENT

LEASE AMENDMENT NO. 5

TO LEASE NO. Eaton County

ADDRESS OF PREMISES

551 Courthouse Drive, Suite 2, Charlotte, MI 48813

THIS AGREEMENT, made and entered into this date by and between Eaton County Board of Commissioners, MI
whose address is

1045 Independence Boulevard, Charlotte, MI 48813

hereinafter called the Lessor, and the UNITED STATES OF AMERICA, hereinafter called the Government:

WHEREAS, the parties hereto desire to amend the above Lease

NOW THEREFORE, these parties for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, covenant and agree that the said Lease is amended, effective upon execution by the Government as follows:

The Lease term of the above described premises will be extended through December 14, 2017.

Rental payments paid on a month-to-month basis from December 15, 2013 through November 30, 2014 will not be accrued. Effective February 1, 2015 the Government shall pay the Lessor annual rent in the amount of \$ x54,367.50 at the rate of \$4,530.63 per month (representing a rate of \$ 16.50 per net usable square foot at 3,295 net usable square feet as stated in Supplemental Lease Agreement # 3), in arrears.

The Lessor must have an active/updated registration in the System for Award Management (SAM), formerly CCR, upon receipt of this Lease Amendment.

GSA Form 3518A Representations and Certifications is attached hereto and made a part of the Lease thereof.

GSA Form 3517A General Clauses is attached hereto and made a part of the Lease thereof.

All other terms and conditions of the Lease shall remain in force and effect.

IN WITNESS WHEREOF, the parties subscribed their names as of the below date.

FOR THE LESSOR:

FOR THE GOVERNMENT:

Signature: _____
Name: _____
Title: _____
Entity Name: _____
Date: _____

Signature: _____
Name: _____
Title: Real Property Leasing Officer
United States Department of Agriculture
Date: _____

WITNESSED FOR THE LESSOR BY:

Signature: _____
Name: _____
Title: _____
Date: _____

PUBLIC IMPROVEMENT FUND
2014/2015

Ways and Means Committee Meeting
March 13, 2015

				ADJUSTED		
	2014/2015	BUDGET	ADJUSTMENTS	BUDGET	EXPENSES	BALANCE
24515-1	Complex - Roof Maintenance	5,000.00		5,000.00		5,000.00
24515-2	Complex - Control Upgrade	5,000.00		5,000.00		5,000.00
24515-3	Complex - Concrete	5,000.00		5,000.00		5,000.00
24515-4	Complex - Parking Maintenance	5,000.00		5,000.00		5,000.00
24515-5	Courthouse - Boiler Replacements	300,000.00		300,000.00	119,648.00	180,352.00
24515-6	DHS, HD - Parking Lot Repave*		90,000.00	90,000.00		90,000.00
24515-7	Central Dispatch - Concrete Stairwell Repair*		18,380.00	18,380.00	18,380.00	0.00
24515-8	CH/DHS/551 Bldg/HD - Card Access System*		87,494.00	87,494.00	34,020.20	53,473.80
24515-9	Courthouse - CC Security Remodel*		10,000.00	10,000.00		10,000.00
24515-10	Courthouse - DC Judges Restroom/Office Addition	30,000.00		30,000.00		30,000.00
24515-11	Courthouse - CC Law Library/Office Remodel	40,000.00		40,000.00		40,000.00
24515-12	Sheriff Dept - Impound Lot Expansion	20,000.00		20,000.00		20,000.00
	TOTAL PROPOSED EXPENDITURES	410,000.00	205,874.00	615,874.00	172,048.20	443,825.80
	*2013/2014 Project					
	14-15 Public Improvement Fund Expend.xls					
	245-901-901-24515-					

CLAIMS AUDITED BY WAYS & MEANS MARCH 13, 2015

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	101	BOARD OF COMMISSIONERS	\$ 1,217.61
101	131	CIRCUIT COURT	\$ 40,680.24
101	136	DISTRICT COURT	\$ 9,985.13
101	141	FRIEND OF THE COURT	\$ 318.03
101	147	COUNTY GUARDIAN	\$ 5,000.00
101	148	PROBATE COURT	\$ 2,529.07
101	149	JUVENILE COURT	\$ 15,329.53
101	191	ELECTIONS	\$ 359.66
101	215	COUNTY CLERK	\$ 1,888.28
101	223	CONTROLLER	\$ 20.66
101	225	EQUALIZATION	\$ 584.61
101	229	PROSECUTING ATTORNEY	\$ 1,414.15
101	232	ECONOMIC CRIMES UNIT	\$ 416.88
101	236	REGISTER OF DEEDS	\$ 42.85
101	265	BUILDING AND GROUNDS	\$ 33,756.25
101	275	DRAIN COMMISSION	\$ 3,642.10
101	301	SHERIFF DEPARTMENT	\$ 31,521.96
101	302	SHERIFF CORRECTIONS	\$ 22,753.35
101	303	SHERIFF DELTA	\$ 22,968.45
101	405	COMMUNITY DEVELOPMENT	\$ 411.89
101	430	ANIMAL CONTROL	\$ 500.93
101	631	SUBSTANCE ABUSE - CMH	\$ 175,362.00
101	648	MEDICAL EXAMINER	\$ 11,687.00
101	672	TRI-COUNTY AGING	\$ 60,426.00
101	681	VETERANS	\$ 426.28
101	901	CAPITAL OUTLAY	\$ 287,082.86
208	691	PARKS ADMINISTRATION	\$ 14.28
240	400	CONSTRUCTION CODE	\$ 1,602.22
245	901	PUBLIC IMPROVEMENT	\$ 58,460.00
261	325	CENTRAL DISPATCH	\$ 1,560.22
261	426	EMERGENCY SERVICES	\$ 143.43
261	901	CAPITAL OUTLAY	\$ 36,843.00
265	301	LOCAL CO TRAINING FUND	\$ 436.00
292	356	YOUTH FACILITY	\$ 1,539.23
298	863	COMPUTER FUND	\$ 98,520.04
676	852	RETIREE HEALTH	\$ 22,130.00
		GRAND TOTAL	\$ 951,574.19

CLAIMS AUDITED BY WAYS & MEANS MARCH 13, 2015

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	125	DEFERRED EXPENSE	\$ 1,032.14
101	126	COST ALLOCATION	\$ 2,638.62
101	276	RECEIPTS REFUNDABLE	\$ 24,186.09
101	101	BOARD OF COMMISSIONERS	\$ 105.32
101	131	CIRCUIT COURT	\$ 5,133.70
101	136	DISTRICT COURT	\$ 2,883.68
101	141	FRIEND OF THE COURT	\$ 1,665.54
101	148	PROBATE COURT	\$ 136.16
101	149	JUVENILE COURT	\$ 2,025.40
101	151	CIRCUIT COURT PROBATION	\$ 734.13
101	215	COUNTY CLERK	\$ 247.59
101	224	INFORMATION SYSTEMS	\$ 2,109.50
101	225	EQUALIZATION	\$ 235.00
101	229	PROSECUTING ATTORNEY	\$ 728.16
101	232	ECU	\$ 540.28
101	236	REGISTER OF DEEDS	\$ 243.75
101	253	COUNTY TREASURER	\$ 133.89
101	265	BUILDING AND GROUNDS	\$ 28,259.81
101	275	DRAIN COMMISSION	\$ 599.58
101	301	SHERIFF DEPARTMENT	\$ 48,176.61
101	302	SHERIFF CORRECTIONS	\$ 29,129.84
101	303	SHERIFF DELTA	\$ 18,438.84
101	333	SHERIFF ROAD PATROL	\$ 340.23
101	405	COMMUNITY DEVELOPMENT	\$ 298.07
101	430	ANIMAL CONTROL	\$ 2,254.61
100	600	CHARGES FOR SERVICES/ROD	\$ 180.00
101	681	VETERANS	\$ 2,482.46
208	691	PARKS ADMINISTRATION	\$ 1,023.79
208	717	FITZGERALD PARKS	\$ 1,443.17
208	718	FOX PARK	\$ 248.13
208	720	LINCOLN PARK	\$ 566.40
208	901	CAPITAL OUTLAY	\$ 40.00
228	528	RESOURCE RECOVERY	\$ 9,273.20
228	529	COUNTY PROJECTS	\$ 543.20
228	530	LOCAL UNIT GRANT PROJECTS	\$ 16,984.95
240	400	CONSTRUCTION CODE	\$ 300.00
255	245	REMONUMENTATION	\$ 1,480.00
256	851	INSURANCE & BONDS	\$ 912.00
257	236	REGISTER OF DEEDS	\$ 286.60
261	325	CENTRAL DISPATCH	\$ 12,869.35
261	426	EMERGENCY SERVICES	\$ 56.82
263	325	DISPATCHER TRAINING FUND	\$ 1,157.00
266	301	SHERIFF ROAD CREW	\$ 55.62
271	138	DRUG COURT III	\$ 6,013.00
271	140	DRUG COURT TETHER FEES	\$ 35.52
276	152	COMMUNITY CORRECTIONS	\$ 8,414.14
276	351	INMATE MOTIVATIONAL PROG	\$ 2,950.00

