

# COUNTY OF EATON



## 2015 - 2016 BUDGET



**Fiscal Year**  
**October 1, 2015 - September 30, 2016**

**EATON COUNTY BOARD OF COMMISSIONERS**

**SEPTEMBER 16, 2015**

**RESOLUTION TO APPROVE THE 2015/2016  
EATON COUNTY BUDGET AS AMENDED**

**Introduced by the Ways and Means Committee**

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

**WHEREAS**, this resolution shall be known as the Fiscal Year 2016 General Appropriation Act; and

**WHEREAS**, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on August 30, 2015, and a public hearing on the proposed budget was held on September 8, 2015; and

**WHEREAS**, the Eaton County voters authorized millages of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.2500 of a mill for EATRAN, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility and 1.5 for Road Repair and Rehabilitation; and

**WHEREAS**, the Board of Commissioners will authorize, in June 2016, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Eaton County Board of Commissioners hereby adopts the Fiscal Year 2016 General Appropriations Act; and

**BE IT FURTHER RESOLVED**, that the Eaton County Board of Commissioners approves a levy of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility and 1.5 for Road Repair and Rehabilitation; and

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

**BE IT FURTHER RESOLVED**, that the 2015/2016 Eaton County General Fund (#101) budget of \$34,246,928 be adopted by activity; and

**BE IT FURTHER RESOLVED**, that all other funds budgets (Special Revenue \$16,712,295 and Debt Service \$7,989,357) be adopted by activity, for a total 2015/2016 budget of \$59,189,713; and

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

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

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

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

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

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

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

**BE IT FURTHER RESOLVED**, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2015/2016 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

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

**BE IT FURTHER RESOLVED**, the activity appropriations which represent the estimated costs of operating the Courts in 2015/2016 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

**BE IT FURTHER RESOLVED**, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to budgets, purchasing, travel, and per diems; as well as the Eaton County Personnel Policies, and that budgeted funds for these purposes are appropriated contingent upon compliance with all County policies.

**BE IT FURTHER RESOLVED**, that the Eaton County Personnel Policy shall apply to all employees

and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

**BE IT FURTHER RESOLVED**, that the County Controller shall be authorized to make year-end transfers of up to \$20,000 between activities or funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2015/2016 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

## 2015/2016 GENERAL APPROPRIATION ACT SUMMARY

### GENERAL FUND

#### 101 REVENUES

|                          |           |                   |
|--------------------------|-----------|-------------------|
| Taxes                    | \$        | 18,245,896        |
| Licenses and Permits     |           | 196,200           |
| Federal Grants           |           | 1,199,294         |
| State Grants             |           | 4,258,656         |
| Local Unit Contributions |           | 3,220,951         |
| Charges for Services     |           | 2,998,700         |
| Fines and Forfeitures    |           | 326,700           |
| Interest and Rents       |           | 278,691           |
| Other Revenue            |           | 166,850           |
| Other Financing Sources  |           | 1,641,673         |
| Fund Balance - Carryover |           | <u>1,713,318</u>  |
| <b>Total Revenue</b>     | <b>\$</b> | <b>34,246,928</b> |

#### Expenditures

|                           |           |                   |
|---------------------------|-----------|-------------------|
| Legislative               | \$        | 299,951           |
| Judicial                  |           | 5,724,485         |
| General Government        |           | 8,425,415         |
| Public Safety             |           | 14,094,318        |
| Health and Welfare        |           | 1,619,362         |
| Recreation and Culture    |           | 15,000            |
| Other                     |           | 345,000           |
| Capital Outlay            |           | 487,280           |
| Transfers-Out             |           | <u>3,236,117</u>  |
| <b>Total Expenditures</b> | <b>\$</b> | <b>34,246,928</b> |

2015/2016 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

|     |                                  |    |                   |
|-----|----------------------------------|----|-------------------|
| 208 | Parks & Recreation               | \$ | 518,871           |
| 211 | Parks Special                    |    | 1,500             |
| 215 | Friend Of The Court              |    | 52,535            |
| 227 | Landfill                         |    | 35,000            |
| 228 | Solid Waste Ordinance            |    | 305,232           |
| 236 | CDBG - Housing                   |    | 170,400           |
| 240 | Code Enforcement                 |    | 297,433           |
| 245 | Public Improvement               |    | 101,500           |
| 254 | Home Tax Exemption Audit         |    | 11,000            |
| 255 | Remonumentation                  |    | 92,200            |
| 257 | Register Of Deed Technology      |    | 91,940            |
| 261 | Central Dispatch                 |    | 4,117,505         |
| 262 | Property Forfeiture - Sheriff    |    | 1,000             |
| 263 | Dispatcher Training Fund         |    | 30,000            |
| 264 | Drug Forfeiture - Sheriff        |    | 10,000            |
| 265 | Local Co Training Fund           |    | 35,000            |
| 266 | Sheriff Road Crew                |    | 94,221            |
| 267 | Vertical Drug - Pros             |    | 100,753           |
| 269 | Law Library                      |    | 6,500             |
| 270 | STOP Domestic Violence           |    | 100,879           |
| 271 | Drug Court III                   |    | 105,431           |
| 272 | Veteran's Court                  |    | 51,754            |
| 276 | Community Corrections            |    | 178,205           |
| 279 | Swift and Sure Sanctions         |    | 125,000           |
| 281 | Jail Millage                     |    | 2,342,237         |
| 282 | Property Forfeiture - Prosecutor |    | 500               |
| 284 | Drug Forfeiture - Prosecutor     |    | 7,500             |
| 285 | Michigan Justice Training        |    | 15,000            |
| 286 | Homeland Security                |    | 122,500           |
| 288 | OHSP Drug Court                  |    | 125,402           |
| 290 | Department of Human Services     |    | 25,000            |
| 291 | Child Care - DHS                 |    | 2,500             |
| 292 | Child Care Fund                  |    | 5,045,559         |
| 293 | Soldiers & Sailors               |    | 30,000            |
| 294 | Veteran's Trust                  |    | 50,000            |
| 296 | Juvenile Millage                 |    | 1,396,966         |
| 297 | Historical Commission            |    | 1,500             |
| 298 | Computer                         |    | 913,771           |
|     | <b>Total Special Revenue</b>     |    | <b>16,712,295</b> |

**2015/2016 GENERAL APPROPRIATION ACT SUMMARY**

**DEBT SERVICE FUNDS**

|     |                                    |                      |
|-----|------------------------------------|----------------------|
| 371 | Building Authority - Jail          | 1,206,963            |
| 374 | Road Commission MTF 2003           | 533,738              |
| 377 | DPW - Grand Ledge 2005             | 563,006              |
| 378 | DPW - Dimondale/Windsor            | -                    |
| 381 | DPW - Brookfield Debt              | 166,325              |
| 391 | Building Authority - Dental Clinic | 69,325               |
| 851 | Drain Debt Service                 | 5,450,000            |
|     |                                    | <hr/>                |
|     | <b>TOTAL DEBT SERVICE</b>          | <b>\$ 7,989,357</b>  |
|     | <b>TOTAL 2015/2016 BUDGET</b>      | <b>\$ 58,948,580</b> |

Approved Position Allocation List  
2015/2016 Proposed Budget

| Position   | Dept #         | FTE   | Total FTE    |
|--|----------------|-------|--------------|
| <b>Board Of Commissioners</b>                    | <b>101.101</b> |       | <b>15.00</b> |
| Chairperson                                      |                | 1.00  |              |
| Vice Chairperson                                 |                | 1.00  |              |
| Ways and Means Chairperson                       |                | 1.00  |              |
| Commissioners                                    |                | 12.00 |              |
| <b>Circuit Court</b>                             | <b>101.131</b> |       | <b>9.00</b>  |
| Judge  |                | 2.00  |              |
| Court Administrator                              |                | 1.00  |              |
| Judicial Administrative Assistant/Court Recorder |                | 2.00  |              |
| Law Clerk  |                | 2.00  |              |
| Court Recorder                                   |                | 1.00  |              |
| Administrative Assistant/Jury Coordinator        |                | 1.00  |              |
| <b>District Court</b>                            | <b>101.136</b> |       | <b>20.50</b> |
| Judge  |                | 2.00  |              |
| Deputy Court Administrator                       |                | 1.00  |              |
| Chief Probation Officer                          |                | 1.00  |              |
| Probation Officer                                |                | 3.00  |              |
| Judicial Administrative Assistant/Court Recorder |                | 2.00  |              |
| Chief Deputy Clerk                               |                | 2.00  |              |
| Deputy Clerk                                     |                | 8.00  |              |
| Court Financial Clerk                            |                | 1.00  |              |
| P/T Magistrate                                   |                | 0.50  |              |
| <b>Friend Of The Court</b>                       | <b>101.141</b> |       | <b>17.00</b> |
| Friend of the Court                              |                | 1.00  |              |
| Assistant Friend of the Court/Attorney Referee   |                | 1.00  |              |
| Senior Investigator/Conciliator                  |                | 1.00  |              |
| Investigator/Conciliator                         |                | 2.00  |              |
| Enforcement Officer                              |                | 1.00  |              |
| Office Manager                                   |                | 1.00  |              |
| Enforcement Caseworker                           |                | 6.00  |              |
| Court Financial Clerk                            |                | 1.00  |              |
| Administrative Assistant                         |                | 3.00  |              |
| <b>Probate Court</b>                             | <b>101.148</b> |       | <b>5.00</b>  |
| Judge  |                | 1.00  |              |
| Judicial Administrative Assistant/Court Recorder |                | 1.00  |              |
| Probate Register                                 |                | 1.00  |              |
| Deputy Probate Register                          |                | 2.00  |              |
| <b>Juvenile Court</b>                            | <b>101.149</b> |       | <b>8.00</b>  |
| Attorney Referee/Juvenile Court Administrator    |                | 1.00  |              |
| Senior Juvenile Caseworker                       |                | 2.00  |              |
| Juvenile Caseworker                              |                | 1.00  |              |
| Juvenile Register                                |                | 1.00  |              |
| Court Financial Clerk                            |                | 1.00  |              |
| Deputy Juvenile Register                         |                | 2.00  |              |



Approved Position Allocation List  
2015/2016 Proposed Budget

| Position  | Dept #         | FTE  | Total FTE    |
|---|----------------|------|--------------|
| <b>County Clerk</b>                             | <b>101.215</b> |      | <b>9.00</b>  |
| County Clerk/Register of Deeds                  |                | 1.00 |              |
| Chief Deputy County Clerk                       |                | 1.00 |              |
| Chief Deputy Circuit Court Clerk                |                | 1.00 |              |
| Elections Specialist                            |                | 1.00 |              |
| Deputy Clerk Vital Records                      |                | 2.00 |              |
| Senior Court Clerk                              |                | 1.00 |              |
| Deputy Court Clerk                              |                | 2.00 |              |
| <b>Controller</b>                               | <b>101.223</b> |      | <b>7.75</b>  |
| Controller/Administrator                        |                | 1.00 |              |
| Deputy Controller/Administrator                 |                | 1.00 |              |
| Human Resource Specialist                       |                | 1.00 |              |
| Benefit Specialist                              |                | 1.00 |              |
| Accountant                                      |                | 1.00 |              |
| Payroll & Insurance Specialist                  |                | 0.75 |              |
| Finance & Purchasing Assist.                    |                | 1.00 |              |
| Executive Assistant                             |                | 1.00 |              |
| <b>Information Systems</b>                      | <b>101.224</b> |      | <b>9.00</b>  |
| Technology Services Director                    |                | 1.00 |              |
| Deputy Technology Services Director             |                | 1.00 |              |
| Network & PC Administrator                      |                | 3.00 |              |
| PC Technician                                   |                | 1.00 |              |
| GIS Specialist                                  |                | 2.00 |              |
| Technical Services Technician                   |                | 1.00 |              |
| <b>Equalization</b>                             | <b>101.225</b> |      | <b>6.00</b>  |
| Equalization Director                           |                | 1.00 |              |
| Deputy Equalization Director                    |                | 1.00 |              |
| Appraiser                                       |                | 1.00 |              |
| Property Description Specialist                 |                | 1.00 |              |
| Administrative Assistant                        |                | 1.00 |              |
| Property Description Clerk                      |                | 1.00 |              |
| <b>Prosecuting Attorney</b>                     | <b>101.229</b> |      | <b>19.75</b> |
| Prosecuting Attorney                            |                | 1.00 |              |
| Chief Assistant Prosecuting Attorney            |                | 1.00 |              |
| Sr. Asst. Prosecuting Attorney                  |                | 2.00 |              |
| Assistant Prosecuting Attorney I                |                | 2.00 |              |
| Assistant Prosecuting Attorney II               |                | 3.00 |              |
| Investigator/Felony Case Manager                |                | 1.00 |              |
| Executive Assistant to the Prosecuting Attorney |                | 1.00 |              |
| Victim Witness Coordinator                      |                | 1.00 |              |
| Legal Assistant II                              |                | 3.00 |              |
| Legal Assistant I                               |                | 2.00 |              |
| Legal Assistant I - Child Support               |                | 2.00 |              |
| Victim Advocate                                 |                | 0.75 |              |
| <b>Economic Crimes Unit</b>                     | <b>101.232</b> |      | <b>5.00</b>  |
| Sr. Asst. Prosecuting Attorney - ECU            |                | 1.00 |              |
| Detective                                       |                | 1.00 |              |
| Financial Assistant                             |                | 2.00 |              |
| Assistant Investigator                          |                | 1.00 |              |

Approved Position Allocation List  
2015/2016 Proposed Budget

| Position                                    | Dept #         | FTE   | Total FTE    |
|---|----------------|-------|--------------|
| <b>Register Of Deeds</b>                    | <b>101.236</b> |       | <b>4.00</b>  |
| Chief Deputy Register of Deeds              |                | 1.00  |              |
| Deputy Register of Deeds                    |                | 3.00  |              |
| <b>County Treasurer</b>                     | <b>101.253</b> |       | <b>4.75</b>  |
| Treasurer                                   |                | 1.00  |              |
| Chief Deputy Treasurer                      |                | 1.00  |              |
| Deputy Treasurer II                         |                | 1.25  |              |
| Deputy Treasurer I                          |                | 1.50  |              |
| <b>MSU Extension</b>                        | <b>101.257</b> |       | <b>1.00</b>  |
| Office Coordinator                          |                | 1.00  |              |
| <b>Physical Plant</b>                       | <b>101.265</b> |       | <b>14.00</b> |
| Physical Plant Director                     |                | 1.00  |              |
| Custodial Supervisor                        |                | 1.00  |              |
| Administrative Assistant                    |                | 1.00  |              |
| General Maintenance Worker                  |                | 4.00  |              |
| Groundskeeper                               |                | 2.00  |              |
| Custodian                                   |                | 5.00  |              |
| <b>Drain Commission</b>                     | <b>101.275</b> |       | <b>6.00</b>  |
| Drain Commissioner                          |                | 1.00  |              |
| Drain Supervisory/Deputy Drain Commissioner |                | 1.00  |              |
| Drain Inspector                             |                | 1.00  |              |
| Drain Project and Assessment Administrator  |                | 1.00  |              |
| Soil Erosion Enforcement Officer            |                | 1.00  |              |
| Administrative Assistant                    |                | 1.00  |              |
| <b>Sheriff</b>                              | <b>101.301</b> |       | <b>42.00</b> |
| Sheriff                                     |                | 1.00  |              |
| Undersheriff                                |                | 1.00  |              |
| Executive Assistant to the Sheriff          |                | 1.00  |              |
| Records Supervisor/Administrative Assistant |                | 1.00  |              |
| Chief Deputy                                |                | 1.00  |              |
| Captain                                     |                | 2.00  |              |
| Lieutenant                                  |                | 1.00  |              |
| Sergeant                                    |                | 6.00  |              |
| Detective                                   |                | 3.00  |              |
| Deputy/FTO                                  |                | 1.00  |              |
| Deputy/Property Officer                     |                | 1.00  |              |
| Deputy                                      |                | 17.00 |              |
| Quartermaster                               |                | 1.00  |              |
| Financial Services Clerk                    |                | 1.00  |              |
| Records Clerk                               |                | 4.00  |              |
| <b>Sheriff - Corrections</b>                | <b>101.302</b> |       | <b>41.00</b> |
| Captain                                     |                | 1.00  |              |
| Lieutenant                                  |                | 1.00  |              |
| Jail Health Coordinator                     |                | 1.00  |              |
| Jail Nurse                                  |                | 1.00  |              |
| Jail Medical Assistant/EMT                  |                | 2.50  |              |
| Food Services Supervisor                    |                | 1.00  |              |
| Corrections Sergeant                        |                | 6.00  |              |
| Corrections Deputy/FTO                      |                | 1.00  |              |
| Corrections Deputy                          |                | 21.00 |              |
| Corrections Clerk                           |                | 1.00  |              |
| Cook  |                | 4.50  |              |

Approved Position Allocation List  
2015/2016 Proposed Budget

| Position  | Dept #         | FTE   | Total FTE    |
|---|----------------|-------|--------------|
| <b>Sheriff - Delta</b>                              | <b>101.303</b> |       | <b>37.00</b> |
| Lieutenant  |                | 1.00  |              |
| Sergeant  |                | 5.00  |              |
| Detective   |                | 4.00  |              |
| Deputy  |                | 25.00 |              |
| Records Clerk                                       |                | 2.00  |              |
| <b>Sheriff Road Patrol</b>                          | <b>101.333</b> |       | <b>2.00</b>  |
| Deputy  |                | 2.00  |              |
| <b>Community Development</b>                        | <b>101.405</b> |       | <b>2.00</b>  |
| Community Dev. Director                             |                | 1.00  |              |
| Administrative Assistant/Zoning Enforcement Officer |                | 1.00  |              |
| <b>Animal Control</b>                               | <b>101.430</b> |       | <b>3.00</b>  |
| Animal Control Officer                              |                | 2.00  |              |
| Animal Shelter Attendant ( 2 P/T)                   |                | 1.00  |              |
| <b>Veterans</b>                                     | <b>101.681</b> |       | <b>1.00</b>  |
| Veterans Coordinator                                |                | 1.00  |              |
| <b>Parks - Administrative</b>                       | <b>208.691</b> |       | <b>2.38</b>  |
| Parks & Recreation Director                         |                | 1.00  |              |
| Recreational & Environmental Education Specialist   |                | 0.38  |              |
| Administrative Assistant                            |                | 1.00  |              |
| <b>Parks - Fitzgerald</b>                           | <b>208.717</b> |       | <b>2.00</b>  |
| Parks Program and Operations Manager                |                | 1.00  |              |
| Groundskeeper                                       |                | 1.00  |              |
| <b>Friend of the Court</b>                          | <b>215.141</b> |       | <b>1.00</b>  |
| Enforcement Caseworker                              |                | 1.00  |              |
| <b>Resource Recovery</b>                            | <b>228.528</b> |       | <b>1.38</b>  |
| Resource Recovery Coordinator                       |                | 1.00  |              |
| Recreational & Environmental Education Specialist   |                | 0.38  |              |
| <b>CDBG - Housing</b>                               | <b>236.696</b> |       | <b>-</b>     |
| Housing Assistant                                   |                |       |              |
| <b>Construction Code</b>                            | <b>240.400</b> |       | <b>3.23</b>  |
| Construction Code Director                          |                | 1.00  |              |
| Electrical Inspector                                |                | 1.00  |              |
| P/T Plumbing/Mech. Inspector                        |                | 0.50  |              |
| P/T Permit Specialist                               |                | 0.73  |              |

Approved Position Allocation List  
2015/2016 Proposed Budget

| Position                               | Dept #         | FTE   | Total FTE    |
|--|----------------|-------|--------------|
| <b>Central Dispatch</b>                | <b>261.325</b> |       | <b>28.00</b> |
| Central Dispatch Director              |                | 1.00  |              |
| Deputy Central Dispatch Director       |                | 1.00  |              |
| Radio System Manager                   |                | 1.00  |              |
| Administrative Assistant               |                | 1.00  |              |
| Clerk/Receptionist                     |                | 1.00  |              |
| Dispatch Supervisor                    |                | 6.00  |              |
| Dispatcher                             |                | 16.00 |              |
| Emergency Services Sergeant            |                | 1.00  |              |
| <b>Sheriff Road Crew</b>               |                |       | <b>1.00</b>  |
| Corrections Deputy                     |                | 1.00  |              |
| <b>Tri-County Metro Narcotics</b>      | <b>267.229</b> |       | <b>1.00</b>  |
| Assistant Prosecuting Attorney         |                | 1.00  |              |
| <b>S.T.O.P Grant</b>                   | <b>270.230</b> |       | <b>1.00</b>  |
| Assistant Prosecuting Attorney         |                | 1.00  |              |
| <b>Drug Court</b>                      | <b>271/288</b> |       | <b>2.00</b>  |
| Case Manager/Assessor (Priority/Adult) |                | 2.00  |              |
| <b>Community Corrections - Admin</b>   | <b>276.152</b> |       | <b>1.50</b>  |
| Community Corr. Coord.                 |                | 1.00  |              |
| Community Corrections Clerk            |                | 0.50  |              |
| <b>Swift and Sure Sanctions Grant</b>  |                |       | <b>1.50</b>  |
| Case Manager/Assessor                  |                | 1.00  |              |
| PT Case Manager/Assessor               |                | 0.50  |              |
| <b>Jail Millage</b>                    | <b>281.301</b> |       | <b>14.50</b> |
| Corrections Deputy                     |                | 11.00 |              |
| Jail Medical Assistant                 |                | 0.50  |              |
| General Maintenance Worker             |                | 1.00  |              |
| Corrections Clerk                      |                | 2.00  |              |
| <b>Youth Facility</b>                  | <b>292.356</b> |       | <b>19.00</b> |
| Director of Youth Services             |                | 1.00  |              |
| Therapist                              |                | 1.00  |              |
| Shift Supervisor                       |                | 2.00  |              |
| Shift Supervisor/Training Coordinator  |                | 1.00  |              |
| Aftercare/Family Services              |                | 1.00  |              |
| Nutritionist/Food Services Coordinator |                | 1.00  |              |
| Administrative Assistant               |                | 1.00  |              |
| Cook                                   |                | 1.00  |              |
| Youth Specialist                       |                | 10.00 |              |
| <b>Community Based Treatment</b>       | <b>292.359</b> |       | <b>5.00</b>  |
| Therapist                              |                | 1.00  |              |
| Treatment Specialist                   |                | 4.00  |              |
| <b>In-Home Care</b>                    | <b>292.662</b> |       | <b>3.00</b>  |
| Sr. Juv Caseworker/Referee             |                | 1.00  |              |
| Juvenile Caseworker                    |                | 2.00  |              |

Approved Position Allocation List  
2015/2016 Proposed Budget

| Position                             | Dept #         | FTE  | Total FTE     |
|--------------------------------------|----------------|------|---------------|
| <b>Day Treatment</b>                 | <b>292.666</b> |      | <b>6.00</b>   |
| Assistant Youth Services Director    |                | 1.00 |               |
| Juvenile Caseworker                  |                | 1.00 |               |
| Therapist                            |                | 1.00 |               |
| Senior Treatment Specialist          |                | 1.00 |               |
| Treatment Specialist                 |                | 2.00 |               |
| <b>Foreclosing Governmental Unit</b> |                |      | <b>0.75</b>   |
| Accounting and Tax Record Clerk      |                | 0.75 |               |
| <b>Commissary</b>                    | <b>595.302</b> |      | <b>0.50</b>   |
| Jail Medical Assistant/EMT           |                | 0.50 |               |
| <b>Grand Total</b>                   |                |      | <b>383.48</b> |

## ELECTED OFFICIAL SALARY SCHEDULE

Although this Budget is for the period of October 1, 2015 through September 30, 2016, the following schedule reflects the annual salary for the County's Elected Officials which will be effective on January 10, 2016.

|                         |            |
|-------------------------|------------|
| Clerk/Register of Deeds | \$ 72,625  |
| Drain Commissioner      | \$ 72,625  |
| Prosecuting Attorney    | \$ 110,817 |
| Sheriff                 | \$ 100,229 |
| Treasurer               | \$ 72,625  |

**2015/2016  
EATON COUNTY  
GENERAL FUND  
SUMMARY OF REVENUES BY SOURCE  
ENDING 9/30/16**

| SOURCE                   | 2011/12<br>ACTUAL    | 2012/13<br>ACTUAL    | 2013/14<br>ACTUAL    | 2014/15<br>ADOPTED   | 2015/16<br>ADOPTED   | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------|
| TAXES                    | \$ 17,219,842        | \$ 17,265,022        | \$ 17,372,258        | \$ 17,863,914        | \$ 18,245,896        | \$ 381,982             | 2.14%            |
| LICENSES & PERMITS       | \$ 196,908           | \$ 194,466           | \$ 193,763           | \$ 184,000           | \$ 196,200           | 12,200                 | 6.63%            |
| FEDERAL REVENUE          | \$ 990,601           | \$ 867,036           | \$ 818,989           | \$ 1,129,832         | \$ 1,199,294         | 69,462                 | 6.15%            |
| STATE REVENUE            | \$ 3,623,518         | \$ 4,435,644         | \$ 4,247,438         | \$ 4,505,362         | \$ 4,258,656         | (246,706)              | -5.48%           |
| LOCAL UNIT CONTRIBUTIONS | \$ 3,102,905         | \$ 3,073,339         | \$ 3,150,625         | \$ 3,200,483         | \$ 3,220,951         | 20,468                 | 0.64%            |
| CHARGES FOR SERVICES     | \$ 2,882,775         | \$ 2,802,145         | \$ 2,892,469         | \$ 2,558,250         | \$ 2,998,700         | 440,450                | 17.22%           |
| FINES & FORFEITURES      | \$ 301,526           | \$ 339,755           | \$ 331,074           | \$ 329,000           | \$ 326,700           | (2,300)                | -0.70%           |
| INTEREST & RENTS         | \$ 282,975           | \$ 278,335           | \$ 264,859           | \$ 278,691           | \$ 278,691           | -                      | 0.00%            |
| REFUNDS & REIMBURSEMENTS | \$ 214,029           | \$ 195,195           | \$ 208,401           | \$ 202,650           | \$ 166,850           | (35,800)               | -17.67%          |
| TRANSFERS IN             | \$ 1,293,462         | \$ 763,924           | \$ 942,417           | \$ 1,550,048         | \$ 1,641,673         | 91,625                 | 5.91%            |
| FUND BALANCE CARRYOVER   | -                    | -                    | -                    | \$ 1,496,925         | \$ 1,713,318         | 216,393                | 14.46%           |
| HISTORICAL MARGIN        | -                    | -                    | -                    | -                    | -                    | -                      | 0.00%            |
|                          | <u>\$ 30,108,540</u> | <u>\$ 30,214,859</u> | <u>\$ 30,422,293</u> | <u>\$ 33,299,154</u> | <u>\$ 34,246,928</u> | <u>\$ 947,773</u>      | <u>2.85%</u>     |

2015/2016  
EATON COUNTY  
GENERAL FUND  
REVENUES BY SOURCE  
ENDING 9/30/16

Source: Taxes  
Source Number: 401

| ACCOUNT             | ACCOUNT NAME                | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.401.101.403     | CURRENT PROPERTY TAX        | \$ 16,491,192     | \$ 16,522,796     | \$ 16,677,766     | \$ 17,135,554      | \$ 17,488,004      | \$ 352,450             | 2.06%            |
| 101.401.101.405     | INDUSTRIAL FACILITY TAX     | 365,719           | 334,919           | 296,499           | 328,360            | 357,892            | 29,532                 | 8.99%            |
| 101.401.101.406     | PAYMENT IN LIEU OF TAXES    | 9,674             | 12,792            | 9,380             | 10,000             | 10,000             | -                      | 0.00%            |
| 101.401.101.406.328 | LOCAL UNIT CONTRIBUTION     | -                 | 36,675            | -                 | 35,000             | 35,000             | -                      | 0.00%            |
| 101.401.101.417     | DELINQUENT PERSONAL TAX     | 48,542            | 25,044            | 27,076            | 20,000             | 20,000             | -                      | 0.00%            |
| 101.401.101.422     | REDEMPTIONS & RECONVEYANCES | -                 | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.401.101.431     | TRAILER TAX                 | 9,861             | 8,871             | 7,653             | 10,000             | 10,000             | -                      | 0.00%            |
| 101.401.101.446     | INTEREST ON TAXES           | 62,399            | 62,389            | 55,679            | 65,000             | 65,000             | -                      | 0.00%            |
| 101.401.101.447     | PENALTIES                   | -                 | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.401.101.448     | EXPENSE OF SALE - COUNTY    | -                 | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.401.236.420     | REAL ESTATE TRANSFER TAX    | 232,454           | 261,536           | 298,205           | 260,000            | 260,000            | -                      | 0.00%            |
| <b>TOTAL TAXES</b>  |                             | \$ 17,219,842     | \$ 17,265,022     | \$ 17,372,258     | \$ 17,863,914      | \$ 18,245,896      | \$ 381,982             | 2.14%            |

Source: Licenses & permits  
Source Number: 450

| ACCOUNT                             | ACCOUNT NAME        | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|-------------------------------------|---------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.450.131.481                     | MARRIAGE COUNSELING | \$ 10,545         | \$ 10,553         | \$ 10,425         | \$ 10,000          | \$ 10,000          | \$ -                   | 0.00%            |
| 101.450.215.479                     | PISTOL PERMITS      | 28,666            | 49,376            | 43,156            | 30,000             | 39,000             | 9,000                  | 30.00%           |
| 101.450.215.480                     | MARRIAGE LICENSES   | 4,295             | 4,113             | 4,195             | 6,000              | 4,200              | (1,800)                | -30.00%          |
| 101.450.253.477                     | DOG LICENSES        | 56,592            | 55,333            | 49,922            | 58,000             | 58,000             | -                      | 0.00%            |
| 101.450.275.484                     | SOIL EROSION FEES   | 52,138            | 33,945            | 42,525            | 40,000             | 45,000             | 5,000                  | 12.50%           |
| 101.450.430.477                     | DOG LICENSES        | 44,673            | 41,148            | 43,540            | 40,000             | 40,000             | -                      | 0.00%            |
| <b>TOTAL LICENSES &amp; PERMITS</b> |                     | \$ 196,908        | \$ 194,466        | \$ 193,763        | \$ 184,000         | \$ 196,200         | \$ 12,200              | 6.63%            |



2015/2016  
EATON COUNTY  
GENERAL FUND  
REVENUES BY SOURCE  
ENDING 9/30/16

Source: Federal Grants  
Source Number: 501

| ACCOUNT                     | ACCOUNT NAME             | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|-----------------------------|--------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.501.141.516             | ACCESS AND VISITATION    | \$ 788            | \$ 2,300          | \$ 2,618          | \$ 2,500           | \$ 1,500           | \$ (1,000)             | -40.00%          |
| 101.501.141.521             | ADC INCENTIVE            | 139,200           | 141,499           | 150,222           | 150,000            | 150,000            | -                      | 0.00%            |
| 101.501.141.530             | CRP-FOC                  | 749,989           | 613,203           | 538,182           | 844,606            | 906,906            | 62,300                 | 7.38%            |
| 101.501.229.520             | COOP. REIMB PROSECUTOR   | 78,330            | 84,687            | 104,467           | 103,726            | 112,888            | 9,162                  | 8.83%            |
| 101.501.229.528             | IV-E DHS GRANT           | 18,170            | 17,957            | 20,499            | 23,000             | 23,000             | -                      | 0.00%            |
| 101.501.301.540.001         | BULLETPROOF VEST PROGRAM | 493               | -                 | -                 | 1,000              | -                  | (1,000)                | -100.00%         |
| 101.501.331.544             | FEDERAL BOATING SAFETY   | 3,631             | 7,390             | 3,000             | 5,000              | 5,000              | -                      | 0.00%            |
| <b>TOTAL FEDERAL GRANTS</b> |                          | \$ 990,601        | \$ 867,036        | \$ 818,989        | \$ 1,129,832       | \$ 1,199,294       | \$ 69,462              | 6.15%            |

Source: State Revenue  
Source Number: 539

| ACCOUNT                    | ACCOUNT NAME                 | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|----------------------------|------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.539.101.571            | CONVENTION & TOURISM         | \$ 285,524        | \$ 408,921        | \$ 388,829        | \$ 400,000         | \$ 219,688         | \$ (180,313)           | -45.08%          |
| 101.539.101.574            | STATE REVENUE SHARING        | 1,323,124         | 1,691,108         | 1,773,810         | 2,216,196          | 2,216,196          | -                      | 0.00%            |
| 101.539.101.576            | LIQUOR LICENSE ENFORCE       | 30,202            | 29,462            | 31,635            | 25,000             | 25,000             | -                      | 0.00%            |
| 101.539.101.579.001        | STATE COURT EQUITY FUNDING   | 412,372           | 430,167           | 429,182           | 430,000            | 430,000            | -                      | 0.00%            |
| 101.539.131.542            | JUDICIAL PAY STANDARDIZATION | 91,448            | 78,265            | 91,448            | 91,448             | 94,191             | 2,743                  | 3.00%            |
| 101.539.131.544.002        | DRUG CASE INFORMATION MGT    | 511               | 483               | 558               | 500                | 500                | -                      | 0.00%            |
| 101.539.136.542            | JUDICIAL PAY STANDARDIZATION | 91,448            | 91,448            | 90,998            | 91,448             | 94,191             | 2,743                  | 3.00%            |
| 101.539.136.544.001        | STATE AID-CASE FLOW ASST.    | 31,760            | 25,042            | 28,863            | 25,000             | 25,000             | -                      | 0.00%            |
| 101.539.136.544.002        | DRUG CASE INCENTIVE          | 960               | 933               | 1,013             | 900                | 900                | -                      | 0.00%            |
| 101.539.136.544.003        | JUROR COMPENSATION FUND      | 19,640            | 21,268            | 35,750            | 21,000             | 25,000             | 4,000                  | 19.05%           |
| 101.539.141.530            | CRP-FOC STATE SHARE          | -                 | 93,389            | 99,147            | -                  | 100,000            | 100,000                | 0.00%            |
| 101.539.148.541            | PROBATE JUDGES SALARY        | 102,898           | 102,702           | 103,279           | 102,000            | 105,060            | 3,060                  | 3.00%            |
| 101.539.148.542            | JUDICIAL PAY STANDARDIZATION | 45,724            | 45,724            | 45,724            | 45,724             | 47,096             | 1,372                  | 3.00%            |
| 101.539.149.562            | ASST. CJO SALARY REIMB.      | 52,776            | 52,776            | 52,776            | 52,776             | 52,776             | -                      | 0.00%            |
| 101.539.221.572            | CIGARETTE TAX                | 4,906             | 4,024             | 3,045             | 5,000              | 5,000              | -                      | 0.00%            |
| 101.539.229.550            | VICTIMS RIGHTS ACT           | 124,603           | 105,500           | 102,600           | 120,000            | 120,000            | -                      | 0.00%            |
| 101.539.302.560            | PAROLE VIOLATION GRANT       | 404,366           | 436,046           | 255,595           | 230,000            | 230,000            | -                      | 0.00%            |
| 101.539.302.561            | DIVERTED FELON PROGRAM       | 215,590           | 309,690           | 206,745           | 145,000            | 145,000            | -                      | 0.00%            |
| 101.539.333.543            | SHERIFF ROAD PATROL          | 98,100            | 98,100            | 101,370           | 101,370            | 101,370            | -                      | 0.00%            |
| 101.539.356.572            | CIGARETTE TAX                | 2,044             | 1,676             | 1,244             | 2,000              | 2,000              | -                      | 0.00%            |
| 101.539.631.571            | CONVENTION & TOURISM         | 285,524           | 408,921           | 388,829           | 400,000            | 219,688            | (180,313)              | -45.08%          |
| 101.539.681.553.001        | VETERANS SERVICES GRANT      | -                 | -                 | 15,000            | -                  | -                  | -                      | 0                |
| <b>TOTAL STATE REVENUE</b> |                              | \$ 3,623,518      | \$ 4,435,644      | \$ 4,247,438      | \$ 4,505,362       | \$ 4,258,656       | \$ (246,706)           | -5.48%           |

Source: Local Unit Contributions  
Source Number: 580

| ACCOUNT                               | ACCOUNT NAME                            | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------------------|---|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.580.225.581.018                   | EQUALIZATION SERVICES LOCAL UNIT CONTR. | \$ 13,333         | \$ 80,000         | \$ 80,000         | \$ 80,000          | \$ 80,000          | -                      | 0.00%            |
| 101.580.229.652                       | PROSECUTING ATTY. SERV. - LOCAL UNITS   | 35,019            | 54,095            | 49,001            | 40,000             | 40,000             | -                      | 0.00%            |
| 101.580.303.582.014                   | TWP. CONTRIBUTION-SHERIFF               | 2,992,812         | 2,876,268         | 2,958,648         | 3,017,507          | 3,037,030          | 19,523                 | 0.65%            |
| 101.580.402.581.014                   | TWP CONTRIB - PLANNING                  | 20,580            | 20,992            | 20,992            | 20,992             | 21,307             | 315                    | 1.50%            |
| 101.580.402.581.015                   | ROAD COMM - PLANNING                    | 20,580            | 20,992            | 20,992            | 20,992             | 21,307             | 315                    | 1.50%            |
| 101.580.402.581.016                   | EATRAN - PLANNING                       | 20,580            | 20,992            | 20,992            | 20,992             | 21,307             | 315                    | 1.50%            |
| <b>TOTAL LOCAL UNIT CONTRIBUTIONS</b> |   | \$ 3,102,905      | \$ 3,073,339      | \$ 3,150,625      | \$ 3,200,483       | \$ 3,220,951       | \$ 20,468              | 0.64%            |

**2015/2016  
EATON COUNTY  
GENERAL FUND  
REVENUES BY SOURCE  
ENDING 9/30/16**

Source: Charges for services  
Source Number: 600

| ACCOUNT                           | ACCOUNT NAME                             | 2011/12<br>ACTUAL   | 2012/13<br>ACTUAL   | 2013/14<br>ACTUAL   | 2014/15<br>ADOPTED  | 2015/16<br>ADOPTED  | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|------------------|
| 101.600.131.604                   | CIRCUIT COURT COST                       | \$ -                | \$ -                | \$ 250              | \$ -                | \$ -                | \$ -                   | 0.00%            |
| 101.600.131.605                   | CIRCUIT COURT PROBATION                  | 17,430              | 17,835              | 43,792              | 14,000              | 40,000              | 26,000                 | 185.71%          |
| 101.600.131.606                   | BOND RETAINAGE                           | 990                 | 1,810               | 560                 | 1,000               | 1,000               | -                      | 0.00%            |
| 101.600.131.608                   | CIRCUIT COURT SERVICES                   | 43,328              | 45,802              | 42,229              | 23,000              | 35,000              | 12,000                 | 52.17%           |
| 101.600.131.608.001               | JURY DEMAND FEES                         | 4,560               | 4,485               | 3,580               | 4,500               | 4,500               | -                      | 0.00%            |
| 101.600.131.608.002               | WRIT OF GARN. REST. ATTACH               | 4,770               | 5,258               | 4,080               | 6,000               | 4,000               | (2,000)                | -33.33%          |
| 101.600.131.608.003               | ATTORNEY FEE REIMBURSEMENT               | -                   | 300                 | 7,341               | -                   | -                   | -                      | 0.00%            |
| 101.600.131.608.006               | MISC COURT COSTS AND FEES                | -                   | -                   | 100                 | 50                  | 50                  | -                      | 0.00%            |
| 101.600.131.635                   | PHOTOCOPIES                              | 7,586               | 7,896               | 7,802               | 6,000               | 7,000               | 1,000                  | 16.67%           |
| 101.600.136.608.000               | COURT FILING FEES                        | 101,813             | 96,953              | 86,089              | 95,000              | 82,000              | (13,000)               | -13.68%          |
| 101.600.136.608.001               | JURY DEMAND FEES                         | (3,545)             | 600                 | 480                 | 1,500               | 500                 | (1,000)                | -66.67%          |
| 101.600.136.608.002               | WRIT OF GARN. REST. ATTACH               | 91,680              | 119,460             | 108,450             | 95,000              | 90,000              | (5,000)                | -5.26%           |
| 101.600.136.608.003               | ATTORNEY FEE REIMBURSEMENT               | 10,951              | 16,765              | 13,323              | 15,000              | 15,000              | -                      | 0.00%            |
| 101.600.136.608.006               | MISC COURT COSTS & FEES                  | 899,393             | 792,558             | 820,970             | 627,000             | 900,000             | 273,000                | 43.54%           |
| 101.600.136.609                   | S.O.S. REINSTATEMENT FEE                 | 35,141              | 34,281              | 33,286              | 35,000              | 32,000              | (3,000)                | -8.57%           |
| 101.600.136.609.001               | PROBATION OVERSIGHT                      | 179,957             | 172,086             | 188,755             | 170,000             | 190,000             | 20,000                 | 11.76%           |
| 101.600.136.612                   | ALCOHOL ASSESSMENT                       | 28,076              | 25,519              | 28,725              | 26,000              | 28,000              | 2,000                  | 7.69%            |
| 101.600.141.615                   | FOC-SERVICE FEES                         | 85,076              | 80,933              | 87,951              | 76,000              | 80,000              | 4,000                  | 5.26%            |
| 101.600.141.615.001               | FOC-COURT COST                           | 14,135              | 18,088              | 19,893              | 13,000              | 16,000              | 3,000                  | 23.08%           |
| 101.600.141.615.002               | FOC-STATE COURT FEE                      | 11,142              | 10,669              | 11,583              | 10,000              | 10,000              | -                      | 0.00%            |
| 101.600.141.635                   | PHOTOCOPIES                              | 315                 | 161                 | 139                 | 100                 | 100                 | -                      | 0.00%            |
| 101.600.148.608.000               | COURT FILING FEES                        | 4,306               | 3,520               | 4,749               | 3,500               | 3,700               | 200                    | 5.71%            |
| 101.600.148.608.003               | ATTORNEY FEE REIMBURSEMENT               | 6,854               | 2,905               | 2,707               | 2,500               | 2,700               | 200                    | 8.00%            |
| 101.600.148.616                   | PROBATE COURT SERVICES                   | 38,496              | 45,500              | 39,328              | 36,000              | 36,000              | -                      | 0.00%            |
| 101.600.149.624                   | 25% CHILD CARE COLLECTION                | 44,493              | 45,797              | 44,710              | 44,000              | 44,000              | -                      | 0.00%            |
| 101.600.149.625.000               | JUVENILE COURT SERVICES                  | -                   | -                   | -                   | -                   | -                   | -                      | 0.00%            |
| 101.600.149.625.001               | ATTORNEY FEES                            | 23,604              | 27,924              | 27,535              | 28,000              | 27,000              | (1,000)                | -3.57%           |
| 101.600.149.625.002               | SERVICE FEES                             | 5,650               | 4,301               | 3,622               | 8,000               | 3,700               | (4,300)                | -53.75%          |
| 101.600.149.625.003               | CRIME VICTIM ASSESSMENT                  | 194                 | 122                 | 154                 | 200                 | 150                 | (50)                   | -25.00%          |
| 101.600.149.635                   | PHOTOCOPIES                              | 149                 | 211                 | 318                 | 200                 | 200                 | -                      | 0.00%            |
| 101.600.215.618                   | COUNTY CLERK SERVICES                    | 70,045              | 80,650              | 88,759              | 80,000              | 80,000              | -                      | 0.00%            |
| 101.600.215.618.001               | ELECTION SERVICES                        | 13,862              | 9,950               | 11,329              | 12,500              | 13,500              | 1,000                  | 8.00%            |
| 101.600.215.635                   | PHOTOCOPIES                              | 672                 | 489                 | 207                 | 500                 | 200                 | (300)                  | -60.00%          |
| 101.600.223.635                   | PHOTOCOPIES                              | 759                 | 372                 | 133                 | 500                 | 500                 | -                      | 0.00%            |
| 101.600.225.632                   | PROPERTY DESCRIPT. SERV.                 | 12,057              | 18,255              | 17,335              | 20,600              | 20,600              | -                      | 0.00%            |
| 101.600.229.635                   | PHOTOCOPIES                              | 730                 | 1,303               | 1,420               | 1,500               | 1,500               | -                      | 0.00%            |
| 101.600.229.650                   | FOOD STAMP FRAUD                         | 765                 | 2,813               | 3,578               | 2,500               | 3,000               | 500                    | 20.00%           |
| 101.600.229.652                   | PROSECUTING ATTY. SERV.                  | 1,567               | 5                   | (393)               | 100                 | 100                 | -                      | 0.00%            |
| 101.600.232.600.001               | CHARGES FOR SERVICES                     | 53,223              | 57,845              | 63,223              | 70,000              | 65,000              | (5,000)                | -7.14%           |
| 101.600.232.600.003               | CHARGES FOR SERVICES-RETAIL FRAUD        | 75,136              | 91,225              | 87,828              | 95,000              | 95,000              | -                      | 0.00%            |
| 101.600.232.600.004               | CHARGES FOR SERVICES-RENT. PROPERTY DIV. | 19,141              | 11,415              | 13,443              | 20,000              | 15,000              | (5,000)                | -25.00%          |
| 101.600.232.600.005               | CHARGES FOR SERVICES-WELFARE FRAUD       | 21,471              | 27,669              | 45,368              | 35,000              | 50,000              | 15,000                 | 42.86%           |
| 101.600.232.600.006               | CHARGES FOR SERVICES-SOCIAL SECURITY     | 635                 | 100                 | 50                  | 500                 | 100                 | (400)                  | -80.00%          |
| 101.600.232.600.007               | CHARGES FOR SERVICES-SOS                 | 207,059             | 165,040             | 207,686             | 200,000             | 210,000             | 10,000                 | 5.00%            |
| 101.600.232.600.008               | CHARGES FOR SERVICES-EFT                 | 5,317               | 18,291              | 11,745              | 15,000              | 15,000              | -                      | 0.00%            |
| 101.600.232.600.009               | CHARGES FOR SERVICES-BAD CHECKS          | 24,970              | 14,815              | 13,773              | 25,000              | 15,000              | (10,000)               | -40.00%          |
| 101.600.236.619                   | REGISTER OF DEEDS SERV.                  | 343,114             | 360,318             | 301,328             | 320,000             | 330,000             | 10,000                 | 3.13%            |
| 101.600.253.617                   | TREASURER SERVICES                       | 10,372              | 11,270              | 7,652               | 11,000              | 11,000              | -                      | 0.00%            |
| 101.600.275.623                   | DRAIN COMM. SERVICES                     | 64,651              | 52,627              | 66,211              | 40,000              | 107,850             | 67,850                 | 169.63%          |
| 101.600.275.623.001               | SOIL EROSION FEES                        | 15,881              | 3,915               | 3,200               | 10,000              | 32,250              | 22,250                 | 222.50%          |
| 101.600.301.622.000               | SHERIFF DEPT. SERVICES                   | 122,579             | 142,376             | 140,237             | 137,000             | 137,000             | -                      | 0.00%            |
| 101.600.301.622.001               | OUIL/IMPAIRED                            | 11,338              | 13,616              | 14,221              | 14,000              | 14,000              | -                      | 0.00%            |
| 101.600.301.622.002               | FALSE ALARMS                             | 7,360               | 8,860               | 4,956               | 4,000               | 4,000               | -                      | 0.00%            |
| 101.600.301.622.003               | ABANDONED VEHICLES                       | 12,119              | 5,226               | 18,533              | 5,000               | 5,500               | 500                    | 10.00%           |
| 101.600.301.622.005               | SENTENCED INMATE                         | 3,246               | -                   | -                   | -                   | -                   | -                      | 0.00%            |
| 101.600.301.645.000               | SALE OF LOST/STOLEN PROP.                | -                   | 13                  | -                   | 500                 | 500                 | -                      | 0.00%            |
| 101.600.302.622.004               | INMATE MEDICAL                           | 16,259              | 4,998               | 3,122               | 5,000               | 5,000               | -                      | 0.00%            |
| 101.600.302.622.005               | SENTENCED INMATE BOARD                   | 46,294              | 45,158              | 73,513              | 40,000              | 40,000              | -                      | 0.00%            |
| 101.600.302.622.007               | TETHER PROGRAM                           | 9,620               | 725                 | 64                  | -                   | -                   | -                      | 0.00%            |
| 101.600.302.622.010               | INMATE MEDICAL - OTHER AGENCIES          | -                   | 10,502              | 6,390               | 5,000               | 5,000               | -                      | 0.00%            |
| 101.600.302.622.011               | INCENTIVE PAYMENTS - SSI                 | 24,600              | 25,240              | 18,360              | 15,000              | 15,000              | -                      | 0.00%            |
| 101.600.302.629.000               | STATEWIDE                                | -                   | -                   | -                   | -                   | 20,000              | 20,000                 | 0.00%            |
| 101.600.405.651.002               | COMMUNITY DEVELOPMENT SERV               | 15,284              | 16,490              | 15,620              | 15,000              | 15,000              | -                      | 0.00%            |
| 101.600.430.602                   | BOARD OF DOGS & CATS                     | 6,062               | 6,596               | 5,249               | 5,000               | 5,000               | -                      | 0.00%            |
| 101.600.430.644                   | ADOPTION                                 | 1,004               | 608                 | 1,027               | 500                 | 500                 | -                      | 0.00%            |
| 101.600.648.627.000               | CREMATION FEES                           | 9,041               | 11,632              | 14,803              | 12,000              | 14,000              | 2,000                  | 16.67%           |
| <b>TOTAL CHARGES FOR SERVICES</b> |  | <b>\$ 2,882,775</b> | <b>\$ 2,802,145</b> | <b>\$ 2,892,469</b> | <b>\$ 2,558,250</b> | <b>\$ 2,998,700</b> | <b>\$ 440,450</b>      | <b>17.22%</b>    |

2015/2016  
EATON COUNTY  
GENERAL FUND  
REVENUES BY SOURCE  
ENDING 9/30/16

Source: Fines and Forfeits  
Source Number: 655

| ACCOUNT                         | ACCOUNT NAME                | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.655.131.657                 | BOND FORFEITURES            | \$ 510.00         | \$ 1,660.00       | \$ 900            | \$ 1,500           | \$ 1,500           | \$ -                   | 0.00%            |
| 101.655.136.656                 | ORDINANCE FINES & COSTS     | 273,158           | 322,919           | 302,353           | 310,000            | 306,000            | (4,000)                | -1.29%           |
| 101.655.136.657                 | BOND FORFEITURES            | 14,810            | 10,635            | 24,765            | 13,000             | 15,000             | 2,000                  | 15.38%           |
| 101.655.275.656.002             | CIVIL INFRACTION ORDIN.     | 3,941             | 733               | -                 | 1,000              | 1,000              | -                      | 0.00%            |
| 101.655.306.630.000             | HANDICAPPED PARKING TICKETS | 469               | 315               | 625               | 1,000              | 1,000              | -                      | 0.00%            |
| 101.655.405.656.002             | CIVIL INFRACTIONS           | 119               | 786               | 200               | 500                | 200                | (300)                  | -60.00%          |
| 101.655.430.656.001             | DOG FINES                   | 8,519             | 2,706             | 2,231             | 2,000              | 2,000              | -                      | 0.00%            |
| <b>TOTAL FINES AND FORFEITS</b> |                             | \$ 301,526        | \$ 339,755        | \$ 331,074        | \$ 329,000         | \$ 326,700         | \$ (2,300)             | -0.70%           |

Source: Interest and Rents  
Source Number: 664

| ACCOUNT                         | ACCOUNT NAME           | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------------|------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.664.101.670                 | RENTAL INCOME          | \$ 156,325        | \$ 156,325        | \$ 156,325        | \$ 156,325         | \$ 156,325         | \$ -                   | 0.00%            |
| 101.664.253.665                 | INTEREST AND DIVIDENDS | 11,309            | 144               | 1,333             | 500                | 500                | -                      | 0.00%            |
| 101.664.266.670.001             | RENTAL INCOME          | 115,341           | 121,866           | 107,201           | 121,866            | 121,866            | -                      | 0.00%            |
| <b>TOTAL INTEREST AND RENTS</b> |                        | \$ 282,975        | \$ 278,335        | \$ 264,859        | \$ 278,691         | \$ 278,691         | \$ -                   | 0.00%            |

2015/2016  
EATON COUNTY  
GENERAL FUND  
REVENUES BY SOURCE  
ENDING 9/30/16

Source: Refunds and Reimbursements  
Source Number: 671

| ACCOUNT                              | ACCOUNT NAME               | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ADOPTED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|--------------------------------------|----------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| 101.671.101.671                      | VENDING/PAY PHONE          | \$ 175            | \$ 211            | \$ 190            | \$ 200             | \$ 200             | \$ -                   | 0.00%            |
| 101.671.101.673                      | SALE OF FIXED ASSETS       | 19,832            | 6,847             | 16,471            | 10,000             | 10,000             | -                      | 0.00%            |
| 101.671.101.680                      | RESTITUTION                | 252               | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.101.688.010                  | REFUNDS & REIM - OTHER     | 7,661             | 8,736             | 9,342             | 8,000              | 8,000              | -                      | 0.00%            |
| 101.671.101.690                      | INSURANCE REFUNDS          | -                 | 101               | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.131.688.000                  | REIMB & REFUNDS            | 817               | 918               | 50                | 900                | 100                | (800)                  | -88.89%          |
| 101.671.131.688.011                  | REIMB & REFUNDS-MARRIAGE   | 2,351             | 4,071             | 1,685             | 2,000              | 1,500              | (500)                  | -25.00%          |
| 101.671.136.694                      | CASH OVER & SHORT          | 18                | -                 | 19                | -                  | -                  | -                      | 0.00%            |
| 101.671.136.694.001                  | NSF CHECK CLEARING ACCT    | -                 | -                 | 85                | -                  | -                  | -                      | 0.00%            |
| 101.671.148.688.004                  | REIMB & REFUNDS PROBATE    | 27                | -                 | -                 | -                  | 0                  | -                      | 0.00%            |
| 101.671.149.694                      | CASH OVER & SHORT          | -                 | (10)              | -                 | -                  | 0                  | -                      | 0.00%            |
| 101.671.215.674                      | SALE OF COUNTY FLAGS       | 50                | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.215.688.002                  | REIMB. & REFUNDS-CLERK     | 1,539             | 287               | 537               | 500                | 500                | -                      | 0.00%            |
| 101.671.215.694.000                  | CASH OVER & SHORT          | 58                | 28                | 47                | -                  | -                  | -                      | 0.00%            |
| 101.671.224.688.000                  | REIMB. & REFUNDS           | -                 | -                 | 592               | -                  | -                  | -                      | 0.00%            |
| 101.671.225.688.014                  | REIMB & REFUNDS            | -                 | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.229.688.009                  | REIMB & REFUNDS-PROSECUTOR | -                 | -                 | -                 | 500                | 500                | -                      | 0.00%            |
| 101.671.232.675.001                  | PRIVATE GRANTS             | -                 | -                 | 500               | -                  | -                  | -                      | 0.00%            |
| 101.671.232.694.000                  | CASH OVER&SHORT            | -                 | -                 | 83                | -                  | -                  | -                      | 0.00%            |
| 101.671.236.694                      | CASH OVER&SHORT            | 424               | 419               | 415               | 400                | 400                | -                      | 0.00%            |
| 101.671.253.675.001                  | PRIVATE GRANT              | -                 | 1,250             | -                 | 1,000              | 1,000              | -                      | 0.00%            |
| 101.671.253.688.001                  | REIMB. & REFUNDS-TREASURER | -                 | 7                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.253.694.000                  | CASH OVER & SHORT          | 118               | 12                | 109               | 50                 | 50                 | -                      | 0.00%            |
| 101.671.265.688                      | REFUNDS & REIMBURSEMENTS   | -                 | 31                | 815               | -                  | -                  | -                      | 0.00%            |
| 101.671.275.688.016                  | REFUNDS & REIMBURSEMENTS   | 1,841             | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.301.675.001                  | PRIVATE GRANT              | 1,900             | 2,500             | -                 | 35,000             | -                  | (35,000)               | -100.00%         |
| 101.671.301.680.000                  | RESTITUTION                | 3,179             | 5,785             | 6,761             | 2,000              | 2,500              | 500                    | 25.00%           |
| 101.671.301.688.005                  | REIMB & REFUNDS-SHERIFF    | 2,922             | 2,775             | 3,186             | 2,000              | 2,000              | -                      | 0.00%            |
| 101.671.301.688.015                  | REIMBURSEMENT OF O.T.      | 96,798            | 84,917            | 94,943            | 90,000             | 90,000             | -                      | 0.00%            |
| 101.671.301.694.000                  | CASH OVER SHORT            | (20)              | -                 | -                 | -                  | -                  | -                      | 0.00%            |
| 101.671.302.671                      | INMATE PHONE COMMISSION    | 73,809            | 76,311            | 72,519            | 50,000             | 50,000             | -                      | 0.00%            |
| 101.671.430.675                      | REIMBURSEMENT AND REFUNDS  | 280               | -                 | 54                | 100                | 100                | -                      | 0.00%            |
| <b>TOTAL REFUNDS &amp; REIMBURS.</b> |                            | <b>\$ 214,029</b> | <b>\$ 195,195</b> | <b>\$ 208,401</b> | <b>\$ 202,650</b>  | <b>\$ 166,850</b>  | <b>\$ (35,800)</b>     | <b>-17.67%</b>   |

Source: Transfers In  
Source Number: 695

| ACCOUNT                   | ACCOUNT NAME                          | 2011/12<br>ACTUAL    | 2012/13<br>ACTUAL    | 2013/14<br>ACTUAL    | 2014/15<br>ADOPTED   | 2015/16<br>ADOPTED   | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------|
| 101.695.101.698           | FUND BALANCE-CARRYOVER                | \$ -                 | \$ -                 | \$ -                 | \$ 1,496,925         | \$ 1,713,318         | \$ 216,393             | 14.46%           |
| 101.695.101.699.000       | TRANSFERS IN                          | 555,386              | 551,430              | 556,760              | 1,150,048            | 1,163,740            | 13,692                 | 1.19%            |
| 101.695.101.699.261       | TRANSFERS IN - CENTRAL DISPATCH       | 218,889              | 212,494              | 385,657              | 400,000              | 477,933              | 77,933                 | 19.48%           |
| 101.695.101.699.280       | TRANSFERS IN - REVENUE SHARING RESERV | 519,187              | -                    | -                    | -                    | -                    | -                      | 0.00%            |
| <b>TOTAL TRANSFERS IN</b> |                                       | <b>\$ 1,293,462</b>  | <b>\$ 763,924</b>    | <b>\$ 942,417</b>    | <b>\$ 3,046,973</b>  | <b>\$ 3,354,991</b>  | <b>\$ 308,018</b>      | <b>10.11%</b>    |
| <b>TOTAL REVENUE</b>      |                                       | <b>\$ 30,108,540</b> | <b>\$ 30,214,859</b> | <b>\$ 30,422,293</b> | <b>\$ 33,299,155</b> | <b>\$ 34,246,928</b> | <b>\$ 947,773</b>      | <b>2.85%</b>     |

2015/2016  
EATON COUNTY  
GENERAL FUND  
SUMMARY OF REVENUES BY DEPARTMENT  
ENDING 9/30/16

| DEPARTMENT                                  | 2011/12<br>ACTUAL    | 2012/13<br>ACTUAL    | 2013/14<br>ACTUAL    | 2014/15<br>ADOPTED   | 2015/16<br>ADOPTED   | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------|
| Commissioners                               | \$ 20,760,080        | \$ 20,760,968        | \$ 21,121,791        | \$ 24,157,108        | \$ 24,666,796        | \$ 509,688             | 2.11%            |
| <b>Total Legislative</b>                    | 20,760,080           | 20,760,968           | 21,121,791           | 24,157,108           | 24,666,796           | 509,688                | 2.11%            |
| Circuit Court                               | 184,846              | 179,334              | 214,800              | 160,898              | 199,341              | 38,443                 | 23.89%           |
| District Court                              | 1,775,258            | 1,730,467            | 1,763,923            | 1,525,848            | 1,803,591            | 277,743                | 18.20%           |
| Friend of the Court                         | 1,000,645            | 960,242              | 909,734              | 1,096,206            | 1,264,506            | 168,300                | 15.35%           |
| Probate Court                               | 198,304              | 200,351              | 195,787              | 189,724              | 194,556              | 4,832                  | 2.55%            |
| Juvenile Court                              | 126,866              | 131,120              | 129,114              | 133,176              | 127,826              | (5,350)                | -4.02%           |
| <b>Total Judicial</b>                       | 3,285,920            | 3,201,514            | 3,213,359            | 3,105,852            | 3,589,821            | 483,969                | 15.58%           |
| County Clerk                                | 119,186              | 144,892              | 148,230              | 129,500              | 137,400              | 7,900                  | 6.10%            |
| Controller                                  | 759                  | 372                  | 133                  | 500                  | 500                  | -                      | 0.00%            |
| Equalization                                | 25,390               | 98,255               | 97,335               | 100,600              | 100,600              | -                      | 0.00%            |
| Prosecuting Attorney                        | 259,184              | 266,359              | 281,173              | 291,326              | 300,988              | 9,662                  | 3.32%            |
| Economic Crimes Unit - Prosecuting Attorney | -                    | -                    | 443,699              | 460,500              | 465,100              | 4,600                  | 0.00%            |
| Register of Deeds                           | 343,538              | 360,737              | 301,743              | 320,400              | 330,400              | 10,000                 | 3.12%            |
| Treasurer                                   | 67,082               | 67,871               | 57,683               | 70,050               | 70,050               | -                      | 0.00%            |
| MSU Extension                               | -                    | -                    | -                    | -                    | -                    | -                      | 0.00%            |
| Physical Plant                              | -                    | 31                   | 815                  | -                    | -                    | -                      | 0.00%            |
| Drain Commissioner                          | 138,452              | 91,221               | 111,936              | 91,000               | 186,100              | 95,100                 | 104.51%          |
| E.C. Office Building                        | 115,341              | 121,866              | 107,201              | 121,866              | 121,866              | -                      | 0.00%            |
| <b>Total General Government</b>             | 1,068,931            | 1,151,603            | 1,549,947            | 1,585,742            | 1,713,004            | 127,262                | 8.03%            |
| Sheriff                                     | 261,914              | 266,068              | 282,837              | 290,500              | 255,500              | (34,000)               | -11.70%          |
| Sheriff - Corrections                       | 790,538              | 908,670              | 636,307              | 490,000              | 510,000              | 20,000                 | 4.08%            |
| Sheriff - Delta                             | 2,992,812            | 2,876,268            | 2,958,648            | 3,017,507            | 3,037,030            | 19,523                 | 0.65%            |
| Handicapped Parking                         | 469                  | 315                  | 625                  | 1,000                | 1,000                | -                      | 0.00%            |
| Marine Safety                               | 3,631                | 7,390                | 3,000                | 5,000                | 5,000                | -                      | 0.00%            |
| Road Patrol                                 | 98,100               | 98,100               | 101,370              | 101,370              | 101,370              | -                      | 0.00%            |
| Tri - County Planning                       | 61,740               | 62,976               | 62,976               | 62,976               | 63,921               | 945                    | 1.50%            |
| Community Development                       | 15,404               | 17,276               | 15,820               | 15,500               | 15,200               | (300)                  | -1.94%           |
| Animal Control                              | 60,536               | 51,058               | 52,100               | 47,600               | 47,600               | -                      | 0.00%            |
| <b>Total Public Safety</b>                  | 4,285,143            | 4,288,122            | 4,113,684            | 4,031,453            | 4,036,621            | 6,168                  | 0.15%            |
| Cap. Area Sub. Abuse                        | 285,524              | 408,921              | 388,829              | 400,000              | 219,688              | (180,313)              | -45.08%          |
| Medical Examiner                            | 9,041                | 11,632               | 14,803               | 12,000               | 14,000               | 2,000                  | 16.67%           |
| Veterans Services                           | -                    | -                    | 15,000               | -                    | -                    | -                      | 0.00%            |
| Health Department                           | 4,906                | 4,024                | 3,045                | 5,000                | 5,000                | -                      | 0.00%            |
| Youth Facility                              | 2,044                | 1,676                | 1,244                | 2,000                | 2,000                | -                      | 0.00%            |
| <b>Total Human Services</b>                 | 301,515              | 426,252              | 422,921              | 419,000              | 240,688              | (178,313)              | -42.56%          |
| <b>Total Revenue</b>                        | <u>\$ 29,701,587</u> | <u>\$ 29,828,459</u> | <u>\$ 30,421,701</u> | <u>\$ 33,299,155</u> | <u>\$ 34,246,928</u> | <u>\$ 948,773</u>      | <u>2.85%</u>     |

**2015/2016  
GENERAL FUND  
EXPENDITURE  
SUMMARY BY FUNCTION  
ENDING 9/30/16**

| <b>FUNCTION</b>       | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ADOPTED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>% INC.<br/>(DEC.)</b> |
|-----------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------------|--------------------------|
| LEGISLATIVE           | \$ 236,650                | \$ 252,180                | \$ 259,164                | \$ 296,191                 | \$ 299,951                 | \$ 3,760                       | 1.27%                    |
| JUDICIAL              | 5,214,894                 | 5,185,326                 | \$ 5,050,129              | \$ 5,430,199               | \$ 5,724,485               | 294,286                        | 5.42%                    |
| GENERAL GOVERNMENT    | 6,837,509                 | 6,769,023                 | \$ 7,110,546              | \$ 7,708,925               | \$ 8,425,415               | 716,489                        | 9.29%                    |
| PUBLIC SAFETY         | 12,893,646                | 12,722,548                | \$ 13,219,522             | \$ 13,914,861              | \$ 14,094,318              | 179,458                        | 1.29%                    |
| HEALTH & WELFARE      | 1,562,580                 | 1,584,306                 | \$ 1,626,181              | \$ 1,764,697               | \$ 1,619,362               | (145,336)                      | -8.24%                   |
| RECREATION & CULTURAL | 15,000                    | 15,000                    | \$ 15,000                 | \$ 15,000                  | \$ 15,000                  | -                              | 0.00%                    |
| OTHER                 | 182,757                   | 22,450                    | \$ 23,350                 | \$ 465,000                 | \$ 345,000                 | (120,000)                      | -25.81%                  |
| CAPITAL OUTLAY        | 120,533                   | 145,667                   | \$ 208,607                | \$ 520,917                 | \$ 487,280                 | (33,637)                       | -6.46%                   |
| TRANSFERS OUT         | 3,115,678                 | 2,936,591                 | \$ 2,835,581              | \$ 3,183,365               | \$ 3,236,117               | 52,752                         | 1.66%                    |
|                       | <b>\$ 30,179,248</b>      | <b>\$ 29,633,091</b>      | <b>\$ 30,348,080</b>      | <b>\$ 33,299,155</b>       | <b>\$ 34,246,928</b>       | <b>\$ 947,772</b>              | <b>2.85%</b>             |

**2015/2016  
GENERAL FUND  
EXPENDITURE  
SUMMARY  
ENDING 9/30/16**

| <b>ACTIVITY<br/>NUMBER</b> | <b>DEPARTMENT<br/>AGENCY</b> | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ADOPTED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>% INC.<br/>(DEC.)</b> |
|----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------------|--------------------------|
| 101                        | BOARD OF COMMISSIONERS       | \$ 236,650                | \$ 252,180                | \$ 259,164                | \$ 296,191                 | \$ 299,951                 | \$ 3,760                       | 1.27%                    |
|                            | <b>TOTAL LEGISLATIVE</b>     | <b>\$ 236,650</b>         | <b>\$ 252,180</b>         | <b>\$ 259,164</b>         | <b>\$ 296,191</b>          | <b>\$ 299,951</b>          | <b>\$ 3,760</b>                | <b>1.27%</b>             |
| 131                        | CIRCUIT COURT                | \$ 1,271,176              | \$ 1,228,748              | \$ 1,172,469              | \$ 1,240,916               | \$ 1,237,461               | \$ (3,455)                     | -0.28%                   |
| 136                        | DISTRICT COURT               | 1,395,633                 | 1,419,665                 | \$ 1,427,120              | 1,517,688                  | 1,607,940                  | 90,252                         | 5.95%                    |
| 141                        | FRIEND OF THE COURT          | 1,235,959                 | 1,229,641                 | \$ 1,137,312              | 1,279,706                  | 1,374,101                  | 94,395                         | 7.38%                    |
| 147                        | COUNTY GUARDIAN              | 59,998                    | 60,000                    | \$ 60,000                 | 63,050                     | 63,050                     | -                              | 0.00%                    |
| 148                        | PROBATE COURT                | 525,714                   | 498,326                   | \$ 494,500                | 513,334                    | 554,212                    | 40,878                         | 7.96%                    |
| 149                        | JUVENILE DIVISION            | 719,730                   | 742,709                   | \$ 753,132                | 804,751                    | 876,998                    | 72,247                         | 8.98%                    |
| 151                        | PROBATION                    | 6,684                     | 6,237                     | \$ 5,596                  | 10,754                     | 10,723                     | (31)                           | (0)                      |
|                            | <b>TOTAL JUDICIAL</b>        | <b>\$ 5,214,894</b>       | <b>\$ 5,185,326</b>       | <b>\$ 5,050,129</b>       | <b>\$ 5,430,199</b>        | <b>\$ 5,724,485</b>        | <b>\$ 294,286</b>              | <b>5.42%</b>             |

**2015/2016  
GENERAL FUND  
EXPENDITURE  
SUMMARY  
ENDING 9/30/16**

| <b>ACTIVITY<br/>NUMBER</b>      | <b>DEPARTMENT<br/>AGENCY</b>  | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ADOPTED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>% INC.<br/>(DEC.)</b> |
|---------------------------------|-------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------------|--------------------------|
| 191                             | ELECTIONS                     | \$ 77,538                 | \$ 82,532                 | \$ 72,307                 | \$ 91,300                  | \$ 87,350                  | \$ (3,950)                     | -4.33%                   |
| 215                             | COUNTY CLERK                  | 535,267                   | 533,506                   | 530,381                   | 582,842                    | 641,162                    | 58,320                         | 10.01%                   |
| 216                             | BIRTHS & DEATHS               | 199                       | 176                       | 216                       | 250                        | -                          | (250)                          | -100.00%                 |
| 217                             | PLAT BOARD                    | -                         | -                         | -                         | 323                        | 323                        | -                              | 0.00%                    |
| 223                             | CONTROLLER                    | 706,891                   | 710,586                   | 811,091                   | 790,956                    | 936,857                    | 145,901                        | 18.45%                   |
| 224                             | INFORMATION SYSTEMS           | 657,803                   | 653,694                   | 767,390                   | 871,994                    | 917,742                    | 45,748                         | 5.25%                    |
| 225                             | EQUALIZATION                  | 559,875                   | 512,816                   | 541,229                   | 581,773                    | 622,330                    | 40,557                         | 6.97%                    |
| 229                             | PROSECUTING ATTORNEY          | 1,330,711                 | 1,347,562                 | 1,392,764                 | 1,571,596                  | 1,710,422                  | 138,826                        | 8.83%                    |
| 232                             | ECONOMIC CRIMES UNIT-PROSECUT | 361,485                   | 342,838                   | 287,009                   | 364,932                    | 416,198                    | 51,266                         | 0.00%                    |
| 236                             | REGISTER OF DEEDS             | 213,598                   | 200,792                   | 213,417                   | 213,536                    | 249,548                    | 36,012                         | 16.86%                   |
| 253                             | TREASURER                     | 340,361                   | 360,961                   | 360,907                   | 399,954                    | 459,604                    | 59,650                         | 14.91%                   |
| 257                             | COOPERATIVE EXTENSION         | 136,682                   | 133,645                   | 133,573                   | 139,146                    | 144,066                    | 4,920                          | 3.54%                    |
| 261                             | BUILDING AUTHORITY            | 105                       | -                         | -                         | 250                        | 250                        | -                              | 0.00%                    |
| 265                             | BUILDING AND GROUNDS          | 1,517,271                 | 1,508,422                 | 1,615,470                 | 1,666,637                  | 1,672,679                  | 6,042                          | 0.36%                    |
| 275                             | DRAIN COMMISSIONER            | 380,833                   | 362,601                   | 365,902                   | 414,545                    | 546,384                    | 131,839                        | 31.80%                   |
| 280                             | EATON CONSERVATION DISTRICT   | 18,891                    | 18,891                    | 18,891                    | 18,891                     | 20,500                     | 1,609                          | 8.52%                    |
| <b>TOTAL GENERAL GOVERNMENT</b> |                               | <b>\$ 6,837,509</b>       | <b>\$ 6,769,023</b>       | <b>\$ 7,110,546</b>       | <b>\$ 7,708,925</b>        | <b>\$ 8,425,415</b>        | <b>\$ 716,490</b>              | <b>9.29%</b>             |



2015/2016  
**GENERAL FUND  
EXPENDITURE  
SUMMARY  
ENDING 9/30/16**

| <b>ACTIVITY<br/>NUMBER</b> | <b>DEPARTMENT<br/>AGENCY</b> | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ADOPTED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>% INC.<br/>(DEC.)</b> |
|----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------------------|--------------------------|
| 301                        | SHERIFF DEPARTMENT           | \$ 4,684,752              | \$ 4,588,658              | \$ 4,713,682.27           | \$ 4,965,292               | \$ 5,117,958               | \$ 152,666                     | 3.07%                    |
| 302                        | SHERIFF-CORRECTIONS          | 3,609,667                 | 3,730,470                 | \$ 4,045,282.88           | 4,249,126                  | 4,353,706                  | 104,580                        | 2.46%                    |
| 303                        | SHERIFF-DELTA OFFICE         | 3,654,950                 | 3,573,568                 | \$ 3,617,544.59           | 3,750,258                  | 3,755,754                  | 5,496                          | 0.15%                    |
| 304                        | TRI-COUNTY METRO             | 49,963                    | 23,313                    | \$ 25,665.03              | 50,000                     | 50,000                     | -                              | 100.00%                  |
| 331                        | MARINE SAFETY                | 8,777                     | 1,494                     | \$ 1,913.69               | 12,389                     | 12,495                     | 106                            | 0.86%                    |
| 333                        | SHERIFF ROAD PATROL          | 178,418                   | 191,086                   | \$ 189,410.82             | 200,850                    | 188,371                    | (12,479)                       | -6.21%                   |
| 402                        | TRI-COUNTY PLANNING          | 102,900                   | 104,958                   | \$ 104,958.00             | 104,960                    | 106,533                    | 1,573                          | 1.50%                    |
| 405                        | COMMUNITY DEVELOPMENT        | 191,468                   | 178,695                   | \$ 184,036.61             | 213,275                    | 229,804                    | 16,529                         | 7.75%                    |
| 426                        | EMERGENCY SERVICES           | -                         | -                         | \$ -                      | -                          | -                          | -                              | 0.00%                    |
| 430                        | ANIMAL CONTROL               | 412,752                   | 330,306                   | \$ 337,027.65             | 368,711                    | 279,698                    | (89,013)                       | -24.14%                  |
| <b>TOTAL PUBLIC SAFETY</b> |                              | <b>\$ 12,893,646</b>      | <b>\$ 12,722,548</b>      | <b>\$ 13,219,522</b>      | <b>\$ 13,914,861</b>       | <b>\$ 14,094,318</b>       | <b>\$ 179,458</b>              | <b>1.29%</b>             |

**2015/2016  
GENERAL FUND  
EXPENDITURE  
SUMMARY  
ENDING 9/30/16**

| <b>ACTIVITY NUMBER</b>                | <b>DEPARTMENT AGENCY</b> | <b>2011/12 ACTUAL</b> | <b>2012/13 ACTUAL</b> | <b>2013/14 ACTUAL</b> | <b>2014/15 ADOPTED</b> | <b>2015/16 ESTIMATED</b> | <b>INCREASE (DECREASE)</b> | <b>% INC. (DEC.)</b> |
|---------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|----------------------------|----------------------|
| 631                                   | CONVENTION & TOURISM     | \$ 285,524            | \$ 408,921            | \$ 303,629            | \$ 400,000             | \$ 219,688               | \$ (180,313)               | -45.08%              |
| 632                                   | HEALTH PLAN CORPORATION  | 629,562               | 565,544               | 650,000               | 650,000                | 650,000                  | -                          | -                    |
| 648                                   | MEDICAL EXAMINER         | 118,580               | 93,983                | 122,951               | 149,200                | 177,200                  | 28,000                     | 18.77%               |
| 649                                   | COMMUNITY MENTAL HEALTH  | 403,345               | 395,924               | 390,721               | 394,628                | 394,327                  | (301)                      | -0.08%               |
| 672                                   | TRI-COUNTY AGING         | 60,768                | 60,426                | 60,426                | 61,166                 | 62,978                   | 1,812                      | 2.96%                |
| 681                                   | VETERANS                 | 64,801                | 59,509                | 98,454                | 109,703                | 115,169                  | 5,466                      | 4.98%                |
| <b>TOTAL HEALTH &amp; WELFARE</b>     |                          | <b>\$ 1,562,580</b>   | <b>\$ 1,584,306</b>   | <b>\$ 1,626,181</b>   | <b>\$ 1,764,697</b>    | <b>\$ 1,619,362</b>      | <b>\$ (145,335)</b>        | <b>-8.24%</b>        |
| 804                                   | COURTHOUSE SQUARE ASSOC. | \$ 15,000             | \$ 15,000             | \$ 15,000             | \$ 15,000              | \$ 15,000                | \$ -                       | 0.00%                |
| <b>TOTAL RECREATION &amp; CULTURE</b> |                          | <b>\$ 15,000</b>      | <b>\$ 15,000</b>      | <b>\$ 15,000</b>      | <b>\$ 15,000</b>       | <b>\$ 15,000</b>         | <b>\$ -</b>                | <b>0.00%</b>         |
| 901.131                               | CIRCUIT COURT            | -                     | -                     | -                     | 3,000                  | 1,000                    | (2,000)                    | -66.67%              |
| 901.136                               | DISTRICT COURT           | -                     | -                     | -                     | 9,239                  | 2,000                    | (7,239)                    | -78.35%              |
| 901.141                               | FRIEND OF THE COURT      | -                     | -                     | -                     | 800                    | 1,500                    | 700                        | 87.50%               |
| 901.148                               | PROBATE COURT            | -                     | -                     | -                     | 4,400                  | -                        | (4,400)                    | -100.00%             |
| 901.149                               | JUVENILE COURT           | -                     | 17,888                | -                     | 3,950                  | 4,000                    | 50                         | 1.27%                |
| 901.208                               | PARKS & RECREATION       | 10,800                | -                     | -                     | -                      | -                        | -                          | 0.00%                |
| 901.223                               | CONTROLLER               | -                     | -                     | -                     | -                      | 2,500                    | 2,500                      | 0.00%                |
| 901.253                               | TREASURER                | -                     | -                     | -                     | 3,400                  | -                        | (3,400)                    | -100.00%             |
| 901.265                               | PHYSICAL PLANT           | 21,245                | 13,254                | 24,568                | 35,527                 | 21,357                   | (14,170)                   | -39.89%              |
| 901.275                               | DRAIN COMMISSIONER       | -                     | -                     | -                     | 1,204                  | 6,840                    | 5,636                      | 468.11%              |
| 901.276                               | COMMUNITY CORRECTIONS    | -                     | -                     | -                     | -                      | -                        | -                          | 0.00%                |
| 901.292                               | YOUTH FACILITY           | -                     | 24,201                | -                     | -                      | -                        | -                          | 0.00%                |
| 901.301                               | SHERIFF DEPARTMENT       | 41,862                | 41,364                | 44,924                | 187,345                | 222,567                  | 35,222                     | 18.80%               |
| 901.302                               | SHERIFF-CORRECTIONS      | -                     | -                     | 6,310                 | 55,395                 | 41,300                   | (14,095)                   | -25.44%              |
| 901.303                               | SHERIFF-DELTA OFFICE     | 46,626                | 48,960                | 103,812               | 169,275                | 175,316                  | 6,041                      | 3.57%                |
| 901.426                               | EMERGENCY SERVICES       | -                     | -                     | -                     | -                      | -                        | -                          | 0.00%                |
| 901.430                               | ANIMAL CONTROL           | -                     | -                     | 28,992                | 35,800                 | 1,800                    | (34,000)                   | -94.97%              |
| <b>TOTAL CAPITAL OUTLAY</b>           |                          | <b>\$ 120,533</b>     | <b>\$ 145,667</b>     | <b>\$ 208,607</b>     | <b>\$ 518,517</b>      | <b>\$ 487,280</b>        | <b>\$ (31,237)</b>         | <b>-6.02%</b>        |

**2015/2016  
GENERAL FUND  
EXPENDITURE  
SUMMARY  
ENDING 9/30/16**

| <b>ACTIVITY<br/>NUMBER</b> | <b>DEPARTMENT<br/>AGENCY</b> | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ESTIMATED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>% INC.<br/>(DEC.)</b> |
|----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|--------------------------------|--------------------------|
| 851.000                    | INSURANCE & BONDS            | \$ 15,963                 | \$ 22,450                 | \$ 23,350                 | \$ 25,000                  | \$ 25,000                    | \$ -                           | 0.00%                    |
| 890.000                    | CONTINGENCY                  | 166,794                   | -                         | -                         | 440,000                    | 320,000                      | (120,000)                      | -27.27%                  |
| <b>TOTAL OTHER</b>         |                              | <b>\$ 182,757</b>         | <b>\$ 22,450</b>          | <b>\$ 23,350</b>          | <b>\$ 465,000</b>          | <b>\$ 345,000</b>            | <b>\$ (120,000)</b>            | <b>-25.81%</b>           |
| 999.000                    | TRANSFERS-OUT                | \$ 239                    | \$ 24,500                 | \$ 1,334                  | \$ -                       | \$ -                         | \$ -                           | 0.00%                    |
| 999.001                    | DRAIN AT LARGE               | 386,757                   | 376,007                   | 489,638                   | 407,218                    | 423,507                      | 16,289                         | 4.00%                    |
| 999.003                    | BARRY/EATON HEALTH DEPT      | 186,238                   | 250,257                   | 165,799                   | 182,116                    | 165,800                      | (16,316)                       | -8.96%                   |
| 999.004                    | CHILD CARE-PROBATE           | 1,228,576                 | 910,461                   | 881,013                   | 1,009,782                  | 934,521                      | (75,261)                       | -7.45%                   |
| 999.005                    | SOCIAL SERVICES              | 14,000                    | 14,000                    | 14,000                    | 14,000                     | 14,000                       | -                              | 0.00%                    |
| 999.006                    | MEDICAL CARE FACILITY        | 129,095                   | 129,095                   | 150,000                   | 150,000                    | 150,000                      | -                              | 0.00%                    |
| 999.007                    | SOLDIERS AND SAILORS         | 30,000                    | 30,000                    | 30,000                    | 30,000                     | 10,000                       | (20,000)                       | -66.67%                  |
| 999.008                    | PARKS                        | 249,102                   | 262,699                   | 325,292                   | 342,694                    | 362,988                      | 20,294                         | 5.92%                    |
| 999.011                    | PUBLIC IMPROVEMENT           | 230,000                   | 230,000                   | 230,000                   | 230,000                    | 230,000                      | -                              | 0.00%                    |
| 999.012                    | COMPUTER                     | 394,482                   | 484,231                   | 314,574                   | 583,641                    | 700,271                      | 116,630                        | 19.98%                   |
| 999.034                    | HEALTH DEPT-CIGARETTE TAX    | 4,906                     | 4,024                     | 3,045                     | 5,000                      | 5,000                        | -                              | 0.00%                    |
| 999.035                    | JUVENILE-CIGARETTE TAX       | 2,044                     | 1,676                     | 1,244                     | 3,000                      | 3,000                        | -                              | 0.00%                    |
| 999.037                    | EATON CO. OFFICE BUILDING    | 102,740                   | -                         | 1                         | -                          | -                            | -                              | 0.00%                    |
| 999.038                    | VERTICAL DRUG PROSECUTION    | 54,976                    | 61,511                    | 54,716                    | 70,411                     | 93,253                       | 22,842                         | 32.44%                   |
| 999.041                    | LANDFILL                     | 35,000                    | 35,000                    | 35,000                    | 35,000                     | 35,000                       | -                              | 0.00%                    |
| 999.211                    | PARKS SPECIAL PROJECTS       | -                         | -                         | -                         | -                          | -                            | -                              | 0.00%                    |
| 999.215                    | FRIEND OF THE COURT          | 33,832                    | 31,952                    | 15,420                    | 15,346                     | 20,030                       | 4,684                          | 30.52%                   |
| 999.236                    | CDGB - HOUSING               | -                         | 28,917                    | 44,315                    | 32,133                     | -                            | (32,133)                       | -100.00%                 |
| 999.240                    | CODE ENFORCEMENT             | 21,163                    | -                         | -                         | -                          | -                            | -                              | 0.00%                    |
| 999.248                    | COMP PLAN                    | 6,000                     | 6,000                     | 6,000                     | 6,000                      | 6,000                        | -                              | 0.00%                    |
| 999.266                    | ROAD CREW                    | -                         | 18,477                    | 40,277                    | 25,110                     | 34,721                       | 9,611                          | 38.28%                   |
| 999.270                    | STOP GRANT                   | 4,028                     | 17,785                    | 31,413                    | 39,414                     | 45,525                       | 6,111                          | 15.50%                   |
| 999.271                    | DRUG COURT                   | -                         | -                         | -                         | -                          | -                            | -                              | 0.00%                    |
| 999.272                    | COMMUNITY CORRECTIONS        | -                         | 17,500                    | -                         | -                          | -                            | -                              | 0.00%                    |
| 999.291                    | CHILD CARE FUND - DHS        | 2,500                     | 2,500                     | 2,500                     | 2,500                      | 2,500                        | -                              | 0.00%                    |
| <b>TOTAL TRANSFERS OUT</b> |                              | <b>\$ 3,115,678</b>       | <b>\$ 2,936,591</b>       | <b>\$ 2,835,581</b>       | <b>\$ 3,183,365</b>        | <b>\$ 3,236,117</b>          | <b>\$ 52,752</b>               | <b>1.66%</b>             |

2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16

DEPARTMENT: CENTRAL DISPATCH  
FUND: 261

| ACCT                   | ACCOUNT NAME                   | 2011/12<br>ACTUAL   | 2012/13<br>ACTUAL   | 2013/14<br>ACTUAL   | 2014/15<br>ADOPTED  | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|------------------|
| 401.404                | SPECIAL ASSESSMENT-911         | \$ 3,057,181        | \$ 3,005,789        | \$ 3,011,327        | \$ 3,066,022        | \$ 3,138,714         | \$ 72,692              | 2.37%            |
| 401.405                | INDUSTRIAL FACILITY TAX        | 59,383              | 61,856              | 63,582              | 54,782              | 65,197               | 10,415                 | 19.01%           |
| 401.406                | PAYMENT IN LIEU OF TAXES       | 1,745               | 529                 | 1,690               | 600                 | 1,000                | 400                    | 66.67%           |
| 401.417                | DELINQUENT PERSONAL TAX        | 11,373              | 9,828               | 8,885               | 8,000               | 8,000                | -                      | 0.00%            |
| 401.446                | INTEREST ON TAXES              | 944                 | 962                 | 552                 | 800                 | 500                  | (300)                  | -37.50%          |
| 501.426.506            | EMERGENCY SERVICES GRANT       | 40,370              | 58,091              | 52,392              | 38,000              | 50,000               | 12,000                 | 31.58%           |
| 539.574.001            | ALL DEVICE 911 REVENUE SHARING | 262,340             | 267,507             | 327,698             | 270,000             | 300,000              | 30,000                 | 11.11%           |
| 695.698                | FUND BALANCE CARRYOVER         | -                   | -                   | -                   | 766,608             | 554,094              | (212,514)              | -27.72%          |
| <b>TOTAL REVENUES</b>  |                                | <b>\$ 3,433,337</b> | <b>\$ 3,404,562</b> | <b>\$ 3,466,128</b> | <b>\$ 4,204,812</b> | <b>\$ 4,117,505</b>  | <b>\$ (87,307)</b>     | <b>-2.08%</b>    |
| 703.000                | SALARIES-SUPERVISORY           | \$ 68,456           | \$ 53,989           | \$ 61,350           | \$ 70,919           | \$ 75,203            | \$ 4,284               | 6.04%            |
| 704.000                | SALARIES-REGULAR               | 1,155,894           | 1,155,896           | 1,172,916           | 1,190,807           | 1,245,663            | 54,856                 | 4.61%            |
| 704.001                | LONGEVITY                      | 14,159              | 16,277              | 17,686              | 16,826              | 13,257               | (3,569)                | -21.21%          |
| 705.000                | SALARIES-TEMPORARY             | -                   | -                   | -                   | 5,000               | 5,000                | -                      | 0.00%            |
| 706.000                | SALARIES-OVERTIME              | 184,588             | 159,334             | 234,011             | 193,181             | 195,000              | 1,819                  | 0.94%            |
| 710.000                | HOLIDAY PAY                    | 30,072              | 32,303              | 32,780              | 33,137              | 33,137               | -                      | 0.00%            |
| 715.000                | SOCIAL SECURITY                | 110,067             | 104,641             | 113,105             | 116,334             | 120,969              | 4,635                  | 3.98%            |
| 716.000                | HEALTH INSURANCE               | 355,399             | 313,448             | 280,192             | 307,411             | 298,547              | (8,864)                | -2.88%           |
| 716.001                | HEALTH INSURANCE WAIVER        | 3,500               | 3,600               | 4,700               | 6,000               | 7,200                | 1,200                  | 20.00%           |
| 716.006                | RETIREE'S HEALTH INSURANCE     | 110,186             | 116,384             | 135,857             | 150,260             | 146,697              | (3,563)                | -2.37%           |
| 717.000                | LIFE & DISABILITY              | 11,329              | 5,556               | 5,880               | 5,873               | 6,108                | 235                    | 4.00%            |
| 718.000                | COUNTY SHARE RETIREMENT        | 198,097             | 204,750             | 218,253             | 245,116             | 271,277              | 26,161                 | 10.67%           |
| 719.002                | DENTAL INSURANCE               | 17,461              | 17,623              | 15,811              | 13,817              | 8,790                | (5,027)                | -36.38%          |
| 720.000                | SICK PAY                       | 2,726               | 4,015               | 4,525               | 4,834               | 6,830                | 1,996                  | 41.29%           |
| 723.000                | WORKERS COMPENSATION           | 3,480               | 2,550               | 2,670               | 2,384               | 2,075                | (309)                  | -12.94%          |
| 724.000                | UNEMPLOYMENT INSURANCE         | 9,268               | 7,181               | 7,651               | 3,041               | 1,581                | (1,460)                | -48.00%          |
| <b>TOTAL PERSONNEL</b> |                                | <b>2,274,681</b>    | <b>2,197,547</b>    | <b>2,307,387</b>    | <b>2,364,940</b>    | <b>2,437,334</b>     | <b>72,394</b>          | <b>3.06%</b>     |
| 727.000                | OFFICE SUPPLIES                | 2,607               | 1,609               | 4,943               | 3,600               | 3,600                | -                      | 0.00%            |
| 728.000                | POSTAGE                        | 130                 | 102                 | 283                 | 200                 | 300                  | 100                    | 50.00%           |
| 733.000                | OTHER SUPPLIES                 | 13,628              | 17,342              | 14,616              | 16,000              | 16,000               | -                      | 0.00%            |
| 740.000                | GAS, OIL , ANTI-FREEZE         | 3,034               | 3,499               | 5,004               | 3,700               | 7,000                | 3,300                  | 89.19%           |
| 741.000                | UNIFORMS                       | 505                 | 1,374               | 4,529               | 12,500              | 12,500               | -                      | 0.00%            |
| 780.000                | BOOKS                          | 70                  | 52                  | 50                  | 100                 | 100                  | -                      | 0.00%            |
| <b>TOTAL SUPPLIES</b>  |                                | <b>19,973</b>       | <b>23,978</b>       | <b>29,425</b>       | <b>36,100</b>       | <b>39,500</b>        | <b>3,400</b>           | <b>9.42%</b>     |

**2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16**

**DEPARTMENT: CENTRAL DISPATCH  
FUND: 261.325**

| ACCT    | ACCOUNT NAME                | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------|-----------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| 729.000 | PRINTING                    | 114               | 97                | 2,097             | 200                | 200                  | -                      | 0.00%            |
| 800.000 | CONTRACTUAL SERVICES        | 11,677            | 14,712            | 58,239            | 60,000             | 60,000               | -                      | 0.00%            |
| 803.000 | LEGAL SERVICES              | -                 | -                 | 935               | 1,000              | 1,000                | -                      | 0.00%            |
| 806.000 | PHYSICIAN                   | -                 | -                 | 134               | 500                | 500                  | -                      | 0.00%            |
| 808.000 | MEMBERSHIP & SUBSCRIPTIONS  | 2,945             | 2,588             | 4,258             | 4,500              | 4,500                | -                      | 0.00%            |
| 850.000 | TELEPHONE                   | 109,063           | 136,782           | 148,653           | 150,000            | 160,000              | 10,000                 | 6.67%            |
| 860.001 | TRAVEL                      | 12,344            | 12,531            | 13,641            | 16,000             | 22,000               | 6,000                  | 37.50%           |
| 900.000 | ADVERTISING                 | -                 | 2,250             | 650               | 20,000             | 20,000               | -                      | 0.00%            |
| 910.000 | LIABILITY INSURANCE         | 17,102            | 15,682            | 14,532            | 12,460             | 13,633               | 1,173                  | 9.41%            |
| 911.000 | PROPERTY INSURANCE          | 7,398             | 8,286             | 6,900             | 8,087              | 8,922                | 835                    | 10.33%           |
| 912.000 | VEHICLE INSURANCE           | 936               | 1,008             | 1,068             | 1,533              | 942                  | (591)                  | -38.55%          |
| 920.100 | ELECTRIC-CENTRAL DISPATCH   | 33,079            | 38,572            | 39,419            | 34,000             | 37,000               | 3,000                  | 8.82%            |
| 920.200 | GAS-CENTRAL DISPATCH        | 3,968             | 4,069             | 5,693             | 5,000              | 6,000                | 1,000                  | 20.00%           |
| 920.300 | WATER-CENTRAL DISPATCH      | 1,953             | 2,041             | 2,015             | 2,300              | 2,300                | -                      | 0.00%            |
| 930.000 | BUILDING REPAIR & MAINT     | 473               | -                 | -                 | 2,500              | 2,500                | -                      | 0.00%            |
| 931.000 | VEHICLE REPAIR & MAINT      | -                 | 1,241             | 35                | 1,500              | 1,500                | -                      | 0.00%            |
| 932.000 | OFFICE EQUIP MAINT/REPAIR   | 1,565             | 1,108             | 1,381             | 1,950              | 1,950                | -                      | 0.00%            |
| 933.000 | EQUIPMENT REPAIR & MAINT    | 162,212           | 200,559           | 203,123           | 270,000            | 270,000              | -                      | 0.00%            |
| 943.000 | RENTAL OF EQUIPMENT         | 4,469             | 4,212             | 3,650             | 6,000              | 4,000                | (2,000)                | -33.33%          |
| 957.000 | TRAINING                    | 9,625             | 12,177            | 14,056            | 18,500             | 25,000               | 6,500                  | 35.14%           |
| 963.000 | VALUATION DECREASE          | 21,670            | 38,868            | 16,777            | 22,000             |                      | (22,000)               | -100.00%         |
|         | <b>TOTAL OTHER SERVICES</b> | 400,594           | 496,785           | 537,256           | 638,030            | 641,947              | 3,917                  | 0.61%            |
| 978.000 | OFFICE EQUIPMENT            | 720               | -                 | 124,427           | 22,000             | -                    | (22,000)               | -100.00%         |
| 979.000 | VEHICLE                     | -                 | -                 | 12,200            | 36,000             | -                    | (36,000)               | -100.00%         |
| 981.000 | EQUIPMENT                   | 190,723           | 198,595           | 1,352,979         | 646,792            | 216,000              | (430,792)              | -66.60%          |
|         | <b>TOTAL CAPITAL OUTLAY</b> | 191,443           | 198,595           | 1,489,607         | 704,792            | 216,000              | (488,792)              | -69.35%          |

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

| ACCT    | ACCOUNT NAME                    | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------|---------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| 727.000 | OFFICE SUPPLIES                 | 39                | 128               | 642               | 1,500              | 1,200                | (300)                  | -20.00%          |
| 728.000 | POSTAGE                         | 26                | 44                | -                 | 50                 | 100                  | 50                     | 100.00%          |
| 733.000 | OTHER SUPPLIES                  | 469               | 114               | 120               | 500                | 500                  | -                      | 0.00%            |
| 740.000 | GAS, OIL, ANTIFREEZE            | -                 | 10                | 1,350             | 4,000              | 1,500                | (2,500)                | -62.50%          |
| 741.000 | UNIFORMS                        | -                 | -                 | -                 | 500                | 500                  | -                      | 0.00%            |
| 729.000 | PRINTING                        | -                 | -                 | -                 | 200                | 200                  | -                      | 0.00%            |
| 743.001 | CLEANING                        | 350               | 350               | 350               | 350                | 350                  | -                      | 0.00%            |
| 743.002 | CLOTHING                        | 300               | 289               | 287               | 300                | 300                  | -                      | 0.00%            |
| 808.000 | MEMBERSHIPS & SUBSCRIPTIONS     | -                 | -                 | -                 | 200                | 200                  | -                      | 0.00%            |
| 850.000 | TELEPHONE                       | 770               | 748               | 636               | 900                | 900                  | -                      | 0.00%            |
| 860.001 | TRAVEL                          | 106               | -                 | 476               | 750                | 750                  | -                      | 0.00%            |
| 931.000 | VEHICLE REPAIR/MAINTENANCE      | 1,377             | 261               | 27                | 4,000              | 2,000                | (2,000)                | -50.00%          |
| 957.000 | TRAINING                        | 1,639             | -                 | 641               | 2,400              | 1,000                | (1,400)                | -58.33%          |
|         | <b>TOTAL EMERGENCY SERVICES</b> | 5,076             | 1,945             | 4,529             | 15,650             | 9,500                | (6,150)                | -39.30%          |

2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16

DEPARTMENT: CENTRAL DISPATCH  
FUND: 261

| ACCT                                  | ACCOUNT NAME                    | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------------------|---------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| 906.994                               | PRINCIPAL                       | -                 | -                 | -                 | -                  | 246,792              | 246,792                | 0.00%            |
|                                       | <b>TOTAL DEBT SERVICE</b>       | -                 | -                 | -                 | -                  | 246,792              | 246,792                | 0.00%            |
| 999.000                               | TRANSFERS-OUT                   | 218,889           | 212,494           | 385,657           | 400,000            | 477,933              | 77,933                 | 19.48%           |
| 999.245                               | TRANSFERS-OUT PUBLIC IMPROVEMEN | -                 | -                 | 15,000            | -                  | -                    | -                      | 0.00%            |
| 999.298                               | TRF-OUT - COMPUTER FUND         | 237,641           | 133,823           | 495,979           | 45,300             | 48,500               | 3,200                  | 7.06%            |
|                                       | <b>TOTAL TRANSFERS-OUT</b>      | 456,530           | 346,317           | 896,636           | 445,300            | 526,433              | 81,133                 | 18.22%           |
|                                       | <b>TOTAL EXPENDITURES</b>       | \$ 3,348,296      | \$ 3,265,167      | \$ 5,264,839      | \$ 4,204,812       | \$ 4,117,505         | \$ (327,948)           | -7.80%           |
| EXCESS REVENUES OVER EXPENSES         |                                 | \$ 85,040         | \$ 139,395        | \$ (1,798,711)    | \$ -               | \$ -                 |                        |                  |
| 9/30/12 FUND BALANCE                  |                                 | \$ 3,113,969      |                   |                   |                    |                      |                        |                  |
| 9/30/13 FUND BALANCE                  |                                 |                   | \$ 3,253,364      |                   |                    |                      |                        |                  |
| 9/30/14 FUND BALANCE                  |                                 |                   |                   | \$ 1,454,653      |                    |                      |                        |                  |
| <b>PROJECTED 9/30/15 FUND BALANCE</b> |                                 |                   |                   |                   | \$ 688,045         |                      |                        |                  |
| <b>PROJECTED 9/30/16 FUND BALANCE</b> |                                 |                   |                   |                   |                    | \$ 133,951           |                        |                  |

**2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16**

**DEPARTMENT: JAIL MILLAGE  
FUND: 281**

| ACCT                   | ACCOUNT NAME             | 2011/12<br>ACTUAL   | 2012/13<br>ACTUAL   | 2013/14<br>ACTUAL   | 2014/15<br>ADOPTED  | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|------------------|
| 401.404                | SPECIAL ASSESSMENT-JAIL  | \$ 2,252,629        | \$ 2,214,807        | \$ 2,218,859        | \$ 2,260,781        | \$ 2,312,736         | 51,955                 | 2.30%            |
| 401.405                | INDUSTRIAL FACILITY TAX  | 43,756              | 45,251              | 46,850              | 42,195              | 48,040               | 5,845                  | 13.85%           |
| 401.406                | PAYMENT IN LIEU OF TAXES | 1,286               | 390                 | 1,246               | 500                 | 500                  | -                      | 0.00%            |
| 401.417                | DELINQUENT PERSONAL TAX  | 8,356               | 7,270               | 7,434               | 6,000               | 7,000                | 1,000                  | 16.67%           |
| 401.446                | INTEREST ON TAXES        | 698                 | 716                 | 408                 | 500                 | 500                  | -                      | 0.00%            |
| 501.526                | SCAAP GRANT              | 4,307               | 1,518               | 2,299               | 2,000               | 2,000                | -                      | 0.00%            |
| 671.688                | REFUNDS & REIMBURSEMENTS | 1,000               | -                   | 14,000              | -                   | -                    | -                      | 0.00%            |
| 695.698                | FUND BALANCE - CARRYOVER | -                   | -                   | -                   | 84,918              | (28,539)             | (113,457)              | -133.61%         |
| 695.699                | TRANSFERS IN             | 1,290               | -                   | -                   | -                   | -                    | -                      | 0.00%            |
| <b>TOTAL REVENUES</b>  |                          | <b>\$ 2,313,322</b> | <b>\$ 2,269,953</b> | <b>\$ 2,291,095</b> | <b>\$ 2,396,894</b> | <b>\$ 2,342,237</b>  | <b>(54,657)</b>        | <b>-2.28%</b>    |
| 704.000                | SALARIES-REGULAR         | \$ 878,631          | \$ 842,820          | \$ 771,577          | \$ 734,961          | \$ 671,981           | (62,980)               | -8.57%           |
| 704.001                | LONGEVITY                | 7,322               | 6,810               | 7,449               | 8,380               | 6,830                | (1,550)                | -18.50%          |
| 705.000                | SALARIES-TEMPORARY       | 2,014               | -                   | -                   | -                   | -                    | -                      | 0.00%            |
| 706.000                | SALARIES-OVERTIME        | 32,182              | 38,409              | 58,995              | 45,000              | 45,000               | -                      | 0.00%            |
| 710.000                | HOLIDAY PAY              | 16,861              | 16,351              | 18,077              | 23,000              | 23,000               | -                      | 0.00%            |
| 715.000                | SOCIAL SECURITY          | 71,481              | 67,354              | 61,238              | 62,755              | 57,967               | (4,788)                | -7.63%           |
| 716.000                | HEALTH INSURANCE         | 220,928             | 171,122             | 149,857             | 108,278             | 74,807               | (33,471)               | -30.91%          |
| 716.001                | HEALTH INSURANCE WAIVER  | 4,300               | 6,600               | 4,000               | 6,000               | 7,200                | 1,200                  | 20.00%           |
| 716.006                | RETIRES HEALTH INSURANCE | 54,036              | 51,270              | 50,594              | 60,372              | 54,824               | (5,548)                | -9.19%           |
| 717.000                | LIFE & DISABILITY        | 7,040               | 3,465               | 3,107               | 3,093               | 2,843                | (250)                  | -8.08%           |
| 718.000                | COUNTY SHARE RETIREMENT  | 111,347             | 112,393             | 100,305             | 101,313             | 93,995               | (7,318)                | -7.22%           |
| 719.002                | DENTAL INSURANCE         | 12,525              | 12,047              | 9,564               | 7,676               | 4,395                | (3,281)                | -42.75%          |
| 720.000                | SICK PAY                 | -                   | 869                 | 1,120               | 2,985               | 3,723                | 738                    | 24.73%           |
| 723.000                | WORKERS COMPENSATION     | 19,749              | 9,269               | 8,249               | 6,002               | 2,250                | (3,752)                | -62.51%          |
| 724.000                | UNEMPLOYMENT INSURANCE   | 5,998               | 4,592               | 4,130               | 1,641               | 758                  | (883)                  | -53.82%          |
| <b>TOTAL PERSONNEL</b> |                          | <b>1,444,413</b>    | <b>1,343,370</b>    | <b>1,248,263</b>    | <b>1,171,456</b>    | <b>1,049,573</b>     | <b>(121,883)</b>       | <b>-10.40%</b>   |
| 733.000                | OTHER SUPPLIES           | 1,567               | 3,317               | 7,407               | -                   | -                    | -                      | 0.00%            |
| 741.000                | UNIFORMS                 | -                   | 2,917               | -                   | -                   | -                    | -                      | 0.00%            |
| <b>TOTAL SUPPLIES</b>  |                          | <b>1,567</b>        | <b>6,233</b>        | <b>7,407</b>        | <b>-</b>            | <b>-</b>             | <b>-</b>               | <b>0.00%</b>     |

**2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16**

**DEPARTMENT: JAIL MILLAGE  
FUND: 281**

| ACCT                                  | ACCOUNT NAME                 | 2011/12<br>ACTUAL | 2012/13<br>ACTUAL | 2013/14<br>ACTUAL | 2014/15<br>ADOPTED | 2015/16<br>ESTIMATED | INCREASE<br>(DECREASE) | % INC.<br>(DEC.) |
|---------------------------------------|------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|------------------------|------------------|
| 743.001                               | CLEANING ALLOWANCE           | 5,377             | 4,726             | 4,375             | -                  | -                    | -                      | 0.00%            |
| 800.000                               | CONTRACTUAL SERVICES         | 14,118            | 2,868             | 506               | -                  | -                    | -                      | 0.00%            |
| 860.001                               | TRAVEL                       | -                 | -                 | -                 | -                  | -                    | -                      | 0.00%            |
| 910.000                               | LIABILITY INSURANCE          | 45,120            | 42,636            | 8,436             | -                  | -                    | -                      | 0.00%            |
| 920.100                               | ELECTRIC                     | 110,676           | 96,112            | -                 | -                  | -                    | -                      | 0.00%            |
| 920.200                               | GAS                          | 20,090            | 9,247             | -                 | -                  | -                    | -                      | 0.00%            |
| 920.300                               | WATER                        | 21,608            | 15,559            | -                 | -                  | -                    | -                      | 0.00%            |
| 957.000                               | TRAINING                     | 4,372             | 10,346            | -                 | -                  | -                    | -                      | 0.00%            |
| 963.000                               | VALUATION DECREASE           | 16,003            | 28,644            | 13,301            | 20,000             | 15,000               | (5,000)                | -25.00%          |
| <b>TOTAL OTHER SERVICES</b>           |                              | 237,365           | 210,137           | 26,618            | 20,000             | 15,000               | (5,000)                | -25.00%          |
| 978.000                               | OFFICE EQUIPMENT             | 948               | -                 | -                 | -                  | -                    | -                      | 0.00%            |
| 979.000                               | VEHICLE                      | -                 | -                 | -                 | -                  | -                    | -                      | 0.00%            |
| 981.000                               | EQUIPMENT                    | -                 | 20,599            | -                 | -                  | -                    | -                      | 0.00%            |
| 981.001                               | EQUIPMENT KITCHEN            | -                 | -                 | -                 | -                  | -                    | -                      | 0.00%            |
| <b>TOTAL CAPITAL OUTLAY</b>           |                              | 948               | 20,599            | -                 | -                  | -                    | -                      | 0.00%            |
| 906.999                               | PRINCIPAL                    | -                 | -                 | -                 | -                  | 57,733               | 57,733                 | 0.00%            |
| 906.995                               | INTEREST                     | -                 | -                 | -                 | -                  | 12,969               | 12,969                 | 0.00%            |
| <b>TOTAL DEBT SERVICE</b>             |                              | -                 | -                 | -                 | -                  | 70,702               | 70,702                 | 0.00%            |
| 999.000                               | TRF-OUT                      | -                 | 500               | (1)               | -                  | -                    | -                      | 0.00%            |
| 999.031                               | TRF-OUT- DEBT                | 1,209,488         | 1,209,200         | 1,207,850         | 1,205,438          | 1,206,963            | 1,525                  | 0.13%            |
| 999.245                               | TRF-OUT - PUBLIC IMPROVEMENT | -                 | -                 | -                 | -                  | -                    | -                      | 0.00%            |
| 999.298                               | TRF-OUT - COMPUTER FUND      | 7,600             | 7,350             | -                 | -                  | -                    | -                      | 0.00%            |
| <b>TOTAL TRANSFERS OUT</b>            |                              | 1,217,088         | 1,217,050         | 1,207,849         | 1,205,438          | 1,206,963            | 1,525                  | 0.13%            |
| <b>TOTAL EXPENDITURES</b>             |                              | \$ 2,901,381      | \$ 2,797,389      | \$ 2,490,137      | \$ 2,396,894       | \$ 2,342,237         | \$ (125,359)           | -5.23%           |
| EXCESS REVENUES OVER EXPENSES         |                              | \$ (588,059)      | \$ (527,436)      | \$ (199,042)      | \$ -               | \$ -                 |                        |                  |
| 9/30/12 FUND BALANCE                  |                              | \$ 847,529        |                   |                   |                    |                      |                        |                  |
| 9/30/13 FUND BALANCE                  |                              |                   | \$ 320,093        |                   |                    |                      |                        |                  |
| 9/30/14 FUND BALANCE                  |                              |                   |                   | \$ 121,051        |                    |                      |                        |                  |
| <b>PROJECTED 9/30/15 FUND BALANCE</b> |                              |                   |                   |                   | \$ 36,133          |                      |                        |                  |
| <b>PROJECTED 9/30/16 FUND BALANCE</b> |                              |                   |                   |                   |                    | \$ 64,672            |                        |                  |



**2015/2016  
EATON COUNTY  
BUDGET WORKSHEET  
ENDING 9/30/16**

**DEPARTMENT: JUVENILE MILLAGE  
FUND: 296**

| <b>ACCT</b>                           | <b>ACCOUNT NAME</b>           | <b>2011/12<br/>ACTUAL</b> | <b>2012/13<br/>ACTUAL</b> | <b>2013/14<br/>ACTUAL</b> | <b>2014/15<br/>ADOPTED</b> | <b>2015/16<br/>ESTIMATED</b> | <b>INCREASE<br/>(DECREASE)</b> | <b>%INC.<br/>(DEC.)</b> |
|---------------------------------------|-------------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|--------------------------------|-------------------------|
| 403.000                               | PROPERTY TAX                  | \$ 1,125,748              | \$ 1,107,317              | \$ 1,109,291              | \$ 1,130,390               | \$ 1,156,368                 | \$ 25,978                      | 2.30%                   |
| 405.000                               | INDUSTRIAL FACILITIES TAX     | 21,878                    | 22,530                    | 23,425                    | 21,097                     | \$ 24,020                    | 2,923                          | 13.86%                  |
| 406.000                               | PAYMENT IN LIEU OF TAXES      | 643                       | 195                       | 623                       | 700                        | \$ 700                       | -                              | 0.00%                   |
| 417.000                               | DELINQUENT PERSONAL TAX       | 4,242                     | 3,637                     | 3,704                     | 4,000                      | \$ 4,000                     | -                              | 0.00%                   |
| 446.000                               | TAX INTEREST                  | 341                       | 372                       | 205                       | 200                        | \$ 200                       | -                              | 0.00%                   |
| 688.000                               | REFUNDS AND REIMBURSEMENTS    | 2,756                     | -                         | -                         | -                          | -                            | -                              | 0.00%                   |
| 695.698                               | FUND BALANCE CARRYOVER        | -                         | -                         | -                         | 273,133                    | 211,678                      | (61,455)                       | -22.50%                 |
| <b>TOTAL REVENUES</b>                 |                               | <b>1,155,608</b>          | <b>1,134,051</b>          | <b>1,137,247</b>          | <b>1,429,520</b>           | <b>1,396,966</b>             | <b>(32,554)</b>                | <b>-2.28%</b>           |
| 800.000                               | CONTRACTUAL SERVICES          | 166,262                   | 52,127                    | 145,039                   | 189,743                    | 175,821                      | (13,922)                       | -7.34%                  |
| 900.000                               | ADVERTISING                   | -                         | -                         | -                         | -                          | -                            | -                              | 0.00%                   |
| 957.000                               | TRAINING                      | 1,859                     | -                         | -                         | 2,000                      | 2,000                        | -                              | 0.00%                   |
| 963.000                               | VALUATION DECREASE            | 2,999                     | 14,320                    | 6,379                     | 15,000                     | 10,000                       | (5,000)                        | -33.33%                 |
| <b>TOTAL OTHER SERVICES</b>           |                               | <b>171,120</b>            | <b>66,447</b>             | <b>151,419</b>            | <b>206,743</b>             | <b>187,821</b>               | <b>(13,922)</b>                | <b>-6.73%</b>           |
| 901.000                               | CAPITAL OUTLAY                | -                         | -                         | -                         | -                          | -                            | -                              | 0.00%                   |
| <b>TOTAL CAPITAL OUTLAY</b>           |                               | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                   | <b>-</b>                     | <b>-</b>                       | <b>0.00%</b>            |
| 999.000                               | TRANSFERS-OUT - CCF OTHER     | -                         | -                         | -                         | -                          | 745,543                      | 745,543                        | 0.00%                   |
| 999.000                               | TRANSFERS-OUT - CCF YF        | 1,145,022                 | 779,712                   | 900,710                   | 1,222,777                  | 463,603                      | (759,174)                      | -62.09%                 |
| 999.000                               | TRANSFERS-OUT - COMPUTER FUND | -                         | -                         | -                         | -                          | -                            | -                              | 0.00%                   |
| <b>TOTAL TRANSFERS OUT</b>            |                               | <b>1,145,022</b>          | <b>779,712</b>            | <b>900,710</b>            | <b>1,222,777</b>           | <b>1,209,145</b>             | <b>(759,174)</b>               | <b>-62.09%</b>          |
| <b>TOTAL EXPENDITURES</b>             |                               | <b>\$ 1,316,142</b>       | <b>\$ 846,159</b>         | <b>\$ 1,052,129</b>       | <b>1,429,520</b>           | <b>\$ 1,396,966</b>          | <b>\$ (773,096)</b>            | <b>-54.08%</b>          |
| EXCESS REVENUES OVER EXPENSES         |                               | \$ (160,535)              | \$ 287,892                | \$ 85,119                 | \$ -                       | \$ (0)                       |                                |                         |
| 9/30/12 FUND BALANCE                  |                               | \$ 126,879                |                           |                           |                            |                              |                                |                         |
| 9/30/13 FUND BALANCE                  |                               |                           | \$ 414,771                |                           |                            |                              |                                |                         |
| 9/30/14 FUND BALANCE                  |                               |                           |                           | \$ 499,890                |                            |                              |                                |                         |
| <b>PROJECTED 9/30/15 FUND BALANCE</b> |                               |                           |                           |                           | \$ 226,757                 |                              |                                |                         |
| <b>PROJECTED 9/30/16 FUND BALANCE</b> |                               |                           |                           |                           |                            | \$ 15,079                    |                                |                         |