

## INTRODUCTION

This section presents a comprehensive picture of Washtenaw County's 2006 and 2007 adopted budgets. It also provides a summary of the changes that have occurred within the General Fund, and all other County Funds.

Pages D-2 through D-6 present the combined total of all governmental funds, which for 2006 is \$187,540,174 and is \$194,849,696 for 2007, net of intrafund transfers and charges. Revenues are shown by source, such as Taxes & Penalties, and Licenses & Permits, while expenditures are listed by governmental function, such as Public Safety, and General Government.

An analysis of the General Fund begins on page D-7, and contains a comparison to past years, revenues and expenditures, distribution of appropriations, and budget projections through 2010. Projections are derived from a number of sources, including trend analysis, linear regression, time line studies and economic indicators.

Budget summaries and position control listings are included for each County operating department under the Departmental Summary section of this document beginning on page G-1.

**2006/07 SUMMARY OF GOVERNMENTAL FUNDS  
BY CATEGORY**

	2004	2005	2006	2007
	ACTUAL	BUDGET	ADOPTED	ADOPTED
<b>REVENUES BY SOURCE:</b>				
Taxes & Penalties	\$ 82,991,160	\$ 87,956,209	\$ 94,744,436	\$ 101,551,045
Licenses & Permits	\$ 3,582,066	\$ 3,698,213	\$ 3,523,993	\$ 3,620,485
State & Federal	\$ 30,783,660	\$ 35,355,508	\$ 32,451,855	\$ 32,753,869
Local Unit Grants	\$ 2,870,739	\$ 2,972,652	\$ 2,839,348	\$ 2,820,743
Fees & Services	\$ 38,734,937	\$ 38,885,741	\$ 41,756,296	\$ 43,345,533
Fines & Forfeits	\$ 2,183,262	\$ 2,195,135	\$ 2,031,978	\$ 2,031,978
Interest Income	\$ 1,028,547	\$ 1,008,406	\$ 1,786,018	\$ 2,222,440
Other Revenue & Reim.	\$ 12,425,437	\$ 6,575,556	\$ 3,513,638	\$ 3,097,445
Net Impact of Transfers	\$ (3,827,945)	\$ (659,247)	\$ 4,892,612	\$ 3,406,158
<b>TOTAL:</b>	<b>\$ 170,771,863</b>	<b>\$ 177,988,173</b>	<b>\$ 187,540,174</b>	<b>\$ 194,849,696</b>
<b>EXPENDITURES BY FUNCTION:</b>				
Legislative	\$ 639,575	\$ 693,868	\$ 592,070	\$ 606,609
Judicial	\$ 20,018,469	\$ 21,284,535	\$ 23,100,674	\$ 23,919,543
General Government	\$ 9,660,449	\$ 10,396,684	\$ 11,574,324	\$ 12,842,151
Public Safety	\$ 40,470,562	\$ 41,401,505	\$ 43,335,955	\$ 45,802,528
Public Works	\$ 587,992	\$ 657,000	\$ 689,000	\$ 689,000
Health	\$ 28,096,528	\$ 29,204,401	\$ 32,469,536	\$ 34,530,401
Social Services	\$ 22,120,817	\$ 24,745,467	\$ 27,499,134	\$ 27,805,677
Cultural & Recreation	\$ 10,199,766	\$ 16,246,754	\$ 14,775,279	\$ 14,866,733
Other	\$ 7,914,276	\$ 24,057,339	\$ 24,529,379	\$ 24,995,372
Capital Outlay	\$ 3,362,517	\$ 4,662,708	\$ 4,809,572	\$ 4,916,962
Debt Service	\$ 20,456,182	\$ 4,637,912	\$ 4,165,251	\$ 3,874,720
<b>TOTAL:</b>	<b>\$ 163,527,133</b>	<b>\$ 177,988,173</b>	<b>\$ 187,540,174</b>	<b>\$ 194,849,696</b>

**VARIANCE ANALYSIS**

**Revenues:**

**Taxes & Penalties:** 6.8% increase in Taxable Value in 2006 and a projected increase of 6% in 2007 (pg E-6). Property tax collections higher in 2006 and 2007 due to the tax timing shift of county tax collection per State law. (pg E-10)

**State Revenue:** Change in accounting for State Revenue Sharing from State Revenue to Transfers due to tax timing shift (pg E-10)

**Fees & Services:** Increase from 2005 to 2006 primarily due to expected annual growth for police services contracts and real estate transactions in the Clerk's Office. The increase from 2006 to 2007 is due to annual growth and the projected revenue increase from the Police Services Methodology revision (pg B-14).

**Interest Income:** Increase in interest income revenue due to rising interest rates and early collection of property tax revenue.

**Other Revenue & Reimbursement:** Majority of fluctuation due to adjustments in Parks & Recreation.

**Net Impact of Transfers:** Change in accounting for State Revenue Sharing from State Revenue to Transfers due to tax timing shift (pg E-10)

**Expenditures:**

**Legislative:** Decrease in 2006 due to the recalculation of the Cost Allocation Plan for this unit. This is partially offset by rising personnel costs.

**Judicial:** Rising personnel costs.

**General Government:** For the all governmental funds listing, departmental expenses are offset by the corresponding costs allocated to other departments.

**Public Safety:** Increase is due to inclusion of operating costs associated with Public Safety & Justice initiative and rising personnel costs.

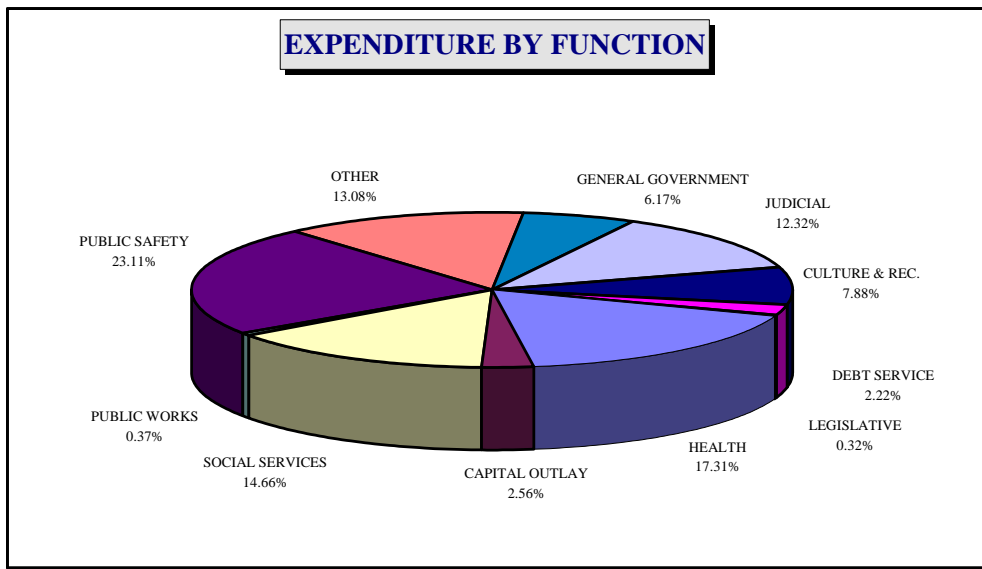
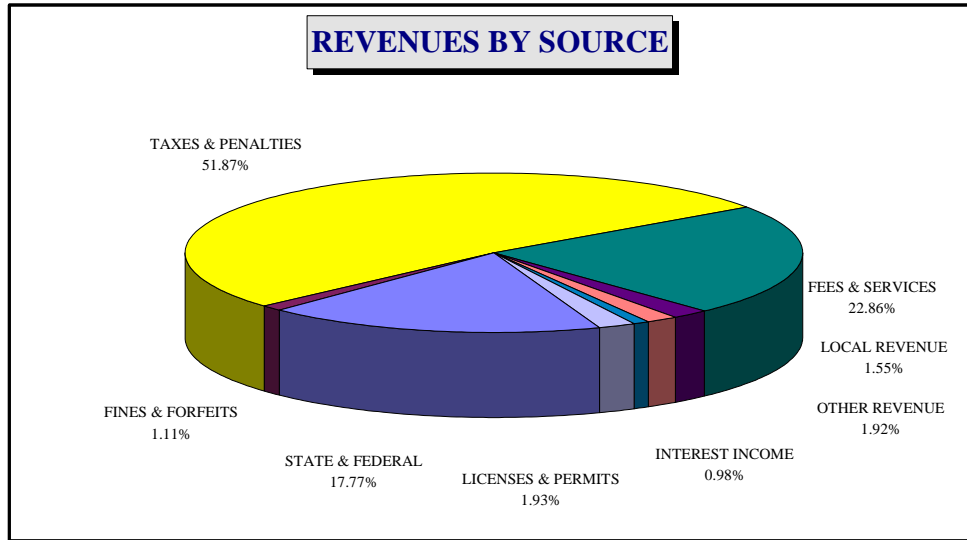
**Health:** The increase from 2005 to 2006 is due to the addition of new grants to offset prior year reductions as well as rising personnel costs.

**Cultural & Recreation:** Parks & Recreation included the planned use of fund balance for potential land purchases or major renovations to county parks in 2005.

**Other:** Increased reserves due to the new Revenue Sharing Reserve Fund due to the early collection of property tax revenue (pg E-10).

**2006 GOVERNMENTAL FUNDS BUDGET**

**\$187,540,174**



**2006 SUMMARY OF GOVERNMENTAL FUNDS  
BY FUND TYPE**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PRIMARY GOVERNMENT
<b>REVENUES BY SOURCE:</b>					
Taxes & Penalties	\$ 65,693,161	\$ 29,051,275			\$ 94,744,436
Licenses & Permits	\$ 123,200	\$ 3,400,793			\$ 3,523,993
State & Federal	\$ 4,972,023	\$ 27,479,832			\$ 32,451,855
Local Unit Grants	\$ -	\$ 2,839,348			\$ 2,839,348
Fees & Services	\$ 23,674,109	\$ 18,082,187			\$ 41,756,296
Fines & Forfeits	\$ 1,262,100	\$ 769,878			\$ 2,031,978
Interest Income	\$ 754,400	\$ 1,031,618			\$ 1,786,018
Other Revenue & Reim.	\$ 1,065,839	\$ 2,247,799		\$ 200,000	\$ 3,513,638
<b>TOTAL REVENUES:</b>	<b>\$ 97,544,832</b>	<b>\$ 84,902,730</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 182,647,562</b>
<b>EXPENDITURES BY FUNCTION:</b>					
Legislative	\$ 592,070				\$ 592,070
Judicial	\$ 16,146,047	\$ 6,954,627			\$ 23,100,674
General Government	\$ 11,398,774	\$ 175,550			\$ 11,574,324
Public Safety	\$ 39,242,498	\$ 4,093,457			\$ 43,335,955
Public Works	\$ -	\$ 689,000			\$ 689,000
Health		\$ 32,469,536			\$ 32,469,536
Social Services	\$ 1,273,171	\$ 26,225,963			\$ 27,499,134
Cultural & Recreation	\$ 679,359	\$ 14,095,920			\$ 14,775,279
Other	\$ 4,284,405	\$ 20,244,974			\$ 24,529,379
Capital Outlay				\$ 4,809,572	\$ 4,809,572
Debt Service			\$ 4,165,251		\$ 4,165,251
<b>TOTAL EXPENDITURES:</b>	<b>\$ 73,616,324</b>	<b>\$ 104,949,027</b>	<b>\$ 4,165,251</b>	<b>\$ 4,809,572</b>	<b>\$ 187,540,174</b>
<b>REV. OVER (UNDER) EXP.</b>	<b>\$ 23,928,508</b>	<b>\$ (20,046,297)</b>	<b>\$ (4,165,251)</b>	<b>\$ (4,609,572)</b>	<b>\$ (4,892,612)</b>

**GOVERNMENTAL FUNDS EXPENDITURE SUMMARY  
BY FUNCTION**

	2004 ACTUAL	2005 BUDGET	2006 ADOPTED	2007 ADOPTED
<b>LEGISLATIVE</b>				
Board of Commissioners	\$ 639,575	\$ 693,868	\$ 592,070	\$ 606,609
<b>JUDICIAL</b>				
Circuit Court	\$ 5,160,358	\$ 5,438,420	\$ 5,978,681	\$ 6,119,452
District Court	\$ 3,935,988	\$ 4,175,278	\$ 4,644,795	\$ 4,812,923
Probation	\$ 124,544	\$ 147,333	\$ 145,272	\$ 145,272
Friend of the Court	\$ 4,726,228	\$ 5,203,486	\$ 5,680,754	\$ 5,920,610
Probate Court - Estates	\$ 878,090	\$ 939,990	\$ 946,061	\$ 983,954
Probate Court - Juvenile	\$ 2,778,366	\$ 2,881,336	\$ 2,980,586	\$ 3,096,643
Law Library	\$ 26,401	\$ 8,500	\$ 8,500	\$ 8,500
Public Defender	\$ 2,388,494	\$ 2,490,192	\$ 2,716,025	\$ 2,832,189
<b>GENERAL GOVERNMENT</b>				
County Administrator	\$ 745,009	\$ 727,325	\$ 766,591	\$ 801,808
Finance	\$ 2,342,771	\$ 2,328,805	\$ 2,449,705	\$ 2,544,425
Budget	\$ 428,876	\$ 527,479	\$ 532,188	\$ 554,007
Information Technology	\$ 5,615,833	\$ 5,870,550	\$ 6,711,561	\$ 6,991,285
Human Resources	\$ 1,071,695	\$ 933,053	\$ 1,029,534	\$ 1,076,626
Organizational Development	\$ 651,220	\$ 704,883	\$ 747,574	\$ 768,569
Corporation Counsel	\$ 259,953	\$ 265,365	\$ 246,335	\$ 257,090
Equalization	\$ 1,292,415	\$ 1,453,193	\$ 1,540,738	\$ 1,607,141
Building Authority	\$ 7,665	\$ 8,090	\$ 7,697	\$ 7,697
Clerk / Register	\$ 4,530,599	\$ 4,301,093	\$ 4,722,288	\$ 4,775,550
Treasurer	\$ 1,272,900	\$ 1,178,474	\$ 1,146,669	\$ 1,191,114
Drain Commissioner	\$ 2,039,538	\$ 2,387,876	\$ 2,592,419	\$ 2,689,199
Planning	\$ 1,418,060	\$ 1,426,774	\$ 1,523,954	\$ 1,580,015
Western Service Center Customer Support	\$ -	\$ 518,046	\$ 315,448	\$ 333,480
Costs allocated to other departments	\$ (12,016,085)	\$ (12,234,322)	\$ (12,758,377)	\$ (12,335,855)
<b>PUBLIC SAFETY</b>				
Prosecuting Attorney	\$ 5,289,761	\$ 5,575,134	\$ 5,500,535	\$ 5,758,903
Sheriff	\$ 31,807,203	\$ 32,175,307	\$ 34,311,558	\$ 36,436,795
Emergency Management	\$ 1,668,706	\$ 1,784,639	\$ 1,809,837	\$ 1,827,412
Building Inspection/Soil Erosion	\$ 1,704,892	\$ 1,866,425	\$ 1,714,025	\$ 1,779,418
<b>PUBLIC WORKS</b>				
Public Works	\$ 587,992	\$ 657,000	\$ 689,000	\$ 689,000
<b>HEALTH</b>				
Environmental Health	\$ 3,666,898	\$ 3,602,662	\$ 3,900,504	\$ 4,099,396
Community Support & Treatment Services	\$ 17,496,358	\$ 18,709,207	\$ 21,352,910	\$ 22,740,686
Public Health	\$ 6,933,272	\$ 6,892,532	\$ 7,216,122	\$ 7,690,319
<b>SOCIAL SERVICES</b>				
Child Care - Juvenile Center	\$ 2,776,695	\$ 3,380,441	\$ 3,615,612	\$ 3,684,890
Child Care - FIA	\$ 678,560	\$ 1,424,998	\$ 1,417,639	\$ 1,417,639
Children's Services - Day Program	\$ 1,439,795	\$ 1,336,558	\$ 1,945,169	\$ 2,000,377
Children's Services - Detention	\$ 4,071,616	\$ 4,610,284	\$ 4,764,628	\$ 4,902,930
Children's Services - Children's Well-Being	\$ 614,516	\$ 633,787	\$ 605,477	\$ 605,949
Veteran Services	\$ 612,542	\$ 651,878	\$ 696,958	\$ 724,987
Employment Training & Community Services	\$ 6,554,059	\$ 6,873,773	\$ 8,511,545	\$ 8,526,799
Head Start	\$ 4,379,574	\$ 4,617,835	\$ 4,676,193	\$ 4,676,193
Family Independence Agency	\$ 663,280	\$ 854,109	\$ 854,109	\$ 854,109
Housing	\$ 330,180	\$ 361,804	\$ 411,804	\$ 411,804
<b>CULTURE &amp; RECREATION</b>				
Parks & Recreation	\$ 8,641,665	\$ 14,836,450	\$ 13,250,805	\$ 13,311,595
Library	\$ 737,975	\$ 776,883	\$ 845,115	\$ 872,485
County MSU Extension	\$ 820,126	\$ 633,421	\$ 679,359	\$ 682,653
<b>OTHER</b>				
Reserves	\$ 3,690,840	\$ 21,394,149	\$ 21,750,158	\$ 22,175,080
Other Agencies	\$ 4,223,436	\$ 2,663,190	\$ 2,779,221	\$ 2,820,292
<b>CAPITAL OUTLAY</b>				
	\$ 3,362,517	\$ 4,662,708	\$ 4,809,572	\$ 4,916,962
<b>DEBT SERVICE</b>				
	\$ 20,456,182	\$ 4,637,912	\$ 4,165,251	\$ 3,874,720
<b>GRAND TOTAL</b>	<b>\$ 163,527,133</b>	<b>\$ 177,988,173</b>	<b>\$ 187,540,174</b>	<b>\$ 194,849,696</b>

**CHANGES IN FUND BALANCE  
GOVERNMENTAL TYPE FUNDS**

	General Fund	Child Care	Library	BFI Fund	Emergency Management	Environmental Health	ETCS	Friend of the Court
Audited Fund Balance - 12/31/04	\$ 7,907,216	\$ 301,428	\$ 114,607	\$ 352,465	\$ 397,731	\$ 211,187	\$ 635,347	\$ 426,159
Projected Net Impact of 2005 Operations	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated Fund Balance - 12/31/05	\$ 8,157,216	\$ 301,428	\$ 114,607	\$ 352,465	\$ 397,731	\$ 211,187	\$ 635,347	\$ 426,159
<b>2006</b>								
Budgeted Revenues:	\$ 97,544,832	\$ 11,443,048	\$ 845,115	\$ 425,000	\$ 2,241,000	\$ 3,900,504	\$ 8,181,225	\$ 5,480,754
Budgeted Expenditures:	\$ 97,294,832	\$ 11,743,048	\$ 845,115	\$ 610,000	\$ 2,241,000	\$ 3,900,504	\$ 8,511,545	\$ 5,680,754
Anticipated Fund Balance - 12/31/06	\$ 8,407,216	\$ 1,428	\$ 114,607	\$ 167,465	\$ 397,731	\$ 211,187	\$ 305,027	\$ 226,159
<b>2007</b>								
Budgeted Revenues:	\$ 105,421,603	\$ 12,005,836	\$ 872,485	\$ 425,000	\$ 2,241,000	\$ 4,099,396	\$ 8,526,799	\$ 5,920,610
Budgeted Expenditures:	\$ 105,171,603	\$ 12,005,836	\$ 872,485	\$ 425,000	\$ 2,241,000	\$ 4,099,396	\$ 8,526,799	\$ 5,920,610
Anticipated Fund Balance - 12/31/07	\$ 8,657,216	\$ 1,428	\$ 114,607	\$ 167,465	\$ 397,731	\$ 211,187	\$ 305,027	\$ 226,159
	Housing Contingency	Social Services	Parks & Recreation	Sheriff Grants	Building Services	Public Health	Head Start	Mental Health
Audited Fund Balance - 12/31/04	\$ 799,181	\$ 43,325	\$ 14,982,326	\$ 677,675	\$ 120,292	\$ 360,574	\$ 81,664	\$ 83,219
Projected Net Impact of 2005 Operations	\$ (147,500)	\$ -	\$ (1,138,269)	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated Fund Balance - 12/31/05	\$ 651,681	\$ 43,325	\$ 13,844,057	\$ 677,675	\$ 120,292	\$ 360,574	\$ 81,664	\$ 83,219
<b>2006</b>								
Budgeted Revenues:	\$ 411,804	\$ 854,109	\$ 12,817,919		\$ 1,704,025	\$ 7,216,122	\$ 4,676,193	\$ 21,352,910
Budgeted Expenditures:	\$ 411,804	\$ 854,109	\$ 13,227,448		\$ 1,704,025	\$ 7,216,122	\$ 4,676,193	\$ 21,352,910
Anticipated Fund Balance - 12/31/06	\$ 651,681	\$ 43,325	\$ 13,434,528	\$ 677,675	\$ 120,292	\$ 360,574	\$ 81,664	\$ 83,219
<b>2007</b>								
Budgeted Revenues:	\$ 411,804	\$ 854,109	\$ 13,311,595		\$ 1,769,418	\$ 7,690,319	\$ 4,676,193	\$ 22,740,686
Budgeted Expenditures:	\$ 411,804	\$ 854,109	\$ 12,257,161		\$ 1,769,418	\$ 7,690,319	\$ 4,676,193	\$ 22,740,686
Anticipated Fund Balance - 12/31/07	\$ 651,681	\$ 43,325	\$ 14,488,962	\$ 677,675	\$ 120,292	\$ 360,574	\$ 81,664	\$ 83,219
	Revenue Sharing Reserve	Other Special Revenue	Prosecuting Attorney Grant	Building Authority Debt	Capital Projects	Capital Reserve	Building Authority Construction	All Governmental Funds
Audited Fund Balance - 12/31/04	\$ 15,816,016	\$ 1,831,975	\$ 63,027	\$ 12,931	\$ 1,540,923	\$ 12,388,743	\$ 2,636,063	\$ 61,784,074
Projected Net Impact of 2005 Operations	\$ (5,731,819)	\$ -	\$ -	\$ -	\$ (1,540,923)	\$ (2,258,091)	\$ (2,636,063)	\$ (13,202,665)
Anticipated Fund Balance - 12/31/05	\$ 10,084,197	\$ 1,831,975	\$ 63,027	\$ 12,931	\$ -	\$ 10,130,652	\$ -	\$ 48,581,409
<b>2006</b>								
Budgeted Revenues:	\$ 20,244,974		\$ 634,212	\$ 4,165,251	\$ 4,809,572	\$ 4,434,645	\$ -	\$ 213,383,214
Budgeted Expenditures:	\$ 5,915,237		\$ 634,212	\$ 4,165,251	\$ 4,809,572	\$ 5,294,778	\$ -	\$ 201,088,459
Anticipated Fund Balance - 12/31/06	\$ 24,413,934	\$ 1,764,890	\$ 63,027	\$ 12,931	\$ -	\$ 9,270,519	\$ -	\$ 60,876,164
<b>2007</b>								
Budgeted Revenues:	\$ 20,669,896		\$ 666,806	\$ 3,874,720	\$ 4,916,962	\$ 5,560,244	\$ -	\$ 226,655,481
Budgeted Expenditures:	\$ 6,092,694		\$ 666,806	\$ 3,874,720	\$ 4,916,962	\$ 7,318,235	\$ -	\$ 212,531,836
Anticipated Fund Balance - 12/31/07	\$ 38,991,136	\$ 1,764,890	\$ 63,027	\$ 12,931	\$ -	\$ 7,512,528	\$ -	\$ 74,999,809

Note: The Other Special Revenue category primarily includes grants that are adopted offline from the normal budget process. The information represented in the above table is for informational purposes on the available fund balance within these funding units. It is not intended to reconcile with the all governmental funds total budget provided within this section.

**GENERAL FUND BUDGET SUMMARY  
2006/07**

	2004 ACTUAL	2005 BUDGET	2006 REQUESTED	2006 ADOPTED	2007 ADOPTED
<b>REVENUES BY SOURCE:</b>					
Taxes & Penalties	\$ 54,883,846	\$ 59,430,088	\$ 65,693,161	\$ 65,693,161	\$ 72,117,994
Licenses & Permits	\$ 171,524	\$ 123,200	\$ 123,200	\$ 123,200	\$ 123,200
State and Federal Revenues	\$ 11,449,055	\$ 10,714,465	\$ 4,972,023	\$ 4,972,023	\$ 4,940,023
Fees & Services	\$ 16,165,709	\$ 15,640,432	\$ 16,670,818	\$ 16,670,818	\$ 18,157,413
Fines & Forfeitures	\$ 1,226,871	\$ 1,262,100	\$ 1,262,100	\$ 1,262,100	\$ 1,262,100
Investment Income	\$ 544,005	\$ 464,400	\$ 754,400	\$ 754,400	\$ 754,400
Other Revenue & Reimb.	\$ 940,855	\$ 949,212	\$ 1,065,839	\$ 1,065,839	\$ 1,082,532
Operating Transfers In	\$ 929,517	\$ 903,054	\$ 7,003,291	\$ 7,003,291	\$ 6,983,941
<b>TOTAL</b>	<b>\$ 86,311,382</b>	<b>\$ 89,486,951</b>	<b>\$ 97,544,832</b>	<b>\$ 97,544,832</b>	<b>\$ 105,421,603</b>
<b>EXPENDITURES BY FUNCTION:</b>					
Legislative	\$ 639,575	\$ 693,868	\$ 592,070	\$ 592,070	\$ 606,609
Judicial	\$ 14,235,819	\$ 14,907,239	\$ 16,146,047	\$ 16,146,047	\$ 16,725,060
General Government	\$ 21,628,672	\$ 22,373,693	\$ 24,157,151	\$ 24,157,151	\$ 25,013,456
Public Safety	\$ 36,542,244	\$ 37,220,907	\$ 39,242,498	\$ 39,242,498	\$ 41,609,084
Social Services	\$ 1,208,913	\$ 1,256,401	\$ 1,273,171	\$ 1,273,171	\$ 1,301,672
Cultural & Recreation	\$ 820,126	\$ 633,421	\$ 679,359	\$ 679,359	\$ 682,653
Other	\$ 4,223,436	\$ 2,663,190	\$ 2,779,221	\$ 2,779,221	\$ 2,820,292
Reserves	\$ -	\$ 1,568,287	\$ 1,505,184	\$ 1,505,184	\$ 1,505,184
Costs allocated to other departments	\$ (12,016,085)	\$ (12,234,322)	\$ (12,758,377)	\$ (12,758,377)	\$ (12,335,855)
Appropriations	\$ 18,585,897	\$ 20,404,267	\$ 24,785,913	\$ 23,928,508	\$ 27,493,448
<b>TOTAL</b>	<b>\$ 85,868,597</b>	<b>\$ 89,486,951</b>	<b>\$ 98,402,237</b>	<b>\$ 97,544,832</b>	<b>\$ 105,421,603</b>

**VARIANCE ANALYSIS**

**Revenues:**

**Taxes & Penalties:** 6.8% increase in Taxable Value in 2006 and a projected increase of 6% in 2007 (pg E-6). Property tax collections higher in 2006 and 2007 due to the tax timing shift of county tax collection per State law. (pg E-10)

**State Revenue:** Change in accounting for State Revenue Sharing from State Revenue to Transfers due to tax timing shift (pg E-10)

**Fees & Services:** Increase from 2005 to 2006 primarily due to expected annual growth for police services contracts and real estate transactions in the Clerk's Office. The increase from 2006 to 2007 is due to annual growth and the projected revenue increase from the Police Services Methodology revision (pg B-14).

**Interest Income:** Increase in interest income revenue due to rising interest rates and early collection of property tax revenue.

**Net Impact of Transfers:** Change in accounting for State Revenue Sharing from State Revenue to Transfers due to tax timing shift (pg E-10)

**Expenditures:**

**Legislative:** Decrease in 2006 due to the recalculation of the Cost Allocation Plan for this unit. This is partially offset by rising personnel costs.

**Judicial:** Rising personnel costs and recalculation of the Cost Allocation Plan.

**General Government:** For the all governmental funds listing, departmental expenses are offset by the corresponding costs allocated to other departments.

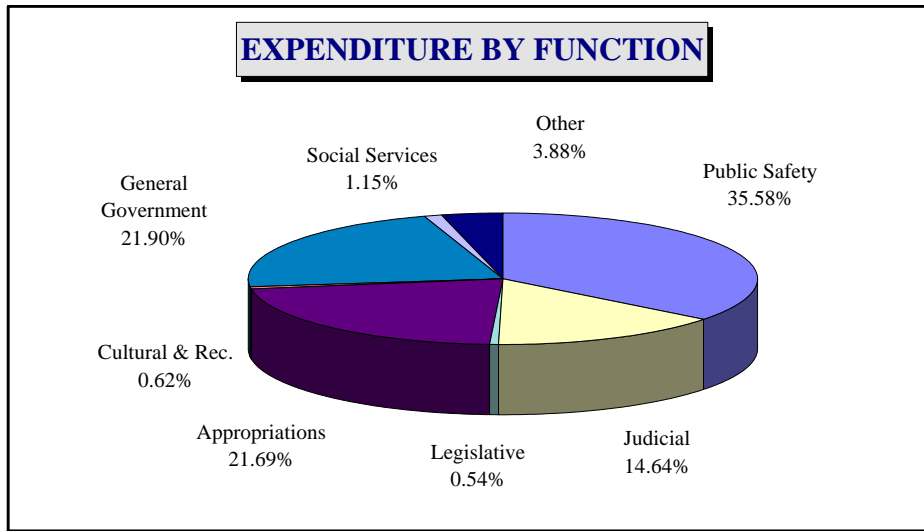
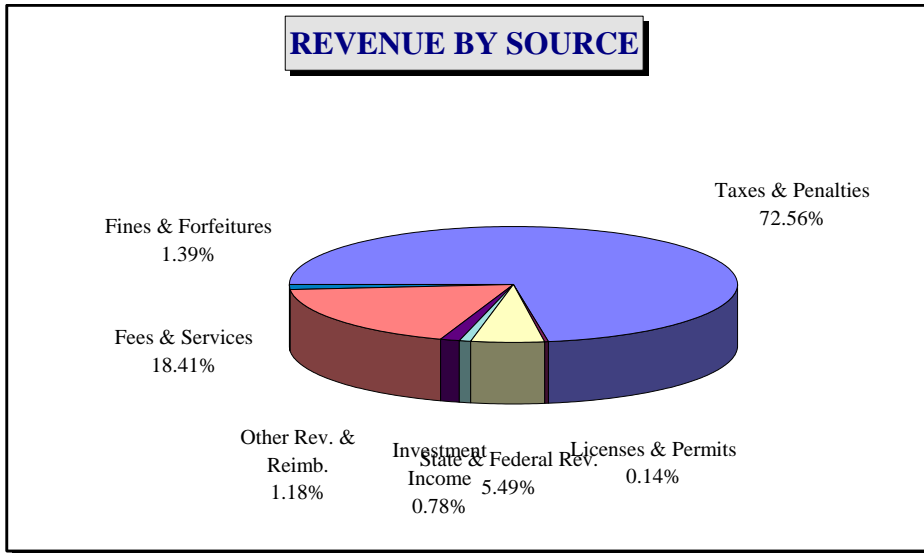
**Public Safety:** Increase is due to inclusion of operating costs associated with Public Safety & Justice initiative and rising personnel costs.

**Reserves:** Budgeted reserves reflect dollars that are designated for increase to fund balance and other specific purposes that are later transferred and expended from other categories.

**Appropriations:** Increased appropriations to non-General Fund departments due to commitment to pay for personnel costs associated with negotiated union contracts, offset partially by the reduced appropriations for the planned use of fund balances outside of the general fund. Also includes an increased appropriation for the general fund payment of the Public Safety & Justice initiative.

**2006 GENERAL FUND**

**\$97,544,832**



**GENERAL FUND REVENUES  
2006/07 BUDGET**

	2004	2005	2006	2006	2007
	ACTUAL	BUDGET	REQUESTED	ADOPTED	ADOPTED
<b>TAXES &amp; PENALTIES</b>					
Current Property Taxes	\$ 52,663,558	\$ 56,968,896	\$ 62,975,898	\$ 62,975,898	\$ 69,137,955
Delinquent Property Taxes	\$ 2,184,116	\$ 2,429,482	\$ 2,685,553	\$ 2,685,553	\$ 2,948,329
Taxes - Other	\$ 36,172	\$ 31,710	\$ 31,710	\$ 31,710	\$ 31,710
<b>LICENSES &amp; PERMITS</b>					
Marriage Licenses	\$ 41,440	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Other	\$ 130,084	\$ 79,200	\$ 79,200	\$ 79,200	\$ 79,200
<b>STATE AND FEDERAL REV.</b>					
Local Unit Grants	\$ 796,689	\$ 573,564	\$ 505,564	\$ 505,564	\$ 473,564
State Salary Reimbursement	\$ 789,948	\$ 772,098	\$ 786,955	\$ 786,955	\$ 786,955
State Court Funding	\$ 1,620,421	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000
State Revenue Sharing	\$ 5,596,115	\$ 5,778,734	\$ -	\$ -	\$ -
Property Inventory	\$ 571,984	\$ -	\$ -	\$ -	\$ -
State Liquor Tax	\$ 1,499,337	\$ 1,550,769	\$ 1,652,496	\$ 1,652,496	\$ 1,652,496
State Cigarette Tax	\$ 185,625	\$ 201,800	\$ 189,508	\$ 189,508	\$ 189,508
Other State Reimbursement	\$ 388,936	\$ 277,500	\$ 277,500	\$ 277,500	\$ 277,500
<b>FEES &amp; SERVICES</b>					
District Court	\$ 1,733,935	\$ 1,505,580	\$ 1,505,580	\$ 1,505,580	\$ 1,505,580
Trial Court - Probate Division	\$ 116,739	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Trial Court - Juvenile Division	\$ 32,844	\$ 22,940	\$ 22,940	\$ 22,940	\$ 22,940
Clerk/Register	\$ 5,713,275	\$ 5,062,200	\$ 5,337,200	\$ 5,337,200	\$ 5,337,200
Drain Commissioner	\$ 120,693	\$ 105,700	\$ 105,700	\$ 105,700	\$ 105,700
Sheriff	\$ 8,192,469	\$ 8,617,892	\$ 9,097,862	\$ 9,097,862	\$ 10,584,457
Central Charges	\$ 148,876	\$ 145,000	\$ 420,416	\$ 420,416	\$ 420,416
Other Departments	\$ 106,878	\$ 56,120	\$ 56,120	\$ 56,120	\$ 56,120
<b>FINES &amp; FORFEITURES</b>					
Bond Forfeitures	\$ 105,440	\$ 155,500	\$ 155,500	\$ 155,500	\$ 155,500
Ordinance Fines & Costs	\$ 1,057,011	\$ 1,056,500	\$ 1,056,500	\$ 1,056,500	\$ 1,056,500
Other	\$ 64,420	\$ 50,100	\$ 50,100	\$ 50,100	\$ 50,100
<b>INVESTMENT INCOME</b>					
	\$ 544,005	\$ 464,400	\$ 754,400	\$ 754,400	\$ 754,400
<b>OTHER REVENUE &amp; REIMB.</b>					
	\$ 940,855	\$ 949,212	\$ 1,065,839	\$ 1,065,839	\$ 1,082,532
<b>OPERATING TRANSFERS IN</b>					
	\$ 929,517	\$ 903,054	\$ 7,003,291	\$ 7,003,291	\$ 6,983,941
<b>TOTAL</b>	<b>\$ 86,311,382</b>	<b>\$ 89,486,951</b>	<b>\$ 97,544,832</b>	<b>\$ 97,544,832</b>	<b>\$ 105,421,603</b>

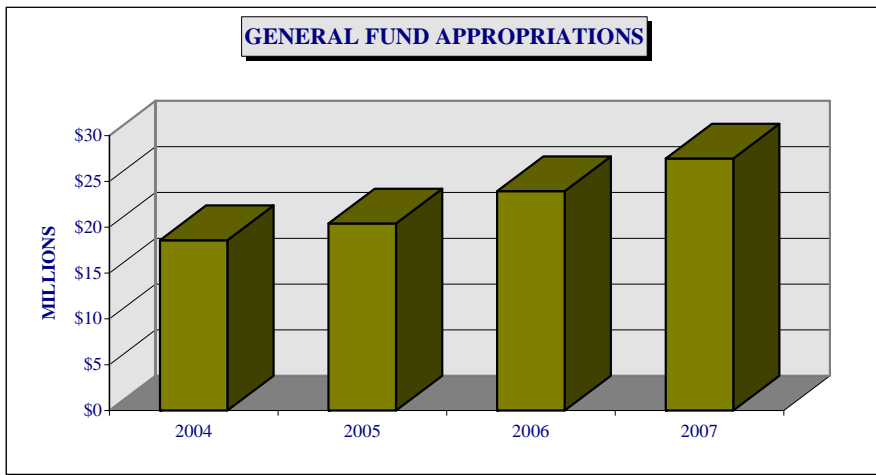
**GENERAL FUND EXPENDITURES & APPROPRIATIONS  
2006/07 BUDGET**

	2004 ACTUAL	2005 BUDGET	2006 REQUESTED	2006 ADOPTED	2007 ADOPTED
<b>LEGISLATIVE</b>					
Board of Commissioners	\$ 639,575	\$ 693,868	\$ 592,070	\$ 592,070	\$ 606,609
<b>JUDICIAL</b>					
Circuit Court	\$ 4,130,337	\$ 4,273,110	\$ 4,713,308	\$ 4,713,308	\$ 4,854,079
District Court	\$ 3,935,988	\$ 4,175,278	\$ 4,644,795	\$ 4,644,795	\$ 4,812,923
Probation	\$ 124,544	\$ 147,333	\$ 145,272	\$ 145,272	\$ 145,272
Probate Court - Estates	\$ 878,090	\$ 939,990	\$ 946,061	\$ 946,061	\$ 983,954
Probate Court - Juvenile	\$ 2,778,366	\$ 2,881,336	\$ 2,980,586	\$ 2,980,586	\$ 3,096,643
Public Defender	\$ 2,388,494	\$ 2,490,192	\$ 2,716,025	\$ 2,716,025	\$ 2,832,189
<b>GENERAL GOVERNMENT</b>					
County Administrator	\$ 745,009	\$ 727,325	\$ 766,591	\$ 766,591	\$ 801,808
Finance	\$ 2,342,771	\$ 2,328,805	\$ 2,449,705	\$ 2,449,705	\$ 2,544,425
Budget	\$ 428,876	\$ 527,479	\$ 532,188	\$ 532,188	\$ 554,007
Information Technology	\$ 5,615,833	\$ 5,870,550	\$ 6,711,561	\$ 6,711,561	\$ 6,991,285
Human Resources	\$ 1,071,695	\$ 933,053	\$ 1,029,534	\$ 1,029,534	\$ 1,076,626
Organizational Development	\$ 651,220	\$ 704,883	\$ 747,574	\$ 747,574	\$ 768,569
Corporation Counsel	\$ 259,953	\$ 265,365	\$ 246,335	\$ 246,335	\$ 257,090
Equalization	\$ 1,292,415	\$ 1,373,193	\$ 1,460,738	\$ 1,460,738	\$ 1,527,141
Building Authority	\$ 7,665	\$ 8,090	\$ 7,697	\$ 7,697	\$ 7,697
Clerk / Register	\$ 4,530,599	\$ 4,301,093	\$ 4,722,288	\$ 4,722,288	\$ 4,775,550
Treasurer	\$ 1,272,900	\$ 1,178,474	\$ 1,146,669	\$ 1,146,669	\$ 1,191,114
Drain Commissioner	\$ 1,991,676	\$ 2,210,563	\$ 2,496,869	\$ 2,496,869	\$ 2,604,649
Planning	\$ 1,418,060	\$ 1,426,774	\$ 1,523,954	\$ 1,523,954	\$ 1,580,015
Western Service Center Customer Support	\$ -	\$ 518,046	\$ 315,448	\$ 315,448	\$ 333,480
<b>PUBLIC SAFETY</b>					
Prosecuting Attorney	\$ 4,699,990	\$ 4,960,181	\$ 4,866,323	\$ 4,866,323	\$ 5,092,097
Sheriff	\$ 31,435,810	\$ 31,849,335	\$ 33,937,586	\$ 33,937,586	\$ 36,062,823
Emergency Management	\$ 406,444	\$ 411,391	\$ 438,589	\$ 438,589	\$ 454,164
<b>SOCIAL SERVICES</b>					
Veteran Services	\$ 594,397	\$ 622,614	\$ 667,694	\$ 667,694	\$ 695,723
Children's Services	\$ 614,516	\$ 633,787	\$ 605,477	\$ 605,477	\$ 605,949
<b>CULTURE &amp; RECREATION</b>					
County MSU Extension	\$ 820,126	\$ 633,421	\$ 679,359	\$ 679,359	\$ 682,653
<b>OTHER</b>					
Reserves	\$ -	\$ 1,568,287	\$ 1,505,184	\$ 1,505,184	\$ 1,505,184
Other Agencies	\$ 4,223,436	\$ 2,663,190	\$ 2,779,221	\$ 2,779,221	\$ 2,820,292
Costs allocated to other departments	\$ (12,016,085)	\$ (12,234,322)	\$ (12,758,377)	\$ (12,758,377)	\$ (12,335,855)
<b>APPROPRIATIONS</b>					
	\$ 18,585,897	\$ 20,404,267	\$ 24,785,913	\$ 23,928,508	\$ 27,493,448
<b>TOTAL:</b>	\$ 85,868,597	\$ 89,486,951	\$ 98,402,237	\$ 97,544,832	\$ 105,421,603

**2006/07 GENERAL FUND APPROPRIATIONS**

APPROPRIATION	2004 ACTUAL	2005 BUDGET	2006 REQUESTED	2006 ADOPTED	2007 ADOPTED
Capital Projects	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Cigarette Tax - Health	\$ 131,029	\$ 142,447	\$ 133,770	\$ 133,770	\$ 133,770
Mental Health Appropriation *	\$ 13,401	\$ 1,788,442	\$ 3,414,814	\$ 3,414,814	\$ 5,079,863
ETCS Appropriation	\$ 595,374	\$ 632,015	\$ 632,015	\$ 341,695	\$ 632,015
Public Health Appropriation	\$ 2,044,816	\$ 2,396,144	\$ 3,287,693	\$ 3,287,693	\$ 3,761,890
Child Care Appropriation	\$ 4,509,588	\$ 4,987,139	\$ 5,512,261	\$ 5,212,261	\$ 5,643,655
Community Corrections	\$ 71,356	\$ 85,416	\$ 220,519	\$ 153,434	\$ 220,519
FIA Appropriation	\$ 49,269	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109
Friend Of The Court	\$ 1,321,984	\$ 1,511,398	\$ 1,536,082	\$ 1,336,082	\$ 1,640,182
Head Start	\$ 489,684	\$ 600,971	\$ 600,971	\$ 600,971	\$ 600,971
Library Appropriation	\$ 769,492	\$ 725,147	\$ 790,035	\$ 790,035	\$ 814,705
Prosecuting Attorney - Cr	\$ 202,608	\$ 184,721	\$ 209,102	\$ 209,102	\$ 220,184
Substance Abuse *	\$ -	\$ 516,923	\$ 826,248	\$ 826,248	\$ 826,248
Environmental Health	\$ 1,252,300	\$ 990,930	\$ 1,258,392	\$ 1,258,392	\$ 1,423,941
County Health Care	\$ 63,750	\$ 660,000	\$ 710,000	\$ 710,000	\$ 710,000
LEPC Appropriation	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
PORT	\$ -	\$ 96,060	\$ 169,478	\$ 169,478	\$ 199,582
Housing Appropriation	\$ 310,000	\$ 310,000	\$ 360,000	\$ 360,000	\$ 360,000
Community Development	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Violence Against Women (SACC)	\$ 75,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ -
Storm Water General Permit	\$ -	\$ 170,645	\$ 95,550	\$ 95,550	\$ 84,550
Capital Equipment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Emergency Preparedness	\$ 33,437	\$ 35,302	\$ 35,302	\$ 35,302	\$ 35,302
1/8th Mill Capital	\$ 1,483,408	\$ 1,567,962	\$ 1,789,826	\$ 1,789,826	\$ 1,897,216
Technology & Telecommunications	\$ 2,289,748	\$ 2,319,746	\$ 2,319,746	\$ 2,319,746	\$ 2,319,746
LAWNET	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Worksite Wellness	\$ 45,000	\$ 33,750	\$ 45,000	\$ 45,000	\$ 45,000
Spark	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Probation Residential Center	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 160,000
GF Appropriation for DSH Transfers *	\$ 2,419,653	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 18,585,897</b>	<b>\$ 20,404,267</b>	<b>\$ 24,785,913</b>	<b>\$ 23,928,508</b>	<b>\$ 27,493,448</b>

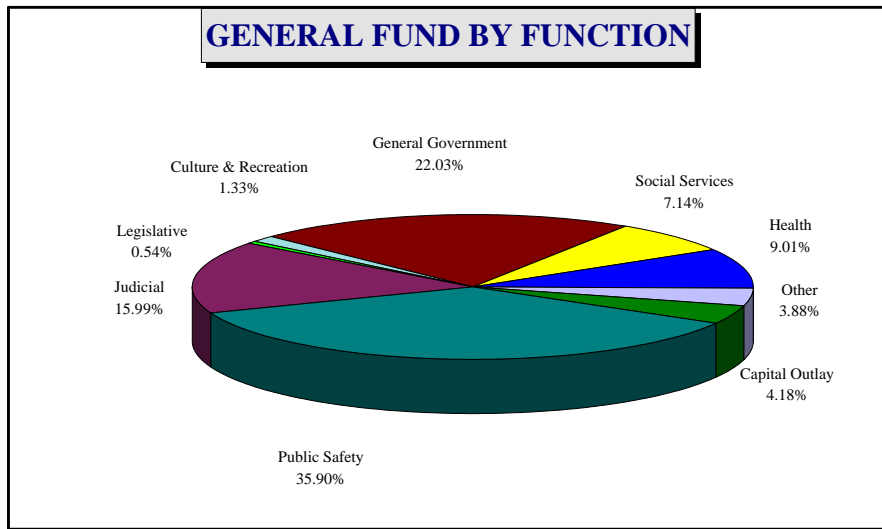
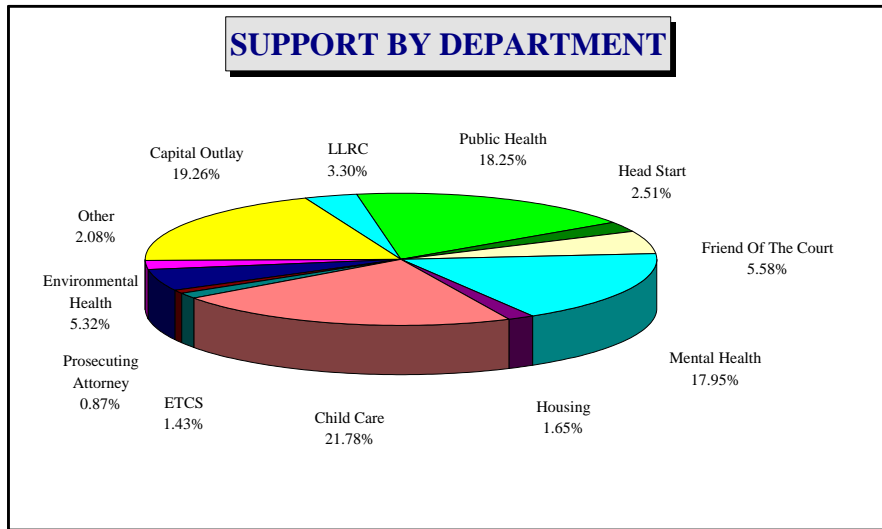
\* Variance from actual to budget is due to a reallocation of expenditures from appropriations to transfers out to the state due to authorized DSH transfers for fund matching.



The chart above indicates the distribution of monies that are transferred out of the General Fund to support other County departments or functions. The upper pie chart on the following page graphically illustrates how these monies are distributed. The lower pie chart illustrates the distribution of all General Fund monies if transfers were allocated to the governmental functions they support.

## 2006 GENERAL FUND APPROPRIATIONS

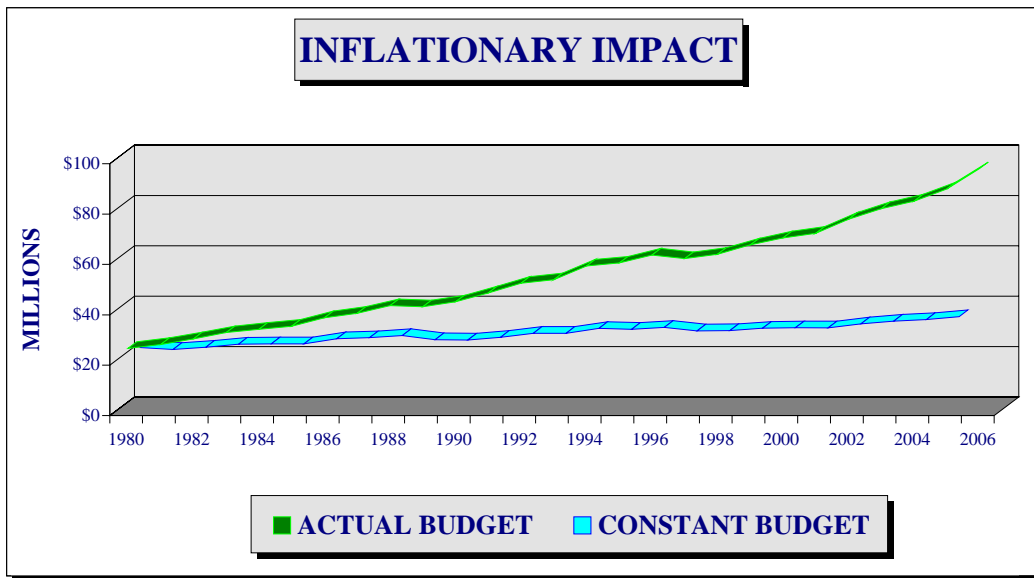
**\$23,928,508**



## GENERAL FUND 5 YEAR BUDGET FORECAST

The projection on the next page represents the final product of the 2006/2007 Budget Process, as discussed in the Transmittal Memorandum (v - xi). While the projections showed a shortfall in the near future, the decision was made to hold the organization stable throughout the 2006/07 Budget Process through the use of Non-General Fund fund balances. This decision was made with the awareness that the organization must remain focused on long-term fiscal stability to develop a plan for establishing future balanced budgets. As stated in the Administrator's Transmittal Memorandum (page xi), the 2008 budget projections assume an expenditure reduction of nearly \$3 million. The county is already underway with efforts to develop a strategy to balance the 2008 budget, including the revision of revenue projections due to the higher inflation and property taxes being realized. New projections will be completed in late spring of 2006 as a means to guide the organization through the planning phases for the 2008/09 Budget Process.

The graph below gives both a historical and projected representation of the growth of the County's General Fund budget, both in actual dollars and adjusted for inflation. This graph demonstrates clearly that while the General Fund budget has steadily increased over the years, it has remained essentially flat in terms of real dollars.

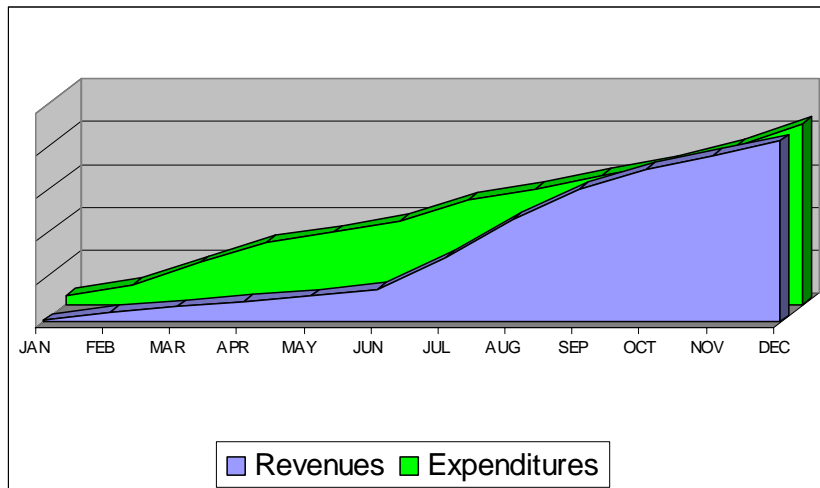
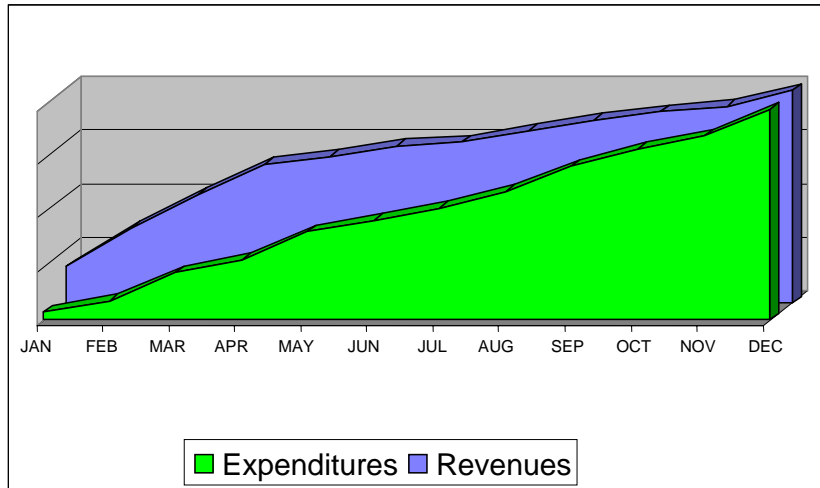


**GENERAL FUND  
5 YEAR BUDGET FORECAST**

	2006	2007	2008	2009	2010
	Adopted	Adopted	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
<b>REVENUES:</b>					
Taxes & Penalties	\$65,693,161	\$72,117,994	\$73,861,759	\$78,293,465	\$82,991,073
Licenses & Permits	\$123,200	\$123,200	\$126,896	\$130,703	\$134,624
State & Local Revenues	\$4,972,023	\$4,940,023	\$4,940,023	\$4,940,023	\$4,940,023
Fees & Services	\$16,670,818	\$18,157,413	\$22,970,934	\$24,173,787	\$25,760,930
Fines & Forfeits	\$1,262,100	\$1,262,100	\$1,299,963	\$1,338,962	\$1,379,131
Interest Income	\$754,400	\$754,400	\$777,032	\$800,343	\$824,353
Other Revenue	\$1,065,839	\$1,082,532	\$1,115,008	\$1,148,458	\$1,182,912
Transfers In	\$7,003,291	\$6,983,941	\$7,193,459	\$7,409,263	\$7,631,541
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<b>TOTAL</b>	<b>\$97,544,832</b>	<b>\$105,421,603</b>	<b>\$112,285,075</b>	<b>\$118,235,004</b>	<b>\$124,844,586</b>
<b>EXPENDITURES:</b>					
Personal Services	\$58,621,835	\$62,514,630	\$65,637,390	\$69,113,065	\$72,781,685
Supplies	\$1,512,503	\$1,378,686	\$1,557,878	\$1,420,047	\$1,604,614
Other Svcs. & Charges	\$11,617,347	\$11,747,678	\$12,100,108	\$12,463,112	\$12,837,005
Internal Service Charges	\$1,540,364	\$1,951,958	\$2,010,517	\$2,070,832	\$2,132,957
Capital Outlay	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275
Contingencies	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Appropriations/Transfers Out	\$23,888,508	\$27,464,376	\$30,569,944	\$32,709,533	\$34,990,624
	-----	-----	-----	-----	-----
<b>TOTAL</b>	<b>\$97,544,832</b>	<b>\$105,421,603</b>	<b>\$112,240,112</b>	<b>\$118,140,863</b>	<b>\$124,711,160</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,963</b>	<b>\$94,141</b>	<b>\$133,426</b>

## GENERAL FUND FINANCIAL CONDITION RESULTING FROM THE APPROVED 2006 BUDGET

In the past, the primary source of county revenue, the property tax, was due at the beginning of each fiscal year. Over 90% of it was collected in the first four months of the fiscal year, assuring that there would be no need for short-term borrowing to meet cash requirements during the fiscal year. However, with the State of Michigan's adoption of the tax timing shift for county property taxes from a winter tax levy to the summer, this scenario is beginning to change. In the new law, the tax timing shift is to be phased in over a three year period from 2005 through 2007. Then beginning in 2008, 100% of the county property tax collection will be made in the summer. A portion of the revenue gained during the three year phase in period is to be placed in a reserve fund to pay for county revenue sharing (see page E-10 for more information). Two cash flow projections are provided below, with the first demonstrating the revenue collection and expenditure patterns under the prior methodology with a December tax levy, and the second showing the impact of the law change once fully implemented to a June tax levy. Neither of the cash flow projections demonstrated below are reflective of the cash flow that will be realized during the transition period (2005 – 2007). During this time the county will be collecting an increased level of property taxes and cash flow will not be a concern. Once the phase in period is completed, the shift will greatly impact the county's cash flow projections; however, the law stipulates that the county is able to use the reserve fund to handle cash flow issues that arise from the law changes.



**2006 GENERAL FUND CASH FORECAST  
BASED ON BUDGET AMOUNTS**

	JAN	FEB	MAR	APR	MAY	JUN
<b>Estimated Beginning Fund Balance:</b>	\$ 8,157,216					
<b>REVENUES:</b>						
Taxes & Penalties	\$ 21,472,683	\$ 13,888,844	\$ 19,695,439	\$ 4,612,034	\$ 1,005,752	\$ 485,391
Licenses & Permits	\$ 4,370	\$ 5,006	\$ 7,502	\$ 6,815	\$ 14,928	\$ 4,305
State and Federal Revenues	\$ 60,228	\$ 236,737	\$ 689,149	\$ 450,496	\$ 151,483	\$ 194,714
Fees & Services	\$ 362,633	\$ 691,393	\$ 838,225	\$ 3,125,954	\$ 1,369,510	\$ 1,371,886
Fines & Forfeits	\$ -	\$ 117,206	\$ 92,610	\$ 90,438	\$ 123,656	\$ 97,931
Interest Income	\$ 20,550	\$ 45,451	\$ 69,270	\$ 78,266	\$ 73,890	\$ 68,277
Other Revenue	\$ 31,796	\$ 14,439	\$ 44,965	\$ 49,687	\$ 43,892	\$ 28,332
Transfers In	\$ 1,750,823	\$ -	\$ -	\$ 1,750,823	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 23,703,083</b>	<b>\$ 14,999,076</b>	<b>\$ 21,437,160</b>	<b>\$ 10,164,513</b>	<b>\$ 2,783,110</b>	<b>\$ 2,250,836</b>
<b>EXPENDITURES:</b>						
Personal Services	\$ 3,527,607	\$ 4,156,464	\$ 4,572,548	\$ 4,554,398	\$ 6,344,117	\$ 4,507,852
Supplies	\$ 233,407	\$ 83,545	\$ 129,623	\$ 112,672	\$ 95,271	\$ 115,956
Other Services & Charges	\$ 997,690	\$ 764,791	\$ 911,246	\$ 736,637	\$ 965,985	\$ 881,391
Internal Service Charges	\$ 126,979	\$ 109,845	\$ 149,746	\$ 118,875	\$ 133,028	\$ 131,841
Capital Outlay	\$ 4,850	\$ 957	\$ 613	\$ 2,117	\$ 669	\$ (587)
Appropriations/Transfers Out	\$ 175,156	\$ 6,477,282	\$ 13,827	\$ 7,418,928	\$ (36,256)	\$ 450,846
<b>TOTAL</b>	<b>\$ 5,065,690</b>	<b>\$ 11,592,885</b>	<b>\$ 5,777,601</b>	<b>\$ 12,943,627</b>	<b>\$ 7,502,814</b>	<b>\$ 6,087,299</b>
<b>Estimated Ending Balance</b>	<b>\$ 26,794,609</b>	<b>\$ 30,200,800</b>	<b>\$ 45,860,359</b>	<b>\$ 43,081,246</b>	<b>\$ 38,361,542</b>	<b>\$ 34,525,079</b>
	JUL	AUG	SEP	OCT	NOV	DEC
<b>REVENUES:</b>						
Taxes & Penalties	\$ 482,427	\$ 3,109,248	\$ 305,914	\$ 16,681	\$ 289,415	\$ 329,331
Licenses & Permits	\$ 22,195	\$ 11,794	\$ 10,942	\$ 6,148	\$ 18,267	\$ 10,928
State and Federal Revenues	\$ 638,200	\$ (119,928)	\$ 500,595	\$ (87,637)	\$ 659,388	\$ 1,598,597
Fees & Services	\$ 1,565,194	\$ 1,370,644	\$ 1,350,567	\$ 1,328,019	\$ 1,617,660	\$ 1,679,132
Fines & Forfeits	\$ 136,028	\$ 104,770	\$ 152,768	\$ 114,697	\$ 72,074	\$ 159,921
Interest Income	\$ 58,925	\$ 60,214	\$ 44,408	\$ 181,982	\$ (218)	\$ 53,387
Other Revenue	\$ 69,812	\$ 68,575	\$ 51,933	\$ 126,726	\$ 56,125	\$ 479,558
Transfers In	\$ 1,750,823	\$ -	\$ -	\$ 1,750,823	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,723,603</b>	<b>\$ 4,605,317</b>	<b>\$ 2,417,127</b>	<b>\$ 3,437,438</b>	<b>\$ 2,712,712</b>	<b>\$ 4,310,856</b>
<b>EXPENDITURES:</b>						
Personal Services	\$ 4,493,725	\$ 4,470,926	\$ 4,516,140	\$ 6,862,021	\$ 4,605,044	\$ 6,010,994
Supplies	\$ 126,324	\$ 95,634	\$ 184,659	\$ 64,369	\$ 110,878	\$ 160,166
Other Services & Charges	\$ 1,067,287	\$ 1,234,139	\$ 860,170	\$ 1,032,321	\$ 786,246	\$ 1,379,443
Internal Service Charges	\$ 108,028	\$ 81,289	\$ 73,776	\$ 93,717	\$ 215,649	\$ 197,592
Capital Outlay	\$ (794)	\$ 177	\$ 776	\$ 618	\$ 371	\$ 4,506
Appropriations/Transfers Out	\$ 6,082,378	\$ 20,003	\$ 961,523	\$ 766,318	\$ 364,172	\$ 1,294,331
<b>TOTAL</b>	<b>\$ 11,876,948</b>	<b>\$ 5,902,168</b>	<b>\$ 6,597,044</b>	<b>\$ 8,819,364</b>	<b>\$ 6,082,361</b>	<b>\$ 9,047,032</b>
<b>Estimated Ending Balance</b>	<b>\$ 27,371,735</b>	<b>\$ 26,074,884</b>	<b>\$ 21,894,967</b>	<b>\$ 16,513,041</b>	<b>\$ 13,143,392</b>	<b>\$ 8,407,216</b>

The Cash Forecast for the General Fund shown above assumes a December tax levy for all General Fund property tax revenue and indicates that the lowest balance will occur in December 2006, at the level of \$8,407,216. This is a planned increase of \$250,000 over the January 1, 2006 level as part of the County's effort to develop and maintain a 8% General Fund balance (pg. A-12). Both revenue and expenditure projections are generated from prior years' patterns, which have maintained a relatively consistent trend.

WASHTENAW COUNTY MICHIGAN

**HISTORY OF AUTHORIZED POSITIONS**

	2000	2001	2002	2003	2004	2005	2006	2007
DEPARTMENT	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
<b>LEGISLATIVE</b>								
Board Of Commissioners	15.00	15.00	15.00	11.00	11.00	11.00	11.00	11.00
<b>JUDICIAL</b>								
Circuit Court	24.50	24.84	25.84	25.84	29.85	28.65	25.65	25.65
District Court	48.60	48.26	48.26	48.26	44.00	44.00	47.00	47.00
Friend Of The Court	56.00	55.00	57.00	57.00	58.00	58.00	60.00	60.00
Probate Court	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.00
Juvenile Court	35.50	34.50	35.50	35.50	28.90	28.90	25.25	25.25
Community Corrections	6.00	7.00	7.00	7.00	7.00	7.00	9.00	9.00
Public Defender	20.00	21.00	22.00	22.00	22.00	21.00	21.00	21.00
<b>JUDICIAL TOTAL:</b>	<b>198.60</b>	<b>198.60</b>	<b>203.60</b>	<b>203.60</b>	<b>198.75</b>	<b>196.55</b>	<b>197.90</b>	<b>197.90</b>
<b>GENERAL GOVERNMENT</b>								
County Administrator	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Corporation Counsel	1.83	1.83	1.83	1.83	1.50	1.50	1.50	1.50
Budget	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Finance	22.00	22.00	22.83	23.83	22.50	20.50	20.50	20.50
Information & Technology	43.00	45.00	42.00	46.00	35.00	34.00	34.00	34.00
Equalization	14.00	14.00	14.00	14.00	14.00	13.00	14.00	14.00
Human Resources	8.34	8.34	8.34	8.34	8.00	8.00	8.00	8.00
Organizational Development	2.00	2.00	2.00	2.00	4.00	5.00	5.00	5.00
Clerk / Register of Deeds	46.50	47.50	51.50	51.50	50.50	50.50	50.50	50.50
Treasurer	13.50	13.50	13.50	13.50	13.50	11.50	11.50	11.50
Drain Commissioner	19.00	22.00	22.00	22.00	23.00	21.00	21.00	21.00
Planning	9.00	9.00	13.80	13.80	12.55	n/a	n/a	n/a
WSC Customer Support Unit	n/a	n/a	n/a	n/a	n/a	15.00	15.00	15.00
Planning & Environment - all divisions	n/a	n/a	n/a	n/a	n/a	54.80	54.80	54.80
Risk Management	0.83	0.83	n/a	n/a	n/a	n/a	n/a	n/a
Facilities Management	48.00	48.00	43.00	41.00	39.00	34.00	34.00	34.00
<b>TOTAL GENERAL GOVERNMENT:</b>	<b>238.00</b>	<b>244.00</b>	<b>244.80</b>	<b>247.80</b>	<b>231.55</b>	<b>276.80</b>	<b>277.80</b>	<b>277.80</b>
<b>PUBLIC SAFETY</b>								
Prosecuting Attorney	45.00	45.00	47.00	47.00	49.00	49.00	50.00	50.00
Sheriff	289.00	290.00	281.00	281.00	284.00	276.00	285.00	285.00
Building Services	28.38	27.38	28.11	28.11	15.00	15.00	n/a	n/a
Emergency Management	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>TOTAL PUBLIC SAFETY:</b>	<b>366.38</b>	<b>366.38</b>	<b>360.11</b>	<b>360.11</b>	<b>352.00</b>	<b>344.00</b>	<b>339.00</b>	<b>339.00</b>
<b>PUBLIC WORKS</b>								
Brownfield Redevelopment Authority	1.00	1.00	1.00	1.00	1.00	n/a	n/a	n/a
Public Works	3.00	3.00	3.00	3.00	3.00	n/a	n/a	n/a
Solid Waste	2.75	2.75	2.75	2.75	1.75	n/a	n/a	n/a
<b>Public Works</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>5.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HEALTH</b>								
Environmental Health	48.87	48.06	47.81	45.30	43.00	n/a	n/a	n/a
Public Health	80.01	88.19	90.19	86.19	67.86	67.86	66.80	66.80
Community Support & Treatment Services	257.24	265.08	271.08	271.08	231.75	231.75	261.25	261.25
Washtenaw Health Plan	0.00	0.00	0.00	4.00	4.00	4.00	3.00	3.00
Washtenaw Community Health Organization	0.00	50.11	50.11	50.11	60.17	60.17	70.17	70.17
<b>TOTAL HEALTH:</b>	<b>386.12</b>	<b>451.44</b>	<b>459.19</b>	<b>456.68</b>	<b>406.78</b>	<b>363.78</b>	<b>401.22</b>	<b>401.22</b>
<b>SOCIAL SERVICES</b>								
Child Care - Family Court	8.50	12.50	12.50	12.50	12.65	12.75	13.90	13.90
Children's Services - Detention	33.10	34.70	34.70	40.70	29.57	29.57	30.20	30.20
Children's Services - Day Program	12.00	10.70	10.70	13.70	11.93	11.93	11.30	11.30
Children's Services - Children's Well-Being	1.50	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Veteran Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Employment Training & Community Services	26.39	26.40	21.94	21.94	18.38	18.38	19.38	19.38
Head Start	40.25	51.75	40.00	36.00	36.50	36.50	37.50	37.50
Community Development	n/a	n/a	n/a	n/a	4.00	4.00	4.00	4.00
<b>TOTAL SOCIAL SERVICES:</b>	<b>126.74</b>	<b>141.15</b>	<b>124.94</b>	<b>129.94</b>	<b>118.13</b>	<b>118.23</b>	<b>121.38</b>	<b>121.38</b>
<b>CULTURAL &amp; RECREATION</b>								
Parks & Recreation	32.00	33.80	33.80	33.80	34.00	34.00	33.00	33.00
Library for the Blind and Physically Disabled	6.50	6.50	7.00	7.00	7.00	6.00	6.00	6.00
County MSU Extension	6.00	6.00	6.00	6.00	6.00	1.00	1.00	1.00
<b>TOTAL CULTURAL &amp; RECREATION:</b>	<b>44.50</b>	<b>46.30</b>	<b>46.80</b>	<b>46.80</b>	<b>47.00</b>	<b>41.00</b>	<b>40.00</b>	<b>40.00</b>
<b>COUNTY TOTAL:</b>	<b>1382.09</b>	<b>1469.62</b>	<b>1461.19</b>	<b>1462.68</b>	<b>1370.96</b>	<b>1351.36</b>	<b>1388.30</b>	<b>1388.30</b>

Notes:

Not all grant positions are reported above. Major continuing grants (e.g., Community Corrections, Community Development, ETCS and Head Start) are included.

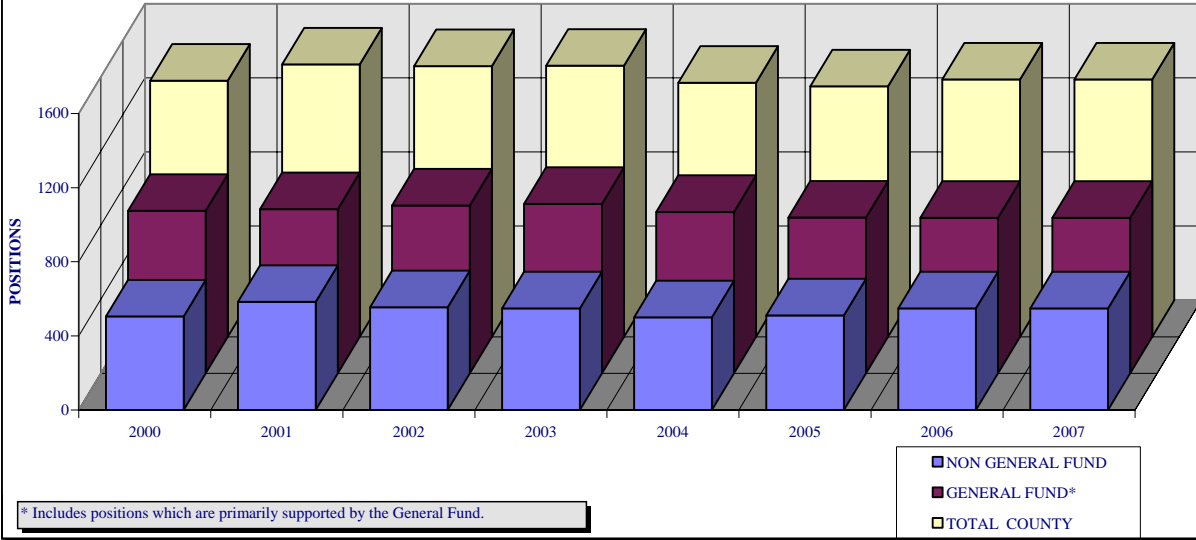
Washtenaw Community Health Organization and Washtenaw Health Plan - County positions leased to WCHO & WHP per lease agreement.

Risk Management FTE were moved to Finance beginning in 2002

Community Development positions were not reported prior to 2004. The positions listed here only include county funded positions, not those from the City of Ann Arbor.

Beginning in 2005, Planning & Environment includes Planning, Building Services, Solid Waste and Environmental Health

**HISTORY OF POSITIONS**



**POSITIONS BY FUNCTION**

