









# EATON COUNTY DASHBOARD

The following information is presented in accordance with Public Act 200 of 2012






The links below include the Eaton County Performance Dashboard, Citizens' Guide and Projected budget.

## Eaton County Dashboard

Arrows represent change from prior year, click on the arrow of each category to view the 5-year trend.

-  Cost per Resident
-  Net Debt per Capita
-  Debt Margin
-  Undesignated Fund Balance
-  Taxable Value
-  Employees per 1,000 residents
-  Defined Benefit Pension funding %
-  Retiree Health funding %

### TREND INDICATORS

-  Trend is down, performance improving
-  Trend is up, performance improving
-  Trend is down, performance declining
-  Trend is up, performance declining
-  Trend maintaining, performance stable

### EATON COUNTY CITIZENS GUIDE

The Eaton County Citizens Guide  
Can be found at:

<http://micommunityfinancials.michigan.gov>

### EATON COUNTY GENERAL FUND BUDGET PROJECTION

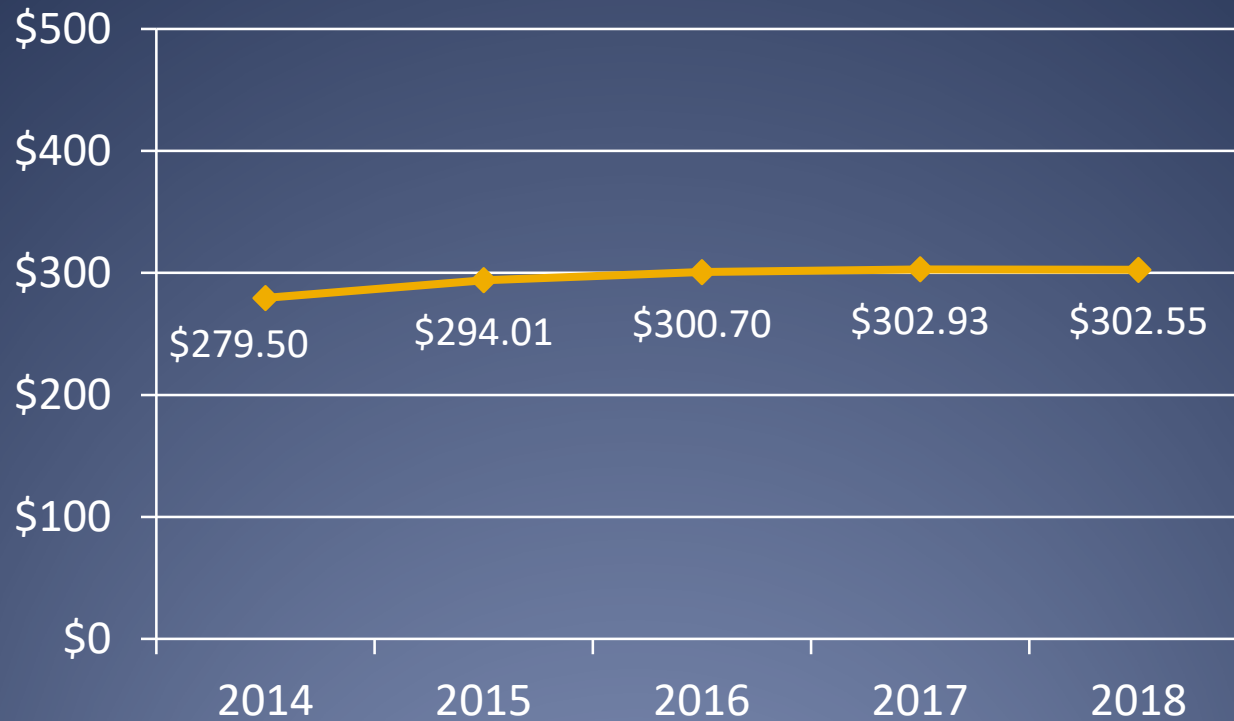
Click here to see the current budget and projected budget for the following fiscal year.

[DEBT SERVICE REQUIREMENTS](#)

**STANDARD  
& POOR'S**

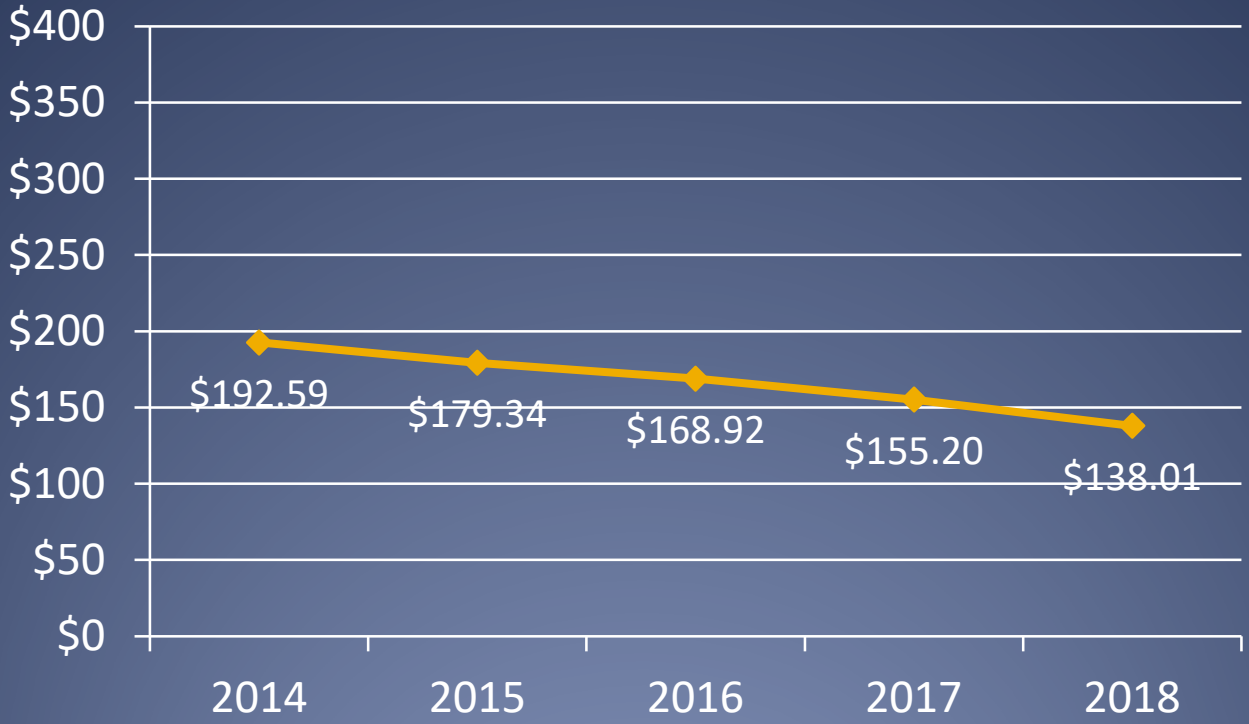
**EATON COUNTY  
CREDIT RATING  
AA-**

## Cost Per Resident



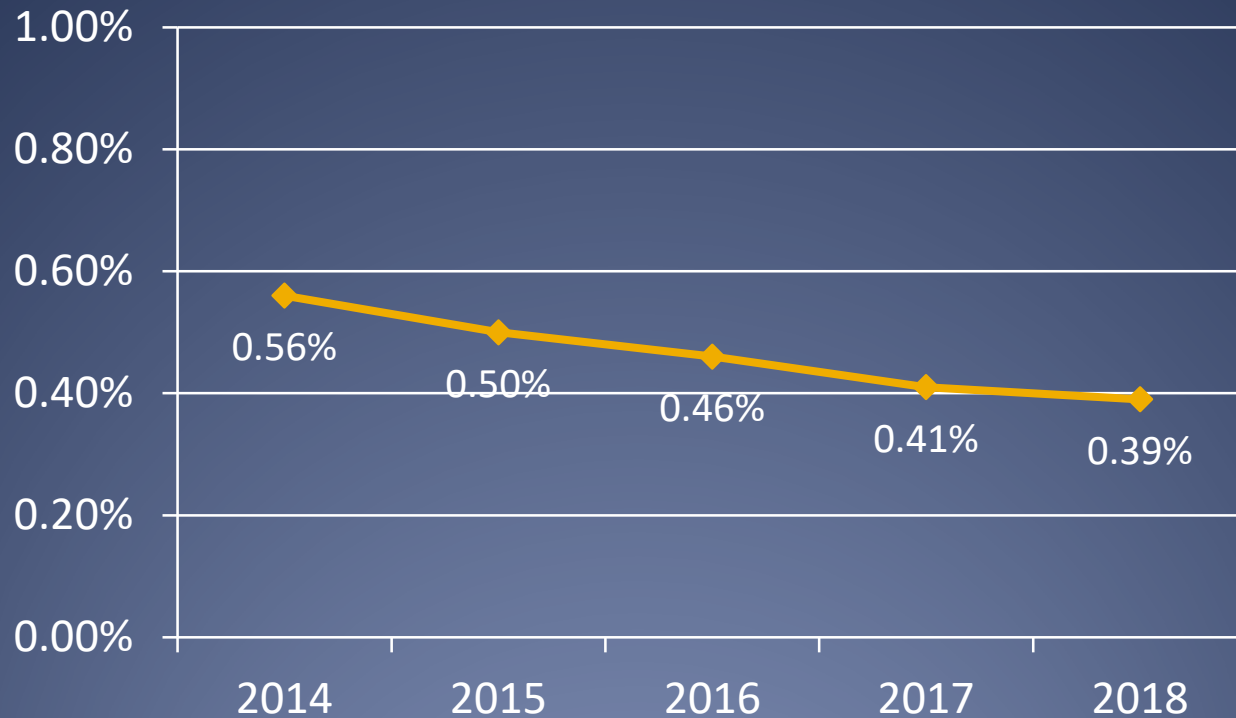
Cost per resident is a measure of how much it costs to operate the County on a per-person basis, and how effectively the County operates. The lower the cost per resident, the more efficient the County is.

# Net Debt Per Capita



Eaton County issues long-term debt for large capital projects, such as the Jail and Community Dental Clinic. Its debt burden is the cost of repaying this debt.

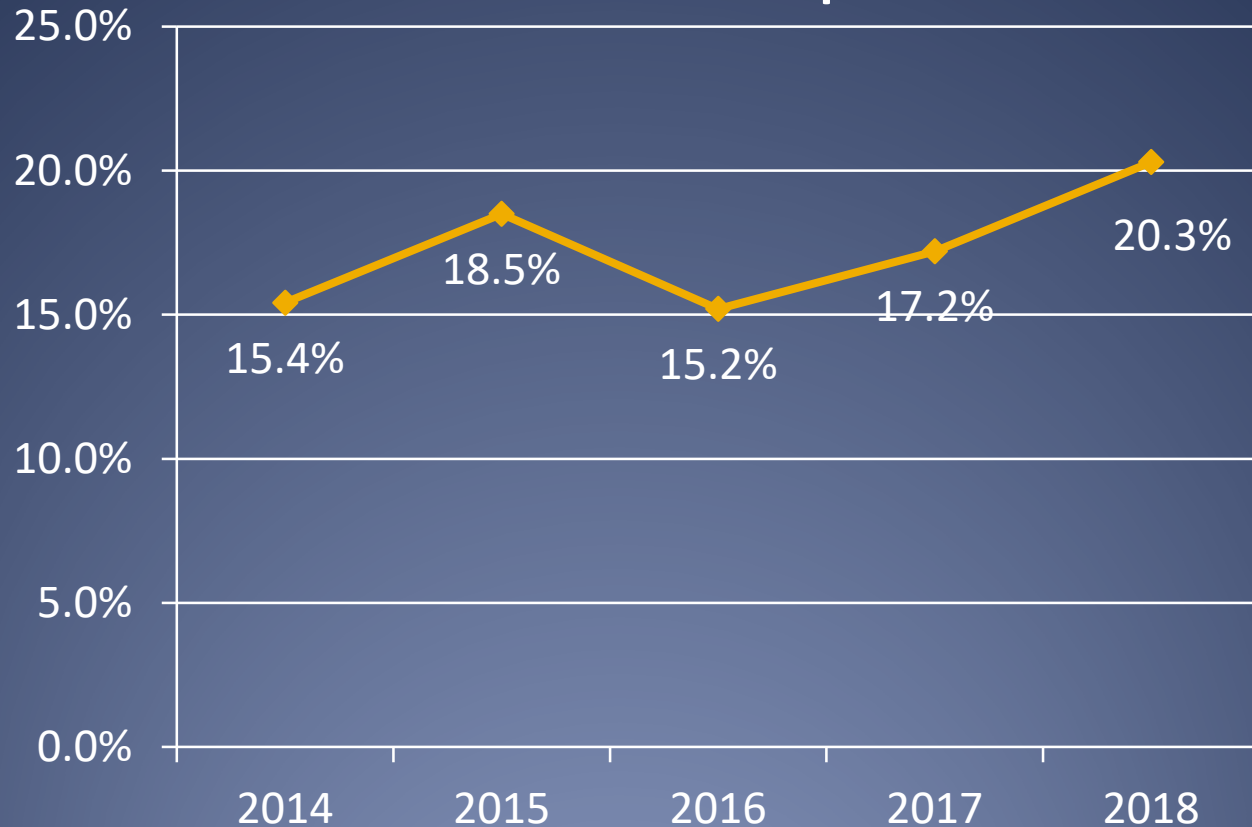
## Debt Margin as a % of SEV



The State Constitution (Article VII, Section 6) states that “No county shall incur any indebtedness which shall increase its total debt beyond 10% of its assessed valuation.” The lower the debt margin, the more financially healthy a community is.

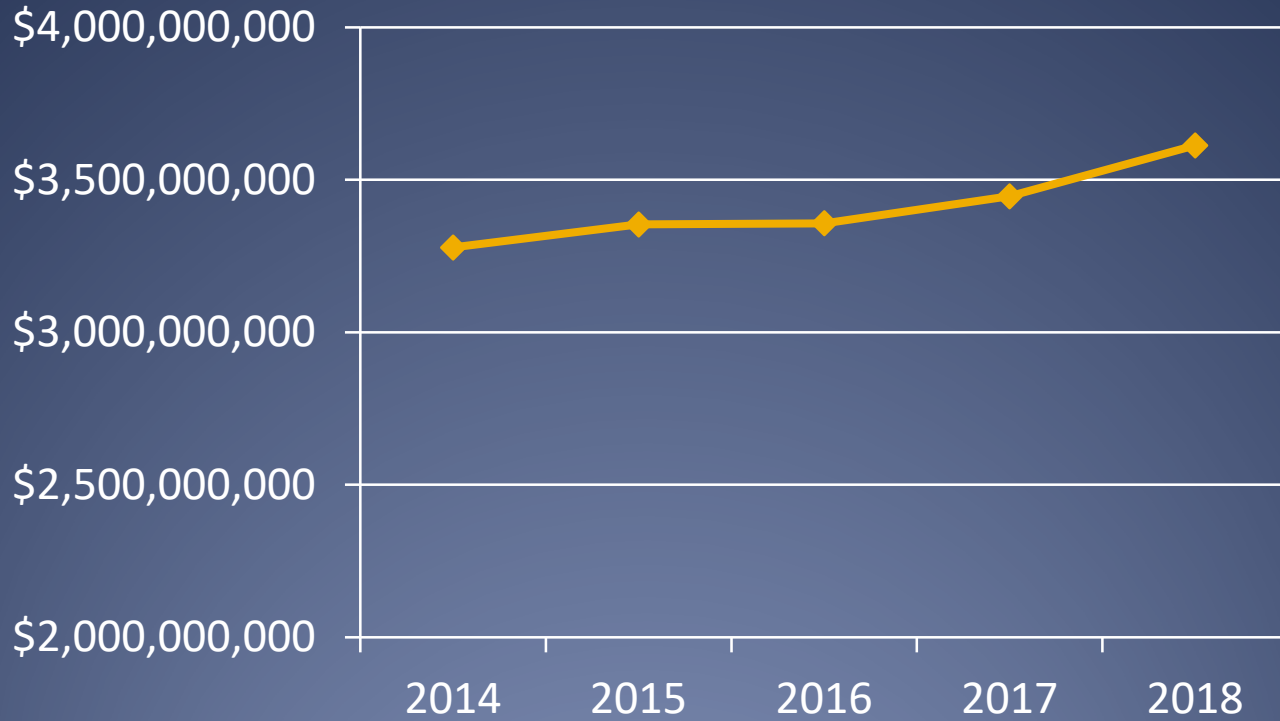
SEV = State Equalized Value

## Undesignated/Unassigned Fund Balance as a % of General Fund Expenditures



The financial health of a community is important to provide and maintain services. The Fund Balance is one method of measuring financial health, and is a strong contributor to the credit rating of an organization.

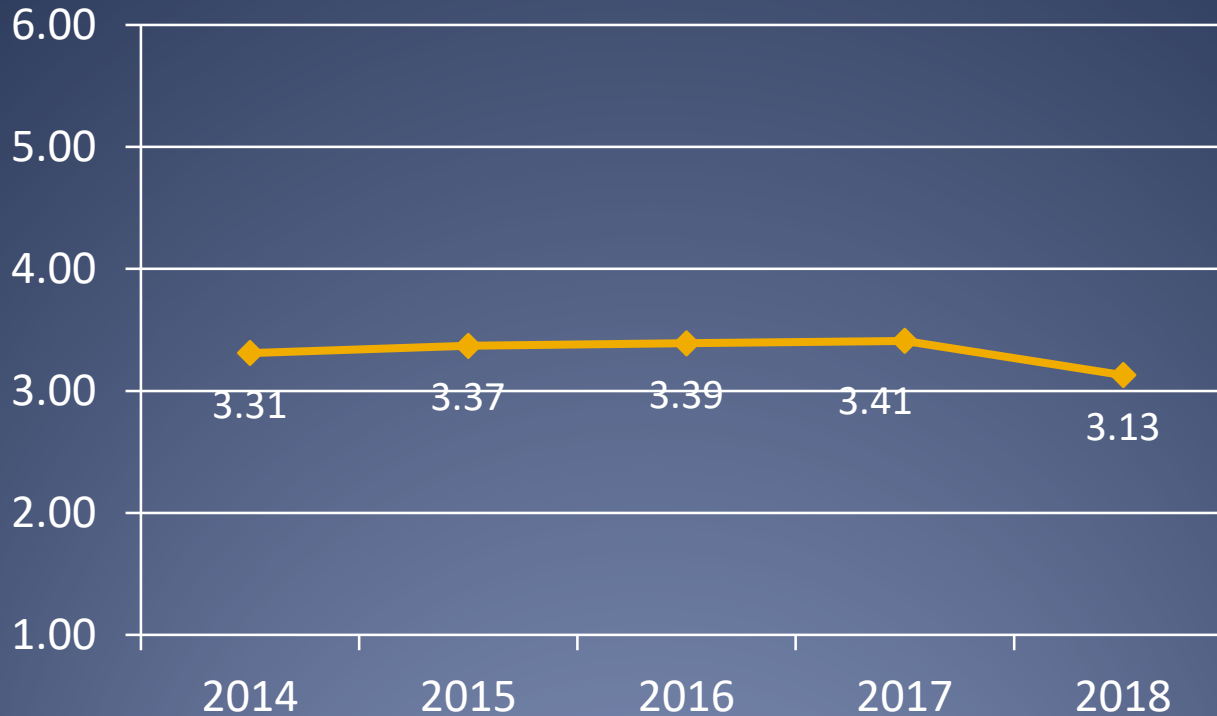
## Eaton County Taxable Value



The value of property directly relates to the amount of revenues a local government receives through property taxes. It also is an indicator of economic vitality.

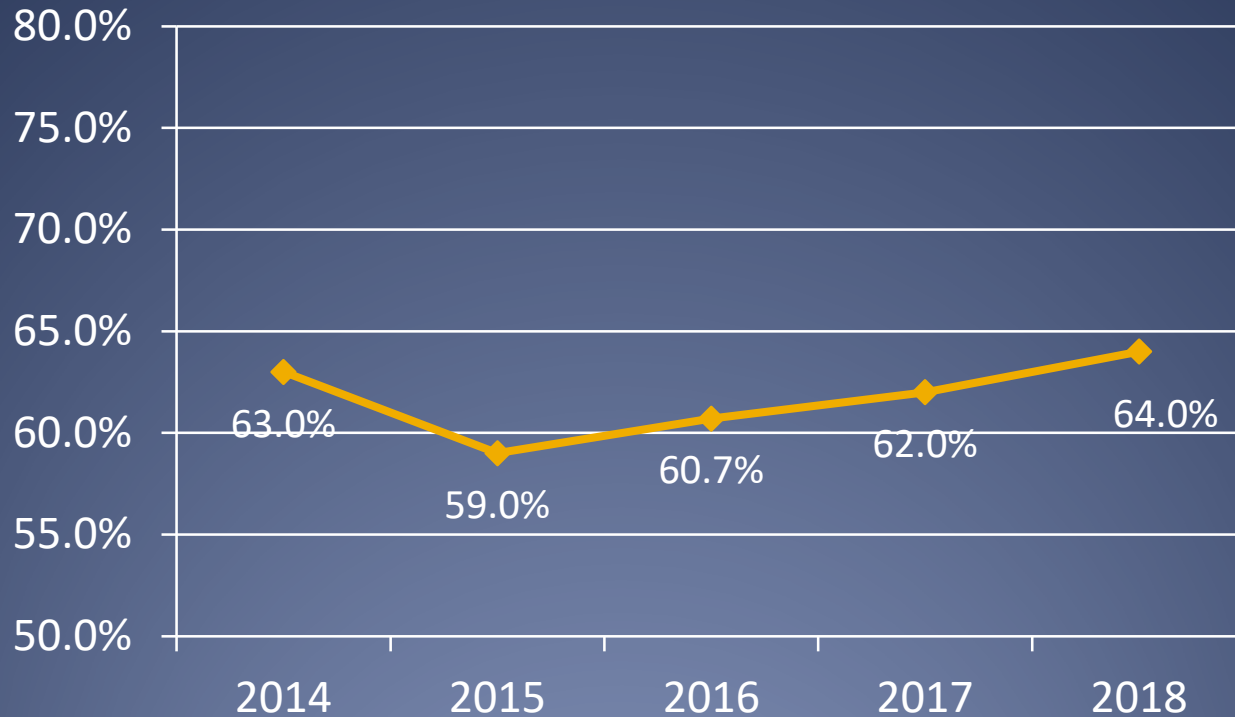
STV = State Taxable Value

## Employees per 1000 Residents



Another measure of efficiency is the number of employees per 1000 residents. The lower the ratio of employees per 1000 residents, the more efficient the County is in providing services to the community.

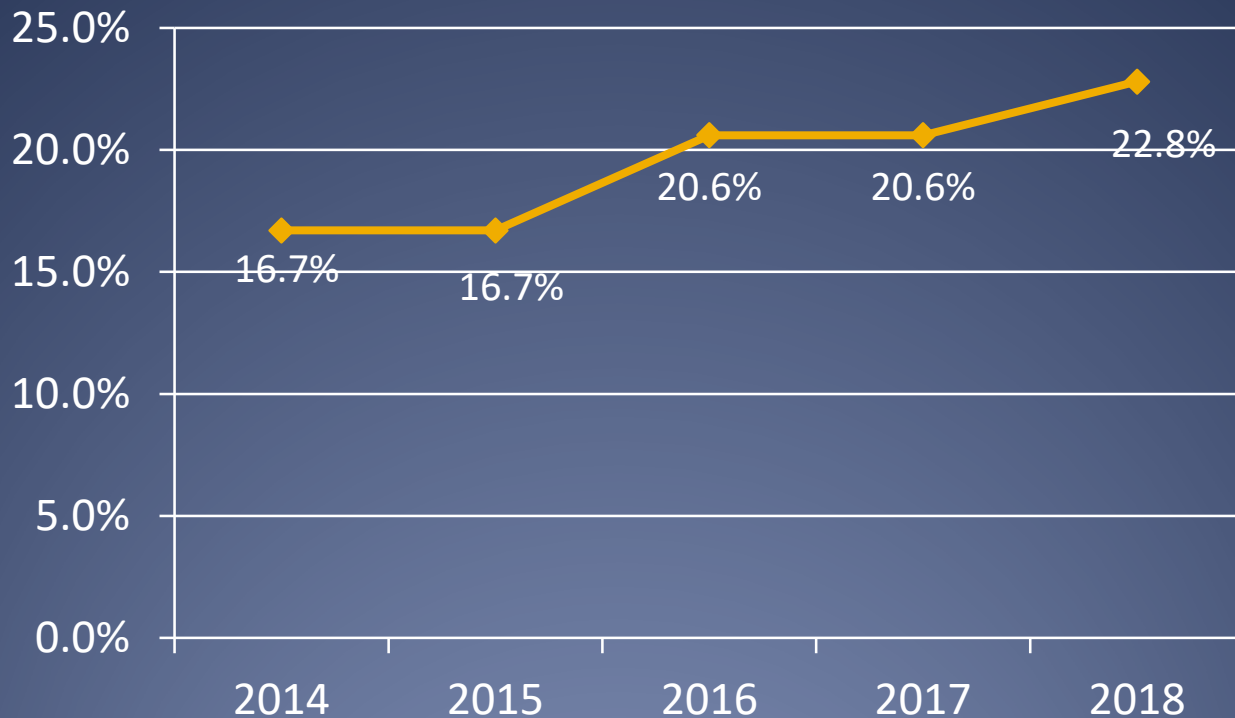
## Defined Benefit Pensions Funded %



All eligible Eaton County employees are covered by a defined benefit (DB) pension plan. This chart represents the funding level of all remaining DB plans. A funding level close to 100% is desirable because it drives down the annual required contribution.



## Retiree Health Funded %



Eaton County previously offered a retiree health insurance benefit. The benefit was eliminated for all employees hired after January 1, 2007, (April 1, 2007 in the case of certain collective bargaining agreements), and replaced with a retiree health insurance account benefit for employees hired after the effective date(s). The County and Employee contribute an amount equal to 2% of the employee salary into these accounts. The County continues to fund the remaining liability for future benefits on a modified actuarial basis.