

DESCRIPTION OF PROGRAMS INTERGOVERNMENTAL SERVICES

PROGRAM AREA

Provides services to Ingham County departments or other governmental units. Activities include courier services, print shop, employee benefits and insurances, telephone and utilities.

PROGRAM OVERSIGHT

The County Services Committee is responsible for the oversight of these activities. In this document, Intergovernmental Services have been separated from other County Services Committee budgets because they are funded primarily by chargebacks to departments and other governmental units.

DEPARTMENT: EMPLOYEE BENEFIT FUND

COMMITTEE: COUNTY SERVICES

SERVICE DESCRIPTION:

The Employee Benefit Fund was created early in 1989 to account for the various employee services which are available to County employees and departments. Previously, separate funds were maintained for each of the various benefit activities. Included in this fund are budgets for employee health insurance, life insurance, and the employee retirement plan. In addition, personnel and related expenses of an Insurance Coordinator, a Health Insurance Billing Coordinator, part of an accountant and part of the Financial Services Director necessary to administer these various insurance programs are also included in the Employee Benefit Fund.

BUDGET DETAIL:

	2009 <u>ACTUAL</u>	2010 <u>ACTUAL</u>	2011 <u>BUDGET</u>	2012 <u>ADOPTED</u>
REVENUES				
DEPARTMENT GENERATED	\$1,377,584	\$1,501,704	\$1,291,800	\$1,067,400
FUND BALANCE	(330,705) *	(205,727) *	15,500	222,442
INTERFUND TRANSFERS	18,525,123	19,449,043	19,559,409	21,357,602
TOTAL	<u>\$19,572,002</u>	<u>\$20,745,020</u>	<u>\$20,866,709</u>	<u>\$22,647,444</u>
EXPENDITURES				
PERSONNEL	\$19,389,880	\$20,525,766	\$20,000,711	\$21,890,275
CONTROLLABLE EXPENSES	168,419	210,121	277,000	170,500
NON-CONTROLLABLE EXPENSES	12,836	8,392	9,662	7,745
APPROP TRANSFER OUT	867	741	579,336	578,924
TOTAL	<u>\$19,572,002</u>	<u>\$20,745,020</u>	<u>\$20,866,709</u>	<u>\$22,647,444</u>

* A negative use of fund balance indicates that revenues exceed expenditures.

DEPARTMENT: BUILDING AUTHORITY OPERATING FUND

COMMITTEE: COUNTY SERVICES

SERVICE DESCRIPTION:

This fund is used to record the operations of the Human Services Building. Revenue is from the rental of office space to the Health Department, the Department of Human Services, the Tri-County Aging Consortium, Community Mental Health, and from a General Fund appropriation. Beginning in 2001, operations of the Veterans Memorial Courthouse are also included in this fund, with revenues to come from Ingham County and the City of Lansing.

In addition to operating expenses, revenues from Fund 631 are also used to make payments towards the debt retirement of the Human Services Building. Fund 352 is used to account for these payments. (Refer to the Debt Service section.)

BUDGET DETAIL:

	2009 <u>ACTUAL</u>	2010 <u>ACTUAL</u>	2011 <u>BUDGET</u>	2012 <u>ADOPTED</u>
REVENUES				
DEPARTMENT GENERATED	\$3,081,291	\$3,205,919	\$3,286,732	\$3,346,244
FUND BALANCE	95,141	53,007	0	0
INTERFUND TRANSFERS	286,543	220,627	292,251	230,527
TOTAL	<u>\$3,462,975</u>	<u>\$3,479,553</u>	<u>\$3,578,983</u>	<u>\$3,576,771</u>
EXPENDITURES				
PERSONNEL	\$671,590	\$633,309	\$731,911	\$695,281
CONTROLLABLE EXPENSES	839,789	794,336	944,913	808,656
NON-CONTROLLABLE EXPENSES	536,866	569,652	461,575	563,021
CAPITAL OUTLAY	0	0	0	0
APPROP TRANSFER OUT	1,414,730	1,482,256	1,440,584	1,509,813
TOTAL	<u>\$3,462,975</u>	<u>\$3,479,553</u>	<u>\$3,578,983</u>	<u>\$3,576,771</u>

DEPARTMENT: INTERGOVERNMENTAL SERVICE FUND

COMMITTEE:

COUNTY SERVICES

SERVICE DESCRIPTION:

This fund is used to account for the operations of the County print shop and courier service, as well as the jail inmate phone revenues and expenses. Funding is provided through user fees and sales.

BUDGET DETAIL:

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 ADOPTED
REVENUES				
DEPARTMENT GENERATED	\$866,152	\$560,600	\$600,767	\$590,404
INTERFUND TRANSFERS	-0-	-0-	27,000	-0-
FUND BALANCE	(413,005) *	(50,664) *	-0-	-0-
TOTAL	\$453,147	\$509,936	\$627,767	\$590,404
EXPENDITURES				
PERSONNEL	\$152,174	\$124,469	\$118,349	\$129,283
CONTROLLABLE EXPENSES	112,182	123,316	147,650	126,650
NON-CONTROLLABLE EXPENSES	44,330	58,429	47,811	47,646
CAPITAL OUTLAY	-0-	-0-	73,825	46,825
APPROP TRANSFER OUT	144,461	203,722	240,132	240,000
TOTAL	\$453,147	\$509,936	\$627,767	\$590,404

* A negative use of fund balance indicates that revenues exceed expenditures.

DEPARTMENT: LIABILITY INSURANCE

COMMITTEE:

COUNTY SERVICES

SERVICE DESCRIPTION:

This fund is used to provide liability coverage to County departments and agencies. Money for the operation of this fund is specified by transfers from the various departments and/or funds involved in the self-insurance program.

BUDGET DETAIL:

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 ADOPTED
REVENUES				
INTERFUND TRANSFERS	\$1,211,772	\$887,211	\$1,119,026	\$741,541
DEPARTMENT GENERATED	196,198	151,786	175,350	104,350
FUND BALANCE	(410,367) *	124,901	0	0
TOTAL	\$997,603	\$1,163,898	\$1,294,376	\$845,891
EXPENDITURES				
CONTROLLABLE EXPENSES	\$992,364	\$1,163,760	\$1,294,376	\$845,891
DEBT SERVICE	5,239	138	0	0
TOTAL	\$997,603	\$1,163,898	\$1,294,376	\$845,891

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DEPARTMENT: UTILITIES

COMMITTEE:

COUNTY SERVICES

SERVICE DESCRIPTION:

This Fund provides for payment of utilities to the Courthouse, Hilliard Building, Annex, and Grady Porter Building. These costs are recovered from charges to user departments.

BUDGET DETAIL:

	2009 <u>ACTUAL</u>	2010 <u>ACTUAL</u>	2011 <u>BUDGET</u>	2012 <u>ADOPTED</u>
REVENUES				
INTERFUND TRANSFERS	\$467,256	\$471,036	\$521,404	\$504,976
FUND BALANCE	-0-	(3,795) *	-0-	-0-
TOTAL	<u>\$467,256</u>	<u>\$467,241</u>	<u>\$521,404</u>	<u>\$504,976</u>
EXPENDITURES				
NON-CONTROLLABLE EXPENSES	\$467,256	\$467,241	\$521,404	\$504,976
TOTAL	<u>\$467,256</u>	<u>\$467,241</u>	<u>\$521,404</u>	<u>\$504,976</u>

* A negative use of fund balance indicates that revenues exceed expenditures.

DEPARTMENT: WORKERS COMP SELF INSURANCE

COMMITTEE:

COUNTY SERVICES

SERVICE DESCRIPTION:

This fund is used to record worker's compensation expenses and premium coverage for catastrophic loss for Ingham County employees, excluding the Medical Care Facility. Financing is provided by departmental user charges. The budgeted figures include contingency and the use of fund balance.

BUDGET DETAIL:

	2009 <u>ACTUAL</u>	2010 <u>ACTUAL</u>	2011 <u>BUDGET</u>	2012 <u>ADOPTED</u>
REVENUES				
DEPARTMENT GENERATED	\$1,122,610	\$680,447	\$736,628	\$375,865
FUND BALANCE	(652,687) *	(307,109) *	-0-	203,535
INTERFUND TRANSFERS	27,422	29,202	24,000	24,000
TOTAL	<u>\$497,345</u>	<u>\$402,540</u>	<u>\$760,628</u>	<u>\$603,400</u>
EXPENDITURES				
PERSONNEL SERVICES	\$1,813	\$2,853	\$ -0-	\$ -0-
CONTROLLABLE EXPENSES	441,193	349,517	705,628	548,400
NON-CONTROLLABLE EXPENSES	54,159	50,170	55,000	55,000
TOTAL	<u>\$497,165</u>	<u>\$402,540</u>	<u>\$760,628</u>	<u>\$603,400</u>

* A negative use of fund balance indicates that revenues exceed expenditures.

DEPARTMENT: WORK STUDY

COMMITTEE: COUNTY SERVICES

SERVICE DESCRIPTION:

The Work Study program provides for the wages and fringe benefits for students working in Ingham County in an effort to supplement their education with direct work experience. Financing is provided through reimbursement from local educational institutions and an appropriation from Ingham County which is equal to 30% of the work study wages plus all fringe benefit costs.

BUDGET DETAIL:

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 ADOPTED
REVENUES				
LOCAL	\$26,721	\$20,978	\$54,413	\$54,413
INTERFUND TRANSFER	12,984	10,403	21,466	21,466
TOTAL	<u>\$39,705</u>	<u>\$31,381</u>	<u>\$75,879</u>	<u>\$75,879</u>
EXPENDITURES				
PERSONNEL	\$39,315	\$31,143	\$74,466	\$74,466
NON-CONTROLLABLE EXPENSES	390	238	1,413	1,413
TOTAL	<u>\$39,705</u>	<u>\$31,381</u>	<u>\$75,879</u>	<u>\$75,879</u>

