

2009 Budget

Jackson County Board of Commissioners



Jackson County Government



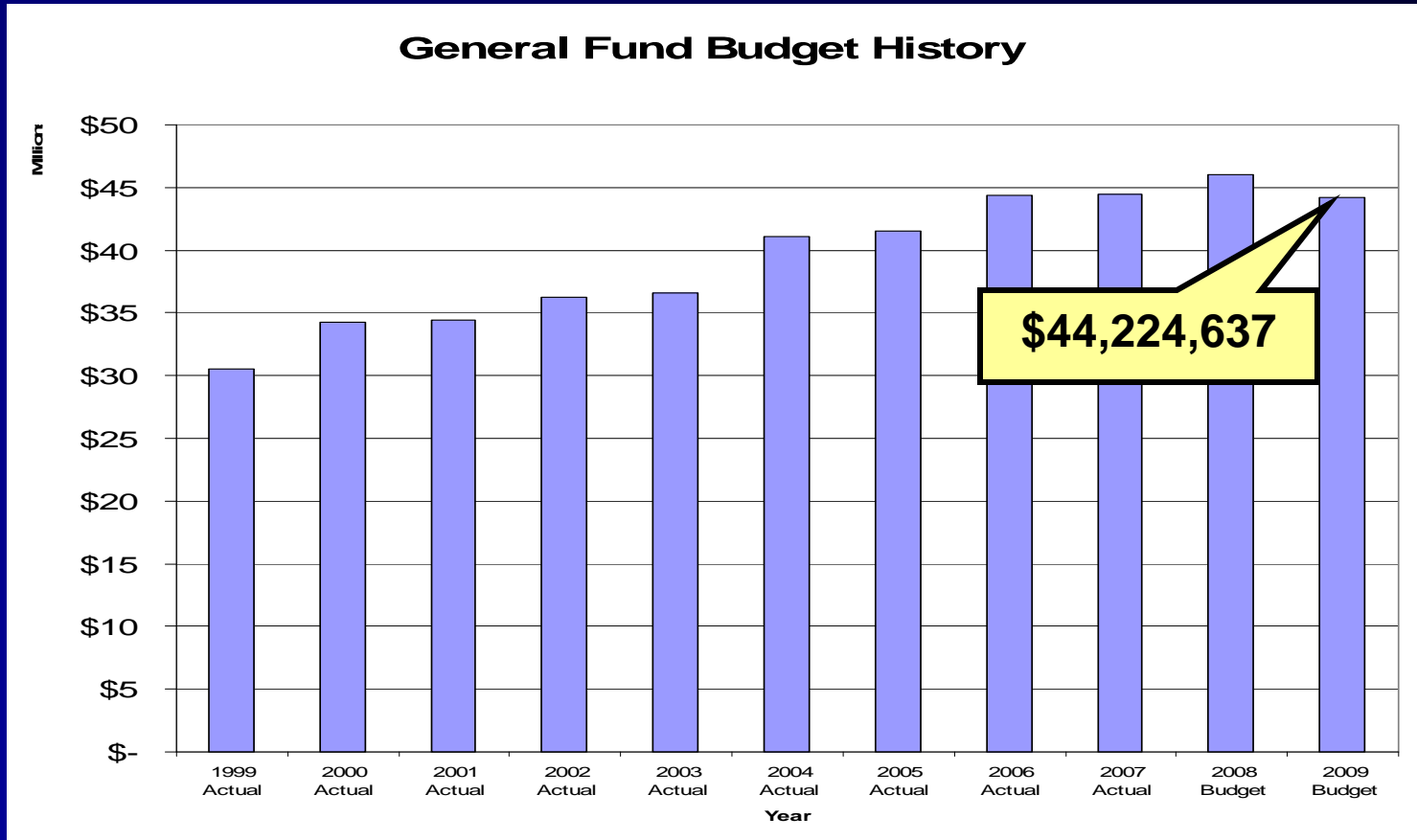


Budget Drivers

- \$2 million reduction from 2008 budget
- Unreserved fund balance increased
- FTE reduction without layoffs
- Significant cost category increases
- Decreasing revenues
- Significant challenges for 2010



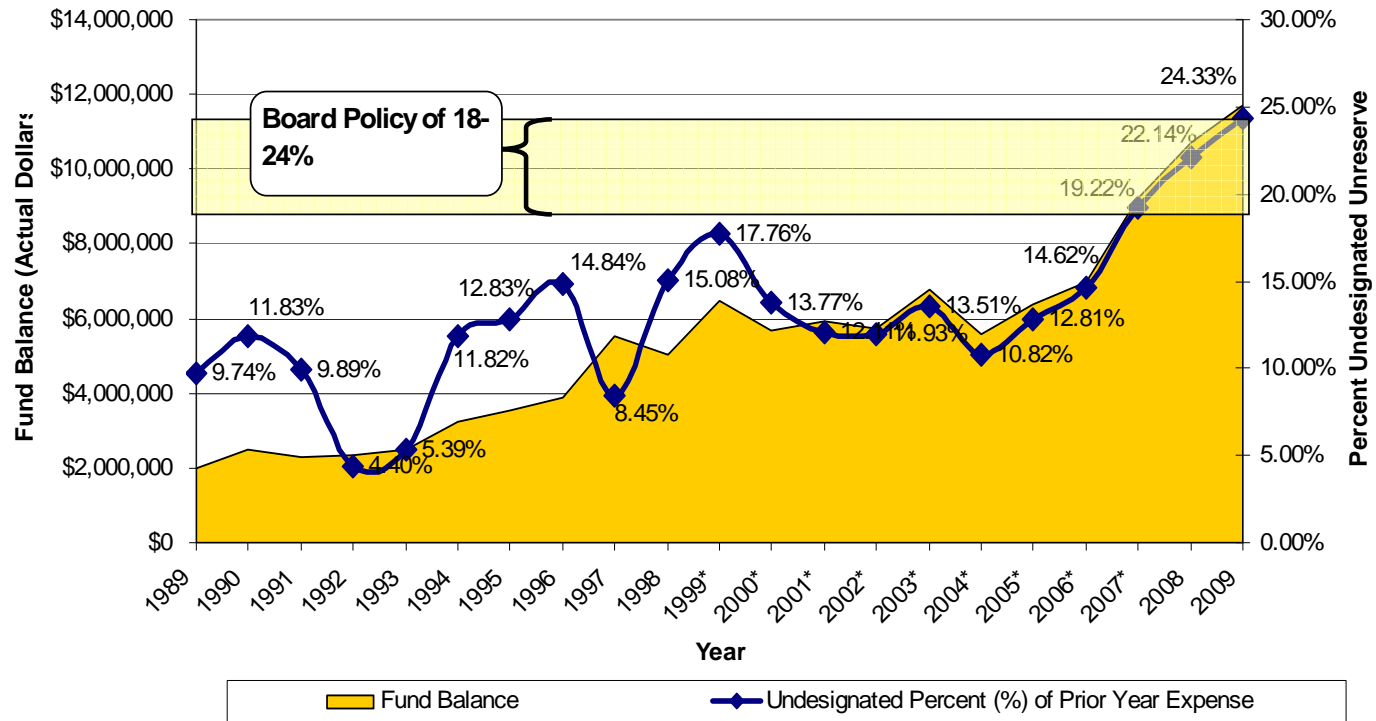
10-Year History





Fund Balance

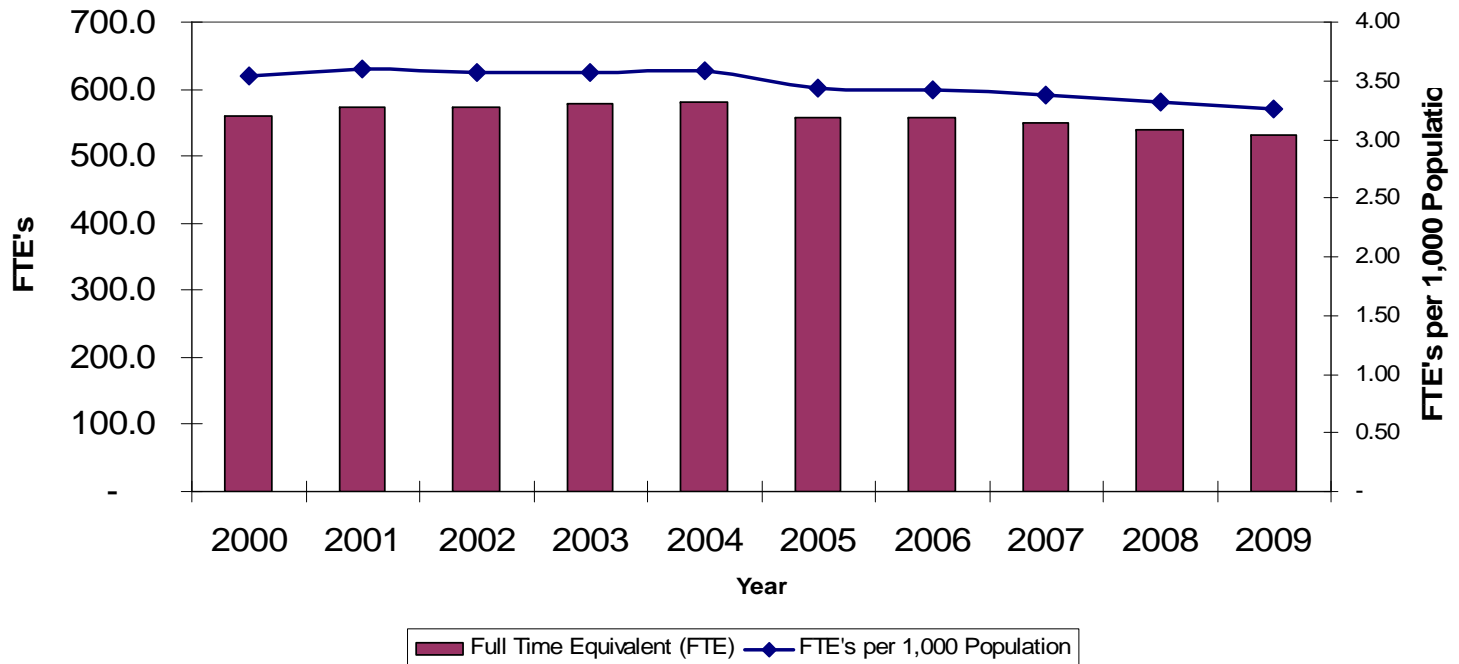
Fund Balance History





Staff Level

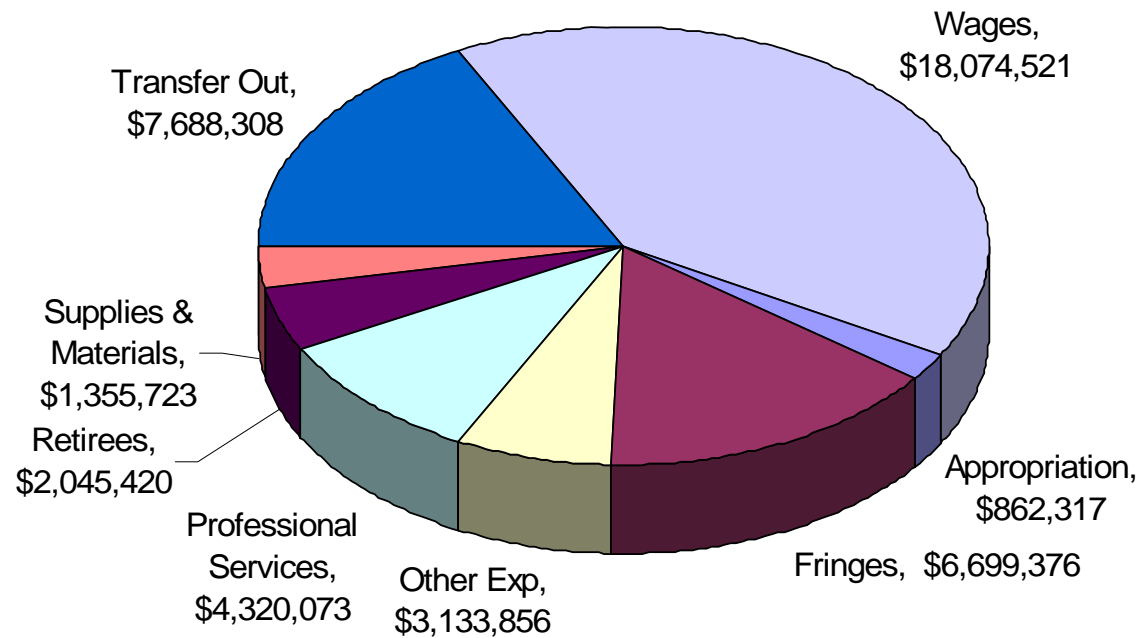
County Full Time Equivalent (FTE) History (Service Level Impact)





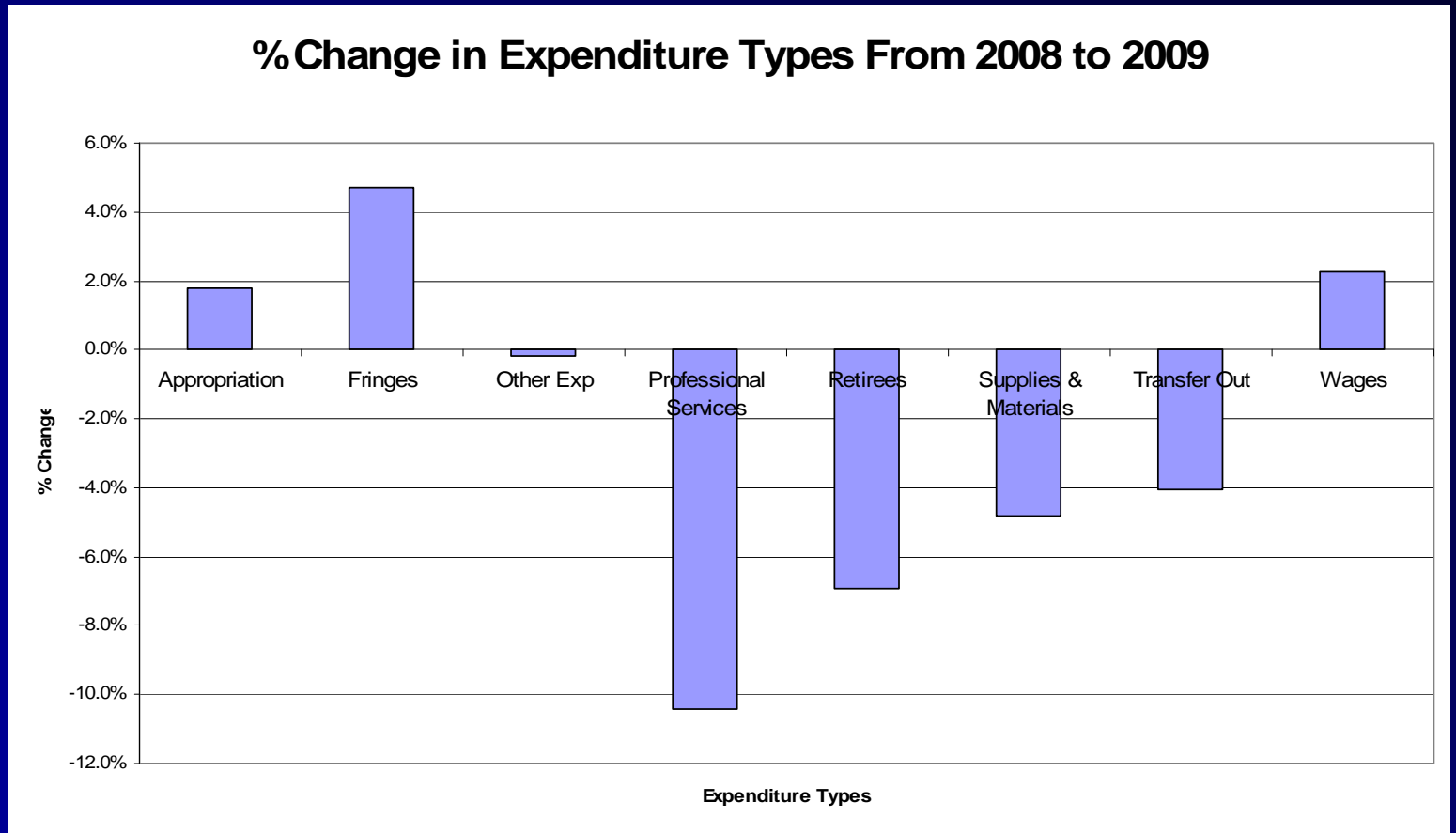
2009 Expenses By Group

Expenditure by Type



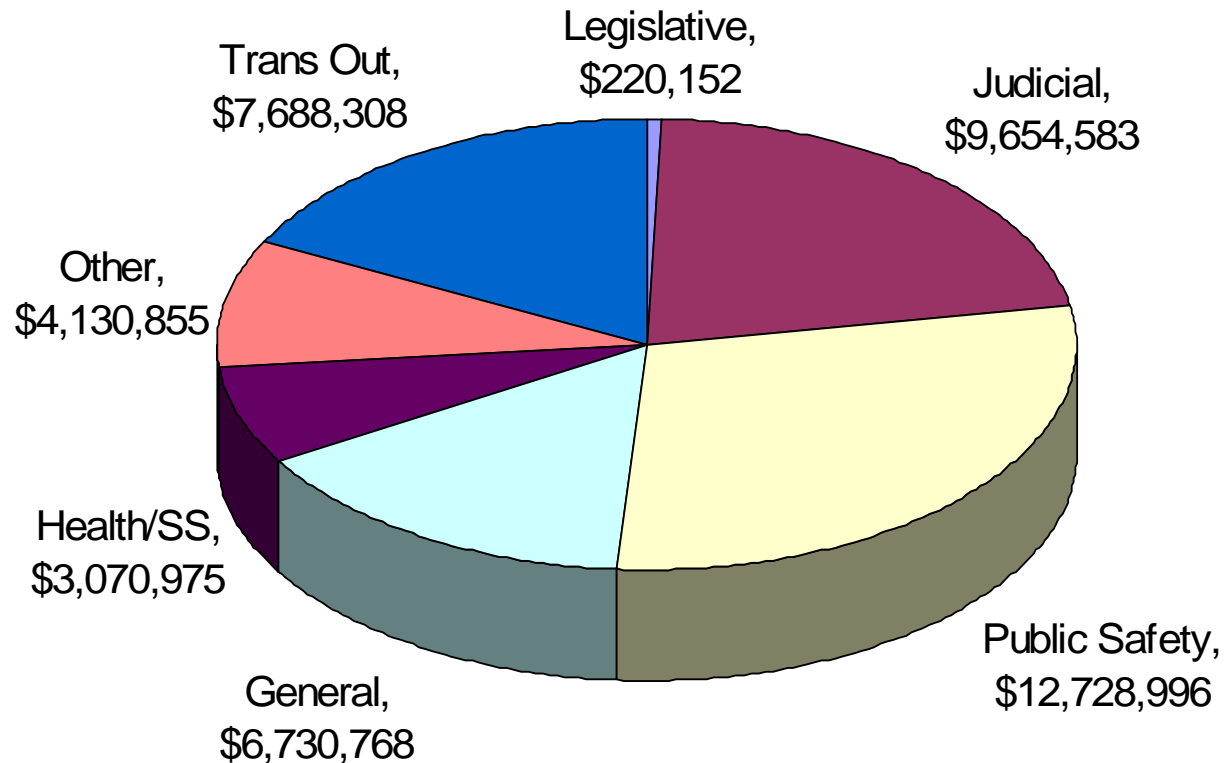


2009 Expenses By Group



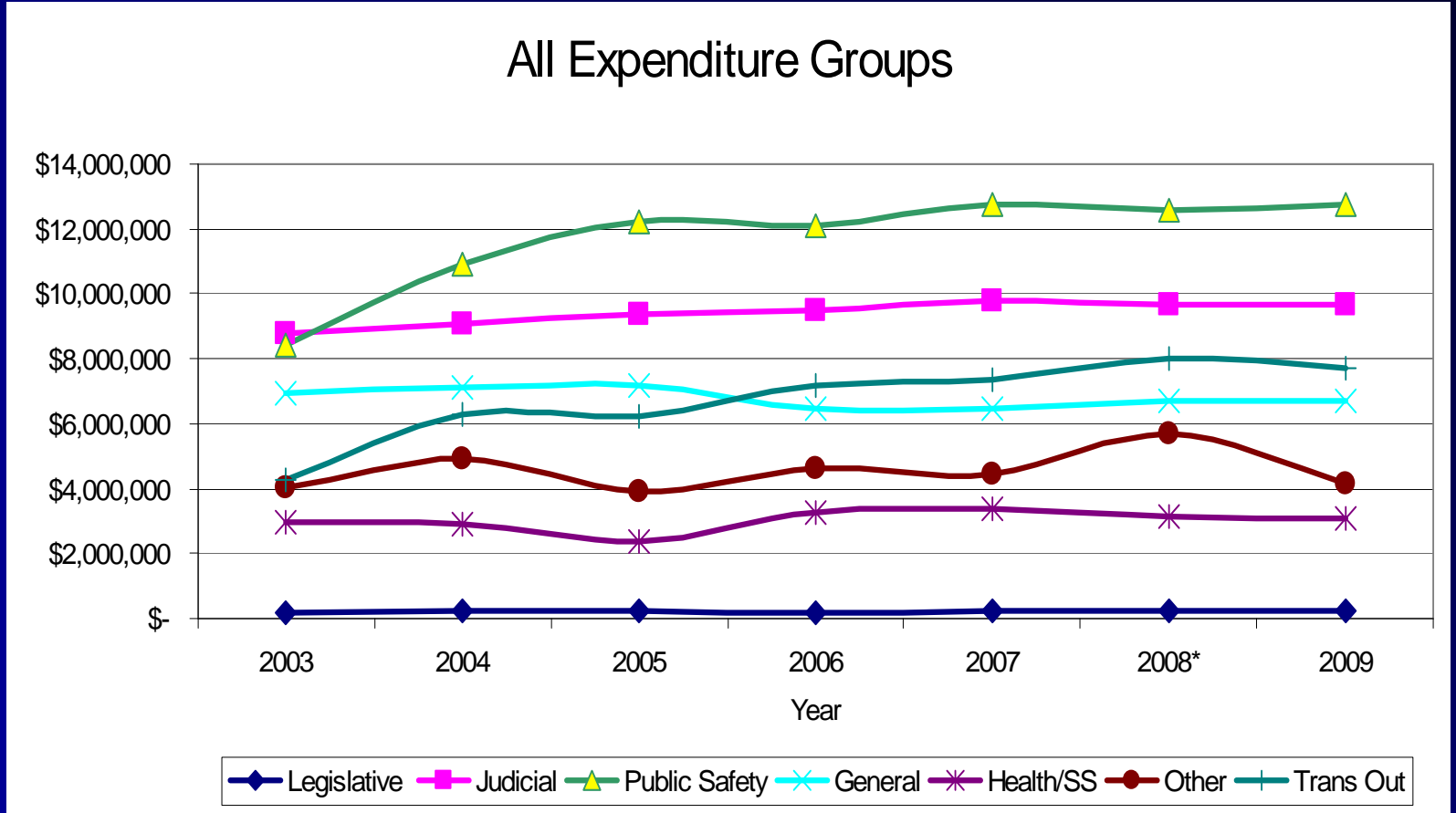


2009 Expenses By Group



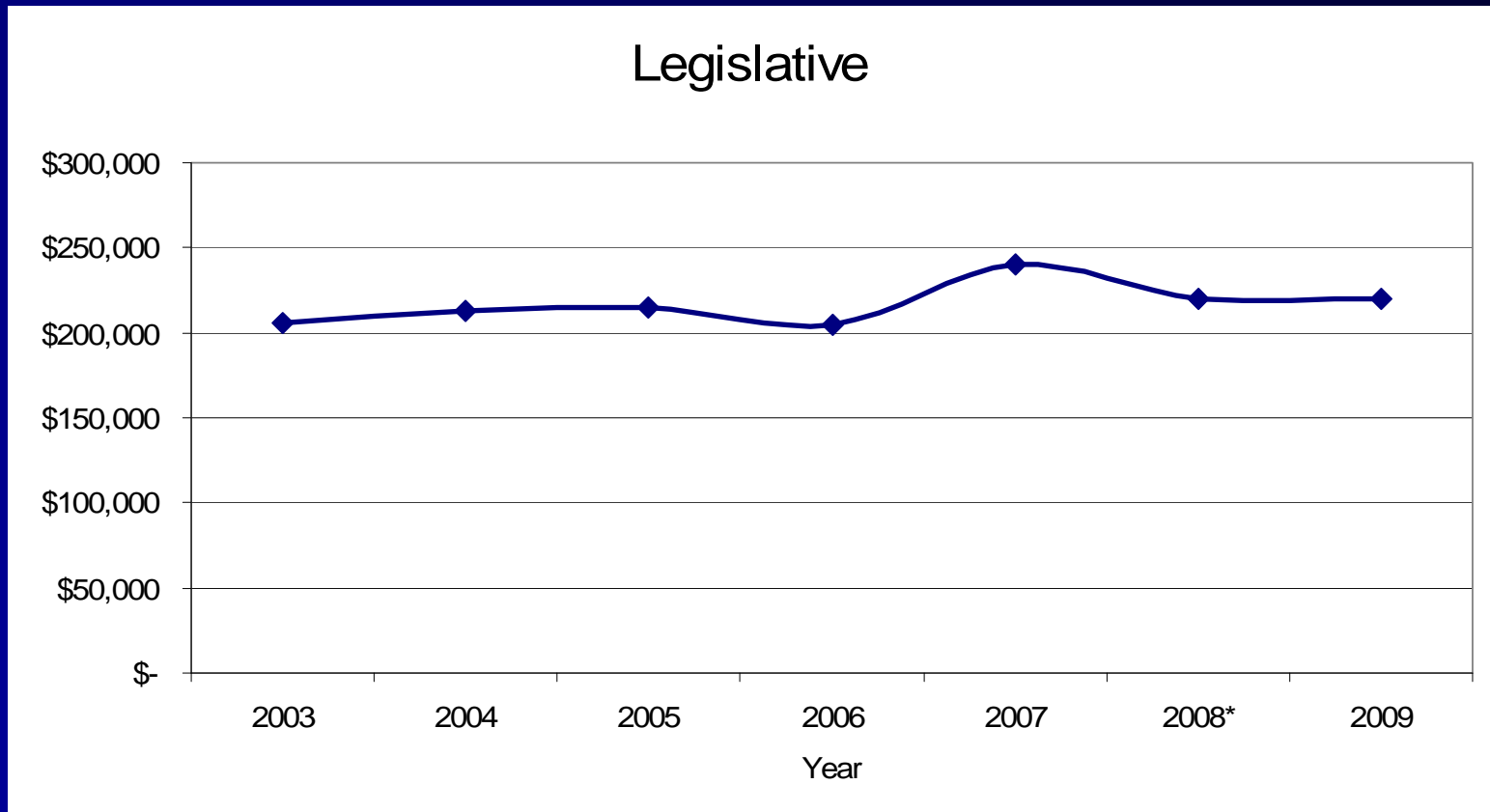


Expenses By Group



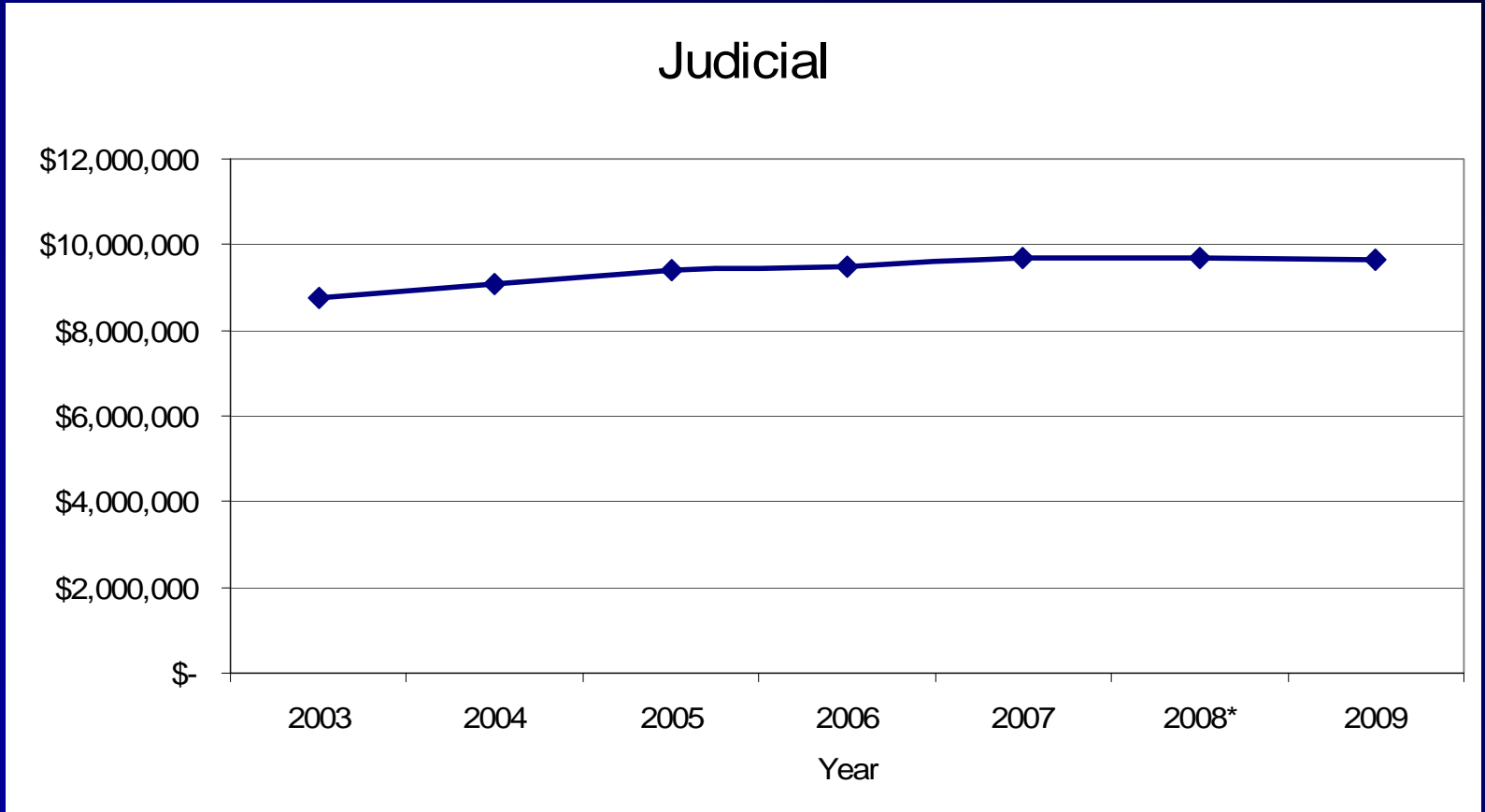


Expenses By Group



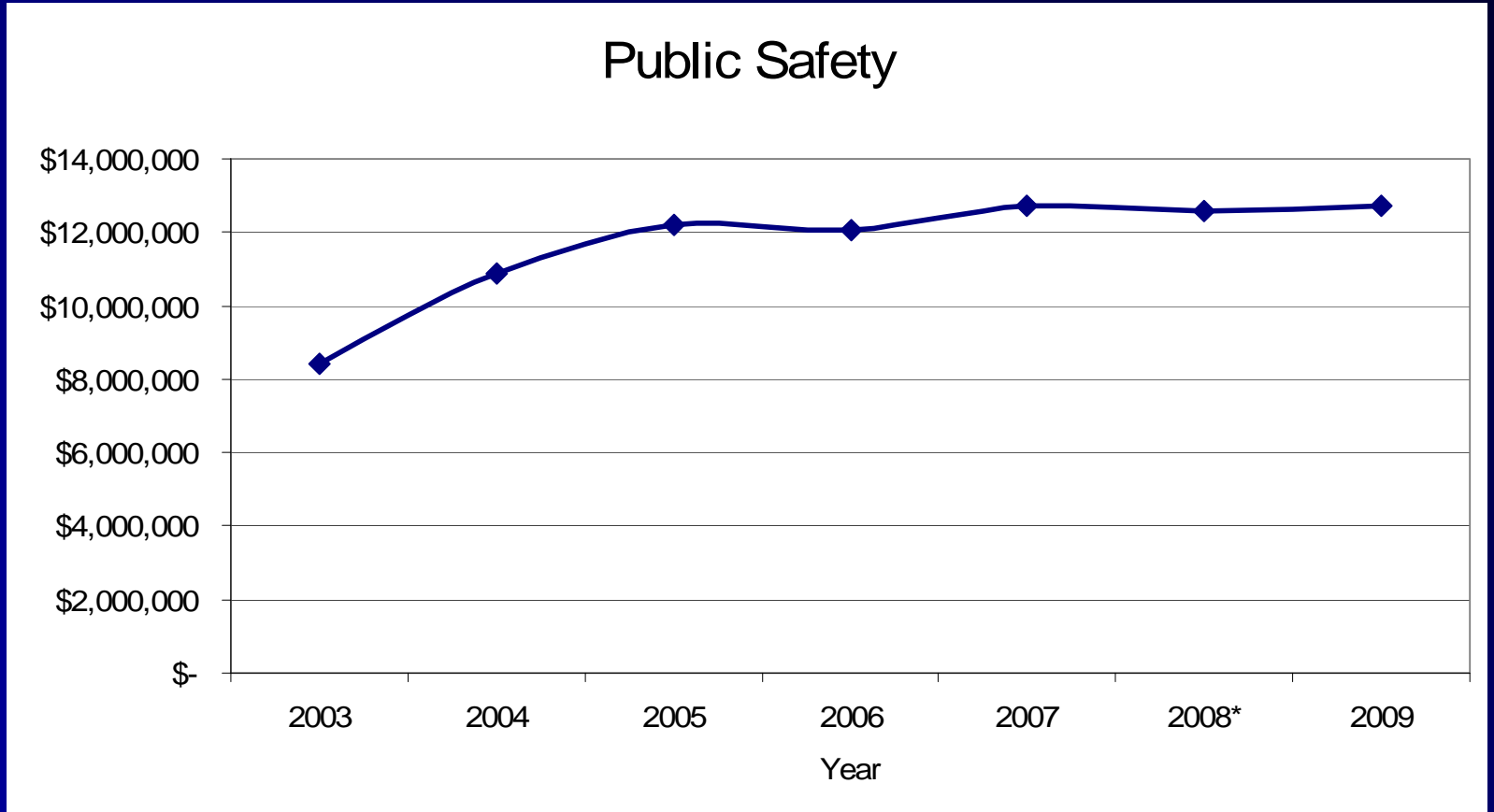


Expenses By Group



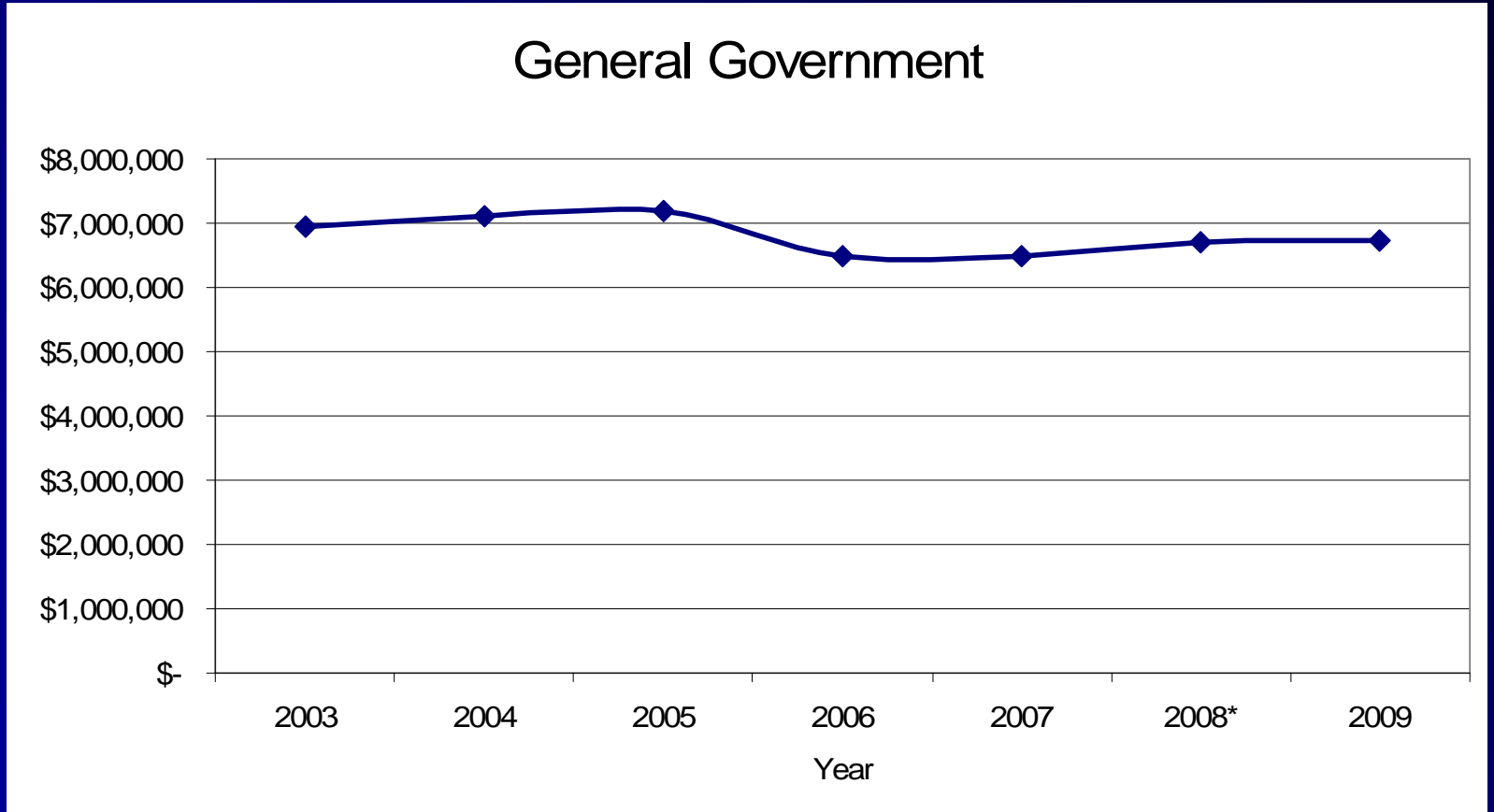


Expenses By Group



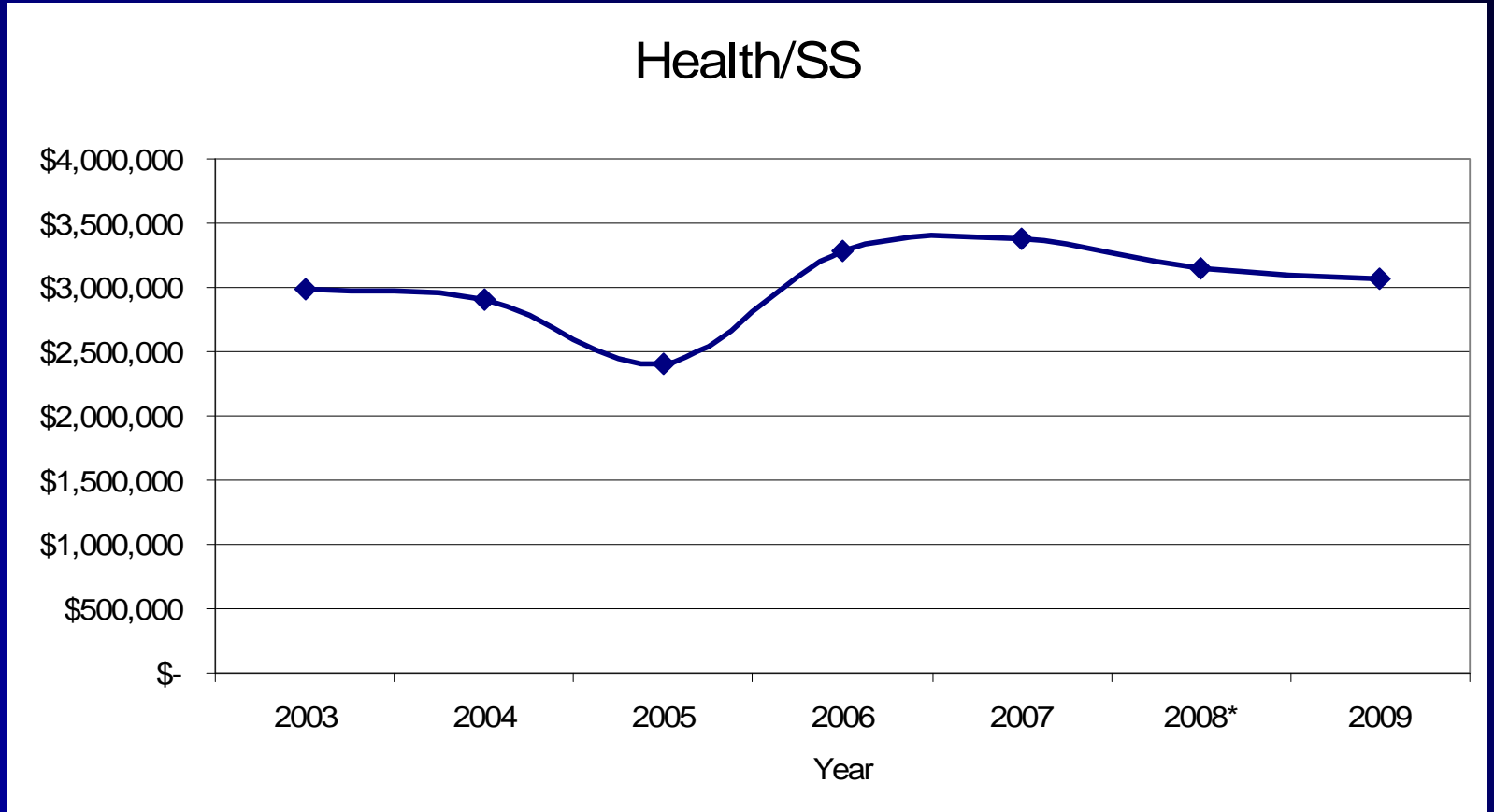


Expenses By Group



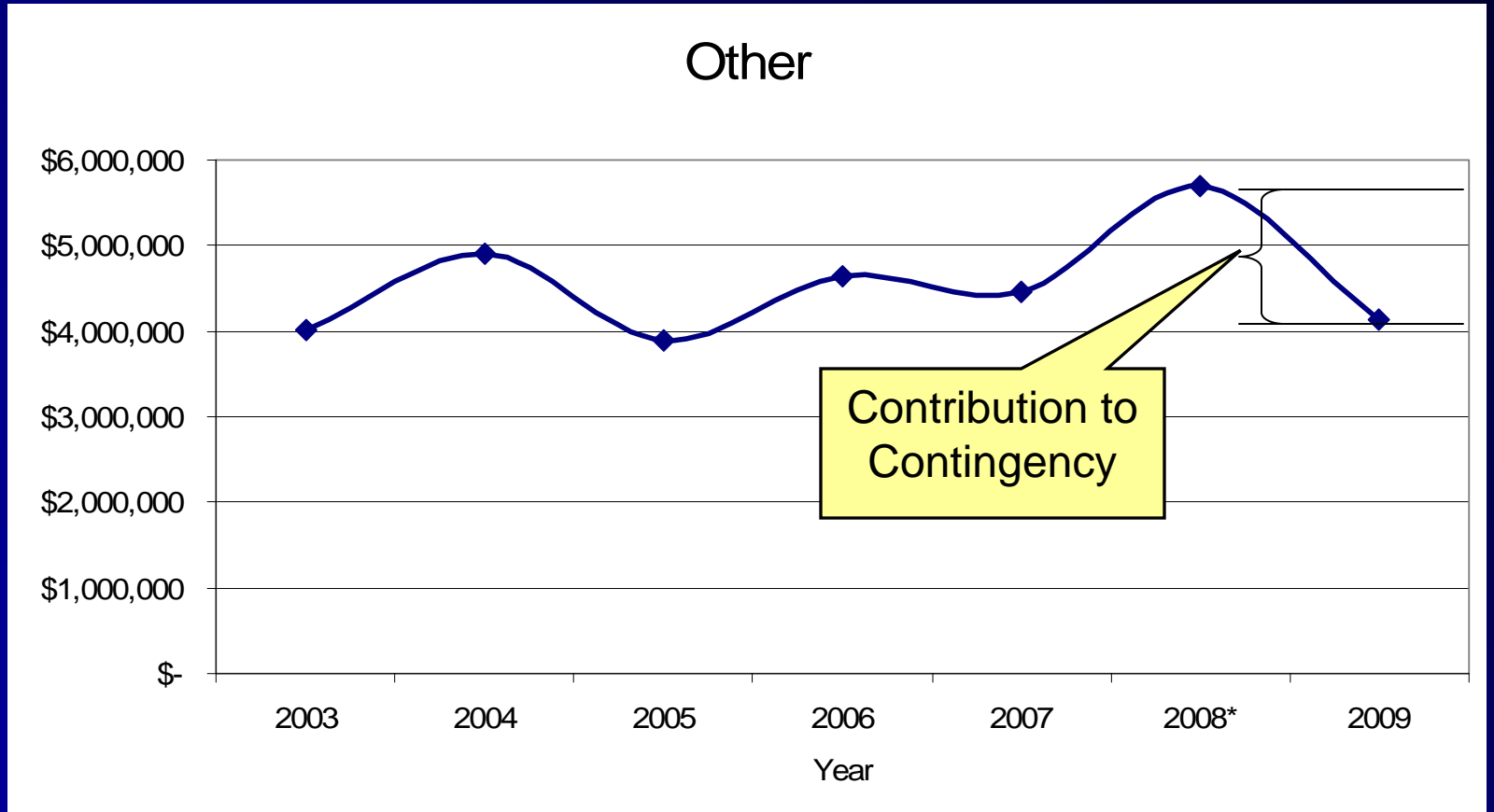


Expenses By Group



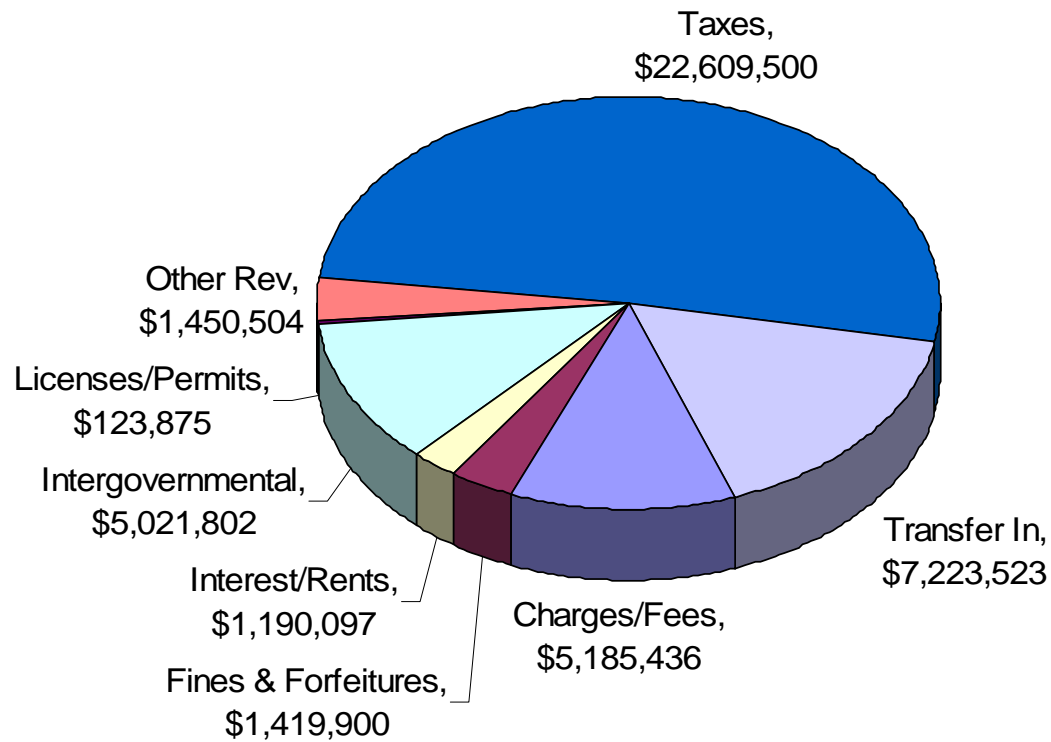


Expenses By Group



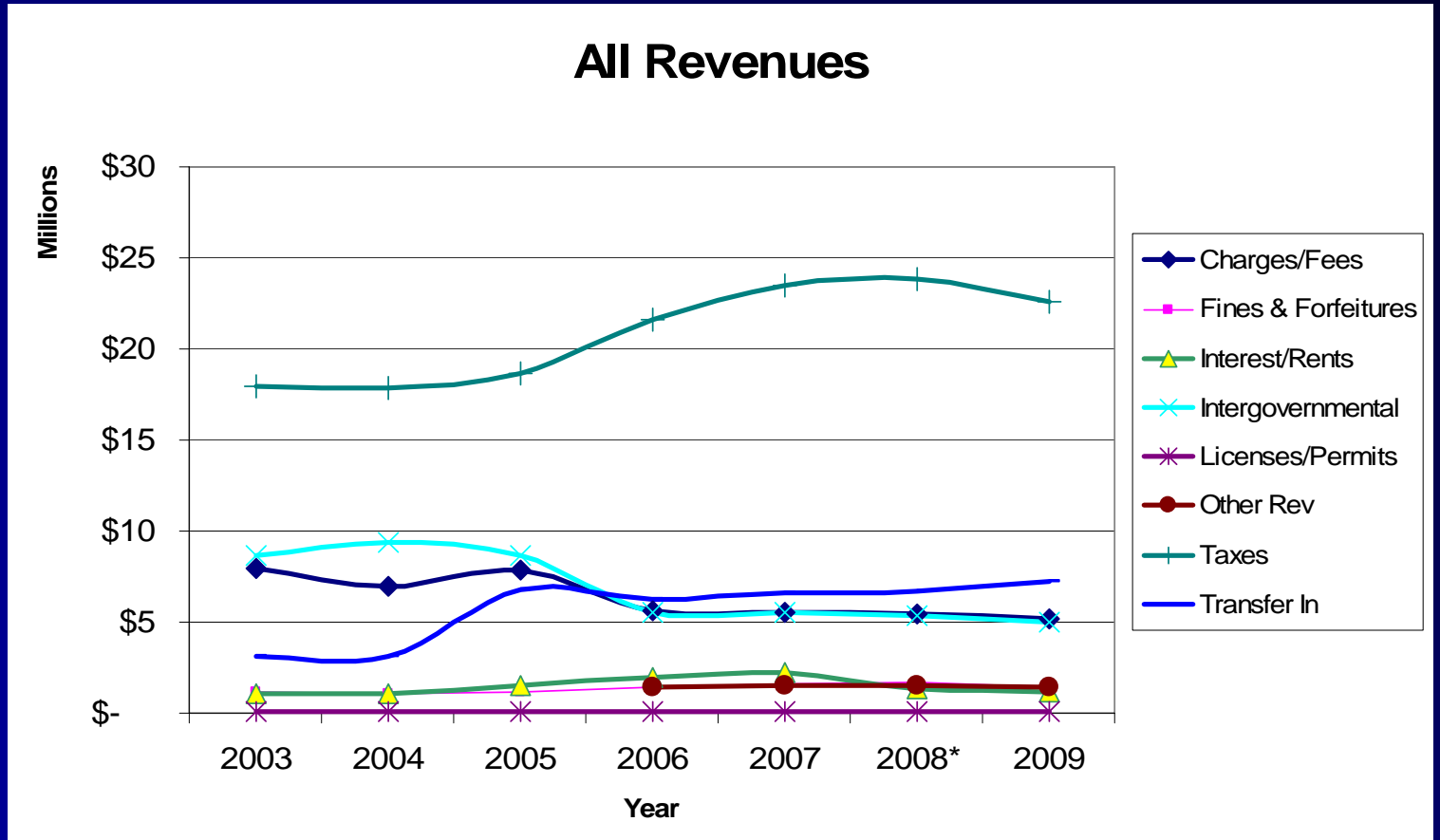


Revenues by Type



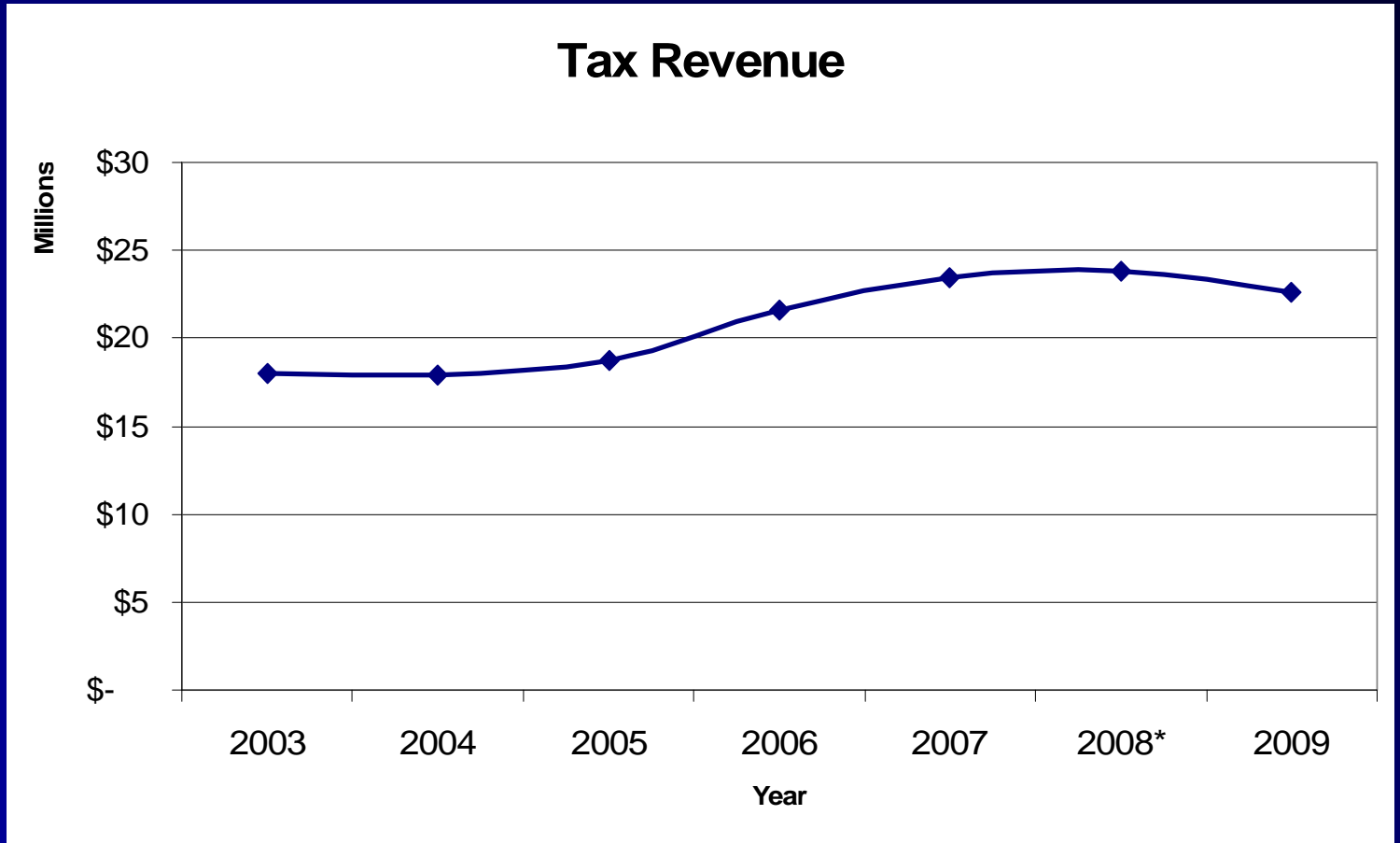


Revenues Type by Year



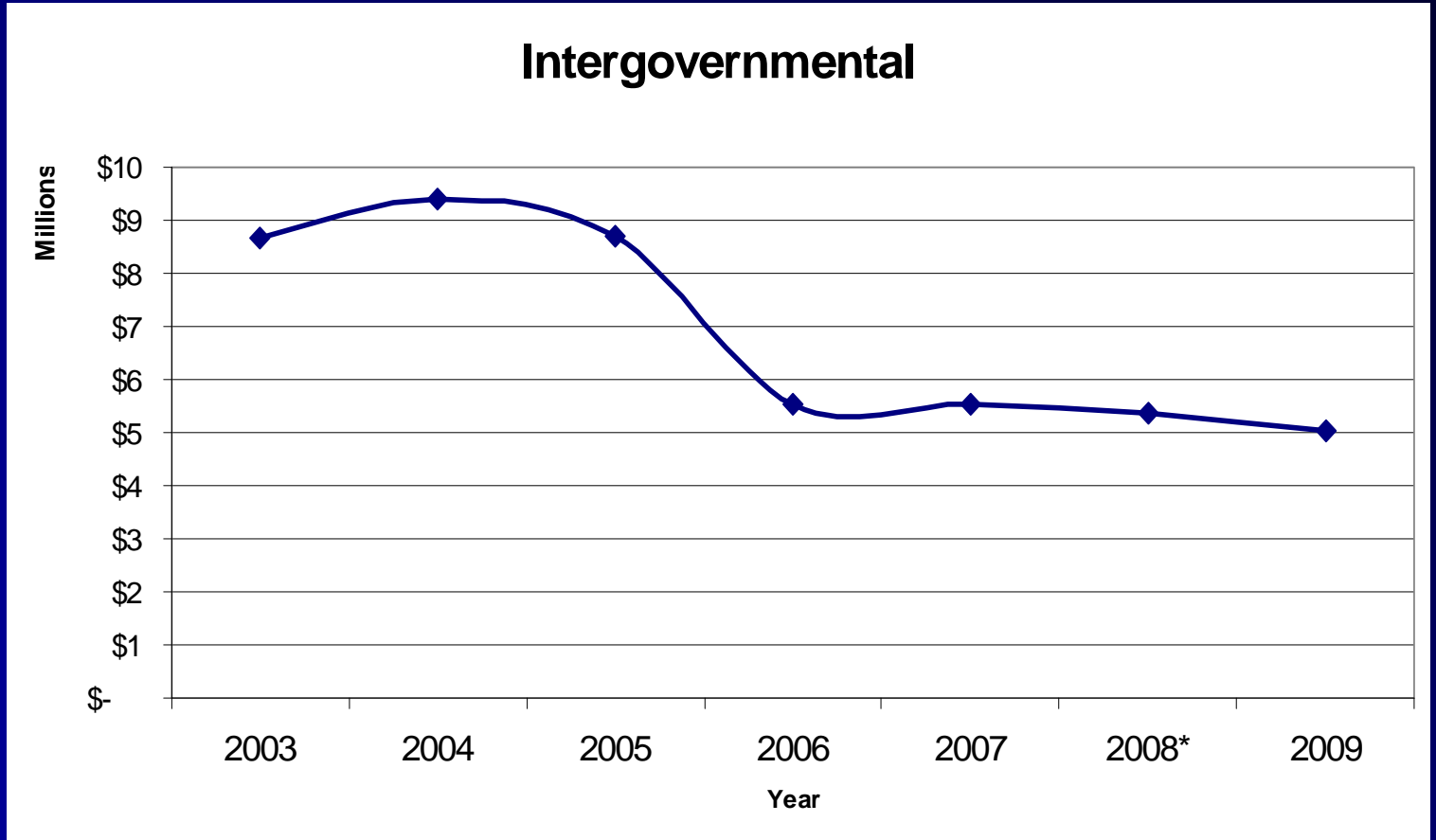


Revenues Type by Year



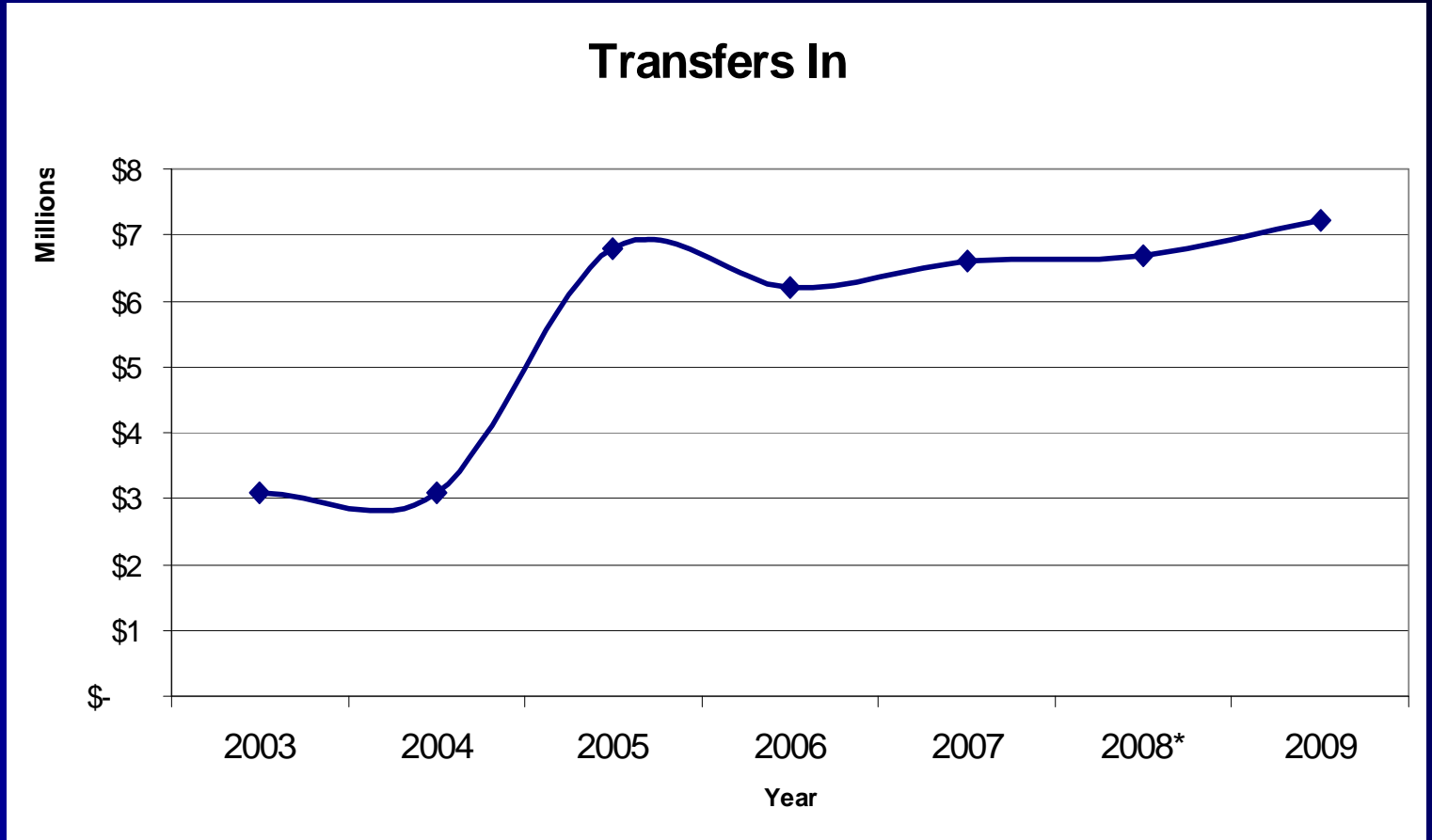


Revenues Type by Year



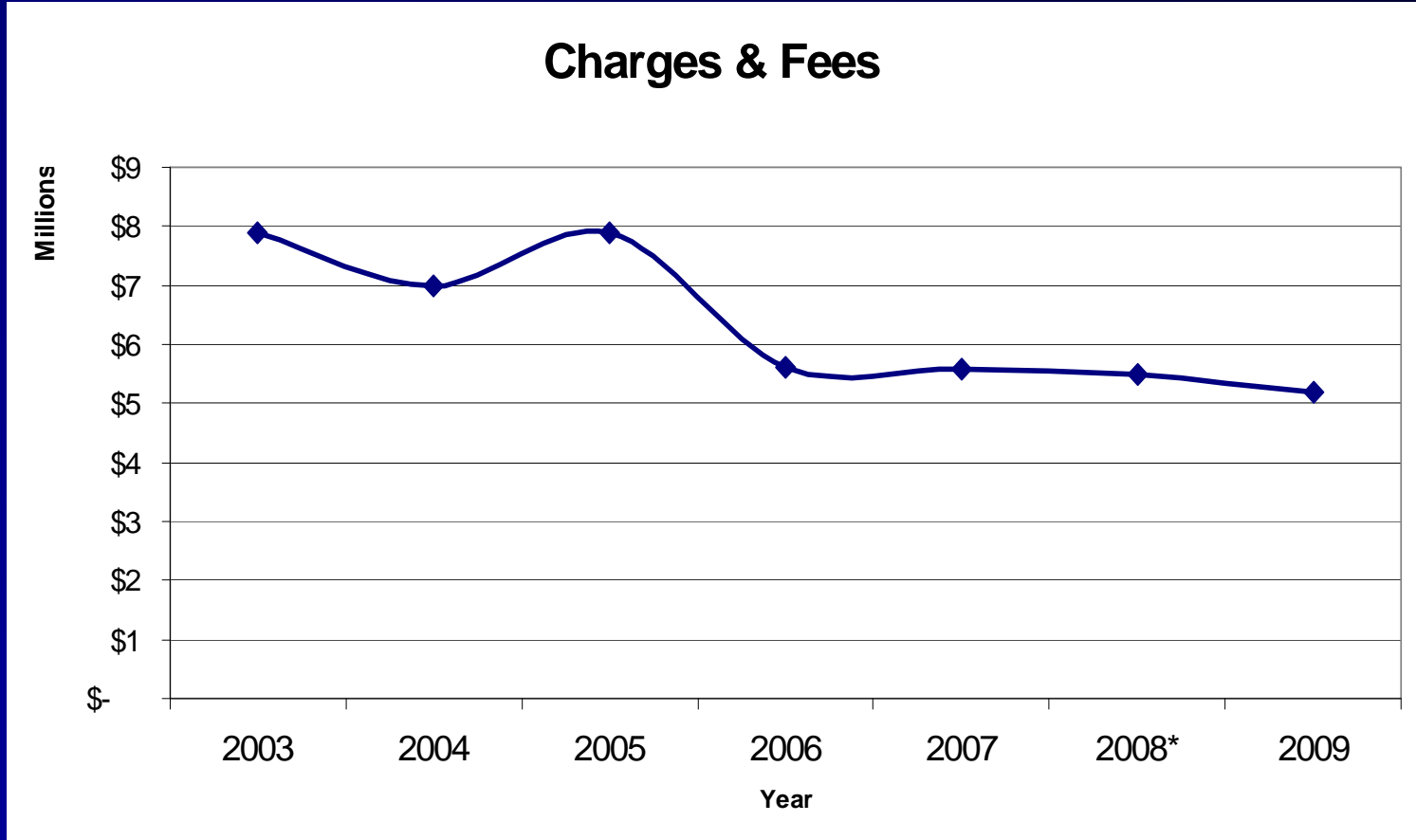


Revenues Type by Year





Revenues Type by Year





Service Level Impacts

- Facilities
- Administrative Services (Human Resources)
- Print Shop
- Casual Labor





2009 Moving to 2010

Significant Challenges Ahead

- Further Revenue Reductions
- FTE Reductions
 - Attrition or Layoffs
- Continued Expense Increases



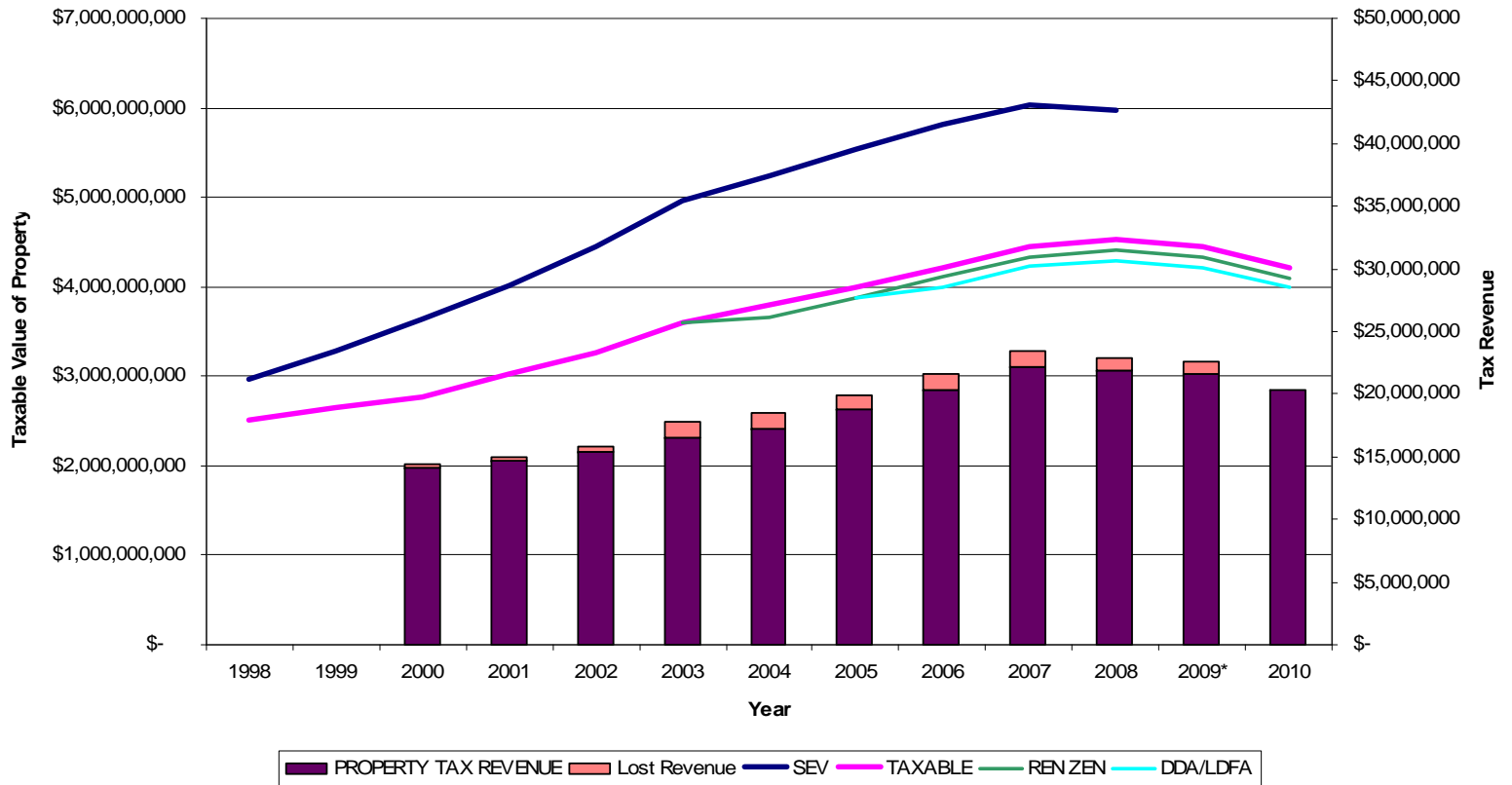
Significant Budget Impacts

	2009	2010
Property Tax	✓	✓
District Court	✓	✓
Revenue Sharing	✓	✓
Retirement Contributions		✓
Interest Income		✓



Property Tax

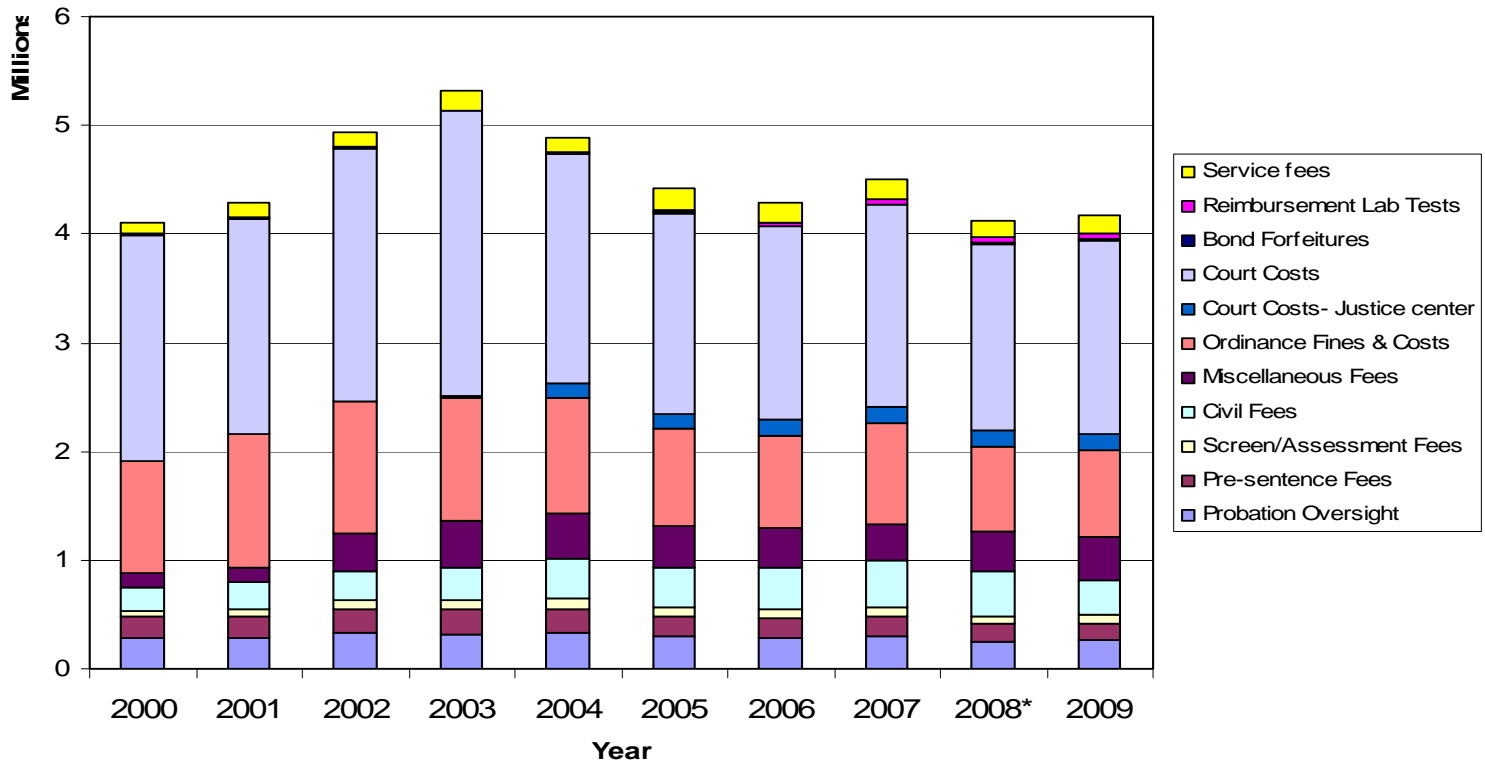
Impact of Tax Give-Aways on General Fund Property Tax Revenue





District Court Revenues

12th District Court Revenues





State Revenue Sharing

Assumption:

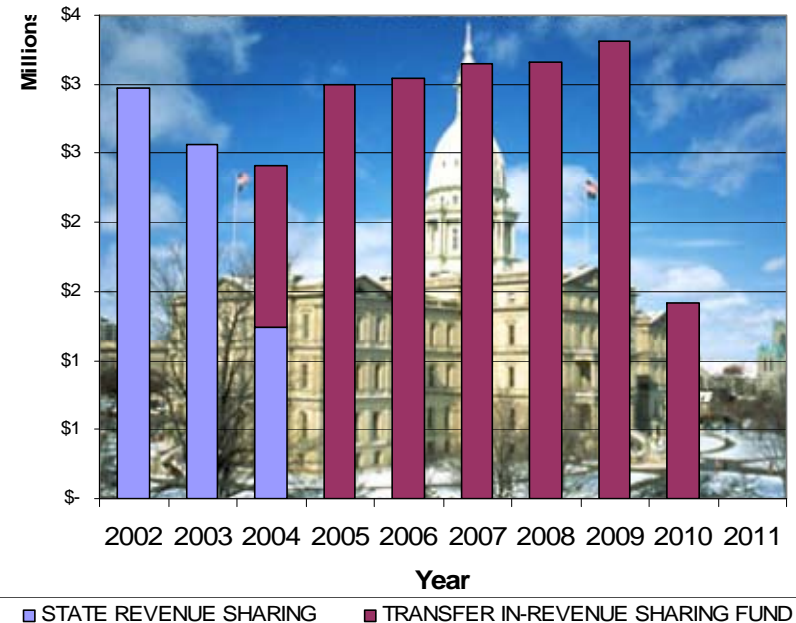
2010 – \$1.4 Million State Revenue Sharing Income

2011 – No (\$0) State Revenue Sharing Income

Realm of Possibility:

Full or Partial Restoration

State Revenue Sharing Income





Retiree Contributions

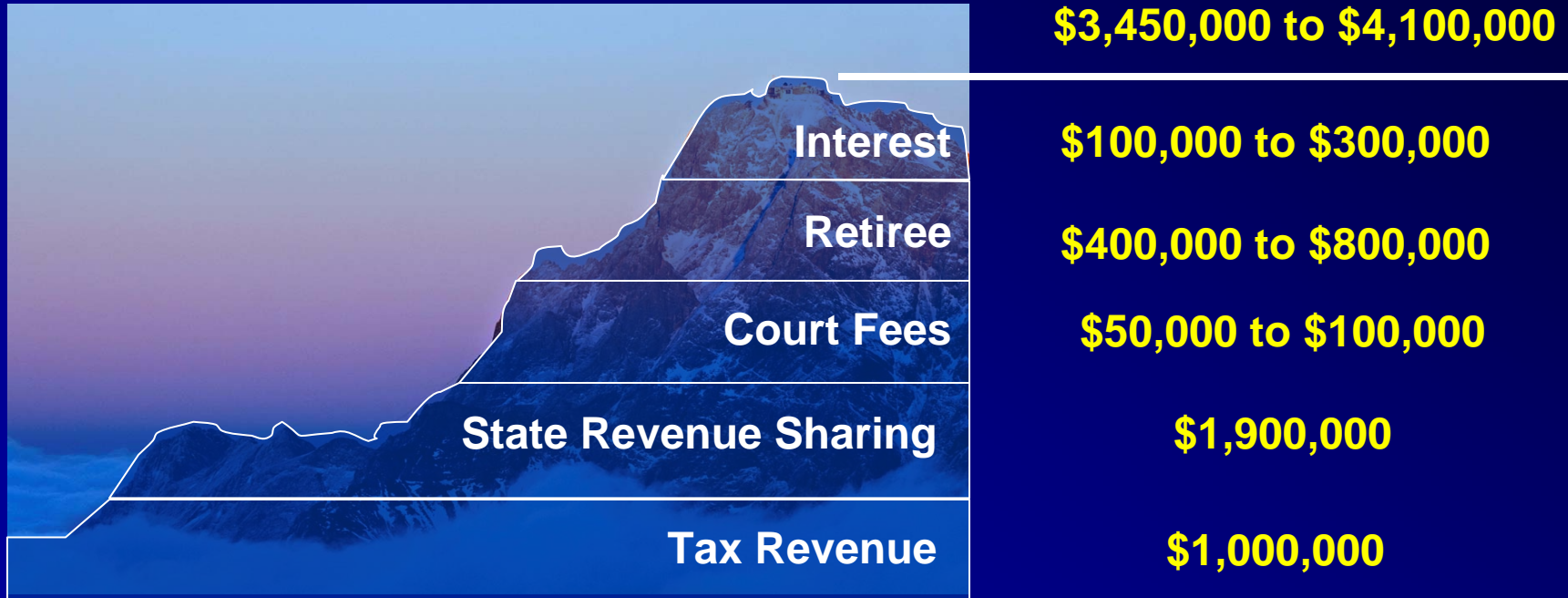
- Mandatory
- Due to recent market performance, the actuarial report for retiree contributions will likely require increased contributions for 2010.
- Every 1% increase in contributions is equal to \$200,000.
- A 2% to 5% increase is possible.



Mountain to Climb in 2010

Likely 2010 Reduction Target \$2,450,000 to \$3,100,000

Less Fund Contribution - \$1,000,000





Interest Income

- Market Vulnerability
- Availability of Sound Investment Options





Getting Balanced in 2010

First Steps

- Project 2010 Funding Level
- Notify Board & Departments in Early 2009
- Prepare to Meet Mark
 - Dual Approach
 - Board Approach
 - Staff Approach



Board - Base Budget Analysis

- What are the Board priorities?
- What services does the Board want to continue to provide?
- What is the Board willing to pay for services?

Board Policy Making Environment



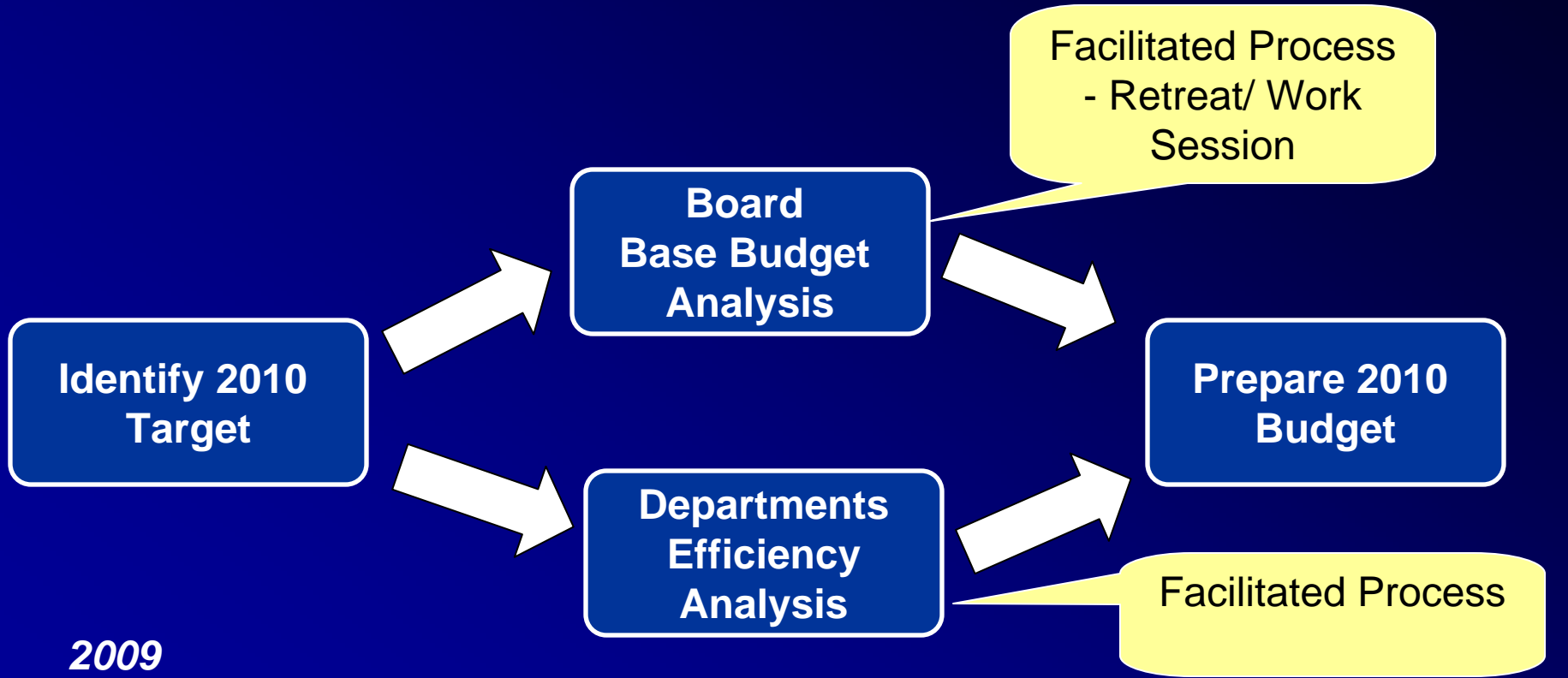


Dept. Efficiency Analysis

- What are department priorities?
- What can we do without?
- What can we do less of?
- What can we do cheaper?
- What processes can we change?
- What services can be combined to operate more efficiently?



2010 Budget Process



December	January	February	March	April	May	June	July
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Discussion

Recommended 2009 Special Revenue and Other Funds Budget Summary Jackson County, Michigan



FUND	ACTIVITY		REVENUE		EXPENSE
208	Parks	\$	974,529	\$	974,529
215	Friend of Court	\$	2,904,952	\$	2,904,952
218	Golf Courses	\$	645,262	\$	645,262
221	Health Department	\$	3,827,046	\$	3,827,046
256	Automation	\$	125,000	\$	125,000
257	Budget Stabilization	\$	-	\$	-
260	Revenue Reserve	\$	3,317,901	\$	3,317,901
263	Omnibus Forfeiture	\$	2,500	\$	2,500
264	PA Drug Enforcement	\$	10,000	\$	10,000
265	Sheriff Drug Enforcement	\$	35,000	\$	35,000
267	Joint Narcotics Forfeiture	\$	275,000	\$	275,000
269	Law Library	\$	6,500	\$	6,500
278	CAA Grant	\$	300,000	\$	300,000
280	Jail Millage	\$	2,159,394	\$	2,159,394
281	DOA Millage	\$	1,253,200	\$	1,253,200
285	Michigan Justice Training Grants	\$	60,000	\$	60,000
290	Jackson County FIA*	\$	900,000	\$	900,000
292	Child Care	\$	6,163,156	\$	6,163,156
294	Veteran's Trust	\$	50,000	\$	50,000
295	Airport	\$	507,835	\$	507,835
297	Maintenance of Effort	\$	931,000	\$	931,000
466	Sheriff Equipment	\$	762,400	\$	762,400
561	Fair	\$	1,327,781	\$	1,327,781
575	Soil Erosion	\$	61,014	\$	61,014

* based on 2008 budget

Recommended 2009 General Fund Expenditure Budget Jackson County, Michigan



Activity	2006	2007	2008 Budget	2009 AR
12TH DISTRICT COURT	\$ 3,342,512	\$ 3,447,172	\$ 3,491,993	\$ 3,570,651
ADMINISTRATIVE SERVICES	\$ 262,351	\$ 262,839	\$ 258,974	\$ 601,540
ADMINISTRATOR/CONTROLLER	\$ 295,947	\$ 191,043	\$ 188,513	\$ 327,551
ANIMAL SHELTER	\$ 413,348	\$ 537,731	\$ 462,211	\$ 434,298
APPROPRIATIONS	\$ 787,644	\$ 827,629	\$ 847,080	\$ 862,317
BLACKSTONE COMPLEX	\$ 8,253	\$ 11,411	\$ 13,741	\$ 12,153
BOARD OF COMMISSIONERS	\$ 204,724	\$ 222,134	\$ 220,152	\$ 220,152
CIRCUIT COURT	\$ 2,136,819	\$ 2,200,622	\$ 2,227,747	\$ 2,251,949
CIRCUIT COURT PROBATION	\$ 18,517	\$ 18,762	\$ 15,315	\$ 15,315
COMMUNITY CORRECTIONS BOARD	\$ 375,702	\$ 404,063	\$ 518,841	\$ 254,402
CONGREGATE MEALS	\$ 317,869	\$ 331,211	\$ 328,813	\$ 312,540
CONTINGENCY	\$ -	\$ -	\$ 1,514,809	\$ 45,043
COUNTY CLERK	\$ 885,638	\$ 906,267	\$ 969,704	\$ 949,879
COUNTY JAIL	\$ 2,547,686	\$ 5,413,170	\$ 5,265,325	\$ 5,500,708
COUNTY SHERIFF	\$ 3,783,970	\$ 4,175,086	\$ 4,142,079	\$ 4,222,984
COUNTY TREASURER	\$ 125,415	\$ 127,751	\$ 127,452	\$ 123,502
COURTHOUSE MAINTENANCE	\$ 399,940	\$ 433,022	\$ 560,227	\$ 666,297
DIST COURT INTENSIVE PROBATION	\$ 162,841	\$ 163,310	\$ 191,906	\$ 197,935
DRAIN COMMISSIONER	\$ 162,203	\$ 160,029	\$ 183,225	\$ 186,333
EMERGENCY DISPATCH	\$ 1,218,307	\$ 1,344,600	\$ 1,340,994	\$ 1,432,142
EMERGENCY MANAGEMENT	\$ 142,959	\$ 146,578	\$ 146,998	\$ 158,802
EQUALIZATION	\$ 507,596	\$ 486,850	\$ 527,213	\$ 543,679
GERIATRIC MENTAL HEALTH	\$ 205,845	\$ 184,354	\$ 191,693	\$ 198,116
GIS	\$ -	\$ 228,159	\$ 253,001	\$ 235,043
GRANDPARENTS PROGRAM	\$ 132,700	\$ 120,877	\$ 72,705	\$ 49,042
HOME DELIVERED MEALS	\$ 900,361	\$ 996,715	\$ 1,024,122	\$ 1,065,050
HUMAN RESOURCES	\$ 278,315	\$ 256,211	\$ 262,601	\$ -
HUMAN SERVICES BUILDING	\$ 392,669	\$ 360,585	\$ 379,986	\$ 371,778

Recommended 2009 General Fund Expenditure Budget Jackson County, Michigan



Activity	2006	2007	2008 Budget	2009 AR
IN HOME SERVICES	\$ 515,771	\$ 605,194	\$ 625,321	\$ 597,312
INFORMATION TECHNOLOGY	\$ 729,003	\$ 777,651	\$ 824,519	\$ 773,560
JURY COMMISSION	\$ 203,476	\$ 242,556	\$ 231,927	\$ 220,172
LAWNET NARCOTICS GRANT	\$ 205,527	\$ 209,687	\$ 212,474	\$ 217,322
MARINE LAW ENFORCEMENT	\$ 108,896	\$ 94,089	\$ 74,179	\$ 76,787
MEDICAL EXAMINERS	\$ 295,598	\$ 311,466	\$ 308,776	\$ 310,070
MISC EXPENSES	\$ 1,179,070	\$ 1,380,134	\$ 1,026,500	\$ 1,068,075
MSU EXTENSION	\$ 335,897	\$ 320,494	\$ 347,154	\$ 326,391
NORTHLAWN MAINTENANCE	\$ 244,998	\$ 223,186	\$ 253,124	\$ 236,806
OPERATING TRANSFER OUT	\$ 7,165,628	\$ 7,385,429	\$ 8,013,880	\$ 7,688,308
PRINTING	\$ 112,197	\$ 113,370	\$ 123,702	\$ -
PROSECUTING ATTORNEY	\$ 1,667,432	\$ 1,771,978	\$ 1,756,594	\$ 1,783,230
PROSECUTING ATTY/CHILD SUPPORT	\$ 247,431	\$ 257,011	\$ 274,818	\$ 224,702
PROSECUTING ATTY/VICTIM RIGHTS	\$ 188,126	\$ 193,392	\$ 199,171	\$ 190,629
PUBLIC DEFENDER	\$ 1,535,735	\$ 1,479,740	\$ 1,304,458	\$ 1,200,000
PUBLIC ELECTIONS	\$ 180,727	\$ 127,981	\$ 201,898	\$ 133,770
REGISTER OF DEEDS	\$ 297,035	\$ 281,817	\$ 323,476	\$ 315,251
REMONUMENTATION	\$ 123,126	\$ 133,057	\$ 98,838	\$ 64,594
RETIRES BENEFITS	\$ 2,667,073	\$ 2,244,386	\$ 2,297,640	\$ 2,155,420
ROAD PATROL	\$ 262,116	\$ 266,318	\$ 266,812	\$ 283,496
SENIOR CENTER	\$ 113,264	\$ 127,006	\$ 131,939	\$ 109,790
SENIOR CITIZENS PROGRAM	\$ 313,854	\$ 303,866	\$ 309,410	\$ 281,211
TOWER BUILDING MAINTENANCE	\$ 765,339	\$ 799,605	\$ 779,312	\$ 852,305
TRUANCY GRANT	\$ 146,629	\$ 137,885	\$ 151,493	\$ 148,055
VETERANS AFFAIRS	\$ 102,059	\$ 109,378	\$ 112,579	\$ 113,104
VETERANS BURIAL CLAIMS	\$ 32,454	\$ 30,294	\$ 40,740	\$ 34,740
WOOLWORTH BUILDING MAINTENANCE	\$ 22,913	\$ 7,123	\$ 12,840	\$ 10,336
Grand Total	\$ 39,771,505	\$ 43,892,274	\$ 46,030,994	\$ 44,224,637

Recommended 2009 General Fund Revenue Budget Jackson County, Michigan



Activity	2006	2007	2008 Budget	2009 AR
12TH DISTRICT COURT	\$ 4,285,636	\$ 4,484,705	\$ 4,662,900	\$ 4,181,400
ADMINISTRATIVE SERVICES	\$ -	\$ 2	\$ -	\$ -
ANIMAL SHELTER	\$ 104,928	\$ 136,241	\$ 75,350	\$ 85,200
CIRCUIT COURT	\$ 544,077	\$ 667,872	\$ 591,508	\$ 591,258
COMMUNITY CORRECTIONS BOARD	\$ 355,695	\$ 333,060	\$ 460,688	\$ 198,900
CONGREGATE MEALS	\$ 244,612	\$ 245,572	\$ 243,650	\$ 241,000
COUNTY CLERK	\$ 543,329	\$ 571,321	\$ 623,969	\$ 537,783
COUNTY JAIL	\$ 365,152	\$ 611,275	\$ 602,000	\$ 652,500
COUNTY SHERIFF	\$ 511,693	\$ 549,812	\$ 545,579	\$ 568,270
COUNTY TREASURER	\$ 25,431,854	\$ 27,712,548	\$ 27,226,649	\$ 25,918,720
COURTHOUSE MAINTENANCE	\$ 90	\$ -	\$ -	\$ -
DIST COURT INTENSIVE PROBATION	\$ 193,138	\$ 192,727	\$ 211,068	\$ 169,300
EMERGENCY DISPATCH	\$ 89,066	\$ 75,840	\$ 86,970	\$ 88,403
EMERGENCY MANAGEMENT	\$ 84,047	\$ 83,562	\$ 80,498	\$ 92,546
EQUALIZATION	\$ 17,860	\$ 22,885	\$ 20,000	\$ 25,000
GERIATRIC MENTAL HEALTH	\$ 105,672	\$ 83,601	\$ 76,180	\$ 79,380
GIS	\$ -	\$ 124,008	\$ 110,000	\$ 120,000
GRANDPARENTS PROGRAM	\$ 107,852	\$ 89,185	\$ 28,100	\$ 31,550
HOME DELIVERED MEALS	\$ 661,105	\$ 700,268	\$ 677,000	\$ 670,000
IN HOME SERVICES	\$ 266,494	\$ 275,831	\$ 280,100	\$ 275,000
INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 2,100	\$ 16,500
JURY COMMISSION	\$ 30,828	\$ 34,208	\$ 42,000	\$ 36,000
LAWNET NARCOTICS GRANT	\$ 61,575	\$ 52,041	\$ 53,505	\$ 24,427
MARINE LAW ENFORCEMENT	\$ 68,290	\$ 63,076	\$ 50,759	\$ 59,259
MEDICAL EXAMINERS	\$ 41,214	\$ 40,845	\$ 46,000	\$ 50,500
NORTHLAWN MAINTENANCE	\$ 16,850	\$ 36,612	\$ 36,612	\$ 36,887
OPERATING TRANSFER IN	\$ 6,214,717	\$ 6,599,333	\$ 6,681,943	\$ 7,223,523
PRINTING	\$ 96,216	\$ 96,818	\$ 105,000	\$ -

Recommended 2009 General Fund Revenue Budget Jackson County, Michigan



Activity	2006	2007	2008 Budget	2009 AR
PROSECUTING ATTORNEY	\$ 37,341	\$ 51,452	\$ 66,658	\$ 66,579
PROSECUTING ATTY/CHILD SUPPORT	\$ 194,685	\$ 170,465	\$ 184,048	\$ 152,605
PROSECUTING ATTY/VICTIM RIGHTS	\$ 100,294	\$ 102,254	\$ 101,300	\$ 101,000
PUBLIC DEFENDER	\$ 196,381	\$ 203,265	\$ 223,140	\$ 216,000
PUBLIC ELECTIONS	\$ 37,575	\$ 57,515	\$ 39,140	\$ 62,820
REGISTER OF DEEDS	\$ 1,377,249	\$ 1,130,452	\$ 1,059,450	\$ 1,007,225
REMONUMENTATION	\$ 122,587	\$ 132,849	\$ 98,838	\$ 64,594
ROAD PATROL	\$ 257,661	\$ 264,318	\$ 265,788	\$ 236,898
SENIOR CENTER	\$ 34,006	\$ 37,296	\$ 37,450	\$ 36,600
SENIOR CITIZENS PROGRAM	\$ 65,471	\$ 70,307	\$ 68,465	\$ 71,020
TOWER BUILDING MAINTENANCE	\$ 170,924	\$ 173,469	\$ 175,533	\$ 153,210
TRUANCY GRANT	\$ 107,616	\$ 99,336	\$ 91,056	\$ 82,780
Grand Total	\$ 43,143,780	\$ 46,376,226	\$ 46,030,994	\$ 44,224,637