

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 Leave/Benefits Analyst, 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:

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 ADOPTED
REVENUES				
DEPARTMENT GENERATED	\$1,067,400	\$1,327,695	\$1,120,400	\$3,441,400
FUND BALANCE	222,442	715,661	0	0
INTERFUND TRANSFERS	21,357,602	22,087,415	23,427,978	24,713,029
TOTAL	<u>\$22,647,444</u>	<u>\$24,130,771</u>	<u>\$24,548,378</u>	<u>\$28,154,429</u>
EXPENDITURES				
PERSONNEL	\$21,890,275	\$20,741,002	\$20,882,761	\$24,066,227
CONTROLLABLE EXPENSES	170,500	3,383,118	3,657,000	4,079,652
NON-CONTROLLABLE EXPENSES	7,745	6,651	8,617	8,550
APPROP TRANSFER OUT	578,924	0	0	0
TOTAL	<u>\$22,647,444</u>	<u>\$24,130,771</u>	<u>\$24,548,378</u>	<u>\$28,154,429</u>

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:

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 ADOPTED
REVENUES				
DEPARTMENT GENERATED	\$3,346,244	\$3,352,809	\$3,340,017	\$3,430,798
FUND BALANCE	0	2,093	0	0
INTERFUND TRANSFERS	230,527	250,201	236,382	242,770
TOTAL	<u>\$3,576,771</u>	<u>\$3,605,103</u>	<u>\$3,576,399</u>	<u>\$3,673,568</u>
EXPENDITURES				
PERSONNEL	\$695,281	\$655,143	\$754,191	\$774,484
CONTROLLABLE EXPENSES	808,656	870,164	791,745	791,661
NON-CONTROLLABLE EXPENSES	563,021	654,231	576,401	653,361
APPROP TRANSFER OUT	1,509,813	1,425,565	1,454,062	1,454,062
TOTAL	<u>\$3,576,771</u>	<u>\$3,605,103</u>	<u>\$3,576,399</u>	<u>\$3,673,568</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, Funding is provided through user fees and sales.

BUDGET DETAIL:

	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>ADOPTED</u>
REVENUES				
DEPARTMENT GENERATED	\$590,404	\$302,664	\$356,088	\$396,213
INTERFUND TRANSFERS	-0-	-0-	-0-	-0-
FUND BALANCE	-0-	(38,231) *	-0-	-0-
TOTAL	<u>\$590,404</u>	<u>\$264,433</u>	<u>\$356,088</u>	<u>\$396,213</u>
EXPENDITURES				
PERSONNEL	\$129,283	\$135,241	\$137,751	\$144,171
CONTROLLABLE EXPENSES	126,650	168,580	126,650	159,985
NON-CONTROLLABLE EXPENSES	47,646	37,074	44,862	45,232
CAPITAL OUTLAY	46,825	-0-	46,825	46,825
APPROP TRANSFER OUT	240,000	-0-	-0-	-0-
TOTAL	<u>\$590,404</u>	<u>\$340,895</u>	<u>\$356,088</u>	<u>\$396,213</u>

* 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:

	2012 <u>ACTUAL</u>	2012 <u>ACTUAL</u>	2013 <u>BUDGET</u>	2014 <u>ADOPTED</u>
REVENUES				
INTERFUND TRANSFERS	\$741,541	\$532,898	\$603,250	\$486,079
DEPARTMENT GENERATED	104,350	716,971	160,200	140,000
FUND BALANCE	0	(167,469) *	0	0
TOTAL	<u>\$845,891</u>	<u>\$1,082,400</u>	<u>\$763,450</u>	<u>\$626,079</u>
EXPENDITURES				
CONTROLLABLE EXPENSES	\$845,891	\$1,082,400	\$763,450	\$626,079
TOTAL	<u>\$845,891</u>	<u>\$1,082,400</u>	<u>\$763,450</u>	<u>\$626,079</u>

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

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:

	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>ADOPTED</u>
REVENUES				
INTERFUND TRANSFERS	\$504,976	\$434,657	\$564,633	\$472,510
FUND BALANCE	0	(3,426) *	0	0
TOTAL	<u>\$504,976</u>	<u>\$431,231</u>	<u>\$564,633</u>	<u>\$472,510</u>
EXPENDITURES				
NON-CONTROLLABLE EXPENSES	\$504,976	\$431,231	\$564,633	\$472,510
TOTAL	<u>\$504,976</u>	<u>\$431,231</u>	<u>\$564,633</u>	<u>\$472,510</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:

	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>ADOPTED</u>
REVENUES				
DEPARTMENT GENERATED	\$40,000	\$39,132	\$10,000	\$10,000
FUND BALANCE	203,535	533,438	268,338	0
INTERFUND TRANSFERS	375,865	401,705	322,662	1,032,695
TOTAL	<u>\$619,400</u>	<u>\$974,275</u>	<u>\$601,000</u>	<u>\$1,042,695</u>
EXPENDITURES				
PERSONNEL SERVICES	\$ -0-	\$1,538	\$ -0-	\$ -0-
CONTROLLABLE EXPENSES	548,400	855,496	516,000	922,695
NON-CONTROLLABLE EXPENSES	55,000	117,241	85,000	120,000
TOTAL	<u>\$603,400</u>	<u>\$974,275</u>	<u>\$601,000</u>	<u>\$1,042,695</u>

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:

	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>ADOPTED</u>
REVENUES				
LOCAL	\$54,413	\$21,978	\$54,331	\$54,883
INTERFUND TRANSFER	<u>21,466</u>	<u>13,455</u>	<u>21,466</u>	<u>21,466</u>
TOTAL	<u>\$75,879</u>	<u>\$35,433</u>	<u>\$75,797</u>	<u>\$76,349</u>
EXPENDITURES				
PERSONNEL	\$74,466	\$35,268	\$74,384	\$74,936
NON-CONTROLLABLE EXPENSES	<u>1,413</u>	<u>165</u>	<u>1,413</u>	<u>1,413</u>
TOTAL	<u>\$75,879</u>	<u>\$35,433</u>	<u>\$75,797</u>	<u>\$76,349</u>