

WAYS AND MEANS COMMITTEE MEETING

AUGUST 16,2013

8:30A.M.

MINUTES

MEMBERS PRESENT: Commissioners Roger Eakin- Chair, Terrance Augustine, Daryl Baker, Joe Brehler, Glenn Freeman, Jim Osieczonek and Jeremy Whittum.

ALSO PRESENT: Commissioners Blake Mulder, Howard Spence, Wayne Ridge; Robert Sobie, Claudine Hannold and Connie Sobie.

The August 16,2013, regular meeting of the Ways and Means Committee was called to order at 8:30a.m. by Chairperson Eakin.

Commissioner Baker moved to approve the meeting minutes of the July 12, 2013 Ways and Means Committee. Commissioner Freeman seconded. Motion carried.

Commissioner Freeman moved to enter into closed session to discuss contract negotiations. Commissioner Whittum seconded. Motion carried.

Commissioner Baker moved to end closed session. Commissioner Freeman seconded. Motion carried.

,--.\ Commissioner Baker moved to recommend approval of the contract settlement pending ratification by the
▼ - 911 Supervising Unit, to the Board of Commissioners as discussed. Commissioner Whittum seconded.
Roll call: Augustine- no, Osieczonek- yes, Freeman- no, Brehler- no, Baker- yes, Whittum- yes,
Eakin - yes. Motion carries.

An update of the ongoing negotiations with the four remaining bargaining units was provided.

An update of the position vacancies was presented (attached). There is are four new position openings for a Youth Facility Treatment Specialist (Special Revenue Fund), Trial Court Deputy Court Administrator (General Fund), Senior Assistant Prosecuting Attorney (General Fund) and a Treasurer's Office Accounting and Tax Records Clerk (General Fund). Discussion held regarding the Court Administrator position not being posted and being filled by an internal employee. Commissioner Osieczonek moved to refill the positions as discussed. Commissioner Augustine seconded. Commissioner Whittum opposed. Motion carried.

Discussion was held regarding reclassifications of positions and a salary study.

An update on the Health Insurance expenditures as of June 30, 2013 was presented (attached). The report indicates a favorable variance of \$159,072.10 compared to the renewal budget projection for both the County and Health Department. The County report indicates a favorable variance of \$124,633.98.

The quarterly update of the Retirees Health Insurance Investment Portfolio (attached) was distributed. The Municipal Employees' Retirement Systems investment is currently valued at \$4,678,814 and indicates a quarterly loss of \$3,212. The Edward Jones portfolio is currently valued at \$3,314,012 and indicates a quarterly loss of \$16,846.

The monthly update of the Child Care Fund was presented and discussed (attached). Based on a conservative projection of revenues and expenditures the estimated fund balance at September 30, 2013 is \$378,264. The Controller's Office is continuing to monitor the estimated fund balance and will recommend transfer to the General Fund at the September 13, 2013 meeting.

An update of the 2013/2014 Public Improvement Fund expenditures was (attached). The year-to-date expenditures are \$215,105.13.

A request to recommend a resolution to declare September 8 to September 14, 2013 as International Housekeepers week was presented (attached). Commissioner Whittum moved to recommend approval of a resolution declaring September 8 to September 14, 2013 as International Housekeepers week, to the Board of Commissioners. Commissioner Augustine seconded. Motion carried.

The budget amendments were presented and discussed (attached). Commissioner Freeman moved to recommend approval of the 2012/2013 Budget Amendments to the Board of Commissioners including all presented amendments. Commissioner Baker seconded. Robert Sobie was present to discuss the speech to text software pilot project that would be used to complete police reports and possibly be deployed in other areas of the County as well. The pilot will provide 25 software licenses to begin testing the application. Upon completion of the testing, data will be provided related to the effectiveness of the implementation and a cost/benefit analysis. Motion carried.

A proposal from Commissioner Spence to change the per-diem for County Commissioners was provided as well as an estimate of the costs provided by the Controller. Commissioner Spence indicated he was providing the information for possible consideration at a later date. Discussion held.

A request to recommend a resolution to declare September 17 to September 23, 2013 as United States Constitution Week was presented (attached). Commissioner Augustine moved to recommend approval of a resolution declaring September 17 to September 23, 2013 as United States Constitution Week, to the Board of Commissioners. Commissioner Baker seconded. Motion carried.

Commissioner Eakin addressed the discussion held earlier regarding a salary study. There was discussion regarding the cost of the study and the cost of implementing changes to the salary structure if the study warranted changes. The consensus of the Committee was to explore the possibility of conducting a salary study once a cost projection for the study and the possible implementation costs are evaluated. Further information will be provided by the Controller's Office in October.

Commissioner Spence discussed the creation of a program in which employees may make recommendations for savings in the County and subsequently receive an incentive once it is implemented and the savings are realized. He also discussed a merit increase or bonus for non-elected managers through a performance evaluation process. Commissioner Eakin requested Commissioner Spence to provide details on the proposal in writing. The consensus of the Committee was to have the Controller develop a proposal for the Committee to review.

Commissioner Whittum discussed the collections efforts throughout the County for various costs assessed to individuals that remain uncollected. It was reported there was a position in the jail previously assigned to collections of jail costs. The position was funded by collections, which was discontinued when collections were down and budget cuts were being considered. There was discussion about the collection efforts of the courts as well. The Committee requested information regarding the outstanding payments

and the current structure for recouping costs. The Controller's Office will begin evaluating the current system for possible enhancements or changes.

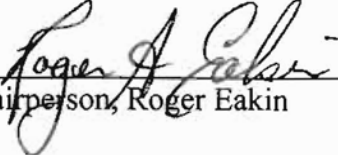
Commissioner \Whittum moved to recommend approval of the payment of the claims against the County in the amount of \$283,883.10 and immediate claims in the amount of \$7,355,496.11 to the Board of Commissioners, as presented. Commissioner Freeman seconded. Motion carried.

Budget Workshop

An updated budget packet (attached) was provided and reviewed. The current estimated revenues are \$30,581,607 and expenditures are \$31,650,604. The estimated use of fund balance is \$1,068,997 for 2013/2014. This budget represents updates from the previous month related to personnel changes and an increase in State Revenue Sharing of \$70,000 based on the State calculation of revenue distributions. It also includes an increase to the veteran's position from 20 hours per week to 40 hours per week based on \$15,000 in partial grant funding for the position. The public hearing will be held on September 10, 2013 at 7:00p.m. in the Board of Commissioners room.

Commissioner Eakin adjourned the meeting at 10:32 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, September 13, 2013 at 8:30a.m. in Board of Commissioners Room at the Courthouse.



Chairperson, Roger Eakin

**COUNTY OF EATON
EATON COUNTY SHERIFF
-and-
CAPITOL CITY LODGE NO. 141 FOP (CENTRAL DISPATCH SUPERVISORY UNIT)**

MEDIATOR'S RECOMMENDED SETTLEMENT AGREEMENT

It is hereby agreed between the County of Eaton ("the Employer") and the Capitol City Lodge No. 141 FOP (Central Dispatch Supervisory Unit) ("the Union"), that, in tentative settlement of all outstanding issues under negotiation, the parties bargaining teams hereby agree, and agree to recommend ratification to their respective principals, as follows:

1. The parties agree to a contract, effective from October 1, 2012 to and including September 30, 2015.

2. The terms of the parties' contract shall be the same as the parties' prior agreement, as amended by the terms of this Settlement Agreement, and as amended by the parties' Tentative Agreement of August 15, 2012 (attached hereto).

3. Wages and health care contributions shall increase in accordance with the following:

Effective upon ratification of this Agreement by all parties, all wage rates set forth in Appendix A of the parties' collective bargaining agreement shall increase by 1.50%.

Effective October 1, 2013, all wage rates set forth in Appendix A of the parties' collective bargaining agreement shall increase by 1.00%.

Effective October 1, 2014, all wage rates set forth in Appendix A of the parties' collective bargaining agreement shall increase by 1.0%.

In the event that PA 152 is repealed or declared unconstitutional or legally not effective by a court or administrative agency of competent jurisdiction, employees taking health insurance through the Employer shall contribute by payroll deduction on a monthly basis, 12.50% of the cost of such insurance (as determined by illustrative rates) for the period January 1, 2013 through December 31, 2013, and shall contribute by payroll deduction on a monthly basis, 20.00% of the cost of such insurance (as determined by illustrative rates) effective January 1, 2014.

Upon ratification of this Agreement by all parties, each member of the bargaining unit shall receive a one-time, off-schedule payment of \$100.00, less applicable deductions, which sum shall not be added to the salary schedule set forth in Appendix A of the parties' collective bargaining agreement.

- 4. Revise the first sentence of Article 16, Section 2(a) as follows:

The Employer agrees to provide the same health insurance coverage as it does for active employees, if available, for all eligible employees with the Employer paying the appropriate health insurance premiums *until the retired employee reaches Medicare eligibility for all eligible employees retiring on or after September 30, 2015.*

- 5. The Union withdraws all other proposals.

- 6. The Employer withdraws all other proposals.

- 7. The Union will ratify the contract first, and will notify the Employer, in writing, when the contract has been ratified.

Date: _____

THE UNION

THE COUNTY OF EATON

WAYS & MEANS COMMITTEE
Positions Update
August 16, 2013

| <u>DEPARTMENT</u> | <u>POSITION OPENING</u> | <u>STATUS</u> | <u>GRADE/STEP</u> |
|-----------------------|---|---|---|
| Animal Control | Animal Shelter Attendant (2 Pt. Tm) | Interviewing | Union Contract |
| Central Dispatch | Deputy Director Dispatcher | Interviewing Interviewing | Grade L Union Contract |
| Community Corrections | Coordinator | Interviewing | Grade J |
| Community Corrections | PIT Case Mgr/Assessor | Filled | Grade G |
| Controller's Office | Accountant | Reviewing | Grade H |
| County Clerk | Part-Time Vital Records Clerk | Interviewing | Grade D |
| Friend of the Court | Bookkeeper | Filled | Grade E |
| Information Systems | PC Technician | Interviewing | Grade G |
| Prosecutor's Office | Assistant Investigator Attorney Investigator | On hold until needed Interviewing Interviewing | Grade E Grade K Grade I |
| Register of Deeds | Clerk | Interviewing | Grade C |
| Sheriff Department | Jail Medical Assistant Deputy Deputy Records Clerk | Interviewing Interviewing Interviewing Reviewing | Grade E Union Contract Union Contract Union Contract |

CURRENT POSITION OPENINGS:

| | | | |
|----------------------|--------------------------------|-------------|---------|
| Trial Court | Deputy Court Administrator | Recommended | Grade O |
| Prosecuting Attorney | Senior Assist. Pros. Atty. | Recommended | Grade M |
| Treasurer's Office | Accounting & Tax Records Clerk | Recommended | Grade E |
| Youth Services | Treatment Specialist - CBT | Recommended | Grade E |

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All: Blue Cross Claims Analysis- January 1 , 2013 Through December 31.
2013

ALL COUNTY AND BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

| | |
|------------------------------------|------------|
| Contracts | 441 |
| Adm Fee | \$52.18 |
| Specific and Aggregate Stop Loss' | \$237.12 |
| Attachment Point | \$8,747.00 |
| TOTAL WORST CASE (MED ONLY) | |

| | |
|------------------------------|-------------|
| • Specific Oeductible Is. | \$30,000 |
| Fixed Costs | \$1,530,976 |
| Maximum Aggregate Liability: | \$3,857,427 |
| Total Worst Case Medical: | \$5,388,403 |

| | |
|---------------------------------|------------|
| 2013 BUDGET | |
| BCBS ILLUS RATES \$5,868,065 | |
| Comp To Budg | |
| Budget | Surpi(Def) |
| Surpi(Oef) YTU | |

| Date | Blue Cross | Blue Shield | Stop Loss | Medical Total | Drug | Dental | Vision | MITax | Flxd Costs | AmountPd | Qtrly Totals | Budget | Surpi(Def) | Surpi(Oef) YTU |
|-------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------|---------------|--------------------|--------------------|---------------------|-----------------------|------------------------|--------------|---------------|----------------|
| Jan-13 | \$266,810.05 | \$131,859.73 | (\$49,643.26) | \$349,028.52 | \$73,940.67 | \$0.00 | \$5,277.81 | \$4,636.09 | \$127,581.30 | \$560,462.39 | | \$489,005.43 | (\$71,456.96) | (\$71,456.96) |
| Feb-13 | \$87,848.29 | \$116,558.51 | (\$2,260.98) | \$202,145.82 | \$83,202.41 | \$0.00 | \$5,051.60 | \$2,741.22 | \$127,581.30 | 5420,722.35 | | \$489,005.43 | \$88,283.08 | (\$3,173.87) |
| Mar-13 | \$136,290.03 | \$139,923.65 | (\$38,253.97) | \$237,959.71 | \$124,050.51 | \$0.00 | \$4,254.97 | \$3,839.69 | \$127,581.30 | \$497,686.18 | \$1,478,870.92 1st Qtr | \$489,005.43 | (\$8,680.75) | (\$11,854.62) |
| Apr-13 | \$155,332.52 | \$112,810.3B | (\$29,116.75) | \$239,026.15 | \$82,144.89 | \$0.00 | \$5,002.39 | \$3,396.49 | \$127,581.30 | \$457,153.22 | | \$489,005.43 | \$31,852.21 | \$19,997.59 |
| May-13 | \$98,081.33 | \$134,632.51 | (\$15,772.11) | \$216,941.73 | \$85,228.25 | \$0.00 | \$5,083.20 | \$3,098.50 | \$127,581.30 | \$437,932.98 | | \$489,005.43 | \$51,072.45 | \$71,070.05 |
| Jun-13 | \$102,164.01 | \$110,581.42 | (\$22,729.34) | \$190,016.09 | \$76,412.91 | \$0.00 | \$4,141.83 | \$2,851.25 | \$127,581.30 | \$401,003.38 | \$1,296,089.58 2nd Qtr | \$489,015.43 | \$88,002.05 | \$159,072.10 |
| Ju 13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$159,072.10 |
| Aug-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$159,072.10 |
| Sep-13 | \$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 | \$159,072.10 |
| Oct-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$159,072.10 |
| Nov-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$159,072.10 |
| Dec-13 | \$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 | \$159,072.10 |
| Totals | \$846,528.23 | \$746,366.20 | (\$167,776.41) | \$1,435,116.02 | \$624,1979.64 | \$0.00 | \$28,811.80 | \$20,666.24 | \$765,487.80 | \$2,774,960.60 | | | | |
| % Of Total | 30.51% | 26.90% | -5.69% | 61.72% | 18.92% | 0.00% | 1.04% | 0.74% | 27.59% | 100.00% | | | | |

All: Blue Cross Claims Analysis-- January 1, 2013 Through December 31, 2013

ALL COUNTY ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

| | |
|----------------------------------|-------------------|
| Contracts | 290 |
| Adm Fee | \$52.18 |
| Specific and Aggregate Stop Loss | \$237.12 |
| Attachment Point | <u>\$8,747.00</u> |

• Specific Deductible Is: \$30,000

| | | | | | | | | | | | 2013 BUDGET | | | |
|-------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|---------------|--------------------|--------------------|---------------------|-----------------------|------------------------|--------------|---------------|----------------|
| | | | | | | | | | | | BCBS I LU. RATES | | | |
| | | | | | | | | | | | \$5,354,109 | | | |
| | | | | | | | | | | | Camp To Budg | | | |
| Date | Blue Cross | Blue Shld | Stop Loss | Medical Total | Drug | Dental | Vision | MI Tax | Flxd Coats | Amount Pd | Qtrly Totals | Budget | Surpl(Oef) | Surpl(Oef) YTD |
| Jan-13 | \$261,530.64 | \$126,419.06 | (\$49,643.26) | \$338,306.44 | \$68,361.45 | \$0.00 | \$5,277.81 | \$4,475.32 | \$113,405.60 | \$529,826.62 | | \$446,175.77 | (\$83,650.85) | (\$83,650.85) |
| Fel-13 | \$82,666.79 | \$111,521.55 | (\$2,260.98) | \$191,927.36 | \$78,241.25 | \$0.00 | \$5,051.60 | \$2,591.70 | \$13,405.60 | \$391,217.51 | | \$446,175.77 | \$5,495.26 | (\$28,692.60) |
| Mar-13 | \$132,507.23 | \$133,491.69 | (\$38,253.97) | \$227,744.95 | \$112,738.96 | \$0.00 | \$4,254.97 | \$3,627.39 | \$113,405.60 | \$461,771.87 | \$1,382,816.00 1st Qtr | \$446,175.77 | (\$15,596.10) | (\$44,288.70) |
| Apr-13 | \$142,869.80 | \$103,016.68 | (\$29,116.75) | \$216,769.73 | \$76,467.82 | \$0.00 | \$5,002.39 | \$3,123.22 | \$113,405.60 | \$414,768.76 | | \$446,175.77 | \$31,407.01 | (\$12,881.69) |
| May-13 | \$87,832.54 | \$124,985.54 | (\$15,772.11) | \$197,045.97 | \$76,522.84 | \$0.00 | \$5,083.20 | \$2,815.60 | \$113,405.60 | \$394,973.21 | | \$446,175.77 | \$51,302.56 | \$38,420.88 |
| Jun-13 | \$86,285.97 | \$103,474.03 | (\$22,729.34) | \$167,030.66 | \$72,796.94 | \$0.00 | \$4,141.83 | \$2,587.62 | \$113,405.80 | \$359,962.65 | \$1,169,604.62 2nd Qtr | \$446,175.77 | \$86,213.12 | \$124,633.98 |
| Jul-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$124,633.98 |
| Aug-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$124,633.98 |
| Sep-13 | \$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 | \$124,633.98 |
| Oct-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$124,633.98 |
| Nov-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$124,633.98 |
| Dec-13 | \$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 | \$124,633.98 |
| Totals | \$793,692.97 | \$702,908.65 | (\$167,776.41) | \$1,338,826.11 | \$415,129.26 | \$0.00 | \$28,811.80 | \$19,220.86 | \$680,413.60 | \$2,652,420.62 | | | | |
| % Of Total | 31.10% | 27.54% | -.18% | 52.45% | 19.01% | 0.00% | 1.13% | 0.78% | 26.66% | 100.00% | | | | |

All: Blue Cross Claims Analysis-January 1, 2013 Through December 31, 2013

EATON COUNTY ACTIVE EMPLOYEES

Worst Case Scenario:
 Contracts 290
 Adm Fee \$52.18
 Specific and Aggregate Stop Loss' \$237.12
 Attachment Point \$8,747.00

- Specific Deductible \$30,000

| | | | | | | | | | | | 2013 BUDGET | | | |
|---------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|---------------|--------------------|--------------------|---------------------|-----------------------|----------------------------------|--------------|----------------|----------------|
| | | | | | | | | | | | BCBS ILLU. RATES \$41,269.162 | | | |
| | | | | | | | | | | | Comp To Budg | | Surp/(Def) YTD | |
| Date | Blue Cross | Blue Shield | Stop Loss | Medical Total | Drug | Dental | Vision | MI Tax | Flxd Costs | Amount Pd | Qtrly Totals | Budget | Surp/(Def) | Surp/(Def) YTD |
| Jan-13 | \$226,632.25 | \$99,269.87 | (\$49,626.26) | \$276,089.86 | \$47,212.87 | \$0.00 | \$5,196.81 | \$3,726.23 | \$83,897.00 | \$416,122.77 | | \$354,929.35 | (\$61,193.42) | (\$61,193.42) |
| Feb-13 | \$66,051.96 | \$99,681.38 | (\$2,260.98) | \$163,472.36 | \$54,172.11 | \$0.00 | \$5,051.60 | \$2,156.60 | \$83,697.00 | \$309,299.67 | | \$354,929.35 | \$45,629.68 | (\$15,563.74) |
| Mar-13 | \$92,117.41 | \$116,187.57 | (\$38,253.97) | \$170,051.01 | \$74,131.58 | \$0.00 | \$4,216.97 | \$2,768.24 | \$83,897.00 | \$335,064.80 | \$1,060,487.24 1st Qtr | \$354,929.35 | \$19,864.55 | \$4,300.81 |
| Apr-13 | \$129,458.11 | \$91,278.30 | (\$29,116.75) | \$191,619.66 | \$48,877.89 | \$0.00 | \$4,670.39 | \$2,678.45 | \$83,897.00 | \$331,943.39 | | \$354,929.35 | \$22,985.96 | \$27,286.77 |
| May-13 | \$70,576.71 | \$109,294.99 | (\$15,772.11) | \$164,099.59 | \$47,236.27 | \$0.00 | \$4,835.20 | \$2,247.71 | \$83,897.00 | \$302,315.77 | | \$354,929.35 | \$52,613.58 | \$79,900.35 |
| Jun-13 | \$57,800.17 | \$87,650.05 | (\$22,729.34) | \$122,720.88 | \$40,570.72 | \$0.00 | \$4,068.83 | \$1,910.66 | \$83,897.00 | \$253,168.09 | \$887,427.25 2nd Qtr | \$354,929.35 | \$101,761.26 | \$181,661.61 |
| Jul-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$181,661.61 |
| Aug-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$181,661.61 |
| Sep-13 | \$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 | \$161,661.61 |
| Oct-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$181,661.61 |
| Nov-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$181,661.61 |
| Dec-13 | \$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 | \$181,661.61 |
| Totals | \$642,467.61 | \$603,136.16 | (\$167,776.41) | \$1,088,053.36 | \$312,751.44 | \$0.00 | \$28,239.80 | \$16,487.89 | \$603,382.00 | \$1,947,914.49 | | | | |
| % Of Total | 32.98% | 30.97% | -8.10% | 65.86% | 16.05% | 0.00% | 1.46% | 0.80% | 26.84% | 100.00% | | | | |

All: Blue Cross Claims Analysis • January 1, 2013 Through December 31, 2013

EATON COUNTY RETIREES

Worst Case Scenario:

| | |
|-----------------------------------|------------|
| Contracts | 102 |
| Adm Fee | \$52.18 |
| Specific and Aggregate Stop Loss' | \$237.12 |
| Anachment Point | \$8,747.00 |

'Spec1fic DeduC1Jble ls \$30,000

| | | | | | | | | | | | 2013 BUDGET | | | |
|------------|--------------|-------------|-----------|---------------|--------------|--------|----------|------------|--------------|--------------|------------------|-------------|---------------|---------------|
| | | | | | | | | | | | BCBS ILLU. RATES | | \$1,094,957 | |
| | | | | | | | | | | | Comp To Budg | | Surpi(D YTD | |
| Date | Blue Cross | Blue Shield | Stop Loss | Medical Total | Drug | Dental | Vision | MITax | Flxd Costs | AmountPd | Qtrly Totals | Budget | Surpi(D f) | Surpi(D YTD |
| Jan-13 | \$35,067.39 | \$27,149.19 | \$0.00 | \$62,216.58 | \$21,148.58 | \$0.00 | \$81.00 | \$749.09 | \$29,506.60 | \$113,703.85 | | \$91,246.42 | (\$22,457.43) | (\$22,457.43) |
| Feb-13 | \$16,614.83 | \$11,640.17 | \$0.00 | \$26,455.00 | \$23,519.14 | \$0.00 | \$0.00 | \$435.10 | \$29,506.60 | \$61,917.64 | | \$91,246.42 | \$9,326.56 | (\$13,126.66) |
| Mar-13 | \$40,389.82 | \$17,304.12 | \$0.00 | \$57,693.94 | \$36,607.38 | \$0.00 | \$36.00 | \$659.15 | \$29,508.60 | \$126,707.07 | \$322,128.76 | \$91,246.42 | (\$35,460.65) | (\$48,589.51) |
| Apr-13 | \$13,411.89 | \$11,738.36 | \$0.00 | \$25,150.07 | \$27,589.93 | \$0.00 | \$132.00 | \$444.77 | \$29,508.60 | \$62,625.37 | | \$91,246.42 | \$8,421.05 | (\$40,166.46) |
| May-13 | \$17,255.63 | \$15,690.55 | \$0.00 | \$32,946.36 | \$29,266.57 | \$0.00 | \$246.00 | \$567.69 | \$29,506.60 | \$92,557.44 | | \$91,246.42 | (\$1,311.02) | (\$41,479.49) |
| Jun-13 | \$26,485.60 | \$15,823.96 | \$0.00 | \$44,309.78 | \$32,226.22 | \$0.00 | \$73.00 | \$676.96 | \$29,508.60 | \$106,794.56 | \$282,111.37 | \$91,246.42 | (\$15,548.14) | (\$57,027.63) |
| Jul-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$57,027.63) |
| Aug-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$57,027.63) |
| Sep-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$57,027.63) |
| Oct-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$57,027.63) |
| Nov-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$57,027.63) |
| Dec-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$57,027.63) |
| Totals | \$151,225.36 | \$99,546.39 | \$0.00 | \$250,771.75 | \$172,377.82 | \$0.00 | \$572.00 | \$3,732.96 | \$177,051.60 | \$604,506.13 | | | | |
| % Of Total | 25.02% | 16.47% | 0.00% | 41.48% | 28.52% | 0.00% | 0.09% | 0.62% | 29.29% | 100.00% | | | | |

All: Blue Cross Claims Analysis-January 1, 2013 Through December 31,2013

BEDHD ACTIVE EMPLOYEES AND RETIREES

Worst Case Scenario:

| | |
|-----------------------------------|---------------------|
| Contracts | 49 |
| Adm Fee | \$52,166 |
| Specific and Aggregate Stop Loss' | \$237,120 |
| Attachment Point | \$105,281.00 |

• Specific Deductible Is: \$30,000

| | | | | | | | | | | | 2013 BUDGET | | | |
|------------------|--------------------|--------------------|---------------|--------------------|--------------------|---------------|---------------|-------------------|--------------------|---------------------|-------------------------------|-------------|-----------------|-------------|
| | | | | | | | | | | | BCBS ILLU. RATES SST J. SS | | | |
| | | | | | | | | | | | Camp To Budg | | \$urp/(Def) YTD | |
| Date | Blue Cross | Blue Shield | Stop Loss | Medical Total | Drug | Dental | Vision | MI Tax | Fixd Costs | Amount Pd | Qtrly Totals | Budget | | Surpi(Def) |
| Jan-13 | \$5,279.41 | \$5,440.67 | \$0.00 | \$10,720.06 | \$5,579.22 | \$0.00 | \$0.00 | \$160.77 | \$14,175.70 | \$30,635.77 | \$96,054.92 1st Qtr | \$42,829.67 | \$12,193.90 | \$12,193.90 |
| Feb-13 | \$5,181.50 | \$5,036.96 | \$0.00 | \$10,218.46 | \$1,961.16 | \$0.00 | \$0.00 | \$149.52 | \$14,175.70 | \$29,504.84 | | \$42,829.67 | \$13,324.83 | \$25,518.72 |
| Mar-13 | \$3,782.80 | \$6,431.96 | \$0.00 | \$10,214.76 | \$11,311.55 | \$0.00 | \$0.00 | \$212.30 | \$14,175.70 | \$35,914.31 | | \$42,829.67 | \$6,915.36 | \$32,434.08 |
| Apr-13 | \$12,462.72 | \$9,793.70 | \$0.00 | \$22,256.42 | \$5,677.07 | \$0.00 | \$0.00 | \$275.27 | \$14,175.70 | \$42,384.46 | \$126,484.96 2nd Qtr | \$42,829.67 | \$445.21 | \$32,879.29 |
| May-13 | \$10,246.79 | \$9,646.97 | \$0.00 | \$19,695.76 | \$6,705.41 | \$0.00 | \$0.00 | \$262.90 | \$14,175.70 | \$43,059.77 | | \$42,829.67 | (\$230.10) | \$32,649.18 |
| Jun-13 | \$15,878.04 | \$7,107.39 | \$0.00 | \$22,985.43 | \$3,615.97 | \$0.00 | \$0.00 | \$263.63 | \$14,175.70 | \$41,040.73 | | \$42,629.67 | \$1,788.94 | \$34,438.12 |
| Ju 13 | \$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 | \$34,438.12 |
| Aug-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$34,438.12 |
| Sep-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$34,438.12 |
| Oct-13 | \$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 | \$34,438.12 |
| Nov-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$34,438.12 |
| Dec-13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$34,438.12 |
| Totals | \$52,833.26 | \$43,457.65 | \$0.00 | \$96,290.91 | \$39,850.38 | \$0.00 | \$0.00 | \$1,344.39 | \$85,054.20 | \$222,539.88 | | | | |
| %Of Total | 23.74% | 19.53% | 0.00% | 43.27% | 17.91% | 0.00% | 0.00% | 0.60% | 38.22% | 100.00% | | | | |

RETIREE HEALTH INSURANCE FUND INVESTMENT SUMMARY

QUARTERLY REPORT

RNC-FIXED INCOME HIGH QUALITY TAXABLE

| | 11/3q/12 | 8/31/12 | 12/31/2012 | 3/28/2013 | 6/28/2013 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| EATON COUNTY ACTUAL COST | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 |
| MARKET VALUE OF INVESTMENTS | \$ 1,522,121 | \$ 1,499,798 | \$ 1,514,618 | \$ 1,510,497 | \$ 1,459,366 |
| INCOME (LOSS) | \$ 272,121 | \$ 249,798 | \$ 264,618 | \$ 260,497 | \$ 209,366 |
| INCOME (LOSS) QUARTERLY | \$ • 22,323 | \$ 22,323 | \$ 14,820 | \$ (4,121) | \$ (51,131) |

RNC-FIXED INCOME HIGH QUALITY TAXABLE

| | | | | | |
|-----------------------------|------------|------------|------------|--------------|--------------|
| EATON COUNTY ACTUAL COST | \$ 685,000 | \$ 685,000 | \$ 685,000 | \$ 685,000 | \$ 685,000 |
| MARKET VALUE OF INVESTMENTS | \$ 889,171 | \$ 889,562 | \$ 919,161 | \$ 1,026,270 | \$ 1,065,071 |
| INCOME (LOSS) | \$ 204,171 | \$ 204,562 | \$ 234,161 | \$ 341,270 | \$ 380,071 |
| INCOME (LOSS) QUARTERLY | \$ (391) | \$ 391 | \$ 29,599 | \$ 107,109 | \$ 38,801 |

CAMBIAR-LARGE CAP VALUE

BENCHMARK: RUSSELL100VALUE

| | | | | | |
|-----------------------------|------------|------------|------------|------------|------------|
| EATON COUNTY ACTUAL COST | \$ 565,000 | \$ 565,000 | \$ 565,000 | \$ 565,000 | \$ 565,000 |
| MARKET VALUE OF INVESTMENTS | \$ 732,180 | \$ 731,092 | \$ 731,235 | \$ 794,091 | \$ 789,575 |
| INCOME (LOSS) | \$ 167,180 | \$ 166,092 | \$ 166,235 | \$ 229,091 | \$ 224,575 |
| INCOME (LOSS) QUARTERLY | \$ 1,088 | \$ (1,088) | \$ t43 | \$ 62,855 | \$ (4,516) |

TOTALS

CONGRESS ASSET-LARGE CAP GROWTH

BENCHMARK: S & P 500 GROWTH

| | | | | | |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| EATON COUNTY ACTUAL COST | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |
| MARKET VALUE OF INVESTMENTS | \$ 3,143,472 | \$ 3,120,452 | \$ 3,165,015 | \$ 3,330,858 | \$ 3,314,012 |
| INCOME (LOSS) | \$ 643,472 | \$ 620,452 | \$ 665,015 | \$ 830,858 | \$ 814,012 |
| INCOME (LOSS) QUARTERLY | \$ 23,020 | \$ (23,020) | \$ 44,563 | \$ 165,843 | \$ (16,846) |

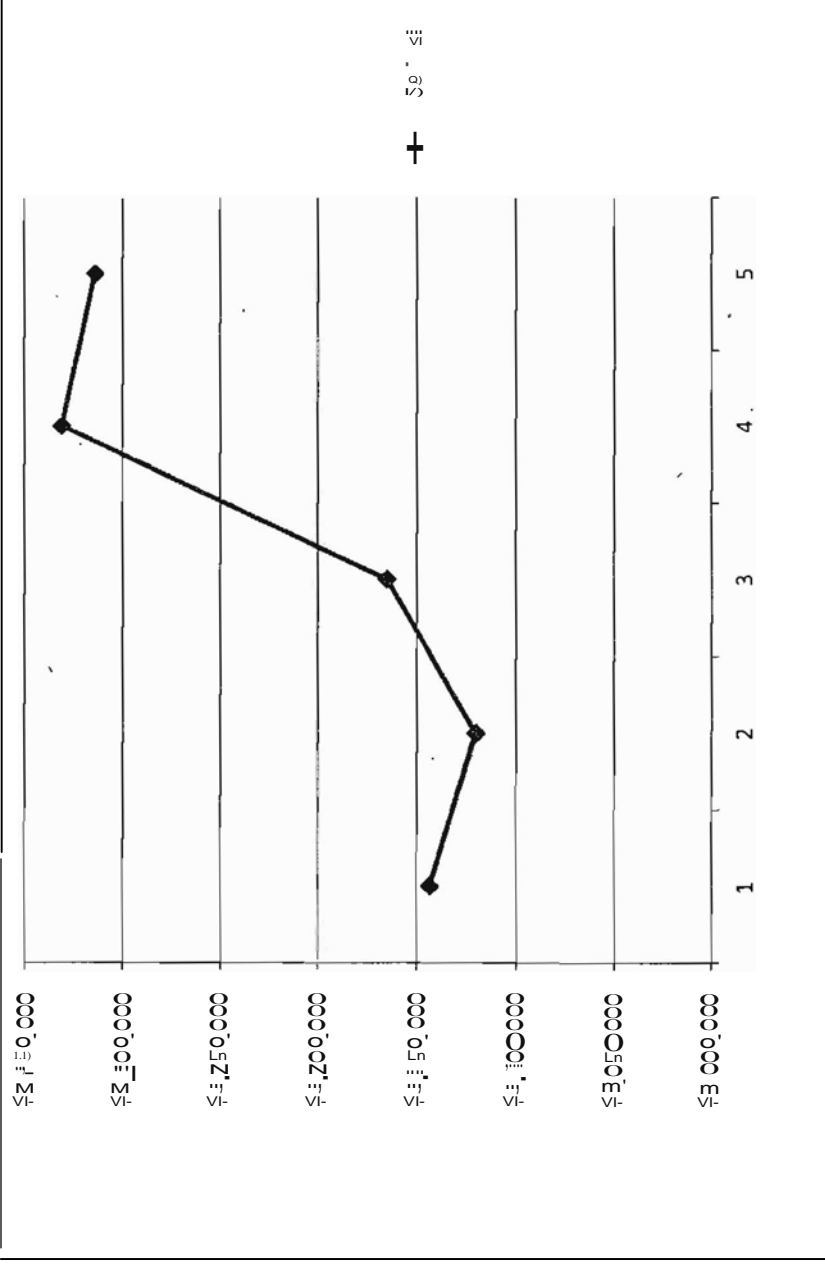
annualized rate of return

2.95% -2.91% 5.35% 20.02%

RNC-FIXED INCOME HIGH QUALITY TAXABLE

CAMBIAR-LARGE CAP VALUE

CONGRESS-LARGE/MID CAP GROWTH





Municipal Employees' Retirement System

Quarterly Statement- Retiree Health Fundjr:JJ Vehicle

Period: April 1, 2013- June 30, 2013

EATON COUNTY

Portfolio Totals by Investment Fund

| Invested % | Fund name | Beginning Balance 03/31/2013 | Contributions | Transfers | Investment Gain/Lose (net) | Pooling Discount | Withdrawals | Forfeitures | Ending Balance 06/30/2013 |
|------------|------------------------|------------------------------|---------------|-----------|----------------------------|------------------|-------------|-------------|---------------------------|
| 100.00% | MERS Total Market Fund | 4,651,795.56 | 30,230.21 | 0.00 | -3,211.83 | 0.00 | 0.00 | 0.00 | 4,678,813.94 |
| 100.00% | Invested Total | 4,661,795.56 | 30,230.21 | 0.00 | -3,211.83 | 0.00 | 0.00 | 0.00 | 4,678,813.94 |

Invested%: This is the percentage amount of your assets that are held in each fund.

Transfers: Transfers occur when you move assets from one fund to another.

Fund Performance for All Available Funds

| Fund Name | Total Annual Operating Expenses | | Average Annual Total Return | | | |
|-------------------------------------|---------------------------------|-------------|-----------------------------|--------|-------|-------|
| | As a % | Per \$1,000 | Quarter-to-date | 1-Yr | 6-Yr | 10-Yr |
| <i>Bond Funds</i> | | | | | | |
| MERS Short-Term Managed Income Fund | 0.63% | \$6.30 | -0.27% | 0.31% | 1.72% | 4.78% |
| MERS Diversified Bond Fund | 0.75% | \$7.50 | -3.29% | 1.40% | 6.01% | 5.45% |
| <i>Asset Allocation Funds</i> | | | | | | |
| MERS Total Market Fund | 0.80% | \$8.00 | -0.06% | 11.97% | 3.76% | 6.98% |
| MERS Established Market Fund | 0.83% | \$8.30 | -0.98% | 11.64% | 5.37% | 7.81% |

Fees: The Total Annual Operating Expense consists of MERS operating costs, custody and recordkeeping costs, and investment management expenses.

Some of the grants/benefits provided to Retiree Health Fund participants are provided by the MERS Plan. Pooling of assets in the MERS Plan helps reduce the overall fees for the participants. MERS gives the following pooling benefits to participants:

| |
|---------------------------------------|
| \$1 to 9.99 million = 0.05% discount |
| \$10 to 14.9 million = 0.10% discount |
| \$15 million or more = 0.20% discount |

Disclaimer

Returns: Returns are presented after the Total Annual Operating Expense. Return information is provided by State Street Bank and Trust, custodian for the MERS Funds. Returns for periods greater than one year are annualized. Past performance is no guarantee of future results. Current performance may be higher or lower. Funds are subject to investment risk from a number of sources, including the management style of the fund and market volatility. Markets are volatile and can rise or decline significantly in response to company, political, regulatory, market, or economic developments. A fund's total return, like securities prices generally, will fluctuate within a wide range. As a result, participating municipalities could lose money over short or even long periods. Funds are also subject to investment-related risk, which is the chance that returns from companies invested in by the fund will trail returns from other asset classes or the overall market.

This summary is designed to provide descriptive information only. Participating municipalities should research any possible investment choices by reading each fund's prospectus and fund summary sheet. MERS, as a governmental plan, is exempted by state and federal law from registration by the SEC. The MERS Funds consist of a portfolio of assets in a separate account in a collective trust, specifically for MERS Plans. Unlike a mutual fund, only the participants in a MERS Plan can invest in the MERS Funds. Because the MERS Funds are not mutual funds, a prospectus is not available, however, there is a fund summary sheet.

It is important for participating municipalities to periodically review their investment portfolio, investment objectives, and the investment options under the Plan to help ensure that retirement savings will meet their retirement goals. In deciding how to invest retirement savings, participants should take into account all their assets, including any retirement savings outside the Plan. No single approach is right for every situation because, among other factors, municipalities have different financial goals, different time horizons for meeting those goals, and different tolerances for risk. Participating municipalities should make independent investment decisions carefully and seek the assistance of independent experts where appropriate.

MERS has made every effort to ensure that the information provided is accurate and up to date. Please see MERS website at www.mersofmich.com for recent information, or contact MERS at 800.767.2308.

2012/2013 BUDGET
CHILD CARE FUND ANALYSIS

8/J 3/2013

ASOF July-2013

| | 2012/2013 AMENDED BUDGET | 2012/13 YEAR TO DATE | 2012113 PROJECTED | FAVORABLE {UNFAVORABLE} |
|--|--------------------------------|----------------------------|----------------------|----------------------------|
| <u>REVENUES</u> | | | | |
| CHILD CARE GRANT | \$ 2,924,349 | \$ 716,619 | \$ 2,376,780 | \$ {547,569} |
| USDA FOOD PROGRAM | \$ 47,500 | \$ 23,158 | \$ 46,316 | \$ (1,184) |
| PARENT & GOVT REIMBURSEMENT | \$ 65,100 | \$ 77,264 | \$ 92,717 | \$ 27,617 |
| OTHER COUNTY REIMBURSEMENT PROGRAM REIMBURSEMENTS | \$ 12,000 | \$ 99,300 | \$ 89,160 | \$ 77,160 |
| TRANSFERS-IN CIGARETTE TAX | \$ 170,000 | \$ 55,279 | \$ 130,188 | \$ (39,812) |
| TRANSFERS-IN | \$ | \$ 1,676 | \$ 1,676 | \$ 1,676 |
| TRANSFER-IN JUVENILE MILLAGE | \$ 1,402,961 | \$ 1,202,961 | \$ 1,202,961 | \$ (200,000) |
| | \$ 1,079,712 | \$ 1,079,712 | \$ 1,079,712 | \$ |
| TOTAL REVENUES | \$ 5,701,622 | \$ 3,255,970 | \$ 5,019,511 | \$ (682,111) |
| <u>EXPENSES</u> | | | | |
| YOUTH FACILITY | \$ 1,721,130 | \$ 1,260,109 | \$ 1,654,333 | \$ 66,797 |
| COMMUNITY BASED TREATMENT | \$ 358,400 | \$ 270,478 | \$ 344,364 | \$ 14,036 |
| FAMILY FOSTER CARE | \$ 130,000 | \$ 44,307 | \$ 84,238 | \$ 45,762 |
| INDEPENDENT LIVING | \$ 22,000 | \$ 8,652 | \$ 14,067 | \$ 7,933 |
| PRIVATE AGENCY FOSTER CARE | \$ 1,200,000 | \$ 324,859 | \$ 649,336 | \$ 550,664 |
| ANOTHER COUNTY INSTITUTION | \$ 10,000 | \$ 4,038 | \$ 4,848 | \$ 5,152 |
| INSTITUTIONAL CARE | \$ 751,000 | \$ 244,310 | \$ 576,642 | \$ 174,358 |
| IN-HOME CARE | \$ 254,219 | \$ 197,300 | \$ 256,197 | \$ (1,978) |
| WRAPAROUND | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ |
| STATE WARD CHARGEBACKS | \$ 100,000 | \$ 126,673 | \$ 189,362 | \$ (89,362) |
| OTHER REIMBURSED EXPENSES | \$ 35,000 | \$ 14,236 | \$ 17,083 | \$ 17,917 |
| CASA EXPENSES | \$ 110,000 | \$ 51,818 | \$ 110,000 | \$ |
| PREVENTION PROGRAMS | \$ 395,808 | \$ 307,092 | \$ 395,808 | \$ |
| DAY TREATMENT PROGRAM | \$ 599,065 | \$ 430,299 | \$ 572,844 | \$ 26,221 |
| TOTAL EXPENSES | \$ 5,701,622 | \$ 3,299,171 | \$ 4,884,124 | \$ 817,499 |
| EXCESS REVENUE OVER EXPENSE | \$ | \$ (43,201) | \$ 135,387 | \$ 135,387 |
| 9/30/10 FUND BALANCE | \$ 14,283 | | | |
| 9/30/11 FUND BALANCE | \$ 15,492 | | | |
| 9/30/12 FUND BALANCE | \$ 242,877 | | | |
| PROJECTED 9/30/13 FUND BALANCE | | | \$ 378,264 | |

2012/2013 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS MONTH TR 20.5 JO

| MONTH | FAMILY FOSTER CARE | PRIVATE AGENCY FOSTER CARE | INDEPENDENT LIVING | YOUTH FACILITY | COMMUNITY BASED TREATMENT | ANOTHER COUNTY INSTITUTION | INSTITUTIONAL CARE | IN-HOME CARE | DAY TREATMENT | OTHER REIMBURSED EXPENDITURE | STATE WARD CHARGEBACKS | TOTAL CHILD PLACEMENT DAYS |
|-------------------------|--------------------|----------------------------|--------------------|----------------|---------------------------|----------------------------|--------------------|--------------|---------------|------------------------------|------------------------|----------------------------|
| OCTOBER | | | | 347 | 108 | 23 | | 726 | 357 | | 397 | 1955 |
| NOVEMBER | ISS | 168 | | 325 | 116 | | | 787 | 400 | | 545 | 2496 |
| DECEMBER | 188 | 104 | 77 | 420 | 127 | | ISS | 871 | 378 | | 625 | 2945 |
| JANUARY | | 169 | 51 | 422 | 100 | | 233 | 872 | 377 | | 385 | 2709 |
| FEBRUARY | 370 | 223 | 147 | 355 | 80 | | 93 | 777 | 339 | | 560 | 2944 |
| MARCH | J13 | 345 | JS7 | 372 | JS4 | | 67 | 936 | 366 | | 1420 | 3940 |
| APRIL | 166 | 56 | 31 | 387 | 174 | | 0 | 828 | 391 | | 426 | 2459 |
| MAY | 28 | 306 | J1 | 408 | 163 | | 260 | 627 | 375 | | 653 | 2851 |
| JUNE | 503 | S53 | 17 | 264 | HS | | 88 | S29 | 251 | | 1236 | 3556 |
| JULY | 153 | 327 | 31 | 302 | 07 | | 66 | S35 | 250 | | 0 | 1771 |
| AUGUST | | | | | | | | | | | 0 | 0 |
| SEPTEMBER | | | | | | | | | | | 0 | 0 |
| DAYS YTD | 1,686 | 2,351 | 542 | 3,602 | 1,241 | 23 | 962 | 7,488 | 3,484 | 0 | 6,247 | 27,626 |
| COST YTD | \$44,307.11 | \$324,859.48 | \$8,651.70 | \$1,160,108.67 | \$270,477.59 | \$4,038.08 | \$244,310.44 | \$197,300.25 | \$40,299.13 | \$14,236.03 | \$126,673.34 | \$2,925,261.82 |
| COST PER DAY | \$26.18 | \$138.18 | \$15.96 | \$349.84 | \$217.95 | \$162.09 | \$253.96 | \$26.35 | \$123.51 | \$0.00 | \$40.55 | \$105.89 |
| COUNTY COST PER DAY | \$13.14 | \$69.09 | \$7.98 | \$174.92 | \$108.98 | \$81.05 | \$126.98 | \$13.17 | \$61.75 | \$0.00 | \$20.28 | \$0.00 |
| PROJECTED DAYS | 20,592 | 3,781 | 650 | 4,322 | 1,489 | 69 | 11,844 | 8,986 | 4,181 | | 8,329 | 64,244 |
| PROJECTED COST | \$84,238.44 | \$649,335.93 | \$4,067.29 | \$1,654,333.48 | \$344,364.15 | \$4,848.35 | \$576,642.16 | \$256,196.90 | \$572,844.26 | \$17,083.24 | \$189,361.79 | \$4,363,316.00 |
| ORIGINAL BUDGET | \$130,000.00 | \$1,200,000.00 | 22,000 | \$1,721,130.00 | \$358,400.00 | \$0.00 | \$751,000.00 | \$254,219.00 | \$599,065.00 | \$35,000.00 | \$100,000.00 | \$5,170,814.00 |
| CURRENT BUDGET | \$130,000.00 | \$1,200,000.00 | \$22,000.00 | \$1,721,130.00 | \$358,400.00 | \$0.00 | \$751,000.00 | \$254,219.00 | \$599,065.00 | \$35,000.00 | \$100,000.00 | \$5,170,814.00 |
| PROJECTED COST | \$84,238.44 | \$649,335.93 | \$14,067.29 | \$1,654,333.48 | \$344,364.15 | \$4,848.35 | \$576,642.16 | \$256,196.90 | \$572,844.26 | \$17,083.24 | \$189,361.79 | \$4,363,316.00 |
| FAVORABLE (UNFAVORABLE) | \$45,761.56 | \$550,664.07 | \$7,932.71 | \$66,796.51 | \$14,035.85 | (\$4,848.35) | \$174,357.84 | (\$1,977.90) | \$26,220.74 | \$17,916.76 | (\$89,361.79) | \$807,498.00 |

| | Oct-11 | Nov-11 | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 |
|-----------------------------|---------|--------|---------|--------|--------|--------|--------|---------|--------|
| Detention Occupancy % | 29.00% | 89.00% | 88.00% | 92.00% | 69.00% | 70.00% | 73.00% | 61.00% | 31.00% |
| Treatment Occupancy % | 114.00% | 99.00% | 91.00% | 90.00% | 79.00% | 89.00% | 98.00% | 111.00% | 83.00% |
| Community Based Treatment % | 41.00% | 48.00% | 100.00% | 40.00% | 36.00% | 62.00% | 83.00% | 66.00% | 48.00% |
| Day Treatment Occupancy % | 69.00% | 83.00% | 90.00% | 86.00% | 81.00% | 73.00% | 75.00% | 72.00% | 50.00% |

| | Jul-13 | Aug-13 | Sep-13 | Y-T-D |
|-----------------------------|--------|--------|--------|--------|
| Detention Occupancy % | 29.00% | | | 63.10% |
| Treatment Occupancy % | 96.00% | | | 95.00% |
| Community Based Treatment % | 43.00% | | | 51.90% |
| Day Treatment Occupancy % | 48.00% | | | 72.70% |

| | | | | | | | | | | | |
|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Days Expended to date | 173 | 273 | 173 | 304 | 304 | 304 | 273 | 304 | 304 | 304 | 304 |
| Total Annual Days | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 |
| | 75% | 75% | 75% | 83% | 83% | 83% | 75% | 83% | 83% | 83% | 83% |

| MONTH | MAXEY TRAINING SCHOOL | OUTSTATE DELINQUENT TRAINING SCHOOLS | RESIDENTIAL CARE CENTERS | BOOT CAMPS | FAMILY FOSTER HOMES | COUNTY DETENTION FACILITIES | PRJVATE CHILD CARE INSTITUTIONS | Government Benefits | TOTAL STATEWARD PLACEMENT DAYS |
|-----------------|-----------------------|--------------------------------------|--------------------------|------------|---------------------|-----------------------------|---------------------------------|---------------------|--------------------------------|
| OCTOBER | | | | | 325 | | 72 | | 397 |
| NOVEMBER | | | | | 487 | | 58 | | 545 |
| DECEMBER | | | | | 585 | | 40 | | 625 |
| JANUARY | | | | | 385 | | | | 385 |
| FEBRUARY | | | | | 488 | | 72 | | 560 |
| MARCH | | | | | 1377 | | 43 | | 1420 |
| APRIL | | | | | 395 | | 31 | | 426 |
| MAY | | | | | 627 | | 26 | | 653 |
| JUNE | | | | | 1196 | | 40 | | 1236 |
| JULY | | | | | | | | | 0 |
| AUGUST | | | | | | | | | 0 |
| SEPTEMBER | | | | | | | | | 0 |
| DAYS YTD | - | - | - | - | 5,865 | - | 382 | - | 6,247 |
| COST YTD | \$ - | \$ - | \$ - | \$ - | \$ 66,248.83 | \$ - | \$ 65,294.93 | \$ (4,870.42) | \$ 126,673.34 |
| COST PER DAY | \$ - | \$ - | \$ - | \$ - | \$ 22.59 | \$ - | \$ 341.86 | \$ - | \$ 40.55 |
| CHARGEBACK RATE | \$ - | \$ - | \$ - | \$ - | \$ 11.30 | \$ - | \$ 170.93 | \$ - | \$ 20.28 |
| PROJECTED DAYS | \$ - | \$ - | \$ - | \$ - | \$ 7,820.00 | \$ - | \$ 509.33 | \$ - | \$ 8,329.33 |
| PROJECTED COST | \$ - | \$ - | \$ - | \$ - | \$ 88,574.44 | \$ - | \$ 87,299.08 | \$ (6,511.73) | \$ 169,361.79 |
| OCTOBER | | | | | \$ 3,490.50 | | \$ 20,599.12 | | \$ 20,599.12 |
| NOVEMBER | | | | | 5,230.38 | | \$ 13,709.14 | \$ (728.00) | \$ 16,471.64 |
| DECEMBER | | | | | 6,282.90 | | 7,642.54 | (530.92) | 12,342.00 |
| JANUARY | | | | | 4,358.20 | | 5,101.94 | (624.00) | 10,760.84 |
| FEBRUARY | | | | | 5,524.16 | | 7,671.96 | (765.50) | 3,592.70 |
| MARCH | | | | | 16,254.93 | | 4,487.81 | (25.00) | 13,171.12 |
| APRIL | | | | | 4,471.40 | | 4,487.81 | (1,120.50) | 19,622.24 |
| MAY | | | | | 7,097.64 | | 3,281.80 | (380.00) | 7,373.20 |
| JUNE | | | | | 13,538.72 | | 7,097.64 | (1,461.58) | 5,170.56 |
| JULY | | | | | | | 13,538.72 | (465.50) | 17,569.92 |
| AUGUST | | | | | | | | (231.00) | - |
| SEPTEMBER | | | | | | | | | - |
| COST YTD | \$ - | \$ - | \$ - | \$ - | \$ 66,248.83 | \$ - | \$ 65,294.93 | \$ (4,870.42) | \$ 126,673.34 |

| Analysis of Program Census | | | | | |
|----------------------------------|------|-----------|-------------|---------|--|
| Youth Facility | days | day<'beds | actual days | Percent | |
| OCTOBER | 31 | 465 | 347 | 74.62% | |
| NOVEMBER | 30 | 450 | 325 | 72.22% | |
| DECEMBER | 31 | 465 | 420 | 90.32% | |
| JANUARY | 31 | 465 | 422 | 90.75% | |
| FEBRUARY | 28 | 420 | 355 | 84.52% | |
| MARCH | 31 | 465 | 372 | 80.00% | |
| APRIL | 30 | 450 | 387 | 86.00% | |
| MAY | 31 | 465 | 408 | 87.74% | |
| JUNE | 30 | 450 | 264 | 58.67% | |
| JULY | 31 | 465 | 302 | 64.95% | |
| AUGUST | 0 | 0 | 0 | #DIV/0! | |
| SEPTEMBER | 0 | 0 | 0 | #DIV/0! | |
| <hr/> | | | | | |
| | 304 | 4560 | 3602 | 78.99% | |
| <hr/> | | | | | |
| Day Treatment | | | | | |
| OCTOBER | 27 | 648 | 357 | 55.09% | |
| NOVEMBER | 22 | 528 | 400 | 75.76% | |
| DECEMBER | 23 | 552 | 378 | 68.48% | |
| JANUARY | 25 | 600 | 378 | 62.83% | |
| FEBRUARY | 23 | 552 | 339 | 61.41% | |
| MARCH | 26 | 624 | 366 | 58.65% | |
| APRIL | 26 | 624 | 391 | 62.66% | |
| MAY | 26 | 624 | 375 | 60.10% | |
| JUNE | 25 | 600 | 251 | 41.83% | |
| JULY | 26 | 624 | 250 | 40.06% | |
| AUGUST | 0 | 0 | 0 | #DIV/0! | |
| SEPTEMBER | 0 | 0 | 463 | ND!V/0' | |
| <hr/> | | | | | |
| | 249 | 5976 | 3947 | 66.05% | |
| <hr/> | | | | | |
| Community Based Treatment | | | | | |
| OCTOBER | 31 | 248 | 105 | 42.34% | |
| NOVEMBER | 30 | 240 | 116 | 48.33% | |
| DECEMBER | 31 | 248 | 127 | 51.21% | |
| JANUARY | 31 | 248 | 100 | 40.32% | |
| FEBRUARY | 28 | 224 | 80 | 35.71% | |
| MARCH | 31 | 248 | 154 | 62.10% | |
| APRIL | 30 | 240 | 174 | 72.50% | |
| MAY | 31 | 248 | 163 | 65.73% | |
| JUNE | 30 | 240 | 118 | 49.17% | |
| JULY | 31 | 248 | 107 | 43.15% | |
| AUGUST | 0 | 0 | 0 | #DIV/0! | |
| SEPTEMBER | 0 | 0 | 0 | #DIV/0! | |
| <hr/> | | | | | |
| | 304 | 2432 | 1241 | 51.03% | |

| | | | | ADJUSTED | | |
|----------|--|------------|--------------|------------|------------|------------|
| | 2012/2013 | BUDGET | ADJUSTM_ENTS | BUDGET | EXPENSES | BALANCE |
| 24513-1 | Complex- Roof Maintenance | 5,000.00 | | 5,000.00 | | 5,000.00 |
| 24513-2 | Complex- Control Upgrade | 9,000.00 | | 9,000.00 | 9,000.00 | 0.00 |
| 24513-3 | Complex - Concrete | 5,000.00 | | 5,000.00 | | 5,000.00 |
| 24513-4 | Complex - Parking Maintenance | 5,000.00 | | 5,000.00 | | 5,000.00 |
| 24513-5 | DHS - Carpet | 100,000.00 | | 100,000.00 | 65,040.13 | 34,959.87 |
| 24513-6 | Complex- Johnson Controls | 104,239.00 | | 104,239.00 | 104,239.00 | 0.00 |
| 24513-7 | Complex- JCI Metasys Upgrade | 14,000.00 | | 14,000.00 | 14,000.00 | 0.00 |
| 24513-8 | Courthouse Fire Alarm System Upgrade | 250,000.00 | | 250,000.00 | 17,326.00 | 232,674.00 |
| 24513-9 | Complex- Bldg Alarm Mapping (CH,DHS,551,CD,YF) | 5,000.00 | | 5,000.00 | | 5,000.00 |
| 24513-10 | 551 -Bldg & DHS- Card Access | 20,500.00 | | 20,500.00 | | 20,500.00 |
| 24513-11 | Courthouse - Card Access | 20,000.00 | | 20,000.00 | | 20,000.00 |
| 24513-12 | Courthouse Security Camera Project* | | 5,058.00 | 5,058.00 | 2,500.00 | 2,558.00 |
| | | | | | | |
| | TOTAL PROPOSED EXPENDITURES | 537,739.00 | 5,058.00 | 542,797.00 | 212,105.13 | 330,691.87 |
| | | | | | | |
| | •201112012 Project | | | | | |
| | | | | | | |
| | 12-13 Public Improvement Fund Expend.xls | | | | | |
| | 245-901-901-24513- | | | | | |

EATON COUNTY BOARD OF COMMISSIONERS**AUGUST 16, 2013****RESOLUTION DECLARING
INTERNATIONAL HOUSEKEEPERS WEEK****Introduced by the Ways & Means Committee**

WHEREAS, the Eaton County commissioners recognize the Eaton County Custodial staff as professionals who maintain a clean, safe and healthy environment for public and staff on the Eaton County Complex,

WHEREAS, in 1981 Oneita Dease and Doug Slingerland came up with the idea to recognize the "doers" in the housekeeping field naming it National Housekeepers week and then became International Housekeepers week on July of 1996

NOW, THEREFORE, BE IT RESOLVED, the Eaton County Board of Commissioners does hereby set aside the week of September 08, 2013 through September 14, 2013 to focus attention and recognition of the Eaton County Custodial staff for International Housekeepers Week.

BE IT FURTHER RESOLVED, this Resolution shall be signed by the Chairman of the Board of Commissioners, the Clerk of the County and shall bear the seal of the County. A copy of this resolution will be attached to the permanent records of Eaton County.

Diana Bosworth, Clerk
Eaton County Board of Commissioners

Blake Mulder, Chairman
Eaton County Board of Commissioners

EATON COUNTY BOARD OF COMMISSIONERS

AUGUST 21, 2013

RESOLUTION TO APPROVE
2012/2013 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2012/2013 Appropriations Act of September 19, 2012 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

WHEREAS, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2012/2013 Eaton County Budget:

GENERAL FUND

TRANSFERS OUT -101

| | | |
|----------|--------------------------------------|-----------|
| Increase | Transfers Out- Community Corrections | \$ 17,500 |
| Decrease | Transfers Out - Child Care Fund | \$ 17,500 |

To increase transfers-out for appropriation to the Community Corrections Fund from CCF appropriation.

SPECIAL REVENUE FUNDS

COMMUNITY CORRECTIONS-276

| | | |
|----------|------------------------|-----------|
| Increase | Transfer- In | \$ 17,500 |
| Increase | Fund Balance Carryover | \$ 17,500 |

To increase budget through General Fund appropriation for expenses not eligible for reimbursement under Community Corrections Grant.

COMPUTER FUND - 298

| | | |
|----------|------------------------|-----------|
| Increase | Computer Equipment | \$ 15,300 |
| Increase | Fund Balance Carryover | \$ 15,300 |

To increase the budget for speech to text software pilot project for use in Public Safety and in other department applications as identified in pilot.

Per Diem Proposal

8/16/2013

| | Current | Proposed |
|---|---------|----------|
| Board and Standing Committee Per Diem | \$35 | \$45 |
| Committee Chair Per Diem | \$35 | \$55 |
| Attending Commissioner (non-Committee Member) Per Diem | \$0 | \$35 |
| Per Diem for Commissioners appointed to other Boards/Commissions | \$35 | \$45 |
| Per Diem for Commissioners attending other Boards/Commissions | \$0 | \$25 |
| Per Diem for Commissioners attending community organizations meetings (Limited to 1 per month, and must be non-partisan in nature, additional at the Board Chair's discretion) | \$0 | \$25 |

EATON COUNTY BOARD OF COMMISSIONERS

AUGUST 21, 2013

**RESOLUTION TO RECOGNIZE UNITED
STATES CONSTITUTION WEEK**

Introduced by the Ways & Means Committee

WHEREAS, September 17, 2013 marks the two hundred and twenty-sixth anniversary of the signing of the Constitution of the United States of America by members of the Constitution Convention held in Philadelphia in 1787; and

WHEREAS, it is fitting and proper to officially recognize this magnificent document and its memorable anniversary and to the patriotic celebrations which will commemorate the occasion; and

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17 through 23 as Constitution Week as originally initiated by the Daughters of the American Revolution in 1955.

NOW, THEREFORE, BE IT RESOLVED, the Eaton County Board of Commissioners does hereby recognize the week of September 17, 2013 through September 23, 2013 as United States Constitution Week in Eaton County and asks our citizens to reaffirm the ideals the framers of the Constitution had in 1787.

BE IT FURTHER RESOLVED, this Resolution shall be signed by the Chairman of the Board of Commissioners, the Clerk of the County and shall bear the seal of the County.

BE IT FURTHER RESOLVED, that the Eaton County Clerk be asked and directed to send copies of this Resolution to the Daughters of the American Revolution, Lansing Chapter.

Diana Bosworth, Clerk
Eaton County Board of Commissioners

Blake Mulder, Chairman
Eaton County Board of Commissioners

| CLAIMS AUDITED BY WAYS & MEANS AUGUST 16, 2013 | | | |
|--|-------|---------------------------|---------------|
| FUND# | DEPT# | DEPARTMENT | AMOUNT |
| 101 | 083 | DUE FROM EMPLOYEES | |
| 101 | 118 | PREPAID EXPENSES | \$ 470.00 |
| 101 | 101 | BOARD OF COMMISSIONERS | \$ 4,860.72 |
| 101 | 131 | CIRCUIT COURT | \$ 64,783.90 |
| 101 | 136 | DISTRICT COURT | \$ 8,515.40 |
| 101 | 141 | FRIEND OF THE COURT | \$ 1,374.33 |
| 101 | 148 | PROBATE COURT | \$ 8,202.34 |
| 101 | 149 | JUVENILE COURT | \$ 22,131.76 |
| 101 | 215 | COUNTY CLERK | \$ 257.00 |
| 101 | 223 | CONTROLLER | \$ 1,120.79 |
| 101 | 224 | INFORMATION SYSTEMS | \$ 580.52 |
| 101 | 225 | EQUALIZATION | \$ 2,177.81 |
| 101 | 229 | PROSECUTING ATTORNEY | \$ 1,970.42 |
| 101 | 232 | ECONOMIC CRIMES UNIT | \$ 422.35 |
| 101 | 236 | REGISTER OF DEEDS | \$ 344.64 |
| 101 | 253 | COUNTY TREASURER | \$ 425.00 |
| 101 | 257 | MSU EXTENSION | \$ 85.37 |
| 101 | 265 | BUILDING AND GROUNDS | \$ 33,400.97 |
| 101 | 275 | DRAIN COMMISSION | \$ 603.89 |
| 101 | 301 | SHERIFF DEPARTMENT | \$ 24,540.91 |
| 101 | 302 | SHERIFF CORRECTIONS | \$ 33,516.02 |
| 101 | 303 | SHERIFF DELTA | \$ 12,257.50 |
| 101 | 405 | COMMUNITY DEVELOPMENT | \$ 456.66 |
| 101 | 430 | ANIMAL CONTROL | \$ 1,406.30 |
| 101 | 681 | VETERANS | \$ 1,974.46 |
| 236 | 696 | CDBG-HOUSING | \$ 150.63 |
| 240 | 400 | CONSTRUCTION CODE | \$ 1,715.37 |
| 245 | 901 | PUBLIC IMPROVEMENT | \$ 11,826.00 |
| 261 | 325 | CENTRAL DISPATCH | \$ 15,495.35 |
| 274 | 138 | FELONY SOBRIETY COURT | \$ 860.00 |
| 281 | 301 | JAIL MILEAGE | \$ 965.50 |
| 281 | 901 | CAPITAL OUTLAY | \$ 9,883.00 |
| 292 | 356 | YOUTH FACILITY | \$ 1,650.92 |
| 292 | 359 | COMMUNITY BASED TREATMENT | \$ 41.59 |
| 292 | 662 | IN HOME CARE | \$ 12.58 |
| 292 | 666 | DAY TREATMENT | \$ 49.17 |
| 293 | 689 | SOLDIERS & SAILORS | \$ 1,322.71 |
| 298 | 863 | COMPUTER FUND | \$ 6,949.47 |
| 298 | 901 | COMPUTER FUND CAPITAL | \$ 7,081.75 |
| | | GRAND TOTAL | \$ 283,883.10 |

CLAIMS AUDITED BY WAYS & MEANS AUGUST 16,2013

| FUND# | DEPT# | DEPARTMENT | AMOUNT |
|--------------|--------------|------------------------------|---------------|
| 101 | 123 | PREPAID POSTAGE | \$ 17,000.00 |
| 101 | 125 | DEFERRED EXPENSE | \$ 866.24 |
| 101 | 126 | COST ALLOCATION | \$ 2,596.15 |
| 101 | 276 | RECEIPTS REFUNDABLE | \$ 29,225.77 |
| 101 | 101 | BOARD OF COMMISSIONERS | \$ 13,393.33 |
| 101 | 131 | CIRCUIT COURT | \$ 11,207.72 |
| 101 | 136 | DISTRICT COURT | \$ 8,430.62 |
| 101 | 141 | FRIEND OF THE COURT | \$ 1,583.94 |
| 101 | 148 | PROBATE COURT | \$ 193.31 |
| 101 | 149 | JUVENILE COURT | \$ 3,103.71 |
| 101 | 151 | CIRCUIT COURT PROBATION | \$ 476.12 |
| 101 | 215 | COUNTY CLERK | \$ 587.29 |
| 101 | 223 | CONTROLLER | \$ 505.43 |
| 101 | 224 | INFORMATION SYSTEMS | \$ 1,835.02 |
| 101 | 229 | PROSECUTING ATTORNEY | \$ 810.57 |
| 101 | 232 | ECU | \$ 993.83 |
| 101 | 236 | REGISTER OF DEEDS | \$ 350.00 |
| 101 | 257 | MSU EXTENSION | \$ 108.73 |
| 101 | 261 | BUILDING AUTHORITY | \$ 40,317.04 |
| 101 | 266 | EATON COUNTY OFFICE BUILDING | \$ 674.33 |
| 101 | 275 | DRAIN COMMISSION | \$ 1,375.78 |
| 101 | 301 | SHERIFF DEPARTMENT | \$ 37,336.30 |
| 101 | 302 | SHERIFF CORRECTIONS | \$ 27,676.77 |
| 101 | 303 | SHERIFF DELTA | \$ 9,003.49 |
| 101 | 333 | SHERIFF ROAD PATROL | \$ 1,363.88 |
| 101 | 405 | COMMUNITY DEVELOPMENT | \$ 281.38 |
| 101 | 430 | ANIMAL CONTROL | \$ 2,385.26 |
| 101 | 681 | VETERANS | \$ 94.18 |
| 208 | 691 | PARKS ADMINISTRATION | \$ 2,031.90 |
| 208 | 717 | FITZGERALD PARKS | \$ 4,192.93 |
| 208 | 718 | FOX PARK | \$ 600.61 |
| 208 | 719 | BELLEVUE | \$ 37.52 |
| 208 | 720 | LINCOLN PARK | \$ 436.75 |
| 228 | 529 | COUNTY PROJECTS | \$ 29,544.83 |
| 236 | 696 | CDBG-HOUSING | \$ 14,351.00 |
| 240 | 400 | CONSTRUCTION CODE | \$ 247.37 |
| 254 | | HOME TAX EXEMPTION AUDIT | \$ 540.00 |
| 255 | 245 | REMONUMENTATION | \$ 2,527.00 |
| 257 | 236 | REGISTER OF DEEDS | \$ 749.25 |
| 261 | 325 | CENTRAL DISPATCH | \$ 22,443.38 |
| 263 | 325 | DISPATCHER TRAINING FUND | \$ 250.00 |
| 266 | 301 | SHERIFF ROAD CREW | \$ 578.68 |
| 271 | 138 | DRUG COURT III | \$ 670.00 |
| 271 | 140 | DRUG COURT TETHER FEES | \$ 459.70 |
| 276 | 152 | COMMUNITY CORRECTIONS | \$ 5,790.00 |
| 276 | 351 | INMATE MOTIVATIONAL PROG | \$ 3,700.00 |
| 276 | 355 | WORK CREW | \$ 450.00 |
| 279 | 154 | SWIFT & SURE SANCTIONS | \$ 50.00 |
| 81 | 301 | JAIL MILLAGE II | \$ 13,414.93 |
| 284 | 229 | DRUG FORFEIT-PROSECUTOR | \$ 150.76 |
| 286 | 428 | HOMELAND SECURITY PLANNING | \$ 3,075.60 |
| 288 | 138 | DRUG COURT | \$ 1,634.42 |
| 292 | 356 | YOUTH FACILITY | \$ 16,888.21 |
| 292 | 359 | COMMUNITY BASED TREATMENT | \$ 1,582.91 |
| 292 | 660 | FOSTER CARE | \$ 98,107.98 |
| 292 | 661 | INSTITUTIONAL CARE | \$ 15,205.46 |
| 292 | 665 | OTHER REIMBURSABLE EXPENSE | \$ 1,816.18 |
| 292 | 666 | DAY TREATMENT | \$ 3,974.56 |

| | | | | |
|--|-----|--------------------------------|----|--------------|
| 292 | 668 | YOUTH SERVICES TRAINING | \$ | 16,075.55 |
| 292 | 669 | PREVENTION PROGRAMS | \$ | 35,007.56 |
| 293 | 689 | SOLDIERS & SAILORS | \$ | 35.00 |
| 294 | 683 | VETERANS TRUST | \$ | 1,984.92 |
| 296 | 149 | JUVENILE MILEAGE | \$ | 9,716.60 |
| 298 | 863 | COMPUTER TRAINING | \$ | 32.97 |
| 374 | 906 | DEBT SERVICE | \$ | 8,400.00 |
| 595 | 112 | COMMISSARY | \$ | 591.31 |
| 610 | | 2010 DELINQUENT TAX | \$ | 5,337.72 |
| 611 | | 2011 DELINQUENT TAX | \$ | 41,225.58 |
| 612 | | 2012 DELINQUENT TAX | \$ | 34,014.83 |
| 670 | 856 | HEALTH INSURANCE RETIREE | \$ | 1,017.00 |
| 670 | 880 | BEHD HLTH INS ACTIVE | \$ | 109.00 |
| 679 | | LIFE & DISABILITY | \$ | 1,984.50 |
| 680 | | DENTAL INSURANCE | \$ | 14,256.06 |
| 701 | | TRUST & AGENCY | \$ | 205,744.30 |
| 721 | | LIBRARY FUNDS | \$ | 334,617.20 |
| 763 | 356 | YOUTH FACILITY TRUST | \$ | 479.61 |
| 765 | 720 | LINCOLN PARK | \$ | 78.89 |
| 801 | 901 | DRAIN FUND | \$ | 507,453.88 |
| | | TOTAL | \$ | 1,677,440.60 |
| CATEGORY WRE TRANSFERS | | | | |
| OTHER AGENCIES | | | \$ | 3,025,757.19 |
| PAYROLL AND BENEFITS | | | \$ | 1,420,131.43 |
| DEBT PAYMENTS | | | \$ | 1,232,166.89 |
| INVESTMENTS | | | | |
| | | TOTAL | \$ | 5,678,055.51 |
| | | GRAND TOTAL IMMEDIATE PAYMENTS | \$ | 7,355,496.11 |
| APPROVED BY: | | | | |
| COMMISSIONERS | | | | |
| AUGUSTINE, BAKER, BREHLER, EAKIN, OSIECZONEK, WHITTUM | | | | |

2013/2014
WAYS AND MEANS MEETING
BUDGET PACKET INDEX
July 12, 2013

Multi-Year Projections

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MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

8/16/2013

| | TREND ANALYSIS 5 YR AVG | ACTIJAL | ACTIJAL | ACTIJAL | ACTIJAL | ACTIJAL | ACTUAL | ACTUAL | ACTIJAL | ADOPTED BUDGET | ESTIMATED BUDGET | ESTIMATED BUDGET | ESTIMATED BUDGET |
|------------------------------------|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|------------------|------------------|------------------|
| | | 04/05 | 05/06 | 06/07 | 07/08 | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 | 14/15 | 15/16 |
| PROPERTY TAX | 101% | \$ 15,155,749 | \$ 16,369,975 | \$ 17,900,261 | \$ 17,883,530 | \$ 17,899,422 | \$ 17,322,580 | \$ 16,932,232 | \$ 16,491,192 | \$ 16,849,906 | \$ 16,895,166 | \$ 16,979,843 | \$ 17,064,742 |
| OTHER TAXES | 101% | \$723,208 | \$527,121 | \$603,686 | \$835,507 | \$851,438 | \$722,998 | \$693,689 | \$728,650 | \$658,639 | \$742,714 | \$750,141 | \$757,643 |
| LICENSES & PERMITS | 104% | \$221,226 | \$228,299 | \$188,546 | \$164,217 | \$210,332 | \$198,684 | \$201,344 | \$196,908 | \$208,950 | \$197,000 | \$204,880 | \$213,075 |
| INTERGOVT | 107% | \$2,835,304 | \$2,966,378 | \$2,903,802 | \$2,886,861 | \$2,737,211 | \$2,827,513 | \$2,864,896 | \$2,988,715 | \$2,894,096 | \$3,161,568 | \$3,367,070 | \$3,585,929 |
| REVENUE SHARING RESERVE | 0% | \$1,898,766 | \$1,955,729 | \$2,026,152 | \$2,080,780 | \$2,172,334 | \$2,165,817 | \$2,202,636 | \$519,187 | \$0 | \$0 | \$0 | \$0 |
| STATE REV SHARJNG | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,323,124 | \$1,655,914 | \$1,771,974 | \$1,771,974 | \$1,771,974 |
| DELTA SHERIFF CONTRACT | 105% | \$2,175,381 | \$2,382,225 | \$2,516,416 | \$2,623,860 | \$2,757,051 | \$2,848,872 | \$2,834,244 | \$2,992,812 | \$2,876,267 | \$2,961,896 | \$3,109,991 | \$3,265,490 |
| COURT FEE | 101% | \$582,661 | \$551,475 | \$642,222 | \$541,817 | \$485,186 | \$442,189 | \$421,968 | \$412,372 | \$420,000 | \$420,000 | \$424,200 | \$428,442 |
| CHARGES FOR SERVICES | 106% | \$2,412,178 | \$2,927,414 | \$2,887,929 | \$2,449,313 | \$2,307,868 | \$2,896,046 | \$3,080,600 | \$2,882,775 | \$3,122,575 | \$2,851,225 | \$3,022,299 | \$3,203,636 |
| FINES & FORFEITURES | 101% | \$121,345 | \$167,735 | \$166,040 | \$154,045 | \$172,997 | \$200,350 | \$204,684 | \$301,526 | \$212,000 | \$307,500 | \$310,575 | \$313,681 |
| INTEREST & RENTS | 103% | \$423,744 | \$603,820 | \$557,925 | \$577,641 | \$335,119 | \$310,194 | \$288,601 | \$282,975 | \$319,829 | \$292,209 | \$300,975 | \$310,005 |
| OTHER REVENUE | 102% | \$234,712 | \$253,910 | \$217,666 | \$226,442 | \$193,226 | \$206,611 | \$274,295 | \$214,029 | \$193,500 | \$200,450 | \$204,459 | \$208,548 |
| TRANSFERS-IN | | \$1,156,673 | \$750,000 | \$500,000 | \$500,700 | \$584,000 | \$645,473 | \$636,936 | \$555,386 | \$550,048 | \$550,048 | \$500,000 | \$500,000 |
| TRJ-IN DISPATCH | | \$182,727 | \$188,222 | \$182,962 | \$188,326 | \$193,404 | \$232,680 | \$235,077 | \$218,889 | \$212,494 | \$229,657 | \$236,547 | \$243,644 |
| TRJ-IN JAIL | | \$170,000 | \$130,000 | \$90,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRJ-IN ECU | | | \$0 | \$0 | \$0 | \$0 | \$451,858 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL PROJECTED REVENUES | | \$28,293,674 | \$30,002,303 | \$31,383,607 | \$31,163,039 | \$30,949,787 | \$31,521,864 | \$30,871,203 | \$30,108,540 | \$30,174,218 | \$30,581,607 | \$31,182,954 | \$31,866,809 |
| SALARJES | 101% | \$12,737,738 | \$13,168,449 | \$13,704,174 | \$13,963,313 | \$13,395,080 | \$13,689,596 | \$13,715,072 | \$13,198,225 | \$13,688,265 | \$13,955,111 | \$14,094,662 | \$14,235,609 |
| STEP INCREASES | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$90,000 | \$90,000 |
| HEALTH INSURANCE | 110% | \$2,667,671 | \$2,607,926 | \$2,469,233 | \$2,731,284 | \$2,738,125 | \$2,893,262 | \$3,107,255 | \$3,117,914 | \$2,641,612 | \$2,703,457 | \$2,973,803 | \$3,271,183 |
| OTHER FRJNGES | 102% | \$1,514,476 | \$1,368,393 | \$1,500,080 | \$1,579,313 | \$1,449,622 | \$1,500,991 | \$1,535,816 | \$1,478,234 | \$1,429,918 | \$1,459,226 | \$1,486,222 | \$1,513,717 |
| JAIL MILLAGE POSJTIONS TO GF | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$55,825 | \$122,637 |
| RETIREMENT 5% ANNUAL | 105% | \$1,295,035 | \$1,318,088 | \$1,462,353 | \$1,542,871 | \$1,452,238 | \$1,468,523 | \$1,648,834 | \$1,609,626 | \$1,721,750 | \$1,708,754 | \$1,794,192 | \$1,883,901 |
| RETIRES HEALTH | 103% | \$746,259 | \$805,677 | \$884,468 | \$948,813 | \$923,050 | \$970,658 | \$983,778 | \$993,036 | \$1,082,355 | \$1,120,497 | \$1,154,112 | \$1,188,735 |
| TOTAL PROJECTED SALARJES & FRJNGES | | \$18,961,179 | \$19,268,533 | \$20,020,308 | \$20,765,594 | \$19,958,115 | \$20,523,030 | \$20,990,755 | \$20,397,034 | \$20,563,900 | \$20,947,045 | \$21,648,815 | \$22,305,782 |
| SUPPLJES & OTJER | 102% | \$7,173,027 | \$7,692,180 | \$7,962,531 | \$8,120,477 | \$8,284,084 | \$8,129,131 | \$8,092,596 | \$7,760,924 | \$8,232,219 | \$8,655,743 | \$8,828,858 | \$9,005,435 |
| CHILO CARE FUND | 0% | \$1,300,000 | \$1,341,820 | \$1,538,656 | \$1,309,549 | \$1,200,000 | \$1,210,543 | \$1,320,000 | \$1,228,576 | \$1,402,961 | \$1,121,012 | \$1,300,000 | \$1,300,000 |
| COMPUTER FUND | 103% | \$328,181 | \$316,043 | \$416,834 | \$415,305 | \$411,400 | \$179,057 | \$193,206 | \$394,482 | \$439,232 | \$265,800 | \$273,774 | \$281,987 |
| PUBLIC IMPROVEMENT | 0% | \$155,000 | \$320,000 | \$330,000 | \$170,000 | \$250,000 | \$173,778 | \$320,000 | \$230,000 | \$230,000 | \$230,000 | \$300,000 | \$300,000 |
| CONTINGENCY | 100% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$120,000 | \$142,024 | \$142,244 | \$142,466 |
| TOTAL PROJECTED SUPPLJES & OTJER | | \$8,956,208 | \$9,670,042 | \$10,248,021 | \$10,015,331 | \$10,145,484 | \$9,692,509 | \$9,925,802 | \$9,613,982 | \$10,424,412 | \$10,414,599 | \$10,844,876 | \$11,029,889 |
| CAPITAL | | \$122,416 | \$376,786 | \$535,133 | \$449,952 | \$317,775 | \$196,688 | \$251,505 | \$220,747 | \$244,579 | \$288,960 | \$300,000 | \$300,000 |
| TOTAL EXPENDITURES | | \$28,039,803 | \$29,315,361 | \$30,803,462 | \$31,230,876 | \$30,421,374 | \$30,412,227 | \$31,168,063 | \$30,231,763 | \$31,232,891 | \$31,650,604 | \$32,793,691 | \$33,635,671 |
| HISTORICAL BUDGET MARGJN | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$931,693 | \$944,173 | \$975,757 | \$1,000,226 |
| PROJECTED SURPLUS (DEFJQD) | | \$253,871 | \$686,942 | \$580,145 | (\$67,837) | \$528,413 | \$1,109,637 | (\$296,859) | (\$123,224) | (\$126,980) | (\$124,823) | (\$634,981) | (\$768,636) |
| PROJECTED FUND BALANCE | | \$1,090,126 | \$1,777,068 | \$2,321,854 | \$2,254,017 | \$2,752,426 | \$3,962,063 | \$3,655,204 | \$3,531,980 | \$3,405,000 | \$3,280,177 | \$2,645,196 | \$1,876,560 |
| ESTIMATED USE OF FUND BALANCE | | | | | | | | | | \$1,058,673 | \$1,068,997 | \$1,610,738 | \$1,768,862 |

2013/2014
EATON COUNTY
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE
ENDING 9/30/14

| SOURCE | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | %INC. (DEC.) |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
| TAXES | \$ 18,045,579 | \$ 17,625,922 | \$ 17,219,841.58 | \$ 17,508,545 | \$ 17,638,080 | \$ 129,535 | 0.74% |
| LICENSES & PERMITS | \$ 98,684 | \$ 201,344 | \$ 196,908.49 | \$ 208,950 | \$ 197,000 | (11,950) | -5.72% |
| FEDERAL REVENUE | \$ 1,129,858 | \$ 931,216 | \$ 986,969.64 | \$ 1,012,263 | \$ 1,019,308 | 7,045 | 0.70% |
| STATE REVENUE | \$ 2,057,886 | \$ 2,293,907 | \$ 3,627,148.79 | \$ 3,961,608 | \$ 4,143,258 | 181,650 | 4.59% |
| LOCAL UNIT CONTRIBUTIONS | \$ 2,930,830 | \$ 2,895,984 | \$ 3,102,904.60 | \$ 3,129,782 | \$ 3,152,872 | 23,090 | 0.74% |
| CHARGES FOR SERVICES | \$ 2,896,046 | \$ 3,080,600 | \$ 2,882,775.37 | \$ 3,122,575 | \$ 2,851,225 | (271,350) | -8.69% |
| FINES & FORFEITURES | \$ 200,350 | \$ 204,684 | \$ 301,525.76 | \$ 212,000 | \$ 307,500 | 95,500 | 45.05% |
| INTEREST & RENTS | \$ 310,194 | \$ 288,601 | \$ 282,974.94 | \$ 319,829 | \$ 292,209 | (27,620) | -8.64% |
| REFUNDS & REIMBURSEMENTS | \$ 206,611 | \$ 274,295 | \$ 214,028.83 | \$ 193,500 | \$ 200,450 | 6,950 | 3.59% |
| TRANSFERS IN | \$ 3,545,828 | \$ 3,074,649 | \$ 1,293,461.81 | \$ 762,542 | \$ 779,705 | 17,163 | 2.25% |
| FUND BALANCE CARRYOVER | | | | \$ 801,297 | \$ 1,068,998 | 267,701 | 33.41% |
| HISTORICAL MARGIN | | | | | | | 000% |
| | <u>\$ 31,521,864</u> | <u>\$ 30,871,203</u> | <u>\$ 30,108,540</u> | <u>\$ 31,232,891</u> | <u>\$ 31,650,604</u> | <u>\$ 417,713</u> | <u>1.34%</u> |

2013/2014
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/14

Source: Taxes
Source Number: 40

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE @ INCREASE | % INC. (DEC) |
|---------------------|--------------------------|----------------------|----------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| 101 401 101.403 | CURRENT PROPERTY TAX | 17,322,580 | 16,932,232 | 16,491,192 | 16,849,906 | 16,895,366 | \$ 45,460 | 0.27% |
| 101.401.101.405 | INDUSTRIAL FACILITY TAX | 376,450 | 323,044 | 365,719 | 364,139 | 358,214 | (5,925) | -1.63% |
| 101 401 101.406 | PAYMENT IN LIEU OF TAXES | 9,676 | 9,132 | 9,674 | 9,500 | 9,500 | | 000% |
| 101.401.101.406.328 | LOCAL LINT CONTRIBUTION | 38,678 | 38,362 | | 30,000 | 30,000 | | 000% |
| 101.401.101.417 | DELINQUENT PERSONAL TAX | 16,817 | 33,891 | 48,542 | 15,000 | 15,000 | | 000% |
| 101 401 101.431 | TRAILER TAX | 9,391 | 8,578 | 9,861 | 10,000 | 10,000 | | 000% |
| 101 401 101.446 | INTEREST ON TAXES | 75,807 | 66,259 | 62,399 | 70,000 | 70,000 | | 000% |
| 101 401 236.420 | REAL ESTATE TRANSFER TAX | 196,180 | 214,444 | 232,454 | 160,000 | 250,000 | 90,000 | 56.25% |
| TOTAL TAXES | | \$ 18,045,579 | \$ 17,625,922 | 17,219,842 | 17,508,545 | 17,638,080 | 129,535 | 0.74% |

Source: Licenses & permits
Source Number: 450

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE @ INCREASE | % INC. (DEC) |
|-------------------------------------|---------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| 101.4501 31.481 | MARRIAGE COUNSELING | \$ 10,003 | \$ 9,504 | 10,545 | \$ 10,000 | \$ 10,000 | | 0.00% |
| 101 450.215.479 | PISTOL PERMITS | 30,357 | 28,164 | 28,666 | 28,000 | 30,000 | 2,000 | 7.14% |
| 101450215480 | MARRIAGE LICENSES | 4,074 | 3,868 | 4,295 | 4,000 | 4,000 | | 000% |
| 101 450.253.477 | DOG LICENSES | 61,645 | 60,796 | 56,592 | 61,950 | 58,000 | (3,950) | -6.38% |
| 101 450.275.484 | SOIL EROSION FEES | 42,147 | 43,400 | 52,138 | 40,000 | 40,000 | | 000% |
| 101 450 430.477 | DOG LICENSES | 50,458 | 55,613 | 44,673 | 65,000 | 55,000 | (10,000) | -15.38% |
| TOTAL LICENSES & PERMITS | | \$ 198,684 | \$ 201,344 | \$ 196,908 | 208,950 | \$ 197,000 | (11,950) | -5.72% |

2011#014
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/14

Source: General Funds
Source Number: 501

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|-----------------------------|-------------------------------|---------------------|-------------------|-------------------|---------------------|----------------------|------------------------|-----------------|
| 101.501.141.516 | ACCESS AND VISITATION | \$ 3,888 | \$ 1,765 | \$ 788 | 3,000 | \$ 3,000 | | 0.00% |
| 101.501.141.521 | ADC JURY CENTRE | 150,854 | 149,016 | 139,200 | 147,672 | 147,672 | | 0.00% |
| 101.501.141.530 | CRP-FOC. | 790,288 | 666,442 | 749,989 | 747,509 | 747,509 | | 0.00% |
| 101.501.229.520 | COOP. REIMB PROSECUTOR | 80,207 | 82,123 | 78,330 | 91,082 | 92,127 | 1,045 | 1.15% |
| 101.501.229.528 | IV-E DHS GRANT | 21,439 | 19,687 | 18,170 | 15,000 | 28,000 | 13,000 | 86.67% |
| 101.501.257.516 | STRONG FAMILIES SAFE CHILDREN | 26,094 | 6,294 | | | | | 0.00% |
| 101.501.301.540.001 | BULLETPROOF VEST PROGRAM | 12,189 | 5,174 | 493 | 8,000 | 1,000 | (7,000) | -87.50% |
| 101.501.301.540.002 | OCDEF | 4,768 | 716 | | | | | 0.00% |
| 101.501.301.540.004 | BYRON ME III | 527 | | | | | | 0.00% |
| 101.501.426.506 | EMERGENCY SERVICES GRANT | 39,604 | | | | | | 0.00% |
| TOTAL FEDERAL GRANTS | | \$ 1,129,858 | \$ 931,216 | 986,970 | \$ 1,012,263 | \$ 1,019,308 | 7,045 | 0.70% |

Source: State Revenue
Source Number: 539

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|----------------------------|------------------------------|-------------------|---------------------|---------------------|---------------------|----------------------|------------------------|-----------------|
| 101.539.101.571 | CONVENTION & TOURISM | \$ 237,426 | \$ 254,139 | \$ 285,524 | \$ 302,274 | \$ 332,339 | 30,065 | 9.95% |
| 101.539.101.574 | STATE REVENUE SHARING | | | 1,323,124 | 1,655,914 | 1,771,974 | 116,060 | 7.01% |
| 101.539.101.576 | LIQUOR LICENSE ENFORCE | 29,429 | 28,967 | 30,202 | 25,000 | 25,000 | | 0.00% |
| 101.539.101.579.001 | STATE COURT FEE | 442,189 | 421,968 | 412,372 | 420,000 | 420,000 | | 0.00% |
| 101.539.131.542 | JUDICIAL PAY STANDARDIZATION | 91,448 | 91,448 | 91,448 | 91,448 | 91,448 | | 0.00% |
| 101.539.131.544.002 | DRUG CASE INFORMATION MGT | 337 | 579 | 511 | 300 | 300 | | 0.00% |
| 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. | 27,993 | 28,121 | 31,760 | 26,000 | 26,000 | | 0.00% |
| 101.539.136.544.002 | DRUG CASE INCENTIVE | 801 | 928 | 960 | 750 | 750 | | 0.00% |
| 101.539.136.544.003 | JUROR COMPENSATION FUND | 27,683 | 24,823 | 19,640 | 25,000 | 22,000 | (3,000) | -12.00% |
| 101.539.148.541 | PROBATE JUDGES SALARY | 78,164 | 105,134 | 102,898 | 102,000 | 102,000 | | 0.00% |
| 101.539.148.542 | JUDICIAL PAY STANDARDIZATION | 42,975 | 45,724 | 45,724 | 45,724 | 45,724 | | 0.00% |
| 101.539.149.562 | ASST. CJO SALARY REIMB | 52,776 | 52,776 | 52,116 | 52,776 | 52,776 | | 0.00% |
| 101.539.221.572 | CIGARETTE TAX | 18,219 | 12,080 | 4,906 | | 5,000 | 5,000 | 0.00% |
| 101.539.229.550 | VETERANS RIGHTS ACT | 102,600 | 81,185 | 124,603 | 102,600 | 102,600 | | 0.00% |
| 101.539.301.549.001 | OPERATION HEMP | 109 | 164 | | | | | 0.00% |
| 101.539.302.560 | PAROLE VIOLATION GRANT | 274,543 | 339,016 | 404,666 | 305,000 | 354,000 | 49,000 | 16.07% |
| 101.539.302.561 | DIVERTED FELON PROGRAM | 166,935 | 342,340 | 215,590 | 310,000 | 256,000 | (54,000) | -17.42% |
| 101.539.331.544 | MARINE SAFETY | 4,625 | 4,898 | 3,631 | 5,000 | 5,000 | | 0.00% |
| 101.539.333.543 | SHERIFF ROAD PATROL | 123,170 | 109,000 | 98,100 | 98,100 | 91,560 | (6,540) | -6.67% |
| 101.539.356.572 | CIGARETTE TAX | 7,591 | 5,033 | 2,044 | | | | 0.00% |
| 101.539.631.571 | CONVENTION & TOURISM | 237,426 | 254,139 | 285,524 | 302,274 | 332,339 | 30,065 | 9.95% |
| 101.539.681.553.001 | VETERANS SERVICES GRANT | 0 | 0 | 0 | 0 | 15,000 | 15,000 | 0.00% |
| TOTAL STATE REVENUE | | 057,886 | \$ 2,293,907 | \$ 3,627,149 | \$ 3,961,608 | \$ 4,143,258 | \$ 166,650 | 4.21% |

Source: Local Unit Contributions
Source Number: 580

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|-----------------|
| 101.580.225.581.018 | EQUALIZATION SERVICES LOCAL UNIT CONTR. | \$ | \$ | \$ 13,333 | \$ 80,000 | 80,000 | | 0.00% |
| 101.580.229.652 | PROSECUTING ATTY. SERV.- LOCAL UNITS | | | 35,019 | 110,539 | 48,000 | (62,539) | -56.58% |
| 101.580.303.582.014 | TWP. CONTRIBUTION-SHERIFF | 2,848,872 | 2,834,244 | 2,992,812 | 2,876,267 | 2,961,896 | 85,629 | 2.98% |
| 101.580.304.581 | TWP. CONTRIBUTION-WEIGHMASTER | 20,218 | | | | | | 0.00% |
| 101.580.402.581.014 | TWP. CONTRIBUTION-PLANNING | 20,580 | 20,580 | 20,580 | 20,992 | 20,992 | | 0.00% |
| 101.580.402.581.015 | ROAO COMM- PLANNING | 20,580 | 20,580 | 20,580 | 20,992 | 20,992 | | 0.00% |
| 101.580.402.581.016 | EATRAN- PLANNING | 20,580 | 20,580 | 20,580 | 20,992 | 20,992 | | 0.00% |
| TOTAL LOCAL UNIT CONTRIBUTIONS | | \$ 2,930,830 | \$ 2,895,984 | \$ 3,102,905 | \$ 3,129,782 | \$ 3,152,872 | \$ 23,090 | 0.74% |

2013/014
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/14

Source: Charges for services
Source Number: 600

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 10/11/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | %INC. (DEC.) |
|----------------------------|--|-------------------|-------------------|--------------------|--------------------|----------------------|------------------------|-----------------|
| 101 600 131 60S | CIRCUIT COURT PROBATION | \$ 15,421 | 9,784 | \$ 17,430.38 | \$ 14,000 | \$ 14,000 | \$ | 0.00% |
| 101600131606 | BONO RETAINAGE | 720 | 1,550 | 990 | 1,000 | 1,000 | | 0.00% |
| 101 600131 608 | CIRCUIT COURT SERVICES | 45,962 | 43,207 | 43,328 | 43,000 | 43,000 | | 000% |
| 101 600; 31 608.001 | JURY DEMAND FEES | 4,680 | 4,509 | 4,560 | 4,700 | 4,700 | | 000% |
| 101 600.13) 608.002 | WRJT OF GARN. REST. ATTAOI | 3,615 | 4,450 | 4,770 | 3,600 | 3,600 | | 000% |
| 101 600 131 608.006 | MISC COURT COSTS AND FEES | 134 | 223 | | 100 | 100 | | 0.00% |
| 101.600 131 635 | PHOTOCOPIES | 5,729 | 7,486 | 7,586 | 5,500 | 5,500 | | 0.00% |
| 101 600.136.608 000 | COURT FIUNG FEES | 108,976 | 111,371 | 101,813 | 96,000 | 95,000 | (1,000) | -1.04% |
| 101 600 116.608.001 | JURY DEMAND FEES | 600 | 5,312 | (3,545) | 3,000 | 1,000 | (1,500) | -50.00% |
| 101 600 136 608 002 | WRJT OF GARN. REST. ATTACH | 110,895 | 118,080 | 91,680 | 98,000 | 95,000 | (3,000) | -3.06% |
| 101 600 136.608 003 | ATTORNEY FEE REIMBURSEMENT | 8,794 | 12,268 | 10,951 | 16,000 | 15,000 | (1,000) | -6.25% |
| 101 600136 608006 | MISC COURT COSTS & FEES | 919,327 | 1,036,058 | 899,393 | 998,000 | 873,000 | (125,000) | -12.53% |
| 101 600 136.609 | S O.S. REINSTATEMENT FEE | 39,255 | 40,457 | 35,141 | 40,000 | 35,000 | (5,000) | -12.50% |
| 101 600136 609 001 | PROBATION OVERSIGHT | 148,077 | 167,668 | 179,957 | 169,500 | 170,000 | 500 | 0.29% |
| 101 600136 612 | ALCOHOL ASSESSMENT | 31,723 | 31,283 | 28,076 | 30,500 | 28,000 | (2,500) | -8.20% |
| 101 600.141 IS | FOC-SERVICE FEES | 73,632 | 79,819 | 85,076 | 74,000 | 74,000 | | 000% |
| 101 600141615.001 | FOC-COURT COST | 12,224 | 14,074 | 14,135 | 12,000 | 12,000 | | 0.00% |
| 101 600141 615.002 | FOC-STANDARD COURT FEE | 9,919 | 10,534 | 11,142 | 9,000 | 9,000 | | 0.00% |
| 101.600.141.635 | PHOTOCOPIES | 134 | 147 | 315 | 75 | 75 | | 0.00% |
| 101.600.148.608.000 | COURT FILING FEES | 3,412 | 3,850 | 4,306 | 3,500 | 3,500 | | 0.00% |
| 101600148608.003 | ATTORNEY FEE REIMBURSEMENT | 4,160 | 2,785 | 6,854 | 2,000 | 2,000 | | 0.00% |
| 101 600 148.616 | PROBATE COURT SERVICES | 39,820 | 41,562 | 38,496 | 35,000 | 35,000 | | 000% |
| 101 600 149 624 | 25% CHILD CARE COLLECTION | 42,362 | 55,576 | 44,493 | 43,000 | 43,000 | | 000% |
| 101.600 149 625 001 | ATTORNEY FEES | 30,659 | 33,977 | 23,604 | 30,000 | 30,000 | | 000% |
| 101 600 149 625 002 | SERVICE FEES | 10,756 | 8,115 | 5,650 | 9,000 | 9,000 | | 0.00% |
| 101600.149625003 | CRIME VICTIM ASSESSMENT | 220 | 222 | 194 | 200 | 200 | | 000% |
| 101.600 149 635 | PHOTOCOPIES | 408 | 101 | 149 | 200 | 200 | | 0.00% |
| 101600215618 | COUNTY CLERK SERVICES | 87,264 | 82,896 | 70,045 | 80,000 | 80,000 | | 000% |
| 101600215618001 | ELECTION SERVICES | 18,645 | 12,646 | 13,862 | 20,000 | 20,000 | | 0.00% |
| 101600215635 | PHOTOCOPIES | 1,278 | 1,499 | 672 | 1,000 | 750 | (250) | -25.00% |
| 101 600 223 635 | PHOTOCOPIES | 1,128 | 590 | 759 | 600 | 600 | | 0.00% |
| 101.600.225 632 | PROPERTY DESCRIPT. SERV | 487 | 26,152 | 12,057 | 20,600 | 20,600 | | 000% |
| 101600229635 | PHOTOCOPIES | 1,019 | 1,315 | 730 | 1,000 | 1,000 | | 0.00% |
| 101 600 229.650 | FOOD STAMP FRAUD | 1,778 | 1,011 | 765 | 1,200 | 1,200 | | 000% |
| 101.600.229.652 | PROSECUTING ATTY. SERV | 952 | 29 | 1,567 | 200 | 200 | | 000% |
| 101 600 232 600 001 | CHARGES FOR SERVICES | 93,506 | 52,310 | 53,223 | 85,000 | 70,000 | (15,000) | -17.65% |
| 101 600.232.600 003 | CHARGES FOR SERVICES-RETAIL FRAUD | 116,540 | 91,857 | 75,136 | 90,000 | 90,000 | | 000% |
| 101 600 232 600 004 | CHARGES FOR SERVICES-RENT PROPERTY DIY | 9,468 | 14,232 | 19,141 | 15,000 | 20,000 | 5,000 | 33.33% |
| 01 600 232 600 005 | CHARGES FOR SERVICES-WELFARE FRAUD | 9,604 | 23,388 | 21,471 | 20,000 | 20,000 | | 000% |
| 101.600 232.600 006 | CHARGES FOR SERVICES-SOCIAL SECURITY | 1,002 | 435 | 635 | 1,000 | 1,000 | | 000% |
| 101 600 232.600 007 | CHARGES FOR SERVICES-SOS | 188,390 | 211,060 | 207,059 | 200,000 | 200,000 | | 000% |
| 101 600 232.600 008 | CHARGES FOR SERVICES-EFT | 265 | | 5,317 | 500 | 500 | | 000% |
| 101 600 232.600009 | CHARGES FOR SERVICES-BAD CHECKS | 4,660 | 24,590 | 24,970 | 25,000 | 25,000 | | 000% |
| 101 600.236619 | REGISTER OF DEEDS SERV | 320,762 | 322,766 | 343,114 | 316,000 | 18,000 | 2,000 | 063% |
| 101 600 253 61 7 | TREASURER SERVICES | 1,908 | 11,678 | 10,372 | 11,800 | 11,000 | (800) | -6.78% |
| 101.600.275 623 | DRAIN COMM SERVICES | 14,795 | 14,069 | 64,651 | 69,000 | 75,000 | 6,000 | 8.70% |
| 101600275623001 | DRAIN COMM SERVICES | 868 | 9,489 | 15,881 | 15,000 | 20,000 | 5,000 | 33% |
| 101.600.301.622.000 | SHERIFF DEPT. SERVICES | 168,767 | 162,997 | 122,579 | 185,000 | 135,000 | (50,000) | -27.03% |
| 101 600.301.622.001 | QUIMPAIRED | 15,113 | 18,851 | 11,338 | 25,000 | 13,000 | (12,000) | -48.00% |
| 101 600.301 622002 | FALSE ALARMS | 8,157 | 13,435 | 7,360 | 8,000 | 8,000 | | 000% |
| 101 600.301 622 003 | ABANDONED VEHICLES | 7,267 | 8,754 | 12,119 | 8,200 | 2,500 | (5,700) | -69.51% |
| 101 600.301 622.005 | SENTENCED INMATE | | | 3,246 | | | | 000% |
| 101600301622006 | IMPOUNDED VEHICLES | | | | 200 | | (200) | -100.00% |
| 101 600.301 645.000 | SALE OF LOST/STOLEN PROP | 1,263 | 918 | | 400 | 500 | 100 | 2500% |
| 101600302622004 | TN MATE MEDICAL | 7,887 | 5,845 | 16,259 | 10,000 | 30,000 | 20,000 | 200.00% |
| 101 600 302 622 005 | SENTENCED INMATE: BOARD | 38,400 | 51,280 | 46,294 | 75,000 | 40,000 | (35,000) | -46.67% |
| 101 600 302 622.007 | TETHER PROGRAM | 40,375 | 16,942 | 9,620 | 50,000 | | (50,000) | -100.00% |
| 101 600302.622.010 | INMATE MEDICAL- OTHER AGENCIES | | | | | | | 0.00% |
| 01 600 302 622.011 | INCENTIVE PAYMENTS - SSI | 15,600 | 17,572 | 24,600 | 10,000 | 15,000 | 5,000 | 500.00% |
| 01 600 405.651.002 | COMMUNITY DEVELOPMENT SERV | 17,055 | 15,296 | 15,284 | 15,000 | 15,000 | | 0.00% |
| 01 600.430 602 | BOARD OF DOGS & CATS | 9,589 | 8,024 | 6,062 | 10,500 | 5,000 | (5,500) | -52.38% |
| 01 600.430 644 | ADOPTION | 3,046 | 1,035 | 1,004 | 2,500 | 1,000 | (1,500) | -60.00% |
| 101 600.648.627.000 | CREMATION FEES | 7,595 | 10,932 | 9,041 | 9,000 | 9,000 | | 0.00% |
| TOTAL CHARGES FOR SERVICES | | 2,896,046 | 3,080,600 | \$ 2,882,775 | \$ 3,122,575 | \$ 2,851,225 | \$ (271,350) | -8.69% |

20130014
 EATON COUNTY
 GENERAL FUND
 REVENUES BY SOURCE
 ENDING 9130114

Source: Fines and Forfeits
 Source Number: 655

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/11 ADOPTED | 2011/14 ESTIMATED | INCREASE (!%CREASE) | %INC. (!%C.) |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| 101 655 131 657 | BOND FORFEITURES | \$ (90,000) | \$ 1,600.00 | \$ 510 | \$ 1,000 | \$ 1,000 | | 000% |
| 101 655 136 656 | ORDINANCE FINES & COSTS | 167,102 | 162,045 | 271,158 | 186,000 | 286,000 | 100,000 | 53.76% |
| 101 655 136 657 | BOND FORFEITURES | 26,379 | 28,655 | 14,810 | 20,000 | 17,000 | (3,000) | -1500% |
| 101 655 148 657 | BONDS AND FORFEITURES | | | | | | | 000% |
| 101 655 275 656 002 | CIVIL INFRACTION FROIN | 5,849 | 3,595 | 3,941 | 2,500 | 1,000 | (1,500) | -60.00% |
| 101 655 306.630.000 | HANDICAPPED PARKING TICKETS | 525 | 1,252 | 469 | | | | 0.00% |
| 101 655 405 656.002 | CIVIL INFRACTIONS | 387 | 747 | 119 | 500 | 500 | | 0.00% |
| 101 655 430 656 001 | DOG FINES | 1,007 | 6,789 | 8,519 | 2,000 | 2,000 | | 0.00% |
| TOTAL FINES AND FORFEITS | | \$ 200,350 | \$ 204,684 | \$ 301,526 | \$ 212,000 | \$ 207,500 | \$ 95,500 | 45.05% |

Source: Interest and Rents
 Source Number: 664

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/11 ADOPTED | 2013/14 ESTIMATED | INCREASE (!%CREASE) | %INC. (!%C.) |
|---------------------------------|------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| 101 664.101.670 | RENTAL INCOME | \$ 156,325 | \$ 156,325 | \$ 156,325 | \$ 156,325 | \$ 156,325 | | 000% |
| 101 664 253665 | INTEREST AND DIVIDENDS | 33,375 | 11,392 | 11,309 | 50,000 | 15,000 | (35,000) | -7000% |
| 101664.266670001 | RENTAL INCOME | 120,494 | 120,884 | 115,341 | 113,504 | 120,884 | 7,380 | 6.50% |
| TOTAL INTEREST AND RENTS | | \$ 310,194 | \$ 288,601 | \$ 282,975 | \$ 319,829 | \$ 292,209 | \$ (27,620) | -8.64% |

201312014
EATON COUNTY
GENERAL FUND
REVENUES BY SOURCE
ENDING 9/30/14

Source: Refunds and Reimbursements
Source Number: 671

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 1013/14 ESTIMATED | INCREASE (DECREASE) | %INC. (DEC) |
|--------------------------------------|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|----------------|
| 101 671 101 671 | VENDING/PAY PHONE | \$ 173 | \$ 172 | 175 | \$ 200 | \$ 200 | \$ | 0.00% |
| 101.671 101.673 | SALE OF FIXED ASSETS | 8,448 | 33,296 | 19,832 | 10,000 | 10,000 | | 0.00% |
| 101.671.101 680 | RESTITUTION | | | 252 | | | | 0.00% |
| 101 671 101.688.1 01 | CITIZEN CNIVERSITY | | | | | | | 000% |
| 101 671 101.688.010 | REFUNDS & REIM - OTHER | 4,267 | 38,999 | 7,661 | 2,500 | 2,500 | | 0.00% |
| 101.671 101 690 | INSURANCE PREMIUMS | 15,627 | 4,704 | | | | | 0.00% |
| 101.671 131 688 000 | REIMB & REFUNDS | 1,038 | 929 | 817 | 1,000 | 1,000 | | 000% |
| 101.671 131.688 011 | REIMB & REFUNDS-MA.RJUAGE | 1,750 | 790 | 2,351 | 1,000 | 1,000 | | 0.00% |
| 10167 1136694 | CASH OVER & SHORT | 72 | (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 | 0 | 27 | 0 | 0 | | 0.00% |
| 101 671.215.674 | SALE OF COUNTY FLAGS | | 50 | 50 | 50 | | (50) | -100.00% |
| 101 671.215.688.002 | REIMB. & REFUNDS-CLERK | 904 | 688 | 1,539 | 500 | 500 | | 0.00% |
| 101 671 215 694.000 | CASH OVER & SHORT | 21 | 110 | 58 | | | | 000% |
| 101.671.225.688 014 | REIMB & REFUNDS | | | | 500 | 500 | | 0.00% |
| 101 671.229 688 009 | REIMB & REFUNDS-PROSECUTOR | 500 | | | 200 | 200 | | 000% |
| 101 671 232.675 001 | PRIV ATE GRANTS | 1,000 | | | | | | 000% |
| 101.671 236.694 | CASH OVER&SHORT | 434 | 369 | 424 | 400 | 400 | | 000% |
| 101 671 253.694 000 | CASH OVER & SHORT | (13) | 18 | 118 | | | | 0.00% |
| 101 671 265 688 | REFUNDS & REIMBURSEMENTS | 14,23 | 132 | | | | | 0.00% |
| 101671.275 688 016 | REFUNDS & REIMBURSEMENTS | 3,826 | | 1,841 | | | | 0.00% |
| 101 671.301 675.001 | PRIVATEG RANT | | | 1,900 | | | | 0.00% |
| 101 671 301 680.000 | RESTITUTION | 2,569 | 2,438 | 3,179 | 4,000 | 2,000 | (2,000) | -50.00% |
| 101 671 301 688 005 | REIMB & REFUNDS-SHERIFF | 6,057 | 4,815 | 2,922 | 5,000 | 2,000 | (3,000) | -60.00% |
| 10167) 301.688015 | REIMBURSEMENT OF OT | 84,472 | 104,616 | 96,798 | 100,000 | 100,000 | | 0.00% |
| 101 671 301 694 000 | CASH OVER SHORT | 5 | | (20) | | | | 000% |
| 101 671 302 671 | INMATE PHONE COMMISSION | 61,227 | 77,193 | 73,809 | 68,000 | 80,000 | 12,000 | 17.65% |
| 101 671 430.675 | REIMBURSEMENT AND REFUNDS | | | 280 | 150 | 150 | | 0.00% |
| TOTAL REFUNDS & REIMBURS. | | \$ 206,611 | \$ 274,295 | \$ 214,029 | \$ 193,500 | \$ 200,450 | 6,950 | 3.59% |

Source: Transfers In
Source Number: 695

| ACCOUNT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 1011/13 ADOPTED | 1013/14 ESTIMATED | INCREASE (DECREASE) | %INC. (DEC) |
|---------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| 101 695 101 698 | FUND BALANCE-CARR YOVER | \$ | \$ | \$ | \$ 801,297 | \$ 1,068,998 | \$ 267,701 | 33.41% |
| 101 695 101.699 000 | TRANSFERS IN | 1,097,331 | 636,936 | 555,386 | 550,048 | 550,048 | | 000% |
| 101 695 101 699 261 | TRANSFERS IN- CENTRAL DISPATCH | 232,680 | 235,077 | 218,889 | 212,494 | 229,657 | 17,163 | 8.08% |
| 101 695 101.699.280 | TRANSFERS IN- REVENUE SHAJUNG RESER V | 2,165,817 | 2,202,636 | 519,187 | | | | 0.00% |
| 101.695.302.699.260 | TRANSFER -IN PRISONER BOARDING | 50,000 | | | | | | 000% |
| TOTAL TRANSFERS IN | | \$ 3,545,828 | \$ 3,074,649 | \$ 1,293,462 | \$ 1,563,839 | \$ 1,848,702 | \$ 284,864 | 18.22% |
| TOTAL REVENUE | | \$ 31,521,864 | \$ 30,871,203 | \$ 30,108,540 | \$ 31,232,891 | \$ 31,650,604 | \$ 402,713 | 1.29% |

2013/2014
EATON COUNTY
GENERAL FUND
SUMMARY OF REVENUES BY DEPARTMENT
ENDING 9/30/14

| DEPARTMENT | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | LNCREASE @ ECREASE) | '% INC. (QEC.) |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-------------------|
| Commissioner.; | \$ 22,468,665 | \$ 21,655,532 | \$ 20,760,080 | \$ 21,694,597 | \$ 22,220,120 | \$ 525,524 | 242% |
| ToiBI Legisl tive | 22,468,665 | 21,655,532 | 20,760,080 | 21,694,597 | 22,220,120 | 525,524 | 242% |
| Circuit Coun | 179,938 | 176,059 | 184,846 | 176,648 | 176,648 | | 0.00% |
| Dismcl Coun | 1,709,123 | 1,858,509 | 1,775,258 | 1,800,198 | 1,755,698 | (44,500) | -2.47% |
| Friend of the Coun | 1,040,939 | 921,801 | 1,000,645 | 993,256 | 993,256 | | 0.00% |
| Probate Coun | 168,532 | 199,055 | 198,304 | 188,224 | 188,224 | | 0.00% |
| Juvenile Coun | 137,180 | 150,966 | 126,866 | 135,176 | 135,176 | | 0.00% |
| Total Judicial | 3,235,713 | 3,306,390 | 3,285,920 | 3,293,502 | 3,249,002 | (44,500) | -1.35% |
| County Clerk | 142,544 | 129,920 | 119,186 | 133,550 | 135,250 | 1,700 | 1.27% |
| Controller | 1,128 | 590 | 759 | 600 | 600 | | 0.00% |
| Equalization | 487 | 26,152 | 25,390 | 101,100 | 101,100 | | 0.00% |
| Prosecuting Allomy | 208,494 | 185,371 | 259,184 | 321,821 | 273,327 | (48,494) | -15.07% |
| Economc Cmtes Unit. Prosecuting Attorney | | | 406,953 | 436,500 | 426,500 | (10,000) | 0.00% |
| Register of Deeds | 321,196 | 323,136 | 343,538 | 316,400 | 318,400 | 2,000 | 0.63% |
| Treasurer | 73,542 | 72,492 | 67,082 | 73,750 | 69,000 | (4,750) | -6.44% |
| MS U Estens*on | 26,094 | 6,294 | | | | | 0.00% |
| Physical Plant | 14,233 | 132 | | | | | 0.00% |
| Drain Commissioner | 67,484 | 70,554 | 138,452 | 126,500 | 136,000 | 9,500 | 7.51% |
| E.C Omce Buidmg | 120,494 | 120,884 | 115,341 | 113,504 | 120,884 | 7,380 | 6.50% |
| ToiBI General Government | 975,697 | 935,524 | 1,475,883 | 1,623,725 | 1,581,061 | (42,664) | -2.63% |
| Sheriff | 311,262 | 322,877 | 261,914 | 343,800 | 264,000 | (72,800) | -21.18% |
| Sheriff. Corm:ions | 654,966 | 850,188 | 790,538 | 828,000 | 775,000 | (53,000) | -6.40% |
| Shenff- Della | 2,848,872 | 2,834,244 | 2,992,812 | 2,876,267 | 2,961,896 | 85,629 | 2.98% |
| Sheriff- Weighmaster | 20,218 | | | | | | 0.00% |
| Handicapped Parking | 525 | 1,252 | 469 | | | | 0.00% |
| Marine Safety | 4,625 | 4,898 | 3,631 | 5,000 | 5,000 | | 0.00% |
| Road Patrol | 123,170 | 109,000 | 98,100 | 98,100 | 91,560 | (6,540) | -6.67% |
| Tri - Counry Plannmg | 61,740 | 61,740 | 61,740 | 62,976 | 62,976 | | 0.00% |
| Community Development | 17,443 | 16,044 | 1,404 | 15,500 | 15,500 | | 0.00% |
| Emergency Semccs | 39,604 | | | | | | 0.00% |
| Animal Control | 64,099 | 74,460 | 60,536 | 80,150 | 63,150 | (17,000) | -21.21% |
| Total Public Sarety | 4,146,524 | 4,271,702 | 4,285,142 | 4,309,793 | 4,239,082 | (63,711) | -1.48% |
| Cap Area Sub. Abuse | 237,426 | 254,139 | 285,524 | 302,274 | 332,339 | 30,065 | 9.95% |
| Medical Exammer | 7,595 | 10,932 | 9,041 | 9,000 | 9,000 | | 0.00% |
| Veterans Servlccs | | | | | 15,000 | 15,000 | 0.00% |
| Health Depanment | 18,219 | 12,080 | 4,906 | | 5,000 | 5,000 | 0.00% |
| Youth Facility | 7,591 | 5,033 | 2,044 | | | | 0.00% |
| Total Human Services | 270,831 | 282,184 | 301,515 | 311,274 | 361,339 | 50,065 | 16.08% |
| Total Revenue | \$ 31,097,429 | \$ 30,451,332 | \$ 30,108,540 | \$ 31,232,891 | \$ 31,650,604 | \$ 424,713 | 1.36% |

2013/2014
GENERAL FUND
EXPENDITURE
SUMMARY BY FUNCTION
ENDING 9/30/14

5...

| FUNCTION | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
| LEGISLATIVE | \$ 266,541 | \$ 241,076 | \$ 236,650 | \$ 274,263 | \$ 284,412 | \$ 10,149 | 3.70% |
| JUDICIAL | 5,147,090 | 5,326,867 | 5,214,894 | \$ 5,423,426 | \$ 5,492,557 | 69,131 | 1.27% |
| GENERAL GOVERNMENT | 6,936,933 | 7,136,661 | 6,837,510 | \$ 7,074,378 | \$ 7,254,260 | 179,882 | 2.54% |
| PUBLIC SAFETY | 13,209,307 | 13,236,609 | 12,893,646 | \$ 13,161,802 | \$ 13,486,732 | 324,930 | 2.47% |
| HEALTH & WELFARE | 1,457,336 | 1,418,719 | 1,562,580 | \$ 1,629,619 | \$ 1,687,918 | 58,298 | 3.58% |
| RECREATION & CULTURAL | 15,000 | 15,000 | 15,000 | \$ 15,000 | \$ 15,000 | | 0.00% |
| OTHER | 13,310 | 14,745 | 182,757 | \$ 138,000 | \$ 160,024 | 22,024 | 15.96% |
| CAPITAL OUTLAY | 196,688 | 251,505 | 173,048 | \$ 244,579 | \$ 288,960 | 44,381 | 18.15% |
| TRANSFERS OUT | 3,170,022 | 3,526,881 | 3,115,678 | \$ 3,271,824 | \$ 2,980,742 | (291,082) | -8.90% |
| | <u>\$ 30,412,227</u> | <u>\$ 31,168,063</u> | <u>\$ 30,231,763</u> | <u>\$ 31,232,891</u> | <u>\$ 31,650,604</u> | <u>\$ 417,712</u> | <u>1.34%</u> |

2013nOJ4
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/14

| ACTIVITY NUMBER | DEPARTMENT AGENCY | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|-----------------|------------------------|----------------|----------------|----------------|-----------------|-------------------|---------------------|----------------|
| 101 | BOARD OF COMMISSIONERS | \$ 266,541 | \$ 241,076 | \$ 236,650 | \$ 274,263 | \$ 284,412 | \$ 10,149 | 3.70% |
| | TOTAL LEGISLATIVE | \$ 266,541 | \$ 241,076 | \$ 236,650 | \$ 274,263 | \$ 284,412 | \$ 10,149 | 3.70% |
| 131 | CIRCUIT COURT | \$ 1,139,658 | \$ 1,232,718 | \$ 1,271,176 | \$ 1,310,547 | \$ 1,290,786 | \$ (19,761) | -1.51% |
| 136 | DISTRICT COURT | 1,535,263 | 1,486,582 | 1,395,633 | 1,449,236 | 1,523,047 | 73,811 | 5.09% |
| 141 | FRIEND OF THE COURT | 1,188,279 | 1,213,447 | 1,235,959 | 1,286,886 | 1,307,909 | 21,023 | 1.63% |
| 147 | COUNTY GUARDIAN | 60,130 | 60,235 | 59,998 | 63,000 | 63,000 | | 0.00% |
| 148 | PROBATE COURT | 462,400 | 523,524 | 525,714 | 536,059 | 511,737 | (24,322) | -4.54% |
| 149 | JUVENILE DIVISION | 754,744 | 804,835 | 719,730 | 766,915 | 785,159 | 18,244 | 2.38% |
| 151 | PROBATION | <u>6,616</u> | <u>5,526</u> | <u>6,684</u> | <u>10,783</u> | <u>10,919</u> | <u>136</u> | <u>-21.77%</u> |
| | TOTAL JUDICIAL | \$ 5,147,090 | \$ 5,326,867 | \$ 5,148,894 | \$ 5,423,426 | \$ 5,492,557 | \$ 69,131 | 1.27% |

2013/2014
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/14

| ACTIVITY NUMBER | DEPARTMENT AGENCY | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|--------------------------|-------------------------------|----------------|----------------|----------------|-----------------|-------------------|---------------------|--------------|
| 191 | ELECTIONS | \$ 61,075 | \$ 62,394 | \$ 77,538 | \$ 76,450 | \$ 75,550 | \$ (900) | -1.18% |
| 215 | COUNTY CLERK | 562,536 | 555,574 | 535,267 | 519,389 | 530,456 | 11,067 | 2.13% |
| 216 | BIRTHS & DEATHS | 174 | 157 | 199 | 275 | 200 | (75) | -27.27% |
| 217 | PLAT BOARD | | 38 | | 323 | 323 | | 0.00% |
| 223 | CONTROLLER | 742,170 | 742,053 | 706,891 | 730,226 | 782,577 | 52,351 | 7.17% |
| 224 | INFORMATION SYSTEMS | 701,082 | 706,315 | 657,803 | 682,900 | 688,611 | 5,711 | 0.84% |
| 225 | EQUALIZATION | 519,169 | 651,022 | 559,875 | 539,659 | 559,393 | 19,734 | 3.66% |
| 229 | PROSECUTING ATTORNEY | 1,280,368 | 1,317,119 | 1,330,711 | 1,380,038 | 1,395,868 | 15,830 | 1.15% |
| 232 | ECONOMIC CRIMES UNIT-PROSECUT | 397,237 | 397,082 | 361,485 | 415,437 | 405,723 | (9,714) | 0.00% |
| 236 | REGISTER OF DEEDS | 213,316 | 201,828 | 213,598 | 220,636 | 226,739 | 6,103 | 2.77% |
| 253 | TREASURER | 381,747 | 346,697 | 340,361 | 371,789 | 392,204 | 20,415 | 5.49% |
| 257 | COOPERATIVE EXTENSION | 146,178 | 138,175 | 136,682 | 134,629 | 135,747 | 1,118 | 0.83% |
| 261 | BUILDING AUTHORITY | 869 | | 105 | 725 | 250 | (475) | -65.52% |
| 265 | BUILDING AND GROUNDS | 1,580,787 | 1,612,973 | 1,517,272 | 1,579,599 | 1,640,397 | 60,798 | 3.85% |
| 275 | DRAIN COMMISSIONER | 330,751 | 386,343 | 380,833 | 403,413 | 401,331 | (2,082) | -0.52% |
| 280 | EATON CONSERVATION DISTRICT | 19,475 | 18,891 | 18,891 | 18,891 | 18,891 | | 0.00% |
| TOTAL GENERAL GOVERNMENT | | \$ 6,936,933 | \$ 7,136,661 | \$ 6,837,510 | \$ 7,074,378 | \$ 7,254,260 | \$ 179,883 | 2.54% |

2013/2014
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/14

| ACTIVITY NUMBER | DEPARTMENT AGENCY | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE @ DECREASE | % INC. (DEC) |
|---------------------|-----------------------|----------------|----------------|----------------|-----------------|-------------------|---------------------|--------------|
| 301 | SHERIFF DEPARTMENT | \$ 4,994,210 | \$ 4,943,665 | \$ 4,684,752 | \$ 4,809,761 | \$ 4,836,472 | \$ 26,711 | 0.56% |
| 302 | SHERIFF-CORRECTIONS | 3,737,014 | 3,852,049 | 3,609,667 | 3,777,677 | 4,015,894 | 238,217 | 6.31% |
| 303 | SHERIFF-DELTA OFFICE | 3,458,646 | 3,547,321 | 3,654,950 | 3,655,284 | 3,708,5 | 53,227 | 1.46% |
| 304 | TRJ-COVNTY METRO | 15,586 | | 49,963 | 50,000 | 50,000 | | 100.00% |
| 331 | MARINE SAFETY | 9,455 | 9,577 | 8,777 | 11,912 | 12,043 | 131 | 1.10% |
| 333 | SHERIFFROADPATROL | 175,951 | 185,132 | 178,418 | 193,963 | 201,012 | 7,049 | 3.63% |
| 402 | TRJ-COVNTY PLANNING | 102,900 | 102,900 | 102,900 | 104,960 | 104,960 | | 0.00% |
| 405 | COMMUNITY DEVELOPMENT | 255,105 | 247,726 | 191,468 | 188,667 | 193,133 | 4,466 | 2.37% |
| 426 | EMERGENCY SERVICES | 115,996 | | | | | | 0.00% |
| 430 | ANIMAL CONTROL | 344,444 | 348,239 | \$ 42,752 | 369,577 | 364,706 | (4,871) | -1.32% |
| TOTAL PUBLIC SAFETY | | \$ 13,093,307 | \$ 13,236,609 | \$ 12,893,646 | \$ 13,161,802 | \$ 13,486,732 | \$ 324,930 | 2.47% |

2013(2014
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/14

| ACTIVITY NUMBER | DEPARTMENT AGENCY | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | %, INC. (DEC.) |
|-----------------|----------------------------|----------------|----------------|----------------|-----------------|-------------------|---------------------|----------------|
| 631 | MID-SOUTH SUBSTANCE ABUSE | \$ 137,426 | \$ 254,139 | \$ 285,524 | \$ 302,274 | \$ 332,339 | \$ 30,065 | 9.95% |
| 632 | HEALTH PLAN CORPORATION | 548,521 | 509,777 | 629,562 | 650,000 | 650,000 | | |
| 648 | MEDICAL EXAMINER | 151,800 | 131,973 | 118,580 | 150,692 | 150,692 | | 0.00% |
| 649 | COMMUNITY MENTAL HEALTH | 400,334 | 403,345 | 403,345 | 395,924 | 390,721 | (5,203) | - 1.31% |
| 672 | TRJ-COUNCIL AGING | 62,293 | 60,624 | 60,768 | 61,166 | 61,166 | | 0.00% |
| 681 | VETERANS | <u>56,962</u> | <u>58,862</u> | <u>64,801</u> | <u>69,563</u> | <u>103,000</u> | <u>33,437</u> | <u>48.07%</u> |
| | TOTAL HEALTH & WELFARE. | \$ 1,457,336 | \$ 1,418,719 | \$ 1,562,580 | \$ 1,629,619 | \$ 1,687,918 | \$ 58,298 | 3.58% |
| 803 | COURTHOUSE SQUARE ASSOC. | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | 000% |
| | TOTAL RECREATION & CULTURE | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | | 0.00% |
| 901.131 | CIRCUIT COURT | 210 | | | 12,000 | | (12,000) | -100.00% |
| 901.136 | DISTRICT COURT | 274 | | | 10,000 | 3,500 | (6,500) | -65.00% |
| 901.141 | FRIEND OF THE COURT | 737 | | 5,430 | | | | 0.00% |
| 901.148 | PROBATE COURT | 9,900 | 4,630 | | 7,000 | | (7,000) | -100.00% |
| 901.149 | JUVENILE COURT | | | | 23,000 | 9,113 | (13,887) | -60.38% |
| 901.208 | PARKS & RECREATION | 38,033 | 15,841 | 10,800 | 650 | | (650) | -100.00% |
| 901.223 | CONTROLLER | 3,069 | 8,140 | | | | | 0.00% |
| 901.253 | TREASURER | 425 | | | | 3,550 | 3,550 | 0.00% |
| 901.265 | PHYSICAL PLANT | 13,767 | 38,450 | 32,587 | 14,204 | 30,800 | 16,596 | 116.84% |
| 901.275 | DRAIN COMMISSIONER | | | | 3,500 | | (3,500) | -100.00% |
| 901.276 | COMMUNITY CORRECTIONS | | 5,695 | | | | | 0.00% |
| 901.292 | YOUTH FACILITY | 6,963 | 2,436 | | 25,000 | | (25,000) | -100.00% |
| 901.301 | SHERIFF DEPARTMENT | 59,848 | 83,609 | 41,862 | 64,500 | 86,010 | 21,510 | 33.35% |
| 901.302 | SHERIFF-CORRECTIONS | | 1,200 | 1,799 | | 18,435 | 18,435 | 0.00% |
| 901.303 | SHERIFF-DELTA OFFICE | 61,919 | 64,542 | 46,626 | 83,525 | 137,552 | 54,027 | 64.68% |
| 901.426 | EMERGENCY SERVICES | 1,542 | | | | | | 0.00% |
| 901.430 | ANIMAL CONTROL | | <u>2,522</u> | | | | | <u>000%</u> |
| | TOTAL CAPITAL OUTLAY | \$ 196,688 | \$ 227,065 | \$ 172,749 | \$ 243,379 | \$ 288,960 | \$ 45,581 | 1873% |

201312014
GENERAL FUND
EXPENDITURE
SUMMARY
ENDING 9/30/14

| ACTIVITY NUMBER | DEPARTMENT AGENCY | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|-----------------|---------------------------|----------------|----------------|----------------|-----------------|-------------------|---------------------|--------------|
| 851.000 | INSURANCE & BONDS | \$ 13,310 | \$ 14,745 | \$ 15,963 | \$ 18,000 | \$ 18,000 | \$ | 0.00% |
| 890.000 | CONTINGENCY | | | 166,794 | 120,000 | 142,024 | 22,024 | 18.35% |
| | TOTAL OTHER | \$ 13,310 | \$ 14,745 | \$ 182,757 | \$ 138,000 | \$ 160,024 | \$ 22,024 | 15.96% |
| 999.000 | TRANSFERS-Our | \$ | \$ 130,682 | \$ 239 | \$ | \$ | \$ | 0.00% |
| 999.001 | DRAFT AT LARGE | 364,530 | 354,536 | 386,757 | 393,313 | 407,218 | 13,906 | 3.54% |
| 999.003 | BARRY/EATON HEALTH DEPT | 364,013 | 409,289 | 186,238 | 165,800 | 165,800 | | 0.00% |
| 999.004 | CHILD CARE-PROBATE | 1,210,543 | 1,320,000 | 1,228,576 | 1,402,961 | 1,121,032 | (281,929) | -20.10% |
| 999.005 | SOCIAL SERVICES | 14,250 | 14,000 | 14,000 | 14,000 | 14,000 | | 0.00% |
| 999.006 | MEDICAL CARE FACILITY | 133,088 | 129,095 | 129,095 | 129,095 | 150,000 | 20,905 | 16.19% |
| 999.007 | SOLDIERS AND SAILORS | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.00% |
| 999.008 | PARKS | 314,605 | 306,272 | 249,102 | 262,699 | 325,300 | 62,601 | 23.83% |
| 999.011 | PUBLIC IMPROVEMENT | 173,778 | 320,000 | 230,000 | 230,000 | 230,000 | | 0.00% |
| 999.012 | COMPUTER | 179,057 | 193,206 | 394,482 | 439,232 | 265,800 | (173,432) | -39.49% |
| 999.034 | HEALTH DEPT-CIGARETTE TAX | 18,219 | 12,080 | 4,906 | | 5,000 | 5,000 | 000% |
| 999.035 | JUVENILE-CIGARETTE TAX | 7,591 | 5,033 | 2,044 | | 3,000 | 3,000 | 000% |
| 999.037 | EATON CO. OFFICE BUILDING | 105,420 | 103,492 | 102,740 | | | | 0.00% |
| 999.038 | VERTICAL DRUG PROSECUTION | 51,385 | 47,103 | 54,976 | 62,512 | 79,598 | 17,086 | 27.33% |
| 999.041 | LANDFILL | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | | 0.00% |
| 999.215 | FRIEND OF THE COURT | 42,044 | 28,299 | 33,832 | 37,060 | 36,151 | (909) | -2.45% |
| 999.236 | CDGB - HOUSING | 60,000 | 26,446 | | 28,917 | 35,443 | 6,526 | 22.57% |
| 999.240 | CODE ENFORCEMENT | 23,204 | 38,273 | 21,163 | | | | 0.00% |
| 999.248 | COMPLAN | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.00% |
| 999.270 | STOP GRANT | 39,920 | 15,575 | 4,028 | 14,259 | 28,621 | 14,362 | 100.72% |
| 999.266 | COMMUNITY CORRECTIONS | | | | 18,477 | 40,279 | | 0.00% |
| 999.291 | CHILD CARE FUND - DHS | 2,375 | 2,500 | 2,500 | 2,500 | 2,500 | | 0.00% |
| | TOTAL TRANSFERS OUT | \$ 3,170,022 | \$ 3,526,881 | \$ 3,115,678 | \$ 3,271,824 | \$ 2,980,742 | \$ 291,082 | -9.56% |

2013/2014
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/14

DEPARTMENT: CENTRAL DISPATCH
FUND: 261

| ACCT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE DECREASE! | % INC. (EC) |
|-----------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|-----------------------|----------------|
| 401.404 | SPECIAL ASSESSMENT-911 | \$ 3,268,079 | \$ 3,116,719 | \$ 3,057,181 | \$ 3,039,161 | \$ 3,043,418 | \$ 4,257 | 0.14% |
| 401.405 | INDUSTRIAL FACILITY TAX | 75,034 | 53,816 | 59,383 | 63,741 | 71,853 | 8,112 | 12.73% |
| 401.406 | PAYMENT IN USE OF TAXES | 1,746 | 1,644 | 1,745 | 1,500 | 1,500 | | 0.00% |
| 401.417 | DELINQUENT PERSONAL TAX | 3,851 | 9,338 | 11,373 | 3,500 | 3,500 | | 0.00% |
| 401.446 | INTEREST ON TAXES | 228 | 654 | 944 | 200 | 200 | | 0.00% |
| 501.426.506 | EMERGENCY SERVICES GRANT | | 39,604 | 40,370 | 36,000 | 36,000 | | 0.00% |
| 539.574 001 | ALL DEVICE 911 REVENUE SHARING | 251,645 | 257,010 | 262,340 | 250,000 | 250,000 | | 0.00% |
| 580.596 | LOCAL UNIT CONTRIBUTION | 133 | 31 | | 200 | 200 | | 0.00% |
| 600 621 | CENTRAL DISPATCH SERVICES | (1,496) | | | | | | -0.00% |
| 664.665 | INTEREST AND DIVIDENDS | | | | | | | 0.00% |
| 695.699 | TRANSFERS IN | | 122,216 | | | | | 0.00% |
| 695.698 | SUNDBALANCE CARRYOVER | | | | 35,348 | 619,350 | 584,002 | 1652.15% |
| TOTAL REVENUES | | \$ 3,599,20 | \$ 3,601,032 | \$ 3,433,237 | \$ 3,429,650 | \$ 4,026,021 | \$ 596,371 | 17.39% |
| 703.000 | SALARIES-SUPERVISORY | \$ 69,255 | \$ 67,923 | \$ 68,456 | \$ 70,216 | \$ 68,963 | \$ (1,253) | -1.79% |
| 704.000 | SALARIES-REGULAR | 1,071,135 | 1,110,043 | 1,155,894 | 1,187,660 | 1,176,859 | (10,801) | -0.91% |
| 704.001 | LONGEVITY | 11,688 | 13,136 | 14,159 | 16,279 | 16,553 | 274 | 1.68% |
| 705.000 | SALARIES-TEMPORARY | | | | 5,000 | 5,000 | | 0.00% |
| 706.000 | SALARIES-OVER TIME | 160,149 | 209,903 | 184,588 | 193,181 | 193,181 | | 0.00% |
| 710.000 | HOLIDAY PAY | 29,988 | 31,527 | 30,072 | 33,137 | 33,137 | | 0.00% |
| 715.000 | SOCIAL SECURITY | 102,611 | 108,746 | 110,067 | 115,486 | 114,919 | (567) | -0.49% |
| 716.000 | HEALTH INSURANCE | 317,467 | 316,845 | 355,399 | 302,497 | 321,145 | 18,648 | 6.16% |
| 716.001 | HEALTH INSURANCE WAIVER | 2,800 | 2,400 | 3,500 | 3,600 | 3,600 | | 0.00% |
| 716.006 | RETIRES HEALTH INSURANCE | 93,162 | 105,014 | 110,186 | 124,606 | 135,339 | 10,733 | 8.61% |
| 717 000 | LIFE & DISABILITY | 10,652 | 11,207 | 11,329 | 5,850 | 5,802 | (48) | -0.82% |
| 718.000 | COUNTY SHARE RETIREMENT | 145,843 | 214,465 | 198,097 | 217,474 | 213,301 | (4,173) | -1.92% |
| 719 002 | DENTAL INSURANCE | 18,366 | 16,924 | 17,461 | 18,071 | 18,433 | 362 | 2.00% |
| 720.000 | SICK PAY | 886 | 1,266 | 2,726 | 5,542 | 4,913 | (629) | -11.35% |
| 723 000 | WORKERS COMPENSATION | 1,649 | 3,470 | 3,480 | 2,581 | 2,558 | (23) | -0.90% |
| 724.000 | UNEMPLOYMENT INSURANCE | 2,910 | 7,011 | 9,268 | 7,548 | 7,511 | (37) | -0.49% |
| TOTAL PERSONNEL | | 2,038,562 | 2,220,071 | 2,274,681 | 2,308,728 | 2,321,213 | 12,485 | 0.54% |
| 727.000 | OFFICE SUPPLIES | 1,332 | 5,008 | 2,607 | 3,400 | 3,600 | 200 | 5.88% |
| 727.001 | OFFICE SUPPLIES-EMERGENCY SERV | | | 39 | 1,750 | 1,750 | | 0.00% |
| 728.000 | POSTAGE | 152 | 197 | 130 | 500 | 200 | (300) | -60.00% |
| 728.001 | POSTAGE- EMERGENCY SERV | | | 26 | 50 | 50 | | 0.00% |
| 733.000 | OTHER SUPPLIES | 11,006 | 14,862 | 13,628 | 14,500 | 15,000 | 500 | 3.45% |
| 733.001 | OTHER SUPPLIES-EMERGENCY SERV | | | 469 | 500 | 500 | | 0.00% |
| 740 000 | GAS, OIL, ANTI-FREEZE | 302 | 2,698 | 3,034 | 2,900 | 3,700 | 800 | 27.59% |
| 741.000 | UNIFORMS | | 566 | 505 | 500 | 12,500 | 12,000 | 2400.00% |
| 780.000 | BOOKS | | | 70 | 100 | 100 | | 0.00% |
| TOTAL SUPPLIES | | 12,792 | 23,330 | 20,507 | 24,200 | 37,400 | 13,200 | 54.55% |

2013/2014
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/14

0. 47886686

DEPARTMENT: CENTRAL DISPATCH
FUND: 261.325

| ACCT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2011/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC) |
|--------------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|-----------------|
| 729 000 | PRINTING | 64 | | 114 | 1,000 | 200 | (800) | -80.00% |
| 729.001 | PG-EMERGENCYSERV | | | | 200 | 200 | | 0.00% |
| 743.001 | CLEARING-EMERGENCY SERV | | 350 | 350 | 350 | 350 | | 0.00% |
| 743.002 | CLOTHING-EMERGENCYSERV | | 300 | 300 | 300 | 300 | | 0.00% |
| 800.000 | CONTRACTUAL SERVICES | 9,330 | 2,157 | 11,677 | 3,500 | 60,000 | 56,500 | 1614.29% |
| 803.000 | LEGAL SERVICES | | 1,885 | | 1,000 | 1,000 | | 0.00% |
| 806.000 | PHYSICIAN | | | | 500 | 500 | | 0.00% |
| 808.000 | MEMBERSHIP & SUBSCRIPTIONS | 3,652 | 3,370 | 2,945 | 4,500 | 4,500 | | 0.00% |
| 808.001 | MEMBERSHIP & SUBSCRIPTIONS - EM | | | | 100 | 200 | 100 | 100.00% |
| 850 000 | TELEPHONE | 45,419 | 79,903 | 109,063 | 105,000 | 150,000 | 45,000 | 42.86% |
| 850.001 | TELEPHONE-EMERGENCYSERV | | | 770 | 900 | 900 | | 0.00% |
| 860.001 | TRAVEL | 14,406 | 12,810 | 12,344 | 15,000 | 20,000 | 5,000 | 33.33% |
| 860.011 | TRAVEL- EMERGENCY SERVICES | | | 106 | 200 | 500 | 300 | 150.00% |
| 900.000 | ADVERTISING | | | | | 10,000 | 10,000 | 0.00% |
| 910.000 | LIABILITY INSURANCE | 40,255 | 32,931 | 17,102 | 17,422 | 14,599 | (2,823) | -162.0% |
| 911.000 | PROPERTY INSURANCE | 7,924 | 7,332 | 7,398 | 8,281 | 9,197 | 916 | 11.06% |
| 912.000 | VEHICLE INSURANCE | | 950 | 936 | 1,009 | 1,074 | 65 | 6.44% |
| 920 100 | ELECTRIC-CENTRAL DISPATCH | 30,187 | 30,162 | 33,079 | 31,500 | 33,500 | 2,000 | 6.35% |
| 920.200 | GAS-CENTRAL DISPATCH | 3,706 | 4,622 | 3,968 | 7,000 | 5,000 | (2,000) | -28.57% |
| 920 300 | WATER-CENTRAL DISPATCH | 1,821 | 1,925 | 1,953 | 2,200 | 2,300 | 100 | 4.55% |
| 930.000 | BUILDING REPAIR & MAINT | 2,764 | 1,914 | 473 | 3,400 | 2,500 | (900) | -26.47% |
| 931.000 | VEHICLE REPAIR & MAINT- EMER SER | | 1,702 | 1,377 | 1,500 | 2,000 | 500 | 33.33% |
| 932.000 | OFFICE EQUIP MAINT/REPAIR | 1,381 | 1,531 | 1,565 | 2,500 | 1,950 | (550) | -22.00% |
| 933.000 | EQUIPMENT REPAIR & MAINT | 204,707 | 173,225 | 162,212 | 260,000 | 240,000 | (20,000) | -7.69% |
| 943 000 | RENTAL/OFEQU MENT | 4,875 | 5,991 | 4,469 | 6,000 | 6,000 | | 0.00% |
| 957.000 | TRAINING | 10,021 | 18,400 | 9,625 | 15,000 | 18,500 | 3,500 | 23.33% |
| 957.001 | TRAINING- EMERGENCY SER V | | 1,639 | 1,639 | 2,000 | 2,000 | | 0.00% |
| 963 000 | VALUATION DECREASE | 3,449 | 13,539 | 21,670 | 7,043 | 22,000 | 14,957 | 212.37% |
| | TOTAL OTHER SERVICES | 383,959 | 394,996 | 405,136 | 497,405 | 609,270 | 111,865 | 22.49% |
| 978 000 | OFFICE EQUIPMENT | | 969 | 720 | | 143,500 | 143,500 | 0.00% |
| 981.000 | EQUIPMENT | 32,525 | 544,465 | 190,723 | 253,000 | 426,581 | 173,581 | 68.61% |
| | TOTAL CAPITAL OUTLAY | 32,525 | 545,434 | 191,443 | 253,000 | 570,081 | 317,081 | 125.33% |
| 999.000 | TRANSFERS-OUT | 232,680 | 235,077 | 218,889 | 212,494 | 229,657 | 17,163 | 8.08% |
| 999.245 | TRANSFERS-OUT PUBLIC IMPROVEME | | 1,000 | | | 15,000 | 15,000 | 0.00% |
| 999.298 | TR.F-OUT- COMPUTER FUND | 108,500 | 175,538 | 237,641 | 133,823 | 243,400 | 109,577 | 81.88% |
| | TOTAL TRANSFERS-OUT | 341,180 | 411,615 | 456,530 | 346,317 | 488,057 | 141,740 | 40.93% |
| | TOTAL EXPENDITURES | \$ 2,809,019 | \$ 3,595,447 | \$ 3,348,297 | \$ 3,429,650 | \$ 4,026,021 | \$ 596,371 | 17.39% |
| EXCESS REVENUES OVER EXPENSES | | \$ 790,201 | \$ 5,585 | \$ 85,040 | \$ 0 | \$ | | |
| 9130/10 FUND BALANCE | | \$ 3,023,344 | | | | | | |
| 9130/11 FUND BALANCE | | | \$ 3,028,929 | | | | | |
| 9130/12 FUND BALANCE | | | | \$ 3,113,969 | | | | |
| PROJECTED 9/30/13 FUND BALANCE | | | | | \$ 3,078,621 | | | |
| PROJECTED 9/30/14 FUND BALANCE | | | | | | \$ 2,459,271 | | |

201312014
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/14

DEPARTMENT: JAIL MILLAGE
FUND: 281

| ACCT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | %INC. (DEq) |
|---------|---------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|----------------|
| 401.404 | SPECIAL ASSESSMENT-JAIL | \$ 2,408,070 | \$ 2,296,542 | \$ 2,252,629 | \$ 2,239,382 | \$ 2,243,202 | 3,820 | 0.17% |
| 401.405 | INDUSTRIAL FACILITY TAX | 55,310 | 39,654 | 43,756 | 46,768 | 48,084 | 1,316 | 2.81% |
| 401.406 | PAYMENT IN LIE-U OF TAXES | 1,288 | 1,214 | 1,286 | | 1,200 | 1,200 | 0.00% |
| 401.417 | DELINQUENT PERSONAL TAX | 2,840 | 6,982 | 8,356 | 975 | 5,500 | 4,525 | 464.10% |
| 401.446 | INTERESTON TAXES | 164 | 453 | 698 | | | | 0.00% |
| 501.526 | SCAAPGRANT | 2,594 | 8,426 | 4,307 | 2,000 | 4,000 | 2,000 | 100.00% |
| 671.688 | REFUNDS & RIEMB. | | | 1,000 | | | | 0.00% |
| 695.698 | FUND BALANCE-CARRYOVER | | | | 623,829 | 221,602 | (402,227) | -64.48% |
| 695.699 | TRANSFERS IN | 6,724 | | 1,290 | | | | 0.00% |
| | TOTAL REVENUES | \$ 2,476,990 | \$ 2,353,269 | \$ 2,313,322 | \$ 2,912,954 | \$ 2,523,588 | (389,366) | -13.37% |
| 704.000 | SALARIES-REGULAR | \$ 841,467 | \$ 809,058 | \$ 878,631 | \$ 836,754 | \$ 802,677 | (34,077) | -4.07% |
| 704.001 | LONGEVITY | 6,020 | 5,444 | 7,322 | 6,810 | 7,449 | 639 | 9.38% |
| 705.000 | SALARIES-TEMPORARY | | | 2,014 | | | | 0.00% |
| 706.000 | SALARIES-OVERTIME | 26,198 | 30,524 | 32,182 | 105,000 | 40,000 | (65,000) | -61.90% |
| 710.000 | HOLIDAY PAY | 20,037 | 17,993 | 16,861 | 23,000 | 23,000 | | 0.00% |
| 715.000 | SOCIAL SECURITY | 68,428 | 65,006 | 71,481 | 74,740 | 67,343 | (7,398) | -9.90% |
| 716.000 | HEALTH INSURANCE | 239,676 | 220,020 | 220,928 | 185,754 | 156,414 | (29,340) | -15.80% |
| 716.001 | HEALTH INSURANCE WAIVER. | 3,100 | 2,600 | 4,300 | 3,600 | 6,000 | 2,400 | 66.67% |
| 716.006 | RETIRES HEALTH INSURANCE | 42,959 | 44,893 | 54,036 | 60,324 | 50,911 | (9,412) | -15.60% |
| 717.000 | LIFE & DISABILITY | 6,899 | 6,598 | 7,040 | 3,702 | 3,326 | (376) | -10.16% |
| 718.000 | COUNTY SHARE RETIREMENT | 100,155 | 100,875 | 111,347 | 121,137 | 108,547 | (12,590) | -10.39% |
| 719.002 | DENTAL INSURANCE | 14,481 | 12,722 | 12,525 | 12,047 | 11,606 | (442) | -3.66% |
| 720.000 | SICK PAY | 3,718 | | | 1,832 | 1,168 | (664) | -36.23% |
| 723.000 | WORKERS COMPENSATION | 17,418 | 17,544 | 19,749 | 11,290 | 10,370 | (920) | -8.15% |
| 724.000 | UNEMPLOYMENT INSURANCE | 1,980 | 4,281 | 5,998 | 4,885 | 4,401 | (484) | -9.90% |
| | TOTAL PERSONNEL | 1,393,136 | 1,337,558 | 1,444,413 | 1,450,875 | 1,293,212 | (157,663) | -10.87% |
| 733.000 | OTHER SUPPLIES | 958 | 4,601 | 1,567 | 9,075 | 6,500 | (2,575) | -28.37% |
| 741.000 | UNIFORMS | 115 | | | 5,000 | | (5,000) | -100.00% |
| | TOTAL SUPPLIES | 1,073 | 4,601 | 1,567 | 14,075 | 6,500 | (7,575) | -53.82% |

201312014
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/14

DEPARTMENT: JAIL MILLAGE
FUND: 28t

| ACCT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | % INC. (DEC.) |
|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|------------------|
| 743.001 | CLEANING ALLOWANCE | 4,830 | 4,783 | 5,377 | 4,900 | 4,900 | | 000% |
| 800.000 | CONTRACTUAL SERVICES | 14,272 | 8,638 | 14,118 | 5,000 | 5,000 | (5,000) | -100.00% |
| 860.001 | TRAVEL | | | | 2,500 | 2,500 | | 0.00% |
| 910.000 | LIABILITY INSURANCE | 31,250 | 26,754 | 45,120 | 45,720 | 8,626 | (37,094) | -81.13% |
| 920.100 | ELECTRIC | | 47,968 | 110,676 | 100,000 | | (100,000) | -100.00% |
| 920.200 | GAS | | 9,702 | 20,090 | 20,000 | | (20,000) | -100.00% |
| 920.300 | WATER | | 8,899 | 21,608 | 15,000 | | (15,000) | -100.00% |
| 957.000 | TRAINING | 579 | 3,744 | 4,372 | 12,000 | | (12,000) | -100.00% |
| 963.000 | VALUATION DECREASE | 2,661 | 9,989 | 16,003 | | | | 0.00% |
| | TOTAL OTHER SERVICES | 53,593 | 130,477 | 237,365 | 205,120 | 16,026 | (189,094) | -92.19% |
| 978.000 | OFFICE EQUIPMENT | 647 | 5,303 | 948 | 1,800 | | (1,800) | -100.00% |
| 979.000 | VEHICLE | | | | | | | 0.00% |
| 981.000 | EQUIPMENT | 24,412 | 18,117 | | 24,534 | | (24,534) | -100.00% |
| 981.001 | EQUIPMENT KITCHEN | | | | | | | |
| | TOTAL CAPITAL OUTLAY | 25,058 | 23,477 | 948 | 26,334 | | (26,334) | -100.00% |
| 999.000 | TRF-OUT | 41,535 | 77,433 | | | | | 0.00% |
| 999.031 | TRF-OUT- DEBT | 681,445 | 1,054,498 | 1,209,488 | 1,209,200 | 1,207,850 | (1,350) | -0.11% |
| 999.245 | TRF-OUT- PUBLIC IMPROVEMENT | | 350,000 | | | | | 0.00% |
| 999.298 | TRF-OUT - COMPUTER FUND | | 27,489 | 7,600 | 7,350 | | (7,350) | -100.00% |
| | TOTAL TRANSFERS OUT | 722,980 | 1,509,420 | 1,217,088 | 1,216,550 | 1,207,850 | (8,700) | -0.71% |
| | TOTAL EXPENDITURES | \$ 2,195,840 | \$ 3,005,533 | \$ 2,901,381 | \$ 2,912,954 | \$ 2,523,588 | \$ (389,366) | -13.37% |
| EXCESS REVENUES OVER EXPENSES | | \$ 281,150 | \$ (652,264) | \$ (588,059) | \$ (0) | \$ | | |
| 9/30/10 FUND BALANCE | | \$ 2,087,852 | | | | | | |
| 9/30/11 FUND BALANCE | | | \$ 1,435,588 | | | | | |
| 9/30/12 FUND BALANCE | | | | \$ 847,529 | | | | |
| PROJECTED 9/30/13 FUND BALANCE | | | | | \$ 223,700 | | | |
| PROJECTED 9/30/14 FUND BALANCE | | | | | | \$ 2,098 | | |

2013/2014
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/14

DEPARTMENT: JUVENILE MTLAGE
FUND: 296

| ACCT | ACCOUNT NAME | 2009/10 ACTUAL | 2010/11 ACTUAL | 2011/12 ACTUAL | 2012/13 ADOPTED | 2013/14 ESTIMATED | INCREASE (DECREASE) | %INC. DEC) |
|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|------------------------|---------------|
| 403.000 | PROPERTY TAX | \$ 1,203,930 | \$ 1,148,187 | \$ 1,125,748 | \$ 1,119,690 | \$ 1,121,601 | \$ 1,911 | 0.17% |
| 405.000 | INDUSTRIAL FACILITIES TAX | 27,884 | 19,827 | 21,878 | \$ 23,384 | \$ 24,042 | 658 | 2.81% |
| 406.000 | PAYMENTS IN LIEU OF TAXES | 656 | 612 | 643 | \$ 500 | \$ 700 | 200 | 40.00% |
| 417.000 | DELINQUENT PERSONAL TAX | 1,570 | 3,508 | 4,242 | \$ 2,600 | \$ 4,000 | 1,400 | 53.85% |
| 446.000 | TAX INTEREST | 79 | 271 | 341 | \$ 100 | \$ 200 | 100 | 10000% |
| 688.000 | REFUNDS AND REIMBURSEMENTS | | | 2,756 | | | | 0.00% |
| 695.698 | FUND BALANCE CARRYOVER | | | | 2,238 | 12,235 | 9,997 | 446.69% |
| TOTAL REVENUES | | 1,234,119 | 1,172,404 | 1,155,608 | 1,148,512 | 1,162,778 | 14,266 | 1.24% |
| 800.000 | COMMERCIAL SERVICES | 211,894 | 193,163 | 166,262 | 60,800 | 115,080 | 54,280 | 89.28% |
| 900.000 | ADVERTISING | 1,220 | | | 800 | 800 | | 0.00% |
| 957.000 | TRAINING | 68 | 955 | 1,859 | 2,000 | 2,000 | | 0.00% |
| 963.000 | VALUATION DECREASE | 1,363 | 5,093 | 2,999 | 5,200 | 9,000 | 3,800 | 73.08% |
| TOTAL OTHER SERVICES | | 215,158 | 199,212 | 171,120 | 68,800 | 126,880 | 54,280 | 78.90% |
| 901.000 | CAPITAL OUTLAY | | | | | | | 0.00% |
| TOTAL CAPITAL OUTLAY | | | | | | | | 0.00% |
| 999.000 | TRANSFERS-OUT - CCF ORN ER | | | | 545,212 | 565,212 | 20,000 | 3.67% |
| 999.000 | TRANSFERS-OUT.CCF YF | 1,055,012 | 1,105,612 | 1,145,022 | 534,500 | 470,687 | (63,813) | -11.94% |
| 999.000 | TRANSFERS-OUT.COMPUTER FUND | | | | | | | 0.00% |
| TOTAL TRANSFERS OUT | | 1,055,012 | 1,105,612 | 1,145,022 | 1,079,712 | 1,035,898 | (63,813) | -5.91% |
| TOTAL EXPENDITURES | | \$ 1,270,170 | \$ 1,304,824 | \$ 1,316,142 | 1,148,512 | \$ 1,162,778 | \$ (9,533) | 0.83% |
| EXCESS REVENUES OVER EXPENSES | | \$ (36,051) | \$ (112,420) | \$ (160,535) | \$ | \$ (0) | | |
| 9/30/10 FUND BALANCE | | \$ 419,834 | | | | | | |
| 9/30/11 FUND BALANCE | | | \$ 287,414 | | | | | |
| 9/30/12 FUND BALANCE | | | | \$ 126,879 | | | | |
| PROJECTED 9/30/13 FUND BALANCE | | | | | \$ 124,641 | | | |
| PROJECTED 9/30/14 FUND BALANCE | | | | | | \$ 112,406 | | |

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

101 REVENUES

| | | |
|--------------------------|-----------|-------------------|
| Taxes | \$ | 17,638,080 |
| Licenses and Permits | | 197,000 |
| Federal Grants | | 1,019,308 |
| State Grants | | 4,143,258 |
| Local Unit Contributions | | 3,152,779 |
| Charges for Services | | 2,851,225 |
| Fines and Forfeitures | | 307,500 |
| Interest and Rents | | 292,209 |
| Other Revenue | | 200,450 |
| Other Financing Sources | | 779,705 |
| Fund Balance -Carryover | | <u>1,069,090</u> |
| Total Revenue | \$ | 31,650,604 |

Expenditures

| | | |
|---------------------------|-----------|-------------------|
| Legislative | \$ | 284,412 |
| Judicial | | 5,492,557 |
| General Government | | 7,254,260 |
| Public Safety | | 13,486,732 |
| Health and Welfare | | 1,687,918 |
| Recreation and Culture | | 15,000 |
| Other | | 160,024 |
| Capital Outlay | | 288,960 |
| Transfers-Out | | <u>2,980,742</u> |
| Total Expenditures | \$ | 31,650,604 |

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

| | | | |
|-----|----------------------------------|----|-------------------|
| 208 | Parks & Recreation | \$ | 426,189 |
| 211 | Parks Special | | 1,500 |
| 215 | Friend Of The Court | | 68,651 |
| 227 | Landfill | | 35,000 |
| 228 | Solid Waste Ordinance | | 287,667 |
| 236 | CDBG - Housing | | 207,843 |
| 240 | Code Enforcement | | 250,595 |
| 245 | Public Improvement | | 299,196 |
| 254 | Home Tax Exemption Audit | | 8,000 |
| 255 | Remonumentation | | 89,200 |
| 256 | Retirement Stabilization | | 2,251,696 |
| 257 | Register Of Deed Technology | | 103,588 |
| 261 | Central Dispatch | | 4,026,021 |
| 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 | | 99,779 |
| 267 | Vertical Drug - Pros | | 79,598 |
| 269 | Law Library | | 6,500 |
| 270 | STOP Domestic Violence | | 83,621 |
| 271 | Drug Court III | | 124,337 |
| 276 | Community Corrections | | 164,012 |
| 279 | Swift and Sure Sanctions | | 160,571 |
| 281 | Jail Millage | | 2,523,588 |
| 282 | Property Forfeiture - Prosecutor | | 500 |
| 284 | Drug Forfeiture- Prosecutor | | 6,000 |
| 285 | Michigan Justice Training | | 15,000 |
| 286 | Homeland Security | | 150,000 |
| 288 | OHSP Drug Court | | 92,342 |
| 290 | Department of Human Services | | 400,000 |
| 291 | Child Care- DHS | | 2,500 |
| 292 | Child Care Fund | | 5,112,135 |
| 293 | Soldiers & Sailors | | 30,000 |
| 294 | Veteran's Trust | | 16,000 |
| 296 | Juvenile Millage | | 1,162,778 |
| 297 | Historical Commission | | 2,600 |
| 298 | Computer | | 627,540 |
| | | | <hr/> |
| | Total Special Revenue | | 18,985,547 |

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

| | | |
|-----|------------------------------------|----------------------|
| 345 | Installment Purchase | 49,598 |
| 371 | Building Authority- Jail | 1,207,850 |
| 374 | Road Commission MTF 2003 | 594,900 |
| 377 | DPW- Grand Ledge 2005 | 632,663 |
| 378 | DPW- Dimondale/Windsor | 331,515 |
| 381 | DPW - Brookfield Debt | 166,059 |
| 391 | Building Authority - Dental Clinic | 62,369 |
| 851 | Drain Debt Service | <u>5,620,000</u> |
| | TOTAL DEBT SERVICE | \$ 8,664,953 |
| | TOTAL 2013/2014 BUDGET | \$ 59,301,104 |

Approved Position Allocation List
2013/2014 Adopted Budget

| Position | Dept-# | FTE | Total FTE |
|---|---------|-------|-----------|
| Board Of Commissioners | 101.101 | | 15.00 |
| Chairperson | | 1.00 | |
| Vice Chairperson | | 1.00 | |
| Finance Chairperson | | 1.00 | |
| Commissioners | | 12.00 | |
| Circuit Court | 101.131 | | 9.00 |
| Judge | | 2.00 | |
| Court Administrator | | 1.00 | |
| Judicial Admin. Assistant | | 2.00 | |
| Financial Collections Spec: | | 1.00 | |
| Scheduler | | 1.00 | |
| Court Recorder | | 1.00 | |
| Secretary/ADR Clerk | | 1.00 | |
| District Court | 101.136 | | 20.50 |
| Judge | | 2.00 | |
| Court Administrator | | 1.00 | |
| Chief Probation Officer | | 1.00 | |
| Probation Officer | | 3.00 | |
| Ct Recorder/Judicial Secretary | | 2.00 | |
| Senior Deputy Clerk II | | 2.00 | |
| Deputy Clerk II | | 6.00 | |
| Probation Secretary | | 1.00 | |
| Cashier | | 1.00 | |
| Bookkeeper | | 1.00 | |
| PIT Magistrate | | 0.50 | |
| Friend Of The Court | 101.141 | | 17.00 |
| Friend of the Court | | 1.00 | |
| Assistant Friend of the Court | | 1.00 | |
| Senior Investigator/Mediator | | 1.00 | |
| Investigator | | 2.00 | |
| Enforcement Officer | | 1.00 | |
| Office Manager | | 1.00 | |
| Enforcement Caseworker | | 5.00 | |
| Data Processing Coordinator | | 1.00 | |
| Bookkeeper | | 1.00 | |
| Secretary | | 3.00 | |
| Probate Court | 101.148 | | 5.00 |
| Judge | | 1.00 | |
| Probate Register | | 1.00 | |
| Judicial Secretary/Ct Recorder | | 1.00 | |
| Deputy Probate Register | | 1.00 | |
| Ct. Recorder/Deputy Register | | 1.00 | |
| Juvenile Court | 101.149 | | 7.00 |
| Attorney Referee/Deputy Court Administrator | | 1.00 | |
| Senior Juvenile Caseworker | | 2.00 | |
| Juvenile Caseworker | | 1.00 | |
| Juvenile Register | | 1.00 | |
| Deputy Juvenile Register | | 1.00 | |
| Secretary | | 1.00 | |

Approved Position Allocation List
2013/2014 Adopted Budget

| Position | Dept# | FTE | Total FTE |
|--------------------------------------|---------|------|-----------|
| County Clerk | 101.215 | | 8.50 |
| County Clerk/Register of Deeds | | 1.00 | |
| Deputy County Clerk | | 1.00 | |
| Deputy Circuit Court Clerk | | 1.00 | |
| Elections Clerk | | 1.00 | |
| Senior Court Clerk | | 1.00 | |
| Vital Records Clerk | | 1.50 | |
| Court Clerk | | 2.00 | |
| Controller | 101.223 | | 7.75 |
| Controller | | 1.00 | |
| Assistant Controller | | 1.00 | |
| Human Resource Specialist | | 1.00 | |
| Benefit Specialist | | 1.00 | |
| Accountant | | 1.00 | |
| Payroll & Insurance Specialist | | 0.75 | |
| Finance & Purchasing Assist. | | 1.00 | |
| Administrative Assistant | | 1.00 | |
| Information Systems | 101.224 | | 7.00 |
| Information Systems Director | | 1.00 | |
| Senior Programmer/ Analyst | | 1.00 | |
| Network & PC Administrator | | 2.00 | |
| Programmer Analyst | | 1.00 | |
| GIS Specialist | | 1.00 | |
| Admin. & Operations Assistant | | 1.00 | |
| Equalization | 101.225 | | 6.00 |
| Equalization Director | | 1.00 | |
| Deputy Equalization Director | | 1.00 | |
| Appraiser | | 1.00 | |
| Property Description Specialist | | 1.00 | |
| Secretary/Equalization Aide | | 1.00 | |
| Property Description Clerk | | 1.00 | |
| Prosecuting Attorney | 101.229 | | 17.50 |
| Prosecuting Attorney | | 1.00 | |
| Sr. Asst. Prosecuting Attorney | | 3.00 | |
| Assistant Prosecuting Attorney | | 3.00 | |
| Investigator | | 1.00 | |
| Child Support Secretary | | 2.00 | |
| Victim Witness Coordinator | | 1.00 | |
| P.A. Legal Secretary | | 1.00 | |
| Legal Secretary | | 5.00 | |
| Victim Advocate | | 0.50 | |
| Economic Crimes Unit | 101.232 | | 5.25 |
| Chief Assistant Prosecuting Attorney | | 1.00 | |
| Investigator Legal | | 1.00 | |
| Secretary Assistant | | 2.25 | |
| Investigator | | 1.00 | |

Approved Position Allocation List
2013/2014 Adopted Budget

| Position | Dept# | FTE | To@LFTE |
|--------------------------------|---------|-------|---------|
| Register Of Deeds | 101.236 | | 4.00 |
| Deputy Register of Deeds | | 1.00 | |
| Clerk | | 3.00 | |
| County Treasurer | 101.253 | | 5.00 |
| Treasurer | | 1.00 | |
| Acctg & Tax Records Clerk | | 4.00 | |
| 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 | |
| Secretary | | 1.00 | |
| General Maintenance Worker | | 4.00 | |
| Groundskeeper | | 2.00 | |
| Custodian | | 5.00 | |
| Drain Commission | 101.275 | | 5.00 |
| Drain Commissioner | | 1.00 | |
| Deputy Drain Commissioner | | 1.00 | |
| Drain Inspector | | 2.00 | |
| Secretary | | 1.00 | |
| Sheriff | 101.301 | | 39.00 |
| Sheriff Undersheriff | | 1.00 | |
| Administrative Assistant | | 1.00 | |
| Secretary/Admin. Services | | 1.00 | |
| Chief Deputy | | 1.00 | |
| Captain | | 1.00 | |
| Lieutenant | | 2.00 | |
| Sergeant | | 1.00 | |
| Detective | | 4.00 | |
| Deputy/FTO | | 3.00 | |
| Deputy/Property Officer | | 1.00 | |
| Deputy | | 1.00 | |
| Quartermaster | | 16.00 | |
| Financial Services Clerk | | 1.00 | |
| Records Clerk | | 1.00 | |
| | | 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 | | 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
2013/2014 Adopted Budget

| Position | Dept# | FTE | TotalFTE |
|-------------------------------|---------|-------|----------|
| 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 | | 1.00 | |
| Animal Control | 101.430 | | 4.00 |
| Sheriff Deputy | | 1.00 | |
| Animal Control Officer | | 2.00 | |
| Animal Shelter Attendant | | 1.00 | |
| Veterans | 101.681 | | 1.00 |
| Veterans Coordinator | | 1.00 | |
| Parks- Administrative | 208.691 | | 2.00 |
| Parks & Recreation Director | | 1.00 | |
| Secretary | | 1.00 | |
| Parks- Fitzgerald | 208.717 | | 2.00 |
| Park Naturalist | | 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 | |
| PIT Plumbing!Mech. Inspector | | 0.50 | |
| PIT Clerical | | 0.50 | |

Approved Position Allocation List
2013/20 14 Adopted Budget

| Position | Dcmt # | FTE | Total ETE |
|---------------------------------|---------|-------|-----------|
| Central Dispatch | 261.325 | | 27.00 |
| Central Dispatch Director | | 1.00 | |
| Assistant Director | | 1.00 | |
| Administrative Assistant | | 1.00 | |
| Clerk/Receptionist | | 1.00 | |
| Dispatch Supervisor | | 6.00 | |
| Dispatcher/Sup Tech II | | 1.00 | |
| Dispatcher/Sup Tech I | | 1.00 | |
| Dispatcher | | 14.00 | |
| 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 | |
| Community Corrections - Admin | 276.152 | | 1.50 |
| Community Corr. Coord . | | 1.00 | |
| Data Entry 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 | |
| Residential Treatment Therapist | | 1.00 | |
| Shift Supervisor | | 3.00 | |
| Aftercare/Family Services | | 1.00 | |
| Nutritionist | | 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 | |
| Senior Juvenile Caseworker | | 2.00 | |

Approved Position Allocation List
2013/2014 Adopted Budget

| Position | Dept# | FTE | Total FTE |
|-----------------------------------|---------|------|-----------|
| Day Treatment | 292.666 | | 6.00 |
| Assistant You(h Services Director | | 1.00 | |
| Senior Juvenile Caseworker | | 1.00 | |
| Therapist | | 1.00 | |
| Senior Program Worker | | 1.00 | |
| Program Worker | | 2.00 | |
| Commissary | 595.302 | | 0.50 |
| Medical Records/Commissary Clk | | 0.50 | |
| Grand Total | | | 372.50 |

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Position Allocation Reconciliation
2013/2014 Budget

Beginning Balance 2012/2013 Budget 369.5

2012/2013 Personnel Changes

| | | |
|------------------------------------|----------|------------------|
| County Clerk- PT Vital Records Clk | 0.8 | New |
| Controller- Benefit Specialist | 1 | New |
| Veterans | 0.5 | Additional Hours |
| District Court - PT Magistrate | 1.5 | New |
| Swift and Sure Grant- Case Mgr | 1.5 | New Grant |
| Youth Facility - Psychologist | -1 | Vacant |
| | <u>3</u> | |

Total 372.5

ELECTED OFFICIAL SALARY SCHEDULE

Although this Budget is for the period of October 1, 2013 through September 30, 2014, the following schedule reflects the annual salary for the County's Elected Officials which will be effective on January 1, 2014.

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