



## CAPITAL IMPROVEMENT

Over the past decade Washtenaw County has worked to ensure proper infrastructure development and maintenance is achieved for all county operations. The foundation of the county’s strategic framework is that all employees have the necessary skills, resources and tools essential to provide customer service. Each county business is dependent on the infrastructure of space, technology and professional development. This is County Guiding Principle #4. Without a strong plan in each of these areas, the business will not be successful. Since the inception of the Business Improvement Process, Washtenaw County has continually progressed in its approach to providing infrastructure in an integrated manner. As with all government agencies, Washtenaw County continues to face the challenge of ever increasing needs and opportunities with limited resources. It is essential that these resources be used in a wise manner to serve our citizens. The governance of our infrastructure is critical in ensuring that our delivery systems are efficient and effective and that our employees have what they need to provide world class service. For purposes of internal infrastructure allocation, infrastructure is defined as the tools, skills and knowledge necessary for employees to work effectively and efficiently. This includes:

- Space
- Capital equipment
- Technology
- Professional development
- Processes (and their impact on positions)

Prior to the Business Improvement Process the provision of these resources was uncoordinated and hit-or-miss at best. Each planning cycle has seen an improvement in the manner in which our infrastructure is provided and maintained. A history of this progression is provided below and on the next page.

	<b>Technology</b>	<b>Space</b>	<b>Professional Development</b>
1996/97	PC replacement schedule – the beginnings of the county’s Technology Plan was a plan to provide every employee with a PC on a 3 year replacement schedule		Technology – the first priority for the new PD program was an emphasis on county employees becoming proficient in the use of available technology
1998/99	Mainframe to Client/Server – primary emphasis was to migrate county systems from mainframe applications to client/server applications both for usability and in preparation for Y2K	Space Plan Phase I – County began the first phase of coordinated space plan that would design and construct 5 new county facilities	
		Ergonomic Furniture – comprehensive plan to provide all employees with ergonomically correct furniture over a 3 year period	
2000/01	Server replacement schedule – with the expansion of county networks and applications a replacement schedule the county’s 50+ servers and network hardware was developed	Capital reserve – the Board of Commissioners established a capital reserve policy and fund to be sustained by delinquent tax revenue. It would be the source of all capital expansion projects and associated debt service	
		Capital improvement schedule – development of a comprehensive 20 year schedule to ensure proper maintenance of all facilities. To be funded by a dedicated 1/8 <sup>th</sup>	



WASHTENAW COUNTY ANNUAL CAPITAL FUNDS

Fund	Agency		2008	2009 Projected	2010	2011
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR  <i>Funding for the county's 20 year CIP to maintain our existing facilities, provide for security &amp; safety of those entering county facilities.</i>	\$ 2,005,731	\$ 1,596,486	\$ 1,346,486	\$ 1,346,486
4020	240	CAPITAL PROJECTS  <i>Contains miscellaneous capital renovation projects that are funded without bond issue, frequently through a small annual general fund appropriation and through department identified revenues.</i>	\$ 372,008	\$ 300,000	\$ 150,000	\$ -
4040	400	REGISTER OF DEEDS AUTOMATION FUND  <i>A state required fund based on fees within the county's Register of Deeds office to finance technology related enhancements within ROD operations.</i>	\$ 229,583	\$ 300,000	\$ 300,000	\$ 300,000
4050	220	TECHNOLOGY PLAN & CAPITAL EQUIPMENT  <i>Includes maintaining the county's existing infrastructure, the replacement of network and desktop equipment, software upgrades and system enhancements to meet the goals of the organization.</i>	\$ 2,768,569	\$ 2,431,246	\$ 2,530,016	\$ 2,165,232
4060	200	CAPITAL RESERVES  <i>Established by the BOC with funding predominately through the Delinquent Tax funds for funding of the county's strategic space plan, including the payment of capital bond issues.</i>	\$ 6,334,880	\$ 7,097,979	\$ 6,360,059	\$ 6,307,577
4300	580	DPW REVOLVING  <i>This fund provides seed money for DPW projects while they wait for revenue from special assessments.</i>	\$ 54,035	\$ 47,000	\$ 47,000	\$ 47,000
4500	580	WWRA RECYCLING PROJECT  <i>This fund is managed through Public Works and handles recycling for local communities paid for through special assessments.</i>	\$ 403,954	\$ 357,000	\$ 357,000	\$ 357,000
6320	240	FLEET SERVICES  <i>An internal service fund for the acquisition, disposal and maintenance of the county's fleet.</i>	\$ 2,764,366	\$ 2,568,569	\$ 2,516,048	\$ 2,478,957

Note: This list does not include financial data for the county's capital bond projects although the bond repayment is included within the Capital Reserves. Also, the Fleet Services fund is including in this section as capital, however, it is not reflected throughout the book as part of capital as a means to prevent double counting. The fleet fund is an internal service fund with a direct payment from those county departments and offices with county vehicles through a fleet allocation.



**Department Review Panel  
2010/11 Infrastructure Enhancement Requests**

Application #: \_\_\_\_\_

Name of Request: \_\_\_\_\_

Final Score:

Customer Need (Max 30 Points): \_\_\_\_\_

Internal Efficiencies (Max 30 Points): \_\_\_\_\_

Collaborations (Max 25 Points): \_\_\_\_\_

Maximize Resources (Max 15 Points): \_\_\_\_\_

Total Score (100 Points Possible): \_\_\_\_\_

The scores and recommendations of the Department Review Panel will be reviewed and considered by the Support Services Leadership Team. This information will be weighted along with other data sources such as direction from Strategic Steering Committees (Document Imaging, GIS, eGovernment, etc), project Total Cost of Ownership (TCO) calculations, alignment with Support Services goals, and the capacity within Support Services for enhancement projects during the 2008/09 fiscal years. Support Services will then make a recommendation to County Administration who will in turn provide the final recommendation to the Board of Commissioners in the Administrator’s Recommended Budget.

While the opinions and scores of the review panel are not the final decision, this information is critical to ensuring the county makes the best use of limited resources to maximize the impact on the organization and community. Due to the breadth of requests being considered, we want to ensure consistency and objectivity as much as possible in this review. As a result, we ask that you review your final score in the following framework:

\_\_\_\_\_ 90 – 100 Points This is an exemplary request with no significant questions remaining that if funded will result in the desired outcomes of community impact, collaborations, internal efficiencies and maximizing county resources. Ideally this request would be funded.

\_\_\_\_\_ 75 – 89 Points This is a very good request with few major questions remaining that if funded should result in at least three of the desired outcomes of community impact, collaborations, internal efficiencies and maximizing county resources significantly being accomplished. This request is a good candidate for funding.

\_\_\_\_\_ 60 – 74 Points This is a request with some merit that will in part result in some of the desired outcomes of community impact, collaborations, internal efficiencies and maximizing county resources. More information may be needed to fully understand the impact of this request which could result in a higher score upon further review.

\_\_\_\_\_ 0 – 59 Points This request does not adequately address the desired outcomes of community impact, collaborations, internal efficiencies and maximizing county resources. More information may be needed to fully understand the impact of this request.



## TECHNOLOGY AND CAPITAL EQUIPMENT

In the 21st century, technology is playing an increasingly larger role in how citizens, visitors, businesses, and employees conduct business with the county. Thus, Washtenaw County has made it a goal to maintain and continually upgrade the current viable technological infrastructure and to be a leader in the emerging field of E-Government, Geographic Information Systems and Document Management.

### 2010/2011 TECHNOLOGY CAPITAL PLAN

The focus of the Technology Capital Plan is to:

- Maintain current infrastructure (example: Server Maintenance, Application Upgrades)
- Provide necessary tools and technologies to County employees (example: PC & Server Replacement, New Software, etc.)

The Capital Plan below outlines the strategic direction for each focus area mentioned above.

#### Emerging Trends

The emerging trends this year are focused on efficiencies, cost savings, energy savings, and partnerships.

- Collaborative Technology
- Desktop Virtualization
- Web 2.0
- Green IT
- Rapid Development Tools
- Desktop Collaboration
- Windows 7

#### Maintaining Existing Infrastructure

- **PC Replacement Plan:** PC Replacement was deferred in 2009 which resulted in a one-time \$350,000 savings. Current standards specify that desktops be replaced every 4 years while laptops are replaced every 3 years. The new and proposed standards replace desktops every 5 years and laptops every 4 years. These new standards were developed to maximize the hardware useful life and realize immediate costs savings. IT's strategy is to replace approximately 600 PC's within the next two years by using a combination of traditional laptop replacement to support the growing trend towards mobile commuting, utilizing desktop virtualization and redeploying used PC's that are still within county operating system requirements. This strategy will allow Washtenaw County to maintain a ratio of 3 PC technicians to support over 1900 PC's and remain competitive and efficient in the rapidly changing field of technology.
- **Server Replacement:** Replace servers every 4-5 years to achieve 99.9% network uptime to ensure critical systems remain operational. We added a year to our server life by adding an inexpensive 3<sup>rd</sup> party warranty to all servers over 3 years old. This not only extends life, but saves maintenance costs. We are still planning on replacing 15 servers in 2010 and 25 servers in 2011 due to normal replacement timelines. Beginning in 2006, efficiency was increased by introducing virtual server technology, which replaced 13 physical servers. There are currently 30-40 virtualized servers in operation. To further increase efficiency and capacity, IT will continue to virtualize servers during 2010/11 where it makes technical and financial sense. Cost reductions of up to 30% per server have been realized by implementing a virtualization strategy.
- **Fiber Network:** Complete installation of the county's 90 mile long high speed fiber network. The fiber network will link 16 county locations and facilitate the further sharing of high speed computing and networking resources with the City of Ann Arbor. This will also be the first replacement of the county's wide area data network in 12 years moving away from leased fixed bandwidth services. The core network is comprised of dual fault tolerant redundant fiber optic rings with a speed of 10 Gigabits per second connecting 5 core campus locations. The remaining county sites will be connected as spokes off of the main ring with speed of 1 Gigabit per second. The main goal of the project is to reduce or eliminate leased service costs as well as future proof the county's core data network infrastructure for the next 25 years.



building footprints in 2010. Both of these products will have significant market value and provide key information for first responders and assessment personnel. In addition, the county has partnered with the USGS, City of Ann Arbor, and SEMCOG to acquire 2010 aerial imagery at a fraction of the typical cost. The county partnered with the City of Ann Arbor to acquire online mapping tools that will allow the county to host City of Ann Arbor mapping applications while sharing the cost of maintenance and server infrastructure. In 2010/11 the GIS program will continue to pursue partnership opportunities with the City of Ann Arbor and other external entities. This includes combining the City and County GIS infrastructure to lower costs, providing map and data sales for the City of Ann Arbor to increase revenue, partnering with the State of Michigan on application development and hosting, and continuing to partner on data acquisitions and pursue grant opportunities.



The following table summarizes the Capital Equipment Fund budget 2008 through 2011.

	2008 Actuals	2009 Projected	2010 Adopted	2011 Adopted
<b>REVENUES</b>				
Federal Revenue				
State Revenue				
Local Revenue	\$ 114,196	\$ 65,353	\$ 99,000	\$ 99,000
Fees & Services				
Fines & Foreitures				
Internal Revenue				
Interest Revenue	\$ 43,025	\$ 3,475		
Other Rev & Reimb	\$ 172,794	\$ 162,086	\$ 426,784	\$ 62,000
Transfers In	\$ 2,389,747	\$ 2,200,332	\$ 2,004,232	\$ 2,004,232
<b>Total Revenues</b>	<b>\$ 2,719,762</b>	<b>\$ 2,431,246</b>	<b>\$ 2,530,016</b>	<b>\$ 2,165,232</b>
<b>EXPENDITURES</b>				
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			
<b>Total Expenditures</b>	<b>2,768,569</b>	<b>2,431,246</b>	<b>2,530,016</b>	<b>2,165,232</b>



## 2010/11 Vehicle Allocation by Department

DEPARTMENT	2008/09	2010/11	Variance	2010	2011
	Vehicles	Vehicles		Adopted Budget	Adopted Budget
14-A District Court	1	0	-1	\$ -	\$ -
Administration	3	1	-2	\$ 5,548	\$ 5,743
Building Inspection	5	4	-1	\$ 30,389	\$ 27,471
Children's Services	5	3	-2	\$ 22,291	\$ 20,765
Community Development	1	1	0	\$ 4,457	\$ 5,038
CSTS - All Units Combined	38	43	0	\$ 344,562	\$ 349,292
Drain Commission	10	8	5	\$ 86,951	\$ 90,644
Emergency Management	2	2	-2	\$ 18,195	\$ 17,436
Environmental Health	10	5	0	\$ 32,045	\$ 28,125
ETCS	1	1	-5	\$ 4,795	\$ 4,425
Facilities Management	30	20	0	\$ 108,947	\$ 123,995
Fleet Services	3	0	-10	\$ -	\$ -
Parks & Recreation	11	11	-3	\$ 82,405	\$ 85,586
Planning & Environment	1	0	0	\$ -	\$ -
Prosecuting Attorney	3	3	-1	\$ 22,603	\$ 21,689
Public Defender	0	1	0	\$ 4,831	\$ 6,405
Sheriff - All Units Combined	116	112	1	\$ 1,525,044	\$ 1,461,358
Soil Erosion	1	1	-4	\$ 7,579	\$ 6,831
Treasurer	1	2	0	\$ 2,727	\$ 3,310
Trial Court Juvenile Center	4	4	1	\$ 46,930	\$ 55,032
Verterans Services	1	1	0	\$ 5,191	\$ 5,203
WCHO	1	0	0	\$ 5,056	\$ 5,109
<b>Total County Fleet</b>	<b>248</b>	<b>223</b>	<b>-25</b>	<b>\$ 2,360,547</b>	<b>\$ 2,323,456</b>

The above Fleet adopted budget for 2010/11 do not include \$155,500 that is expected from surplus property, gains of the disposal of assets and refunds/rebates.



concert with the requesting department, utilizing their input to shape the product. This often involves the use of mechanical engineers, or other specialized consultants that provide specific expertise or background. Input is sought from all staff within Facilities Management, particularly the Maintenance Technicians and Skilled Trades. These employees' hands-on experience and knowledge of county facilities is an invaluable element in the development of building renovation plans.

3. **Ongoing examination of projects and priorities:** Throughout the year, Facilities Management encounters requests for building changes and improvements, as well as unanticipated maintenance needs. Staff reviews the requests and maintenance needs and determine their relative priority in relation to projects already established or in development. If necessary, project schedules may be renegotiated to reflect the urgency or priority of need. It should be noted that while it is necessary to acknowledge that emergencies can arise, it is the intent of the planning process to minimize their occurrence.

The result of this planning process is a Preventive Maintenance Schedule. This schedule illustrates the county's plan for repair, maintenance or replacement projects within county Facilities Management. It addresses such major systems as HVAC systems, roof systems, parking lots, carpet, etc. The first two years of this plan identifies specific projects that will be implemented within the budget allocation. It provides information on the type of project, estimated cost and the proposed timeframe for implementation. Management of the Capital Maintenance Plan is the responsibility of Facilities Management in collaboration with the rest of Support Services and county Administration.

There has been considerable effort throughout 2009 in shifting the Facilities Management from a reactionary organization to one that concentrates more on preventive maintenance. By completing all preventative maintenance work on time, we have reduced the number of equipment breakdowns and the need for emergency maintenance work. This shift in management has greatly reduced staffing needs and operating costs within our Facilities Operations & Management fund. This philosophy has freed both staff and funds for completing planned maintenance and project work. In addition, we are able to provide more accurate life expectancy estimates of the county's equipment. There are 5 key strategies that we are using to make this effort successful:

1. Organizational processes support balanced preventive and demand maintenance
2. All maintenance work meets or exceeds quality standards
3. Tririga, our computer aided facilities management system, supports all FM functions
4. Continuously improve maintenance processes
5. Customers are encouraged to support maintenance initiatives

The cost estimates for planned 1/8 Mill projects are prepared through the review of current construction costs, historical construction cost data and the professional experience and judgment of the staff. Funds for the projects are provided by the biennial budget resolution of the County Board of Commissioners which allocates 1/8 Mill for capital improvements from the General Fund.

The 2010/2011 adopted budget for the 1/8th mill allocation is provided below with allocations shown by building. The entire amount will be reflected in the Capital Outlay category which reflects the Board of Commissioners priority of 1/8th Mill being allocated to the ongoing maintenance of our infrastructure. The amount shown in All County includes the annual repayment of the Chevron bond payment for energy efficiencies and allocated amount for systems and infrastructure that support all county properties and departments including replacement schedules for carpet, paint, sidewalks, HVAC, security systems and signage. All of these budget allocations are preliminary and subject to a final, thorough infrastructure review at the end of each fiscal year to ensure costs are allocated where appropriate.



# WASHTENAW COUNTY SPACE PLAN

## Background

Throughout the summer of 2006, Washtenaw County undertook a space planning project at the direction of the Board of Commissioners. The outcome of this project was to identify the overall facility needs for the county over the course of the next 20 years. In addition, the Board requested that this process inform their decisions regarding immediate space needs for implementation from 2007 through 2010.

The Space Plan report dated November 1, 2006 and as reflected in resolution #06-0246 reflects the findings of several data gathering processes, including:

- Compilation of several facility planning projects
- Facility needs assessment analyses
- Public engagement with key stakeholder groups, including other local units of government, the for-profit sector and the not-for profit sector
- Assessment of current county facilities and their value
- Review of demographic and population information
- Strategic planning by various departments within Washtenaw County

The result of these efforts was a document that projected space needs for the future of Washtenaw County. This document will continue to be updated on a frequent basis, in conjunction with the county's biennial budget process, and will provide a framework for the planning elements undertaken in each budget cycle.

The new Space Plan builds upon the Board of Commissioners successful progress during the past decade of accomplishing new infrastructure projects to replace obsolete facilities or create new space for growing programs. Projects completed over the past decade include:

- 200 North Main
- Western County Service Center
- 110 N. Fourth Avenue
- 110 E. Huron Downtown Courthouse
- Delonis Center
- Head Start Facility
- Youth Center (Juvenile Detention and Intensive Outpatient Treatment Services)

## Immediate Issues

The Space Plan report identified that the greatest needs of the county remained in the area of public safety and justice and county health programs, and included:

- **Increasing the jail capacity and upgrading the infrastructure** – a \$21.8M bond issue funded through the county's capital reserves and an \$800K annual general fund appropriation. Additional staff and operating costs will be necessary with the increase of 112 jail beds. Full operating cost impact is in discussions with the Sheriff.
- **Replacing the 14A-1 District Court** – a \$12.8M bond issue funded through the county's capital reserve and the Public Improvement Fund. No additional operating costs are anticipated. The current 14A-1 facility is planned to be demolished (estimated cost of \$120K) resulting in great capital savings through a reduction in long-term deferred maintenance.
- **Constructing a new 14A-4 Saline District Court** – a \$2.7M project funded through previous bond issues and the county's Public Improvement Fund to meet the legal mandate. Additional operating costs for utilities and operations are anticipated.
- **Renovation of 555 Towner as a health campus** – a reduced renovation project was completed in 2008/09 with just over \$1M of funding through the 1/8<sup>th</sup> mill. No impact on operating costs is anticipated.
- **Relocation of ETCS** – leased facility at Key Bank with renovation and lease paid for through additional cost allocation plan revenue and outside funding where appropriate.



- Create local unit collaboration opportunities
- Reinforce dual accountability between departments and Support Services
- Introduce transparency to the decision-making process

By applying these policies throughout Washtenaw County, we will create a more cohesive organization and also reduce the cost of doing business. The policies that govern our operations will periodically be presented to the Board of Commissioners as they are updated to reflect the Board's current objectives and our internal operating practices. These updated policies as well as direction from the Board will continue to influence the next steps relating to the pending space needs of the county.



G. The County Administrator shall provide, in writing, information which will assist the county to determine if a project is reasonable and should or should not be supported to receive county full faith and credit. Such information shall relate to county policies and procedures and shall be provided to the Board of Commissioners and other authorizing Boards and authorities within sixty (60) days after its receipt. Comments from the County Administrator shall come from but are not limited to the following:

1. Input from the County Metropolitan Planning Commission as to whether the county's local land use policies are consistent or inconsistent with this proposed project
2. Input from the County Board or authority having statutory authority over the project regarding the project's technical acceptability
3. Input on how the financing of the project will affect financing projects of other local governments, county government or its agencies over the next five years
4. Input on how the project compares to the county formula for fund bond allocations for individual units of government
5. Input from a benefit analysis report for the project as it relates to the county's own funding allocation program
6. Input through a credit analysis carried out by the county appointed financial and bond counsel advisor

H. A local unit shall demonstrate its ability to retire County bonds as its schedule defines. If a feasibility study has been completed on a pay back schedule it should be included. The alternative methods of pay back include:

1. If by revenues, what kind?
2. If by taxes, would it be through extra taxes or within the existing tax levy?
3. If by general appropriations, are there guarantees that the appropriations will continue to be collected?
4. By special assessments
5. By connection charges or other extended annual charge
6. By any combination of the above
7. And other statutorily collected and distributed revenues

I. If growth in tax revenues as user fees is the approach to retiring bonds and notes, the local unit shall identify the projected rate of growth and how that rate was determined.

J. A local unit shall identify any reserve funds that will exist to assist the local government retiring the bonds or notes if the primary source of repayment is depleted.

K. In addition, to all other statutory requirements, any County agency issuing bonds or notes shall notify the Finance Department Head of pending issues, roles, funds, and bank accounts established and other relevant information to issuance so that the Finance Department may establish proper records and monitor the total County debt.

L. County cash flow borrowings initiated by the County Treasurer, as agent for the County, shall be restricted for the purpose of paying 100% of the delinquent real property taxes for the preceding year to the County and all units of government within the County.

M. Proceeds from long-term debt will not be used for current ongoing operations.

Source: Board of Commissioners Policy I-F3-1, Resolution 86-0252; County Procedure I-F3-4.



**SCHEDULE OF BOND INDEBTEDNESS & NOTES PAYABLE  
JANUARY 1, 2010**

DESCRIPTION	INTEREST RATE	FISCAL	PRINCIPAL OUTSTANDING 1/1/2010	FISCAL YEAR 2010		BALANCE
		YEAR OF FINAL MATURITY		PRINCIPAL	INTEREST	OUTSTANDING 1/1/2011
<b>GENERAL OBLIGATION</b>						
Water/Sewer Serial Bonds	1.625% - 6.75 %	2028	\$ 31,772,279	\$ 2,910,000	\$ 1,223,133	\$ 28,862,279
Road Commission Bonds	2.0% - 7.0 %	2012	\$ 900,000	\$ 300,000	\$ 39,600	\$ 600,000
Building Authority Bonds	1.5% - 4.75 %	2028	\$ 83,125,000	\$ 6,485,000	\$ 2,689,662	\$ 76,640,000
Delinquent Tax Notes	1.5% - 3.68%	2011	\$ 25,000,000	\$ 18,000,000	\$ 359,350	\$ 7,000,000
<b>SUBTOTAL</b>			<b>\$ 140,797,279</b>	<b>\$ 27,695,000</b>	<b>\$ 4,311,745</b>	<b>\$ 113,102,279</b>
<b>SPECIAL ASSESSMENT</b>						
Drain Improvement Bonds	1.625% - 6.5%	2031	\$ 8,876,464	\$ 560,000	\$ 270,163	\$ 8,316,464
Road Commission Bonds	2.0% - 7.0 %	2019	\$ 320,000	\$ 18,000	\$ 5,546	\$ 302,000
<b>SUBTOTAL</b>			<b>\$ 9,196,464</b>	<b>\$ 578,000</b>	<b>\$ 275,709</b>	<b>\$ 8,618,464</b>
<b>INSTALLMENT NOTES</b>						
Drain Improvement Notes	1.625% - 6.5%	2014	\$ 2,079,961	\$ 1,241,399	\$ 162,709	\$ 838,562
Road Commission Notes	2.0% - 7.0 %	2013	\$ 1,620,000	\$ 375,000	\$ 53,838	\$ 1,245,000
<b>SUBTOTAL</b>			<b>\$ 3,699,961</b>	<b>\$ 1,616,399</b>	<b>\$ 216,547</b>	<b>\$ 2,083,562</b>
<b>TOTAL INDEBTEDNESS</b>			<b>\$ 153,693,704</b>	<b>\$ 29,889,399</b>	<b>\$ 4,804,001</b>	<b>\$ 123,804,305</b>



**SOURCES OF FUNDING FOR 2010**

<b>DESCRIPTION</b>	<b>OPERATING MILLAGE</b>	<b>OTHER GOV. UNITS</b>	<b>SPECIAL ASSESSMENTS &amp; PROJECT REVENUE</b>	<b>INTEREST EARNINGS AND PENALTIES</b>	<b>TOTAL</b>
<b>GENERAL OBLIGATION</b>					
Water/Sewer Serial Bonds			\$ 4,133,133		\$ 4,133,133
Road Commission Bonds			\$ 339,600		\$ 339,600
Building Authority Bonds			\$ 9,174,662		\$ 9,174,662
Delinquent Tax Notes				\$ 18,359,350	\$ 18,359,350
<b>SPECIAL ASSESSMENT</b>					
Drain Improvement Bonds	\$ 77,500	\$ 77,500	\$ 675,163		\$ 830,163
Road Commission Bonds			\$ 23,546		\$ 23,546
<b>INSTALLMENT NOTES</b>					
Drain Improvement Notes			\$ 1,404,108		\$ 1,404,108
Road Commission Notes			\$ 428,838		\$ 428,838
<b>TOTALS BY SOURCE</b>	<b>\$ 77,500</b>	<b>\$ 77,500</b>	<b>\$ 16,179,050</b>	<b>\$ 18,359,350</b>	<b>\$ 34,693,400</b>

