

INTRODUCTION

This section presents a comprehensive picture of Washtenaw County's 2008 and 2009 adopted budgets. It also provides a summary of the changes that have occurred within the General Fund, and all other County Funds.

Pages D-1 through D-6 present the combined total of all governmental funds, which for 2008 is \$189,114,638 and is \$200,802,211 for 2009, 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, cash flow estimates and long-term budget projections through 2015. 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.

2008/09 SUMMARY OF GOVERNMENTAL FUNDS BY CATEGORY

	2006	2007	2008	2009
	ACTUAL	BUDGET	ADOPTED	ADOPTED
REVENUES BY SOURCE:				
Taxes & Penalties	\$ 95,520,782	\$ 102,152,168	\$ 82,338,768	\$ 85,234,619
Licenses & Permits	\$ 2,837,341	\$ 3,160,353	\$ 2,450,994	\$ 2,450,994
State & Federal	\$ 32,076,434	\$ 33,435,455	\$ 33,128,615	\$ 32,746,596
Local Unit Grants	\$ 3,593,676	\$ 2,778,620	\$ 3,892,695	\$ 3,842,288
Fees & Services	\$ 42,532,060	\$ 45,145,366	\$ 46,588,228	\$ 47,045,895
Fines & Forfeits	\$ 1,141,697	\$ 1,280,626	\$ 1,280,626	\$ 1,280,626
Interest Income	\$ 3,100,462	\$ 2,227,845	\$ 1,818,617	\$ 1,708,341
Other Revenue & Reim.	\$ 5,838,769	\$ 4,988,870	\$ 13,838,400	\$ 21,591,134
Net Impact of Transfers	\$ 2,353,791	\$ 775,913	\$ 3,777,695	\$ 4,901,718
TOTAL:	\$ 188,995,012	\$ 195,945,216	\$ 189,114,638	\$ 200,802,211
EXPENDITURES BY FUNCTION:				
Legislative	\$ 527,327	\$ 571,065	\$ 602,318	\$ 614,209
Judicial	\$ 22,806,401	\$ 24,121,610	\$ 23,774,101	\$ 24,507,813
General Government	\$ 11,724,242	\$ 13,595,203	\$ 13,285,998	\$ 14,007,439
Public Safety	\$ 44,318,308	\$ 45,283,819	\$ 45,686,916	\$ 47,286,359
Public Works	\$ 927,877	\$ 736,000	\$ 955,000	\$ 961,939
Health	\$ 33,302,074	\$ 36,591,854	\$ 35,897,690	\$ 36,997,660
Social Services	\$ 29,822,723	\$ 29,625,557	\$ 31,198,163	\$ 30,898,623
Cultural & Recreation	\$ 13,837,749	\$ 14,916,307	\$ 17,052,158	\$ 24,846,996
Other	\$ 5,216,922	\$ 19,646,556	\$ 7,708,838	\$ 6,430,719
Capital Outlay	\$ 16,528,529	\$ 7,135,840	\$ 5,141,836	\$ 5,362,732
Debt Service	\$ 4,013,806	\$ 3,721,405	\$ 7,811,620	\$ 8,887,722
TOTAL:	\$ 183,025,958	\$ 195,945,216	\$ 189,114,638	\$ 200,802,211

VARIANCE ANALYSIS

Revenues:

Taxes & Penalties: Shifting of county property tax from December to July levy fully recognized for the 2008 budget leading to a reduced level of collections (see page B-14 and E-6 through E-8 for more information) as well as an estimated revenue growth rate of only 3.5% compared to ~6% in the past.

Licenses & Permits: Decline in revenue for Building Services and Environmental Health.

State & Federal: Anticipated grant reimbursement especially in Community Development and ETCS, as well as a decline in projected reimbursement for Friend of Court due to revised personnel and indirect costs.

Local Unit Grants: Accounting for budget being redirected for match program in Health departments.

Fees & Services: Anticipated revenue adjustments for revised Police Services methodology and in Health departments; inclusion of Clerk Automation Capital Fund which previously was not budgeted.

Interest: Decline in Revenue Sharing Reserve Fund balance from early collection of property taxes and use of funds to maintain Revenue Sharing levels within the General Fund according to State guidelines.

Other Revenue & Reimbursements: Use of Revenue Sharing Reserve Fund for transfer to GF plus adjustments within Parks & Recreation.

Expenditures:

All: Includes projected savings for personnel costs from pending labor negotiations and revised indirect costs.

Public Safety: Accounting for full reserve to cover jail overcrowding costs within Sheriff's budget.

Social Services: Adjustment for anticipated grant funding.

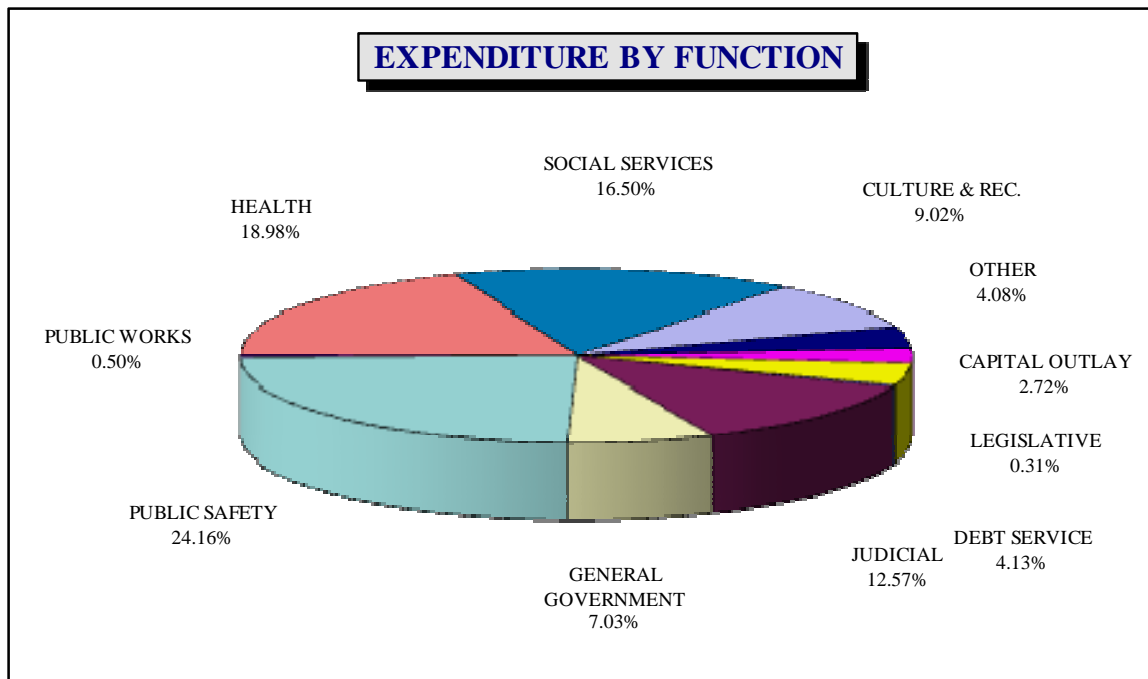
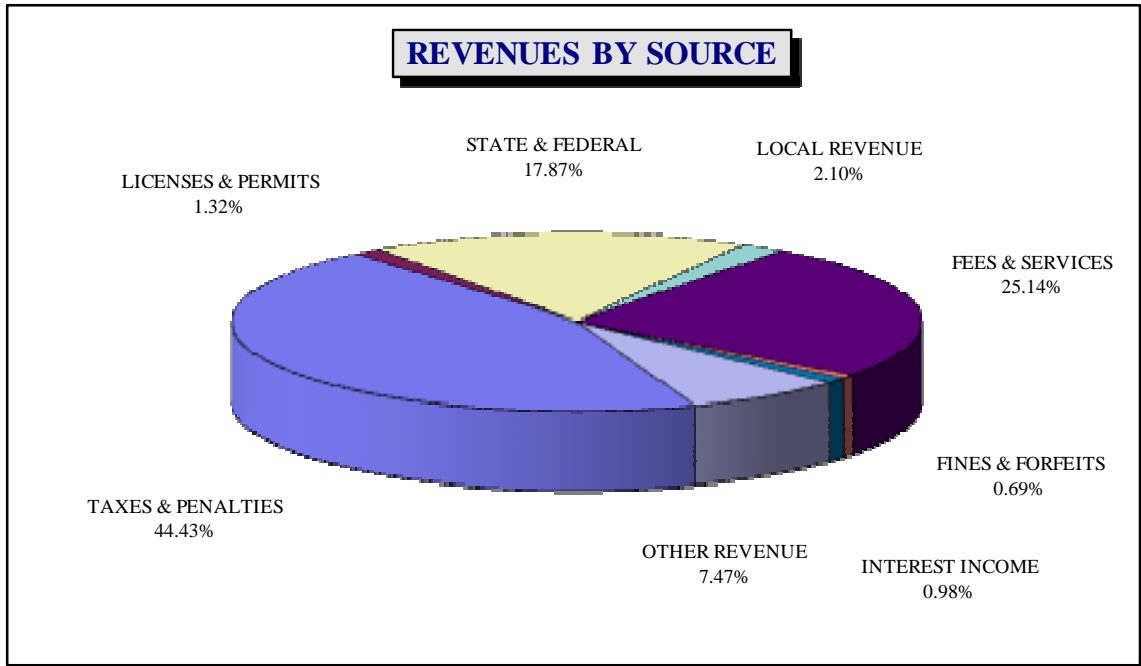
Other: No longer building Revenue Sharing Reserve Fund due to completion of shift in property tax levy.

Capital Outlay: Completion of some capital projects.

Debt Service: Inclusion of new bond issues.

2008 GOVERNMENTAL FUNDS BUDGET

\$189,114,638



**2008 SUMMARY OF GOVERNMENTAL FUNDS
BY FUND TYPE**

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENT FUNDS TOTAL
REVENUES BY SOURCE:					
Taxes & Penalties	\$ 72,344,441	\$ 9,994,327			\$ 82,338,768
Licenses & Permits	\$ 136,200	\$ 2,314,794			\$ 2,450,994
State & Federal	\$ 4,518,998	\$ 28,609,617			\$ 33,128,615
Local Unit Grants	\$ 563,564	\$ 2,831,560	\$ 497,571		\$ 3,892,695
Fees & Services	\$ 19,059,975	\$ 27,228,253		\$ 300,000	\$ 46,588,228
Fines & Forfeits	\$ 1,262,100	\$ 18,526			\$ 1,280,626
Interest Income	\$ 754,400	\$ 1,064,217	\$ -	\$ -	\$ 1,818,617
Other Revenue & Reim.	\$ 1,740,811	\$ 9,504,735	\$ 6,079,049	\$ 291,500	\$ 17,616,095
TOTAL REVENUES:	\$ 100,380,489	\$ 81,566,029	\$ 6,576,620	\$ 591,500	\$ 189,114,638
EXPENDITURES BY FUNCTION:					
Legislative	\$ 602,318	\$ -			\$ 602,318
Judicial	\$ 17,076,786	\$ 6,697,315			\$ 23,774,101
General Government	\$ 13,054,647	\$ 231,351			\$ 13,285,998
Public Safety	\$ 42,615,801	\$ 3,071,115			\$ 45,686,916
Public Works		\$ 955,000			\$ 955,000
Health		\$ 35,897,690			\$ 35,897,690
Social Services	\$ 1,816,200	\$ 29,381,963			\$ 31,198,163
Cultural & Recreation	\$ 692,038	\$ 16,360,120			\$ 17,052,158
Other	\$ 5,467,417	\$ 2,241,421			\$ 7,708,838
Capital Outlay				\$ 5,141,836	\$ 5,141,836
Debt Service			\$ 7,811,620		\$ 7,811,620
TOTAL EXPENDITURES:	\$ 81,325,207	\$ 94,835,975	\$ 7,811,620	\$ 5,141,836	\$ 189,114,638
REV. OVER (UNDER) EXP.	\$ 19,055,282	\$ (13,269,946)	\$ (1,235,000)	\$ (4,550,336)	\$ -

GOVERNMENTAL FUND EXPENDITURE SUMMARY BY FUNCTION

	2006	2007	2008	2008	2009
	ACTUAL	BUDGET	REQUESTED	ADOPTED	ADOPTED
LEGISLATIVE					
Board of Commissioners	\$ 527,327	\$ 571,065	\$ 602,318	\$ 602,318	\$ 614,209
JUDICIAL					
Circuit Court	\$ 5,893,427	\$ 5,949,388	\$ 5,727,518	\$ 5,576,323	\$ 5,707,353
District Court	\$ 4,631,398	\$ 5,037,491	\$ 5,247,694	\$ 5,201,850	\$ 5,370,586
Probation	\$ 125,476	\$ 145,272	\$ 220,966	\$ 220,966	\$ 220,966
Friend of the Court	\$ 5,359,296	\$ 6,021,229	\$ 5,623,180	\$ 5,623,180	\$ 5,801,897
Probate Court - Estates	\$ 1,114,423	\$ 1,065,681	\$ 1,243,921	\$ 1,213,921	\$ 1,254,262
Probate Court - Juvenile	\$ 2,945,411	\$ 3,056,931	\$ 3,140,064	\$ 3,022,547	\$ 3,125,862
Law Library	\$ 25,320	\$ 20,900	\$ 20,900	\$ 20,900	\$ 20,900
Public Defender	\$ 2,711,650	\$ 2,824,718	\$ 3,006,890	\$ 2,894,414	\$ 3,005,987
GENERAL GOVERNMENT					
County Administrator	\$ 844,925	\$ 999,747	\$ 1,171,207	\$ 1,071,207	\$ 1,120,533
Finance	\$ 2,412,786	\$ 2,527,274	\$ 2,410,335	\$ 2,410,335	\$ 2,495,813
Human Resources	\$ 1,094,886	\$ 943,465	\$ 1,019,057	\$ 1,019,057	\$ 1,006,359
Support Services Strategic Planning & Budget	\$ 1,456,304	\$ 1,480,751	\$ 1,771,951	\$ 1,771,951	\$ 1,835,462
Support Services Project Management	\$ -	\$ -	\$ 424,286	\$ 424,286	\$ 445,062
Support Services Operations - IT	\$ 6,604,084	\$ 7,042,609	\$ 6,446,153	\$ 6,446,153	\$ 6,595,664
Corporation Counsel	\$ 246,501	\$ 249,372	\$ 263,451	\$ 263,451	\$ 273,506
Equalization	\$ 1,414,307	\$ 1,582,644	\$ 1,561,287	\$ 1,561,287	\$ 1,630,557
Building Authority	\$ 6,097	\$ 7,697	\$ 7,325	\$ 7,325	\$ 7,325
Clerk / Register	\$ 4,879,316	\$ 5,001,019	\$ 4,905,447	\$ 4,817,811	\$ 4,796,217
Office of the Treasurer	\$ 1,144,501	\$ 1,174,838	\$ 1,300,093	\$ 1,241,329	\$ 1,286,558
Drain Commissioner	\$ 2,386,356	\$ 2,570,801	\$ 2,587,132	\$ 2,685,324	\$ 2,783,198
Planning	\$ 1,503,282	\$ 1,578,893	\$ 1,818,291	\$ 1,784,291	\$ 1,845,170
Western Service Center Customer Support	\$ 350,124	\$ 337,176	\$ 343,789	\$ 343,789	\$ 361,140
Costs allocated to other departments	\$ (12,619,227)	\$ (11,901,083)	\$ (12,561,598)	\$ (12,561,598)	\$ (12,475,125)
PUBLIC SAFETY					
Prosecuting Attorney	\$ 5,604,097	\$ 5,932,863	\$ 6,161,550	\$ 5,941,550	\$ 6,177,809
Sheriff	\$ 35,811,231	\$ 36,320,182	\$ 37,235,744	\$ 37,196,566	\$ 38,541,831
Emergency Management	\$ 1,476,311	\$ 1,711,488	\$ 1,708,988	\$ 1,708,988	\$ 1,726,907
Building Inspection/Soil Erosion	\$ 1,426,669	\$ 1,319,286	\$ 839,812	\$ 839,812	\$ 839,812
PUBLIC WORKS					
Public Works	\$ 927,877	\$ 736,000	\$ 955,000	\$ 955,000	\$ 961,939
HEALTH					
Environmental Health	\$ 3,596,095	\$ 4,094,370	\$ 3,457,352	\$ 3,457,352	\$ 3,568,760
Community Support & Treatment Services	\$ 21,681,367	\$ 24,138,509	\$ 24,103,542	\$ 24,103,542	\$ 24,876,873
Public Health	\$ 8,024,612	\$ 8,358,975	\$ 8,336,796	\$ 8,336,796	\$ 8,552,027
SOCIAL SERVICES					
Child Care - Juvenile Center	\$ 3,961,406	\$ 3,921,587	\$ 4,201,826	\$ 4,201,826	\$ 4,256,454
Child Care - DHS	\$ 1,180,603	\$ 1,417,050	\$ 1,421,357	\$ 1,421,357	\$ 1,421,357
Children's Services - Intensive Outpatient Program	\$ 1,965,352	\$ 1,789,073	\$ 1,507,239	\$ 1,507,239	\$ 1,535,831
Children's Services - Detention	\$ 5,071,342	\$ 4,116,302	\$ 4,318,382	\$ 4,318,382	\$ 4,403,677
Children's Well-Being/Human Services	\$ 873,241	\$ 605,807	\$ 1,134,170	\$ 1,134,170	\$ 1,138,256
Veteran Services	\$ 730,204	\$ 741,147	\$ 711,294	\$ 711,294	\$ 735,427
Employment Training & Community Services	\$ 8,609,228	\$ 8,526,799	\$ 9,232,016	\$ 9,232,016	\$ 8,732,016
Head Start	\$ 4,698,328	\$ 4,775,615	\$ 5,009,986	\$ 5,009,986	\$ 5,095,570
Department of Human Services	\$ 772,912	\$ 854,109	\$ 854,109	\$ 854,109	\$ 854,109
CCWC	\$ 259,701	\$ 253,380	\$ 174,481	\$ 182,500	\$ 182,500
WATT	\$ 23,000	\$ -	\$ 69,000	\$ 89,000	\$ 89,000
Community Development	\$ 1,520,472	\$ 2,212,884	\$ 2,176,284	\$ 2,176,284	\$ 2,094,426
Housing	\$ 156,934	\$ 411,804	\$ 360,000	\$ 360,000	\$ 360,000
CULTURE & RECREATION					
Parks & Recreation	\$ 12,340,079	\$ 13,311,595	\$ 15,417,022	\$ 15,417,022	\$ 23,187,019
Library	\$ 843,326	\$ 921,770	\$ 943,098	\$ 943,098	\$ 962,721
County MSU Extension	\$ 654,344	\$ 682,942	\$ 702,038	\$ 692,038	\$ 697,256
OTHER					
Reserves	\$ -	\$ 16,116,263	\$ 1,044,051	\$ 1,044,051	\$ (327,442)
Other Agencies	\$ 5,216,922	\$ 3,530,293	\$ 6,391,787	\$ 6,664,787	\$ 6,758,161
CAPITAL OUTLAY	\$ 16,528,529	\$ 7,135,840	\$ 5,141,836	\$ 5,141,836	\$ 5,362,732
DEBT SERVICE	\$ 4,013,806	\$ 3,721,405	\$ 7,811,620	\$ 7,811,620	\$ 8,887,722
GRAND TOTAL	\$ 183,025,958	\$ 195,945,216	\$ 189,722,037	\$ 189,114,638	\$ 200,802,211

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 - 12/31/06	\$ 8,493,285	\$ 24,664	\$ 88,006	\$ 106,892	\$ 511,011	\$ 167,829	\$ 365,298	\$ 111,239
Projected Net Impact of 2007 Operations	\$ 250,000	\$ 131,204	\$ 52,880	\$ (10,671)	\$ (281,448)	\$ 85,915	\$ -	\$ 90,985
Anticipated Fund Balance - 12/31/07	\$ 8,743,285	\$ 155,868	\$ 140,886	\$ 96,221	\$ 229,563	\$ 253,744	\$ 365,298	\$ 202,224
2008								
Budgeted Revenues:	\$ 107,552,529	\$ 11,448,804	\$ 943,098	\$ 548,000	\$ 2,234,682	\$ 3,467,352	\$ 9,232,016	\$ 5,623,180
Budgeted Expenditures:	\$ 107,302,529	\$ 11,448,804	\$ 943,098	\$ 548,000	\$ 2,234,682	\$ 3,467,352	\$ 9,232,016	\$ 5,623,180
Anticipated Fund Balance - 12/31/08	\$ 8,993,285	\$ 155,868	\$ 140,886	\$ 96,221	\$ 229,563	\$ 253,744	\$ 365,298	\$ 202,224
2009								
Budgeted Revenues:	\$ 110,764,839	\$ 11,617,317	\$ 962,721	\$ 554,939	\$ 2,238,351	\$ 3,578,760	\$ 8,732,016	\$ 5,801,897
Budgeted Expenditures:	\$ 110,514,839	\$ 11,617,317	\$ 962,721	\$ 554,939	\$ 2,238,351	\$ 3,578,760	\$ 8,732,016	\$ 5,801,897
Anticipated Fund Balance - 12/31/09	\$ 9,243,285	\$ 155,868	\$ 140,886	\$ 96,221	\$ 229,563	\$ 253,744	\$ 365,298	\$ 202,224
	Housing Contingency	Social Services	Parks & Recreation	Sheriff Grants	Building Services	Public Health	Head Start	Mental Health
Audited Fund Balance - 12/31/06	\$ 1,038,293	\$ 67,307	\$ 19,129,708	\$ 702,218	\$ -	\$ 519,551	\$ 152,737	\$ 1,046,464
Projected Net Impact of 2007 Operations	\$ (128,262)	\$ -	\$ 5,513,352	\$ -	\$ -	\$ (400,000)	\$ -	\$ (900,000)
Anticipated Fund Balance - 12/31/07	\$ 910,031	\$ 67,307	\$ 24,643,060	\$ 702,218	\$ -	\$ 119,551	\$ 152,737	\$ 146,464
2008								
Budgeted Revenues:	\$ 160,000	\$ 854,109	\$ 13,423,327		\$ 829,812	\$ 8,336,796	\$ 5,009,986	\$ 24,103,542
Budgeted Expenditures:	\$ 360,000	\$ 854,109	\$ 15,417,022		\$ 829,812	\$ 8,336,796	\$ 5,009,986	\$ 24,103,542
Anticipated Fund Balance - 12/31/08	\$ 710,031	\$ 67,307	\$ 22,649,365	\$ 702,218	\$ -	\$ 119,551	\$ 152,737	\$ 146,464
2009								
Budgeted Revenues:	\$ 160,000	\$ 854,109	\$ 13,760,412		\$ 829,812	\$ 8,552,027	\$ 5,095,570	\$ 24,876,873
Budgeted Expenditures:	\$ 360,000	\$ 854,109	\$ 23,187,019		\$ 829,812	\$ 8,552,027	\$ 5,095,570	\$ 24,876,873
Anticipated Fund Balance - 12/31/09	\$ 510,031	\$ 67,307	\$ 13,222,758	\$ 702,218	\$ -	\$ 119,551	\$ 152,737	\$ 146,464
	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 - 12/31/06	\$ 43,016,850	\$ 1,907,374	\$ 140,839	\$ 13,879	\$ 2,688,099	\$ 9,990,850	\$ 1,516,583	\$ 91,798,976
Projected Net Impact of 2007 Operations	\$ (6,125,432)	\$ (28,386)	\$ -	\$ -	\$ 510,098	\$ -	\$ (1,516,583)	\$ (2,756,348)
Anticipated Fund Balance - 12/31/07	\$ 36,891,418	\$ 1,878,988	\$ 140,839	\$ 13,879	\$ 3,198,197	\$ 9,990,850	\$ -	\$ 89,042,628
2008								
Budgeted Revenues:	\$ -		\$ 659,362	\$ 7,964,935	\$ 3,866,836	\$ 4,703,002	\$ -	\$ 210,961,368
Budgeted Expenditures:	\$ 6,268,986		\$ 659,362	\$ 7,964,935	\$ 5,136,836	\$ 5,035,608	\$ -	\$ 220,776,655
Anticipated Fund Balance - 12/31/08	\$ 30,622,432	\$ 1,811,903	\$ 140,839	\$ 13,879	\$ 1,928,197	\$ 9,658,244	\$ -	\$ 79,227,341
2009								
Budgeted Revenues:	\$ -		\$ 681,130	\$ 9,041,037	\$ 5,357,732	\$ 4,643,806	\$ -	\$ 218,103,348
Budgeted Expenditures:	\$ 6,475,863		\$ 681,130	\$ 9,041,037	\$ 5,357,732	\$ 5,029,868	\$ -	\$ 234,341,880
Anticipated Fund Balance - 12/31/09	\$ 24,146,569	\$ 1,811,903	\$ 140,839	\$ 13,879	\$ 1,928,197	\$ 9,272,182	\$ -	\$ 62,988,809

Variance Analysis:

General Fund: Budgeted annual contribution to fund balance to maintain fund balance at 8% of operating budget net of indirect costs.

Housing Contingency: Close out of the mental health housing contingency with fund balance being moved into General Fund. 2008/09 include a planned use of fund balance of \$200K each fiscal year as means to redirect General Fund appropriation to Community Housing Initiative.

Parks & Recreation: Planned use of fund balance for major projects and land acquisitions.

Public Health: Planned contribution of \$400K fund balance for facility renovation project.

Mental Health: Planned contribution of \$700K fund balance for facility renovation project as well as providing \$200K back to General Fund for prior personnel cost increases.

Revenue Sharing Reserve Fund: Annual transfer of projected State Revenue Sharing based on state guidelines.

Capital Projects: Planned contribution to fund balance in 2007 for Health facility renovation project, to be spent in 2008.

GENERAL FUND BUDGET SUMMARY 2008/09

	2006 ACTUAL	2007 BUDGET	2008 REQUESTED	2008 ADOPTED	2009 ADOPTED
REVENUES BY SOURCE:					
Taxes & Penalties	\$ 66,237,030	\$ 72,462,117	\$ 72,344,441	\$ 72,344,441	\$ 74,908,207
Licenses & Permits	\$ 174,530	\$ 123,200	\$ 136,200	\$ 136,200	\$ 136,200
State and Federal Revenues	\$ 5,308,245	\$ 5,054,741	\$ 5,082,562	\$ 5,082,562	\$ 5,082,562
Fees & Services	\$ 16,911,963	\$ 18,319,318	\$ 19,059,975	\$ 19,059,975	\$ 19,501,642
Fines & Forfeitures	\$ 1,118,938	\$ 1,262,100	\$ 1,262,100	\$ 1,262,100	\$ 1,262,100
Investment Income	\$ 1,145,749	\$ 754,400	\$ 754,400	\$ 754,400	\$ 754,400
Other Revenue & Reimb.	\$ 917,868	\$ 887,606	\$ 1,740,811	\$ 1,740,811	\$ 1,740,811
Operating Transfers In	\$ 6,958,254	\$ 7,019,415	\$ 7,172,040	\$ 7,172,040	\$ 7,378,917
TOTAL	\$ 98,772,577	\$ 105,882,897	\$ 107,552,529	\$ 107,552,529	\$ 110,764,839
EXPENDITURES BY FUNCTION:					
Legislative	\$ 527,327	\$ 571,065	\$ 602,318	\$ 602,318	\$ 614,209
Judicial	\$ 16,216,013	\$ 16,745,974	\$ 17,533,818	\$ 17,076,786	\$ 17,620,270
General Government	\$ 24,267,553	\$ 25,331,736	\$ 25,798,453	\$ 25,616,245	\$ 26,244,279
Public Safety	\$ 40,911,093	\$ 41,681,633	\$ 42,839,677	\$ 42,580,499	\$ 44,154,505
Social Services	\$ 1,574,522	\$ 1,317,690	\$ 1,816,200	\$ 1,816,200	\$ 1,844,419
Cultural & Recreation	\$ 654,344	\$ 682,942	\$ 702,038	\$ 692,038	\$ 697,256
Other	\$ 2,597,287	\$ 2,820,293	\$ 3,440,366	\$ 3,713,366	\$ 3,796,067
Reserves	\$ -	\$ 1,564,323	\$ 1,044,051	\$ 1,044,051	\$ (327,442)
Costs allocated to other departments	\$ (12,619,227)	\$ (11,901,083)	\$ (12,561,598)	\$ (12,561,598)	\$ (12,475,125)
Appropriations	\$ 24,241,709	\$ 27,068,324	\$ 27,172,624	\$ 26,972,624	\$ 28,596,401
TOTAL	\$ 98,370,621	\$ 105,882,897	\$ 108,387,947	\$ 107,552,529	\$ 110,764,839

VARIANCE ANALYSIS

Revenues:

Taxes & Penalties: Shifting of county property tax from December to July levy fully recognized for the 2008 budget leading to a reduced level of collections (see page B-14 and E-6 through E-8 for more information) as well as an estimated revenue growth rate of only 3.5% compared to ~6% in the past.

Fees & Services: Anticipated revenue adjustments for revised Police Services methodology; increase in revenue generating positions projected to increase collections; decrease in anticipated revenue in Register of Deeds due to housing market decline.

Interest: Due to shift in property tax revenue, although determined by use of cash in Revenue Sharing Reserve fund to cover cash flow concerns as allowed by State.

Other Revenue & Reimbursements: Increase in revenue for anticipated police services overtime to be paid for by contracting entities.

Operating Transfers In: Increase from allowable Revenue Sharing Reserve fund transfer to cover State Revenue Sharing.

Expenditures:

All: Includes projected savings for personnel costs from pending labor negotiations and revised indirect costs.

Judicial: All requests were not granted although some increases were approved within in District Court revenue generating programs/positions as well as the Trial Court for statutory line item adjustments.

Public Safety: Accounting for full reserve to cover jail overcrowding costs within Sheriff's budget.

Social Services: Increase in funding for Children's Well-Being and Human Services outside agencies.

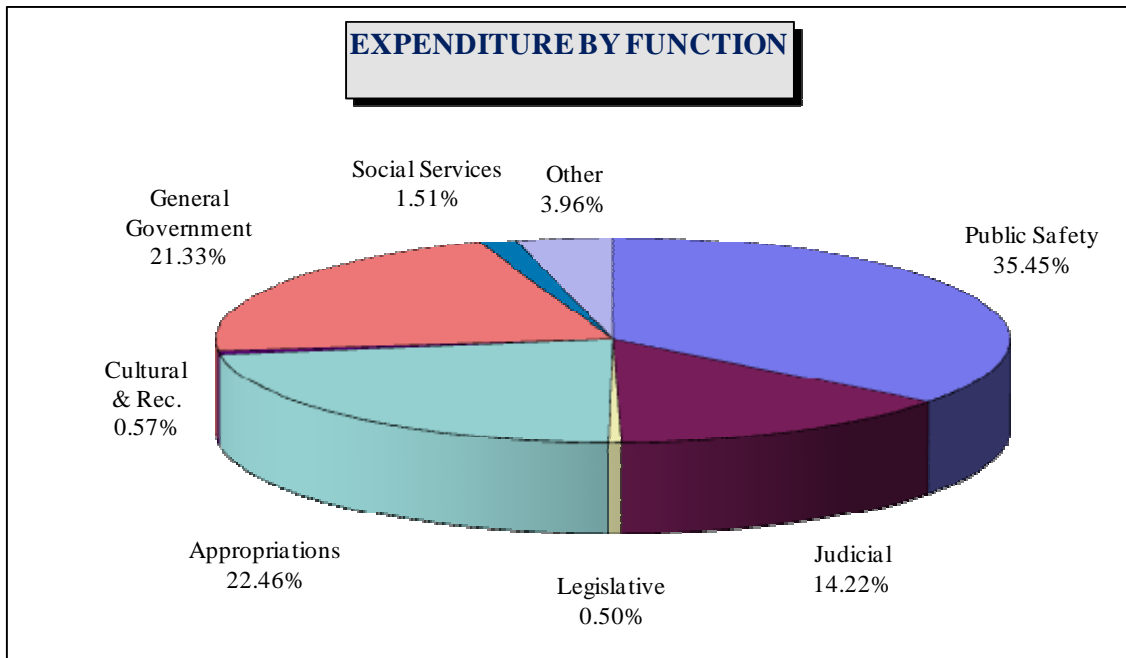
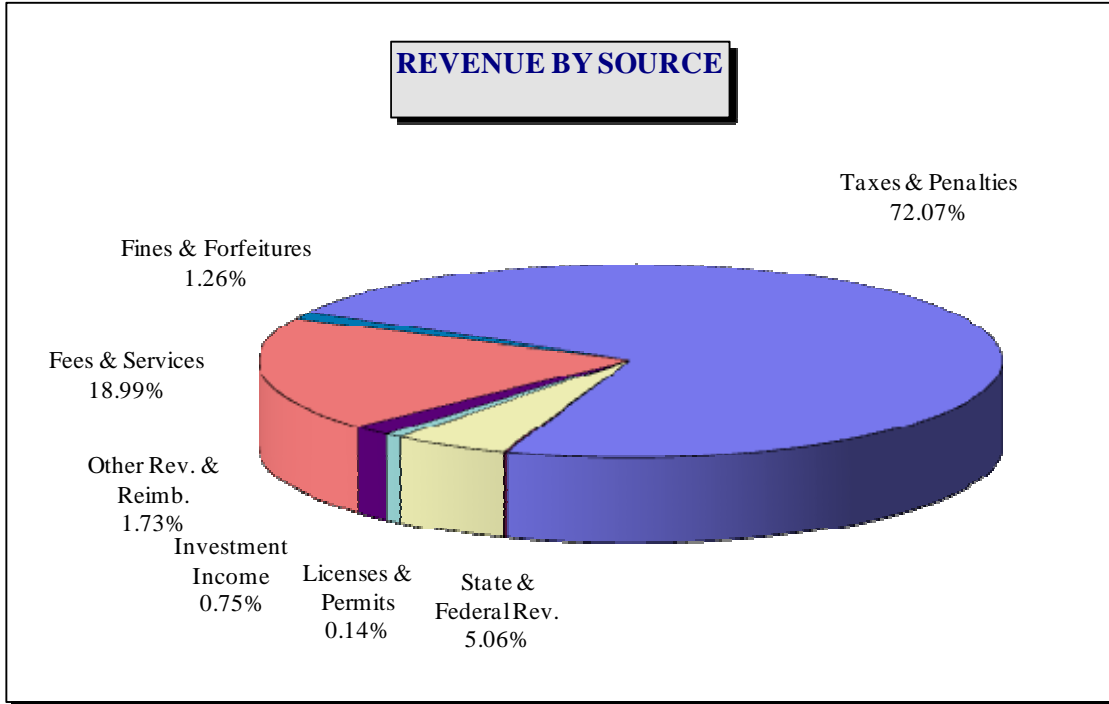
Other: Increase in funding for outside agency allocations.

Reserves: Shifting of jail overcrowding reserve from Central Charges to Sheriff's budget; planned expenditure reduction in 2009 of \$1.38 million.

Costs Allocated to Other Departments: Updated annual indirect cost allocation.

Appropriations: Adjustments for General Fund continuing policy to cover personnel cost increases.

2008 GENERAL FUND
\$107,552,529



GENERAL FUND REVENUES 2008/09 BUDGET

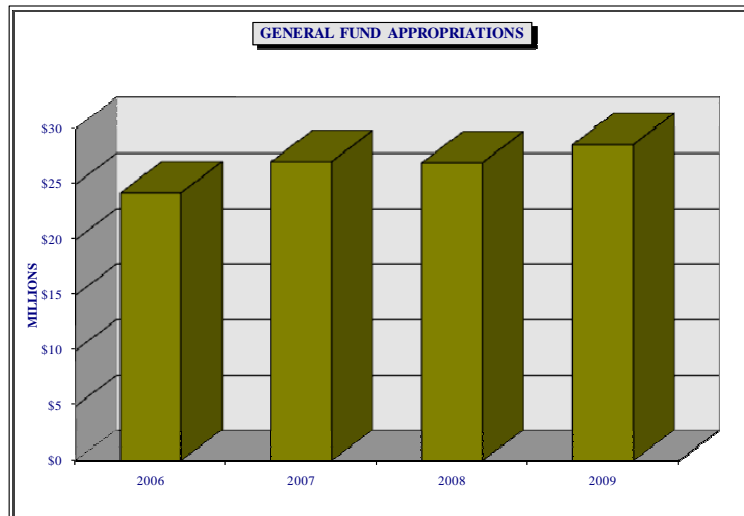
	2006	2007	2008	2008	2009
	ACTUAL	BUDGET	REQUESTED	ADOPTED	ADOPTED
TAXES & PENALTIES					
Current Property Taxes	\$ 63,801,621	\$ 69,570,878	\$ 69,439,799	\$ 69,439,799	\$ 71,901,708
Delinquent Property Taxes	\$ 2,402,010	\$ 2,859,529	\$ 2,872,932	\$ 2,872,932	\$ 2,974,789
Taxes - Other	\$ 33,399	\$ 31,710	\$ 31,710	\$ 31,710	\$ 31,710
LICENSES & PERMITS					
Marriage Licenses	\$ 43,960	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Other	\$ 130,570	\$ 79,200	\$ 92,200	\$ 92,200	\$ 92,200
STATE AND FEDERAL REV.					
Local Unit Grants	\$ 820,821	\$ 473,564	\$ 563,564	\$ 563,564	\$ 563,564
State Salary Reimbursement	\$ 807,094	\$ 786,955	\$ 786,955	\$ 786,955	\$ 786,955
State Court Funding	\$ 1,483,759	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000
State Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -
Property Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
State Liquor Tax	\$ 1,652,316	\$ 1,768,103	\$ 1,739,728	\$ 1,739,728	\$ 1,739,728
State Cigarette Tax	\$ 190,628	\$ 180,288	\$ 146,484	\$ 146,484	\$ 146,484
Other State Reimbursement	\$ 353,627	\$ 285,831	\$ 285,831	\$ 285,831	\$ 285,831
FEES & SERVICES					
District Court	\$ 2,176,897	\$ 1,862,342	\$ 2,187,342	\$ 2,187,342	\$ 2,187,342
Trial Court - Probate Division	\$ 134,866	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Trial Court - Juvenile Division	\$ 38,352	\$ 22,940	\$ 22,940	\$ 22,940	\$ 22,940
Clerk/Register	\$ 4,830,560	\$ 5,105,200	\$ 4,540,200	\$ 4,540,200	\$ 4,540,200
Drain Commissioner	\$ 160,709	\$ 105,700	\$ 69,700	\$ 69,700	\$ 69,700
Sheriff	\$ 9,089,782	\$ 10,602,332	\$ 11,633,718	\$ 11,633,718	\$ 12,075,385
Central Charges	\$ 395,377	\$ 439,684	\$ 369,955	\$ 369,955	\$ 369,955
Other Departments	\$ 85,420	\$ 56,120	\$ 111,120	\$ 111,120	\$ 111,120
FINES & FORFEITURES					
Bond Forfeitures	\$ 59,316	\$ 155,500	\$ 155,500	\$ 155,500	\$ 155,500
Ordinance Fines & Costs	\$ 1,016,863	\$ 1,056,500	\$ 1,056,500	\$ 1,056,500	\$ 1,056,500
Other	\$ 42,759	\$ 50,100	\$ 50,100	\$ 50,100	\$ 50,100
INVESTMENT INCOME					
	\$ 1,145,749	\$ 754,400	\$ 754,400	\$ 754,400	\$ 754,400
OTHER REVENUE & REIMB.					
	\$ 917,868	\$ 887,606	\$ 1,740,811	\$ 1,740,811	\$ 1,740,811
OPERATING TRANSFERS IN					
Revenue Sharing Reserve	\$ 5,920,969	\$ 6,116,361	\$ 6,268,986	\$ 6,268,986	\$ 6,475,863
Other	\$ 1,037,285	\$ 903,054	\$ 903,054	\$ 903,054	\$ 903,054
TOTAL	\$ 98,772,577	\$ 105,882,897	\$ 107,552,529	\$ 107,552,529	\$ 110,764,839

**GENERAL FUND EXPENDITURES
2008/09 BUDGET**

	2006 ACTUAL	2007 BUDGET	2008 REQUESTED	2008 ADOPTED	2009 ADOPTED
LEGISLATIVE					
Board of Commissioners	\$ 527,327	\$ 571,065	\$ 602,318	\$ 602,318	\$ 614,209
JUDICIAL					
Circuit Court	\$ 4,687,655	\$ 4,615,881	\$ 4,674,283	\$ 4,523,088	\$ 4,642,607
District Court	\$ 4,631,398	\$ 5,037,491	\$ 5,247,694	\$ 5,201,850	\$ 5,370,586
Probation	\$ 125,476	\$ 145,272	\$ 220,966	\$ 220,966	\$ 220,966
Probate Court - Estates	\$ 1,114,423	\$ 1,065,681	\$ 1,243,921	\$ 1,213,921	\$ 1,254,262
Probate Court - Juvenile	\$ 2,945,411	\$ 3,056,931	\$ 3,140,064	\$ 3,022,547	\$ 3,125,862
Public Defender	\$ 2,711,650	\$ 2,824,718	\$ 3,006,890	\$ 2,894,414	\$ 3,005,987
GENERAL GOVERNMENT					
County Administrator	\$ 844,925	\$ 999,747	\$ 1,171,207	\$ 1,071,207	\$ 1,120,533
Finance	\$ 2,412,786	\$ 2,527,274	\$ 2,410,335	\$ 2,410,335	\$ 2,495,813
Human Resources	\$ 1,094,886	\$ 943,465	\$ 1,019,057	\$ 1,019,057	\$ 1,006,359
Support Services Strategic Planning & Budget	\$ 1,456,304	\$ 1,480,751	\$ 1,771,951	\$ 1,771,951	\$ 1,835,462
Support Services Project Management	\$ -	\$ -	\$ 424,286	\$ 424,286	\$ 445,062
Support Services Operations - IT	\$ 6,604,084	\$ 7,042,609	\$ 6,446,153	\$ 6,446,153	\$ 6,595,664
Corporation Counsel	\$ 246,501	\$ 249,372	\$ 263,451	\$ 263,451	\$ 273,506
Equalization	\$ 1,414,307	\$ 1,502,644	\$ 1,461,287	\$ 1,461,287	\$ 1,520,557
Building Authority	\$ 6,097	\$ 7,697	\$ 7,325	\$ 7,325	\$ 7,325
Clerk / Register	\$ 4,879,316	\$ 5,001,019	\$ 4,905,447	\$ 4,817,811	\$ 4,796,217
Treasurer	\$ 1,144,501	\$ 1,174,838	\$ 1,300,093	\$ 1,241,329	\$ 1,286,558
Drain Commissioner	\$ 2,310,440	\$ 2,486,251	\$ 2,455,781	\$ 2,553,973	\$ 2,654,913
Planning	\$ 1,503,282	\$ 1,578,893	\$ 1,818,291	\$ 1,784,291	\$ 1,845,170
Western Service Center Customer Support	\$ 350,124	\$ 337,176	\$ 343,789	\$ 343,789	\$ 361,140
PUBLIC SAFETY					
Prosecuting Attorney	\$ 5,020,494	\$ 5,256,183	\$ 5,502,188	\$ 5,282,188	\$ 5,496,679
Sheriff	\$ 35,460,138	\$ 35,976,210	\$ 36,891,772	\$ 36,852,594	\$ 38,197,859
Emergency Management	\$ 430,461	\$ 449,240	\$ 445,717	\$ 445,717	\$ 459,967
SOCIAL SERVICES					
Veteran Services	\$ 701,281	\$ 711,883	\$ 682,030	\$ 682,030	\$ 706,163
Children's Services	\$ 873,241	\$ 605,807	\$ 1,134,170	\$ 1,134,170	\$ 1,138,256
CULTURE & RECREATION					
County MSU Extension	\$ 654,344	\$ 682,942	\$ 702,038	\$ 692,038	\$ 697,256
OTHER					
Reserves	\$ -	\$ 1,564,323	\$ 1,044,051	\$ 1,044,051	\$ (327,442)
Other Agencies	\$ 2,597,287	\$ 2,820,293	\$ 3,440,366	\$ 3,713,366	\$ 3,796,067
Costs allocated to other departments	\$ (12,619,227)	\$ (11,901,083)	\$ (12,561,598)	\$ (12,561,598)	\$ (12,475,125)
APPROPRIATIONS					
	\$ 24,241,709	\$ 27,068,324	\$ 27,172,624	\$ 26,972,624	\$ 28,596,401
TOTAL:	\$ 98,370,621	\$ 105,882,897	\$ 108,387,947	\$ 107,552,529	\$ 110,764,839

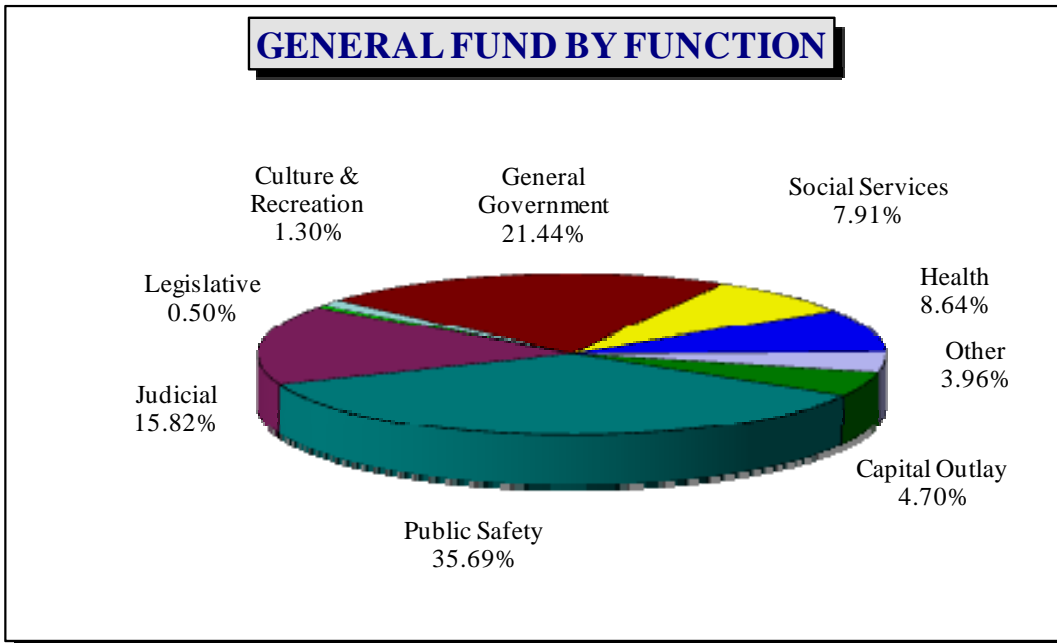
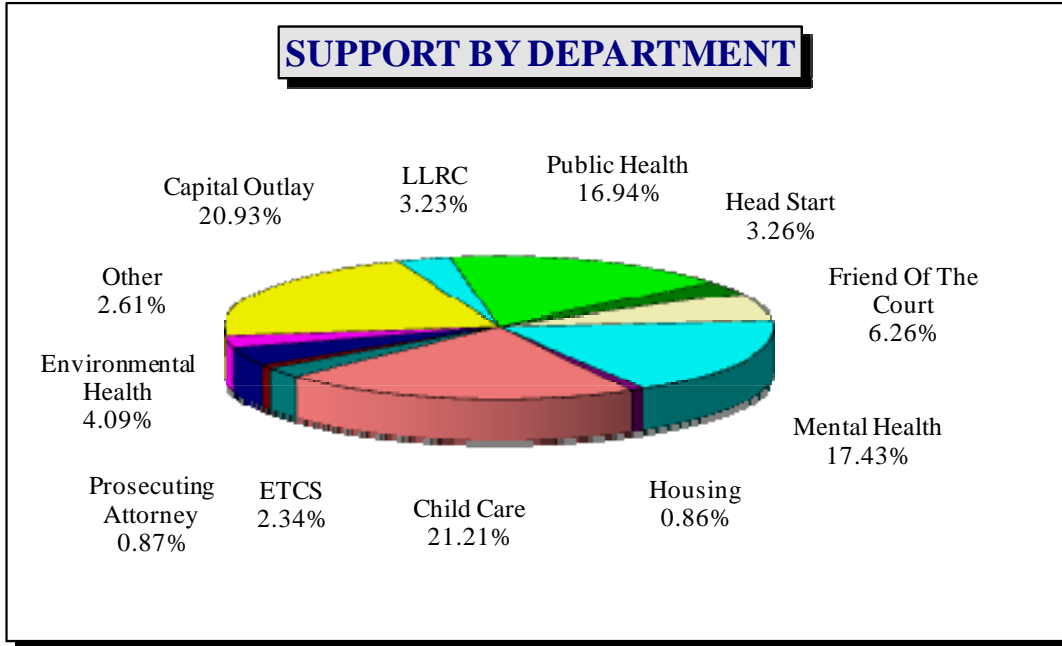
2008/09 GENERAL FUND APPROPRIATIONS

APPROPRIATION	2006	2007	2008	2008	2009
	ACTUAL	BUDGET	REQUESTED	ADOPTED	ADOPTED
Capital Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Cigarette Tax - Health	\$ 134,561	\$ 127,262	\$ 103,400	\$ 103,400	\$ 103,400
CSTS	\$ 1,215,930	\$ 2,478,791	\$ 2,191,442	\$ 2,191,442	\$ 2,941,830
JPORT	\$ -	\$ 447,768	\$ 458,860	\$ 458,860	\$ 481,803
ETCS	\$ 341,694	\$ 632,015	\$ 632,015	\$ 632,015	\$ 632,015
Public Health	\$ 1,939,452	\$ 3,452,547	\$ 2,975,828	\$ 2,975,828	\$ 3,189,218
Medical Examiner	\$ -	\$ -	\$ 576,093	\$ 576,093	\$ 593,376
Child Care	\$ 5,462,264	\$ 5,395,386	\$ 5,721,202	\$ 5,721,202	\$ 5,805,458
Community Corrections	\$ 153,436	\$ 220,519	\$ 230,211	\$ 230,211	\$ 241,722
Department of Human Services	\$ 49,269	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109
Friend Of The Court	\$ 936,084	\$ 1,839,962	\$ 1,688,062	\$ 1,688,062	\$ 1,759,549
Head Start	\$ 661,575	\$ 692,061	\$ 878,651	\$ 878,651	\$ 964,235
County Library	\$ 740,036	\$ 874,690	\$ 871,018	\$ 871,018	\$ 890,641
Prosecuting Attorney - CRP	\$ 159,104	\$ 224,075	\$ 224,183	\$ 224,183	\$ 231,584
Environmental Health	\$ 1,258,392	\$ 1,435,614	\$ 1,089,066	\$ 1,089,066	\$ 1,200,474
Department of Public Works	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
LEPC	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Housing	\$ 360,000	\$ 360,000	\$ 360,000	\$ 160,000	\$ 160,000
Community Development	\$ 35,000	\$ 35,000	\$ 72,674	\$ 72,674	\$ 72,674
Storm Water General Permit	\$ 95,552	\$ 84,550	\$ 131,351	\$ 131,351	\$ 128,285
Capital Equipment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Emergency Preparedness	\$ 35,304	\$ 35,302	\$ 35,302	\$ 35,302	\$ 35,302
1/8th Mill Allocation	\$ 1,789,828	\$ 1,897,216	\$ 2,025,590	\$ 2,025,590	\$ 2,096,486
Technology & Telecommunications	\$ 2,289,748	\$ 2,319,746	\$ 2,319,746	\$ 2,319,746	\$ 2,469,746
Worksite Wellness	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Jail Expansion - Bond Payment	\$ -	\$ 712,233	\$ 800,000	\$ 800,000	\$ 800,000
CCWC Administration	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
CCWC Barrier Busters	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
WATT	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
WATT - Neutral Zone	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Law Library	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400
County Health Care	\$ 710,001	\$ 710,000	\$ 710,000	\$ 710,000	\$ 710,000
GF Appropriation for DSH Transfers *	\$ 2,448,616	\$ -	\$ -	\$ -	\$ -
Violence Against Women (SACC)	\$ 75,000	\$ -	\$ -	\$ -	\$ -
WCHO	\$ 883,907	\$ 1,128,080	\$ 1,128,080	\$ 1,128,080	\$ 1,128,080
Substance Abuse *	\$ 826,248	\$ 884,052	\$ 869,864	\$ 869,864	\$ 869,864
PORT	\$ 169,479	\$ 194,946	\$ 213,477	\$ 213,477	\$ 224,150
LAWNET	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Risk Management	\$ 730,000	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ 138,829	\$ 30,000	\$ -	\$ -	\$ -
TOTAL	\$ 24,241,709	\$ 27,068,324	\$ 27,172,624	\$ 26,972,624	\$ 28,596,401



2008 GENERAL FUND APPROPRIATIONS

\$26,972,624



The chart on the previous page 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 this 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.

2008 General Fund Appropriations As Percentage of Total Fund Budget

FUND #	AGENCY #	ORGANIZATION NAME	2008 Adopted	2008 GF Contribution	2008 GF % of Budget
SPECIAL REVENUE FUNDS					
1090	310	AERIAL PHOTO	\$ 100,000	\$ 0	0.00%
1293	470	COMMUNITY DEVELOPMENT	\$ 2,176,284	\$ 72,674	3.34%
1490	500	SHERIFF TRAINING FUNDS	\$ 73,000	\$ 0	0.00%
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 0	0.00%
1620	430	PROSECUTING ATTORNEY - CR	\$ 659,362	\$ 224,183	34.00%
1670	200	HOUSING FUNDS	\$ 360,000	\$ 160,000	44.44%
1710	580	SOLID WASTE	\$ 548,000	\$ 40,000	7.30%
1750	615	BUILDING SERVICES	\$ 829,812	\$ 0	0.00%
1760	620	ENVIRONMENTAL HEALTH	\$ 3,457,352	\$ 1,104,066	31.93%
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 0	0.00%
1810	690	VETERANS TRUST	\$ 29,264	\$ 0	0.00%
1850	440	STORMWATER GENERAL PERMIT	\$ 131,351	\$ 131,351	100.00%
1900	560	EMERGENCY MANAGEMENT	\$ 2,234,682	\$ 35,302	1.58%
2060	190	LAW LIBRARY	\$ 20,900	\$ 12,400	59.33%
2080	600	PARKS AND RECREATION	\$ 12,089,539	\$ 0	0.00%
2090	600	NATURAL AREAS	\$ 3,327,483	\$ 0	0.00%
2110	610	COUNTY LIBRARY	\$ 943,098	\$ 871,018	92.36%
2150	160	FRIEND OF THE COURT	\$ 5,623,180	\$ 1,688,062	30.02%
2300	675	ETCS	\$ 9,232,016	\$ 632,015	6.85%
2510	676	HEAD START	\$ 5,009,986	\$ 878,651	17.54%
2804	130	COMMUNITY CORRECTIONS	\$ 1,053,235	\$ 230,211	21.86%
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 89,000	\$ 70,000	78.65%
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 0	0.00%
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,268,986	\$ 0	0.00%
2930	673	CSTS	\$ 24,103,542	\$ 2,650,302	11.00%
2950	674	COUNTY HEALTH CARE PLAN	\$ 710,000	\$ 710,000	100.00%
2960	674	PUBLIC HEALTH	\$ 8,336,796	\$ 3,700,321	44.39%
2971	670	CCWC	\$ 182,500	\$ 100,000	54.79%
2980	679	FAMILY INDEPENDENCE AGENCY	\$ 854,109	\$ 54,109	6.34%
2990	180	CHILD CARE	\$ 11,448,804	\$ 5,721,202	49.97%
DEBT SERVICE FUNDS					
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 4,185,073	\$ 0	0.00%
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 7,964,935	\$ 0	0.00%
CAPITAL/CONSTRUCTION FUNDS					
4010	240	1/8TH MILL BUILDING MAINTENANCE	\$ 2,025,590	\$ 2,025,590	100.00%
4020	240	CAPITAL PROJECTS	\$ 300,000	\$ 300,000	100.00%
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 0	0.00%
4050	220	CAPITAL EQUIPMENT	\$ 2,811,246	\$ 2,519,746	89.63%
4060	200	CAPITAL RESERVES	\$ 5,035,608	\$ 800,000	15.89%
4300	580	DPW REVOLVING	\$ 47,000	\$ 0	0.00%
4500	580	WWRA RECYCLING PROJECT	\$ 357,000	\$ 0	0.00%
ENTERPRISE FUNDS					
5150	420	DELINQUENT TAX FUND	\$ 1,956,500	\$ 0	0.00%
5500	420	PA 123	\$ 175,874	\$ 0	0.00%
5600	420	PA 105	\$ 36,822	\$ 0	0.00%
		WCHO Support (Leased Positions)	\$ 6,178,896	\$ 0	0.00%
		WHP Support (Leased Positions)	\$ 855,696	\$ 0	0.00%
INTERNAL SERVICE FUNDS					
6310	240	SUPPORT SERVICES OPERATIONS - FACILITIES	\$ 7,273,480	\$ 0	0.00%
6320	240	FLEET SERVICES	\$ 2,430,658	\$ 0	0.00%
6340	240	WAREHOUSE REVOLVING	\$ 504,000	\$ 0	0.00%
6360	240	COPIER FUND	\$ 514,000	\$ 0	0.00%
6440	200	RISK MANAGEMENT	\$ 2,182,928	\$ 0	0.00%
6600	210	FRINGE BENEFIT REVOLVING	\$ 22,077,524	\$ 0	0.00%
6900	210	CENTREX	\$ 700,000	\$ 0	0.00%

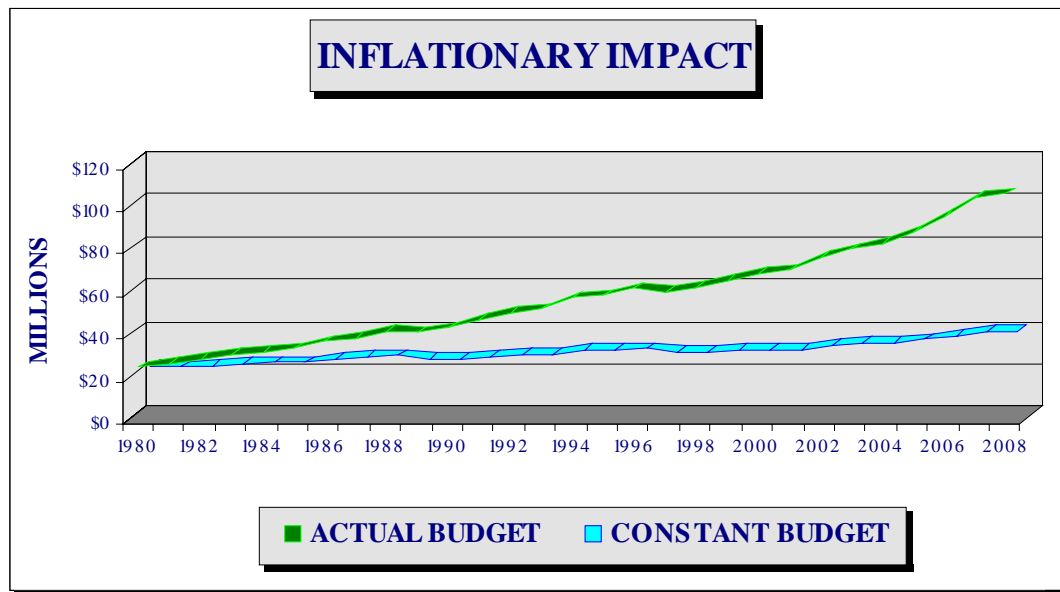
2009 General Fund Appropriations As Percentage of Total Fund Budget

FUND #	AGENCY #	ORGANIZATION NAME	2009 Adopted	2009 GF Contribution	2009 GF % of Budget
SPECIAL REVENUE FUNDS					
1090	310	AERIAL PHOTO	\$ 110,000	\$ 0	0.00%
1293	470	COMMUNITY DEVELOPMENT	\$ 2,094,426	\$ 72,674	3.47%
1490	500	SHERIFF TRAINING FUNDS	\$ 73,000	\$ 0	0.00%
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 0	0.00%
1620	430	PROSECUTING ATTORNEY - CR	\$ 681,130	\$ 231,584	34.00%
1670	200	HOUSING FUNDS	\$ 360,000	\$ 160,000	44.44%
1710	580	SOLID WASTE	\$ 554,939	\$ 40,000	7.21%
1750	615	BUILDING SERVICES	\$ 829,812	\$ 0	0.00%
1760	620	ENVIRONMENTAL HEALTH	\$ 3,568,760	\$ 1,215,474	34.06%
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 0	0.00%
1810	690	VETERANS TRUST	\$ 29,264	\$ 0	0.00%
1850	440	STORMWATER GENERAL PERMIT	\$ 128,285	\$ 128,285	100.00%
1900	560	EMERGENCY MANAGEMENT	\$ 2,238,351	\$ 35,302	1.58%
2060	190	LAW LIBRARY	\$ 20,900	\$ 12,400	59.33%
2080	600	PARKS AND RECREATION	\$ 19,730,517	\$ 0	0.00%
2090	600	NATURAL AREAS	\$ 3,456,502	\$ 0	0.00%
2110	610	COUNTY LIBRARY	\$ 962,721	\$ 890,641	92.51%
2150	160	FRIEND OF THE COURT	\$ 5,801,897	\$ 1,759,549	30.33%
2300	675	ETCS	\$ 8,732,016	\$ 632,015	7.24%
2510	676	HEAD START	\$ 5,095,570	\$ 964,235	18.92%
2804	130	COMMUNITY CORRECTIONS	\$ 1,064,746	\$ 241,722	22.70%
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 89,000	\$ 70,000	78.65%
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 0	0.00%
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,475,863	\$ 0	0.00%
2930	673	CSTS	\$ 24,876,873	\$ 3,423,633	13.76%
2950	674	COUNTY HEALTH CARE PLAN	\$ 710,000	\$ 710,000	100.00%
2960	674	PUBLIC HEALTH	\$ 8,552,027	\$ 3,930,994	45.97%
2971	670	CCWC	\$ 182,500	\$ 100,000	54.79%
2980	679	FAMILY INDEPENDENCE AGENCY	\$ 854,109	\$ 54,109	6.34%
2990	180	CHILD CARE	\$ 11,617,317	\$ 5,805,458	49.97%
DEBT SERVICE FUNDS					
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 4,151,803	\$ 0	0.00%
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 9,041,037	\$ 0	0.00%
CAPITAL/CONSTRUCTION FUNDS					
4010	240	1/8TH MILL BUILDING MAINTENANCE	\$ 2,096,486	\$ 2,096,486	100.00%
4020	240	CAPITAL PROJECTS	\$ 300,000	\$ 300,000	100.00%
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 0	0.00%
4050	220	CAPITAL EQUIPMENT	\$ 2,961,246	\$ 2,669,746	90.16%
4060	200	CAPITAL RESERVES	\$ 5,029,868	\$ 800,000	15.90%
4300	580	DPW REVOLVING	\$ 47,000	\$ 0	0.00%
4500	580	WWRA RECYCLING PROJECT	\$ 357,000	\$ 0	0.00%
ENTERPRISE FUNDS					
5150	420	DELINQUENT TAX FUND	\$ 1,956,500	\$ 0	0.00%
5500	420	PA 123	\$ 182,902	\$ 0	0.00%
5600	420	PA 105	\$ 38,272	\$ 0	0.00%
		WCHO Support (Leased Positions)	\$ 6,426,052	\$ 0	0.00%
		WHP Support (Leased Positions)	\$ 871,138	\$ 0	0.00%
INTERNAL SERVICE FUNDS					
6310	240	SUPPORT SERVICES OPERATIONS - FACILITIES	\$ 7,358,050	\$ 0	0.00%
6320	240	FLEET SERVICES	\$ 2,568,569	\$ 0	0.00%
6340	240	WAREHOUSE REVOLVING	\$ 504,000	\$ 0	0.00%
6360	240	COPIER FUND	\$ 514,000	\$ 0	0.00%
6440	200	RISK MANAGEMENT	\$ 2,184,819	\$ 0	0.00%
6600	210	FRINGE BENEFIT REVOLVING	\$ 23,622,951	\$ 0	0.00%
6900	210	CENTREX	\$ 700,000	\$ 0	0.00%

GENERAL FUND LONG TERM BUDGET FORECAST

The projection on the next page represents the product of the 2008/2009 Budget Process, as discussed in the Transmittal Memorandum (v - xi). It is important to note that while the 2009 budget is shown as balanced, it includes a planned expenditure reduction of over \$1.38 million that will be identified during the 2008 fiscal year and brought back to the Board of Commissioners for approval. In addition, the long-term projections show deficits each year starting in 2010. While this is a concern, the magnitude of the total budget is relatively small and many variables remain that will be monitored very closely to determine the accuracy of these projections going into the future years. Also as described in the Transmittal Memorandum, the stability of the future largely resides on the State of Michigan to reinstate revenue sharing once the county's Revenue Sharing Reserve Fund is depleted. The State has started to do this for other counties throughout the state as their funds have been depleted prior to Washtenaw County's, although there is not a guarantee that the State will have enough funds to do this in the future given their own financial realities. As a result, the county's long-term budget forecasts are provided twice. All assumptions are the same except in the first case it assumes the State does provide revenue sharing again as a direct payment and in the second case it assumes revenue sharing is lost forever.

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
BUDGET FORECAST**

Assuming Reinstatement of State Revenue Sharing:

	2008	2009	2010	2011	2012	2013	2014	2015
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
REVENUES:								
Taxes & Penalties	\$72,344,441	\$74,908,207	\$77,529,994	\$81,794,144	\$86,292,822	\$91,038,927	\$96,046,068	\$101,328,602
Licenses & Permits	\$136,200	\$136,200	\$140,286	\$144,495	\$148,829	\$153,294	\$157,893	\$162,630
State & Local Revenues	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562
Fees & Services	\$19,059,975	\$19,501,642	\$20,262,206	\$21,052,432	\$21,873,477	\$22,726,543	\$23,612,878	\$24,533,780
Fines & Forfeits	\$1,262,100	\$1,262,100	\$1,299,963	\$1,338,962	\$1,379,131	\$1,420,505	\$1,463,120	\$1,507,013
Interest Income	\$754,400	\$754,400	\$777,032	\$800,343	\$824,353	\$849,084	\$874,556	\$900,793
Other Revenue	\$1,740,811	\$1,740,811	\$1,573,035	\$1,620,226	\$1,668,833	\$1,718,898	\$1,770,465	\$1,823,579
Transfers In	\$7,172,040	\$7,378,917	\$7,600,285	\$7,828,293	\$8,063,142	\$8,305,036	\$8,554,187	\$8,810,813
TOTAL	\$107,552,529	\$110,764,839	\$114,265,363	\$119,661,457	\$125,333,149	\$131,294,849	\$137,561,729	\$144,149,772
EXPENDITURES:								
Personal Services	\$61,569,798	\$63,123,205	\$66,197,554	\$69,192,095	\$72,323,721	\$75,598,765	\$79,023,853	\$82,605,920
Supplies	\$1,639,936	\$1,452,936	\$1,689,134	\$1,496,524	\$1,739,808	\$1,541,420	\$1,792,002	\$1,587,662
Other Svcs. & Charges	\$13,232,381	\$13,279,082	\$13,777,454	\$14,055,778	\$14,492,451	\$14,942,225	\$15,405,492	\$15,882,656
Internal Service Charges	\$3,023,515	\$3,198,940	\$3,294,908	\$3,393,755	\$3,495,568	\$3,600,435	\$3,708,448	\$3,819,702
Capital Outlay	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275
Contingencies	\$900,000	\$900,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Appropriations/Transfers Out	\$27,172,624	\$28,796,401	\$30,502,965	\$32,282,229	\$34,137,432	\$36,071,962	\$38,089,366	\$40,193,352
TOTAL	\$107,552,529	\$110,764,839	\$116,126,291	\$121,084,656	\$126,853,256	\$132,419,083	\$138,683,437	\$144,753,567
SURPLUS (DEFICIT)	\$0	\$0	(\$1,860,928)	(\$1,423,200)	(\$1,520,107)	(\$1,124,234)	(\$1,121,707)	(\$603,795)
Deficit as % of Total Revenue			-1.63%	-1.19%	-1.21%	-0.86%	-0.82%	-0.42%

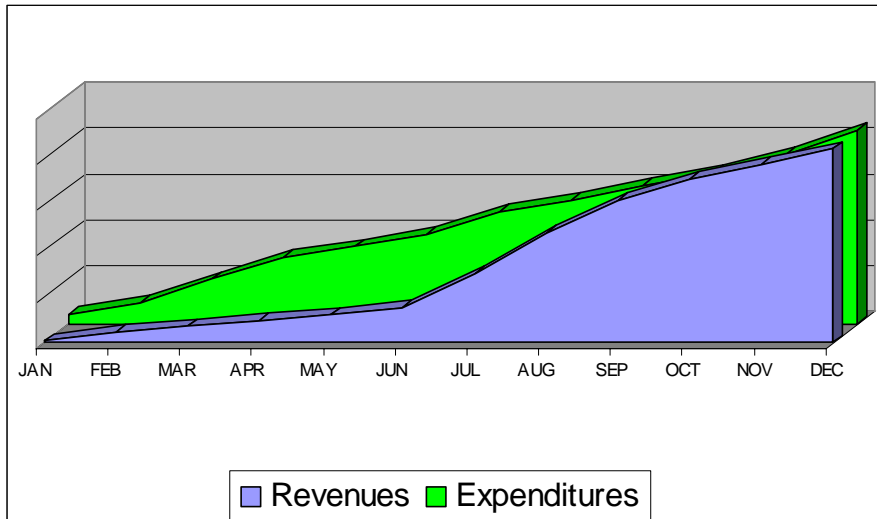
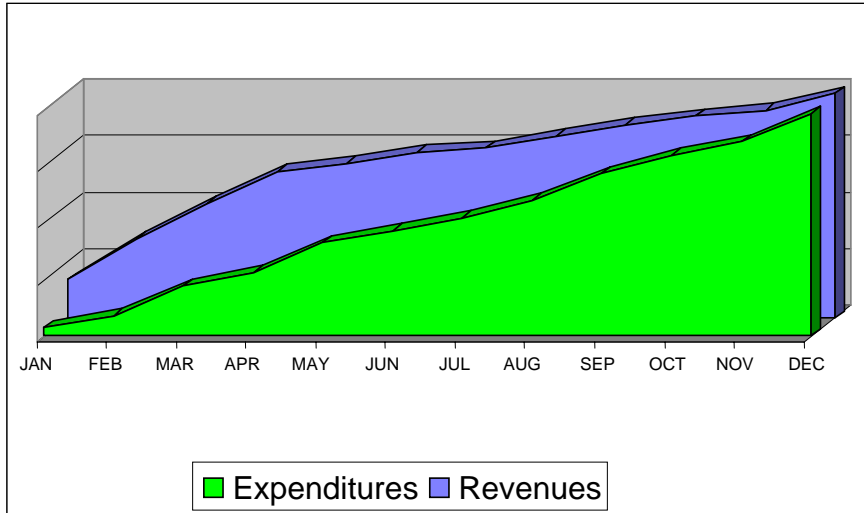
**GENERAL FUND
BUDGET FORECAST**

Assuming Loss of State Revenue Sharing:

	2008	2009	2010	2011	2012	2013	2014	2015
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
REVENUES:								
Taxes & Penalties	\$72,344,441	\$74,908,207	\$77,529,994	\$81,794,144	\$86,292,822	\$91,038,927	\$96,046,068	\$101,328,602
Licenses & Permits	\$136,200	\$136,200	\$140,286	\$144,495	\$148,829	\$153,294	\$157,893	\$162,630
State & Local Revenues	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562	\$5,082,562
Fees & Services	\$19,059,975	\$19,501,642	\$20,262,206	\$21,052,432	\$21,873,477	\$22,726,543	\$23,612,878	\$24,533,780
Fines & Forfeits	\$1,262,100	\$1,262,100	\$1,299,963	\$1,338,962	\$1,379,131	\$1,420,505	\$1,463,120	\$1,507,013
Interest Income	\$754,400	\$754,400	\$777,032	\$800,343	\$824,353	\$849,084	\$874,556	\$900,793
Other Revenue	\$1,740,811	\$1,740,811	\$1,573,035	\$1,620,226	\$1,668,833	\$1,718,898	\$1,770,465	\$1,823,579
Transfers In	\$7,172,040	\$7,378,917	\$7,600,285	\$7,828,293	\$8,063,142	\$7,955,131	\$948,543	\$976,999
TOTAL	\$107,552,529	\$110,764,839	\$114,265,363	\$119,661,457	\$125,333,149	\$130,944,944	\$129,956,085	\$136,315,959
EXPENDITURES:								
Personal Services	\$61,569,798	\$63,123,205	\$66,197,554	\$69,192,095	\$72,323,721	\$75,598,765	\$79,023,853	\$82,605,920
Supplies	\$1,639,936	\$1,452,936	\$1,689,134	\$1,496,524	\$1,739,808	\$1,541,420	\$1,792,002	\$1,587,662
Other Svcs. & Charges	\$13,232,381	\$13,279,082	\$13,777,454	\$14,055,778	\$14,492,451	\$14,942,225	\$15,405,492	\$15,882,656
Internal Service Charges	\$3,023,515	\$3,198,940	\$3,294,908	\$3,393,755	\$3,495,568	\$3,600,435	\$3,708,448	\$3,819,702
Capital Outlay	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275	\$14,275
Contingencies	\$900,000	\$900,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Appropriations/Transfers Out	\$27,172,624	\$28,796,401	\$30,502,965	\$32,282,229	\$34,137,432	\$36,071,962	\$38,089,366	\$40,193,352
TOTAL	\$107,552,529	\$110,764,839	\$116,126,291	\$121,084,656	\$126,853,256	\$132,419,083	\$138,683,437	\$144,753,567
SURPLUS (DEFICIT)	\$0	\$0	(\$1,860,928)	(\$1,423,200)	(\$1,520,107)	(\$1,474,139)	(\$8,727,351)	(\$8,437,609)
Deficit as % of Total Revenue	0.00%	0.00%	-1.63%	-1.19%	-1.21%	-1.13%	-6.72%	-6.19%

GENERAL FUND FINANCIAL CONDITION RESULTING FROM THE APPROVED 2008 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 was 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. Starting in 2008 when 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. Once the Revenue Sharing Reserve Fund is depleted; however, the county will have a cash flow issue and will have to determine appropriate actions to remedy this new reality.



2008 GENERAL FUND CASH FORECAST BASED ON BUDGET AMOUNTS

	JAN	FEB	MAR	APR	MAY	JUN
Estimated Beginning Fund Balance:	\$ 8,743,285					
REVENUES:						
Taxes & Penalties	\$ 96,868	\$ 4,124	\$ 243,835	\$ 420,465	\$ 107,105	\$ 257,361
Licenses & Permits	\$ 4,729	\$ 4,493	\$ 11,821	\$ 11,679	\$ 7,289	\$ 14,199
State and Federal Revenues	\$ (479,600)	\$ 2,105,773	\$ 153,230	\$ 360,397	\$ 388,491	\$ 622,609
Fees & Services	\$ 600,865	\$ 1,532,161	\$ 2,374,402	\$ 1,626,408	\$ 1,655,933	\$ 1,744,199
Fines & Forfeits	\$ -	\$ 111,502	\$ 104,625	\$ 117,023	\$ 120,659	\$ 93,221
Interest Income	\$ 804	\$ 24,324	\$ 44,457	\$ 94,300	\$ 86,493	\$ 163,131
Other Revenue	\$ 64,534	\$ 64,869	\$ 113,065	\$ 43,607	\$ 263,219	\$ 161,055
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,263
TOTAL	\$ 288,199	\$ 3,847,245	\$ 3,045,435	\$ 2,673,880	\$ 2,629,188	\$ 3,405,040
EXPENDITURES:						
Personal Services	\$ 3,960,165	\$ 4,799,889	\$ 4,590,045	\$ 4,488,768	\$ 4,585,800	\$ 4,770,223
Supplies	\$ 439,419	\$ 146,733	\$ 154,007	\$ 93,757	\$ 80,182	\$ 100,120
Other Services & Charges	\$ 603,904	\$ 687,929	\$ 2,474,988	\$ 1,387,914	\$ 856,565	\$ 1,111,215
Internal Service Charges	\$ 195,107	\$ 221,820	\$ 226,444	\$ 229,300	\$ 247,890	\$ 235,508
Capital Outlay	\$ -	\$ -	\$ -	\$ 232	\$ 4,276	\$ 567
Appropriations/Transfers Out	\$ -	\$ -	\$ 6,470,161	\$ 6,230,794	\$ 41,629	\$ (2,563)
TOTAL	\$ 5,198,596	\$ 5,856,370	\$ 13,915,646	\$ 12,430,765	\$ 5,816,342	\$ 6,215,070
Estimated Ending Balance	\$ 3,832,888	\$ 1,823,764	\$ (9,046,447)	\$ (18,803,332)	\$ (21,990,486)	\$ (24,800,517)
REVENUES:						
	JUL	AUG	SEP	OCT	NOV	DEC
Taxes & Penalties	\$ 17,159,414	\$ 20,522,228	\$ 16,686,439	\$ 10,002,810	\$ 5,458,462	\$ 1,385,330
Licenses & Permits	\$ 28,214	\$ 10,324	\$ 10,999	\$ 8,859	\$ 7,253	\$ 16,342
State and Federal Revenues	\$ 347,766	\$ 530,986	\$ 83,883	\$ 48,774	\$ 354,526	\$ 565,727
Fees & Services	\$ 1,708,948	\$ 1,524,981	\$ 1,716,413	\$ 1,561,735	\$ 1,485,196	\$ 1,528,734
Fines & Forfeits	\$ 154,685	\$ 4,691	\$ 178,001	\$ 98,814	\$ 94,732	\$ 184,146
Interest Income	\$ 418	\$ 98,978	\$ 67,501	\$ 76,544	\$ 46,130	\$ 51,320
Other Revenue	\$ 291,994	\$ 80,187	\$ 31,191	\$ 230,859	\$ 72,224	\$ 324,007
Transfers In	\$ -	\$ 350,630	\$ -	\$ 108,128	\$ 279,511	\$ 6,084,508
TOTAL	\$ 19,691,439	\$ 23,123,006	\$ 18,774,428	\$ 12,136,524	\$ 7,798,034	\$ 10,140,113
EXPENDITURES:						
Personal Services	\$ 6,774,705	\$ 4,661,726	\$ 4,680,078	\$ 4,678,825	\$ 4,646,871	\$ 8,932,703
Supplies	\$ 81,535	\$ 84,716	\$ 178,719	\$ 112,702	\$ 216,651	\$ 133,691
Other Services & Charges	\$ 1,223,433	\$ 897,067	\$ 1,474,071	\$ 1,342,523	\$ 1,039,657	\$ 2,192,240
Internal Service Charges	\$ 224,181	\$ 670,030	\$ 230,904	\$ 164,539	\$ 168,690	\$ 209,104
Capital Outlay	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ 8,864
Appropriations/Transfers Out	\$ 4,661,951	\$ -	\$ 1,507,199	\$ 396,529	\$ 4,461,109	\$ 1,814,394
TOTAL	\$ 12,966,142	\$ 6,313,538	\$ 8,070,971	\$ 6,695,116	\$ 10,532,977	\$ 13,290,995
Estimated Ending Balance	\$ (18,075,221)	\$ (1,265,753)	\$ 9,437,704	\$ 14,879,111	\$ 12,144,167	\$ 8,993,285

As stated on the previous page, the county is projected to run a negative cash balance unless it transfers cash from the Revenue Sharing Reserve Fund into the General Fund, as allowed by the State under the property tax timing shift provisions. The county intends to do this until the reserve fund is depleted, and will begin pursuing a long-term strategy to manage the cash flow issue during the 2008/09 fiscal years.

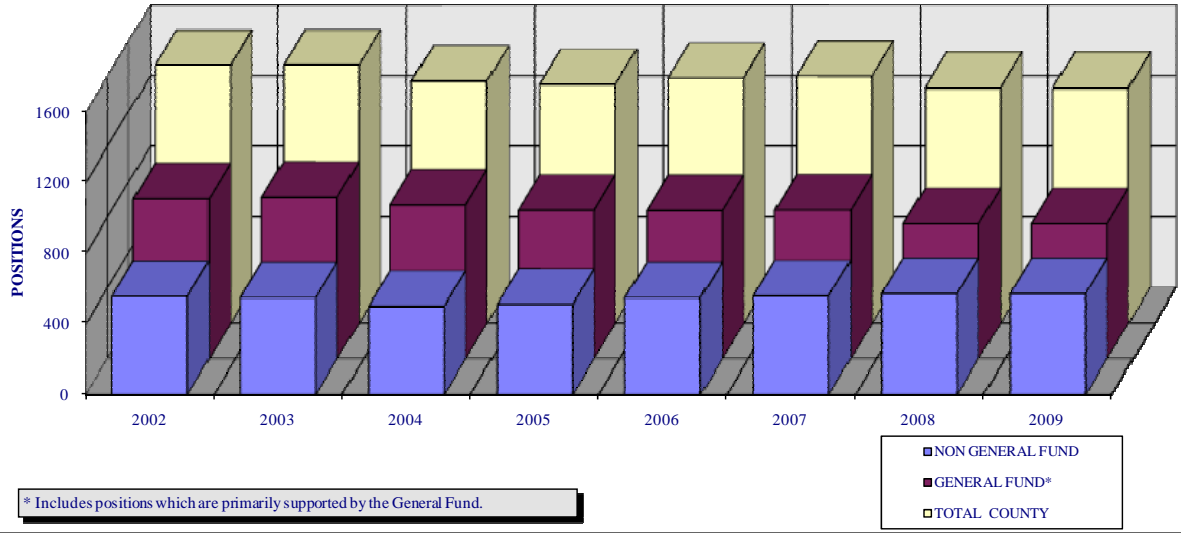
HISTORY OF AUTHORIZED POSITIONS

DEPARTMENT	2002 ADOPTED	2003 ADOPTED	2004 ADOPTED	2005 ADOPTED	2006 ADOPTED	2007 ADOPTED	2008 ADOPTED	2009 ADOPTED
LEGISLATIVE								
Board Of Commissioners	15.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
JUDICIAL								
Circuit Court	25.84	25.84	29.85	28.65	25.65	26.65	26.65	26.65
District Court	48.26	48.26	44.00	44.00	47.00	47.00	51.00	51.00
Friend Of The Court	57.00	57.00	58.00	58.00	60.00	60.00	60.00	60.00
Probate Court	8.00	8.00	9.00	9.00	10.00	11.00	11.00	11.00
Juvenile Court	35.50	35.50	28.90	28.90	25.25	25.25	25.25	25.25
Community Corrections	7.00	7.00	7.00	7.00	9.00	8.00	8.00	8.00
Public Defender	22.00	22.00	22.00	21.00	21.00	21.00	22.00	22.00
JUDICIAL TOTAL:	203.60	203.60	198.75	196.55	197.90	198.90	203.90	203.90
GENERAL GOVERNMENT								
County Administrator	5.00	5.00	4.00	4.00	4.00	4.00	6.00	6.00
Corporation Counsel	1.83	1.83	1.50	1.50	1.50	1.50	1.50	1.50
Budget	5.00	5.00	4.00	4.00	4.00	4.00	n/a	n/a
Finance	22.83	23.83	22.50	20.50	20.50	20.50	20.50	20.50
Information & Technology	42.00	46.00	35.00	34.00	34.00	34.00	n/a	n/a
Equalization	14.00	14.00	14.00	13.00	14.00	14.00	14.00	14.00
Human Resources	8.34	8.34	8.00	8.00	8.00	8.00	7.00	7.00
Organizational Development	2.00	2.00	4.00	5.00	5.00	5.00	n/a	n/a
Clerk / Register of Deeds	51.50	51.50	50.50	50.50	50.50	50.50	48.50	48.50
Treasurer	13.50	13.50	13.50	11.50	11.50	11.50	11.50	11.50
Drain Commissioner	22.00	22.00	23.00	21.00	21.00	21.00	19.00	19.00
Planning	13.80	13.80	12.55	n/a	n/a	n/a	n/a	n/a
WSC Customer Support Unit	n/a	n/a	n/a	15.00	15.00	15.00	14.00	14.00
Planning & Environment - all divisions	n/a	n/a	n/a	54.80	54.80	54.80	50.30	50.30
Facilities Management	43.00	41.00	39.00	34.00	34.00	34.00	n/a	n/a
Support Services - Operations	n/a	n/a	n/a	n/a	n/a	n/a	61.25	61.25
Support Services - Project Management	n/a	n/a	n/a	n/a	n/a	n/a	3.75	3.75
Support Services - Strategic Planning	n/a	n/a	n/a	n/a	n/a	n/a	13.00	13.00
TOTAL GENERAL GOVERNMENT:	244.80	247.80	231.55	276.80	277.80	277.80	270.30	270.30
PUBLIC SAFETY								
Prosecuting Attorney	47.00	47.00	49.00	49.00	50.00	50.00	52.00	52.00
Sheriff	281.00	281.00	284.00	276.00	285.00	284.00	280.00	280.00
Building Services	28.11	28.11	15.00	15.00	n/a	n/a	n/a	n/a
Emergency Management	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL PUBLIC SAFETY:	360.11	360.11	352.00	344.00	339.00	338.00	336.00	336.00
PUBLIC WORKS								
Brownfield Redevelopment Authority	1.00	1.00	1.00	n/a	n/a	n/a	n/a	n/a
Public Works	3.00	3.00	3.00	n/a	n/a	n/a	n/a	n/a
Solid Waste	2.75	2.75	1.75	n/a	n/a	n/a	n/a	n/a
Public Works	6.75	6.75	5.75	0.00	0.00	0.00	0.00	0.00
HEALTH								
Environmental Health	47.81	45.30	43.00	n/a	n/a	n/a	n/a	n/a
Public Health	90.19	86.19	67.86	67.86	66.80	66.90	67.90	67.90
Community Support & Treatment Services	271.08	271.08	231.75	231.75	261.25	267.00	269.25	269.25
Washtenaw Health Plan	0.00	4.00	4.00	4.00	3.00	5.00	8.50	8.50
Washtenaw Community Health Organization	50.11	50.11	60.17	60.17	70.17	70.17	77.14	77.14
TOTAL HEALTH:	459.19	456.68	406.78	363.78	401.22	409.07	422.79	422.79
SOCIAL SERVICES								
Child Care - Family Court	12.50	12.50	12.65	12.75	13.90	15.90	15.90	15.90
Children's Services - Detention	34.70	40.70	29.57	29.57	30.20	29.97	29.97	29.97
Children's Services - Intensive Outpatient	10.70	13.70	11.93	11.93	11.30	11.53	9.53	9.53
Children's Services - Children's Well-Being	0.10	0.10	0.10	0.10	0.10	0.10	1.10	1.10
Veteran Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Employment Training & Community Services	21.94	21.94	18.38	18.38	19.38	19.38	19.38	19.38
Head Start	40.00	36.00	36.50	36.50	37.50	37.03	37.03	37.03
Community Development	n/a	n/a	4.00	4.00	4.00	4.00	8.00	8.00
TOTAL SOCIAL SERVICES:	124.94	129.94	118.13	118.23	121.38	122.91	125.91	125.91
CULTURAL & RECREATION								
Parks & Recreation	33.80	33.80	34.00	34.00	33.00	35.00	35.00	35.00
Library for the Blind and Physically Disabled	7.00	7.00	7.00	6.00	6.00	7.00	7.00	7.00
County MSU Extension	6.00	6.00	6.00	1.00	1.00	1.00	1.00	1.00
TOTAL CULTURAL & RECREATION:	46.80	46.80	47.00	41.00	40.00	43.00	43.00	43.00
COUNTY TOTAL:	1461.19	1462.68	1370.96	1351.36	1388.30	1400.68	1412.90	1412.90

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. 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. Beginning in 2008, Support Services - Operations includes Facilities Management, Fleet and a portion of IT; Support Services - Project Management includes a portion of IT; and Support Services - Strategic Planning includes Budget, Organizational Development and a portion of IT.

HISTORY OF POSITIONS



POSITIONS BY FUNCTION

