

BUDGET SUMMARY

This section presents a comprehensive picture of Washtenaw County's 2010 and 2011 adopted budgets. It also provides a summary of the changes that have occurred within the General Fund, and all other County Funds.

Page D-2 begins the review of revenues and expenditures for the combined total of all governmental funds, which for 2010 is \$213,973,231 and is \$213,764,555 for 2011. An analysis of the General Fund begins on page D-8, and contains a comparison to past years, a breakdown of revenues and expenditures, distribution of appropriations, and budget projections through 2013. 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.

This is followed by a review of the long-term forecasts for the county and an overview of the county's cash flow. An FTE breakdown is provided for both the General Fund and Non General Fund units to demonstrate the changes in positions over time.

The section ends with an overview of each county fund as outlined in the 2010/11 Budget Resolution. This is not a reflection of all county funds, or even all funds contained within the county's annual financial report. Some smaller grants are excluded from the budget analysis as well as one-time capital initiatives except through the inclusion of any debt service pertaining to the project.

Additional budget and position information is included for each County operating department under the Departmental Summary section of this document beginning on page F-1.

**2010/11 SUMMARY OF GOVERNMENTAL FUNDS
BY CATEGORY**

	2008	2009	2010	2011
	ACTUAL	PROJECTED	ADOPTED	ADOPTED
REVENUES BY SOURCE:				
Taxes & Penalties	\$ 81,304,036	\$ 79,668,756	\$ 74,029,173	\$ 68,317,905
Licenses & Permits	\$ 2,316,047	\$ 1,998,494	\$ 2,339,837	\$ 2,491,298
Federal, State & Local	\$ 40,066,677	\$ 45,140,386	\$ 46,180,767	\$ 42,370,686
Fees & Services	\$ 47,382,037	\$ 50,688,155	\$ 54,433,683	\$ 56,277,272
Fines & Forfeits	\$ 1,065,206	\$ 1,152,736	\$ 1,280,774	\$ 1,280,774
Interest Income	\$ 1,923,609	\$ 729,376	\$ 1,076,000	\$ 876,000
Other Revenue & Reim.	\$ 6,115,341	\$ 4,831,125	\$ 17,003,889	\$ 24,586,739
Net Transfers	\$ 12,834,235	\$ 16,099,151	\$ 17,629,108	\$ 17,563,881
TOTAL:	\$ 193,007,189	\$ 200,308,179	\$ 213,973,231	\$ 213,764,555
EXPENDITURES BY FUNCTION:				
Legislative	\$ 597,886	\$ 650,556	\$ 507,855	\$ 512,473
Judicial	\$ 24,142,520	\$ 24,259,147	\$ 23,505,500	\$ 24,140,665
General Government	\$ 10,932,795	\$ 8,945,526	\$ 7,901,591	\$ 10,084,916
Public Safety	\$ 48,620,772	\$ 48,216,343	\$ 49,790,633	\$ 52,093,669
Public Works	\$ 1,058,795	\$ 952,279	\$ 814,200	\$ 814,200
Health	\$ 39,743,787	\$ 42,490,690	\$ 43,116,089	\$ 44,926,282
Social Services	\$ 32,800,946	\$ 38,867,870	\$ 40,213,695	\$ 35,870,602
Cultural & Recreation	\$ 13,979,231	\$ 15,185,939	\$ 19,052,955	\$ 22,231,129
Other	\$ 13,447,839	\$ 14,316,549	\$ 15,055,714	\$ 9,474,495
Capital Outlay	\$ 4,929,635	\$ 4,303,226	\$ 4,009,496	\$ 3,477,212
Debt Service	\$ 7,646,960	\$ 8,493,514	\$ 10,005,503	\$ 10,138,912
TOTAL:	\$ 197,901,167	\$ 206,681,639	\$ 213,973,231	\$ 213,764,555

VARIANCE ANALYSIS

Revenues:

Taxes & Penalties: Decline in economy and housing market leading to significant declines in property tax revenue for General Fund and other millages, as outlined in Revenue Discussion section.

Federal, State & Local: Changes in revenues for many non-general fund grants, including federal stimulus funding that is not expected to continue.

Fees & Services: Increase in police services contract price in the general fund and adjustments in fee schedules and collection efforts in NGF.

Interest: Reductions throughout funds due to lower interest rates; also impact of property tax shift and cash flow issues in the General Fund as outlined later in this section.

Other Revenue & Reimbursements: Increases due to the planned use of fund balance within the General Fund in 2011 resulting from the early implementation of budget solutions for the biennial budget and within Parks & Recreation in both 2010 and 2011.

Expenditures:

All: Increases in personnel costs related to fringe benefits and originally assumed increases in salary. Salary savings from union modifications is reflected within the Other category.

General Government: Increased cost is due to an assumed reduction Cost Allocation Plan reimbursement.

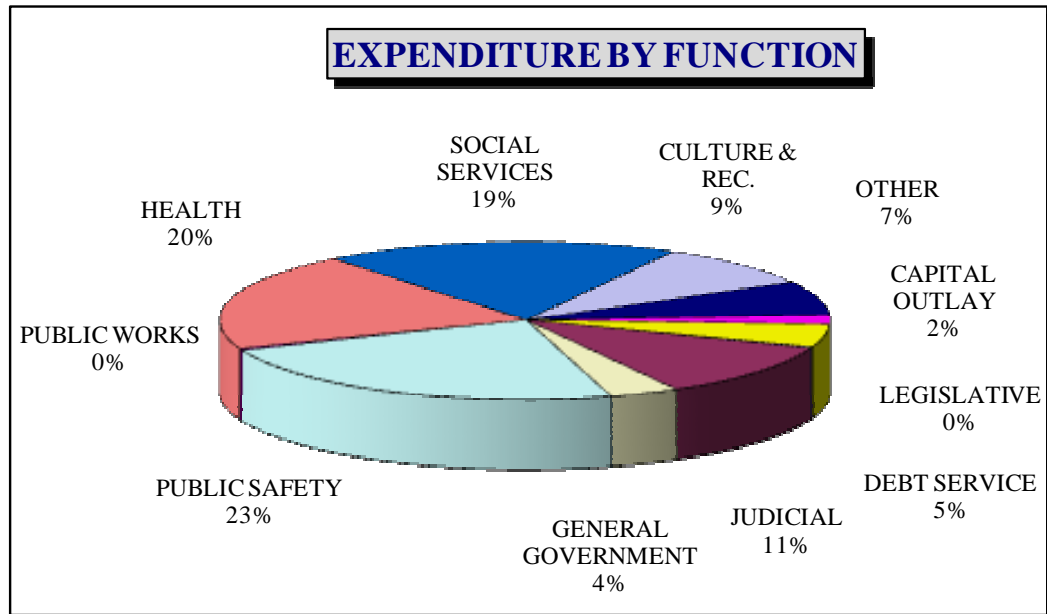
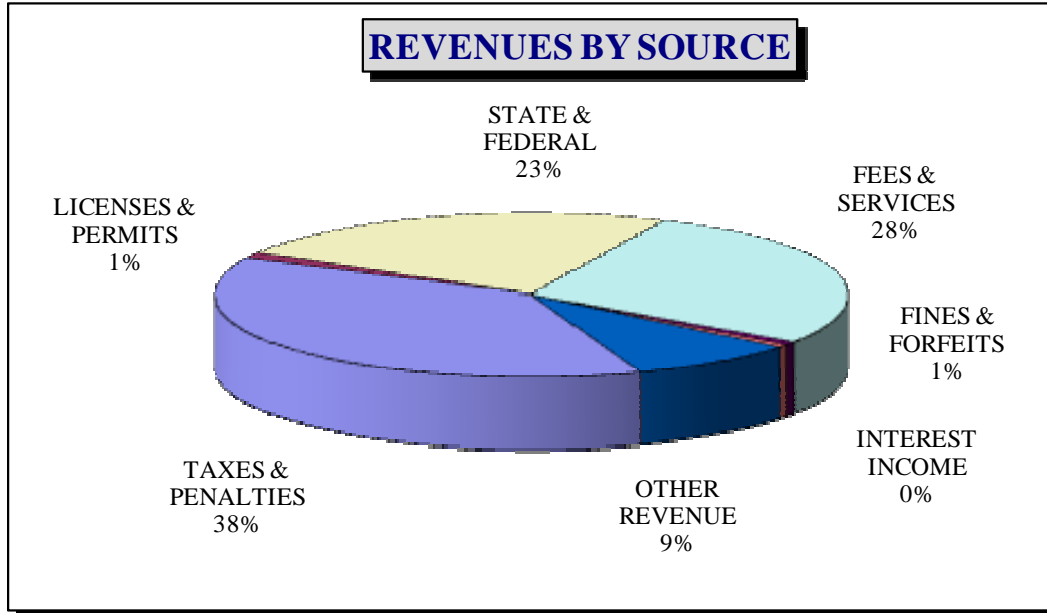
Public Safety: Increases predominately due to rising personnel costs as well as an increase in the jail budget for staffing and operating costs related to the jail expansion construction project.

Social Services: Expenditure changes mirror federal revenues especially related to federal stimulus funding for weatherization and neighborhood stabilization.

Cultural & Recreation: Fluctuations are within the county's Parks department in alignment with their master plan.

2010 GOVERNMENTAL FUNDS BUDGET

\$213,973,231



**2010 GOVERNMENTAL FUND REVENUE SUMMARY
BY SOURCE**

	Total Budget	G.F. Support	Licenses & Permits	Federal, State & Local Revenue	Fees & Services	Fines & Forfeits	Other Rev. & Reimb.
LEGISLATIVE							
Board of Commissioners	507,855	507,855	0	0	0	0	0
JUDICIAL							
Circuit Court	4,289,568	1,099,641	33,000	2,543,626	533,301	0	80,000
District Court	5,080,168	1,622,618	0	0	2,187,342	1,225,000	45,208
Probation	219,695	219,695	0	0	0	0	0
Friend of the Court	6,765,092	1,903,700	0	4,630,710	230,682	0	0
Probate Court - Estates	1,311,611	1,186,611	0	0	125,000	0	0
Probate Court - Juvenile	3,211,328	3,014,820	0	126,468	22,940	7,100	40,000
Law Library	20,900	12,400	0	0	0	8,500	0
Public Defender	2,607,138	2,607,138	0	0	0	0	0
GENERAL GOVERNMENT							
County Administrator	739,728	739,728	0	0	0	0	0
Finance	2,120,930	2,120,930	0	0	0	0	0
Human Resources	1,115,813	746,951	0	62,000	0	0	306,862
Budget	607,148	607,148	0	0	0	0	0
Project Management Office	151,603	151,603	0	0	0	0	0
Information Technology	4,956,109	4,878,931	0	77,178	0	0	0
Corporation Counsel	195,503	195,503	0	0	0	0	0
Equalization	1,610,516	1,470,516	0	0	39,000	0	101,000
Building Authority	7,085	7,085	0	0	0	0	0
Clerk / Register of Deeds	4,470,490	926,090	24,700	0	3,390,800	30,000	98,900
Treasurer	1,397,583	1,077,463	22,000	0	268,120	0	30,000
Water Resources Commissioner	2,999,676	2,094,560	134,500	661,982	69,700	0	38,934
Economic Development & Energy	609,381	456,881	0	0	35,000	0	117,500
Costs allocated to other departments	-13,079,974	-13,079,974	0	0	0	0	0
PUBLIC SAFETY							
Prosecuting Attorney	6,016,741	5,495,385	0	521,356	0	0	0
Sheriff	41,292,062	26,369,890	6,500	87,000	12,662,146	0	2,166,526
Emergency Management	1,855,941	371,040	0	46,331	1,196,946	0	241,624
Building Inspection	625,889	0	555,889	60,000	10,000	0	0
PUBLIC WORKS							
Public Works	814,200	20,000	0	10,000	0	0	784,200
HEALTH							
Environmental Health	3,416,548	1,049,252	1,563,248	766,014	3,500	10,174	24,360
Community Support & Treatment Services	30,362,788	391,201	0	546,963	28,898,603	0	526,021
Public Health	9,336,753	3,125,007	0	3,278,201	1,306,648	0	1,626,897
SOCIAL SERVICES							
Child Care Fund	10,652,455	5,425,442	0	4,659,091	0	0	567,922
Children's Well-Being/Human Services	1,015,000	1,015,000	0	0	0	0	0
Department of Veteran Affairs	886,851	469,971	0	23,264	0	0	393,616
Employment Training & Community Services	14,636,089	181,288	0	14,146,038	0	0	308,763
Head Start	4,552,181	565,880	0	3,609,076	0	0	377,225
Department of Human Services	854,109	54,109	0	800,000	0	0	0
WATT	40,000	0	0	0	0	0	40,000
Community Development	7,217,010	122,686	0	6,034,147	0	0	1,060,177
Housing	360,000	110,000	0	0	0	0	250,000
CULTURE & RECREATION							
Parks & Recreation	18,413,800	0	0	10,360,089	2,644,000	0	5,409,711
County MSU Extension	639,155	624,155	0	0	0	0	15,000
OTHER							
Reserves	8,269,111	1,711,469	0	0	0	0	6,557,642
Other Agencies	6,786,603	6,786,603	0	0	0	0	0
CAPITAL OUTLAY							
	4,009,496	3,500,718	0	99,000	440,000	0	-30,222
DEBT SERVICE							
	10,005,503	800,000	0	0	0	0	9,205,503
GRAND TOTAL	\$213,973,231	\$ 72,756,989	\$2,339,837	\$ 53,148,534	\$54,063,728	\$1,280,774	\$30,383,369

**2010/11 GOVERNMENTAL FUND EXPENDITURE SUMMARY
BY FUNCTION**

	2008	2009	2010	2011
	ACTUAL	PROJ ECTED	ADO P TIED	ADO P TIED
LEGISLATIVE				
Board of Commissioners	\$ 597,886	\$ 650,556	\$ 507,855	\$ 512,473
JUDICIAL				
Circuit Court	\$ 5,325,287	\$ 5,439,771	\$ 4,289,568	\$ 4,029,101
District Court	\$ 5,251,945	\$ 5,409,530	\$ 5,080,168	\$ 5,329,561
Probation	\$ 200,988	\$ 207,575	\$ 219,695	\$ 219,695
Friend of the Court	\$ 6,065,866	\$ 5,944,156	\$ 6,765,092	\$ 7,061,526
Probate Court - Estates	\$ 1,187,632	\$ 1,317,295	\$ 1,311,611	\$ 1,374,148
Probate Court - Juvenile	\$ 3,101,347	\$ 3,137,915	\$ 3,211,328	\$ 3,363,263
Law Library	\$ 15,966	\$ 20,900	\$ 20,900	\$ 20,900
Public Defender	\$ 2,993,488	\$ 2,782,005	\$ 2,607,138	\$ 2,742,470
GENERAL GOVERNMENT				
County Administrator	\$ 1,237,775	\$ 1,012,232	\$ 739,728	\$ 776,748
Finance	\$ 2,378,392	\$ 2,143,643	\$ 2,120,930	\$ 2,226,205
Human Resources	\$ 1,719,029	\$ 1,561,506	\$ 1,115,813	\$ 1,168,804
Planning & Budget	\$ 635,025	\$ 496,318	\$ 607,148	\$ 640,593
Project Management Office	\$ 461,212	\$ 555,730	\$ 151,603	\$ -
Information Technology	\$ 6,727,910	\$ 6,150,032	\$ 4,956,109	\$ 5,500,991
Corporation Counsel	\$ 262,155	\$ 215,954	\$ 195,503	\$ 206,083
Equalization	\$ 1,479,633	\$ 1,594,221	\$ 1,610,516	\$ 1,694,374
Building Authority	\$ 5,475	\$ 5,425	\$ 7,085	\$ 7,085
Clerk / Register of Deeds	\$ 4,777,407	\$ 4,505,514	\$ 4,470,490	\$ 4,540,195
Treasurer	\$ 1,257,933	\$ 1,322,525	\$ 1,397,583	\$ 1,468,710
Water Resources Commissioner	\$ 2,565,696	\$ 3,024,836	\$ 2,999,676	\$ 3,154,702
Planning	\$ 1,702,303	\$ 1,022,401	\$ -	\$ -
Economic Development & Energy	\$ -	\$ -	\$ 609,381	\$ 629,021
Costs allocated to other departments	\$ (14,277,152)	\$ (14,664,811)	\$ (13,079,974)	\$ (11,928,596)
PUBLIC SAFETY				
Prosecuting Attorney	\$ 6,175,973	\$ 5,970,240	\$ 6,016,741	\$ 6,341,549
Sheriff	\$ 39,339,155	\$ 39,340,767	\$ 41,292,062	\$ 43,229,684
Emergency Management	\$ 2,077,832	\$ 1,840,866	\$ 1,855,941	\$ 1,881,014
Building Inspection / Soil Erosion	\$ 1,027,812	\$ 1,064,470	\$ 625,889	\$ 641,422
PUBLIC WORKS				
Public Works	\$ 1,058,795	\$ 952,279	\$ 814,200	\$ 814,200
HEALTH				
Environmental Health	\$ 3,345,028	\$ 3,234,575	\$ 3,416,548	\$ 3,552,476
Community Support & Treatment Services	\$ 26,541,939	\$ 29,655,464	\$ 30,362,788	\$ 31,722,664
Public Health	\$ 9,856,820	\$ 9,600,651	\$ 9,336,753	\$ 9,651,142
SOCIAL SERVICES				
Child Care Fund	\$ 10,733,665	\$ 10,529,308	\$ 10,652,455	\$ 10,871,480
Children's Well-Being/Human Services	\$ 1,039,744	\$ 1,049,921	\$ 1,015,000	\$ 1,015,000
Department of Veteran Affairs	\$ 783,202	\$ 884,950	\$ 886,851	\$ 916,073
Employment Training & Community Services	\$ 10,212,534	\$ 11,033,348	\$ 14,636,089	\$ 10,251,900
Head Start	\$ 4,971,335	\$ 5,001,400	\$ 4,552,181	\$ 4,680,882
Department of Human Services	\$ 720,473	\$ 854,109	\$ 854,109	\$ 854,109
CCWC	\$ 20,660	\$ -	\$ -	\$ -
WATT	\$ 114,298	\$ 40,000	\$ 40,000	\$ 40,000
Community Development	\$ 3,742,734	\$ 9,114,834	\$ 7,217,010	\$ 6,881,158
Housing	\$ 462,301	\$ 360,000	\$ 360,000	\$ 360,000
CULTURE & RECREATION				
Parks & Recreation	\$ 12,305,483	\$ 14,365,019	\$ 18,413,800	\$ 21,576,902
Library	\$ 864,739	\$ -	\$ -	\$ -
County MSU Extension	\$ 809,009	\$ 820,920	\$ 639,155	\$ 654,227
OTHER				
Reserves	\$ 6,444,579	\$ 6,557,642	\$ 8,269,111	\$ 2,694,892
Other Agencies	\$ 7,003,260	\$ 7,758,907	\$ 6,786,603	\$ 6,779,603
CAPITAL OUTLAY				
	\$ 4,929,635	\$ 4,303,226	\$ 4,009,496	\$ 3,477,212
DEBT SERVICE				
	\$ 7,646,960	\$ 8,493,514	\$ 10,005,503	\$ 10,138,912
GRAND TOTAL	\$ 197,901,167	\$ 206,681,639	\$ 213,973,231	\$ 213,764,555

CHANGES IN FUND BALANCE GOVERNMENTAL TYPE FUNDS

	General Fund	Child Care	Aerial Photo	Public Works Solid Waste	Emergency Management	Environmental Health	ETCS	Friend of the Court
Year end 2008	\$ 9,188,331	\$ 630,013	\$ 307,892	\$ 100,888	\$ 135,791	\$ 257,565	\$ 312,878	\$ 135,725
Projected Net Impact of 2009 Operations	\$ 166,993	\$ 771,110	\$ -	\$ (60,783)	\$ (33,384)	\$ (154,979)	\$ 205,094	\$ (135,725)
Anticipated Fund Balance - 12/31/09	\$ 9,355,324	\$ 1,401,123	\$ 307,892	\$ 40,105	\$ 102,407	\$ 102,586	\$ 517,972	\$ -
2010								
Budgeted Revenues:	\$ 99,192,709	\$ 10,652,455	\$ 110,000	\$ 410,200	\$ 2,244,847	\$ 3,426,548	\$ 14,636,089	\$ 6,765,092
Budgeted Expenditures:	\$ 94,024,709	\$ 10,652,455	\$ 110,000	\$ 410,200	\$ 2,244,847	\$ 3,426,548	\$ 14,636,089	\$ 6,765,092
Anticipated Fund Balance - 12/31/10	\$ 14,523,324	\$ 1,401,123	\$ 307,892	\$ 40,105	\$ 102,407	\$ 102,586	\$ 517,972	\$ -
2011								
Budgeted Revenues:	\$ 98,493,155	\$ 10,871,480	\$ 110,000	\$ 410,200	\$ 2,249,719	\$ 3,562,476	\$ 10,251,900	\$ 7,061,526
Budgeted Expenditures:	\$ 102,611,155	\$ 10,871,480	\$ 110,000	\$ 410,200	\$ 2,249,719	\$ 3,562,476	\$ 10,251,900	\$ 7,061,526
Anticipated Fund Balance - 12/31/11	\$ 10,405,324	\$ 1,401,123	\$ 307,892	\$ 40,105	\$ 102,407	\$ 102,586	\$ 517,972	\$ -

	Housing Contingency	Social Services	Parks & Recreation	Sheriff Grants	Building Services	Public Health	Head Start	Mental Health
Year end 2008	\$ 597,121	\$ 2,512	\$ 23,581,261	\$ 771,819	\$ -	\$ 442,830	\$ 148,547	\$ 346,465
Projected Net Impact of 2009 Operations	\$ (196,500)	\$ -	\$ (196,476)	\$ -	\$ -	\$ (139,643)	\$ (28,043)	\$ (117,684)
Anticipated Fund Balance - 12/31/09	\$ 400,621	\$ 2,512	\$ 23,384,785	\$ 771,819	\$ -	\$ 303,187	\$ 120,504	\$ 228,781
2010								
Budgeted Revenues:	\$ 160,000	\$ 854,109	\$ 13,416,088	\$ -	\$ 615,889	\$ 9,336,753	\$ 4,552,181	\$ 30,362,788
Budgeted Expenditures:	\$ 360,000	\$ 854,109	\$ 18,413,800	\$ -	\$ 615,889	\$ 9,336,753	\$ 4,552,181	\$ 30,362,788
Anticipated Fund Balance - 12/31/10	\$ 200,621	\$ 2,512	\$ 18,387,073	\$ 771,819	\$ -	\$ 303,187	\$ 120,504	\$ 228,781
2011								
Budgeted Revenues:	\$ 160,000	\$ 854,109	\$ 13,053,486	\$ -	\$ 631,422	\$ 9,651,142	\$ 4,680,882	\$ 31,722,664
Budgeted Expenditures:	\$ 360,000	\$ 854,109	\$ 21,576,902	\$ -	\$ 631,422	\$ 9,651,142	\$ 4,680,882	\$ 31,722,664
Anticipated Fund Balance - 12/31/11	\$ 621	\$ 2,512	\$ 9,863,657	\$ 771,819	\$ -	\$ 303,187	\$ 120,504	\$ 228,781

	Revenue Sharing Reserve	Other Special Revenue	Prosecuting Attorney Grants	Debt Service	Capital Projects	Capital Reserve	Building Authority Construction	All Governmental Funds
Year end 2008	\$ 30,595,294	\$ 1,872,595	\$ 280,604	\$ 15,863	\$ 3,844,190	\$ 6,559,408	\$ 1,431,626	\$ 81,559,218
Projected Net Impact of 2009 Operations	\$ (6,557,642)	\$ 176,542	\$ -	\$ -	\$ -	\$ (2,249,247)	\$ (1,431,626)	\$ (9,981,993)
Anticipated Fund Balance - 12/31/09	\$ 24,037,652	\$ 2,049,137	\$ 280,604	\$ 15,863	\$ 3,844,190	\$ 4,310,161	\$ -	\$ 71,577,225
2010								
Budgeted Revenues:	\$ -	\$ -	\$ 520,994	\$ 10,549,021	\$ 3,961,718	\$ 5,623,012	\$ -	\$ 217,390,493
Budgeted Expenditures:	\$ 6,557,642	\$ -	\$ 520,994	\$ 10,549,021	\$ 4,326,502	\$ 6,360,059	\$ -	\$ 225,079,678
Anticipated Fund Balance - 12/31/10	\$ 17,480,010	\$ 2,049,137	\$ 280,604	\$ 15,863	\$ 3,479,406	\$ 3,573,114	\$ -	\$ 63,888,040
2011								
Budgeted Revenues:	\$ -	\$ -	\$ 546,425	\$ 10,678,165	\$ 5,357,732	\$ 5,854,345	\$ -	\$ 216,200,828
Budgeted Expenditures:	\$ 6,557,642	\$ -	\$ 546,425	\$ 10,678,165	\$ 5,357,732	\$ 6,307,577	\$ -	\$ 236,053,118
Anticipated Fund Balance - 12/31/11	\$ 10,922,368	\$ 2,049,137	\$ 280,604	\$ 15,863	\$ 3,479,406	\$ 3,119,882	\$ -	\$ 44,035,750

Variance Analysis:

General Fund: The county budgets for a \$250K surplus to maintain fund balance at 8% of operating budget net of indirect costs. In 2010, the county plans to carry-forward a surplus from the early implementation of budget solutions to balance the 2011 fiscal year.

Housing Contingency: The general fund appropriation for housing has been reduced with a potential to use fund balance to retain commitments to various housing initiatives.

Parks & Recreation: By policy the Parks & Recreation Commission can use its fund balance as it determines appropriate. Fluctuations are common as major capital renovation and acquisition occur.

Revenue Sharing Reserve Fund: The State of Michigan discontinued direct payment to counties and required them to create a reserve fund from the early collection of property taxes which is to be drawn upon annually in lieu of State issued revenue sharing until the reserve fund is depleted.

Capital Projects: Planned use of fund balance in 2010 for the conversion to a county owned fiber network.

Capital Reserves: Planned use of fund balance for bond payments.

**2010/11
GENERAL FUND BUDGET SUMMARY**

	2008 ACTUAL	2009 PROJECTED	2010 ADOPTED	2011 ADOPTED	% VARIANCE 2009 - 2010	% VARIANCE 2009 - 2011
REVENUES BY SOURCE:						
Taxes & Penalties	\$ 70,205,639	\$ 68,199,872	\$ 62,925,468	\$ 57,576,803	-7.7%	-15.6%
Licenses & Permits	\$ 178,489	\$ 156,448	\$ 220,700	\$ 220,700	41.1%	41.1%
State and Federal Revenues	\$ 5,841,006	\$ 5,429,084	\$ 5,243,849	\$ 5,248,248	-3.4%	-3.3%
Fees & Services	\$ 18,041,880	\$ 18,080,662	\$ 19,288,003	\$ 19,760,087	6.7%	9.3%
Fines & Forfeitures	\$ 1,045,732	\$ 1,136,403	\$ 1,262,100	\$ 1,262,100	11.1%	11.1%
Investment Income	\$ 785,074	\$ 594,401	\$ 668,800	\$ 468,800	12.5%	-21.1%
Other Revenue & Reimb.	\$ 1,474,968	\$ 1,554,213	\$ 1,802,281	\$ 6,174,909	16.0%	297.3%
Operating Transfers In	\$ 8,678,200	\$ 8,609,754	\$ 7,781,508	\$ 7,781,508	-9.6%	-9.6%
TOTAL	\$ 106,250,989	\$ 103,760,837	\$ 99,192,709	\$ 98,493,155	-4.4%	-5.1%
EXPENDITURES BY FUNCTION:						
Legislative	\$ 597,886	\$ 650,556	\$ 507,855	\$ 512,473	-21.9%	-21.2%
Judicial	\$ 17,246,108	\$ 17,524,512	\$ 15,830,216	\$ 16,153,679	-9.7%	-7.8%
General Government	\$ 25,089,958	\$ 23,372,052	\$ 20,146,727	\$ 21,159,034	-13.8%	-9.5%
Public Safety	\$ 45,051,717	\$ 44,876,267	\$ 46,957,985	\$ 49,215,186	4.6%	9.7%
Social Services	\$ 1,803,864	\$ 1,528,517	\$ 469,971	\$ 493,271	-69.3%	-67.7%
Cultural & Recreation	\$ 809,009	\$ 820,920	\$ 639,155	\$ 654,227	-22.1%	-20.3%
Other	\$ 3,748,552	\$ 4,637,352	\$ 4,935,286	\$ 4,928,286	6.4%	6.3%
Reserves	\$ -	\$ -	\$ 1,711,469	\$ (3,862,750)		
Costs allocated to other departments	\$ (14,277,152)	\$ (14,664,811)	\$ (13,079,974)	\$ (11,928,596)	-10.8%	-18.7%
Appropriations	\$ 25,650,095	\$ 24,773,598	\$ 21,074,019	\$ 21,168,345	-14.9%	-14.6%
TOTAL	\$ 105,720,038	\$ 103,518,963	\$ 99,192,709	\$ 98,493,155	-4.2%	-4.9%

VARIANCE ANALYSIS

Revenues

Taxes & Penalties: Projecting decline in property tax revenue of -7.5% in 2010 and -8.5% in 2011

Licenses & Permits:

State & Federal: Budget is based on conservative estimates of state funds, predominately within courts

Fees & Services: Increase in Sheriff Road Patrol contract price of 2% in 2010 and 4% in 2011; other miscellaneous fee increases based on trends and fee schedule adjustments

Interest: Investment income has greatly reduced over the years due to the general fund cash flow reductions with the property tax shift as well as low interest rates. It is expected for these to continue to decrease as the Revenue Sharing Reserve Fund is depleted thereby further reducing cash within the general fund.

Other Revenue & Reimbursements: The large increase in 2011 is due to a planned use of fund balance through the early implementation of budget solutions in 2010.

Expenditures

All: Most county departments and elected offices had budget reductions as outlined in this publication.

Legislative: The Board of Commissioners adopted a budget modification and shifted to flex spending accounts for their individual needs.

Public Safety: Increases due to rising personnel costs as well as an increase in the jail budget for staffing and operating cost increases related to the jail expansion construction project.

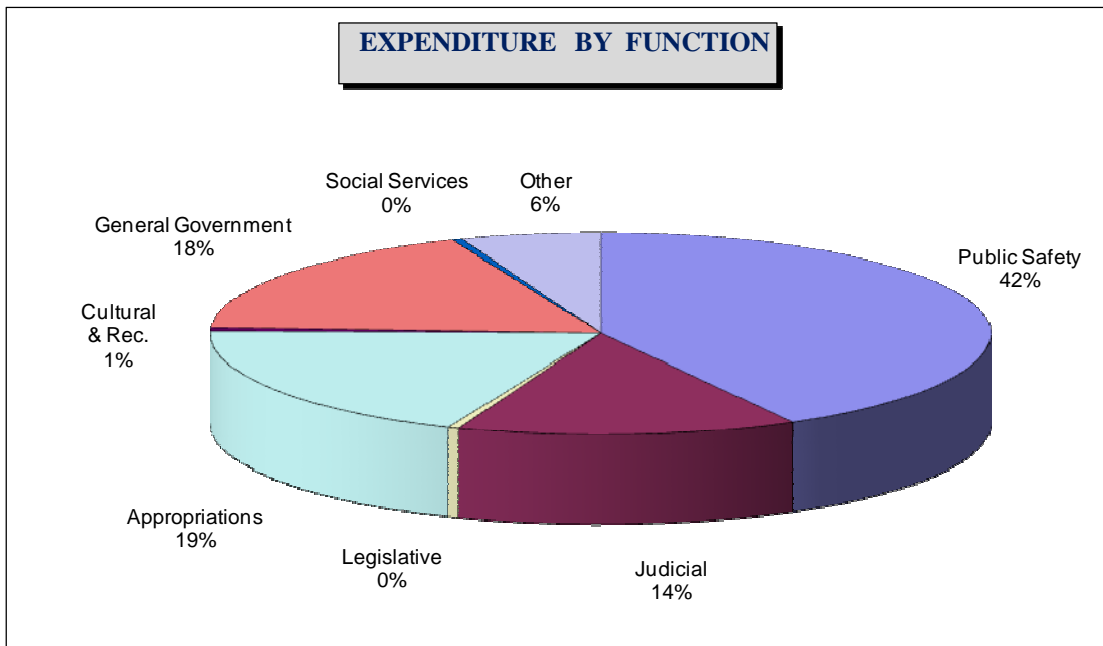
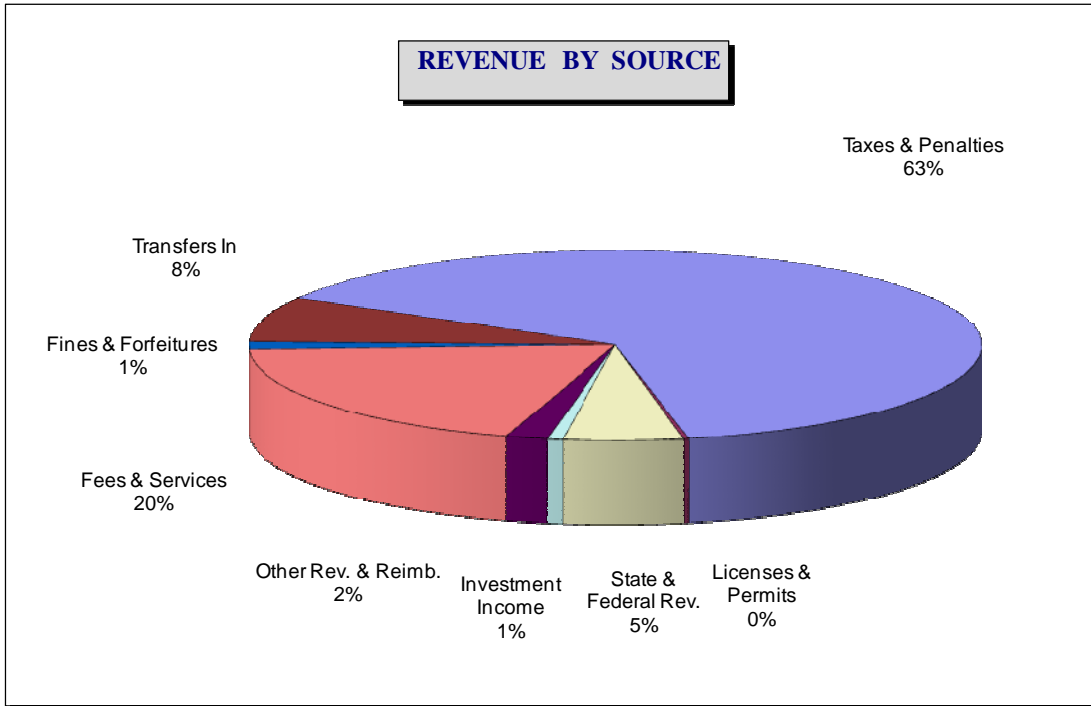
Social Services: A change in oversight and accounting for the Children's Well-Being and Human Services funding occurred. Many of these funds are now shown in the Other functional unit.

Reserves: This category is used to budget for a planned contribution to fund balance, the BOC unearmarked reserves and the supportive housing initiative. In addition for 2010 and 2011 it contains estimated savings from modified labor contracts and attrition. For 2010 there is a planned carry forward of surplus to 2011 due to the early implementation of budget solutions.

Costs Allocated to Other Departments: This contains the estimated Cost Allocation Plan credit to the general fund. The amount in 2010 is larger than 2011 due to a one-time increase for reimbursement through the Friend of the Court for their technology imaging project.

Appropriations: Many reductions were implemented as part of the budget solutions for 2010/11, including a significant shift in county financing for mental health services and a two year reduction to infrastructure.

2010 GENERAL FUND
\$99,192,709



GENERAL FUND REVENUES
2010/11 BUDGET

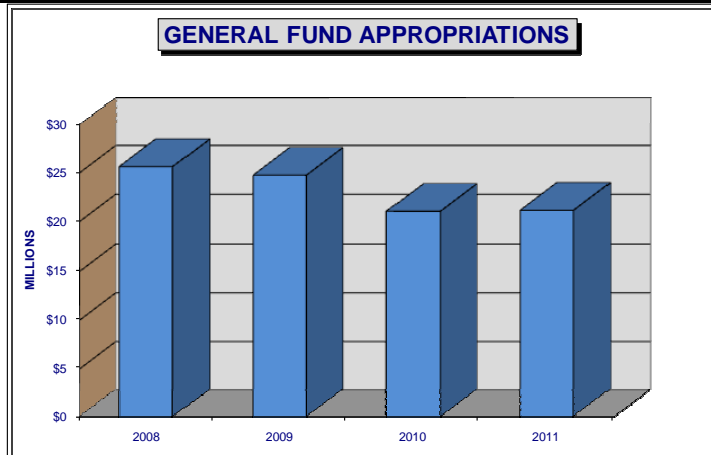
	2008	2009	2010	2011
	ACTUAL	PROJECTED	ADOPTED	ADOPTED
TAXES & PENALTIES	\$ 70,205,639	\$ 68,199,872	\$ 62,925,468	\$ 57,576,803
LICENSES & PERMITS				
Marriage Licenses	\$ 36,283	\$ 44,000	\$ 44,000	\$ 44,000
Other	\$ 142,206	\$ 112,448	\$ 176,700	\$ 176,700
STATE AND FEDERAL REV.				
State Salary Reimbursement	\$ 794,649	\$ 773,461	\$ 786,955	\$ 786,955
State Court Funding	\$ 1,537,070	\$ 1,487,000	\$ 1,487,863	\$ 1,487,863
State Revenue Sharing	\$ -	\$ -	\$ -	\$ -
State Liquor Tax	\$ 1,904,153	\$ 1,739,728	\$ 1,739,728	\$ 1,739,728
State Cigarette Tax	\$ 110,968	\$ 146,484	\$ 146,484	\$ 146,484
Other State Reimbursement	\$ 1,494,166	\$ 1,282,411	\$ 1,082,819	\$ 1,087,218
FEES & SERVICES				
District Court	\$ 2,209,669	\$ 2,149,279	\$ 2,187,342	\$ 2,187,342
Trial Court - Probate Division	\$ 129,372	\$ 125,883	\$ 125,000	\$ 125,000
Trial Court - Juvenile Division	\$ 33,516	\$ 39,684	\$ 22,940	\$ 22,940
Clerk/Register	\$ 3,514,085	\$ 3,064,700	\$ 3,390,800	\$ 3,390,800
Water Resources Commissioner	\$ 40,796	\$ 43,180	\$ 69,700	\$ 69,700
Sheriff	\$ 11,576,815	\$ 12,101,815	\$ 12,584,146	\$ 13,055,430
Central Charges	\$ 389,901	\$ 366,883	\$ 369,955	\$ 369,955
Other Departments	\$ 147,725	\$ 189,238	\$ 538,120	\$ 538,920
FINES & FORFEITURES				
Bond Forfeitures	\$ 78,218	\$ 155,500	\$ 155,500	\$ 155,500
Ordinance Fines & Costs	\$ 928,765	\$ 940,934	\$ 1,056,500	\$ 1,056,500
Other	\$ 38,749	\$ 39,969	\$ 50,100	\$ 50,100
INVESTMENT INCOME	\$ 785,074	\$ 594,401	\$ 668,800	\$ 468,800
OTHER REVENUE & REIMB.	\$ 1,474,968	\$ 1,554,213	\$ 1,802,281	\$ 6,174,909
OPERATING TRANSFERS IN				
Revenue Sharing Reserve	\$ 6,281,266	\$ 6,557,642	\$ 6,557,642	\$ 6,557,642
Other	\$ 2,396,934	\$ 2,052,112	\$ 1,223,866	\$ 1,223,866
TOTAL	\$ 106,250,989	\$ 103,760,837	\$ 99,192,709	\$ 98,493,155

**GENERAL FUND EXPENDITURES
2010/11 BUDGET**

	2008 ACTUAL	2009 PROJECTED	2010 ADOPTED	2011 ADOPTED
LEGISLATIVE				
Board of Commissioners	\$ 597,886	\$ 650,556	\$ 507,855	\$ 512,473
JUDICIAL				
Circuit Court	\$ 4,510,707	\$ 4,670,192	\$ 3,400,276	\$ 3,124,541
District Court	\$ 5,251,945	\$ 5,409,530	\$ 5,080,168	\$ 5,329,561
Probation	\$ 200,988	\$ 207,575	\$ 219,695	\$ 219,695
Probate Court - Estates	\$ 1,187,632	\$ 1,317,295	\$ 1,311,611	\$ 1,374,148
Probate Court - Juvenile	\$ 3,101,347	\$ 3,137,915	\$ 3,211,328	\$ 3,363,263
Public Defender	\$ 2,993,488	\$ 2,782,005	\$ 2,607,138	\$ 2,742,470
GENERAL GOVERNMENT				
County Administrator	\$ 1,237,775	\$ 1,012,232	\$ 739,728	\$ 776,748
Finance	\$ 2,378,392	\$ 2,143,643	\$ 2,120,930	\$ 2,226,205
Human Resources	\$ 1,719,029	\$ 1,561,506	\$ 1,115,813	\$ 1,168,804
Planning & Budget	\$ 635,025	\$ 496,318	\$ 607,148	\$ 640,593
Project Management Office	\$ 461,212	\$ 555,730	\$ 151,603	\$ -
Information Technology	\$ 6,727,910	\$ 6,150,032	\$ 4,956,109	\$ 5,500,991
Corporation Counsel	\$ 262,155	\$ 215,954	\$ 195,503	\$ 206,083
Equalization	\$ 1,479,633	\$ 1,484,221	\$ 1,500,516	\$ 1,584,374
Building Authority	\$ 5,475	\$ 5,425	\$ 7,085	\$ 7,085
Clerk / Register	\$ 4,777,407	\$ 4,505,514	\$ 4,470,490	\$ 4,540,195
Treasurer	\$ 1,257,933	\$ 1,322,525	\$ 1,397,583	\$ 1,468,710
Water Resources Commissioner	\$ 2,445,707	\$ 2,896,551	\$ 2,884,219	\$ 3,039,245
Planning	\$ 1,702,303	\$ 1,022,401	\$ -	\$ -
PUBLIC SAFETY				
Prosecuting Attorney	\$ 5,563,623	\$ 5,408,595	\$ 5,495,747	\$ 5,795,125
Sheriff	\$ 39,001,135	\$ 38,996,795	\$ 40,948,090	\$ 42,885,712
Emergency Management	\$ 486,959	\$ 470,877	\$ 514,148	\$ 534,349
SOCIAL SERVICES				
Veteran Services	\$ 764,120	\$ 478,596	\$ 469,971	\$ 493,271
Children's Services	\$ 1,039,744	\$ 1,049,921	\$ -	\$ -
CULTURE & RECREATION				
County MSU Extension	\$ 809,009	\$ 820,920	\$ 639,155	\$ 654,227
OTHER				
Reserves	\$ -	\$ -	\$ 1,711,469	\$ (3,862,750)
Other Agencies	\$ 3,748,552	\$ 4,637,352	\$ 4,935,286	\$ 4,928,286
Costs allocated to other departments	\$ (14,277,152)	\$ (14,664,811)	\$ (13,079,974)	\$ (11,928,596)
APPROPRIATIONS				
	\$ 25,650,095	\$ 24,773,598	\$ 21,074,019	\$ 21,168,345
TOTAL:	\$ 105,720,038	\$ 103,518,963	\$ 99,192,709	\$ 98,493,155

2010/11 GENERAL FUND APPROPRIATIONS

APPROPRIATION	2008	2009	2010	2011
	ACTUAL	PROJ EC TED	ADO P TED	ADO P TED
Capital Projects	\$ 300,000	\$ 300,000	\$ 150,000	\$ -
Cigarette Tax - Health	\$ 110,968	\$ 103,400	\$ 103,400	\$ 103,400
WCHO	\$ 1,368,080	\$ 1,368,080	\$ 1,128,080	\$ 1,128,080
CSTS	\$ 96,889	\$ 879,033	\$ 196,643	\$ 185,000
JPORT	\$ 446,262	\$ 466,823	\$ 194,558	\$ 194,558
ETCS	\$ 532,016	\$ 375,050	\$ 181,288	\$ 181,288
Public Health	\$ 1,631,846	\$ 1,740,993	\$ 2,440,423	\$ 2,440,423
Medical Examiner	\$ 576,903	\$ 593,376	\$ 548,052	\$ 548,052
Child Care	\$ 5,518,360	\$ 6,008,725	\$ 5,425,442	\$ 5,535,121
Community Corrections	\$ 256,549	\$ 256,548	\$ 200,715	\$ 215,983
DHS	\$ 54,421	\$ 54,109	\$ 54,109	\$ 54,109
LBPD	\$ 645,566	\$ -	\$ -	\$ -
Transfers	\$ 93,425	\$ -	\$ -	\$ -
Transfers for DSH	\$ 2,503,100	\$ 2,305,087	\$ -	\$ -
Friend of the Court	\$ 1,714,402	\$ 1,937,542	\$ 1,903,700	\$ 2,004,487
Head Start	\$ 731,346	\$ 820,260	\$ 565,880	\$ 565,880
Pros. Atty. - Coop. Reim.	\$ 228,554	\$ 236,334	\$ 177,138	\$ 185,784
Substance Abuse	\$ 952,077	\$ 884,052	\$ 869,864	\$ 869,864
Environmental Health	\$ 1,158,347	\$ 1,099,649	\$ 1,037,252	\$ 1,037,252
Solid Waste	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
County Health Care	\$ 710,000	\$ 600,000	\$ 600,000	\$ 600,000
LEPC Appropriation	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000
Economic Development & Energy	\$ -	\$ -	\$ 456,881	\$ 476,189
PORT	\$ 194,552	\$ 194,946	\$ 238,373	\$ 238,373
Housing Appropriation	\$ 160,000	\$ 160,000	\$ 110,000	\$ 110,000
Community Development	\$ 72,674	\$ 32,674	\$ 72,686	\$ 74,967
Storm Water General Permit	\$ 131,352	\$ 128,285	\$ 111,285	\$ 111,285
Capital Equipment	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000
Emergency Preparedness	\$ 8,826	\$ -	\$ -	\$ -
1/8 Mill Allocation	\$ 2,025,590	\$ 1,596,486	\$ 1,346,486	\$ 1,346,486
Technology & Telecommunications	\$ 2,289,747	\$ 1,539,746	\$ 1,804,232	\$ 1,804,232
LAWNET	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Worksite Wellness	\$ 45,000	\$ 45,000	\$ 33,132	\$ 33,132
Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
CCWC Administration	\$ 20,108	\$ -	\$ -	\$ -
Barrier Busters	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
WATT	\$ 95,735	\$ 20,000	\$ -	\$ -
Law Library	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400
TOTAL	\$ 25,650,095	\$ 24,773,598	\$ 21,074,019	\$ 21,168,345

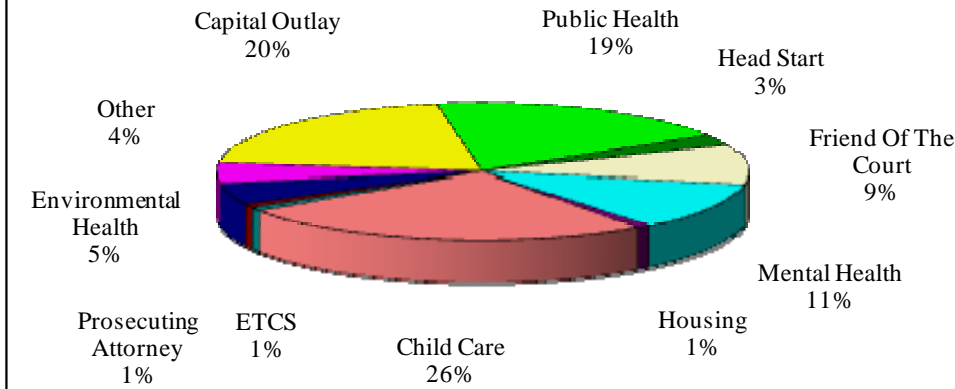


The chart above indicates the distribution of monies that are transferred out of the General Fund to support other County departments or functions. The upper pie chart on the following page graphically illustrates how these monies are distributed. The lower pie chart illustrates the distribution of all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

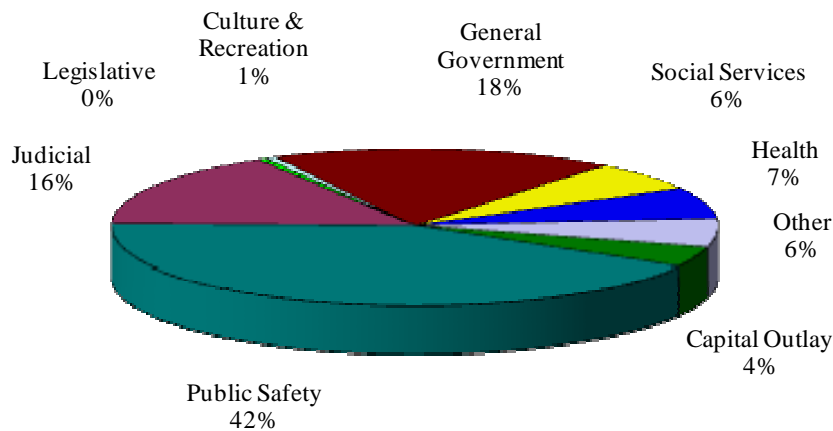
2010 GENERAL FUND APPROPRIATIONS

\$21,074,019

SUPPORT BY DEPARTMENT



GENERAL FUND BY FUNCTION



2010 General Fund Appropriations As Percentage of Total Fund Budget

FUND #	AGENCY #	ORGANIZATION NAME	2010 Adopted	2010 GF Contribution	2010 GF % of Budget
SPECIAL REVENUE FUNDS					
1090	310	AERIAL PHOTO	\$ 110,000	\$ 0	0.00%
1210	460	ECONOMIC DEVELOPMENT AND ENERGY	\$ 609,381	\$ 456,881	74.97%
1210	460	ECON DEVELOPMENT & AGRICULTURE MILLAGE	\$ 603,000	\$ 0	0.00%
1289	490	BARRIER BUSTERS	\$ 173,000	\$ 50,000	28.90%
1293	470	COMMUNITY DEVELOPMENT	\$ 7,044,010	\$ 72,686	1.03%
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	\$ 520,994	\$ 177,138	34.00%
1670	200	HOUSING FUNDS	\$ 360,000	\$ 110,000	30.56%
1710	580	SOLID WASTE	\$ 410,200	\$ 20,000	4.88%
1750	615	BUILDING SERVICES	\$ 615,889	\$ 0	0.00%
1760	620	ENVIRONMENTAL HEALTH	\$ 3,416,548	\$ 1,049,252	30.71%
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 0	0.00%
1810	690	VETERANS TRUST	\$ 23,264	\$ 0	0.00%
1811	690	VETERANS RELIEF	\$ 393,616	\$ 0	0.00%
1850	440	STORMWATER GENERAL PERMIT	\$ 115,457	\$ 111,285	96.39%
1900	560	EMERGENCY MANAGEMENT	\$ 2,244,847	\$ 0	0.00%
2060	190	LAW LIBRARY	\$ 20,900	\$ 12,400	59.33%
2080	600	PARKS AND RECREATION	\$ 14,392,300	\$ 0	0.00%
2090	600	NATURAL AREAS	\$ 4,021,500	\$ 0	0.00%
2150	160	FRIEND OF THE COURT	\$ 6,765,092	\$ 1,903,700	28.14%
2300	675	ETCS	\$ 14,636,089	\$ 181,288	1.24%
2510	676	HEAD START	\$ 4,552,181	\$ 565,880	12.43%
2804	130	COMMUNITY CORRECTIONS	\$ 889,292	\$ 200,715	22.57%
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 40,000	\$ 0	0.00%
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 0	0.00%
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,557,642	\$ 0	0.00%
2930	673	CSTS	\$ 30,362,788	\$ 391,201	1.29%
2950	674	COUNTY HEALTH CARE PLAN	\$ 600,000	\$ 600,000	100.00%
2960	674	PUBLIC HEALTH	\$ 9,336,753	\$ 3,125,007	33.47%
2980	679	DHS	\$ 854,109	\$ 54,109	6.34%
2990	180	CHILD CARE	\$ 10,652,455	\$ 5,425,442	50.93%
DEBT SERVICE FUNDS					
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 4,145,556	\$ 0	0.00%
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 10,549,021	\$ 0	0.00%
CAPITAL/CONSTRUCTION FUNDS					
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR	\$ 1,346,486	\$ 1,346,486	100.00%
4020	240	CAPITAL PROJECTS	\$ 150,000	\$ 150,000	100.00%
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 0	0.00%
4050	220	CAPITAL EQUIPMENT	\$ 2,530,016	\$ 2,004,232	79.22%
4060	200	CAPITAL RESERVES	\$ 6,360,059	\$ 800,000	12.58%
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	\$ 2,688,587	\$ 0	0.00%
5500	420	PA 123	\$ 196,379	\$ 0	0.00%
5600	420	PA 105	\$ 42,389	\$ 0	0.00%
		WCHO Support (Leased Positions)	\$ 6,556,988	\$ 0	0.00%
		WHP Support (Leased Positions)	\$ 744,364	\$ 0	0.00%
INTERNAL SERVICE FUNDS					
6310	240	FACILITIES OPERATIONS & MAINTENANCE	\$ 6,828,665	\$ 0	0.00%
6320	240	FLEET SERVICES	\$ 2,516,048	\$ 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	\$ 2,330,643	\$ 0	0.00%
6600	210	FRINGE BENEFIT REVOLVING	\$ 30,652,887	\$ 0	0.00%
6900	210	CENTREX	\$ 700,000	\$ 0	0.00%

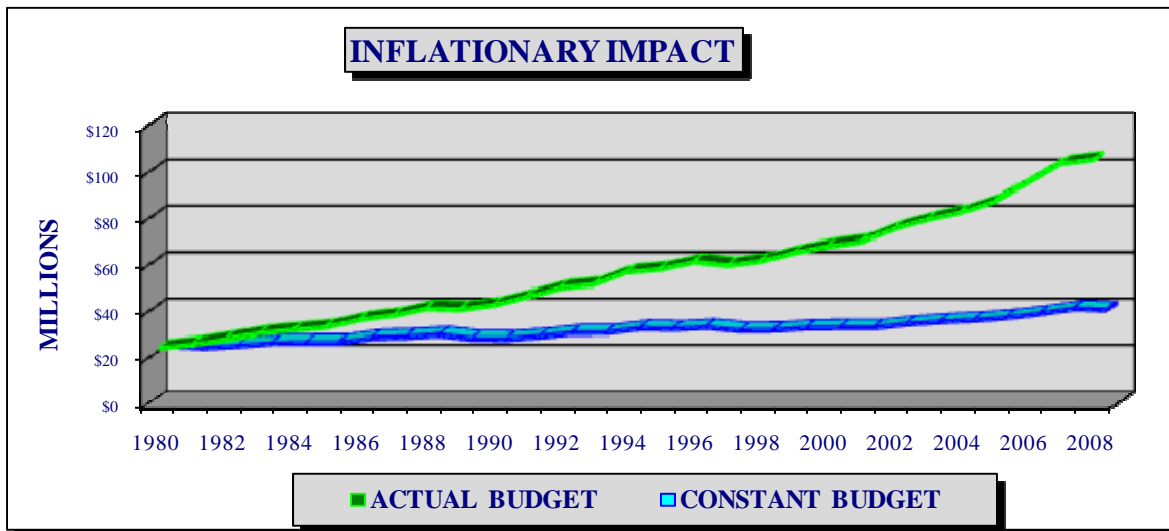
2011 General Fund Appropriations As Percentage of Total Fund Budget

FUND #	AGENCY #	ORGANIZATION NAME	2011 Adopted	2011 GF Contribution	2011 GF % of Budget
SPECIAL REVENUE FUNDS					
1090	310	AERIAL PHOTO	\$ 110,000	\$ 0	0.00%
1210	460	ECONOMIC DEVELOPMENT AND ENERGY	\$ 629,021	\$ 476,189	75.70%
1210	460	ECON DEVELOPMENT & AGRICULTURE MILLAGE	\$ 603,000	\$ 0	0.00%
1289	490	BARRIER BUSTERS	\$ 173,000	\$ 50,000	28.90%
1293	470	COMMUNITY DEVELOPMENT	\$ 6,708,158	\$ 74,967	1.12%
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	\$ 546,424	\$ 185,784	34.00%
1670	200	HOUSING FUNDS	\$ 360,000	\$ 110,000	30.56%
1710	580	SOLID WASTE	\$ 410,200	\$ 20,000	4.88%
1750	615	BUILDING SERVICES	\$ 631,422	\$ 0	0.00%
1760	620	ENVIRONMENTAL HEALTH	\$ 3,552,476	\$ 1,049,252	29.54%
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 0	0.00%
1810	690	VETERANS TRUST	\$ 23,264	\$ 0	0.00%
1811	690	VETERANS RELIEF	\$ 399,538	\$ 0	0.00%
1850	440	STORMWATER GENERAL PERMIT	\$ 115,457	\$ 111,285	96.39%
1900	560	EMERGENCY MANAGEMENT	\$ 2,249,719	\$ 0	0.00%
2060	190	LAW LIBRARY	\$ 20,900	\$ 12,400	59.33%
2080	600	PARKS AND RECREATION	\$ 17,735,902	\$ 0	0.00%
2090	600	NATURAL AREAS	\$ 3,841,000	\$ 0	0.00%
2150	160	FRIEND OF THE COURT	\$ 7,061,526	\$ 2,004,487	28.39%
2300	675	ETCS	\$ 10,251,900	\$ 181,288	1.77%
2510	676	HEAD START	\$ 4,680,882	\$ 565,880	12.09%
2804	130	COMMUNITY CORRECTIONS	\$ 904,560	\$ 215,983	23.88%
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 40,000	\$ 0	0.00%
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 0	0.00%
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,557,642	\$ 0	0.00%
2930	673	CSTS	\$ 31,722,664	\$ 379,558	1.20%
2950	674	COUNTY HEALTH CARE PLAN	\$ 600,000	\$ 600,000	100.00%
2960	674	PUBLIC HEALTH	\$ 9,651,142	\$ 3,125,007	32.38%
2980	679	DHS	\$ 854,109	\$ 54,109	6.34%
2990	180	CHILD CARE	\$ 10,871,480	\$ 5,535,121	50.91%
DEBT SERVICE FUNDS					
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 3,948,666	\$ 0	0.00%
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 10,678,165	\$ 0	0.00%
CAPITAL/CONSTRUCTION FUNDS					
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR	\$ 1,346,486	\$ 1,346,486	100.00%
4020	240	CAPITAL PROJECTS	\$ -	\$ 0	0.00%
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 0	0.00%
4050	220	CAPITAL EQUIPMENT	\$ 2,165,232	\$ 2,004,232	92.56%
4060	200	CAPITAL RESERVES	\$ 6,307,577	\$ 800,000	12.68%
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	\$ 2,957,446	\$ 0	0.00%
5500	420	PA 123	\$ 209,668	\$ 0	0.00%
5600	420	PA 105	\$ 45,233	\$ 0	0.00%
		WCHO Support (Leased Positions)	\$ 6,930,736	\$ 0	0.00%
		WHP Support (Leased Positions)	\$ 786,793	\$ 0	0.00%
INTERNAL SERVICE FUNDS					
6310	240	FACILITIES OPERATIONS & MAINTENANCE	\$ 6,958,960	\$ 0	0.00%
6320	240	FLEET SERVICES	\$ 2,478,957	\$ 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	\$ 2,352,853	\$ 0	0.00%
6600	210	FRINGE BENEFIT REVOLVING	\$ 33,718,176	\$ 0	0.00%
6900	210	CENTREX	\$ 700,000	\$ 0	0.00%

GENERAL FUND LONG-TERM FORECAST

The projection on the next page represents the product of the 2010/2011 Budget Process, as discussed in the Transmittal Memorandum (v - xiii). The Board of Commissioners adopted a balanced budget as shown for the 2010 and 2011 fiscal years. These budgets are based on many assumptions using available information at the time of the budget development. A primary assumption is the level of property tax the county will receive, which will not be known until four months into each fiscal year. 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 in 2013. 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. The projections demonstrate a long-term structural budget problem. The county took great efforts to balance 2010/11 as a first phase of managing the economic downturn. That was with the intention of using the 2010 fiscal year as a planning effort to look long-term and at the organization for restructuring possibilities in preparation for the 2012/13 budget development process.

The graph below gives a historical 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. The decline due to the economic downturn is beginning to be reflected in fiscal years 2008 and 2009.



**GENERAL FUND
2010 – 2013 BUDGET FORECAST**

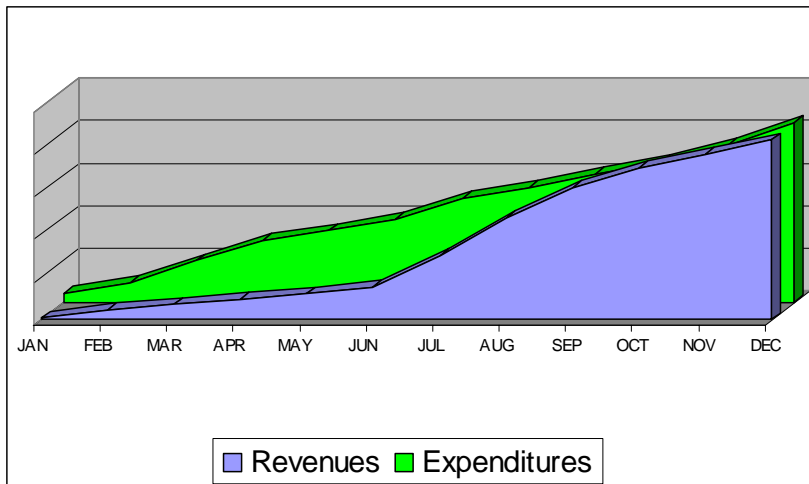
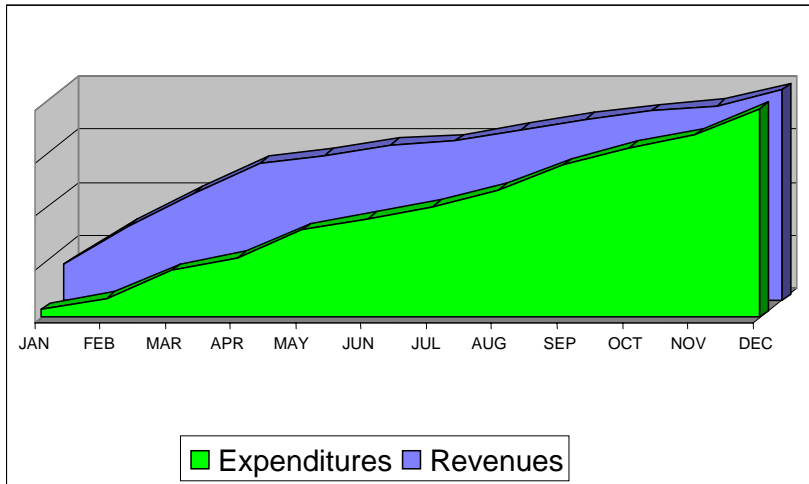
Assuming Reinstatement of State Revenue Sharing

	2010 Adopted Budget	2011 Adopted Budget	2012 Projected Budget	2013 Projected Budget
REVENUES:				
Taxes & Penalties	\$62,925,468	\$57,576,803	\$54,699,548	\$53,606,192
Licenses & Permits	\$220,700	\$220,700	\$220,700	\$220,700
State & Local Revenues	\$5,243,849	\$5,248,248	\$5,248,248	\$5,248,248
Fees & Services	\$19,288,003	\$19,760,087	\$20,008,355	\$20,261,588
Fines & Forfeits	\$1,262,100	\$1,262,100	\$1,262,100	\$1,262,100
Interest Income	\$668,800	\$468,800	\$268,800	\$268,800
Other Revenue	\$1,802,281	\$6,174,909	\$1,806,909	\$1,806,909
Transfers In	\$7,781,508	\$7,781,508	\$7,581,508	\$7,581,508
	-----	-----	-----	-----
TOTAL	\$99,192,709	\$98,493,155	\$91,096,168	\$90,256,044
EXPENDITURES:				
Personal Services	\$57,742,522	\$59,903,573	\$63,098,151	\$66,482,243
Supplies	\$1,623,769	\$1,484,669	\$1,656,379	\$1,530,770
Other Svcs. & Charges	\$14,289,520	\$14,625,088	\$14,529,741	\$14,802,090
Internal Service Charges	\$1,247,571	\$2,414,172	\$2,505,997	\$2,602,414
Capital Outlay	\$13,625	\$13,625	\$13,625	\$13,625
Contingencies	\$5,468,000	\$1,150,000	\$500,000	\$500,000
Appropriations/Transfers Out	\$18,807,702	\$18,902,028	\$20,263,730	\$20,496,704
	-----	-----	-----	-----
TOTAL	\$99,192,709	\$98,493,155	\$102,567,624	\$106,427,846
PROJECTED DEFICIT	\$0	\$0	(\$11,471,456)	(\$16,171,802)
Deficit as % of Total Revenue	0.00%	0.00%	-12.59%	-17.92%

GENERAL FUND FINANCIAL CONDITION RESULTING FROM THE APPROVED 2010 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 has changed. 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 is made in the summer. A portion of the revenue gained during the three year phase in period was 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. As can be seen below and on the following page, the property tax shift has greatly impacted 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, the county will have a cash flow issue and will have to determine appropriate actions to remedy this new reality. A thorough review of the long-term cash status of the county is underway and will be brought to the Board of Commissioners for consideration of a new cash management policy for the General Fund.



2010 GENERAL FUND CASH FORECAST BASED ON BUDGET AMOUNTS

	JAN	FEB	MAR	APR	MAY	JUN
Estimated Beginning Fund Balance:	\$ 9,355,297					
REVENUES:						
Taxes & Penalties	\$ 2,061	\$ (2,433,483)	\$ 781,679	\$ 570,338	\$ 2,338	\$ 2,918
Licenses & Permits	\$ 20,060	\$ 9,998	\$ 20,687	\$ 24,099	\$ 19,213	\$ 24,913
Federal, State and Local Revenues	\$ 252,194	\$ 20,292	\$ 213,884	\$ 103,422	\$ 1,070,057	\$ 262,178
Fees & Services	\$ 217,634	\$ 1,483,814	\$ 1,566,117	\$ 2,642,608	\$ 1,404,509	\$ 2,658,087
Fines & Forfeits	\$ -	\$ 98,027	\$ 125,598	\$ 145,904	\$ 116,593	\$ 92,729
Interest Income	\$ 138	\$ (31,474)	\$ 60,231	\$ 108,454	\$ 27,832	\$ 30,220
Other Revenue	\$ (31,198)	\$ 78,154	\$ 118,669	\$ 21,218	\$ 236,892	\$ 38,467
Transfers In	\$ 5,164,427	\$ -	\$ 11,398	\$ -	\$ -	\$ 210,245
TOTAL	\$ 5,625,315	\$ (774,672)	\$ 2,898,263	\$ 3,616,043	\$ 2,877,434	\$ 3,319,756
EXPENDITURES:						
Personal Services	\$ 3,135,366	\$ 4,462,511	\$ 4,352,239	\$ 4,255,380	\$ 6,253,608	\$ 4,454,701
Supplies	\$ 582,547	\$ 70,760	\$ 82,320	\$ 155,126	\$ 80,140	\$ 98,097
Other Services & Charges	\$ 466,179	\$ 1,072,145	\$ 1,205,391	\$ 692,346	\$ 1,713,206	\$ 1,110,902
Internal Service Charges	\$ 111,063	\$ 111,615	\$ 7,731	\$ 87,909	\$ 81,180	\$ 75,803
Capital Outlay	\$ 86	\$ -	\$ -	\$ -	\$ 7	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriations/Transfers Out	\$ 290,515	\$ -	\$ -	\$ -	\$ 787,850	\$ -
TOTAL	\$ 4,585,756	\$ 5,717,031	\$ 5,647,681	\$ 5,190,761	\$ 8,915,991	\$ 5,739,502
Estimated Ending Balance	\$ 10,394,856	\$ 3,903,153	\$ 1,153,734	\$ (420,984)	\$ (6,459,541)	\$ (8,879,287)
	JUL	AUG	SEP	OCT	NOV	DEC
REVENUES:						
Taxes & Penalties	\$ 955,530	\$ 8,334,989	\$ 20,834,391	\$ 20,689,690	\$ 11,737,761	\$ 1,447,256
Licenses & Permits	\$ 21,119	\$ 11,929	\$ 14,638	\$ 17,040	\$ 13,918	\$ 23,087
State and Federal Revenues	\$ 1,198,461	\$ 63,416	\$ 49,473	\$ 132,852	\$ 549,312	\$ 1,328,309
Fees & Services	\$ 758,585	\$ 1,670,577	\$ 2,942,145	\$ 528,054	\$ 1,724,392	\$ 1,691,482
Fines & Forfeits	\$ 126,628	\$ 99,167	\$ 86,758	\$ 106,827	\$ 103,051	\$ 160,818
Interest Income	\$ (3,441)	\$ 10,638	\$ 29,916	\$ 10,698	\$ 50,302	\$ 375,286
Other Revenue	\$ 59,912	\$ 243,775	\$ 39,160	\$ 93,930	\$ 67,205	\$ 836,097
Transfers In	\$ -	\$ 52,444	\$ 693,587	\$ -	\$ 101,022	\$ 1,548,385
TOTAL	\$ 3,116,793	\$ 10,486,935	\$ 24,690,068	\$ 21,579,090	\$ 14,346,963	\$ 7,410,722
EXPENDITURES:						
Personal Services	\$ 4,328,027	\$ 4,217,162	\$ 5,508,094	\$ 6,012,151	\$ 4,373,001	\$ 6,390,281
Supplies	\$ 106,531	\$ 85,460	\$ 107,702	\$ 122,151	\$ 58,243	\$ 74,692
Other Services & Charges	\$ 1,587,838	\$ 1,558,146	\$ 951,672	\$ 1,232,380	\$ 537,715	\$ 2,161,601
Internal Service Charges	\$ 92,107	\$ 251,571	\$ 86,619	\$ 86,619	\$ 99,672	\$ 155,684
Capital Outlay	\$ -	\$ 55	\$ -	\$ 15	\$ -	\$ 13,462
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Appropriations/Transfers Out	\$ -	\$ 7,556,553	\$ -	\$ 515,169	\$ -	\$ 9,407,616
TOTAL	\$ 6,114,503	\$ 13,668,947	\$ 6,654,087	\$ 7,968,484	\$ 5,068,631	\$ 18,753,336
Estimated Ending Balance	\$ (11,876,997)	\$ (15,059,009)	\$ 2,976,973	\$ 16,587,579	\$ 25,865,912	\$ 14,523,297

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.

Washtenaw County Position Count by Year by Department

**includes vacant positions*

General Fund

Department	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	Notes
Board of Commissioners	11	11	11	11	11	11	11	11	11	
Trial Court-Civil/Criminal	30.85	28.65	28.65	26.65	26.65	26.65	26.65	26.65	26.65	
Trial Court Clerk Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	19	19	
District Court	44.6	44	44	47	48	51	49	51	51	Increase due to positions from Trial Court Clerk Services
Trial Court- Probate	9	11	10	11	11	11	12	12	12	Position swap from Trial Court Juvenile
Trial Court-Juvenile Center	31.4	24.25	25.25	24.75	25.25	25.25	23.75	23.75	23.75	
Administration	5	4	4	4	6	6	5.5	3.5	3.5	
Finance	27	20	20	20	20	18.25	16	16	16	
Strategic Planning & Budget	0	4	4	5	5	5	4	4.5	4.5	
IT	45	35	34	34	27.75	26.25	23.6	22.5	22.5	Staff reassigned from other Support Services units
Knowledge Mgmt	n/a	n/a	n/a	n/a	5	3	2	0	0	Staff reassigned to other Support Services units
Infrastructure & Planning Admin	n/a	n/a	n/a	n/a	2	2	2	0	0	Staff reassigned to other Support Services units
Project Management	n/a	n/a	n/a	n/a	3.75	3.75	3	1	0	
Public Defender	22	22	21	21	22	22	18	16	16	
Human Resources	13	8	8	8	7	9.75	9	7	7	Staff reassigned from other Support Services units
Organizational Development	0	4	5	5	3	1	1	0	0	
Corp Counsel/Risk Mgmt	1.83	1.5	1.5	1.5	1.5	1.5	1	1	1	Staff reassigned to NGF
Equalization	14	14	13	14	14	14	13	13	13	
Clerk/Register of Deeds	51.5	51.5	50.5	51.5	51.5	49.5	48.5	23	23	
Treasurer	13.5	11.75	10.75	10.75	11.5	11.5	12.5	12.5	12.5	
Prosecuting Attorney	39.85	41.85	41.85	42.85	43.85	42.85	41.85	41.85	41.85	
Water Resources Commissioner	21	22	21	21	18	20	20	19	19	Customer service specialists reassigned from Western County Support Services
Soil Erosion	0	0	0	0	0	0	0	1	1	
Planning & Environment	16.55	12.48	11.05	11.05	12.15	11	0	0	0	Combined Planning and Public Works departments
Office of Strategic Planning	n/a	n/a	n/a	n/a	n/a	n/a	7	0	0	Split from Planning & Environment
Western County Support Services	n/a	n/a	5.25	5.25	5.32	0	0	0	0	Customer unit was reassigned to various departments
Emergency Mgmt	3	3	3	3	3	3	3	0	0	moved to Sheriff in 2010
Public Works	n/a	n/a	n/a	n/a	n/a	1.7	2	1	1	Split from Planning & Environment
Children's Services	0.1	0.1	0.1	0.1	0.1	0.6	0.6	0	0	
Department of Veterans Affairs	5	5	5	5	5	5	5	5	5	
MSU Extension	6	5	1	1	1	4	3.8	2.7	2.7	Customer service specialists reassigned from Western County Support Services - includes .8 CSS staff which is already eliminated
Sheriff	287	286	279.5	281.5	285	279	280	283	283	
TOTAL	698.18	670.08	658.4	665.9	675.32	665.55	644.75	616.95	615.95	

Download Date **7-Feb-03** **19-Apr-04** **24-Feb-05** **27-Mar-06** **18-Apr-07** **26-Mar-08** **26-Mar-09** **Based on Budget**

The county's position control system of assigning FTE to business units is modified regularly based on BOC adopted resolutions throughout the year and Administration action.

The download date demonstrates the snapshot taken and reflected in the numbers shown.

Washtenaw County Position Count by Year by Department

**includes vacant positions*

Non-General Fund

Department	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	Notes
Public Health	86.19	69.6	70.8	70.8	72.9	72.8	70.4	66.4	66.4	
CSTS	271.08	235.5	251.75	265.35	276.5	281.5	308	301	301	
WCHO	50.11	63.17	65.17	78.14	80.14	78.11	73.11	63.34	63.34	
Head Start	36.5	36.5	36.5	37	37.3	37.3	37.3	36.3	36.3	
Mortgage Foreclosure Prevention	n/a	n/a	n/a	n/a	0	2	2	2	2	
Economic Development & Energy	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4	4	
Community Development	n/a	n/a	4	4	5.5	5.7	9	10	10	Includes portion of City positions
Prosecuting Attorney-CRP	7.15	7.15	7.15	7.15	7.15	6.35	6.28	6.15	6.15	
DPW-Solid Waste	1.75	1.75	1	1.75	1.75	1.75	1.75	1.75	1.75	
Soil Erosion	25	15	3.35	3.39	1.86	1	1	0	0	
	See Soil	See Soil								Includes portion of Customer Support Staff and 3.15
Building Inspection	Erosion	Erosion	9.95	9.91	27	8.49	8.55	4	4	vacant positions scheduled for elimination
Environmental Health	43	42	38.45	38.45	35.58	30.6	29.57	28.6	28.6	Includes portion of Customer Support Staff
Stormwater	2	2	0	0	0	0	0	0	0	
Prosecuting Attorney - Domestic Violence	24	8	7	2	2	2	2	2	2	
E-911 Admin	1	1	1	1	1	1	1	1	1	
Parks & Rec	36	31	33	35	35	40	42	39	39	
County Library	7	6	6	7	7	5.5	0	0	0	
ETCS	22.13	19.38	19.38	19.38	19.38	19.38	18.85	18.85	18.85	
Trial Court-FOC	59	58	58	60	60	60	60	60	60	
Trial Court-Juvenile Center CCF	15.15	13.9	13.9	15.9	15.9	17.6	17.6	17.6	17.6	In 2010/11 1 FTE grant funded
Children's Services-Detention	29.57	30.2	30.2	29.97	29.92	28.87	28.22	30.6	30.6	
Children's Services-Day Program	11.93	11.3	11.3	11.53	11.53	9.13	8.78	5	0	Program eliminated 1/29/2010
Facilities Mgmt O & M	38	30	31	31	28.5	27.5	22	22.5	22.5	
Facilities Mgmt Fleet	3	3	3	3	3	2.5	1	0.5	0.5	
Risk Mgmt	3	0.5	0.5	0.5	0.5	0.5	1	2	2	Staff reassigned from GF
EM-Solution Area Planner Grant	n/a	1	1	2	2	2	2	2	2	
Trial Court-Juvenile Drug Court	n/a	n/a	2	0	0	1	0	1	1	Staff reassigned to Trial Court CCF
Friends of CASA	n/a	n/a		0.7	0.7	0.7	0	0	0	Staff reassigned to Trial Court CCF
CI Bonds 2006 EECS	n/a	n/a		0	0	0	0.21	0	0	
Tech Plan	n/a	n/a		0	0	1	1	2	2	
PA 105	n/a	n/a	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
Property Foreclosure - PA123	n/a	2	1.5	1.5	2.5	2.5	2.5	3.5	3.5	
HIDTA	n/a	0	0	0	0	2	0	0	0	
LAWNET	n/a	3	3	3	3	3	3	3	3	
Secondary Road Patrol	n/a	3	3	3	3	3	3	2	2	
FOC Medical	n/a	2	2	0	0	0	0	0	0	
Juvenile Center-JABG Grant	n/a	1	1	0	0	0	0	0	0	
HSCC-Coordination	n/a	n/a	n/a	1	1	0	0	0	0	
Treasurer Delinquent Tax Revolving Fund	0	0	0	0	0	0	0	0	0	
Community Corrections	7	9	9	9	8	8	8	7	7	
Sheriff 2003 NGF Total	9	0	0	0	0	0	0	0	0	
Byrne Justice Asst Grant	n/a	n/a	n/a	n/a	n/a	n/a	0.75	0.75	0.75	grant funded
TOTAL	788.56	705.95	725.4	752.92	780.11	763.28	770.37	744.34	739.34	

Download Date **28-Mar-03** **19-Apr-04** **24-Feb-05** **27-Mar-06** **18-Apr-07** **26-Mar-08** **26-Mar-09** **Based on Budget**

The county's position control system of assigning FTE to business units is modified regularly based on BOC adopted resolutions throughout the year and Administration action.

The download date demonstrates the snapshot taken and reflected in the numbers shown.

OVERVIEW OF EACH FUND WITHIN 2010/11 BUDGET

The following pages contain the county's 2010/11 budget for each funding unit as reflected in the Budget Resolution (pages A-2 and A-3) by revenue and expenditure category. Financial information includes the prior completed fiscal year (2008), current year projected revenues and expenditures (2009), and the budgets as adopted by the Board of Commissioners (2010 and 2011). At the bottom of each fund breakdown is the anticipated changes in fund balance. It is important to note that the 2009 data was projected as of July 2009. Final year end fund balance will be determined as part of the annual audit process in 2010.

WASHTENAW COUNTY MICHIGAN

		2008	2009	2010	2011
		Actual	Projected	Adopted	Adopted
Fund 1010	Source	GENERAL FUND REVENUES			
400	Taxes and Penalties	\$ 70,205,639	\$ 68,199,872	\$ 62,925,468	\$ 57,576,803
450	Licenses & Permits	\$ 178,489	\$ 156,448	\$ 220,700	\$ 220,700
540	Federal / State / Local Revenue	\$ 5,841,006	\$ 5,429,084	\$ 5,243,849	\$ 5,248,248
600	Fees & Services	\$ 18,041,880	\$ 18,080,662	\$ 19,288,003	\$ 19,760,087
650	Fines & Forfeitures	\$ 1,045,732	\$ 1,136,403	\$ 1,262,100	\$ 1,262,100
660	Interest Revenue	\$ 785,074	\$ 594,401	\$ 668,800	\$ 468,800
670	Other Revenue & Reimbursement	\$ 1,474,968	\$ 1,554,213	\$ 1,802,281	\$ 6,174,909
695	Transfer In	\$ 8,678,200	\$ 8,609,754	\$ 7,781,508	\$ 7,781,508
	Total General Fund Revenues	\$ 106,250,988	\$ 103,760,837	\$ 99,192,709	\$ 98,493,155
Fund 1010	Agency	GENERAL FUND EXPENDITURES			
100	Board of Commissioners	\$ 597,886	\$ 622,990	\$ 507,855	\$ 512,473
130	Trial Court	\$ 8,799,686	\$ 8,963,765	\$ 7,923,215	\$ 7,861,952
140	District Court	\$ 5,251,945	\$ 5,286,736	\$ 5,080,168	\$ 5,329,561
150	Probation	\$ 200,988	\$ 207,575	\$ 219,695	\$ 219,695
200	County Administrator	\$ 1,237,775	\$ 999,702	\$ 739,728	\$ 776,748
210	Finance	\$ 2,378,392	\$ 2,103,547	\$ 2,120,930	\$ 2,226,205
219	Planning & Budget	\$ 635,025	\$ 486,294	\$ 607,148	\$ 640,596
220	Project Management Office	\$ 461,212	\$ 543,200	\$ 151,603	\$ -
220	Information Technology	\$ 6,727,910	\$ 6,083,372	\$ 4,956,109	\$ 5,500,991
230	Public Defender	\$ 2,993,488	\$ 2,736,897	\$ 2,607,138	\$ 2,742,470
260	Human Resources	\$ 1,719,029	\$ 1,538,951	\$ 1,115,813	\$ 1,168,804
270	Corporation Counsel	\$ 262,155	\$ 213,448	\$ 195,503	\$ 206,083
310	Equalization	\$ 1,479,663	\$ 1,451,643	\$ 1,500,516	\$ 1,584,374
320	Building Authority	\$ 5,475	\$ 5,425	\$ 7,085	\$ 7,085
400	Clerk/Register of Deeds	\$ 4,777,407	\$ 4,391,491	\$ 4,470,490	\$ 4,540,194
420	Office of the Treasurer	\$ 1,257,933	\$ 1,291,200	\$ 1,397,583	\$ 1,468,710
430	Prosecuting Attorney	\$ 5,563,623	\$ 5,303,343	\$ 5,495,747	\$ 5,795,125
440	Water Resources Commissioner	\$ 2,445,707	\$ 2,508,585	\$ 2,682,843	\$ 2,827,989
500	Sheriff	\$ 21,567,547	\$ 21,659,132	\$ 23,541,562	\$ 24,826,060
500	Sheriff - Corrections	\$ 16,333,340	\$ 15,560,500	\$ 16,355,722	\$ 16,975,723
500	Sheriff - Court Security	\$ 1,100,248	\$ 1,135,783	\$ 1,050,806	\$ 1,083,929
560	Emergency Management	\$ 486,959	\$ 465,865	\$ 514,148	\$ 534,349
580	Department Public Works	\$ -	\$ 340,352	\$ 201,376	\$ 211,256
680	Outside Agency Funding	\$ 1,039,744	\$ 1,049,921	\$ 2,397,837	\$ 2,390,837
690	Veteran Services	\$ 764,120	\$ 466,066	\$ 469,971	\$ 493,271
695	County Extension	\$ 809,009	\$ 813,402	\$ 639,155	\$ 654,227
980	Central Charges	\$ 3,748,552	\$ 7,337,352	\$ 4,248,918	\$ (1,325,301)
980	Adjustment for Cost Allocation	\$ (14,277,152)	\$ (14,719,943)	\$ (13,079,974)	\$ (11,928,596)
980	Appropriations and Transfers				
	Capital Projects	\$ 300,000	\$ 300,000	\$ 150,000	\$ -
	Cigarette Tax - Health	\$ 110,968	\$ 103,400	\$ 103,400	\$ 103,400
	WCHO	\$ 1,368,080	\$ 1,368,080	\$ 1,128,080	\$ 1,128,080
	CSTS	\$ 96,889	\$ 284,575	\$ 196,643	\$ 185,000
	JPORT	\$ 446,262	\$ 466,823	\$ 194,558	\$ 194,558
	ETCS	\$ 532,016	\$ 375,050	\$ 181,288	\$ 181,288
	Public Health	\$ 1,631,846	\$ 1,608,399	\$ 2,440,423	\$ 2,440,423
	Medical Examiner	\$ 576,903	\$ 593,376	\$ 548,052	\$ 548,052
	Child Care	\$ 5,518,360	\$ 5,943,444	\$ 5,425,442	\$ 5,535,121
	Community Corrections	\$ 256,549	\$ 256,548	\$ 200,715	\$ 215,983
	DHS	\$ 54,421	\$ 54,109	\$ 54,109	\$ 54,109
	Friend of the Court	\$ 1,714,402	\$ 1,816,453	\$ 1,903,700	\$ 2,004,487
	Head Start	\$ 731,346	\$ 820,260	\$ 565,880	\$ 565,880
	Pros. Atty. - Coop. Reim.	\$ 228,554	\$ 191,222	\$ 177,138	\$ 185,784
	Substance Abuse	\$ 952,077	\$ 884,052	\$ 869,864	\$ 869,864
	Environmental Health	\$ 1,158,347	\$ 1,024,469	\$ 1,037,252	\$ 1,037,252
	Solid Waste	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	County Health Care	\$ 710,000	\$ 600,000	\$ 600,000	\$ 600,000
	LEPC Appropriation	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000
	Economic Development & Energy	\$ -	\$ -	\$ 456,881	\$ 476,189
	PORT	\$ 194,552	\$ 194,946	\$ 238,373	\$ 238,373
	Housing Appropriation	\$ 160,000	\$ 160,000	\$ 110,000	\$ 110,000
	Community Development	\$ 72,674	\$ 32,674	\$ 72,686	\$ 74,967
	Storm Water General Permit	\$ 131,352	\$ 128,285	\$ 111,285	\$ 111,285
	Capital Equipment	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000
	1/8 Mill Allocation	\$ 2,025,590	\$ 1,596,486	\$ 1,346,486	\$ 1,346,486
	Technology & Telecommunications	\$ 2,289,747	\$ 1,539,746	\$ 1,804,232	\$ 1,804,232
	LAWNET	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Worksite Wellness	\$ 45,000	\$ 45,000	\$ 33,132	\$ 33,132
	Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
	Barrier Busters	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	Law Library	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400
	Total General Fund Expenditures	\$ 105,720,065	\$ 103,593,844	\$ 99,192,709	\$ 98,493,155
	Net Revenues (Expenditures)	\$ 530,923	\$ 166,993	\$ -	\$ -
	Planned Contribution To (Use Of) Fund Balance	\$ -	\$ -	\$ 5,168,000	\$ (4,118,000)
	Beginning Fund Balance	\$ 8,657,381	\$ 9,188,304	\$ 9,355,297	\$ 14,523,297
	Ending Fund Balance	\$ 9,188,304	\$ 9,355,297	\$ 14,523,297	\$ 10,405,297

**Aerial Photo
1090**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	26,218	39,000	39,000	39,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	9,306	-	-	-
Other Revenue	-	71,000	71,000	71,000
Transfers In	-	-	-	-
Total	35,524	110,000	110,000	110,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	-	110,000	110,000	110,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	-	110,000	110,000	110,000
NET Revenues/Expenditures	35,524	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	272,368	307,892	307,892	307,892
Ending Fund Balance	307,892	307,892	307,892	307,892

**Economic Development & Energy
1210**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	35,000	35,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	117,500	117,500
Transfers In	-	-	456,881	476,521
Total	-	-	609,381	629,021
<u>Expenditures</u>				
Personal Services	-	-	344,556	363,855
Supplies	-	-	13,629	13,629
Other Services	-	-	25,894	26,235
Internal Service Charges	-	-	225,302	225,302
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	-	-	609,381	629,021
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**Barrier Busters
1289**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	134,331	78,434	123,000	123,000
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	769	-	-	-
Transfers In	57,500	91,425	50,000	50,000
Total	192,600	169,859	173,000	173,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	153,569	183,613	173,000	173,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	153,569	183,613	173,000	173,000
NET Revenues/Expenditures	39,031	(13,754)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	39,031	25,277	25,277
Ending Fund Balance	39,031	25,277	25,277	25,277

Barrier Busters was accounted for in fund 1293 in 2008, all 2008 and 2009 transactions have been moved into fund 1289 in 2009 however totals reflect charges and revenue in the year they were accrued

**Community Development
1293**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	3,068,005	7,788,098	5,911,147	5,720,540
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	390,986	394,627	-	-
Transfers In	130,174	747,686	1,132,863	987,618
Total	3,589,165	8,930,411	7,044,010	6,708,158
<u>Expenditures</u>				
Personal Services	491,680	1,370,747	1,154,589	1,126,885
Supplies	6,727	19,522	15,381	15,228
Other Services	3,088,035	7,528,928	5,874,040	5,566,045
Internal Service Charges	2,723	12,024	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	3,589,165	8,931,221	7,044,010	6,708,158
NET Revenues/Expenditures	-	(810)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,802	1,802	992	992
Ending Fund Balance	1,802	992	992	992

**Sheriff Training Fund
1490**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	29,801	25,000	25,000	25,000
Fees & Services	38,184	48,000	48,000	48,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	3,902	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	71,887	73,000	73,000	73,000
<u>Expenditures</u>				
Personal Services	-	18,000	18,000	18,000
Supplies	26,044	15,000	15,000	15,000
Other Services	12,633	25,000	25,000	25,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	15,000	15,000	15,000
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	38,677	73,000	73,000	73,000
NET Revenues/Expenditures	33,210	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	162,205	195,416	195,416	195,416
Ending Fund Balance	195,416	195,416	195,416	195,416

**Inmate Enterprise Fund
1572**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	11,360	-	-	-
Other Revenue	340,352	270,972	270,972	270,972
Transfers In	-	-	-	-
Total	351,712	270,972	270,972	270,972
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	299,344	265,972	265,972	265,972
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	5,000	5,000	5,000
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	299,344	270,972	270,972	270,972
NET Revenues/Expenditures	52,367	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	302,728	355,095	355,095	355,095
Ending Fund Balance	355,095	355,095	355,095	355,095

**Prosecuting Attorney - CRP
1620**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	385,538	370,686	343,856	360,640
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	228,554	190,959	177,138	185,784
Total	614,092	561,645	520,994	546,424
<u>Expenditures</u>				
Personal Services	503,324	449,657	446,588	472,117
Supplies	13,085	10,295	7,000	7,000
Other Services	6,926	5,639	10,510	10,510
Internal Service Charges	89,015	90,424	56,896	56,798
Capital Outlay	-	5,630	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	612,350	561,645	520,994	546,425
NET Revenues/Expenditures	1,742	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	5,206	6,949	6,949	6,949
Ending Fund Balance	6,949	6,949	6,949	6,949

**Housing Contingency Fund
1670**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	25,022	3,500	-	-
Other Revenue	-	-	200,000	200,000
Transfers In	160,000	160,000	160,000	160,000
Total	185,022	163,500	360,000	360,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	402,301	332,500	332,500	332,500
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	60,000	27,500	27,500	27,500
Total	462,301	360,000	360,000	360,000
NET Revenues/Expenditures	(277,279)	(196,500)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	(200,000)	(200,000)
Beginning Fund Balance	874,400	597,121	400,621	200,621
Ending Fund Balance	597,121	400,621	200,621	621

Projected shortfall in 2009 and planned use of fund balance in 2010/11 is due to a reduced general fund appropriation from the previously allocated \$360K annually to the current \$160K annually. A desire to continue community housing services resulted in the planned use of fund balance from 2008 – 2011.

**Solid Waste
1710**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	23,077	13,191	10,000	10,000
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	703	-	200	200
Other Revenue	555,392	454,305	380,000	380,000
Transfers In	20,000	20,000	20,000	20,000
Total	599,172	487,496	410,200	410,200
<u>Expenditures</u>				
Personal Services	271,812	289,455	222,599	234,093
Supplies	12,519	7,996	6,056	6,450
Other Services	245,638	179,991	125,400	113,512
Internal Service Charges	70,837	70,837	56,145	56,145
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	600,806	548,279	410,200	410,200
NET Revenues/Expenditures	(1,634)	(60,783)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	84,915	83,281	22,498	22,498
Ending Fund Balance	83,281	22,498	22,498	22,498

Reduced community revenue and rising personnel costs have lead to the use of fund balance. Cost containing efforts have been and continue to be analyzed and implemented.

**Building Services
1750**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	772,237	559,330	555,889	571,422
Federal/State/Local	-	-	60,000	60,000
Fees & Services	70	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	(6,877)	-	-	-
Other Revenue	-	-	-	-
Transfers In	262,382	495,140	-	-
Total	1,027,812	1,054,470	615,889	631,422
<u>Expenditures</u>				
Personal Services	707,827	718,710	455,111	470,644
Supplies	10,353	13,562	12,000	12,000
Other Services	16,110	24,639	15,000	15,000
Internal Service Charges	293,522	297,559	133,778	133,778
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	1,027,812	1,054,470	615,889	631,422
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

Soil Erosion is included in 2008 & 2009 , moved to GF in 2010.

Planned transfer in from Capital Reseves in 2008 & 2009 to balance fund based on adopted BOC policy

Environmental Health

1760

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	1,365,321	1,282,716	1,563,248	1,699,176
Federal/State/Local	787,517	722,468	766,014	766,014
Fees & Services	4,980	-	3,500	3,500
Fines & Forfeitures	9,423	7,158	10,174	10,174
Interest Revenue	-	-	-	-
Other Revenue	4,641	5,785	7,360	7,360
Transfers In	1,173,347	1,061,469	1,066,252	1,066,252
Total	3,345,229	3,079,596	3,416,548	3,552,476
<u>Expenditures</u>				
Personal Services	2,831,758	2,727,410	2,883,321	3,019,249
Supplies	24,795	21,695	27,517	27,517
Other Services	116,354	116,854	130,019	130,019
Internal Service Charges	372,122	368,616	375,691	375,691
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	3,345,029	3,234,575	3,416,548	3,552,476
NET Revenues/Expenditures	200	(154,979)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	154,779	154,979	-	-
Ending Fund Balance	154,979	-	-	-

Significant reductions in revenues are projected for 2009 leading to the potential use of fund balance. Cost containing efforts have been and continue to be analyzed and implemented.

Resource Remediation

1780

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	350	10,000	10,000	10,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	350	10,000	10,000	10,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	-	10,000	10,000	10,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	-	10,000	10,000	10,000
NET Revenues/Expenditures	350	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	98,965	99,315	99,315	99,315
Ending Fund Balance	99,315	99,315	99,315	99,315

**Veterans Trust Fund
1810**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	19,082	23,264	23,264	23,264
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	19,082	23,264	23,264	23,264
<u>Expenditures</u>				
Personal Services	4,716	4,680	4,680	4,680
Supplies	-	-	-	-
Other Services	14,366	18,584	18,584	18,584
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	19,082	23,264	23,264	23,264
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	5,855	5,855	5,855	5,855
Ending Fund Balance	5,855	5,855	5,855	5,855

**Veterans Relief
1811**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	852	382,341	393,616	393,616
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	852	382,341	393,616	393,616
<u>Expenditures</u>				
Personal Services	-	141,805	155,328	166,201
Supplies	-	-	-	-
Other Services	-	241,285	238,288	233,337
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	-	383,090	393,616	399,538
NET Revenues/Expenditures	852	(749)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	852	103	103
Ending Fund Balance	852	103	103	103

**Stormwater General Permit
1850**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	4,353	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	131,352	128,285	115,457	115,457
Total	135,705	128,285	115,457	115,457
<u>Expenditures</u>				
Personal Services	18,289	25,920	29,120	29,120
Supplies	26,779	24,440	24,440	24,440
Other Services	74,921	77,925	61,897	61,897
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	119,989	128,285	115,457	115,457
NET Revenues/Expenditures	15,716	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	49,140	64,856	64,856	64,856
Ending Fund Balance	64,856	64,856	64,856	64,856

**Emergency Management
1900**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	2,253,640	2,100,000	2,100,000	2,100,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	13,571	-	-	-
Other Revenue	37,050	36,000	36,000	36,000
Transfers In	107,430	103,659	108,847	113,719
Total	2,411,692	2,239,659	2,244,847	2,249,719
<u>Expenditures</u>				
Personal Services	101,150	102,809	103,701	108,573
Supplies	5,926	16,000	16,000	16,000
Other Services	959,966	1,040,696	1,040,696	1,040,696
Internal Service Charges	5,146	5,146	5,146	5,146
Capital Outlay	-	-	-	-
Reserves	333,326	100,338	71,250	71,250
Transfers Out	1,099,952	1,008,054	1,008,054	1,008,054
Total	2,505,466	2,273,043	2,244,847	2,249,719
NET Revenues/Expenditures	(93,774)	(33,384)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	229,565	135,791	102,407	102,407
Ending Fund Balance	135,791	102,407	102,407	102,407

Emergency management is funded through a portion of landline and cell phone surcharges.

**Law Library
2060**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	8,500	8,500	8,500	8,500
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	12,400	12,400	12,400	12,400
Total	20,900	20,900	20,900	20,900
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	15,966	20,900	20,900	20,900
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	15,966	20,900	20,900	20,900
NET Revenues/Expenditures	4,934	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	4,934	4,934	4,934
Ending Fund Balance	4,934	4,934	4,934	4,934

**Parks & Recreation
2080**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	7,111,137	7,108,735	6,859,254	6,619,180
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	3,097,840	3,310,000	2,644,000	2,644,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	661,477	20,000	300,000	300,000
Other Revenue	110,359	-	4,589,046	8,172,722
Transfers In	-	-	-	-
Total	10,980,813	10,438,735	14,392,300	17,735,902
<u>Expenditures</u>				
Personal Services	3,941,507	4,649,446	4,237,750	4,350,310
Supplies	350,524	362,900	416,650	419,800
Other Services	1,105,370	1,107,450	1,280,800	1,311,090
Internal Service Charges	432,577	439,971	495,800	498,402
Capital Outlay	2,678,264	4,348,750	7,961,300	11,156,300
Transfers Out	203,079	-	-	-
Total	8,711,321	10,908,517	14,392,300	17,735,902
NET Revenues/Expenditures	2,269,492	(469,782)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	(4,579,047)	(8,162,722)
Beginning Fund Balance	16,824,197	19,093,689	18,623,907	14,044,860
Ending Fund Balance	19,093,689	18,623,907	14,044,860	5,882,138

Parks & Recreation is authorized by Board of Commissioner policy to use its fund balance without separate authority. The nature of the large scale capital and land acquisitions leads to significant fluctuations in fund balance and budget amounts.

**Natural Areas Preservation Millage
2090**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	3,629,392	3,627,808	3,500,835	3,378,306
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	262,872	101,000	100,000	100,000
Other Revenue	41,984	1,000	2,000	2,000
Transfers In	-	-	418,665	360,694
Total	3,934,248	3,729,808	4,021,500	3,841,000
<u>Expenditures</u>				
Personal Services	37,290	56,584	215,000	224,500
Supplies	2,213	2,000	8,500	8,500
Other Services	4,917	12,500	369,000	369,000
Internal Service Charges	-	-	9,000	9,000
Capital Outlay	7,221,117	2,810,000	3,420,000	3,230,000
Transfers Out	-	575,418	-	-
Total	7,265,537	3,456,502	4,021,500	3,841,000
NET Revenues/Expenditures	(3,331,289)	273,306	-	-
Planned Contribution to (Use of) Fund Balance	-	-	(418,665)	(360,694)
Beginning Fund Balance	7,818,861	4,487,572	4,760,878	4,342,213
Ending Fund Balance	4,487,572	4,760,878	4,342,213	3,981,519

The Natural Areas Preservation Millage is managed by the county's Parks & Recreation department. Parks & Recreation is authorized by Board of Commissioner policy to use its fund balance without separate authority. The nature of the large scale capital and land acquisitions leads to significant fluctuations in fund balance and budget amounts.

**Friend of the Court
2150**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	4,047,769	3,770,679	4,630,710	4,826,357
Fees & Services	235,322	203,649	230,682	230,682
Fines & Forfeitures	1,551	675	-	-
Interest Revenue	-	-	-	-
Other Revenue	323	-	-	-
Transfers In	1,714,402	1,833,429	1,903,700	2,004,487
Total	5,999,367	5,808,431	6,765,092	7,061,526
<u>Expenditures</u>				
Personal Services	5,080,859	4,893,459	5,180,459	5,476,893
Supplies	73,480	100,204	100,204	100,204
Other Services	30,349	74,377	74,377	74,377
Internal Service Charges	881,178	876,116	1,410,052	1,410,052
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	6,065,866	5,944,156	6,765,092	7,061,526
NET Revenues/Expenditures	(66,499)	(135,725)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	202,223	135,725	-	-
Ending Fund Balance	135,725	-	-	-

Use of fund balance for fringe rate adjustment and the FOC imaging project.

**ETCS
2300**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	9,359,376	10,749,042	14,146,038	9,761,849
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	277,407	114,349	115,000	115,000
Transfers In	532,016	375,051	375,051	375,051
Total	10,168,799	11,238,442	14,636,089	10,251,900
<u>Expenditures</u>				
Personal Services	956,873	2,404,489	1,768,528	1,768,528
Supplies	507,045	470,551	110,000	112,750
Other Services	8,737,643	8,061,785	12,283,398	7,896,459
Internal Service Charges	1,217	43,019	474,163	474,163
Capital Outlay	9,756	53,504	-	-
Transfers Out	-	-	-	-
Total	10,212,534	11,033,348	14,636,089	10,251,900
NET Revenues/Expenditures	(43,735)	205,094	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	356,613	312,878	517,972	517,972
Ending Fund Balance	312,878	517,972	517,972	517,972

**Head Start
2510**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	3,691,472	3,689,027	3,609,076	3,737,777
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	548,517	464,070	377,225	377,225
Transfers In	731,346	820,260	565,880	565,880
Total	4,971,335	4,973,357	4,552,181	4,680,882
<u>Expenditures</u>				
Personal Services	2,107,513	2,235,313	2,232,813	2,360,083
Supplies	118,278	132,610	123,500	123,500
Other Services	2,402,144	2,308,138	1,870,579	1,872,010
Internal Service Charges	192,618	168,024	167,974	167,974
Capital Outlay	3,564	4,000	4,000	4,000
Transfers Out	147,218	153,315	153,315	153,315
Total	4,971,335	5,001,400	4,552,181	4,680,882
NET Revenues/Expenditures	-	(28,043)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	148,546	148,546	120,503	120,503
Ending Fund Balance	148,546	120,503	120,503	120,503

**Community Corrections
2804**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	373,620	393,756	395,276	395,276
Fees & Services	244,322	310,381	293,301	293,301
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	8,384	-	-	-
Transfers In	256,549	256,548	200,715	215,983
Total	882,875	960,685	889,292	904,560
<u>Expenditures</u>				
Personal Services	541,286	522,567	529,292	544,560
Supplies	175,418	21,588	90,000	90,000
Other Services	97,875	225,425	270,000	270,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	814,580	769,579	889,292	904,560
NET Revenues/Expenditures	68,295	191,106	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	510	68,805	259,911	259,911
Ending Fund Balance	68,805	259,911	259,911	259,911

**Washtenaw Area Teens for Tomorrow (WATT)
2822**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	(1,063)	-	-	-
Other Revenue	19,474	20,000	20,000	20,000
Transfers In	95,735	20,000	20,000	20,000
Total	114,146	40,000	40,000	40,000
<u>Expenditures</u>				
Personal Services	-	9,300	9,300	9,300
Supplies	114,298	30,700	30,700	30,700
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	114,298	40,000	40,000	40,000
NET Revenues/Expenditures	(152)	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	152	-	-	-
Ending Fund Balance	-	-	-	-

**Public Improvement Fund
2830**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	161,312	140,000	140,000	140,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	740	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	162,052	140,000	140,000	140,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	174,164	140,000	140,000	140,000
Total	174,164	140,000	140,000	140,000
NET Revenues/Expenditures	(12,112)	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	23,241	11,129	11,129	11,129
Ending Fund Balance	11,129	11,129	11,129	11,129

Revenues generated are transferred to the Capital Reserve fund to partially cover the cost of the Saline Court construction project.

**Revenue Sharing Reserve Fund
2850**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	(14,860)	-	-	-
Other Revenue	-	-	6,557,642	6,557,642
Transfers In	-	-	-	-
Total	(14,860)	-	6,557,642	6,557,642
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	6,281,266	6,557,642	6,557,642	6,557,642
Total	6,281,266	6,557,642	6,557,642	6,557,642
Net Revenues (Expenditures)	(6,296,126)	(6,557,642)	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	(6,557,642)	(6,557,642)
Beginning Fund Balance	36,891,419	30,595,293	24,037,651	17,480,009
Ending Fund Balance	30,595,293	24,037,651	17,480,009	10,922,367

Changes in fund balance are anticipated as the county transfers the State authorized allocation from the reserve fund into the General Fund to offset the lack of State revenue for Revenue Sharing.

**CSTS
2930**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	2,090,897	1,991,083	546,963	546,963
Fees & Services	22,721,314	25,679,153	28,898,603	30,270,108
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	486,576	521,688	526,035	526,035
Transfers In	543,151	1,345,856	391,187	379,558
Total	25,841,938	29,537,780	30,362,788	31,722,664
<u>Expenditures</u>				
Personal Services	20,530,035	23,926,799	24,429,565	25,789,441
Supplies	409,931	461,103	401,194	401,194
Other Services	1,894,094	2,175,215	2,287,933	2,287,933
Internal Service Charges	3,007,878	3,087,347	3,228,596	3,228,596
Capital Outlay	-	5,000	15,500	15,500
Transfers Out	700,000	-	-	-
Total	26,541,938	29,655,464	30,362,788	31,722,664
NET Revenues/Expenditures	(700,000)	(117,684)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,046,465	346,465	228,781	228,781
Ending Fund Balance	346,465	228,781	228,781	228,781

**County Health Care Plan
2950**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	710,000	600,000	600,000	600,000
Total	710,000	600,000	600,000	600,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	710,000	600,000	600,000	600,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	710,000	600,000	600,000	600,000
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**Public Health
2960**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	4,537,251	4,446,003	4,784,311	5,098,700
Fees & Services	1,213,530	1,370,364	1,306,648	1,306,648
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	1,602,425	1,154,304	1,626,897	1,626,897
Transfers In	2,363,704	2,490,337	1,618,897	1,618,897
Total	9,716,910	9,461,008	9,336,753	9,651,142
<u>Expenditures</u>				
Personal Services	5,848,924	5,897,381	5,703,825	6,018,214
Supplies	191,371	187,668	213,131	213,131
Other Services	2,561,021	2,659,981	2,556,826	2,556,826
Internal Service Charges	855,504	855,621	855,471	855,471
Capital Outlay	-	-	7,500	7,500
Transfers Out	400,000	-	-	-
Total	9,856,820	9,600,651	9,336,753	9,651,142
NET Revenues/Expenditures	(139,910)	(139,643)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	583,671	443,761	304,118	304,118
Ending Fund Balance	443,761	304,118	304,118	304,118

**DHS
2980**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	629,736	800,000	800,000	800,000
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	54,421	54,109	54,109	54,109
Total	684,157	854,109	854,109	854,109
<u>Expenditures</u>				
Personal Services	898	1,584	1,584	1,584
Supplies	14,821	13,321	13,321	13,321
Other Services	704,755	839,204	839,204	839,204
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	720,474	854,109	854,109	854,109
NET Revenues/Expenditures	(36,317)	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	38,829	2,512	2,512	2,512
Ending Fund Balance	2,512	2,512	2,512	2,512

**Child Care Fund
2990**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	4,929,649	4,785,219	4,659,091	4,763,886
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Internal Revenue	493,481	477,255	397,726	392,184
Other Revenue	266,323	94,500	170,196	180,289
Transfers In	5,518,360	5,943,444	5,425,442	5,535,121
Total	11,207,813	11,300,418	10,652,455	10,871,480
<u>Expenditures</u>				
Personal Services	4,750,884	4,665,286	4,673,859	4,909,087
Supplies	262,417	262,994	217,690	216,498
Other Services	3,987,316	3,872,496	4,348,786	4,343,854
Internal Service Charges	1,731,183	1,727,148	1,397,184	1,387,105
Capital Outlay	-	-	-	-
Reserves	1,864	1,384	14,936	14,936
Transfers Out	-	-	-	-
Total	10,733,665	10,529,308	10,652,455	10,871,480
NET Revenues/Expenditures	474,147	771,110	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	155,866	630,014	1,401,124	1,401,124
Ending Fund Balance	630,014	1,401,124	1,401,124	1,401,124

Significant surpluses occurred in 2008 and are projected in 2009 due to lower than budgeted juvenile placement costs.

**1/8th Mill Building Maintenance & Repair
4010**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	69,497	-	-	-
Other Revenue	-	-	-	-
Transfers In	2,100,590	1,596,486	1,346,486	1,346,486
Total	2,170,087	1,596,486	1,346,486	1,346,486
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	87,010	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	971,730	1,131,980	770,000	515,000
Transfers Out	1,063,441	464,506	576,486	831,486
Total	2,122,181	1,596,486	1,346,486	1,346,486
Net Revenues (Expenditures)	47,906	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,914,894	1,962,800	1,962,800	1,962,800
Ending Fund Balance	1,962,800	1,962,800	1,962,800	1,962,800

**Capital Projects
4020**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Internal Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	333,375	300,000	150,000	-
Total	333,375	300,000	150,000	-
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	23,863	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	359,762	300,000	150,000	-
Reserves	-	-	-	-
Transfers Out	(11,616)	-	-	-
Total	372,009	300,000	150,000	-
NET Revenues/Expenditures	(38,634)	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	79,849	41,215	41,215	41,215
Ending Fund Balance	41,215	41,215	41,215	41,215

**Reigster of Deeds - Automation Fund
4040**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	257,667	300,000	300,000	300,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	17,676	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	275,343	300,000	300,000	300,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	229,583	300,000	300,000	300,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	229,583	300,000	300,000	300,000
NET Revenues/Expenditures	45,760	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	559,919	605,679	605,679	605,679
Ending Fund Balance	605,679	605,679	605,679	605,679

**Capital Equipment
4050**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits		-		
Federal/State/Local	114,196	65,353	99,000	99,000
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	43,025	3,475	-	-
Internal Revenue		-	-	-
Other Revenue	172,794	162,086	426,784	62,000
Transfers In	2,389,747	2,200,332	2,004,232	2,004,232
Total	2,719,762	2,431,246	2,530,016	2,165,232
<u>Expenditures</u>				
Personal Services	3,378	202,828	209,947	219,799
Supplies	5,538	4,441	5,000	10,000
Other Services	578,075	919,546	827,284	272,500
Internal Service Charges	-	-	-	-
Capital Outlay	2,108,508	1,304,431	1,041,500	1,165,000
Reserves	2,517	-	446,285	497,933
Transfers Out	70,553	-	-	-
Total	2,768,569	2,431,246	2,530,016	2,165,232
NET Revenues/Expenditures	(48,807)	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	(364,784)	-
Beginning Fund Balance	1,283,303	1,234,496	1,234,496	869,712
Ending Fund Balance	1,234,496	1,234,496	869,712	869,712

A planned use of fund balance is budgeted in 2010 as the county shifts from a leased network system to a county's owned fiber network. Both a lease payment and a debt service payment are required for this first year.

**Capital Reserves
4060**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	100,000	100,000	500,000	500,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	241,436	258,548	167,424	126,105
Other Revenue	335,032	335,032	335,032	335,032
Transfers In	3,885,189	4,155,152	4,620,556	4,893,208
Total	4,561,657	4,848,732	5,623,012	5,854,345
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	5,000	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	6,329,880	7,097,979	6,360,059	6,307,577
Total	6,334,880	7,097,979	6,360,059	6,307,577
Net Revenues (Expenditures)	(1,773,223)	(2,249,247)	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	(737,047)	(453,232)
Beginning Fund Balance	8,332,631	6,559,408	4,310,161	3,573,114
Ending Fund Balance	6,559,408	4,310,161	3,573,114	3,119,882

The county's Capital Reserve fund is established by Board of Commissioner policy and is the primary funding source for the county's space plan efforts. Use of fund balance is anticipated for the payment of debt service.

**DPW Revolving
4300**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	47,368	47,000	47,000	47,000
Transfers In	-	-	-	-
Total	47,368	47,000	47,000	47,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	54,035	47,000	47,000	47,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	54,035	47,000	47,000	47,000
Net Revenues (Expenditures)	(6,667)	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	51,087	44,420	44,420	44,420
Ending Fund Balance	44,420	44,420	44,420	44,420

**WWRA Recycling Project
4500**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	357,016	350,000	350,000	350,000
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	42,184	7,000	7,000	7,000
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	399,200	357,000	357,000	357,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	403,954	357,000	357,000	357,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	403,954	357,000	357,000	357,000
Net Revenues (Expenditures)	(4,754)	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,166,762	1,162,008	1,162,008	1,162,008
Ending Fund Balance	1,162,008	1,162,008	1,162,008	1,162,008

**Delinquent Tax Fund - Transfers to Capital Reserves
5150**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	2,173,059	2,202,587	2,688,587	2,957,446
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	2,173,059	2,202,587	2,688,587	2,957,446
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	2,173,059	2,202,587	2,688,587	2,957,446
Total	2,173,059	2,202,587	2,688,587	2,957,446
Net Revenues (Expenditures)	-	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

*The budget information on the Delinquent Tax Fund is only reflective of the transfer into the Capital Reserves by BOC policy for balances above \$4 Million

**PA 123
5500**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	183,929	183,102	196,379	209,668
Total	183,929	183,102	196,379	209,668
<u>Expenditures</u>				
Personal Services	183,929	183,102	196,379	209,668
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	183,929	183,102	196,379	209,668
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**PA 105
5600**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	10,265	39,611	42,389	45,233
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	10,265	39,611	42,389	45,233
<u>Expenditures</u>				
Personal Services	10,265	39,611	42,389	45,233
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	10,265	39,611	42,389	45,233
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

WCHO Support (Leased Positions)

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	6,709,068	6,799,957	6,556,988	6,930,736
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	6,709,068	6,799,957	6,556,988	6,930,736
<u>Expenditures</u>				
Personal Services	6,709,068	6,799,957	6,556,988	6,930,736
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	6,709,068	6,799,957	6,556,988	6,930,736
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

*The budget information on WCHO is not reflective of the entire WCHO budget, but only the portion supporting the leased positions

WHP Leased Positions

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	550,977	735,813	744,364	786,793
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	550,977	735,813	744,364	786,793
<u>Expenditures</u>				
Personal Services	550,977	735,813	744,364	786,793
Supplies	-	-	-	-
Other Services	-	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	550,977	735,813	744,364	786,793
NET Revenues/Expenditures	-	-	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

*The budget information on WHP is not reflective of the entire WHP budget, but only the portion supporting the leased positions

**Facilities O & M
6310**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
Revenues				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	25,560	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	10,497	10,441	-	-
Internal Revenue	6,668,334	6,113,681	6,352,556	6,482,851
Other Revenue	709,939	690,724	476,109	476,109
Transfers In	-	-	-	-
Total	7,414,330	6,814,846	6,828,665	6,958,960
Expenditures				
Personal Services	2,398,542	1,852,894	2,121,171	2,236,418
Supplies	477,578	413,310	495,180	495,180
Other Services	3,383,975	3,415,716	3,475,272	3,475,272
Internal Service Charges	1,020,362	986,249	737,042	752,090
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	7,280,457	6,668,169	6,828,665	6,958,960
NET Revenues/Expenditures	133,873	146,677	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,570	135,443	282,120	282,120
Ending Fund Balance	135,443	282,120	282,120	282,120

Surpluses have resulted in Facilities O&M primarily due to internal restructurings and a shift to a preventative maintenance model thereby reducing operating costs.

**Fleet
6320**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	42,685	-	5,000	5,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	2,585	6,139	-	-
Internal Revenue	2,790,572	2,195,587	2,360,548	2,323,457
Other Revenue	190,805	48,405	150,500	150,500
Transfers In	-	-	-	-
Total	3,026,647	2,250,131	2,516,048	2,478,957
<u>Expenditures</u>				
Personal Services	228,809	104,766	54,174	57,254
Supplies	917,222	466,941	920,537	959,526
Other Services	1,205,188	721,794	404,995	401,995
Internal Service Charges	217,998	333,193	237,746	237,746
Capital Outlay	195,150	941,874	898,596	822,436
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	2,764,367	2,568,569	2,516,048	2,478,957
NET Revenues/Expenditures	262,280	(318,438)	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	2,647,520	2,909,800	2,591,361	2,591,361
Ending Fund Balance	2,909,800	2,591,361	2,591,361	2,591,361

The majority of the fleet fund balance is the asset value of the vehicles. Changes result as old vehicles are disposed of and new acquisitions occur.

**Warehouse Revolving
6340**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	299,257	504,000	504,000	504,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	1,529	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	300,786	504,000	504,000	504,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	300,497	504,000	504,000	504,000
Other Services	10,227	-	-	-
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	310,724	504,000	504,000	504,000
Net Revenues (Expenditures)	(9,938)	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	130,714	120,776	120,776	120,776
Ending Fund Balance	120,776	120,776	120,776	120,776

**Copier Fund
6360**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	290,805	514,000	514,000	514,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	6,398	-	-	-
Other Revenue	750	-	-	-
Transfers In	-	-	-	-
Total	297,953	514,000	514,000	514,000
<u>Expenditures</u>				
Personal Services	18,308	-	-	-
Supplies	71,474	266,000	266,000	266,000
Other Services	236,090	123,000	123,000	123,000
Internal Service Charges	-	-	-	-
Capital Outlay	40,125	125,000	125,000	125,000
Transfers Out	-	-	-	-
Total	365,997	514,000	514,000	514,000
Net Revenues (Expenditures)	(68,044)	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	320,632	320,632	320,632	320,632
Ending Fund Balance	252,588	320,632	320,632	320,632

**Risk Management
6440**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
Revenues				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	48,755	19,574	-	-
Internal Revenue	2,176,633	2,182,859	2,324,348	2,346,558
Other Revenue	403,165	402,920	6,295	6,295
Transfers In	-	-	-	-
Total	2,628,553	2,605,353	2,330,643	2,352,853
Expenditures				
Personal Services	355,924	222,728	207,732	229,942
Supplies	27	212	212	212
Other Services	1,610,260	1,769,933	2,097,597	2,097,597
Internal Service Charges	36,643	36,643	25,102	25,102
Capital Outlay	-	-	-	-
Reserves	-	-	-	-
Transfers Out	-	-	-	-
Total	2,002,854	2,029,516	2,330,643	2,352,853
NET Revenues/Expenditures	625,699	575,837	-	-
Planned Contribution to (Use of) Fund Balance	-	-	-	-
Beginning Fund Balance	527,386	1,153,085	1,728,922	1,728,922
Ending Fund Balance	1,153,085	1,728,922	1,728,922	1,728,922

Significant annual surpluses have occurred and are projected for 2008 and 2009 fiscal years due to containing insurance premiums and lower than anticipated legal expenses.

**Fringe Benefit Revolving
6600**

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	12,340	-	-	-
Fines & Forfeitures	-	-	-	-
Interest Revenue	156,932	-	-	-
Other Revenue	23,656,608	27,866,261	30,652,887	33,718,176
Transfers In	4,000	-	-	-
Total	23,829,880	27,866,261	30,652,887	33,718,176
<u>Expenditures</u>				
Personal Services	4,980,273	5,851,915	6,437,106	7,080,817
Supplies	-	-	-	-
Other Services	18,640,750	22,014,346	24,215,781	26,637,359
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	23,621,023	27,866,261	30,652,887	33,718,176
Net Revenues (Expenditures)	208,857	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	1,186,544	1,395,401	1,395,401	1,395,401
Ending Fund Balance	1,395,401	1,395,401	1,395,401	1,395,401

**Centrex
6900**

	2008	2009	2010	2011
	Actuals	Projected	Adopted	Adopted
<u>Revenues</u>				
Taxes & Penalties	-	-	-	-
Licenses & Permits	-	-	-	-
Federal/State/Local	-	-	-	-
Fees & Services	687,837	700,000	700,000	700,000
Fines & Forfeitures	-	-	-	-
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Transfers In	-	-	-	-
Total	687,837	700,000	700,000	700,000
<u>Expenditures</u>				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services	687,837	700,000	700,000	700,000
Internal Service Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	687,837	700,000	700,000	700,000
Net Revenues (Expenditures)	-	-	-	-
Planned Contribution To / (Use Of) Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-