

**WASHTENAW COUNTY**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2008**

	<u>General</u>	<u>Community Support &amp; Treatment Services</u>	<u>Parks and Recreation</u>	<u>Revenue Sharing Reserve</u>	<u>Enhanced Emergency Communication System Millage</u>
<b>Revenues</b>					
Taxes	\$ 70,205,639	\$ -	\$ 10,740,529	\$ -	\$ 3,002,523
Licenses and permits	178,489	-	-	-	-
Intergovernmental	5,848,199	23,975,090	-	-	-
Charges for services	18,041,878	827,701	3,097,839	-	-
Fines and forfeits	1,045,732	-	-	-	-
Investment income (loss)	785,074	-	924,348	(14,858)	53,922
Other	1,467,791	495,141	152,353	-	-
Total revenues	<u>97,572,802</u>	<u>25,297,932</u>	<u>14,915,069</u>	<u>(14,858)</u>	<u>3,056,445</u>
<b>Expenditures</b>					
Current:					
Legislative	597,886	-	-	-	-
Judicial	17,246,115	-	-	-	-
General government	10,812,812	-	-	-	-
Public safety	45,051,719	-	-	-	-
Public works	-	-	-	-	-
Health	-	25,841,084	-	-	-
Social services	1,803,863	-	-	-	-
Culture and recreation	809,009	-	15,976,866	-	-
Other	6,293,261	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>82,614,665</u>	<u>25,841,084</u>	<u>15,976,866</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>14,958,137</u>	<u>(543,152)</u>	<u>(1,061,797)</u>	<u>(14,858)</u>	<u>3,056,445</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Discount on bonds	-	-	-	-	-
Transfers in	8,678,199	543,151	-	-	-
Transfers out	(23,105,386)	(700,000)	-	(6,281,266)	(2,347,037)
Total other sources (uses)	<u>(14,427,187)</u>	<u>(156,849)</u>	<u>-</u>	<u>(6,281,266)</u>	<u>(2,347,037)</u>
Net change in fund balances	530,950	(700,001)	(1,061,797)	(6,296,124)	709,408
Fund balances -					
Beginning of year	<u>8,657,381</u>	<u>1,046,466</u>	<u>24,643,058</u>	<u>36,891,418</u>	<u>850,914</u>
<b>End of year</b>	<u>\$ 9,188,331</u>	<u>\$ 346,465</u>	<u>\$ 23,581,261</u>	<u>\$ 30,595,294</u>	<u>\$ 1,560,322</u>

The accompanying notes are an integral part of these financial statements.

<u>County Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 342,480	\$ 84,291,171
-	2,137,559	2,316,048
104,838	38,627,316	68,555,443
357,667	4,148,356	26,473,441
-	206,986	1,252,718
2,160,024	168,498	4,077,008
517,177	3,492,022	6,124,484
<u>3,139,706</u>	<u>49,123,217</u>	<u>193,090,313</u>
-	-	597,886
-	6,887,237	24,133,352
-	1,300,613	12,113,425
-	5,895,700	50,947,419
-	785,662	785,662
-	16,340,898	42,181,982
-	30,605,838	32,409,701
-	959,057	17,744,932
-	-	6,293,261
-	5,894,476	5,894,476
-	2,947,632	2,947,632
365,355	-	365,355
17,682,440	652,818	18,335,258
<u>18,047,795</u>	<u>72,269,931</u>	<u>214,750,341</u>
<u>(14,908,089)</u>	<u>(23,146,714)</u>	<u>(21,660,028)</u>
22,120,000	-	22,120,000
(22,855)	-	(22,855)
10,271,648	24,971,025	44,464,023
(7,600,157)	(1,880,331)	(41,914,177)
<u>24,768,636</u>	<u>23,090,694</u>	<u>24,646,991</u>
9,860,547	(56,020)	2,986,963
<u>57,622,800</u>	<u>6,903,168</u>	<u>136,615,205</u>
<u>\$ 67,483,347</u>	<u>\$ 6,847,148</u>	<u>\$ 139,602,168</u>

**Washtenaw County Fund Balances as of Year End 2008**  
**Major General Fund Supported Funds**

<b>Fund</b>	<b>2008 Year End Amount</b>
1/8 Mill Allocation	1,962,799.18
Capital Equipment / Technology Plan	1,234,496.39
Self Insurance	1,153,085.53
Employee Severance	965,013.80
Child Care Fund	630,013.84
Housing Contingency	597,121.25
Public Health	442,830.00
CSTS	346,465.00
CSBG	292,778.93
Fringe Benefit Revolving	237,530.24
Environmental Health	154,979.11
Unemployment Revolving	153,518.75
CSA Transportation	148,546.92
Friend Of The Court	135,725.19
Facilities Mgt O & M	135,442.28
Community Corrections	89,823.20
Storm Water General Permit	64,856.33
Housing - Mental Health	36,683.13
Workers Comp. Revolving	28,724.96
Medical Insurance	10,612.62
Pros Attny CRP	6,948.51
<b>TOTAL:</b>	<b>8,827,995.16</b>

## Washtenaw County General Fund Projected % of Fund Balance to Budget

*Based on Budget Target Established for 2010/11 Budget Development*

