STATE OF MICHIGAN
COUNTY OF EATON ROLL CALL AND VOTES IN BOARD OF COMMISSIONER'S
September 18 SESSION A.D. 2013

ROLL CALL

(13-9-75)

			ON MOTION TO Adoption of 2013-14 County Budget		ON MOTION TO		ON MOTION TO	
A.M.	P.M.	COMMISSIONERS	AYE	NAY	AYE	NAY	AYE	NAY
	✓	MICHAEL HOSEY	✓					
	✓	TERRANCE AUGUSTINE	✓					
	✓	HOWARD T. SPENCE	✓					
	✓	JAMES OSIECZONEK	✓					
	✓	JANE M. WHITACRE	✓					
	✓	GLENN H. FREEMAN III	✓					
	✓	JOSEPH C. BREHLER	✓					
	✓	WALTER MIARS	✓					
		ROGER EAKIN	absent					
	✓	WAYNE RIDGE	✓					
	✓	L. DARYL BAKER	✓					
	✓	DALE BARR	✓					
	✓	JEREMY WHITTUM	✓					
	✓	ROGER HARRIS	✓					
	✓	BLAKE MULDER	✓					
			14					

EATON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 18, 2013

The Eaton County Board of Commissioners met in regular session at the County Facilities in the City of Charlotte, Wednesday, September 18, 2013.

Chairman Mulder called the meeting to order at 7:00 PM.

Pledge of Allegiance was given by all.

Invocation was given by Commissioner Miars.

Roll call. Commissioners present; Michael Hosey, Blake Mulder, Terrance Augustine, Howard T. Spence, James Osieczonek, Jane M. Whitacre, Glenn Freeman, Joseph Brehler, Walter Miars, Wayne Ridge, L. Daryl Baker, Dale Barr, Jeremy Whittum, Roger Harris. Commissioner absent: Roger Eakin.

Chairman Mulder asked for amendments to the agenda. Commissioner Barr moved the agenda be approved as presented. Seconded by Commissioner Augustine. Carried.

Chairman Mulder asked for amendments to the proposed minutes. Commissioner Osieczonek requested a change in the Commissioner Comment section, in which his comment should read "flex route" instead of "fixed route". Commissioner Mulder moved the minutes of August 21, 2013 be amended to reflect the correction. Seconded by Commissioner Barr. Carried.

Commissioner Mulder moved to approved the minutes as amended. Seconded by Commissioner Augustine. Carried.

Communications:
Letter from Director Keith Creagh of the State of Michigan Department of Natural Resources thanking the commissioners for meeting with him to discuss partnership opportunities regarding DNR managed public lands within Eaton County.

Letter from Travis A. Radina, Chair of the County Democratic Party recommending the reappointment of Jacky Tennis to the Board of Canvassers.

Letter from Barbara Rogers, Chair of the County Republican Party recommending the appointment of one of three nominees: Bruce Barlond, David Lambright and June Frances Johncock to the Board of Canvassers.

Public Comments: none

Commissioner Whittum introduced coordinator Mark Shumaker of the Eaton County Volunteer in Police Service (VIPS) who spoke regarding the organization and to recognize trainer Randy Carpenter. Also present were volunteers Bruce Rainey, Tim Reed, Frederick Brock.

Commissioner Baker moved the approval of Resolution #13-9-73 Resolution to Enter into a Subrecipient Agreement with Capital Fund Services, Inc.:

WHEREAS, the County of Eaton has operated a Michigan Strategic Fund Community Development Block Grant (CDBG) Revolving Loan Fund Program for several years ; and
WHEREAS, the Michigan Strategic Fund (MSF) has approved the regionalization of local revolving loan funds; and
WHEREAS, the Eaton County Board of Commissioners approve entering into a Subrecipient Agreement with the approved Region 7 Loan Fund Manager, Capital Fund Services, Inc.; and

WHEREAS, per the Subrecipient Agreement, Capital Fund Services, Inc. will now be responsible for administering the Revolving Loan Fund (Regional Fund) for Eaton County; and
WHEREAS, the Regional Fund will operate in a way that is consistent with the Eaton County Community Development Plan; and
WHEREAS, Eaton County agrees to assume all of the responsibilities for environmental review, decision making and action as specified and required under the National Environmental Policy Act of 1969 (42 U.S.C. 4321) and Section 104 (f) of Title 1 of the Housing and Community Development Act and implementing regulations 24 CFR Part 58; and
WHEREAS, the Chairperson of the Board of Commissioners shall be the individual authorized to sign Regional Fund related documents on behalf of Eaton County, to include the Subrecipient Agreement and Statement of Assurances; and
WHEREAS, the Chairperson of the Board of Commissioners shall also be the individual authorized to represent and vote on behalf of Eaton County as a member of the Regional Fund Loan Approval Committee.

Seconded by Commissioner Freeman. Carried. Nays: Whittum

Commissioner Brehler moved the approval of Resolution #13-9-74 to Establish Drain Office Petty Cash Fund:

WHEREAS, the Drain Office has requested to establish a petty cash fund; and
WHEREAS, the request is made in order to make change for cash payments of soil erosion and sediment control waivers; and
WHEREAS, the Ways and Means Committee has reviewed the request and recommended approval.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners approves the establishment of a petty cash fund in the amount of $50.00 for the Drain Office; and

BE IT FURTHER RESOLVED, that the Drain Office follow the Eaton County Petty Cash policy dated June 2, 1996 and any violation of this policy may result in the Petty Cash fund being returned to the County.

Seconded by Commissioner Harris. Carried.

Commissioner Brehler moved the approval of Resolution #13-9-75 to Approve 2013-2014 Eaton Budget:
WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, as amended, indicates that the Legislative body shall adopt a balanced budget for all funds by passing an Appropriations Act; and
WHEREAS, this resolution shall be known as the Fiscal Year 2014 General Appropriation Act; and

WHEREAS, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on August 30, 2013, and a public hearing on the proposed budget was held on September 10, 2013; and

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

WHEREAS, the Board of Commissioners will authorize, in June 2014, 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 2014 General Appropriations Act; and

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

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

BE IT FURTHER RESOLVED, that the 2013/2014 Eaton County General Fund (#101) budget of $31,787,440 be adopted by line-item; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue $19,178,866 and Debt Service $8,664,953) be adopted by line-item, for a total 2013/2014 budget of $59,631,259; and

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2013/2014 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to

change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

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

BE IT FURTHER RESOLVED, the line-item appropriations which represent the estimated costs of operating the Courts in 2013/2014 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

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

BE IT FURTHER RESOLVED, that the Eaton County Personnel Policy shall apply to all employees and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to $20,000 between Departments or Funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2013/2014 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

Seconded by Commissioner Freeman. Carried.

Commissioner Brehler moved the approval of Resolution #13-9-76 to Approve 2012/2013Budget Amendments:

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

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

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

General Fund

TRANSFER – OUT

Decrease	Transfer – Out/ Child Care Fund	
~~Decrease~~ $475,000	Fund Balance Carryover	$475,000

To reduce the transfer to the Child Care Fund up to $475,000 based on the projected fund balance.

Special Revenue Funds

JUVENILE MILLAGE - 296

Decrease	Transfer - Out	$300,000
Decrease	Fund Balance Carryover	$300,000

To reduce the transfer to the Child Care Fund up to $300,000 based on the projected fund balance.

CHILD CARE FUND - 292

Decrease	Transfers – In	$775,000
Decrease	Fund Balance Carryover	$775,000

To reduce the transfer from the Child Care Fund up to $775,000 based on the projected fund balance.

PRIORITY DRUG COURT – 271

Increase	Transfer – Out	$ 7,750
Decrease	Expenditures	$ 7,750

SOBRIETY DRUG COURT – 288

Increase	Transfer – Out	$ 7,750
Decrease	Expenditures	$ 7,750

To transfer program income revenue to the Computer Fund for computer equipment.

COMPUTER FUND - 298

Increase	Computer Equipment	$ 15,500
Increase	Transfer – In	$ 15,500

To increase the budget for computer equipment purchases for the Drug Court Programs.
Seconded by Commissioner Barr. Carried

Commissioner Eakin moved the approval of claims as audited by the Ways and Means Committee in the amount of $301,905.42 and to accept the report of previously authorized payments.

Seconded by Commissioner Freeman. Carried

Public Comment : None

Commissioner Comments: Spence spoke regarding the 8th Annual Delta Township Community Award Reception on October 30, 2013, honoring the 2013 award recipients.

Commissioner Osieczonek congratulated Commission Miars on the publishing of his new book.

New Business: Chairperson Mulder explained ballots will be distributed with names of nominees for consideration and appointment to the Board of Canvassers, one from each political

party. To meet the requirements of the Open Meetings Act, Commissioners need to sign their ballot and vote for their 2 choices. Once collected, Clerk Bosworth will read each ballot, noting the commissioner's name and the names of their choices.

The ballots were distributed, collected and tallied.

Commissioner Freeman moved to approve the re-appointment of Jacky Tennis, representing the Democratic Party and the appointment of Bruce J. Barlond representing the Republican Party to the Board of Canvassers for 4 year terms of office to expire on November 1, 2017. Seconded by Commissioner Augustine. Carried.

No Unfinished Business or Old Business.

Chairman Mulder adjourned the meeting to Tuesday, October 16, 2013 at 7:00 p.m.

Blake Mulder
Chairman of the Board of Commissioners

Diana Bosworth
Clerk of the Board of Commissioners

EATON COUNTY BOARD OF COMMISSIONERS

September 18, 2013

RESOLUTION TO ENTER INTO A SUBRECIPIENT AGREEMENT WITH CAPITAL FUND SERVICES, INC.

Introduced by the Public Works & Planning Committee

Commissioner Baker moved the approval of the following resolution. Seconded by Commissioner Freeman.

WHEREAS, the County of Eaton has operated a Michigan Strategic Fund Community Development Block Grant (CDBG) Revolving Loan Fund Program for several years ; and

WHEREAS, the Michigan Strategic Fund (MSF) has approved the regionalization of local revolving loan funds; and

WHEREAS, the Eaton County Board of Commissioners approve entering into a Subrecipient Agreement with the approved Region 7 Loan Fund Manager, Capital Fund Services, Inc.; and

WHEREAS, per the Subrecipient Agreement, Capital Fund Services, Inc. will now be responsible for administering the Revolving Loan Fund (Regional Fund) for Eaton County; and

WHEREAS, the Regional Fund will operate in a way that is consistent with the Eaton County Community Development Plan; and

WHEREAS, Eaton County agrees to assume all of the responsibilities for environmental review, decision making and action as specified and required under the National Environmental Policy Act of 1969 (42 U.S.C. 4321) and Section 104 (f) of Title 1 of the Housing and Community Development Act and implementing regulations 24 CFR Part 58; and

WHEREAS, the Chairperson of the Board of Commissioners shall be the individual authorized to sign Regional Fund related documents on behalf of Eaton County, to include the Subrecipient Agreement and Statement of Assurances; and

WHEREAS, the Chairperson of the Board of Commissioners shall also be the individual authorized to represent and vote on behalf of Eaton County as a member of the Regional Fund Loan Approval Committee.

NOW THEREFORE BE IT RESOLVED by the Eaton County Board of Commissioners as follows:

1. Eaton County approves entering into a Subrecipient Agreement with Capital Fund Services, Inc. and its subsidiary Great Lakes Capital Fund (a Community Development Financial Institution) to administer the Revolving Loan Fund (Regional Fund).

2. The Subrecipient Agreement, as attached with Exhibits, be signed and returned to the Michigan Economic Development Corporation prior to September 30, 2013.

3. Documentation showing all funding has been transferred to the Capital Fund Services, Inc. be provided to the Michigan Economic Development Corporation prior to October 30, 2013. Carried.

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 18, 2013

RESOLUTION TO ESTABLISH DRAIN OFFICE PETTY CASH FUND

Introduced by the Ways and Means Committee

Commissioner Brehler moved the approval of the following resolution. Seconded by Commissioner Harris.

WHEREAS, the Drain Office has requested to establish a petty cash fund; and

WHEREAS, the request is made in order to make change for cash payments of soil erosion and sediment control waivers; and

WHEREAS, the Ways and Means Committee has reviewed the request and recommended approval.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners approves the establishment of a petty cash fund in the amount of $50.00 for the Drain Office; and

BE IT FURTHER RESOLVED, that the Drain Office follow the Eaton County Petty Cash policy dated June 2, 1996 and any violation of this policy may result in the Petty Cash fund being returned to the County. Carried.

SUBRECIPIENT AGREEMENT
BETWEEN EATON COUNTY
AND
CAPITAL FUND SERVICES, INC. (GREAT LAKES CAPITAL FUND)
FOR
MICHIGAN CDBG PROGRAM

THIS SUBRECIPIENT AGREEMENT (Agreement), entered this _____ day of _____, 20____ by and between the County of Eaton (herein called the Unit of General Local Government or "UGLG") and Capital Fund Services, Inc. (Great Lakes Capital Fund) (herein called the "Subrecipient").

WHEREAS, the UGLG has applied for and received funds from the Michigan Strategic Fund (MSF) under Title I of the Housing and Community Development Act of 1974, as amended (HCD Act), Public Law 93-383;

WHEREAS, the UGLG has operated a revolving loan fund (Local RLF) pursuant to the HCD Act for many years;

WHEREAS, the MSF approved the regionalization of existing revolving loan funds into nine (9) regional entities or Regional Revolving Loan Funds (hereinafter individually a "Regional Fund") pursuant to Resolution 2011-120;

WHEREAS, this regionalization was provided for in the Michigan Consolidated Plan for Housing and Community Development program Year 2012 (July 1, 2012 – June 30, 2013); One Year Action Plan as approved in Resolution 2012-028;

WHEREAS, by Resolution 2012-142 the MSF designated each Michigan CDBG Regional Fund Manager (RFM), including the Subrecipient as the RFM for Region 7;

WHEREAS, the UGLG and its Local RLF are within Region 7; and

WHEREAS, the UGLG wishes to engage the Subrecipient to assist the UGLG in utilizing such Local RLF funds and additional Community Development Block Grant (CDBG) funds which the UGLG may receive.

NOW, THEREFORE, it is agreed between the parties hereto that;

I. PARTIES' RESPONSIBILITIES

A. Subrecipient's Responsibilities

The Subrecipient will be responsible for administering a CDBG revolving loan program, also referred to as Regional Revolving Loan Fund (Regional Fund), for the County of Eaton. The Subrecipient will administer all tasks in connection with the aforesaid program in compliance with all applicable Federal, state, and local laws, statutes, rules and regulations, and MSF program guidance (Grant Application Manual or Guide, hereinafter "GAM") as may be amended from time to time, governing these funds, and in a manner satisfactory to the UGLG and the MSF.

Changes to the program focus and objectives, or services, contained in this Agreement, unless otherwise noted, may only be made through a written amendment to this

Agreement, executed by both the Subrecipient and UGLG and acknowledged by the MSF Fund Manager or designee.

The focus of the Subrecipient's efforts under this Agreement will be the provision of loans to private, for-profit businesses located in the County of Eaton that will result in the creation of jobs primarily for low-and moderate-income individuals at those businesses or which will meet another permissible CDBG National Objective as provided in the GAM. The major tasks that the Subrecipient will perform in connection with the operation of a Regional Fund include, but are not limited to, the following:

1) **Outreach**: the Subrecipient will advertise and market the Regional Fund and conduct other forms of outreach. The Subrecipient's outreach efforts will be sufficient to generate enough demand to be able to close loans that produce jobs, the majority of which will be for low- and moderate-income persons.

2) **Completion of loan applications; underwriting assessment**: the Subrecipient will assist for-profit businesses and other eligible borrowers in completing loan applications, and will perform an assessment of each loan request to: (a) determine the CDBG eligibility of the loan, (b) evaluate the loan's job creation potential relative to meeting the National Objective and Public Benefit standards, and (c) ascertain that the loan will minimize, to the extent practicable, displacement of existing businesses and jobs in neighborhoods. The Subrecipient will perform a front-end assessment to determine whether each loan and the financing terms associated with it are appropriate, and as part of this assessment will consider the following:

   - the business' need for financial assistance;
   - the feasibility of the proposed venture or business activity;
   - the past business experience of the applicant;
   - the reasonableness of the proposed costs and return to the applicant;
   - the commitment of other sources of funds;
   - and the ratio of the loan amount to the full-time equivalent jobs expected to be created.

   Additional underwriting standards and requirements may be found in the GAM.

3) **Obtain loan collateral**: the Subrecipient will identify and obtain loan collateral, or other appropriate forms of loan security, sufficient to reduce the financial risk associated with each CDBG-funded loan, consistent with the program intent of providing financing in situations where adequate conventional financing is not available and as may be provided in the GAM.

4) **Loan approval committee**:
   The Subrecipient shall establish and maintain a Loan Approval Committee for the Regional Fund which will have no fewer than five (5) seats. The composition and experience requirements for the Loan Approval Committee are re-iterated in the GAM. In no case, can a Loan Approval Committee convene to consider a loan request without a representative from the community where the project resides.

5) **Incurring costs**: the Subrecipient shall be responsible for making sure that no CDBG or non CDBG project costs have been incurred prior to either execution of the formal loan agreement or completion of the environmental review procedures and written authorization from the CDBG Revolving Loan Fund Program Specialist to incur project related costs.

6) **Loan closing**: with the authorization of the Regional Fund program's Loan Approval Committee, the Subrecipient will execute all necessary documents and disburse funds as necessary to cover the expenses of approved applicants for activities authorized by executed loan agreements. The loan documents executed with applicants will include explicit provisions describing (a) the records that Borrowers must maintain to demonstrate the eligibility of the CDBG expenditures and the satisfaction of the CDBG National Objective, and (b) the conditions and procedures under which late payment penalties, default and/or foreclosure will occur. Prior to any disbursement, each loan must be approved in writing by the MSF or its designee.

7) **Loan servicing/loan portfolio management**: the Subrecipient will establish and maintain a consistent method for recording monthly payments, with up-to-date ledgers and timely reconciliations (at least quarterly) which is consistent with the GAM and acceptable to the MSF or its designee. The Subrecipient will also establish a system to monitor the financial health of Borrowers, in order to anticipate repayment problems called a Troubled Asset Management Plan ("TAMP") which is discussed further in this document and within the GAM. The Subrecipient will apply its policies and procedures regarding late payments, defaults, loan re-negotiation, and foreclosure in a timely and consistent manner.

8) **Monitoring of job creation**: for those projects required to create low to moderate income (LMI) jobs, the Subrecipient will monitor Borrowers on at least a quarterly basis to assess their progress in creating jobs for low- and moderate-income persons, and will institute default and foreclosure of the loan (subject to any inter-creditor rights and with penalties if appropriate) in instances where the Borrower fails to take sufficient action to satisfy the CDBG National Objective requirement.

9) **Management of program income**: any program income (as defined at 24 CFR 570.500(a)) generated in connection with the economic development loan program, including loan repayments, late payment penalties, recaptures, or proceeds from foreclosure, will be utilized consistent with applicable CDBG program requirements. The Subrecipient shall apply this program income toward additional loans under the Regional Fund program through the use of a revolving fund pursuant to 24 CFR 570.500(b).

10) **Maintenance of records**: in addition to the financial records regarding loan repayment cited in Paragraph A.6 above, the Subrecipient will maintain sufficient records to fully document (a) the loan application and underwriting review, including the front end assessment of CDBG eligibility and appropriateness of the loan, (b) the final terms and conditions of the loan, including collateral or other forms of loan security involved, (c) satisfaction of the CDBG National Objective, and Public Benefit requirements consistent with the requirements of

24 CFR 570.208(a)(4) and 570.209, and (d) proper utilization of program income received. All such records will be maintained according to the general requirements of 24 CFR 570.506 and those specified in the section of this Agreement on retention of records.

11) **Borrower compliance:** Recipients of loan proceeds (Borrower(s)) from the Regional Fund must comply with all federal and state laws, statutes, regulations, rules and policies, including, but not limited to, all reporting, monitoring and other requirements. Borrowers must acknowledge their compliance obligations at loan inception.

12) **General Regional Fund program management:** in addition to all of the responsibilities above, the Subrecipient shall be responsible for (a) maintaining separate accounting for the various types of capital, (b) reporting results of the Regional Fund program quarterly to the UGLG with a copy provided to the MSF or its designee, (c) obtaining written pre-funding consent from the MSF or its designee prior to any loan closing, (d) managing the administrative and oversight costs, including potential costs associated with third party contract service providers, and (e) obtaining written consent from the MSF or its designee prior to any disbursement.

13) **Adoption of credit policies:** The Subrecipient shall maintain at all times Lending Policies, Collection Policies, Compliance Policies, and Financial Accounting Policies consistent with the GAM which are customary to lending institutions and germane to their activities.

14) **CDBG project closure:** The Subrecipient shall complete the Project Closeout Report and submit all required attachments and documentation requested for review by MSF Staff. The process for closing out CDBG Revolving Loan Fund Projects is promulgated in the GAM and is regularly updated.

Repayments received on projects which are considered by the MSF as both "Closed" and "Successful" are no longer subject to Program Income restrictions and are instead subject to a certain "Repaid Funds Agreement" which shall be executed concurrently by the Subrecipient.

B. <u>UGLG Responsibilities</u>

1) The UGLG shall sub-grant to the Subrecipient its uncommitted Local RLF funds and certain new CDBG funds received from the MSF pursuant to the terms and conditions of this Agreement (the "Subgranted Funds"). The UGLG shall continue to retain responsibility related to its Local RLF and for its sub-granted CDBG funds, program income and existing loans and grants, and shall be required to participate in the resolution of any problems that may develop in the course of a project's implementation. Specifically, as it pertains to all transactions subject to this Agreement, the UGLG shall:

- Collaborate with Subrecipient to complete or assist with UGLG specific compliance items and oversee Subrecipient compliance with additional statutory and program requirements, including but not limited to:
  - National Objectives

- Citizen Participation
- Property Management
- Financial Management
- Environmental Review
- Fair Housing
- Equal Opportunity
- Labor Standards
- Acquisition and Relocation
- Procurement and Contract Management

- Oversee Local/Regional RLF budget and project amendments
- Oversee field review and audits of project activities and overall project progress
- Review final close-out reports prepared by Subrecipient prior to submission to the MSF
- Oversee and monitor third-party contracts related to projects that utilize its program income
- Review quarterly reporting prepared by the Subrecipient
- Attend on-site project monitoring with the MSF and Subrecipient
- Attend on-site monitoring of Subrecipient with MSF, as requested
- Complete annual Subrecipient performance report and submit to MSF

2) A copy of all files and records as required to be kept by an UGLG or as provided in the GAM must be kept at the UGLG office and must be available to the public during regular business hours, except documents deemed confidential and exempt from disclosure pursuant to MCL 15.243. Documents to be made available include copies of approved written policies related to the statutory and program requirements listed above. Required documentation and record keeping is discussed in greater detail in Section VIII.B, below.

3) **Required actions:** contemporaneous with the signing of this Agreement, the UGLG shall submit to the MSF the information below as provided in the attached **Exhibit A** and **Exhibit B**:
   a. Appointment of signatory/representative to Regional Fund Loan Approval Committee
   b. Acceptance of current GAM
   c. Statement of Assurances

II. TIME OF PERFORMANCE

Services of the Subrecipient shall start on the ____ day of _____, 20__ and end on the 24th day of October, 2015. The term of this Agreement and the provisions herein may be extended to cover any additional time period during which the Subrecipient remains in control of CDBG funds or other CDBG assets, including program income. Extensions must be approved by the UGLG and the MSF.

The MSF reserves the right and the UGLG and Subrecipient agree that the MSF for either cause or convenience may suspend and/or terminate any and all Regional Fund activities and direct the Subrecipient as to the further use and purpose of Regional Fund assets. If the suspension/termination is for convenience, the UGLG and Subrecipient shall be provided sixty (60) days' written notice of the termination and the specific rationale for the action.

III. TRANSFER OF CURRENT AND FUTURE PROGRAM INCOME

The UGLG hereby agrees to provide, and the Subrecipient agrees to accept, and the MSF hereby consents commensurate with its Resolutions 2013-054 and 2013-078 to the subgrant of all currently outstanding program income and any future program income received by the UGLG to the Subrecipient. Upon the execution of this Agreement, program income will be subgranted within fifteen (15) business days to the account of the Subrecipient. Any additional program income received shall be subgranted no less frequently than quarterly on the first business day of the first month of the quarter by electronic transfer or other form acceptable to the parties.

IV. REIMBURSEMENT OF ADMINITRATIVE EXPENSES OF UGLG

A. Reimbursement of Administrative Expenses for Existing Business
Program Income received by a Local RLF which is then sub-granted to a Regional Fund under this Agreement may be reduced by a percentage, which is described in the GAM, which may be used for the reimbursement of reasonable and allowable administrative expenses associated with existing business of the Local RLF. Excess and unused funds may then be sub-granted in whole to the Regional Fund.

B. Reimbursement of Administrative Expenses for New Business
Upon the initial transfer of Program Income from the UGLG to the Regional Fund, a percentage described in the GAM of the transferred amount may be set aside and made available to the Regional Fund for the reimbursement of reasonable and allowable administrative expenses associated with ***new*** business undertaken by the Regional Fund.

Payments may be contingent upon certification of the Subrecipient's financial management system in accordance with the standards specified in 24 CFR 84.21.

V. NOTICES

Notices required by this Agreement shall be in writing and delivered via mail (postage prepaid), commercial courier, or personal delivery or sent by facsimile or other electronic means. Any notice delivered or sent as aforesaid shall be effective on the date of delivery or sending. All notices and other written communications under this Agreement shall be addressed to the individuals in the capacities indicated below, unless otherwise modified by subsequent written notice.

Communication and details concerning this contract shall be directed to the following contract representatives:

UGLG:	Subrecipient:
Name	Name
Title	Title
Address	Address

With a copy to:

Michigan Strategic Fund
Attn: Fund Manager

300 N. Washington Square
Lansing, MI 48913

VI. SPECIAL CONDITIONS

A. Eligible Use of Regional Fund Assets or Subgranted Funds

1) Subgranted Funds may be deployed for projects that meet the charter and bylaws of the Regional Fund organization and provide funding for eligible businesses and projects that provide employment opportunities to primarily low and moderate income individuals who live in the State of Michigan or may, as a result of the use of funds, receive new employment or remain employed within the State of Michigan as further set forth in the GAM.

   Projects shall comply with the GAM. Activities shall also adhere to all CDBG requirements including those imposed by HUD, the MSF, and any other state or federal legal requirements.

2) The Regional Fund may provide loans, loan guarantees, collateral enhancements, purchase loan participations, and deploy funds in any other manner not specifically prohibited herein, in the HCDA, or in federal and state statutes, regulations, rules and policies, but which meet the spirit of the mission of the Regional Fund, namely the support and capitalization of businesses which offer employment opportunities within the Regional Fund's region. It is contemplated Subgranted Funds will be used to mitigate or participate in credit risk.

3) The MSF reserves the right to approve, on behalf of the Regional Fund, any transaction that meets the requirements of the CDBG program, HUD and any and all state and federal laws, rules, regulations and policies, but which are not otherwise prohibited by this Agreement or the GAM.

4) The RFM shall operate the Regional Fund in a way that is consistent with the UGLG's community development plan.

5) The RFM shall operate the Regional Fund in a way that is consistent with the Statement of Assurances attached as **Exhibit B**.

B. Prohibitions

1) Regional Fund assets may not be used in speculation, but must be tied to specific projects meeting national objectives.
2) Regional Funds may not provide assistance to professional sports teams.
3) Regional Funds may not provide assistance with assets to privately-owned recreational facilities that serve a predominately higher-income clientele, where the recreational benefit to users or members clearly outweighs the employment or other benefits to low-and moderate-income persons.
4) Regional Funds may not provide assistance to a borrower or project while that business or any other business owned by the same person(s) or entity (ies) is the subject of unresolved findings of non-compliance related to previous CDBG assistance.

5) Regional Fund assets may not be used for the acquisition, construction, or reconstruction of buildings for the general conduct of government as that term is defined in 42 U.S.C. §5302(a) (21).
6) Regional Fund assets may not be used for political activities of any kind.
7) Regional Fund assets may not be used to pay for obligations which are general fund obligations of a local unit of government.
8) Regional Fund assets may not be used to pay for the general promotion of the community as a whole.
9) Regional Fund assets may not be used for income payments.
10) Regional Fund assets may not be used to assist directly in the relocation of any industrial or commercial plant, facility, or operation from one area to another area, if the relocation is likely to result in a significant loss of employment in the labor market area from which the relocation occurs, as provided in 42 U.S.C. §5305(h).
11) Any other activity described in 24 CFR 570.207.

C. Grant Application Manual or Guide ("GAM")

All funds and projects shall be administered in compliance with all applicable Federal, state, and local laws, statutes, rules and regulations, and the GAM, as may be amended and updated from time to time, governing these funds and the CDBG program, and in a manner satisfactory to the UGLG and the MSF. The GAM contains additional requirements and policies on such matters, including, but not limited to, passive real estate, interest rates, approval of exceptions, loan terms, guarantees and subordination.

D. Recourse

The MSF may, or be directed by HUD to, recapture either Program Income or Grant Funds should such funds have been used for a project which fails to meet or make sufficient progress toward a National Objective or which experiences a failure of compliance with federal or state laws, rules, policies, regulations, or guidance issued within the GAM. The Subrecipient agrees that such a recapture will trigger a default in the underlying agreements associated with the project. The Subrecipient agrees to cooperate in order to facilitate the realization of remedies from the underlying project. The Subrecipient further agrees that such a recapture which documents a failure associated with activities managed by the Subrecipient under this Agreement shall become the financial obligation of the Subrecipient to the UGLG and the MSF.

E. Troubled Asset Management Plan

The Subrecipient shall adopt and follow a Troubled Asset Management Plan ("TAMP") which shall include the use of forbearance agreements and other legal and financial instruments which are normal and customary in the course of such activities for traditional commercial and non-profit lenders. The TAMP shall be satisfactory to the UGLG and the MSF and shall incorporate, at a minimum, such elements and obligations as described in the GAM, Revolving Loan Fund chapter under section titled "Troubled Asset Management" which may be updated from time to time..

F. MSF Identified Fraud and Subrecipient Misconduct

If at any time, and under any condition of discovery, the MSF identifies fraud, negligence, willful misconduct, theft, or any other deliberate act which violates or appears to violate any state or federal law, rule, regulation, policy or process to which the Subrecipient must adhere (collectively "Misconduct") the MSF shall act to protect the program, its assets, and the Borrowers and communities which it serves by taking any actions deemed necessary including, but not limited to, rescinding the designation as a Regional Fund or RFM, withdrawing and/ or recovering capital and income, redirecting the repayment of loan assets, seizing books, records, documents and accounts of Borrowers and of the Subrecipient and any similar or related material it deems necessary in its sole determination. The MSF may do so with reasonable notice to the Subrecipient.

The MSF, in cooperation with HUD, may evaluate a Corrective Action Plan by a Subrecipient and/or UGLG intended to address a finding of Misconduct as described herein. In evaluating such a plan, the MSF, in cooperation with HUD, shall determine if such proposed Corrective Action Plan is sufficient to remedy the finding and to what extent the Subrecipient or former Subrecipient may be allowed to continue to participate in the program.

VII. GENERAL CONDITIONS

The Subrecipient agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG) including subpart K of these regulations, except that (1) the Subrecipient does not assume the recipient's environmental responsibilities described in 24 CFR 570.604; and (2) the Subrecipient does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. The Subrecipient also agrees to comply with all other applicable Federal, state and local statutes, rules, regulations, and the GAM governing the funds provided under this contract. The Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

A. "Independent Contractor"

Nothing contained in this Agreement is intended to or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Subrecipient shall at all times remain an "independent contractor" with respect to the services to be performed under this Agreement. The UGLG shall be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the Subrecipient is an independent contractor.

B. Indemnification and Hold Harmless

To the full extent allowed by law, the Subrecipient shall indemnify, defend and hold harmless the UGLG and the MSF, including its board members, participants, committee members, officers, agents and employees (the "Indemnified Persons"), from any damages that either may sustain through the negligence or willful misconduct of the Subrecipient pertaining to its performance of the activities set forth in this Agreement. The Subrecipient shall maintain such insurance as necessary to comply with this provision. The

Subrecipient shall maintain such insurance to protect the Indemnified Persons from claims that might arise out of, or as a result of, the Subrecipient's operations; however, the Subrecipient's indemnification obligation shall not be limited to the limits of liability imposed under the Subrecipient's insurance policies. The Subrecipient shall provide and maintain its own general liability and workers' compensation insurance. The insurance shall be written for not less than any limits of liability, if any, required by law for the Subrecipient's obligation to provide indemnification under this Agreement.

C. Workers' Compensation

The Subrecipient shall provide Workers' Compensation Insurance coverage for all of its employees involved in the performance of this Agreement.

D. Insurance & Bonding

The Subrecipient shall carry sufficient insurance coverage to protect contract assets from loss due to theft, fraud and/or undue physical damage and, as a minimum, shall purchase a blanket fidelity bond covering all employees in an amount equal to cash advances from the UGLG. The Subrecipient shall comply with the bonding and insurance requirements of 24 CFR 84.31 and 84.48, Bonding and Insurance.

E. UGLG Recognition

The Subrecipient shall insure recognition of the role of the UGLG in providing services through this Agreement. All activities, facilities and items utilized pursuant to this Agreement shall be prominently labeled as to funding source. In addition, the Subrecipient will include a reference to the support provided herein in all publications made possible with funds made available under this Agreement.

F. Amendments

With the written consent of the MSF, the UGLG or Subrecipient may amend this Agreement at any time, provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of each organization, and approved by the UGLG's governing body. Such amendments shall not invalidate this Agreement, nor relieve or release the UGLG or Subrecipient from its obligations under this Agreement.

The UGLG may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both UGLG and Subreclpient. Such amendments require the express written consent of the MSF.

b. any material breach by the Subrecipient of an obligation of the Subrecipient under this Agreement, including failure to submit reports when due, or failure to maintain the required documents, which is not cured by the Fund Manager to the satisfaction of the MSF Fund Manager within the Cure Period;

c. the Subrecipient is in default, violation, breach, or non-compliance, of any kind or nature under any agreement or requirement, including submission of reports, with the MSF or MEDC, or for any department or agency within the State, including, without limitation, the Department of Licensing and Regulatory Affairs, the Department of Environmental Quality, the Department of Treasury, the MSF, the Michigan Economic Growth Authority (or any successors or assigns to any of the foregoing), which is not cured by the Subrecipient to the satisfaction of the MSF Fund Manager within the Cure Period;

d. any voluntary bankruptcy or insolvency proceedings are commenced by the Subrecipient;

e. any involuntary bankruptcy or insolvency proceedings are commenced against the Subrecipient, which proceedings are not set aside within sixty (60) calendar days from the date of institution thereof;

f. the Subrecipient's failure to comply with any provision of this Agreement;

g. Misconduct, as defined herein;

h. failure of the Subrecipient to adequately advertise and market the Regional Fund and/or the failure of the Regional Fund to have sufficient loan or commercial credit activity to comply with the continuing activity definition adopted by the MSF for the CDBG revolving loan funds; and

i. any dissolution of the Subrecipient.

2) <u>Available Remedies</u>

Upon the occurrence of any one or more of the Events of Default (after the expiration of any applicable Cure Periods without the required cure), in addition to the automatic suspension of the Subrecipient's ability and authority to manage the Regional Fund, the MSF may terminate this Agreement, and the Subrecipient's ability and authority to manage the Regional Fund, all at the option of the MSF. The suspension or termination the Subrecipient's ability and authority to manage the Regional Fund or of this Agreement are not intended to be the sole and exclusive remedy available to the MSF, and each remedy shall be cumulative, and in addition to every other provision or remedy given herein or now or hereafter existing at law, in equity, by statute or otherwise. The Subrecipient shall also pay all costs and expenses, including, without limitation, reasonable attorney's fees and expenses incurred by the MSF in collecting any sums due the MSF under this Agreement, in enforcing any of its rights under this Agreement, or in exercising any remedies available to the MSF.

"Cure Period" shall mean within thirty (30) business days after written notice by the MSF Fund Manager, or within such longer period of time as determined in writing and at the sole discretion of the MSF Fund Manager.

The GAM may be revised and amended during the term of this Agreement. Updated versions of the GAM shall be posted and shall be applicable to this Agreement upon their posted effective date.

G. Suspension or Termination

In accordance with 24 CFR 85.43, the UGLG (with the concurrence of the MSF) may suspend or terminate this Agreement if the Subrecipient materially fails to comply with any terms of this Agreement, which include (but are not limited to) the following:

1) Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and HUD guidelines, policies or directives as may become applicable at any time;
2) Failure, for any reason, of the Subrecipient to fulfill in a timely and proper manner its obligations under this Agreement;
3) Ineffective or improper use of funds provided under this Agreement; or
4) Submission by the Subrecipient to the UGLG reports that are incorrect or incomplete in any material respect.

In accordance with 24 CFR 85.44, this Agreement may also be terminated for convenience by either the UGLG or the Subrecipient, in whole or in part, by setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if in the case of a partial termination, the UGLG determines that the remaining portion of the award will not accomplish the purpose for which the award was made, the UGLG may terminate the award in its entirety. All Subrecipient awards shall contain language providing for their termination in the event the UGLG determines the award will no longer accomplish the purpose for which it was approved and for the assignment of any loans to the UGLG in the event the UGLG suspends or terminates this Agreement as set forth above.

In either event, the Subrecipient shall be provided sixty (60) days' written notice of the suspension or termination and the specific rationale for the action.

H. Default, Suspension, and Repayment Provisions

1) Events of Default

Notwithstanding anything to the contrary, the Subrecipient's ability and authority to manage the Regional Fund shall automatically be suspended, and may be terminated as provided by this Agreement, upon the occurrence, and during the continuance, of an Event of Default or as otherwise specified in this Agreement. The occurrence of any one or more of the following events or conditions shall constitute an "Event of Default" under this Agreement, unless a written waiver of the Event of Default is signed by the MSF Fund Manager:

a. any representation made by the Subrecipient shall prove incorrect at the time that such representation was made in any material respect, including, but not limited to, any information provided to the MSF;

This Paragraph shall survive the end of the Term of the Agreement for a period of three (3) years.

3) Recourse

Upon the occurrence of any one or more of the Events of Default (after the expiration of any applicable Cure Periods without the required cure), the MSF may recapture Regional Funds used for a project which does not comply with federal or state laws, rules, policies, regulations, or guidance issued within the GAM ("Recapture"). The Subrecipient agrees that such a recapture will trigger a default in the underlying agreements associated with the project. The Subrecipient agrees to cooperate in order to facilitate the realization of remedies from the underlying project, including, if necessary, the assignment to the MSF of all interest in any Regional Fund agreements and any Regional Funds. The Subrecipient further agrees that in the event of any Recapture under this Agreement, any deficiency in the Regional Funds shall become the financial obligation of the Subrecipient to the MSF.

VIII. ADMINISTRATIVE REQUIREMENTS

A. Financial Management

1) **Accounting Standards**: The Subrecipient agrees to comply with 24 CFR 84.21–28 and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

2) **Cost Principles:** The Subrecipient shall administer its program in conformance with OMB Circulars A-122, "Cost Principles for Non-Profit Organizations," or A-21, "Cost Principles for Educational Institutions," as applicable. These principles shall be applied for all costs incurred whether charged on a direct or indirect basis.

B. Documentation and Record Keeping

1) **Records to be Maintained**: The Subrecipient shall maintain and provide to the UGLG all records required by the Federal regulations specified in 24 CFR 570.506 that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:

a. Records providing a full description of each activity undertaken;
b. Records demonstrating that each activity undertaken meets one of the National Objectives of the CDBG program;
c. Records required to determine the eligibility of activities;
d. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance;
e. Records documenting compliance with the fair housing and equal opportunity components of the CDBG program;

f. Financial records as required by 24 CFR 570.502, and 24 CFR 84.21–28; and

g. Other records necessary to document compliance with Subpart K of 24 CFR Part 570.

2) **Access to Records:** The Subrecipient shall furnish and cause each of its own subrecipients or subcontractors to furnish all information and reports required hereunder and will permit access to its books, records and accounts by the UGLG, MSF or its agent, or other authorized state and Federal officials for purposes of investigation to ascertain compliance with the rules, regulations and provisions stated herein.

3) **Retention:** Subrecipient shall retain all financial records, supporting documents, statistical records, and all other records pertinent to the Agreement for a period of four (4) years. The retention period begins on the date of the submission of the UGLG's annual performance and evaluation report to MSF in which the activities assisted under the Agreement are reported on for the final time. Notwithstanding the above, if there is litigation, claims, audits, negotiations or other actions that involve any of the records cited and that have started before the expiration of the four-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the four-year period, whichever occurs later.

4) **Client Data:** The Subrecipient shall maintain client data demonstrating client eligibility for services provided. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to UGLG monitors, or their designees, for review upon request.

5) **Disclosure:** The Subrecipient understands that client information collected under this contract is private, and the use or disclosure of such information, when not directly connected with the administration of the UGLG's or Subrecipient's responsibilities with respect to services provided under this contract, may be prohibited by applicable Michigan or Federal law, unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.

6) **Close-outs:** The Subrecipient's obligation to the UGLG shall not end until all close-out requirements of the Agreement are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets (including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the UGLG), and determining the custodianship of records. Notwithstanding the foregoing, the terms of this Agreement shall remain in effect during any period that the Subrecipient has control over CDBG funds, including program income.

7) **Audits & Inspections:** All Subrecipient records with respect to any matters covered by this Agreement shall be made available to the UGLG, grantor agency, and the Comptroller General of the United States, or any of their authorized representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Subrecipient within 30 (thirty) days after receipt by the Subrecipient. Failure of the Subrecipient to comply with the above audit requirements will constitute a violation of this contract and may result in the withholding of future payments. The Subrecipient hereby agrees to have an annual agency audit conducted in accordance with current UGLG policy concerning Subrecipient audits and OMB Circular A-133

C. Reporting and Payment Procedures

1) **Program Income:** The Subrecipient shall report quarterly all program income (as defined at 24 CFR 570.500(a)) generated by activities carried out with CDBG funds made available under this contract. The use of program income by the Subrecipient shall comply with the requirements set forth at 24 CFR 570.504. By way of further limitations, the Subrecipient may use such income during the contract period for activities permitted under this contract and shall reduce requests for additional funds by the amount of any such program income balance on hand. Any interest earned on cash advances from the U.S. Treasury and from funds held in a revolving fund account is not program income and shall be remitted promptly to the UGLG or MSF.

2) **Progress Reports:** The Subrecipient shall submit regular Quarterly Progress Reports to the UGLG in the form, content, and frequency as required by the UGLG.

D. Procurement

1) **Compliance:** The Subrecipient shall comply with current UGLG policy concerning the purchase of equipment and shall maintain inventory records of all non-expendable personal property as defined by such policy as may be procured with funds provided herein. All program assets (unexpended program income, property, equipment, etc.) shall revert to the UGLG upon termination of this Agreement.

2) **OMB Standards:** Unless specified otherwise within this Agreement, the Subrecipient shall procure all materials, property, or services in accordance with the requirements of 24 CFR 84.40-48.

E. Use and Reversion of Assets

The use and disposition of real property and equipment under this Agreement shall be in compliance with the requirements of 24 CFR Part 84 and 24 CFR 570.502, 570.503, and 570.504, as applicable, which include, but are not limited to, the following:

definition, "minority group members" are Afro-Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian-Americans, and American Indians. The Subrecipient may rely on written representations by businesses regarding their status as minority and female business enterprises in lieu of an independent investigation.

3) **Notifications:** The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or worker's representative of the Subrecipient's commitments hereunder, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

4) **Equal Employment Opportunity and Affirmative Action (EEO/AA) Statement:** The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient; state that it is an Equal Opportunity or Affirmative Action employer.

5) **Subcontract Provisions:** The Subrecipient will include the provisions of Paragraphs X.A, Civil Rights, and B, Affirmative Action, in every subcontract or purchase order, specifically or by reference, so that such provisions will be binding upon each of its own subrecipients or subcontractors.

C. Employment Restrictions

1) **Prohibited Activity:** The Subrecipient is prohibited from using funds provided herein or personnel employed in the administration of the program for: political activities; inherently religious activities; lobbying; political patronage; and nepotism activities.

2) **Labor Standards:** The Subrecipient agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 *et seq.*) and all other applicable Federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement. The Subrecipient agrees to comply with the Copeland Anti-Kick Back Act (18 U.S.C. 874 *et seq.*) and its implementing regulations of the U.S. Department of Labor at 29 CFR Part 5. The Subrecipient shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the UGLG for review upon request.

The Subrecipient agrees that, except with respect to the rehabilitation or construction of residential property containing less than eight (8) units, all contractors engaged under contracts in excess of $2,000.00 for construction, renovation or repair work financed in whole or in part with assistance provided under this contract, shall comply with Federal requirements adopted by the UGLG pertaining to such contracts and

with the applicable requirements of the regulations of the Department of Labor, under 29 CFR Parts 1, 3, 5 and 7 governing the payment of wages and ratio of apprentices and trainees to journey workers; provided that, if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the Subrecipient of its obligation, if any, to require payment of the higher wage. The Subrecipient shall cause or require to be inserted in full, in all such contracts subject to such regulations, provisions meeting the requirements of this paragraph.

3) **"Section 3" Clause:**

a. Compliance

Compliance with the provisions of Section 3 of the HUD Act of 1968, as amended, and as implemented by the regulations set forth in 24 CFR 135, and all applicable rules and orders issued hereunder prior to the execution of this contract, shall be a condition of the Federal financial assistance provided under this contract and binding upon the UGLG, the Subrecipient and any of the Subrecipient's subrecipients and subcontractors. Failure to fulfill these requirements shall subject the UGLG, the Subrecipient and any of the Subrecipient's subrecipients and subcontractors, their successors and assigns, to those sanctions specified by the Agreement through which Federal assistance is provided. The Subrecipient certifies and agrees that no contractual or other disability exists that would prevent compliance with these requirements.

The Subrecipient further agrees to comply with these "Section 3" requirements and to include the following language in all subcontracts executed under this Agreement: "The work to be performed under this Agreement is a project assisted under a program providing direct Federal financial assistance from HUD and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701). Section 3 requires that to the greatest extent feasible opportunities for training and employment be given to low- and very low-income residents of the project area, and that contracts for work in connection with the project be awarded to business concerns that provide economic opportunities for low- and very low-income persons residing in the community area in which the project is located."

The Subrecipient further agrees to ensure that opportunities for training and employment arising in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project are given to low- and very low-income persons residing within the community area in which the CDBG-funded project is located; where feasible, priority should be given to low- and

very low-income persons within the service area of the project or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs; and award contracts for work undertaken in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project to business concerns that provide economic opportunities for low- and very low-income persons residing within the community area in which the CDBG-funded project is located; where feasible, priority should be given to business concerns that provide economic opportunities to low- and very low-income residents within the service area or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs.

The Subrecipient certifies and agrees that no contractual or other legal incapacity exists that would prevent compliance with these requirements.

b. Notifications

The Subrecipient agrees to send to each labor organization or bargaining agreement or other contract or understanding, if any, a notice advising said labor organization or worker's representative of its commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

c. Subcontracts

The Subrecipient will include this Section 3 clause in every subcontract and will take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the grantor agency. The Subrecipient will not subcontract with any entity where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract, unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

D. Conduct

1) **Assignability:** The Subrecipient shall not assign or transfer any interest in this Agreement without the prior written consent of the UGLG and the MSF thereto; provided, however, that claims for money due or to become due to the Subrecipient from the UGLG under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the UGLG. All terms and conditions of

this Agreement shall apply to any approved assignment related to the Agreement.

2) **Subcontracts:**

a. Approvals

The Subrecipient shall not enter into any subcontracts with any agency or individual in the performance of this contract without the written consent of the UGLG prior to the execution of such agreement.

b. Monitoring

The Subrecipient will monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

c. Content

The Subrecipient shall cause all of the provisions of this contract in its entirety to be included in and made a part of any subcontract executed in the performance of this Agreement.

d. Selection Process

The Subrecipient shall undertake to insure that all subcontracts let in the performance of this Agreement shall be awarded on a fair and open competition basis in accordance with applicable procurement requirements. Executed copies of all subcontracts shall be forwarded to the UGLG along with documentation concerning the selection process.

3) **Hatch Act:** The Subrecipient agrees that no funds provided, nor personnel employed under this Agreement, shall be in any way, or to any extent, engaged in the conduct of political activities in violation of Chapter 15 of Title V of the U.S.C.

4) **Conflict of Interest:** The Subrecipient agrees to abide by the provisions of 24 CFR 84.42 and 570.611, which include (but are not limited to) the following:

a. The Subrecipient shall maintain a written code of standards of conduct that shall govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds.

b. No employee, officer or agent of the Subrecipient shall participate in the selection, or in the award, or administration of,

a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.

c. No covered persons who exercise or have exercised any functions or responsibilities with respect to CDBG-assisted activities, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the CDBG-assisted activity, or with respect to the proceeds from the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for a period of one (1) year thereafter. For purposes of this paragraph, a "covered person" includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the UGLG, the Subrecipient, or any designated public agency.

5) **Lobbying:** The Subrecipient hereby certifies that:

a. No Federal appropriated funds have been paid ,or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;

b. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and

c. It will require that the language of paragraph (d) of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly:

d. Lobbying Certification: This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S.C. Any person

who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

6) **Copyright:** If this contract results in any copyrightable material or inventions, the UGLG and/or grantor agency reserves the right to royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use and to authorize others to use, the work or materials for governmental purposes.

7) **Religious Activities:** The Subrecipient agrees that funds provided under this Agreement will not be utilized for inherently religious activities prohibited by 24 CFR 570.200(j), such as worship, religious instruction, or proselytization.

XI. ENVIRONMENTAL CONDITIONS

A. Air and Water

The Subrecipient agrees to comply with the following requirements insofar as they apply to the performance of this Agreement:

1. Clean Air Act, 42 U.S.C. , 7401, *et seq.*;
2. Federal Water Pollution Control Act, as amended, 33 U.S.C., 1251, *et seq.*, as amended, 1318 relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder;
3. Environmental Protection Agency (EPA) regulations pursuant to 40 CFR Part 50, as amended.

B. Flood Disaster Protection

In accordance with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001), the Subrecipient shall assure that for activities located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, flood insurance under the National Flood Insurance Program is obtained and maintained as a condition of financial assistance for acquisition or construction purposes (including rehabilitation).

C. Lead-Based Paint

The Subrecipient agrees that any construction or rehabilitation of residential structures with assistance provided under this Agreement shall be subject to HUD Lead-Based Paint Regulations at 24 CFR 570.608, and 24 CFR Part 35, Subpart B. Such regulations pertain to all CDBG-assisted housing and require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions that should be taken when dealing with lead-based paint poisoning and the advisability and availability of blood lead level screening for children under seven. The notice should also point out that if lead-based paint is found on the property, abatement measures may be undertaken. The

regulations further require that, depending on the amount of Federal funds applied to a property, paint testing, risk assessment, treatment and/or abatement may be conducted.

D. Historic Preservation

The Subrecipient agrees to comply with the Historic Preservation requirements set forth in the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR Part 800, Advisory Council on Historic Preservation Procedures for Protection of Historic Properties, insofar as they apply to the performance of this Agreement. In general, this requires concurrence from the State Historic Preservation Officer for all rehabilitation and demolition of historic properties that are fifty years old or older or that are included on a Federal, state, or local historic property list.

XII. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall nevertheless be in full force and effect.

XIII. SECTION HEADINGS AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

XIV. WAIVER

The UGLG's (or the MSF's) failure to act with respect to a breach by the Subrecipient does not waive its right to act with respect to subsequent or similar breaches. The failure of the UGLG (or the MSF) to exercise or enforce any right or provision shall not constitute a waiver of such right or provision.

XV. ENTIRE AGREEMENT

Except as expressly referenced and incorporated, this Agreement constitutes the entire agreement between the UGLG and the Subrecipient for the use of funds received under this Agreement, and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the UGLG and the Subrecipient with respect to this Agreement.

IN WITNESS WHEREOF, the Parties have executed this contract as of the date first written above.

By_____
Blake Mulder, Chairman
Eaton County Board of Commissioners
Date:

By_____
Capital Fund Services, Inc. (Great Lakes Capital Fund)
Date:

ACKNOWLEDGED AND APPROVED:

MICHIGAN STRATEGIC FUND

_____
MSF Fund Manager
Date:

EXHIBIT A

UGLG Authorization Resolution Requirements

(shall contain the following elements and be provided to the MSF)

Statement that the Regional Fund will operate in a way that is consistent with the UGLG's community development plan.

That the UGLG agrees to assume all of the responsibilities for environmental review, decision making and action as specified and required under the National Environmental Policy Act of 1969 (42 U.S.C. 4321) and Section 104 (f) of Title I of the Housing and Community Development Act and implementing regulations 24 CFR Part 58.

Identification, by position/title, of the individual authorized to sign Regional Fund related documents on behalf of the UGLG, including the Subrecipient Agreement and Statement of Assurances.

Identification, by position/title, of the individual authorized to represent and vote on behalf of the UGLG as a member of the Regional Fund Loan Approval Committee.

EXHIBIT B

Statement of Assurances

The County of Eaton (UGLG) hereby affirms and certifies that it has complied and shall comply with Title I of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5301), and related statutes and implementing rules, regulations, and guidelines applicable to projects financed under the Michigan Community Development Block Grant program. Specific certifications include but are not limited to the following:

1. The UGLG shall in a timely manner for each proposed project:

   a. furnish its citizens the proposed application and information concerning the amount of funds available and being applied for, and the proposed community development and housing activities to be undertaken, including the estimated amount proposed to be used for activities that will benefit persons of low and moderate income and the plans for minimizing displacement of persons as a result of proposed activities and for assisting persons actually displaced;
   b. publish a public notice (a copy of which is attached) in such manner to afford citizens an opportunity to examine and submit comments on the proposed application and community development and housing activities; and
   c. hold one or more public hearings to obtain the views of citizens on the proposed application and community development and housing needs.

2. The UGLG shall conduct and administer the RLF in conformity with Public Law 88-352 and Public Law 90-284, and will affirmatively further fair housing;

3. The UGLG shall assure projects give maximum feasible priority to activities which will benefit low and moderate income families or aid to the prevention or elimination of slum or blight;

4. The UGLG has developed a community development plan that identifies community development and housing needs and specifies both short and long term community development objectives that have been developed in accordance with the primary objective and requirements of the Title I Housing and Community Development Act of 1974, as amended;

5. The UGLG will not attempt to recover any capital costs of public improvements assisted in whole or in part with Title I funds by assessing any amount against properties owned and occupied by persons of low and moderate income, including any fee charged or assessment made as a condition of obtaining access to such public improvements, unless (a) Title I funds are used to pay the proportion of such fee or assessment that related to capital costs of such public improvement that are financed from revenue sources other than Title I funds; or (b) for purposes of assessing any amounts against properties owned and occupied by persons of low and moderate income who are not persons of very low income, and (name of local unit) certifies that it lacks sufficient Title I funds to comply with the requirements of clause (a);

6. The UGLG shall adopt a policy of prohibiting the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in nonviolent civil rights demonstrations; and enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstrations within its jurisdictions;

7. The UGLG shall assure that no federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

   If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;

8. The UGLG shall comply with financial management guidelines in 24 CFR Part 85, Administrative Requirements for Grants to State and Local Governments, and U.S. Office of Management and Budget Circular No. A-87, Cost Principles for State and Local Governments;

9. The UGLG shall comply with Civil Rights and Equal Opportunity statutes as set forth in Title I of the Civil Rights Act of 1964 (Public Law 88-352), Title VIII of the Civil Rights Act of 1968 (Public Law 90-284), the Michigan Civil Rights Act 453 of 1976, the Michigan Fair Employment Practices Act (MCL 423, 301-423, 311), related statues and implementing rules and regulations;

10. The UGLG shall comply with Labor Standards statutes as set forth in the Davis-Bacon Fair Labor Standards Act (40 U.S.C. 276a-276a-5), related statutes and implementing rules and regulations;

11. The UGLG shall comply with Lead Based Paint Poisoning Prevention Act (42 U.S.C. 4831);

12. The UGLG shall comply with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. 4630) and implementing regulations;

13. The UGLG shall comply with OMB Circular No. A-133, Audits of States, Local Governments and Non-Profit Organizations and implementing rules and regulations;

14. The UGLG shall comply with Section 504 of the Rehabilitation Act of 1973, as amended, and implementing rules and regulations 24 CFR Part 8; and

15. The UGLG shall provide authorized state officials and representatives with access to all books, accounts, records, reports, files, and other papers, things, or property pertaining to the project in order to make audits, examinations, excerpts and transcripts; each contract or subcontract also shall provide for such success to relevant data and records pertaining to the development and implementation of the project.

Blake Mulder, Chairman
Eaton County Board of Commissioners
Date:

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 18, 2013

RESOLUTION TO APPROVE THE 2013/2014 EATON COUNTY BUDGET

Introduced by the Ways and Means Committee

Commissioner Brehler moved the approval of the following resolution. Seconded by Commissioner Freeman.

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

WHEREAS, this resolution shall be known as the Fiscal Year 2014 General Appropriation Act; and

WHEREAS, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on August 30, 2013, and a public hearing on the proposed budget was held on September 10, 2013; and

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

WHEREAS, the Board of Commissioners will authorize, in June 2014, 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 2014 General Appropriations Act; and

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

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

BE IT FURTHER RESOLVED, that the 2013/2014 Eaton County General Fund (#101) budget of $31,787,440 be adopted by line-item; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue $19,178,866 and Debt Service $8,664,953) be adopted by line-item, for a total 2013/2014 budget of $59,631,259; and

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2013/2014 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

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

BE IT FURTHER RESOLVED, the line-item appropriations which represent the estimated costs of operating the Courts in 2013/2014 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

BE IT FURTHER RESOLVED, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to budgets, purchasing, travel, and per diems; as well as the Eaton County Personnel Policies, and that budgeted

funds for these purposes are appropriated contingent upon compliance with all County policies.

BE IT FURTHER RESOLVED, that the Eaton County Personnel Policy shall apply to all employees and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to $20,000 between Departments or Funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2013/2014 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting. Roll call vote. Carried unanimously.

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

101 REVENUES

Taxes	$	17,638,080
Licenses and Permits		197,000
Federal Grants		1,019,476
State Grants		4,153,068
Local Unit Contributions		3,149,581
Charges for Services		2,851,225
Fines and Forfeitures		307,500
Interest and Rents		292,209
Other Revenue		200,450
Other Financing Sources		935,705
Fund Balance - Carryover		1,043,146
Total Revenue	**$**	**31,787,440**

Expenditures

Legislative	$	284,408
Judicial		5,501,907
General Government		7,353,814
Public Safety		13,507,248
Health and Welfare		1,692,298
Recreation and Culture		15,000
Other		160,024
Capital Outlay		288,960
Transfers-Out		2,983,780
Total Expenditures	**$**	**31,787,440**

a policy manual which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to $20,000 between Departments or Funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2013/2014 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

208	Parks & Recreation	$	426,181
211	Parks Special		1,500
215	Friend Of The Court		68,649
227	Landfill		35,000
228	Solid Waste Ordinance		287,666
236	CDBG - Housing		216,715
240	Code Enforcement		250,590
245	Public Improvement		299,196
254	Home Tax Exemption Audit		8,000
255	Remonumentation		89,200
256	Retirement Stabilization		2,261,334
257	Register Of Deed Technology		103,588
261	Central Dispatch		4,190,626
262	Property Forfeiture - Sheriff		1,000
263	Dispatcher Training Fund		30,000
264	Drug Forfeiture - Sheriff		10,000
265	Local Co Training Fund		30,000
266	Sheriff Road Crew		99,777
267	Vertical Drug - Pros		70,280
269	Law Library		6,500
270	STOP Domestic Violence		87,136
271	Drug Court III		112,209
276	Community Corrections		164,012
279	Swift and Sure Sanctions		174,803
281	Jail Millage		2,523,571
282	Property Forfeiture - Prosecutor		500
284	Drug Forfeiture - Prosecutor		6,000
285	Michigan Justice Training		15,000
286	Homeland Security		150,000
288	OHSP Drug Court		92,340
290	Department of Human Services		414,000
291	Child Care - DHS		2,500
292	Child Care Fund		5,112,082
293	Soldiers & Sailors		30,000
294	Veteran's Trust		16,000
296	Juvenile Millage		1,162,770
297	Historical Commission		2,600
298	Computer		627,540
	Total Special Revenue		**19,178,866**

2013/2014 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

345	Installment Purchase		49,598
371	Building Authority - Jail		1,207,850
374	Road Commission MTF 2003		594,900
377	DPW - Grand Ledge 2005		632,663
378	DPW - Dimondale/Windsor		331,515
381	DPW - Brookfield Debt		166,059
391	Building Authority - Dental Clinic		62,369
851	Drain Debt Service		5,620,000
	TOTAL DEBT SERVICE	**$**	**8,664,953**
	TOTAL 2013/2014 BUDGET	**$**	**59,631,259**

Approved Position Allocation List
2013/2014 Adopted Budget

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

Approved Position Allocation List
2013/2014 Adopted Budget

Position	Dept #	FTE	Total FTE
County Clerk	**101.215**		**8.50**
County Clerk/Register of Deeds		1.00	
Deputy County Clerk		1.00	
Deputy Circuit Court Clerk		1.00	
Elections Clerk		1.00	
Vital Records Clerk		1.50	
Senior Court Clerk		1.00	
Court Clerk		2.00	
Controller	**101.223**		**7.75**
Controller		1.00	
Assistant Controller		1.00	
Human Resource Specialist		1.00	
Benefit Specialist		1.00	
Accountant		1.00	
Payroll & Insurance Specialist		0.75	
Finance & Purchasing Assist.		1.00	
Administrative Assistant		1.00	
Information Systems	**101.224**		**9.00**
Information Systems Director		1.00	
Senior Programmer/Analyst		1.00	
Network & PC Administrator		3.00	
Programmer Analyst		1.00	
GIS Specialist		2.00	
Admin. & Operations Assistant		1.00	
Equalization	**101.225**		**6.00**
Equalization Director		1.00	
Deputy Equalization Director		1.00	
Appraiser		1.00	
Property Description Specialist		1.00	
Secretary/Equalization Aide		1.00	
Property Description Clerk		1.00	
Prosecuting Attorney	**101.229**		**17.50**
Prosecuting Attorney		1.00	
Sr. Asst. Prosecuting Attorney		3.00	
Assistant Prosecuting Attorney		3.00	
Investigator		1.00	
Child Support Secretary		2.00	
Victim Witness Coordinator		1.00	
P.A. Legal Secretary		1.00	
Legal Secretary		5.00	
Victim Advocate		0.50	
Economic Crimes Unit	**101.232**		**5.25**
Chief Assistant Prosecuting Attorney		1.00	
Investigator		1.00	
Legal Secretary		2.25	
Assistant Investigator		1.00	

Approved Position Allocation List
2013/2014 Adopted Budget

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

Approved Position Allocation List
2013/2014 Adopted Budget

Position	Dept #	FTE	Total FTE
Register Of Deeds	**101.236**		**4.00**
Deputy Register of Deeds		1.00	
Clerk		3.00	
County Treasurer	**101.253**		**5.00**
Treasurer		1.00	
Acctg & Tax Records Clerk		4.00	
MSU Extension	**101.257**		**1.00**
Office Coordinator		1.00	
Physical Plant	**101.265**		**14.00**
Physical Plant Director		1.00	
Custodial Supervisor		1.00	
Secretary		1.00	
General Maintenance Worker		4.00	
Groundskeeper		2.00	
Custodian		5.00	
Drain Commission	**101.275**		**5.00**
Drain Commissioner		1.00	
Deputy Drain Commissioner		1.00	
Drain Inspector		2.00	
Secretary		1.00	
Sheriff	**101.301**		**39.00**
Sheriff		1.00	
Undersheriff		1.00	
Administrative Assistant		1.00	
Secretary/Admin. Services		1.00	
Chief Deputy		1.00	
Captain		2.00	
Lieutenant		1.00	
Sergeant		4.00	
Detective		3.00	
Deputy/FTO		1.00	
Deputy/Property Officer		1.00	
Deputy		16.00	
Quartermaster		1.00	
Financial Services Clerk		1.00	
Records Clerk		4.00	
Sheriff - Corrections	**101.302**		**38.00**
Captain		1.00	
Lieutenant		1.00	
Jail Health Coordinator		1.00	
Jail Nurse		1.00	
Jail Medical Assistant		2.00	
Food Services Supervisor		1.00	
Medical Records/Commissary Clk		0.50	
Corrections Sergeant		6.00	
Corrections Deputy/FTO		1.00	
Corrections Deputy		18.00	
Corrections Clerk		1.00	
Cook		4.50	

Approved Position Allocation List
2013/2014 Adopted Budget

Position	Dept #	FTE	Total FTE
Central Dispatch	**261.325**		**27.00**
Central Dispatch Director		1.00	
Assistant Director		1.00	
Administrative Assistant		1.00	
Clerk/Receptionist		1.00	
Dispatch Supervisor		4.00	
Dispatcher Supervisor/Training Coordinator		1.00	
Dispatcher Supervisor/Computer Technician		1.00	
Dispatcher		16.00	
Emergency Services Sergeant		1.00	
Sheriff Road Crew			**1.00**
Corrections Deputy		1.00	
Tri-County Metro Narcotics	**267.229**		**1.00**
Assistant Prosecuting Attorney		1.00	
S.T.O.P Grant	**270.230**		**1.00**
Assistant Prosecuting Attorney		1.00	
Drug Court	**271.138**		**1.00**
Case Manager/Assessor		1.00	
Community Corrections - Admin	**276.152**		**1.50**
Community Corr. Coord.		1.00	
Data Entry Clerk		0.50	
Swift and Sure Sanctions Grant			**1.50**
Case Manager/Assessor		1.00	
PT Case Manager/Assessor		0.50	
Jail Millage	**281.301**		**17.50**
Corrections Deputy		14.00	
Jail Medical Assistant		0.50	
General Maintenance Worker		1.00	
Corrections Clerk		2.00	
Youth Facility	**292.356**		**19.00**
Director of Youth Services		1.00	
Residential Treatment Therapist		1.00	
Shift Supervisor		3.00	
Aftercare/Family Services		1.00	
Nutritionist		1.00	
Administrative Assistant		1.00	
Cook		1.00	
Youth Specialist		10.00	
Community Based Treatment	**292.359**		**5.00**
Therapist		1.00	
Treatment Specialist		4.00	
In-Home Care	**292.662**		**3.00**
Sr. Juv Caseworker/Referee		1.00	
Senior Juvenile Caseworker		2.00	

Approved Position Allocation List
2013/2014 Adopted Budget

Position	Dept#	FTE	Total FTE
Day Treatment	**292.666**		**6.00**
Assistant Youth Services Director		1.00	
Senior Juvenile Caseworker		1.00	
Therapist		1.00	
Senior Program Worker		1.00	
Program Worker		2.00	
Commissary	**595.302**		**0.50**
Medical Records/Commissary Clk		0.50	

Grand Total **374.50**

ELECTED OFFICIAL SALARY SCHEDULE

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

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

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

SOURCE	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
TAXES	$ 18,045,579	$ 17,625,922	$ 17,219,841.58	$ 17,508,545	$ 17,638,080	$ 129,535	0.74%
LICENSES & PERMITS	$ 198,684	$ 201,344	$ 196,908.49	$ 208,950	$ 197,000	(11,950)	-5.72%
FEDERAL REVENUE	$ 1,129,858	$ 931,216	$ 986,969.64	$ 1,012,263	$ 1,019,476	7,213	0.71%
STATE REVENUE	$ 2,057,886	$ 2,293,907	$ 3,627,148.79	$ 3,961,608	$ 4,153,068	191,460	4.83%
LOCAL UNIT CONTRIBUTIONS	$ 2,930,830	$ 2,895,984	$ 3,102,904.60	$ 3,129,782	$ 3,149,581	19,799	0.63%
CHARGES FOR SERVICES	$ 2,896,046	$ 3,080,600	$ 2,882,775.37	$ 3,122,575	$ 2,851,225	(271,350)	-8.69%
FINES & FORFEITURES	$ 200,350	$ 204,684	$ 301,525.76	$ 212,000	$ 307,500	95,500	45.05%
INTEREST & RENTS	$ 310,194	$ 288,601	$ 282,974.94	$ 319,829	$ 292,209	(27,620)	-8.64%
REFUNDS & REIMBURSEMENTS	$ 206,611	$ 274,295	$ 214,028.83	$ 193,500	$ 200,450	6,950	3.59%
TRANSFERS IN	$ 3,545,828	$ 3,074,649	$ 1,293,461.81	$ 762,542	$ 935,705	173,163	22.71%
FUND BALANCE CARRYOVER	-	-	-	$ 801,297	$ 1,043,146	241,849	30.18%
HISTORICAL MARGIN	-	-	-	-	-	-	0.00%
	$ 31,521,864	$ 30,871,203	$ 30,108,540	$ 31,232,891	$ 31,787,440	$ 554,549	1.78%

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

Source: Taxes
Source Number: 401

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.401.101.403	CURRENT PROPERTY TAX	$ 17,322,580	$ 16,932,232	$ 16,491,192	$ 16,849,906	$ 16,895,366	$ 45,460	0.27%
101.401.101.405	INDUSTRIAL FACILITY TAX	376,450	323,034	365,719	364,139	358,214	(5,925)	-1.63%
101.401.101.406	PAYMENT IN LIEU OF TAXES	9,676	9,132	9,674	9,500	9,500	-	0.00%
101.401.101.406.328	LOCAL UNIT CONTRIBUTION	38,678	38,362	-	30,000	30,000	-	0.00%
101.401.101.417	DELINQUENT PERSONAL TAX	16,817	33,891	48,542	15,000	15,000	-	0.00%
101.401.101.431	TRAILER TAX	9,391	8,578	9,861	10,000	10,000	-	0.00%
101.401.101.446	INTEREST ON TAXES	75,807	66,259	62,399	70,000	70,000	-	0.00%
101.401.236.420	REAL ESTATE TRANSFER TAX	196,180	214,434	232,454	160,000	250,000	90,000	56.25%
	TOTAL TAXES	$ 18,045,579	$ 17,625,922	$ 17,219,842	$ 17,508,545	$ 17,638,080	$ 129,535	0.74%

Source: Licenses & permits
Source Number: 450

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

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

Source: Federal Grants
Source Number: 501

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.501.141.516	ACCESS AND VISITATION	$ 3,888	$ 1,765	$ 788	$ 3,000	$ 3,000	$ -	0.00%
101.501.141.521	ADC INCENTIVE	150,854	149,016	139,200	147,672	147,672	-	0.00%
101.501.141.530	CRP-FOC	790,288	666,442	749,989	747,509	747,509	-	0.00%
101.501.229.520	COOP. REIMB PROSECUTOR	80,207	82,123	78,330	91,082	92,295	1,213	1.33%
101.501.229.528	IV-E DHS GRANT	21,439	19,687	18,170	15,000	28,000	13,000	86.67%
101.501.257.516	STRONG FAMILIES/SAFE CHILDREN	26,094	6,294	-	-	-	-	0.00%
101.501.301.540.001	BULLETPROOF VEST PROGRAM	12,189	5,174	493	8,000	1,000	(7,000)	-87.50%
101.501.301.540.002	OCDETF	4,768	716	-	-	-	-	0.00%
101.501.301.540.004	BYRNE METH	527	-	-	-	-	-	0.00%
101.501.426.506	EMERGENCY SERVICES GRANT	39,604	-	-	-	-	-	0.00%
	TOTAL FEDERAL GRANTS	$ 1,129,858	$ 931,216	$ 986,970	$ 1,012,263	$ 1,019,476	$ 7,213	0.71%

Source: State Revenue
Source Number: 539

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.539.101.571	CONVENTION & TOURISM	$ 237,426	$ 254,139	$ 285,524	$ 302,274	$ 332,339	$ 30,065	9.95%
101.539.101.574	STATE REVENUE SHARING	-	-	1,323,124	1,655,914	1,771,974	116,060	7.01%
101.539.101.576	LIQUOR LICENSE ENFORCE	29,429	28,967	30,202	25,000	25,000	-	0.00%
101.539.101.579.001	STATE COURT FEE	442,189	421,968	412,372	420,000	420,000	-	0.00%
101.539.131.542	JUDICIAL PAY STANDARDIZATION	91,448	91,448	91,448	91,448	91,448	-	0.00%
101.539.131.544.002	DRUG CASE INFORMATION MGT	337	579	511	300	300	-	0.00%
101.539.136.542	JUDICIAL PAY STANDARDIZATION	91,448	91,448	91,448	91,448	91,448	-	0.00%
101.539.136.544.001	STATE AID-CASE FLOW ASST.	27,993	28,121	31,760	26,000	26,000	-	0.00%
101.539.136.544.002	DRUG CASE INCENTIVE	801	928	960	750	750	-	0.00%
101.539.136.544.003	JUROR COMPENSATION FUND	27,683	24,823	19,640	25,000	22,000	(3,000)	-12.00%
101.539.148.541	PROBATE JUDGES SALARY	78,164	105,134	102,898	102,000	102,000	-	0.00%
101.539.148.542	JUDICIAL PAY STANDARDIZATION	42,975	45,724	45,724	45,724	45,724	-	0.00%
101.539.149.562	ASST. CJO SALARY REIMB.	52,776	52,776	52,776	52,776	52,776	-	0.00%
101.539.221.572	CIGARETTE TAX	18,219	12,080	4,906	-	5,000	5,000	0.00%
101.539.229.550	VICTIMS RIGHTS ACT	102,600	81,185	124,603	102,600	102,600	-	0.00%
101.539.301.549.001	OPERATION HEMP	109	164	-	-	-	-	0.00%
101.539.302.560	PAROLE VIOLATION GRANT	274,543	339,016	404,366	305,000	354,000	49,000	16.07%
101.539.302.561	DIVERTED FELON PROGRAM	166,935	342,340	215,590	310,000	256,000	(54,000)	-17.42%
101.539.331.544	MARINE SAFETY	4,625	4,898	3,631	5,000	5,000	-	0.00%
101.539.333.543	SHERIFF ROAD PATROL	123,170	109,000	98,100	98,100	101,370	3,270	3.33%
101.539.356.572	CIGARETTE TAX	7,591	5,033	2,044	-	-	-	0.00%
101.539.631.571	CONVENTION & TOURISM	237,426	254,139	285,524	302,274	332,339	30,065	9.95%
101.539.681.553.001	VETERANS SERVICES GRANT	-	-	-	-	15,000	15,000	0
	TOTAL STATE REVENUE	$ 2,057,886	$ 2,293,907	$ 3,627,149	$ 3,961,608	$ 4,153,068	$ 191,460	4.83%

Source: Local Unit Contributions
Source Number: 580

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.580.225.581.018	EQUALIZATION SERVICES LOCAL UNIT CONTR.	$ -	$ -	$ 13,333	$ 80,000	$ 80,000	-	0.00%
101.580.229.652	PROSECUTING ATTY. SERV. - LOCAL UNITS	-	-	35,019	110,539	48,000	(62,539)	-56.58%
101.580.303.582.014	TWP. CONTRIBUTION-SHERIFF	2,848,872	2,834,244	2,992,812	2,876,267	2,958,605	82,338	2.86%
101.580.304.581	TWP. CONTRIBUTION-WEIGHMASTER	20,218	-	-	-	-	-	0.00%
101.580.402.581.014	TWP CONTRIB - PLANNING	20,580	20,580	20,580	20,992	20,992	-	0.00%
101.580.402.581.015	ROAD COMM - PLANNING	20,580	20,580	20,580	20,992	20,992	-	0.00%
101.580.402.581.016	EATRAN - PLANNING	20,580	20,580	20,580	20,992	20,992	-	0.00%
	TOTAL LOCAL UNIT CONTRIBUTIONS	$ 2,930,830	$ 2,895,984	$ 3,102,905	$ 3,129,782	$ 3,149,581	$ 19,799	0.63%

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

Source: Charges for services
Source Number: 600

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.600.131.605	CIRCUIT COURT PROBATION	$ 15,423	$ 9,784	$ 17,430.38	$ 14,000	$ 14,000	$ -	0.00%
101.600.131.606	BOND RETAINAGE	720	1,550	990	1,000	1,000	-	0.00%
101.600.131.608	CIRCUIT COURT SERVICES	45,962	43,207	43,328	43,000	43,000	-	0.00%
101.600.131.608.001	JURY DEMAND FEES	4,680	4,509	4,560	4,700	4,700	-	0.00%
101.600.131.608.002	WRIT OF GARN, REST, ATTACH	3,615	4,450	4,770	3,600	3,600	-	0.00%
101.600.131.608.006	MISC COURT COSTS AND FEES	134	223	-	100	100	-	0.00%
101.600.131.635	PHOTOCOPIES	5,729	7,486	7,586	5,500	5,500	-	0.00%
101.600.136.608.000	COURT FILING FEES	108,976	111,371	101,813	96,000	95,000	(1,000)	-1.04%
101.600.136.608.001	JURY DEMAND FEES	600	5,332	(3,545)	3,000	1,500	(1,500)	-50.00%
101.600.136.608.002	WRIT OF GARN, REST, ATTACH	110,895	118,080	91,680	98,000	95,000	(3,000)	-3.06%
101.600.136.608.003	ATTORNEY FEE REIMBURSEMENT	8,794	12,268	10,951	16,000	15,000	(1,000)	-6.25%
101.600.136.608.006	MISC COURT COSTS & FEES	919,327	1,036,058	899,393	998,000	873,000	(125,000)	-12.53%
101.600.136.609	S.O.S. REINSTATEMENT FEE	39,255	40,457	35,141	40,000	35,000	(5,000)	-12.50%
101.600.136.609.001	PROBATION OVERSIGHT	148,077	167,668	179,957	169,500	170,000	500	0.29%
101.600.136.612	ALCOHOL ASSESSMENT	31,723	31,283	28,076	30,500	28,000	(2,500)	-8.20%
101.600.141.615	FOC-SERVICE FEES	73,632	79,819	85,076	74,000	74,000	-	0.00%
101.600.141.615.001	FOC-COURT COST	12,224	14,074	14,135	12,000	12,000	-	0.00%
101.600.141.615.002	FOC-STATE COURT FEE	9,919	10,534	11,142	9,000	9,000	-	0.00%
101.600.141.635	PHOTOCOPIES	134	147	315	75	75	-	0.00%
101.600.148.608.000	COURT FILING FEES	3,412	3,850	4,306	3,500	3,500	-	0.00%
101.600.148.608.003	ATTORNEY FEE REIMBURSEMENT	4,160	2,785	6,854	2,000	2,000	-	0.00%
101.600.148.616	PROBATE COURT SERVICES	39,820	41,562	38,496	35,000	35,000	-	0.00%
101.600.149.624	25% CHILD CARE COLLECTION	42,362	55,576	44,493	43,000	43,000	-	0.00%
101.600.149.625.001	ATTORNEY FEES	30,659	33,977	23,604	30,000	30,000	-	0.00%
101.600.149.625.002	SERVICE FEES	10,756	8,315	5,650	9,000	9,000	-	0.00%
101.600.149.625.003	CRIME VICTIM ASSESSMENT	220	222	194	200	200	-	0.00%
101.600.149.635	PHOTOCOPIES	408	101	149	200	200	-	0.00%
101.600.215.618	COUNTY CLERK SERVICES	87,264	82,896	70,045	80,000	80,000	-	0.00%
101.600.215.618.001	ELECTION SERVICES	18,645	12,646	13,862	20,000	20,000	-	0.00%
101.600.215.635	PHOTOCOPIES	1,278	1,499	672	1,000	750	(250)	-25.00%
101.600.223.635	PHOTOCOPIES	1,128	590	759	600	600	-	0.00%
101.600.225.632	PROPERTY DESCRIPT. SERV.	487	26,152	12,057	20,600	20,600	-	0.00%
101.600.229.635	PHOTOCOPIES	1,019	1,315	730	1,000	1,000	-	0.00%
101.600.229.650	FOOD STAMP FRAUD	1,778	1,031	765	1,200	1,200	-	0.00%
101.600.229.652	PROSECUTING ATTY. SERV.	952	29	1,567	200	200	-	0.00%
101.600.232.600.001	CHARGES FOR SERVICES	93,506	52,310	53,223	85,000	70,000	(15,000)	-17.65%
101.600.232.600.003	CHARGES FOR SERVICES-RETAIL FRAUD	116,540	91,857	75,136	90,000	90,000	-	0.00%
101.600.232.600.004	CHARGES FOR SERVICES-RENT. PROPERTY DIV.	9,468	14,232	19,141	15,000	20,000	5,000	33.33%
101.600.232.600.005	CHARGES FOR SERVICES-WELFARE FRAUD	9,604	23,388	21,471	20,000	20,000	-	0.00%
101.600.232.600.006	CHARGES FOR SERVICES-SOCIAL SECURITY	1,002	435	635	1,000	1,000	-	0.00%
101.600.232.600.007	CHARGES FOR SERVICES-SOS	188,390	213,060	207,059	200,000	200,000	-	0.00%
101.600.232.600.008	CHARGES FOR SERVICES-EFT	265	-	5,317	500	500	-	0.00%
101.600.232.600.009	CHARGES FOR SERVICES-BAD CHECKS	4,660	24,590	24,970	25,000	25,000	-	0.00%
101.600.236.619	REGISTER OF DEEDS SERV.	320,762	322,766	343,114	316,000	318,000	2,000	0.63%
101.600.253.617	TREASURER SERVICES	11,908	11,678	10,372	11,800	11,000	(800)	-6.78%
101.600.275.623	DRAIN COMM. SERVICES	14,795	14,069	64,651	69,000	75,000	6,000	8.70%
101.600.275.623.001	DRAIN COMM. SERVICES	868	9,489	15,881	15,000	20,000	5,000	33.33%
101.600.301.622.000	SHERIFF DEPT. SERVICES	168,767	162,997	122,579	185,000	135,000	(50,000)	-27.03%
101.600.301.622.001	OUIL/IMPAIRED	15,113	18,851	11,338	25,000	13,000	(12,000)	-48.00%
101.600.301.622.002	FALSE ALARMS	8,157	13,435	7,360	8,000	8,000	-	0.00%
101.600.301.622.003	ABANDONED VEHICLES	7,267	8,754	12,119	8,200	2,500	(5,700)	-69.51%
101.600.301.622.005	SENTENCED INMATE	-	-	3,246	-	-	-	0.00%
101.600.301.622.006	IMPOUNDED VEHICLES	-	-	-	200	-	(200)	-100.00%
101.600.301.645.000	SALE OF LOST/STOLEN PROP.	1,263	918	-	400	500	100	25.00%
101.600.302.622.004	INMATE MEDICAL	7,887	5,845	16,259	10,000	30,000	20,000	200.00%
101.600.302.622.005	SENTENCED INMATE BOARD	38,400	51,280	46,294	75,000	40,000	(35,000)	-46.67%
101.600.302.622.007	TETHER PROGRAM	40,375	16,942	9,620	50,000	-	(50,000)	-100.00%
101.600.302.622.010	INMATE MEDICAL - OTHER AGENCIES	-	-	-	-	-	-	0.00%
101.600.302.622.011	INCENTIVE PAYMENTS - SSI	15,600	17,572	24,600	10,000	15,000	5,000	50.00%
101.600.405.651.002	COMMUNITY DEVELOPMENT SERV	17,055	15,296	15,284	15,000	15,000	-	0.00%
101.600.430.602	BOARD OF DOGS & CATS	9,589	8,024	6,062	10,500	5,000	(5,500)	-52.38%
101.600.430.644	ADOPTION	3,046	1,035	1,004	2,500	1,000	(1,500)	-60.00%
101.600.648.627.000	CREMATION FEES	7,595	10,932	9,041	9,000	9,000	-	0.00%
	TOTAL CHARGES FOR SERVICES	$ 2,896,046	$ 3,080,600	$ 2,882,775	$ 3,122,575	$ 2,851,225	$ (271,350)	-8.69%

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

Source: Fines and Forfeits
Source Number: 655

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.655.131.657	BOND FORFEITURES	$ (900.00)	$ 1,600.00	$ 510	$ 1,000	$ 1,000	$ -	0.00%
101.655.136.656	ORDINANCE FINES & COSTS	167,102	162,045	273,158	186,000	286,000	100,000	53.76%
101.655.136.657	BOND FORFEITURES	26,379	28,655	14,810	20,000	17,000	(3,000)	-15.00%
101.655.148.657	BONDS AND FORFEITURES	-	-	-	-	-	-	0.00%
101.655.275.656.002	CIVIL INFRACTION ORDIN.	5,849	3,595	3,941	2,500	1,000	(1,500)	-60.00%
101.655.306.630.000	HANDICAPPED PARKING TICKETS	525	1,252	469	-	-	-	0.00%
101.655.405.656.002	CIVIL INFRACTIONS	387	747	119	500	500	-	0.00%
101.655.430.656.001	DOG FINES	1,007	6,789	8,519	2,000	2,000	-	0.00%
	TOTAL FINES AND FORFEITS	$ 200,350	$ 204,684	$ 301,526	$ 212,000	$ 307,500	$ 95,500	45.05%

Source: Interest and Rents
Source Number: 664

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.664.101.670	RENTAL INCOME	$ 156,325	$ 156,325	$ 156,325	$ 156,325	$ 156,325	$ -	0.00%
101.664.253.665	INTEREST AND DIVIDENDS	33,375	11,392	11,309	50,000	15,000	(35,000)	-70.00%
101.664.266.670.001	RENTAL INCOME	120,494	120,884	115,341	113,504	120,884	7,380	6.50%
	TOTAL INTEREST AND RENTS	$ 310,194	$ 288,601	$ 282,975	$ 319,829	$ 292,209	$ (27,620)	-8.64%

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

Source: Refunds and Reimbursements
Source Number: 671

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.671.101.671	VENDING/PAY PHONE	$ 173	$ 172	175	$ 200	$ 200	$ -	0.00%
101.671.101.673	SALE OF FIXED ASSETS	8,448	38,296	19,832	10,000	10,000	-	0.00%
101.671.101.680	RESTITUTION	-	-	252	-	-	-	0.00%
101.671.101.688.101	CITIZEN UNIVERSITY	-	-	-	-	-	-	0.00%
101.671.101.688.010	REFUNDS & REIM - OTHER	4,267	38,999	7,661	2,500	2,500	-	0.00%
101.671.101.690	INSURANCE REFUNDS	15,627	4,704	-	-	-	-	0.00%
101.671.131.688.000	REIMB & REFUNDS	1,038	929	817	1,000	1,000	-	0.00%
101.671.131.688.011	REIMB & REFUNDS-MARRIAGE	1,750	790	2,351	1,000	1,000	-	0.00%
101.671.136.694	CASH OVER & SHORT	72	(12)	18	-	-	-	0.00%
101.671.136.694.001	NSF CHECK CLEARING ACCT	-	(15)	-	-	-	-	0.00%
101.671.141.688.008	REIMB & REFUNDS-FOC	-	4	-	-	-	-	0.00%
101.671.148.688.004	REIMB & REFUNDS PROBATE	0	0	27	0	0	-	0.00%
101.671.215.674	SALE OF COUNTY FLAGS	-	50	50	50	-	(50)	-100.00%
101.671.215.688.002	REIMB. & REFUNDS-CLERK	904	688	1,539	500	500	-	0.00%
101.671.215.694.000	CASH OVER & SHORT	21	110	58	-	-	-	0.00%
101.671.225.688.014	REIMB & REFUNDS	-	-	-	500	500	-	0.00%
101.671.229.688.009	REIMB & REFUNDS-PROSECUTOR	500	-	-	200	200	-	0.00%
101.671.232.675.001	PRIVATE GRANTS	1,000	-	-	-	-	-	0.00%
101.671.236.694	CASH OVER&SHORT	434	369	424	400	400	-	0.00%
101.671.253.694.000	CASH OVER & SHORT	(13)	18	118	-	-	-	0.00%
101.671.265.688	REFUNDS & REIMBURSEMENTS	14,233	132	-	-	-	-	0.00%
101.671.275.688.016	REFUNDS & REIMBURSEMENTS	3,826	-	1,841	-	-	-	0.00%
101.671.301.675.001	PRIVATE GRANT	-	-	1,900	-	-	-	0.00%
101.671.301.680.000	RESTITUTION	2,569	2,438	3,179	4,000	2,000	(2,000)	-50.00%
101.671.301.688.005	REIMB & REFUNDS-SHERIFF	6,057	4,815	2,922	5,000	2,000	(3,000)	-60.00%
101.671.301.688.015	REIMBURSEMENT OF O.T.	84,472	104,616	96,798	100,000	100,000	-	0.00%
101.671.301.694.000	CASH OVER SHORT	5	-	(20)	-	-	-	0.00%
101.671.302.671	INMATE PHONE COMMISSION	61,227	77,193	73,809	68,000	80,000	12,000	17.65%
101.671.430.675	REIMBURSEMENT AND REFUNDS	-	-	280	150	150	-	0.00%
	TOTAL REFUNDS & REIMBURS.	$ 206,611	$ 274,295	$ 214,029	$ 193,500	$ 200,450	$ 6,950	3.59%

Source: Transfers In
Source Number: 695

ACCOUNT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101.695.101.698	FUND BALANCE-CARRYOVER	$ -	$ -	$ -	$ 801,297	$ 1,043,146	$ 241,849	30.18%
101.695.101.699.000	TRANSFERS IN	1,097,331	636,936	555,386	550,048	550,048	-	0.00%
101.695.101.699.261	TRANSFERS IN - CENTRAL DISPATCH	232,680	235,077	218,889	212,494	385,657	173,163	81.49%
101.695.101.699.280	TRANSFERS IN - REVENUE SHARING RESERV	2,165,817	2,202,636	519,187	-	-	-	0.00%
101.695.302.699.260	TRANSFER-IN PRISONER BOARDING	50,000	-	-	-	-	-	0.00%
	TOTAL TRANSFERS IN	$ 3,545,828	$ 3,074,649	$ 1,293,462	$ 1,563,839	$ 1,978,851	$ 415,012	26.54%
	TOTAL REVENUE	$ 31,521,864	$ 30,871,203	$ 30,108,540	$ 31,232,891	$ 31,787,440	$ 554,549	1.78%

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

DEPARTMENT	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
Commissioners	$ 22,468,665	$ 21,655,532	$ 20,760,080	$ 21,694,597	$ 22,350,269	$ 655,672	3.02%
Total Legislative	22,468,665	21,655,532	20,760,080	21,694,597	22,350,269	655,672	3.02%
Circuit Court	179,938	176,059	184,846	176,648	176,648	-	0.00%
District Court	1,709,123	1,858,509	1,775,258	1,800,198	1,755,698	(44,500)	-2.47%
Friend of the Court	1,040,939	921,801	1,000,645	993,256	993,256	-	0.00%
Probate Court	168,532	199,055	198,304	188,224	188,224	-	0.00%
Juvenile Court	137,180	150,966	126,866	135,176	135,176	-	0.00%
Total Judicial	3,235,713	3,306,390	3,285,920	3,293,502	3,249,002	(44,500)	-1.35%
County Clerk	142,544	129,920	119,186	133,550	135,250	1,700	1.27%
Controller	1,128	590	759	600	600	-	0.00%
Equalization	487	26,152	25,390	101,100	101,100	-	0.00%
Prosecuting Attorney	208,494	185,371	259,184	321,821	273,495	(48,326)	-15.02%
Economic Crimes Unit - Prosecuting Attorney	-	-	406,953	436,500	426,500	(10,000)	0.00%
Register of Deeds	321,196	323,136	343,538	316,400	318,400	2,000	0.63%
Treasurer	73,542	72,492	67,082	73,750	69,000	(4,750)	-6.44%
MSU Extension	26,094	6,294	-	-	-	-	0.00%
Physical Plant	14,233	132	-	-	-	-	0.00%
Drain Commissioner	67,484	70,554	138,452	126,500	136,000	9,500	7.51%
E.C. Office Building	120,494	120,884	115,341	113,504	120,884	7,380	6.50%
Total General Government	975,697	935,524	1,475,883	1,623,725	1,581,229	(42,496)	-2.62%
Sheriff	311,262	322,877	261,914	343,800	264,000	(72,800)	-21.18%
Sheriff - Corrections	654,966	850,188	790,538	828,000	775,000	(53,000)	-6.40%
Sheriff - Delta	2,848,872	2,834,244	2,992,812	2,876,267	2,958,605	82,338	2.86%
Sheriff - Weighmaster	20,218	-	-	-	-	-	0.00%
Handicapped Parking	525	1,252	469	-	-	-	0.00%
Marine Safety	4,625	4,898	3,631	5,000	5,000	-	0.00%
Road Patrol	123,170	109,000	98,100	98,100	101,370	3,270	3.33%
Tri - County Planning	61,740	61,740	61,740	62,976	62,976	-	0.00%
Community Development	17,443	16,044	15,404	15,500	15,500	-	0.00%
Emergency Services	39,604	-	-	-	-	-	0.00%
Animal Control	64,099	71,460	60,536	80,150	63,150	(17,000)	-21.21%
Total Public Safety	4,146,524	4,271,702	4,285,142	4,309,793	4,245,601	(57,192)	-1.33%
Cap. Area Sub. Abuse	237,426	254,139	285,524	302,274	332,339	30,065	9.95%
Medical Examiner	7,595	10,932	9,041	9,000	9,000	-	0.00%
Veterans Services	-	-	-	-	15,000	15,000	0.00%
Health Department	18,219	12,080	4,906	-	5,000	5,000	0.00%
Youth Facility	7,591	5,033	2,044	-	-	-	0.00%
Total Human Services	270,831	282,184	301,515	311,274	361,339	50,065	16.08%
Total Revenue	$ 31,097,429	$ 30,451,332	$ 30,108,540	$ 31,232,891	$ 31,787,440	$ 561,549	1.80%

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

FUNCTION	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
LEGISLATIVE	$ 266,541	$ 241,076	$ 236,650	$ 274,263	$ 284,408	$ 10,145	3.70%
JUDICIAL	5,147,090	5,326,867	5,214,894	$ 5,423,426	$ 5,501,907	78,481	1.45%
GENERAL GOVERNMENT	6,936,933	7,136,661	6,837,510	$ 7,074,378	$ 7,353,814	279,436	3.95%
PUBLIC SAFETY	13,209,307	13,236,609	12,893,646	$ 13,161,802	$ 13,507,248	345,447	2.62%
HEALTH & WELFARE	1,457,336	1,418,719	1,562,580	$ 1,629,619	$ 1,692,298	62,679	3.85%
RECREATION & CULTURAL	15,000	15,000	15,000	$ 15,000	$ 15,000	-	0.00%
OTHER	13,310	14,745	182,757	$ 138,000	$ 160,024	22,024	15.96%
CAPITAL OUTLAY	196,688	251,505	173,048	$ 244,579	$ 288,960	44,381	18.15%
TRANSFERS OUT	3,170,022	3,526,881	3,115,678	$ 3,271,824	$ 2,983,780	(288,044)	-8.80%
	$ 30,412,227	$ 31,168,063	$ 30,231,763	$ 31,232,891	$ 31,787,440	$ 554,548	1.78%

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

ACTIVITY NUMBER	DEPARTMENT AGENCY	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
101	BOARD OF COMMISSIONERS	$ 266,541	$ 241,076	$ 236,650	$ 274,263	$ 284,408	$ 10,145	3.70%
	TOTAL LEGISLATIVE	$ 266,541	$ 241,076	$ 236,650	$ 274,263	$ 284,408	$ 10,145	3.70%
131	CIRCUIT COURT	$ 1,139,658	$ 1,232,718	$ 1,271,176	$ 1,310,547	$ 1,290,771	$ (19,776)	-1.51%
136	DISTRICT COURT	1,535,263	1,486,582	1,395,633	1,449,236	1,532,374	83,138	5.74%
141	FRIEND OF THE COURT	1,188,279	1,213,447	1,235,959	1,286,886	1,307,881	20,995	1.63%
147	COUNTY GUARDIAN	60,130	60,235	59,998	63,000	63,000	-	0.00%
148	PROBATE COURT	462,400	523,524	525,714	536,059	511,815	(24,245)	-4.52%
149	JUVENILE DIVISION	754,744	804,835	719,730	766,915	785,147	18,232	2.38%
151	PROBATION	6,616	5,526	6,684	10,783	10,919	136	-21.77%
	TOTAL JUDICIAL	$ 5,147,090	$ 5,326,867	$ 5,214,894	$ 5,423,426	$ 5,501,907	$ 78,481	1.45%

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

ACTIVITY NUMBER	DEPARTMENT AGENCY	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
191	ELECTIONS	$ 61,075	$ 62,394	$ 77,538	$ 76,450	$ 75,550	$ (900)	-1.18%
215	COUNTY CLERK	562,536	555,574	$ 535,267	$ 519,389	$ 532,017	12,628	2.43%
216	BIRTHS & DEATHS	174	157	$ 199	$ 275	$ 200	(75)	-27.27%
217	PLAT BOARD	-	38	$ -	$ 323	$ 323	-	0.00%
223	CONTROLLER	742,170	742,053	$ 706,891	$ 730,226	$ 771,366	41,141	5.63%
224	INFORMATION SYSTEMS	701,082	706,315	$ 657,803	$ 682,900	$ 832,222	149,322	21.87%
225	EQUALIZATION	519,169	651,022	$ 559,875	$ 539,659	$ 559,382	19,723	3.65%
229	PROSECUTING ATTORNEY	1,280,368	1,317,119	$ 1,330,711	$ 1,380,038	$ 1,398,409	18,371	1.33%
232	ECONOMIC CRIMES UNIT-PROSECUT	397,237	397,082	$ 361,485	$ 415,437	$ 391,396	(24,040)	0.00%
236	REGISTER OF DEEDS	213,316	201,828	$ 213,598	$ 220,636	$ 227,355	6,718	3.04%
253	TREASURER	381,747	346,697	$ 340,361	$ 371,789	$ 383,324	11,535	3.10%
257	COOPERATIVE EXTENSION	146,178	138,175	$ 136,682	$ 134,629	$ 135,745	1,116	0.83%
261	BUILDING AUTHORITY	869	-	$ 105	$ 725	$ 250	(475)	-65.52%
265	BUILDING AND GROUNDS	1,580,787	1,612,973	$ 1,517,272	$ 1,579,599	$ 1,640,378	60,779	3.85%
275	DRAIN COMMISSIONER	330,751	386,343	$ 380,833	$ 403,413	$ 387,006	(16,407)	-4.07%
280	EATON CONSERVATION DISTRICT	19,475	18,891	$ 18,891	$ 18,891	$ 18,891	-	0.00%
	TOTAL GENERAL GOVERNMENT	$ 6,936,933	$ 7,136,661	$ 6,837,510	$ 7,074,378	$ 7,353,814	$ 279,437	3.95%

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

ACTIVITY NUMBER	DEPARTMENT AGENCY	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
301	SHERIFF DEPARTMENT	$ 4,994,210	$ 4,943,665	$ 4,684,752	$ 4,809,761	$ 4,855,270	$ 45,509	0.95%
302	SHERIFF-CORRECTIONS	3,737,014	3,852,049	3,609,667	3,777,677	4,017,427	239,751	6.35%
303	SHERIFF-DELTA OFFICE	3,458,646	3,547,321	3,654,950	3,655,284	3,704,383	49,099	1.34%
304	TRI-COUNTY METRO	15,586	-	49,963	50,000	50,000	-	100.00%
331	MARINE SAFETY	9,455	9,577	8,777	11,912	12,043	131	1.10%
333	SHERIFF ROAD PATROL	175,951	185,132	178,418	193,963	202,979	9,016	4.65%
402	TRI-COUNTY PLANNING	102,900	102,900	102,900	104,960	104,960	-	0.00%
405	COMMUNITY DEVELOPMENT	255,105	247,726	191,468	188,667	195,487	6,820	3.61%
426	EMERGENCY SERVICES	115,996	-	-	-	-	-	0.00%
430	ANIMAL CONTROL	344,444	348,239	$ 412,752	369,577	364,699	(4,879)	-1.32%
	TOTAL PUBLIC SAFETY	$ 13,209,307	$ 13,236,609	$ 12,893,646	$ 13,161,802	$ 13,507,248	$ 345,447	2.62%

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

FUNCTION	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
LEGISLATIVE	$ 266,541	$ 241,076	$ 236,650	$ 274,263	$ 284,408	$ 10,145	3.70%
JUDICIAL	5,147,090	5,326,867	5,214,894	$ 5,423,426	$ 5,501,907	78,481	1.45%
GENERAL GOVERNMENT	6,936,933	7,136,661	6,837,510	$ 7,074,378	$ 7,353,814	279,436	3.95%
PUBLIC SAFETY	13,209,307	13,236,609	12,893,646	$ 13,161,802	$ 13,507,248	345,447	2.62%
HEALTH & WELFARE	1,457,336	1,418,719	1,562,580	$ 1,629,619	$ 1,692,298	62,679	3.85%
RECREATION & CULTURAL	15,000	15,000	15,000	$ 15,000	$ 15,000	-	0.00%
OTHER	13,310	14,745	182,757	$ 138,000	$ 160,024	22,024	15.96%
CAPITAL OUTLAY	196,688	251,505	173,048	$ 244,579	$ 288,960	44,381	18.15%
TRANSFERS OUT	3,170,022	3,526,881	3,115,678	$ 3,271,824	$ 2,983,780	(288,044)	-8.80%
	$ 30,412,227	$ 31,168,063	$ 30,231,763	$ 31,232,891	$ 31,787,440	$ 554,548	1.78%

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

DEPARTMENT: CENTRAL DISPATCH
FUND: 261

ACCT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
401.404	SPECIAL ASSESSMENT-911	$ 3,268,079	$ 3,116,719	$ 3,057,181	$ 3,039,161	$ 3,043,418	$ 4,257	0.14%
401.405	INDUSTRIAL FACILITY TAX	75,034	53,816	59,383	63,741	71,853	8,112	12.73%
401.406	PAYMENT IN LIEU OF TAXES	1,746	1,644	1,745	1,500	1,500	-	0.00%
401.417	DELINQUENT PERSONAL TAX	3,851	9,338	11,373	3,500	3,500	-	0.00%
401.446	INTEREST ON TAXES	228	654	944	200	200	-	0.00%
501.426.506	EMERGENCY SERVICES GRANT	-	39,604	40,370	36,000	36,000	-	0.00%
539.574.001	ALL DEVICE 911 REVENUE SHARING	251,645	257,010	262,340	250,000	250,000	-	0.00%
580.596	LOCAL UNIT CONTRIBUTION	133	31	-	200	200	-	0.00%
600.621	CENTRAL DISPATCH SERVICES	(1,496)	-	-	-	-	-	0.00%
664.665	INTEREST AND DIVIDENDS	-	-	-	-	-	-	0.00%
695.699	TRANSFERS IN	-	122,216	-	-	-	-	0.00%
695.698	FUND BALANCE CARRYOVER	-	-	-	35,348	783,955	748,607	2117.82%
	TOTAL REVENUES	$ 3,599,220	$ 3,601,032	$ 3,433,337	$ 3,429,650	$ 4,190,626	$ 760,976	22.19%
703.000	SALARIES-SUPERVISORY	$ 69,255	$ 67,923	$ 68,456	$ 70,216	$ 68,963	$ (1,253)	-1.79%
704.000	SALARIES-REGULAR	1,071,135	1,110,043	1,155,894	1,187,660	1,194,279	6,619	0.56%
704.001	LONGEVITY	11,688	13,136	14,159	16,279	16,686	407	2.50%
705.000	SALARIES-TEMPORARY	-	-	-	5,000	5,000	-	0.00%
706.000	SALARIES-OVERTIME	160,149	209,903	184,588	193,181	193,181	-	0.00%
710.000	HOLIDAY PAY	29,988	31,527	30,072	33,137	33,137	-	0.00%
715.000	SOCIAL SECURITY	102,611	108,746	110,067	115,486	116,356	870	0.75%
716.000	HEALTH INSURANCE	317,467	316,845	355,399	302,497	305,585	3,088	1.02%
716.001	HEALTH INSURANCE WAIVER	2,800	2,400	3,500	3,600	4,800	1,200	33.33%
716.006	RETIREES HEALTH INSURANCE	93,162	105,014	110,186	124,606	136,658	12,052	9.67%
717.000	LIFE & DISABILITY	10,652	11,207	11,329	5,850	5,874	25	0.42%
718.000	COUNTY SHARE RETIREMENT	145,843	214,465	198,097	217,474	215,739	(1,736)	-0.80%
719.002	DENTAL INSURANCE	18,366	16,924	17,461	18,071	18,433	362	2.00%
720.000	SICK PAY	886	1,266	2,726	5,542	4,946	(596)	-10.75%
723.000	WORKERS COMPENSATION	1,649	3,470	3,480	2,581	2,580	(1)	-0.03%
724.000	UNEMPLOYMENT INSURANCE	2,910	7,201	9,268	7,548	7,605	57	0.75%
	TOTAL PERSONNEL	2,038,562	2,220,071	2,274,681	2,308,728	2,329,822	21,094	0.91%
727.000	OFFICE SUPPLIES	1,332	5,008	2,607	3,400	3,600	200	5.88%
727.001	OFFICE SUPPLIES - EMERGENCY SERV	-	-	39	1,750	1,750	-	0.00%
728.000	POSTAGE	152	197	130	500	200	(300)	-60.00%
728.001	POSTAGE - EMERGENCY SERV			26	50	50	-	0.00%
733.000	OTHER SUPPLIES	11,006	14,862	13,628	14,500	15,000	500	3.45%
733.001	OTHER SUPPLIES - EMERGENCY SERV			469	500	500	-	0.00%
740.000	GAS, OIL , ANTI-FREEZE	302	2,698	3,034	2,900	3,700	800	27.59%
741.000	UNIFORMS	-	566	505	500	12,500	12,000	2400.00%
780.000	BOOKS	-	-	70	100	100	-	0.00%
	TOTAL SUPPLIES	12,792	23,330	20,507	24,200	37,400	13,200	54.55%

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

0.547886686

DEPARTMENT: CENTRAL DISPATCH
FUND: 261.325

ACCT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
729.000	PRINTING	64	-	114	1,000	200	(800)	-80.00%
729.001	PRINTING - EMERGENCY SERV	-	-	-	200	200	-	0.00%
743.001	CLEANING - EMERGENCY SERV		350	350	350	350	-	0.00%
743.002	CLOTHING - EMERGENCY SERV		300	300	300	300	-	0.00%
800.000	CONTRACTUAL SERVICES	9,330	2,157	11,677	3,500	60,000	56,500	1614.29%
803.000	LEGAL SERVICES	-	1,885	-	1,000	1,000	-	0.00%
806.000	PHYSICIAN	-	-	-	500	500	-	0.00%
808.000	MEMBERSHIP & SUBSCRIPTIONS	3,652	3,370	2,945	4,500	4,500	-	0.00%
808.001	MEMBERSHIP & SUBSCRIPTIONS - EM S	-	-	-	100	200	100	100.00%
850.000	TELEPHONE	45,419	79,903	109,063	105,000	150,000	45,000	42.86%
850.001	TELEPHONE - EMERGENCY SERV	-	-	770	900	900	-	0.00%
860.001	TRAVEL	14,406	12,810	12,344	15,000	20,000	5,000	33.33%
860.011	TRAVEL- EMERGENCY SERVICES	-	-	106	200	500	300	150.00%
900.000	ADVERTISING	-	-	-	-	10,000	10,000	0.00%
910.000	LIABILITY INSURANCE	40,255	32,931	17,102	17,422	14,595	(2,827)	-16.23%
911.000	PROPERTY INSURANCE	7,924	7,332	7,398	8,281	9,197	916	11.06%
912.000	VEHICLE INSURANCE	-	950	936	1,009	1,074	65	6.44%
920.100	ELECTRIC-CENTRAL DISPATCH	30,187	30,162	33,079	31,500	33,500	2,000	6.35%
920.200	GAS-CENTRAL DISPATCH	3,706	4,622	3,968	7,000	5,000	(2,000)	-28.57%
920.300	WATER-CENTRAL DISPATCH	1,821	1,925	1,953	2,200	2,300	100	4.55%
930.000	BUILDING REPAIR & MAINT	2,764	1,914	473	3,400	2,500	(900)	-26.47%
931.000	VEHICLE REPAIR & MAINT - EMER SER	-	1,702	1,377	1,500	2,000	500	33.33%
932.000	OFFICE EQUIP MAINT/REPAIR	1,381	1,531	1,565	2,500	1,950	(550)	-22.00%
933.000	EQUIPMENT REPAIR & MAINT	204,707	173,225	162,212	260,000	240,000	(20,000)	-7.69%
943.000	RENTAL OF EQUIPMENT	4,875	5,991	4,469	6,000	6,000	-	0.00%
957.000	TRAINING	10,021	18,400	9,625	15,000	18,500	3,500	23.33%
957.001	TRAINING - EMERGENCY SERV	-	-	1,639	2,000	2,000	-	0.00%
963.000	VALUATION DECREASE	3,449	13,539	21,670	7,043	22,000	14,957	212.37%
	TOTAL OTHER SERVICES	383,959	394,996	405,136	497,405	609,266	111,861	22.49%
978.000	OFFICE EQUIPMENT	-	969	720	-	143,500	143,500	0.00%
981.000	EQUIPMENT	32,525	544,465	190,723	253,000	426,581	173,581	68.61%
	TOTAL CAPITAL OUTLAY	32,525	545,434	191,443	253,000	570,081	317,081	125.33%
999.000	TRANSFERS-OUT	232,680	235,077	218,889	212,494	229,657	17,163	8.08%
999.000	TRANSFERS-OUT	-	-	-	-	156,000	156,000	0.00%
999.245	TRANSFERS-OUT PUBLIC IMPROVEMEI	-	1,000	-	-	15,000	15,000	0.00%
999.298	TRF-OUT - COMPUTER FUND	108,500	175,538	237,641	133,823	243,400	109,577	81.88%
	TOTAL TRANSFERS-OUT	341,180	411,615	456,530	346,317	644,057	297,740	85.97%
	TOTAL EXPENDITURES	$ 2,809,019	$ 3,595,447	$ 3,348,297	$ 3,429,650	$ 4,190,626	$ 760,976	22.19%

EXCESS REVENUES OVER EXPENSES	$ 790,201	$ 5,585	$ 85,040	$ 0	$ -
9/30/10 FUND BALANCE	$ 3,023,344				
9/30/11 FUND BALANCE		$ 3,028,929			
9/30/12 FUND BALANCE			$ 3,113,969		
PROJECTED 9/30/13 FUND BALANCE				$ 3,078,621	
PROJECTED 9/30/14 FUND BALANCE					$ 2,294,666

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

DEPARTMENT: JAIL MILLAGE
FUND: 281

ACCT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
401.404	SPECIAL ASSESSMENT-JAIL	$ 2,408,070	$ 2,296,542	$ 2,252,629	$ 2,239,382	$ 2,243,202	3,820	0.17%
401.405	INDUSTRIAL FACILITY TAX	55,310	39,654	43,756	46,768	48,084	1,316	2.81%
401.406	PAYMENT IN LIEU OF TAXES	1,288	1,214	1,286	-	1,200	1,200	0.00%
401.417	DELINQUENT PERSONAL TAX	2,840	6,982	8,356	975	5,500	4,525	464.10%
401.446	INTEREST ON TAXES	164	453	698	-	-	-	0.00%
501.526	SCAAP GRANT	2,594	8,426	4,307	2,000	4,000	2,000	100.00%
671.688	REFUNDS & RIEMB.	-	-	1,000	-	-	-	0.00%
695.698	FUND BALANCE - CARRYOVER	-	-	-	623,829	221,585	(402,244)	-64.48%
695.699	TRANSFERS IN	6,724	-	1,290	-	-	-	0.00%
	TOTAL REVENUES	$ 2,476,990	$ 2,353,269	$ 2,313,322	$ 2,912,954	$ 2,523,571	(389,383)	-13.37%
704.000	SALARIES-REGULAR	$ 841,467	$ 809,058	$ 878,631	$ 836,754	$ 802,677	(34,077)	-4.07%
704.001	LONGEVITY	6,020	5,444	7,322	6,810	7,449	639	9.38%
705.000	SALARIES-TEMPORARY	-	-	2,014	-	-	-	0.00%
706.000	SALARIES-OVERTIME	26,798	30,524	32,182	105,000	40,000	(65,000)	-61.90%
710.000	HOLIDAY PAY	20,037	17,993	16,861	23,000	23,000	-	0.00%
715.000	SOCIAL SECURITY	68,428	65,006	71,481	74,740	67,343	(7,398)	-9.90%
716.000	HEALTH INSURANCE	239,676	220,020	220,928	185,754	156,414	(29,340)	-15.80%
716.001	HEALTH INSURANCE WAIVER	3,100	2,600	4,300	3,600	6,000	2,400	66.67%
716.006	RETIREES HEALTH INSURANCE	42,959	44,893	54,036	60,324	50,911	(9,412)	-15.60%
717.000	LIFE & DISABILITY	6,899	6,598	7,040	3,702	3,326	(376)	-10.16%
718.000	COUNTY SHARE RETIREMENT	100,155	100,875	111,347	121,137	108,547	(12,590)	-10.39%
719.002	DENTAL INSURANCE	14,481	12,722	12,525	12,047	11,606	(442)	-3.66%
720.000	SICK PAY	3,718	-	-	1,832	1,168	(664)	-36.23%
723.000	WORKERS COMPENSATION	17,418	17,544	19,749	11,290	10,370	(920)	-8.15%
724.000	UNEMPLOYMENT INSURANCE	1,980	4,281	5,998	4,885	4,401	(484)	-9.90%
	TOTAL PERSONNEL	1,393,136	1,337,558	1,444,413	1,450,875	1,293,212	(157,663)	-10.87%
733.000	OTHER SUPPLIES	958	4,601	1,567	9,075	6,500	(2,575)	-28.37%
741.000	UNIFORMS	115	-	-	5,000	-	(5,000)	-100.00%
	TOTAL SUPPLIES	1,073	4,601	1,567	14,075	6,500	(7,575)	-53.82%

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

DEPARTMENT: JAIL MILLAGE
FUND: 281

ACCT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	% INC. (DEC.)
743.001	CLEANING ALLOWANCE	4,830	4,783	5,377	4,900	4,900	-	0.00%
800.000	CONTRACTUAL SERVICES	14,272	8,638	14,118	5,000	-	(5,000)	-100.00%
860.001	TRAVEL	-	-	-	2,500	2,500	-	0.00%
910.000	LIABILITY INSURANCE	31,250	26,754	45,120	45,720	8,609	(37,111)	-81.17%
920.100	ELECTRIC	-	47,968	110,676	100,000	-	(100,000)	-100.00%
920.200	GAS	-	19,702	20,090	20,000	-	(20,000)	-100.00%
920.300	WATER	-	8,899	21,608	15,000	-	(15,000)	-100.00%
957.000	TRAINING	579	3,744	4,372	12,000	-	(12,000)	-100.00%
963.000	VALUATION DECREASE	2,661	9,989	16,003	-	-	-	0.00%
	TOTAL OTHER SERVICES	53,593	130,477	237,365	205,120	16,009	(189,111)	-92.20%
978.000	OFFICE EQUIPMENT	647	5,303	948	1,800	-	(1,800)	-100.00%
979.000	VEHICLE	-	-	-	-	-	-	0.00%
981.000	EQUIPMENT	24,412	18,173	-	24,534	-	(24,534)	-100.00%
981.001	EQUIPMENT KITCHEN					-		
	TOTAL CAPITAL OUTLAY	25,058	23,477	948	26,334	-	(26,334)	-100.00%
999.000	TRF-OUT	41,535	77,433	-	-		-	0.00%
999.031	TRF-OUT- DEBT	681,445	1,054,498	1,209,488	1,209,200	1,207,850	(1,350)	-0.11%
999.245	TRF-OUT - PUBLIC IMPROVEMENT	-	350,000	-	-		-	0.00%
999.298	TRF-OUT - COMPUTER FUND	-	27,489	7,600	7,350		(7,350)	-100.00%
	TOTAL TRANSFERS OUT	722,980	1,509,420	1,217,088	1,216,550	1,207,850	(8,700)	-0.72%
	TOTAL EXPENDITURES	$ 2,195,840	$ 3,005,533	$ 2,901,381	$ 2,912,954	$ 2,523,571	$ (389,383)	-13.37%

EXCESS REVENUES OVER EXPENSES	$ 281,150	$ (652,264)	$ (588,059)	$ (0)	$ -
9/30/10 FUND BALANCE	$ 2,087,852				
9/30/11 FUND BALANCE		$ 1,435,588			
9/30/12 FUND BALANCE			$ 847,529		
PROJECTED 9/30/13 FUND BALANCE				$ 223,700	
PROJECTED 9/30/14 FUND BALANCE					$ 2,115

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

DEPARTMENT: JUVENILE MILLAGE
FUND: 296

ACCT	ACCOUNT NAME	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ADOPTED	2013/14 ESTIMATED	INCREASE (DECREASE)	%INC. (DEC.)
403.000	PROPERTY TAX	$ 1,203,930	$ 1,148,187	$ 1,125,748	$ 1,119,690	$ 1,121,601	$ 1,911	0.17%
405.000	INDUSTRIAL FACILITIES TAX	27,884	19,827	21,878	$ 23,384	$ 24,042	658	2.81%
406.000	PAYMENT IN LIEU OF TAXES	656	612	643	$ 500	$ 700	200	40.00%
417.000	DELINQUENT PERSONAL TAX	1,570	3,508	4,242	$ 2,600	$ 4,000	1,400	53.85%
446.000	TAX INTEREST	79	271	341	$ 100	$ 200	100	100.00%
688.000	REFUNDS AND REIMBURSEMENTS	-	-	2,756	-	-	-	0.00%
695.698	FUND BALANCE CARRYOVER	-	-	-	2,238	12,227	9,989	446.34%
	TOTAL REVENUES	1,234,119	1,172,404	1,155,608	1,148,512	1,162,770	14,258	1.24%
800.000	CONTRACTUAL SERVICES	211,894	193,163	166,262	60,800	115,080	54,280	89.28%
900.000	ADVERTISING	1,220	-	-	800	800	-	0.00%
957.000	TRAINING	681	955	1,859	2,000	2,000	-	0.00%
963.000	VALUATION DECREASE	1,363	5,093	2,999	5,200	9,000	3,800	73.08%
	TOTAL OTHER SERVICES	215,158	199,212	171,120	68,800	126,880	54,280	78.90%
901.000	CAPITAL OUTLAY	-	-	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	0.00%
999.000	TRANSFERS-OUT - CCF OTHER	-	-	-	545,212	565,212	20,000	3.67%
999.000	TRANSFERS-OUT - CCF YF	1,055,012	1,105,612	1,145,022	534,500	470,679	(63,821)	-11.94%
999.000	TRANSFERS-OUT - COMPUTER FUND	-	-	-	-	-	-	0.00%
	TOTAL TRANSFERS OUT	1,055,012	1,105,612	1,145,022	1,079,712	1,035,890	(63,821)	-5.91%
	TOTAL EXPENDITURES	$ 1,270,170	$ 1,304,824	$ 1,316,142	1,148,512	$ 1,162,770	$ (9,541)	-0.83%

EXCESS REVENUES OVER EXPENSES	$ (36,051)	$ (132,420)	$ (160,535)	$ -	$ (0)
9/30/10 FUND BALANCE	$ 419,834				
9/30/11 FUND BALANCE		$ 287,414			
9/30/12 FUND BALANCE			$ 126,879		
PROJECTED 9/30/13 FUND BALANCE				$ 124,641	
PROJECTED 9/30/14 FUND BALANCE					$ 112,414

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

9/13/2013

	TREND ANALYSIS 5 YR AVG	ACTUAL 04/05	ACTUAL 05/06	ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	ACTUAL 09/10	ACTUAL 10/11	ACTUAL 11/12	ADOPTED BUDGET 12/13	**ESTIMATED BUDGET 13/14**	ESTIMATED BUDGET 14/15	ESTIMATED BUDGET 15/16
PROPERTY TAX	101%	$ 15,155,749	$ 16,369,975	$ 17,900,261	$ 17,883,530	$ 17,899,422	$ 17,322,580	$ 16,932,232	$ 16,491,192	$ 16,849,906	**$ 16,895,366**	$ 16,979,843	$ 17,064,742
OTHER TAXES	101%	$723,208	$527,121	$603,686	$835,507	$851,438	$722,998	$693,689	$728,650	$658,639	**$742,714**	$750,141	$757,643
LICENSES & PERMITS	104%	$221,226	$228,299	$188,546	$164,217	$210,332	$198,684	$201,344	$196,908	$208,950	**$197,000**	$204,880	$213,075
INTERGOVT	107%	$2,835,304	$2,966,378	$2,903,802	$2,886,861	$2,737,211	$2,827,513	$2,864,896	$2,988,715	$2,894,096	**$3,171,546**	$3,377,696	$3,597,247
REVENUE SHARING RESERVE	0%	$1,898,766	$1,955,729	$2,026,152	$2,080,780	$2,172,334	$2,165,817	$2,202,636	$519,187	$0	**$0**	$0	$0
STATE REV SHARING	0%	$0	$0	$0	$0	$0	$0	$0	$1,323,124	$1,655,914	**$1,771,974**	$1,771,974	$1,771,974
DELTA SHERIFF CONTRACT	105%	$2,175,381	$2,382,225	$2,516,416	$2,623,860	$2,757,051	$2,848,872	$2,834,244	$2,992,812	$2,876,267	**$2,958,605**	$3,106,535	$3,261,862
COURT FEE	101%	$582,661	$551,475	$642,222	$541,817	$485,186	$442,189	$421,968	$412,372	$420,000	**$420,000**	$424,200	$428,442
CHARGES FOR SERVICES	106%	$2,412,178	$2,927,414	$2,887,929	$2,449,313	$2,307,868	$2,896,046	$3,080,600	$2,882,775	$3,122,575	**$2,851,225**	$3,022,299	$3,203,636
FINES & FORFEITURES	101%	$121,345	$167,735	$166,040	$154,045	$172,997	$200,350	$204,684	$301,526	$212,000	**$307,500**	$310,575	$313,681
INTEREST & RENTS	103%	$423,744	$603,820	$557,925	$577,641	$335,319	$310,194	$288,601	$282,975	$319,829	**$292,209**	$300,975	$310,005
OTHER REVENUE	102%	$234,712	$253,910	$217,666	$226,442	$193,226	$206,611	$274,295	$214,029	$193,500	**$200,450**	$204,459	$208,548
TRANSFERS-IN		$1,156,673	$750,000	$500,000	$500,700	$584,000	$645,473	$636,936	$555,386	$550,048	**$550,048**	$500,000	$500,000
TRF-IN DISPATCH		$182,727	$188,222	$182,962	$188,326	$193,404	$232,680	$235,077	$218,889	$212,494	**$385,657**	$397,227	$409,144
TRF-IN JAIL		$170,000	$130,000	$90,000	$50,000	$50,000	$50,000	$0	$0	$0	**$0**	$0	$0
TRF-IN ECU			**$0**	**$0**	**$0**	**$0**	$451,858	$0	$0	$0	**$0**	$0	$0
TOTAL PROJECTED REVENUES		$28,293,674	$30,002,303	$31,383,607	$31,163,039	$30,949,787	$31,521,864	$30,871,203	$30,108,540	$30,174,218	**$30,744,294**	$31,350,804	$32,039,998
SALARIES	101%	$12,737,738	$ 13,168,449	$13,704,174	$13,963,313	$13,395,080	$13,689,596	$13,715,072	$13,198,225	$13,688,265	**$14,038,608**	$14,178,994	$14,320,784
STEP INCREASES				$0	$0	$0	$0	$0	$0	$0	**$0**	$90,000	$90,000
HEALTH INSURANCE	110%	$2,667,671	$2,607,926	$2,469,233	$2,731,284	$2,738,125	$2,893,262	$3,107,255	$3,117,914	$2,641,612	**$2,729,495**	$3,002,445	$3,302,689
OTHER FRINGES	102%	$1,514,476	$1,368,393	$1,500,080	$1,579,313	$1,449,622	$1,500,991	$1,535,816	$1,478,234	$1,429,918	**$1,468,016**	$1,495,174	$1,522,835
JAIL MILLAGE POSITIONS TO GF				$0	$0	$0	$0	$0	$0	$0	**$0**	$55,825	$122,637
RETIREMENT 5% ANNUAL	105%	$1,295,035	$1,318,088	$1,462,353	$1,542,871	$1,452,238	$1,468,523	$1,648,834	$1,609,626	$1,721,750	**$1,718,666**	$1,804,599	$1,894,829
RETIREES HEALTH	103%	$746,259	$805,677	$884,468	$948,813	$923,050	$970,658	$983,778	$993,036	$1,082,355	**$1,125,720**	$1,159,492	$1,194,276
TOTAL PROJECTED SALARIES & FRINGES		$18,961,179	$19,268,533	$20,020,308	$20,765,594	$19,958,115	$20,523,030	$20,990,755	$20,397,034	$20,563,900	**$21,080,506**	$21,786,530	$22,448,052
SUPPLIES & OTHER	102%	$7,173,027	$7,692,180	$7,962,531	$8,120,477	$8,284,084	$8,129,131	$8,092,596	$7,760,924	$8,232,219	**$8,659,137**	$8,832,320	$9,008,966
CHILD CARE FUND	0%	$1,300,000	$1,341,820	$1,538,656	$1,309,549	$1,200,000	$1,210,543	$1,320,000	$1,228,576	$1,402,961	**$1,121,013**	$1,300,000	$1,300,000
COMPUTER FUND	103%	$328,181	$316,043	$416,834	$415,305	$411,400	$179,057	$193,206	$394,482	$439,232	**$265,800**	$273,774	$281,987
PUBLIC IMPROVEMENT	0%	$155,000	$320,000	$330,000	$170,000	$250,000	$173,778	$320,000	$230,000	$230,000	**$230,000**	$300,000	$300,000
CONTINGENCY	100%	$0	$0	$0	$0	$0	-	$0	$0	$120,000	**$142,024**	$142,244	$142,466
TOTAL PROJECTED SUPPLIES & OTHER		$8,956,208	$9,670,042	$10,248,021	$10,015,331	$10,145,484	$9,692,509	$9,925,802	$9,613,982	$10,424,412	**$10,417,974**	$10,848,338	$11,033,420
CAPITAL		$122,416	$376,786	$535,133	$449,952	$317,775	$196,688	$251,505	$220,747	$244,579	**$288,960**	$300,000	$300,000
TOTAL EXPENDITURES		$28,039,803	$29,315,361	$30,803,462	$31,230,876	$30,421,374	$30,412,227	$31,168,063	$30,231,763	$31,232,891	**$31,787,440**	$32,934,868	$33,781,472
HISTORICAL BUDGET MARGIN		$0	$0	$0	$0	$0	$0	$0		$931,693	**$948,407**	$980,126	$1,004,737
PROJECTED SURPLUS (DEFICIT)		$253,871	$686,942	$580,145	($67,837)	$528,413	$1,109,637	($296,859)	($123,224)	($126,980)	**($94,739)**	($603,938)	($736,737)
PROJECTED FUND BALANCE		$1,090,126	$1,777,068	$2,321,854	$2,254,017	$2,752,426	$3,962,063	$3,655,204	$3,531,980	$3,405,000	**$3,310,262**	$2,706,324	$1,969,587
							ESTIMATED USE OF FUND BALANCE			$1,058,673	**$1,043,146**	$1,584,064	$1,741,474

Reconciliation of Budget Presented at 9/10/13 Public Hearing to Adopted Budget

General Fund

Revenue:

Revenue and Fund Balance Carryover at Public Hearing 9/10/13	31,650,604
Fund Balance Carryover Adjustment	(25,852)
Federal/Local Revenue	6,688
Transfers - In Central Dispatch	156,000
Total Revised Revenue	31,787,440

Expenditures:

Expenditures at Public Hearing 9/10/13	31,650,604
Updated Wage and Fringe	(19,164)
New IT Positions (Network and GIS)	156,000
Total Revised Expenditures	31,787,440

Central Dispatch - Fund 261

Revenue at Public Hearing 9/10/13	4,026,021
Adjusted Fund Balance Carryover	164,605
Total revised revenues	4,190,626
Expenditures at Public Hearing 9/10/13	4,026,021
Updated Wage and Fringe	8,605
Transfer Out General Fund (IT Positions)	156,000
Total revised expenditures	4,190,626

Jail Millage - Fund 281

Revenue at Public Hearing 9/10/13	2,523,588
Adjusted Fund Balance Carryover	(17)
Total revised revenues	2,523,571
Expenditures at Public Hearing 9/10/13	2,523,588
Updated Wage and Fringe	(17)
Total revised expenditures	2,523,571

Juvenile Millage - Fund 296

Revenue at Public Hearing 9/10/13	1,162,778
Adjusted Fund Balance Carryover	(8)
Total revised revenues	1,162,770
Expenditures at Public Hearing 9/10/13	1,162,778
Updated Wage and Fringe	(8)
Total revised expenditures	1,162,770

Changes from 2012/2013 General Fund Budget

	Adopted 2012/2013	Proposed 2013/2014	Increase/(Decrease) From Prior Year
General Fund Budget	$ 31,232,891	$ 31,787,440	$ 554,549

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 18, 2013

RESOLUTION TO APPROVE 2012/2013 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

Commissioner Brehler moved the approval of the following resolution. Seconded by Commissioner Freeman.

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

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

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

General Fund

	TRANSFER – OUT	
Decrease	Transfer – Out/ Child Care Fund	$475,000
Decrease	Fund Balance Carryover	$475,000

To reduce the transfer to the Child Care Fund up to $475,000 based on the projected fund balance.

Special Revenue Funds

	JUVENILE MILLAGE - 296	
Decrease	Transfer - Out	$300,000
Decrease	Fund Balance Carryover	$300,000

To reduce the transfer to the Child Care Fund up to $300,000 based on the projected fund balance.

	CHILD CARE FUND - 292	
Decrease	Transfers – In	$775,000
Decrease	Fund Balance Carryover	$775,000

To reduce the transfer from the Child Care Fund up to $775,000 based on the projected fund balance.

	PRIORITY DRUG COURT – 271	
Increase	Transfer – Out	$ 7,750
Decrease	Expenditures	$ 7,750

	SOBRIETY DRUG COURT – 288	
Increase	Transfer – Out	$ 7,750
Decrease	Expenditures	$ 7,750

To transfer program income revenue to the Computer Fund for computer equipment.

	COMPUTER FUND - 298	
Increase	Computer Equipment	$ 15,500
Increase	Transfer – In	$ 15,500

To increase the budget for computer equipment purchases for the Drug Court Programs. Carried.