



COUNTY ADMINISTRATOR
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TO: Conan Smith
Chair, Ways & Means Committee

FROM: Verna McDaniel
County Administrator

DATE: November 3, 2010

SUBJECT: 2011 Budget Reaffirmation

BOARD ACTION REQUESTED:

The County Administrator is recommending that the Board of Commissioners adjust the 2010/2011 Budget for 2011 to reflect changes that have occurred since the adoption of the budget in December of 2009.

BACKGROUND:

The County creates a biennial budget with a reaffirmation of the second year to be in compliance with the legal requirement for an annual budget adoption, and to update the budget for any significant changes. The organization spent the 2009 calendar year going through intense planning and budget deliberations to balance a then projected \$30M deficit in the county's General Fund for the 2010/11 fiscal years. This was accomplished with a unanimous budget adoption in December 2009.

The economic situation continues to evolve with much impact on our community and our financial condition. The county has continued monitoring the budget on a monthly basis with quarterly updates to the Board of Commissioners throughout the 2010 fiscal year. In these reviews it became apparent that some of the budgeted solutions were not going to materialize, that revenue collections continued to feel downward pressures, and that service demands were growing. A thorough review was completed by meeting with each department and elected official to understand how the 2010 budget issues would likely impact the 2011 budget. The proposed modifications to the originally adopted 2011 budget are outlined below.

DISCUSSION:

The 2011 budget for the General Fund was originally established at \$98,493,155. The most significant assumption in the budget was the level of property taxes the county would realize as this is the largest funding source in the general fund historically comprising ~63% of the budget. The 2010/11 budget was based on a reduced taxable value amount of -7.5% in 2010 and -8.5% in 2011. The 2010 Equalization Report demonstrated a slightly better than budgeted projection of -5.6%. This resulted in \$1.7M in savings in 2010 with a higher tax base to carry forward for 2011. It is recommended to maintain the originally budgeted -8.5% assumption for 2011;

however, due to the higher tax base this results in a revision of our property tax revenue assumption by \$1.6M. As referenced above, other revenues throughout the county's general fund are continuing to have downward pressure given the economic situation. Below are the other major proposed changes to other general fund revenue assumptions for the 2011 budget:

General Fund Revenues

Aligning with Current Trends:

- District Court – revenues within the District Court have realized substantial declines over the past few years. This is in part due to the economic situation and the ability of citizens to pay court fines and fees. In addition, local law enforcement has been reduced leading to reduced cases. The proposed budget adjusts the District Court revenues by \$410K bringing it in line with 2009 actuals.
- State Liquor Tax / State Cigarette Tax – These revenues are determined by the State of Michigan based on a formula for all county governments. Revenues received are then to be distributed properly for substance abuse and cigarette use prevention. The State Liquor Tax is realizing a slight increase in funding, with then 50% required to be paid to our coordinating agency (WCHO). The cigarette tax has experienced a decline over the past few years from a high of \$155K to an estimated amount of only \$11K for 2011. 12/17th of this amount then is transferred to Public Health to continue its smoking cessation programming.
- Clerk Online Service Charges – an increase in revenue was assumed in the 2010/11 budget based on enhancements within the Clerk Register of Deeds Office. Due to separating out large membership purchases from smaller online activity at the same time as increasing assumed collections, some revenue was double counted in the 10/11 Budget. Correcting for this result is a budgeted reduction of revenues of \$235K.
- Interest Earnings – As seen all around the credit industry interest rates are at an all time low. The county's cash flow has also greatly declined due to the shifting of property taxes from December to July and the depletion of the Revenue Sharing Reserve Fund to partially offset this cash shortage within the General Fund. Interest Earnings in the General Fund peaked in 2007 with \$1.3M. Since that time they have sharply declined to only \$146K in 2009. The proposed budget adjusts general fund interest earning budget to \$90K based on current trends and cash flow analysis for 2011.

Operational Changes:

- City of Ann Arbor IT Services – The county and the city of Ann Arbor have been working towards shared technology services for the past several years. The 2010/11 budget included revenue from the City for the cost sharing of the county's Technical Infrastructure Manager position. The proposed budget includes an additional \$75K in contract revenue from the city to the county for shared data storage.
- Ypsilanti Township Police Services Contract – In early 2010 the police services contract between the county and Ypsilanti Township was reduced by 7.0 deputies and 1.0 Community Service Officer. This reduction led to almost \$1M in revenue loss for the

general fund; however, this was significantly offset by reductions in expenditures as outlined below.

- Ypsilanti City Dispatch – A new agreement was formed between the Washtenaw County Sheriff's Office and Ypsilanti City for shared dispatch. The county assumed these responsibilities in early 2010. The city pays the county \$72K annually for these services, and the county receives the city's PSAP telephone surcharge revenue currently estimated at \$77K for 2011.
- Jail Expansion Carry Forward – The Board of Commissioners approved in resolution 10-0071 the creation of 39.0 FTE for the jail expansion initiative. The majority of this funding was budgeted through the \$2.4M reserve for jail overcrowding and expansion. Due to the phased in approach for hiring, 2010 was to realize a budget savings of \$921K that could be carried forward to 2011. This increased the planned carry forward from 2010 within the general fund from \$4.36M to \$5.289M. The jail expansion effort resulted in a budget neutral situation for 2010/11 with an annual budget shortfall of ~\$1M beginning in 2012.

Accounting Changes:

- Accommodation Tax – Since the adoption of the 2010/11 budget, it was recommended that the revenue for the accommodation tax be shifted to an expense credit within the general fund. Revenues are collected in a special revenue fund outside of the general fund with eligible expenses then being transferred.
- Clerk Elections Reimbursement – The Clerk's Office receives pass through revenue from the school boards to then be provided to the local units of government for conducting elections. These charges and reimbursements have been moved to a non-general fund account to avoid artificially inflating the size of the General Fund revenues and expenditures.

As stated above, the 2011 budget was originally adopted with total revenues of \$98,493,155. This included a planned carry forward of revenues from 2010 in the amount of \$4.36M. The proposed adjustments outlined above would increase revenues by \$241K for a revised total 2011 general fund revenue budget of \$98,735,011, including a revised carry forward from 2010 due to the jail expansion staffing to a total of \$5.289M.

Nearly every county department and elected office realized expenditure reductions as part of the 2010/11 budget. In addition, as a means to reduce costs and save jobs, the county approached the 17 bargaining units as an attempt to modify existing labor contracts. All of these actions were critical to balance the budget. However, as stated above, it became apparent through the 2010 budget monitoring that some of these savings were not materializing as originally estimated.

Personal Services is the largest expenditure within the general fund, comprising ~60% of direct general fund allocation plus additional support to county staff through general fund appropriations to non-general fund programs. The 2011 budget was based on an assumed savings from revised labor contracts of \$5M. Efforts were ongoing with all of the county's bargaining units during the development of the budget. In the end, 13 of the county's 17 bargaining units agreed to significant concessions. The targeted general fund savings was not

fully reached as the four units that did not enter into revised contracts equal ~50% of general fund employees. Salary projections have been updated for all county employees using the final revised labor contracts as well as revised fringe benefit rates based on updated actuary reports and trend analysis. The proposed 2011 reaffirmation budget includes a revision to the personal services category in the amount of \$1.5M. Other programmatic and line item modifications to general fund expenditures are outlined below:

General Fund Expenditures

Aligning with Current Trends:

- Prosecuting Attorney Part Time Staff – An increase of \$15K is proposed to align the budget with historical trends. This funding supports the Prosecuting Attorney's summer intern program.
- Public Defender Part Time Staff – The Public Defender's Office has seen significant staff reductions of the past four years including the complete elimination of legal clerks with the creation of an internship program. An increase of \$80K is included in the proposed budget.
- Courthouse security – The budget includes an increase in courthouse security by \$105K due to the addition of the Saline Court, now open 4-5 days a week with security screening.
- Treasurer Printing & Postage – The Treasurer has experienced increases in operating expenses due to the drastic increase in delinquent tax cases. The proposed budget includes an increase of \$40K in these line items to align with recent trends.
- Employee Parking – The general fund has historically included a budget of \$380K for employee parking in the downtown Ann Arbor area which has been partially offset (\$76K annually) by employee contributions to parking as outlined in union agreements. The cost to the county has been growing for the past few years with a high of \$450K in 2009 with a similar trend continuing in 2010. A review is being done to determine any options to reduce these costs, but the budget includes an increase of \$70K to align with current actuals.
- SEMCOG – The membership dues for the county belonging to SEMCOG have been reducing over the past several years. The 2010/11 budget included an annual allocation of \$175K. In 2009 the rate dropped to \$125K. The 2011 reaffirmation budget includes this modification anticipating it will continue at the reduced rate.

Operational Changes:

- Ypsilanti Township Police Services Contract – As outlined above in the revenue discussion, the county received notice from Ypsilanti Township that it was reducing 7.0 deputy contracts as well as 1.0 Community Service Officer. The county eliminated these positions in early 2010. A review was conducted with Administration and the Sheriff's Office to determine other operating expenses that could also be reduced. A memo was

provided to the BOC on December 2, 2009 demonstrating a loss of revenue of \$1M with offsetting expense reductions of \$700K.

- Jail expansion – The budget includes the salary and fringe benefit costs for all new positions created with the jail expansion initiative, as well as corresponding uniform, gun and operating costs as outlined in the BOC resolution 10-0071. These costs were offset through the elimination of the \$2.4M jail overcrowding and expansion reserve as well as the \$921K carry forward from savings in 2010 as outlined above in the revenue discussion.
- Success by Six Memorandum of Understanding – The county has entered into a two year MOU with the Success by Six organization for a total annual contribution of \$25K with \$7,500 from the general fund and the remaining allocation from Public Health.
- Update for 2009 CAP – The county contracts with Maximus, Inc to complete an annual cost allocation plan in accordance with federal OMB A-87 as a means to distribute indirect costs to county programs. All general fund budgets and those NGF programs that are charged a CAP have been updated to align charges with the 2009 CAP. Due to cost reductions within Support Services as well as FTE reductions throughout the organization, most county programs are realizing a reduction in CAP charges.
- Appropriation Adjustments – All county appropriations have been updated where appropriate to reflect changes in salary projections for labor savings, fringe rate modifications, and position changes since the adoption of the 2010/11 budget. The CAP was also adjusted as outlined above. In addition, the Environmental Health appropriation was adjusted to reflect a proposed modification in the fiscal year from the calendar fiscal year to the October – September fiscal year. This will align the financial structure for Environmental Health with Public Health for streamlined processing with the State of Michigan. This change will allow the general fund to save 25% or \$242K of the Environmental Health appropriation in 2011.

Accounting Changes:

- Accommodation Tax – An accounting shift occurred as stated above moving the Accommodation Tax from a general fund revenue to an expense credit. In addition, a thorough review was completed to estimate eligible administrative expenses related to the recording and management of the accommodation tax revenues. A revised budget from \$255K to \$40K is included in the general fund with other direct expenses being charged to the special revenue fund with the accommodation tax revenues.
- Clerk Elections Reimbursement – The expenditure budget for the elections reimbursement is being removed as revenues and expenses are now being netted out to not over state the size of the county's budget as outlined above in the revenue discussion.
- Countywide Security – An allocation of \$30K has been budgeted in the general fund although the expenses related to security of county facilities has been redirected to the 1/8th Mill capital fund. The proposed reaffirmation budget removes this budget from the general fund to align with current accounting practices.

- Central Charges – This expense category has been used in the past for organization wide expenditures. Efforts have been made to minimize the line items included in Central Charges and to better align these expenses in oversight departments for greater management and accountability. For example, countywide litigation expenses have been shifted to Corporation Counsel; employee parking and employee assistance program costs have been shifted to Human Resources. Remaining expenses in Central Charges include tax refunds, drain assessments at large, indigent transport, banking fees, the unearmarked reserve and the reserve for the planned contribution to fund balance. In the 2011 proposed budget, these expenses are offset by a -\$600K attrition factor and the lump sum reduction of -\$1,034,988. The original 2010/11 biennial budget also included a lump sum reduction within Central Charges for estimated labor savings and a reserve for potential appropriation increases for personnel cost growth. The 2011 budget reaffirmation shifts these from Central Charges to all general fund departments and appropriations based on updated salary and fringe projections.

All of the proposed changes result in a remaining general fund projected shortfall of \$1,034,988. A lump sum reduction of this amount is included in the expenditure budget at this time to bring revenues and expenditures into balance. It is hoped that the revenue estimates included in the budget are conservative and will yield an increased amount of funding. With that uncertainty, County Administration is committed to bringing back mid-year solutions to balance the 2011 budget in alignment with budget deliberations for long-term structural solutions as part of the 2012/13 budget development.

IMPACT ON HUMAN RESOURCES:

The budget resolution includes the elimination of 1.0 Public Health Engineer position staffed within Environmental Health.

IMPACT ON BUDGET:

The impact on budget is outlined above within the Discussion section. If approved the reaffirmed 2011 general fund budget would be \$98,735,011, an increase of \$241,856 from the original adopted 2010/2011 biennial budget.

IMPACT ON INDIRECT COSTS:

Indirect costs charges are being amended for all program units in alignment with the 2009 Cost Allocation Plan. Most parts of the organization are realizing reductions in their indirect cost allocation due to an overall reduction in costs within the Support Services departments as well as reduced FTE and resource allocations throughout the organization.

IMPACT ON OTHER COUNTY DEPARTMENTS OR AGENCIES:

Nearly all county departments and internal agencies have been impacted by the county's budget reductions over the past few years and have been partners in containing costs and identifying solutions to help balance the budget. This cover memo attempts to outline all significant changes in proposed resource allocations and service delivery.

CONFORMITY TO COUNTY POLICIES:

This action conforms to all appropriate County policies. It is consistent with Guiding Principle #1: Ensuring the long term fiscal stability for the County.

ATTACHMENTS/APPENDICES:

Resolution

A RESOLUTION AFFIRMING THE SECOND YEAR OF THE 2010/2011 BIENNIAL COUNTY
BUDGET

WASHTENAW COUNTY BOARD OF COMMISSIONERS

November 17, 2010

WHEREAS, in 1993, the County implemented a biennial budget in an effort to improve the efficiency of the entire budget process; and

WHEREAS, the County Administrator was directed to prepare a biennial budget for 2010/11 with the 2010 budget for approval and adoption, and the 2011 budget based on information available at the time; and

WHEREAS, on September 16, 2009 the County Administrator presented the recommended budget for 2010 and 2011; and

WHEREAS, the Board of Commissioners directed that the 2011 budget be amended in 2010 to reflect necessary revisions as economic conditions warranted and that the County Administrator bring the necessary changes to the 2011 budget back to the Board prior to the beginning of fiscal year 2011 for final adoption; and

WHEREAS, the proposed budget for fiscal year 2011 is on file with the County Clerk/Register; and

WHEREAS, revenues have been estimated by source for each fund and are sufficient to defray expenditures and meet all liabilities for the 2011 fiscal year; and

WHEREAS, the 2011 reaffirmation budget includes a net increase in revenues of \$241,856 from the originally adopted 2011 budget; and

WHEREAS, the budget assumes a -8.5% taxable value reduction from the 2010 tax base; and

WHEREAS, other revenues were adjusted to reflect current economic trends including a reduction in District Court revenues, Clerk online service charges, State Liquor and Cigarette funding, and interest earnings; and

WHEREAS, programmatic changes since the adoption of the biennial budget in 2009 have occurred including the reduction of police services contract deputies with Ypsilanti Township, adoption of the jail expansion staffing model, combined dispatch services with the City of Ypsilanti and further integration of IT services with the City of Ann Arbor; and

WHEREAS, technical adjustments for shifts in accounting have been incorporated into the budget for the Accommodations Tax, Clerk Elections Reimbursement and countywide security efforts; and

WHEREAS, salary projections have been updated for all county employees on a departmental basis using the final revised labor contracts as well as revised fringe benefit rates based on updated actuary reports and trend analysis; and

WHEREAS, budgets have been updated to align with the 2009 Cost Allocation Plan where applicable; and

WHEREAS, appropriations to non general fund programs have been adjusted in accordance with revised salary projections and the Cost Allocation Plan; and

WHEREAS, minor adjustments are proposed within various parts of the organization to align with current spending trends and needs including part-time temporary budgets for Prosecuting Attorney and Public Defender, printing and postage in the Treasurer's Office due to the spike in delinquency levels, support to Court Security due to Saline Court and increased costs of employee parking; and

WHEREAS, modifications to Outside Agency allocations include reducing SEMCOG to be in alignment with current dues as well as the addition of Success by Six, Legal Resource Center and Brown Chapel; and

WHEREAS, the 2011 reaffirmation budget includes the planned carry-forward of \$5,289,000 from 2010 as well as a lump sum reduction of \$1,034,988; and

WHEREAS, the budget shifts the fiscal year for Environmental Health from the calendar year to the October – September fiscal year to align with Public Health and the State of Michigan; and

WHEREAS, the proposed budget for fiscal year 2011 is based on an operating millage rate of 4.5493 mills and the Administrator will adjust the 2011 budget should the millage be otherwise; and

WHEREAS, the public hearing on the proposed amended 2011 Budget was held on Wednesday, November 17, 2010 in compliance with Section 2 of P.A. 1963, 2nd Ex. Session (M.C.L.A. 141.412), Section 24e of Act 206; and

WHEREAS, this matter has been reviewed by the County Administrator's Office, the Finance Office, Human Resources, Corporation Counsel and the Ways & Means Committee.

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby affirms the 2011 Operating Budget as the official budget for the County of Washtenaw for the fiscal year beginning January 1, 2011, as attached hereto and made a part hereof.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby reaffirms the budget policies as adopted in the 2010/11 resolution as December 2, 2009.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby adopts the budget with the allocations to Outside Agencies as attached hereto and made a part hereof with the understanding that any additions or modifications to these allocations need to come back to the Board of Commissioners for approval.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby authorizes the Administrator to modify the Sheriff's budget for overtime reimbursement by contracting entities to align the budget with current year projections.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby rescinds any policy that is in conflict with this document.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby adopts the budget with the inclusion of a lump sum reduction in the amount of \$1,034,988 and directs the County Administrator to bring forth specific solutions to balance the 2011 budget no later than the 2nd quarter of 2011.

BE IT FURTHER RESOLVED that the Washtenaw County Board of Commissioners authorizes the elimination of the following positions effective December 31, 2010:

<u>Position #</u>	<u>Position Title</u>	<u>Group</u>	<u>Grade/Level</u>	<u>Eliminate</u>
2936-0001	Public Health Engineer	11	31	1.0

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the Budget be adopted by fund, and agency within each fund as follows:

		2011 Original Budget	2011 Budget Reaffirmation	Variance
Fund 1010	Source	GENERAL FUND REVENUES		
400	Taxes and Penalties	\$ 57,576,803	\$ 59,205,227	\$ 1,628,424
450	Licenses & Permits	\$ 220,700	\$ 199,650	\$ (21,050)
540	Federal / State / Local Revenue	\$ 5,248,248	\$ 5,250,675	\$ 2,427
600	Fees & Services	\$ 19,760,087	\$ 17,860,103	\$ (1,899,984)
650	Fines & Forfeitures	\$ 1,262,100	\$ 1,012,100	\$ (250,000)
660	Interest Revenue	\$ 468,800	\$ 124,400	\$ (344,400)
670	Other Revenue & Reimbursement	\$ 6,174,909	\$ 7,106,724	\$ 931,815
695	Transfer In	\$ 7,781,508	\$ 7,976,132	\$ 194,624
	Total General Fund Revenues	\$ 98,493,155	\$ 98,735,011	\$ 241,856
Fund 1010	Agency	GENERAL FUND EXPENDITURES		
100	Board of Commissioners	\$ 512,473	\$ 526,504	\$ 14,031
130	Trial Court	\$ 7,861,952	\$ 7,479,402	\$ (382,550)
135	Trial Court - Clerk Services	\$ -	\$ 1,492,936	\$ 1,492,936
140	District Court	\$ 5,329,561	\$ 5,154,699	\$ (174,862)
150	Probation	\$ 219,695	\$ 204,705	\$ (14,990)
200	County Administrator	\$ 776,748	\$ 758,416	\$ (18,332)
210	Finance	\$ 2,866,801	\$ 2,530,099	\$ (336,702)
220	Information Technology	\$ 5,500,991	\$ 5,170,201	\$ (330,790)
230	Public Defender	\$ 2,742,470	\$ 2,630,615	\$ (111,855)
260	Human Resources	\$ 1,168,804	\$ 1,621,759	\$ 452,955
270	Corporation Counsel	\$ 206,083	\$ 304,092	\$ 98,009
310	Equalization	\$ 1,584,374	\$ 1,481,855	\$ (102,519)
320	Building Authority	\$ 7,085	\$ 7,085	\$ -
400	Clerk/Register of Deeds	\$ 4,540,194	\$ 2,372,125	\$ (2,168,069)
420	Office of the Treasurer	\$ 1,468,710	\$ 1,387,374	\$ (81,336)
430	Prosecuting Attorney	\$ 5,795,125	\$ 5,468,159	\$ (326,966)
440	Water Resources Commissioner	\$ 2,827,989	\$ 2,646,113	\$ (181,876)
500	Sheriff	\$ 24,826,060	\$ 24,252,163	\$ (573,897)
500	Sheriff - Corrections	\$ 16,975,723	\$ 17,643,649	\$ 667,926
500	Sheriff - Court Security	\$ 1,083,929	\$ 1,122,222	\$ 38,293
560	Sheriff - Emergency Management	\$ 534,349	\$ 462,766	\$ (71,583)
580	Department Public Works	\$ 211,256	\$ 233,489	\$ 22,233
680	Outside Agency Funding	\$ 2,390,837	\$ 2,362,337	\$ (28,500)
690	Veteran Services	\$ 493,271	\$ 408,813	\$ (84,458)
695	County Extension	\$ 654,227	\$ 626,309	\$ (27,918)
980	Central Charges	\$ (1,325,301)	\$ 1,071,461	\$ 2,396,762
980	Adjustment for Cost Allocation	\$ (11,928,596)	\$ (11,079,085)	\$ 849,511
980	Appropriations and Transfers			
	Capital Projects	\$ -	\$ -	\$ -
	Cigarette Tax - Health	\$ 103,400	\$ 7,291	\$ (96,109)
	WCHO	\$ 1,128,080	\$ 1,128,080	\$ -
	CSTS	\$ 185,000	\$ 215,190	\$ 30,190
	JPORT	\$ 194,558	\$ 188,913	\$ (5,645)
	ETCS	\$ 181,288	\$ 181,288	\$ -
	Public Health	\$ 2,440,423	\$ 2,254,625	\$ (185,798)
	Medical Examiner	\$ 548,052	\$ 548,052	\$ -
	Child Care	\$ 5,535,121	\$ 5,540,749	\$ 5,628
	Community Corrections	\$ 215,983	\$ 215,983	\$ -
	DHS	\$ 54,109	\$ 54,109	\$ -
	Friend of the Court	\$ 2,004,487	\$ 1,890,349	\$ (114,138)
	Head Start	\$ 565,880	\$ 528,048	\$ (37,832)
	Pros. Atty. - Coop. Reim.	\$ 185,784	\$ 165,825	\$ (19,959)
	Substance Abuse	\$ 869,864	\$ 901,186	\$ 31,322
	Environmental Health	\$ 1,037,252	\$ 727,159	\$ (310,093)
	Solid Waste	\$ 20,000	\$ 20,000	\$ -
	County Health Care	\$ 600,000	\$ 600,000	\$ -
	LEPC Appropriation	\$ 12,000	\$ 12,000	\$ -
	Economic Development & Energy	\$ 476,189	\$ 349,063	\$ (127,126)
	PORT	\$ 238,373	\$ 225,947	\$ (12,426)
	Housing Appropriation	\$ 110,000	\$ 110,000	\$ -
	Community Development	\$ 74,967	\$ 73,357	\$ (1,610)
	Storm Water General Permit	\$ 111,285	\$ 111,285	\$ -
	Capital Equipment	\$ 200,000	\$ 200,000	\$ -
	1/8 Mill Allocation	\$ 1,346,486	\$ 1,346,486	\$ -
	Technology & Telecommunications	\$ 1,804,232	\$ 1,804,232	\$ -
	LAWNET	\$ 30,000	\$ 30,000	\$ -
	Worksite Wellness	\$ 33,132	\$ 33,132	\$ -
	Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ -
	Barrier Busters	\$ 50,000	\$ 50,000	\$ -
	WATT	\$ -	\$ 50,000	\$ 50,000
	WATT Neutral Zone	\$ -	\$ 20,000	\$ 20,000
	Law Library	\$ 12,400	\$ 12,400	\$ -
	Total General Fund Expenditures	\$ 98,493,155	\$ 98,735,011	\$ 241,856
	Net Revenues (Expenditures)	\$ -	\$ -	
	Planned Contribution To (Use Of) Fund Balance	\$ (4,118,000)	\$ (4,789,000)	
	Beginning Fund Balance	\$ 14,523,297	\$ 15,062,059	
	Ending Fund Balance	\$ 10,405,297	\$ 10,273,059	

FUND #	AGENCY #	ORGANIZATION NAME	2011 Budget		Variance
			Originally Adopted 12/2/09	2011 Budget Reaffirmation	
SPECIAL REVENUE FUNDS					
1090	310	AERIAL PHOTO	\$ 110,000	\$ 110,000	\$ -
1210	460	ECONOMIC DEVELOPMENT AND ENERGY	\$ 629,021	\$ 384,063	\$ (244,958)
1212	460	ECON DEVELOPMENT & AGRICULTURE MILLAGE	\$ 603,000	\$ 611,000	\$ 8,000
1289	490	BARRIER BUSTERS	\$ 173,000	\$ 236,000	\$ 63,000
1293	470	COMMUNITY DEVELOPMENT	\$ 6,708,158	\$ 6,393,302	\$ (314,856)
1490	500	SHERIFF TRAINING FUNDS	\$ 73,000	\$ 73,000	\$ -
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 270,972	\$ -
1620	430	PROSECUTING ATTORNEY - CR	\$ 546,424	\$ 487,719	\$ (58,705)
1670	200	HOUSING FUNDS	\$ 360,000	\$ 360,000	\$ -
1710	580	SOLID WASTE	\$ 410,200	\$ 410,200	\$ -
1750	615	BUILDING SERVICES	\$ 631,422	\$ 542,867	\$ (88,555)
1760	620	ENVIRONMENTAL HEALTH *	\$ 3,552,476	\$ 2,455,824	\$ (1,096,652)
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 10,000	\$ -
1800	690	VETERANS TRUST	\$ 23,264	\$ 23,264	\$ -
1811	690	VETERANS RELIEF	\$ 399,538	\$ 362,415	\$ (37,123)
1850	440	STORMWATER GENERAL PERMIT	\$ 115,457	\$ 115,457	\$ -
1900	560	EMERGENCY MANAGEMENT	\$ 2,249,719	\$ 2,246,142	\$ (3,577)
2060	190	LAW LIBRARY	\$ 20,900	\$ 20,900	\$ -
2080	600	PARKS AND RECREATION	\$ 17,735,902	\$ 17,735,902	\$ -
2090	600	NATURAL AREAS	\$ 3,841,000	\$ 3,841,000	\$ -
2150	160	FRIEND OF THE COURT	\$ 7,061,526	\$ 6,042,126	\$ (1,019,400)
2300	675	ETCS	\$ 10,251,900	\$ 10,251,900	\$ -
2510	676	HEAD START	\$ 4,680,882	\$ 4,643,919	\$ (36,963)
2804	500	COMMUNITY CORRECTIONS	\$ 904,560	\$ 1,025,146	\$ 120,586
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 40,000	\$ 40,000	\$ -
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 140,000	\$ -
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,557,642	\$ 6,675,266	\$ 117,624
2930	673	CSTS **	\$ 31,722,664	\$ 6,502,460	\$ (25,220,204)
2950	674	COUNTY HEALTH CARE PLAN	\$ 600,000	\$ 600,000	\$ -
2960	674	PUBLIC HEALTH	\$ 9,651,142	\$ 8,685,052	\$ (966,090)
2980	679	DHS	\$ 854,109	\$ 854,109	\$ -
2990	180	CHILD CARE	\$ 10,871,480	\$ 10,837,817	\$ (33,663)
DEBT SERVICE FUNDS					
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 3,948,666	\$ 2,921,964	\$ (1,026,702)
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 10,678,165	\$ 10,678,165	\$ -
CAPITAL/CONSTRUCTION FUNDS					
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR	\$ 1,346,486	\$ 1,346,486	\$ -
4020	240	CAPITAL PROJECTS	\$ -	\$ -	\$ -
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 300,000	\$ -
4050	220	CAPITAL EQUIPMENT	\$ 2,165,232	\$ 2,165,232	\$ -
4060	200	CAPITAL RESERVES	\$ 6,307,577	\$ 6,307,577	\$ -
4300	580	DPW REVOLVING	\$ 47,000	\$ 47,000	\$ -
4500	580	WWRA RECYCLING PROJECT	\$ 357,000	\$ 357,000	\$ -
ENTERPRISE FUNDS					
5150	420	DELINQUENT TAX FUND	\$ 2,957,446	\$ 2,957,446	\$ -
5500	420	PA 123	\$ 209,668	\$ 199,230	\$ (10,438)
5600	420	PA 105	\$ 45,233	\$ 44,045	\$ (1,188)
		WCHO Support (Leased Positions)	\$ 6,930,736	\$ 6,036,934	\$ (893,802)
		WHP Support (Leased Positions)	\$ 786,793	\$ 573,173	\$ (213,620)
INTERNAL SERVICE FUNDS					
6310	240	FACILITIES OPERATIONS & MAINTENANCE	\$ 6,958,960	\$ 6,831,824	\$ (127,136)
6320	240	FLEET SERVICES	\$ 2,478,957	\$ 2,500,460	\$ 21,503
6340	240	WAREHOUSE REVOLVING	\$ 504,000	\$ 504,000	\$ -
6360	240	COPIER FUND	\$ 514,000	\$ 514,000	\$ -
6440	200	RISK MANAGEMENT	\$ 2,352,853	\$ 2,338,833	\$ (14,020)
6600	210	FRINGE BENEFIT REVOLVING	\$ 33,718,176	\$ 28,059,360	\$ (5,658,816)
6900	210	CENTREX	\$ 700,000	\$ 700,000	\$ -

* Environmental Health budget is for the nine months of January – September 2011 with the plan to shift to the October – September fiscal year.

** CSTS includes the first quarter of their fiscal year for October – December 2010 as adopted by the Board of Commissioners. The remaining quarters will be brought back to the Board for approval prior to January 1, 2011.

Washtenaw County Outside Agency Allocations

Category	Agency Name	2011 Budget		Variance
		Originally Adopted 12/2/09	2011 Budget Reaffirmation	
Dues/Membership	BOC Dues	10,399	10,399	-
Dues/Membership	MAC Dues	20,315	20,315	-
Dues/Membership	Humane Society	500,000	500,000	-
Dues/Membership	Huron Riv. Water Coun.	11,892	11,892	-
Dues/Membership	Riv. Raisin Watershed	8,233	8,233	-
Dues/Membership	SEMCOG	175,000	125,000	(50,000)
Dues/Membership	SEMCOG Water Quality	10,000	10,000	-
Dues/Membership	Food Systems Economic Partners**	9,000	15,000	6,000
Dues/Membership	Soil Conservation	30,000	30,000	-
Dues/Membership	NEW Center	21,000	21,000	-
Dues/Membership	WATS	20,000	20,000	-
Dues/Membership	Area Agency On Aging	23,712	23,712	-
		839,551	795,551	(44,000)
Human Services	Dom Viol Proj Saf Hou	96,000	96,000	-
Human Services	Eviction Prevention	40,000	40,000	-
Human Services	Fair Housing	40,000	40,000	-
Human Services	Sheltering Activities	160,000	160,000	-
Human Services	United Way - 211	32,000	32,000	-
Human Services	CWB/HS Coordinated Funding	1,015,000	1,015,000	-
Human Services	Small Business Development Cen	8,000	8,000	-
Human Services	DHS Child Abuse Prevention*	-	50,000	50,000
Human Services	Success by Six	-	7,500	7,500
Human Services	Legal Resource Center	-	4,000	4,000
Human Services	Brown Chapel	-	10,000	10,000
		1,391,000	1,462,500	71,500
Special Initiative	Eastern County Economic Development**	100,000	100,000	-
Special Initiative	Eastern County Incubator**	50,000	50,000	-
Special Initiative	SPARK**	200,000	200,000	-
Special Initiative	Reserve For Housing	200,000	200,000	-
Special Initiative	Housing Contingency	110,000	110,000	-
		660,000	660,000	-
	Total Outside Agencies	2,890,551	2,918,051	27,500
	* Funded through CCF			
	** Funded through Act 88			