



# COUNTY ADMINISTRATOR

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## MEMORANDUM

TO: Barbara Levin Bergman, Chair  
Ways & Means Committee

THROUGH: Robert E. Guenzel  
County Administrator

FROM: Peter Ballios  
Finance Director

DATE: March 18, 1998

SUBJECT: First Quarter Budget Adjustment

### BOARD ACTION REQUESTED

It is requested that the Board of Commissioners approve amendments to the 1997 and 1998 budgets, based upon examination of February 1998's general ledgers and departmental requests.

### BACKGROUND/DISCUSSION

As permitted by County policy, the adopted budget may be amended from time to time by a quarterly adjustment approved by the Board of Commissioners. Attached are the requested modifications to the 1997 and 1998 budgets for the first quarter.

### IMPACT ON PERSONNEL

There is no impact on personnel.

### IMPACT ON BUDGET

#### Adjustments to 1998 Budget:

Non-General Fund adjustments:

- Establish 1998 budget for the E-911 Fund to properly account for the receipt of E-911 revenues by the County and the subsequent disbursement to local units within the County. The adjustment will reflect the funds expected to be collected and disbursed as revenues and expenditures whereas previously we had accounted for these funds on the balance sheet. The new treatment as described is in agreement with a memorandum from the State and auditor's recommendations.
- Parks and Recreation budget adjustment to transfer funds from reserves to capital outlay for the continued construction of nature trails and boardwalks at Parker Mill and Pierce Lake Park.
- Transfer of the Multi Service Center Budget from Community Mental Health to ETCS.
- Establish a 1998 debt retirement budget for the Northfield Township Wastewater Treatment Plant

improvements.

### **Adjustments to 1997 Budget:**

General/Non-General Fund adjustments:

- Transfer Friend of the Court revenues from the General Fund to the Friend of the Court Fund per auditor's recommendation. The 1998 Budget was adopted reflecting this format and the 1997 Budget needs to be amended to be consistent with the recommendation per auditor's request
- E-911 Fund adjustment to properly account for the receipt of E-911 revenues by the County and the subsequent disbursement to local units within the County. There is no bottom line impact, the County will not be receiving any more funds nor spending any more funds. The adjustment will reflect the funds collected and disbursed as revenues and expenditures whereas previously we had accounted for these funds on the balance sheet. The new treatment as described is in agreement with a memorandum from the State and auditor's recommendations.

### **IMPACT ON INDIRECT COSTS**

There is no impact on indirect costs.

### **CONFORMITY WITH COUNTY POLICY**

This resolution is in conformance with County policy.

Prepared by Peter Ballios, Finance Director

## **A RESOLUTION AMENDING THE 1997 AND 1998 BUDGETS BY THE FIRST QUARTER ADJUSTMENT**

### **WASHTENAW COUNTY BOARD OF COMMISSIONERS**

**April 1, 1998**

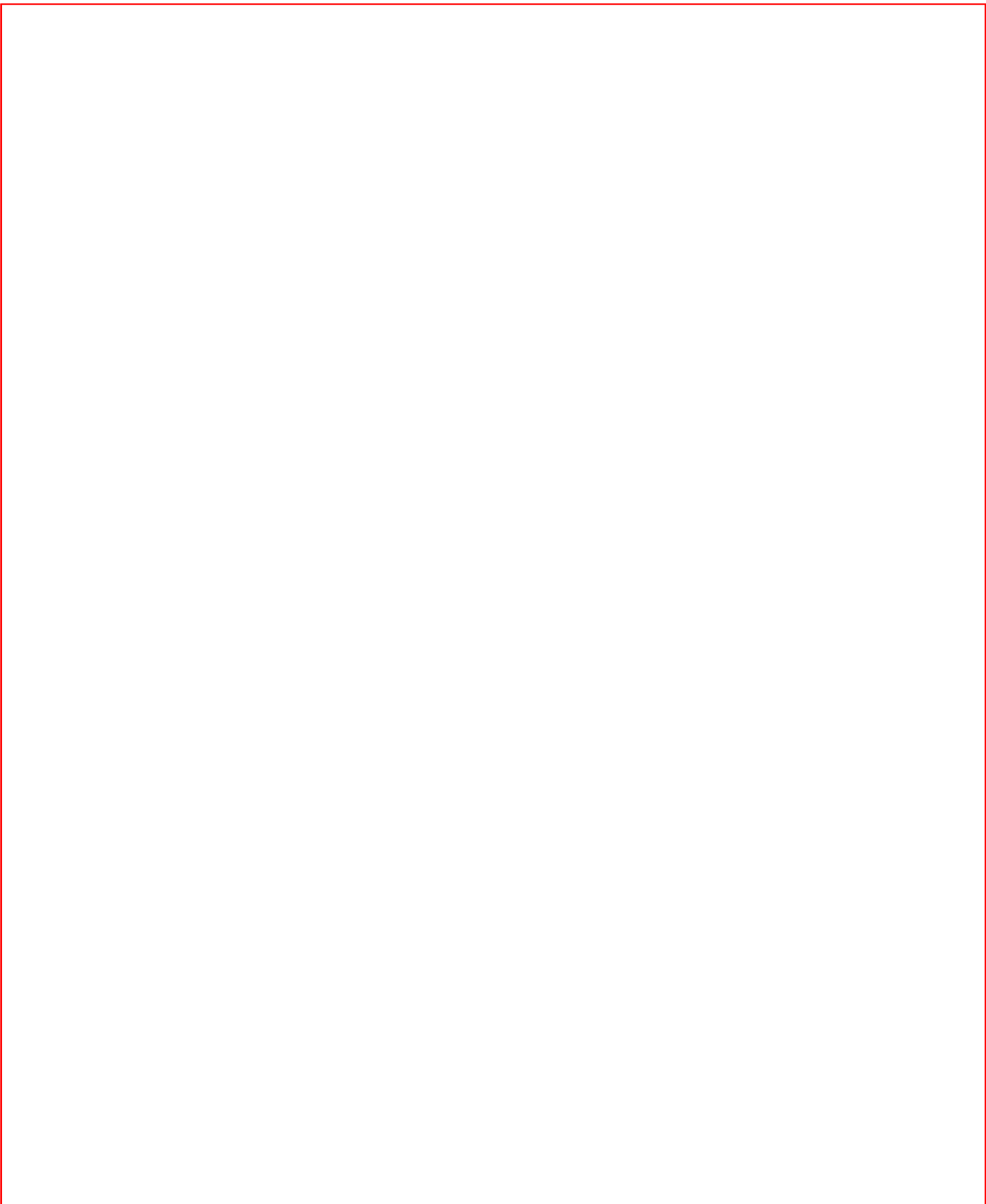
WHEREAS, the Budget Office has analyzed each major revenue and expenditure line item within the General Fund and other funds; and

WHEREAS, this analysis is based on the current February 1998 General Ledger; and

WHEREAS, revisions which require Board action are needed within the General Fund, Community Mental Health, ETCS, Parks and Recreation, Friend of the Court, E-911 and the debt retirement funds; and

WHEREAS, this matter has been reviewed by the County Administrator, the Finance office and the Ways & Means Committee

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners authorizes the adjustments in revenues and expenditures, thus amending the 1997 and 1998 Budgets as attached:







  
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