



# **2008/09 Planning Process**

Washtenaw County Board of Commissioners

February 7, 2007



# Agenda

- Budget Mandates, Policies, & Guidelines
- Planning Process Overview
- Desired Process Outcomes
- Plan and Calendar for 2008/09



# **Budget Mandates, Policies, & Guidelines**

*(See Handouts for Details)*



# Budget Mandates – Statute

- *Origin: MCLA 141.434*
- **Chief Administrative Officer shall:**
  - Prepare recommended budget annually
  - Present budget to legislative body, allowing sufficient time for review and adoption
  - Provide required information for proper consideration of recommended budget
  - Control expenditures under the budget
- **Public hearing shall be held**



# Budget Mandates – Policy

- *Origin: County Policy I.B5[a].1, Res. # 86-0252*
- **Internal process:**
  - Departments develop and submit annual budget requests to the County Administrator
  - Requests must include rationale for request to permit proper analysis by Budget Office
  - Requests must be made in accordance with budget calendar



# Budget Mandates – Policy

## ○ **Biennial Budget Resolution Policies**

- Budget for all County positions
- Allocate \$100,000 non-earmarked reserves annually
- Charge indirect costs through cost allocation plan
- Develop and fund capital improvement plan
- Calculate long-term revenue and expenditure projections for trend analysis



## Budget Guidelines – BOC

- Some additional guidelines we ask the BOC to adopt at the beginning of the Planning Process
- Helps ensure consistency and structure when working with all departments
- Supports clear understanding of mutual expectations – Board, Administration, Department Heads, Staff



## Budget Best Practices – GFOA

- Process is based on the Government Finance Officers Association (GFOA) Best Practices in Public Budgeting
- Process incorporates reviewers' recommendations from Distinguished Budget Presentation Award



# Planning Process Overview

## What is our Planning Process?

- Biennial budget development
- And so much more...



# Planning Process Overview

- Gain a thorough understanding of community needs and our financial capacity: ***where are we?***
- Define the vision and goals for a desired future reality: ***where do we want to go?***
- Update business plans and prioritize resources to bring that reality into being: ***how are we going to get there?***

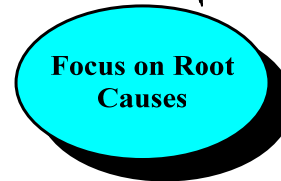


# Planning Process Overview

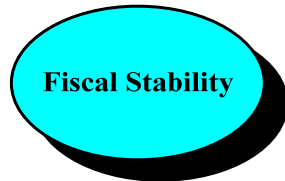
**Customer Perspective**



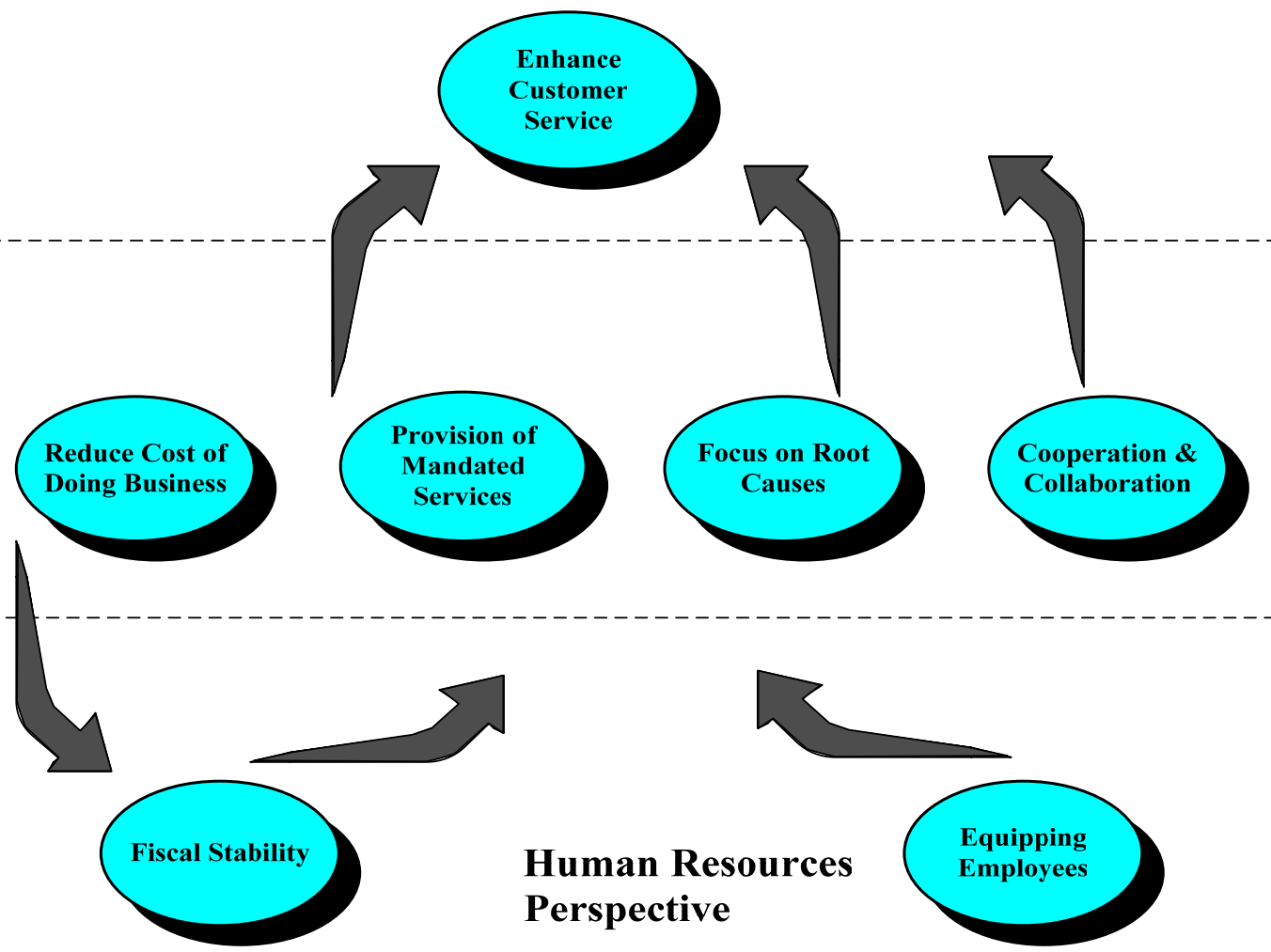
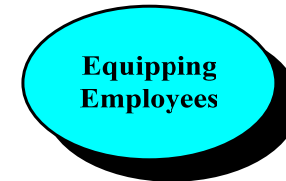
**Operational Perspective**



**Financial Perspective**



**Human Resources Perspective**





# Planning Process Overview

## The Planning Process...

- Belongs to the Board of Commissioners
- Engages the Board throughout to ensure the outputs are in alignment with Commissioners' priorities
- Provides a structure for the Board to access the necessary information on which good decisions are base
- Is deliberately designed to focus on community needs and the impact the County can have
- Happens continuously in the organization
- Determines our community impact for the next two years; lays the foundation for beyond
- Results in the adoption of the biennial budget by the Board



# 2008/09 Planning Process

## Desired Process Outcomes:

- Continue to focus on community outcomes across boundaries
- Identify community leadership needed to create community impact
- Pursue root causes and systems change
- Further systems integration efforts



# 2008/09 Planning Process

## Desired Process Outcomes:

- Maintain commitment to strong infrastructure
- Identify additional opportunities to reduce the cost of doing business
- Ensure transparency in budget process, decisions (internally and externally)
- Measure our success at all levels of organization



# 2008/09 Planning Process

How are we going  
to do this?



# 2008/09 Planning Process

**Through Communities of Interest, which:**

- Acknowledge that many departments share similar customers, goals, and processes
- Provide an opportunity to leverage resources – internally and externally
- Create outcomes across boundaries
- Empower employees to collaborate



# 2008/09 Planning Process

## **Communities of Interest by Title:**

- Children's Well-Being
- Civic Infrastructure
- Emergency Management and Preparedness
- Health
- Housing and Homelessness
- Land Use and Environment
- Public Safety and Justice
- Support Services



# 2008/09 Planning Process

## Major Steps

- Community Needs & Financial Capacity  
*January - March*
- Declare a Desired Future Reality  
*March - June*
- Establish a Plan for Operations & Resources to Accomplish Our Priorities  
*April - August*
- Ways & Means Review  
*September - November*
- BOC Adoption of Budget  
*November*



# Community Needs & Financial Capacity, *January – March*

- **Staff Work – Community Needs:**

- Gather existing data to identify customer needs in preparation for Presentations to BOC in April - June
  - Changes in mandates
  - Emerging trends
  - Customer surveys / measures of success
  - Customer assessments
  - Developed strategic plans



# Community Needs & Financial Capacity, *January – March*

- **Staff Work – Financial Capacity:**

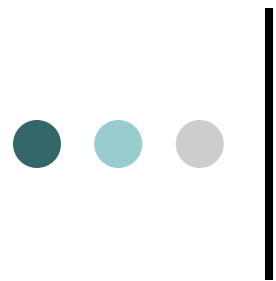
- Compile historical and current allocation of county dollars
- Develop long term budget projections
- Analyze financial trends
- Identify major variables and policy decisions



# Community Needs & Financial Capacity, *January – March*

## **Presentations to the Board**

- Orientation to County Services  
February 21  
Ways & Means
- Business Improvement Process: History and Successes  
February 22  
Working Session
- State of the County  
March 7  
Ways & Means

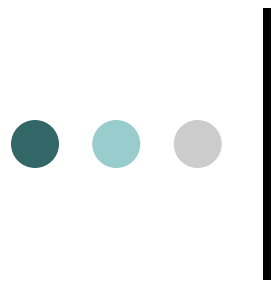


# Declare a Future

## *March – June*

- **Staff Work:**

- Review customer assessment information and status of 2006/07 goals to develop proposed future reality and goals to meet customer needs



# Declare a Future

## *March – June*

### **Presentations to the Board April 18 through June 7**

- By Community of Interest
  - Customer assessments
  - 2006/07 Goals and Status
  - Major planning efforts and community initiatives
  - Updated goals for 08/09
  - Proposed County role within Col
- ❖ ***BOC engagement during this time is critical***

- ● ● | Establish a Plan for  
Operations & Resources  
*April - August*

**Current Reality (Operations & Resources):**

- Departmental operational issues
- Program “base budgets”
- Program revenue projections
- Capital needs cost projections

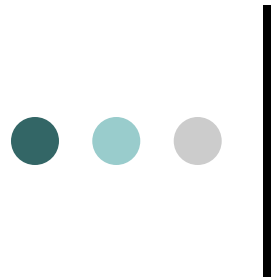


# Establish a Plan for Operations & Resources

*April - August*

## **Future Reality (Operations & Resources):**

- Proposed changes in operations due to goals, enhancements and efficiencies
- Determine resource impact for proposed operational changes
- Community of Interest Infrastructure Needs
- Development of Recommended Budget



## Review & Adoption of Budget *September - November*

- Administrator recommends 2008/09 Budget to Ways & Means *Sept. 5 & 6*
- Communities of Interest present their recommended budgets to the Board *Sept.-Oct.*
- Ways & Means considers the recommended budget
- BOC adopts 2008/09 Budget *Nov. 7 & 21*



# 2008/09 Planning Process

Questions?

Next Meeting:

*Overview of County Services*

February 21