

Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

**RESOLUTION AUTHORIZING ADJUSTMENTS TO THE 2011 INGHAM COUNTY BUDGET**

**RESOLUTION #11-134**

WHEREAS, the Board of Commissioners adopted the 2011 Budget on October 26, 2010 and has authorized certain amendments since that time, and it is now necessary to make some adjustments as a result of updated revenue and expenditure projections, fund transfers, reappropriations, accounting and contractual changes, errors and omissions, and additional appropriation needs; and

WHEREAS, the Liaison Committees and the Finance Committee have reviewed the proposed budget adjustments prepared by the Controller/Administrator's staff and have made adjustments where necessary; and

WHEREAS, Public Act 621 of 1978 requires that local units of government maintain a balanced budget and periodically adjust the budget to reflect revised revenue and expenditure levels.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby directs the Controller/Administrator to make the necessary transfers to adjust revenues and expenditures in the following funds, according to the attached schedules:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>2011 BUDGET</u> <u>4/01/11</u>	<u>PROPOSED</u> <u>CHANGES</u>	<u>PROPOSED</u> <u>BUDGET</u>
101	General Fund	\$73,248,381	\$57,425	\$73,305,806
208	Parks	1,749,138	5,700	1,754,838
215	Friend of the Court	4,975,072	923	4,975,995
221	Health	41,922,740	1,647,600	43,570,340
230	Hotel/Motel	1,800,000	942	1,800,942
245	Public Improvements	1,183,122	464,186	1,647,308
256	ROD Automation	478,865	12,716	491,581
258	Potter Park/Zoo	3,515,728	1,272,775	4,788,503
267	Community Corrections	433,926	10,000	443,926
450	Parks Capital	0	2,711,551	2,711,551
508	Parks Enterprise	396,971	18,177	415,148
561	Fair	826,607	942	827,549
631	Building Authority Operating	3,557,193	83,222	3,640,415
664	Mach. & Equip. Revolving	470,919	793,608	1,264,527

**FINANCE: Yeas:** Schor, Tsernoglou, Nolan, Bahar-Cook, McGrain, Dougan  
**Nays:** None      **Absent:** None      **Approved 4/20/11**

Comm. Dougan voted "no" on the General Fund Expenditures – Circuit Court – Increase Attorney Fee Budget \$6,860 for Legal Representation Approved by Resolution 10-392.

## GENERAL FUND REVENUES

	2011 Budget – <u>4/01/11</u>	Proposed <u>Changes</u>	2011 Proposed <u>Budget</u>
<b>Tax Revenues</b>			
County Property Tax	42,854,424		42,854,424
Property Tax Adjustments	(450,000)		(450,000)
Delinquent Real Property Tax	25,000		25,000
Unpaid Personal Property Tax	(50,000)		(50,000)
Industrial Facility Tax	394,000		394,000
Trailer Fee Tax	15,000		15,000
<b>Intergovernmental Transfers</b>			
Transfer from Rev. Sh. Res. Fund	5,180,645		5,180,645
State Revenue Sharing	911,329		911,329
Convention/Tourism Tax - Liquor	1,561,077		1,561,077
Health and Safety Fund	9,754		9,754
Use of Fund Balance	1,000,000	56,837	1,056,837
<b>Department Generated Revenue</b>			
Animal Control	597,460		597,460
Circuit Court - Family Division	556,092		556,092
Circuit Court - Friend of the Court	543,238		543,238
Circuit Crt - General Trial	2,222,915		2,222,915
Controller	3,170		3,170
Cooperative Extension	35,000		35,000
County Clerk	715,450		715,450
District Court	2,472,988		2,472,988
Drain Commissioner/Drain Tax	364,400		364,400
Economic Development	314,800		314,800
Elections	37,150		37,150

Emergency Operations	120,582		120,582
Equalization /Tax Mapping	50,100		50,100
Facilities	147,623		147,623
Human Resources	38,686		38,686
Probate Court	277,178		277,178
Prosecuting Attorney	657,416	588	658,004
Register of Deeds	1,545,567		1,545,567
Remonumentation Grant	85,000		85,000
Sheriff	5,306,352		5,306,352
Treasurer	5,283,865		5,283,865
Tri-County Regional Planning	61,740		61,740
Veteran Affairs	360,380		360,380
<b>Total General Fund Revenues</b>	<b>73,248,381</b>	<b>57,425</b>	<b>73,305,806</b>

#### GENERAL FUND EXPENDITURES

	2011 Budget - 4/01/11	Proposed <u>Changes</u>	2011 Proposed <u>Budget</u>
Board of Commissioners	581,148		581,148
Circuit Court - General Trial	7,674,982	6,860	7,814,842
District Court	2,304,475		2,304,475
Circuit Court - Friend of the Court	1,237,959		1,237,959
Jury Board	1,209		1,209
Probate Court	1,387,956		1,387,956
Circuit Court - Family Division	5,068,756		5,068,756
Jury Selection	94,669		94,669
Elections	289,135		289,135
Financial Services	663,328	14,216	677,544
County Attorney	412,220		412,220
County Clerk	616,089		616,089

Controller	813,159		813,159
Equalization/Tax Services	642,835		642,835
Human Resources	523,514		523,514
Prosecuting Attorney	5,639,031	588	5,639,619
Purchasing	207,933		207,933
Facilities	1,978,519		1,978,519
Register of Deeds	445,560		445,560
Remonumentation Grant	85,000		85,000
Treasurer	568,706		568,706
Drain Commissioner	998,116		998,116
Economic Development	346,323		346,323
Community Agencies	179,594		179,594
Equal Opportunity Committee	500		500
Women's Commission	500		500
Historical Commission	500		500
Tri-County Regional Planning	102,900		102,900
Jail Maintenance	282,958		282,958
Sheriff	17,078,375		17,078,375
Community Corrections	73,663		73,663
Animal Control	1,332,984		1,332,984
Emergency Operations	224,075		224,075
Board of Public Works	300		300
Drain Tax at Large	378,000		378,000
Health Department	11,291,874		11,291,874
Medical Examiner	419,617		419,617
Substance Abuse	787,545		787,545
Community Mental Health	1,866,174		1,866,174
Department of Human Services	1,752,470		1,752,470

Tri-County Aging	76,225		76,225
Veterans Affairs	444,866		444,866
Cooperative Extension	597,593	9,237	606,830
Parks and Recreation	1,313,557		1,313,557
Contingency Reserves	428,098	(21,076)	407,022
Legal Aid	20,000		20,000
2-1-1 Project	33,750		33,750
Capital Improvements	1,984,241	47,600	2,031,841
<b>Total General Fund Expenditures</b>	<b>73,248,381</b>	<b>57,425</b>	<b>73,305,806</b>

### **General Fund Revenues**

Prosecuting Attorney	Increase revenue \$588 for a private grant from the Prosecuting Attorneys Association of Michigan to use towards the purchase of supplies promoting Crime Victim Rights Week.
Use of Fund Balance	Increase use of fund balance \$56,837 for reappropriated projects. (\$9,237 for Cooperative Extension and \$47,600 for capital improvements).

### **General Fund Expenditures**

Circuit Court	Increase attorney fee budget \$6,860 for legal representation approved by Resolution 10-392.
Financial Services	Increase budget \$14,216 for county's required contribution to MERS for Capital Area District Library (CADL) employees who were formerly employees of Ingham County.
Prosecuting Attorney	Increase expenses \$588 for a private grant from the Prosecuting Attorneys Association of Michigan to use towards the purchase of supplies promoting Crime Victim Rights Week.
Cooperative Extension	Reappropriate \$9,237 in unspent funds from the Community Development activity to cover portion of VISTA coordinator's wages in 2011. Federal dollars were spent before general fund dollars, leaving a general fund balance to be carried over to the following year.
Contingency	Decrease contingency for county's required contribution to MERS for Capital Area District Library (CADL) employees who were formerly employees of Ingham County (\$14,216) and for Circuit Court attorney fees (\$6,860).

Capital Improvements            Transfer \$47,600 in reappropriated funds to the Health Fund for e-health implementation approved in the 2007 capital budget

**Non-General Fund Adjustments**

Parks  
(F208)                                Reappropriate funds for web update (\$3,000) and office phones (\$2,700) approved in the 2009 capital budget.

Friend of the Court  
(F215)                                Increase revenues and expenses to purchase replacement laptop. (\$923)

Health  
(F221)                                Recognize book value of vaccine provided by Michigan Department of Public Health to Health Department for children's immunizations (\$1,600,000). Reappropriate funds for e-health implementation (\$47,600) approved in the 2007 capital budget.

Hotel/Motel  
(F230)                                Increase use of fund balance and transfer out to Fair Fund to purchase replacement PC and monitor. (\$942).

Public Improvements  
(F245)                                Reappropriate funds for the following capital improvement projects: parking lot repair (\$21,919) per 2004 capital budget, painting stone at Mason Courthouse (\$78,137) per 2005 capital budget, parking lot repair (\$1,399) per 2006 capital budget, Mason Courthouse heating and cooling (\$42,796), District Court carpet (\$7,610), District Court restroom renovation (\$10,000), Jail door hinges and switches (\$4,754), Hilliard Building chiller renewal (\$40,000), Jail carpet/floor replacement (\$5,768), and Animal Control shelter security camera (\$1,910) per 2008 capital budget, District Court power transfer switch (\$20,500), Jail communication control system (\$173,010), Jail boiler/feed tank (\$28,630), Animal Control public restroom renovation (\$2,886), Parks stone chips, sand and gravel (\$7,077), and Parks beach house roof (\$2,523) per 2010 capital budget, and Jail water management system approved by Resolution 10-368 (\$15,267).

ROD Automation  
(F256)                                Increase use of fund balance to purchase nine replacement PCs and six replacement printers. (\$12,716)

Potter Park/Zoo  
(F258)                                Reappropriate funds for the following capital projects not completed in previous year: rhino project (\$1,031,654) authorized in 2007, outdoor bird holding (\$10,000) and decorative fencing (\$31,496) authorized in 2009, penguin exhibit glass (\$5,000), red panda exhibit renovation (\$10,000), pheasant exhibit renovation (\$5,000), big horn sheep exhibit update (\$30,000), gunnite rock work (\$10,000), plant material (\$6,404), garden program (\$10,000), big barn tuckpointing (\$90,000), reptile exhibit electrical update (\$17,446), birdhouse roof (\$6,335), birdhouse heating modifications (\$4,440), and cell scale (\$5,000) authorized in 2010.

Community Corrections (F267)	Restore subcontract amount for the Community Mental Health Relapse Prevention and Recovery program to \$47,200. Resolution 11-100 reduced amount to \$37,200, but based on new information from the State regarding budget adjustments, the subcontract amount needs to be restored.
Parks Capital (F450)	Reappropriate funds for the following capital projects; Heart of Michigan Trail Lake Lansing South to Park Lake Road (\$829,075) per 2006 capital budget, Heart Of Michigan Trail Park Lake to MSU (\$1,252,230), Hawk Island Tubing Hill (\$150,000), Heart of Michigan Trail - Right of Way Acquisition (\$172,853), and Lake Lansing South fishing dock per 2007 capital budget, Heart of Michigan Trail Jolly Road to Hope Soccer Complex (\$250,000) per 2008 capital budget, and fishing dock/habitat (\$46,258), roof replacement Lake Lansing Boat Launch (\$7,398), and Lake Lansing South cash registers (\$3,737) per 2010 capital budget.
Parks Enterprise (F508)	Reappropriate funds for the following capital projects: tube rental building (\$1,765), tube hill grooming equipment (\$14,000) and disc golf course (\$2,412) per 2009 capital budget.
Fair (F561)	Increase use of hotel/motel funds to purchase replacement PC and monitor. (\$942)
Bldg Authority Operating (F631)	Reappropriate funds for the following capital improvement projects at the Human Services Building: signage (\$13,123) per the 2009 capital budget, boiler replacement (\$42,071), Tri-County Office on Aging kitchen air unit (\$13,000), and parking lot repairs (\$15,028) per the 2010 capital budget.
Mach./Equip. Revolving (F664)	Increase CIP upgrade funds to purchase the following replacement equipment: a laser printer for the Board of Commissioners Office (\$984), a laser printer for Cooperative Extension (\$984), a printer for Economic Development (\$984), two PCs and monitors for Financial Services (\$1,883), a laser printer for Probate Court (\$1,717), equipment for the Treasurer's Office comprised of three PCs, two monitors, and two laser printers (\$4,274), a PC and monitor for Veterans Affairs (\$942), a PC and monitor for Probate Court (\$1,200), and a laptop (\$1,253) and PC and monitor (\$1,285) for Circuit Court. Reappropriate funds for the following projects: office furniture for the Drain Commissioner's Office (\$6,212) and electronic medical records system (\$100,000) for Health Department approved in the 2007 capital budget, scanner project (\$45,473) for Circuit Court, electronic medical records system for Health Department (\$100,000) and Probate Court microfilming project (\$16,825) approved in the 2008 capital budget, Probate Court scanning project (\$17,953)

and renovation of Health Department space at Human Services Building (\$81,943) approved in the 2009 capital budget, FTR gold upgrade (\$1,000), computer for counter (\$1,000), paper drill (\$1,000), letter opener (\$1,200), implementation of new scanning system (\$25,000), and recording equipment (\$4,570) for Probate Court, Circuit Court Imaging/Scanning Project (\$197,627), furniture for the Treasurer's Office (\$7,500), and Health Department call center records/reporting module (\$32,000) approved in the 2010 capital budget, and Courtroom Technology Project (\$138,799) approved by Resolution 10-376.