



2010/11 Washtenaw County Preliminary Budget Summary

Ways & Means Committee

October 7, 2009

Preliminary Budget Summary

- Publication done every two years during biennial budget deliberations
- Provides recommended budget information in various formats to accommodate different interests and reading styles
- Final publication done upon adoption of budget by Board of Commissioners
- Meets GFOA's guidelines for being a Communications, Financial, Policy and Operating Guide

Preliminary Budget Summary

Sections include:

- Introduction with Administrator's Budget Message
- Official Budget Resolution
- Budget Preparation, Policies and Issues
- Financial Trends Monitoring
- Budget Summary
- Revenue Discussion
- Departmental Summaries
- Capital Assets

*Additional information provided in final publication
after adoption of budget*

Administrator's Budget Message

- Summarization of 2010/11 Budget Process
- Principles Used in Development of Recommended Budget
- Overview of Recommendations
- Four Year Budget Projections & Next Steps

*W&M Presentation on September 16th
Outlined These Key Messages*

Budget Resolution

- Recommended Budgets for General Fund and Non General Fund
- Recommended Position Modifications
- Budget Policies
- Outside Agency Allocations
- Updated Fee Schedules

*W&M Presentation on September 16th
Outlined These Key Messages*

Preparation, Policy & Issues

- Outline of Organization & Budget Strategy
- 2010/11 Budget Development Process
- Major Budget Issues
- Recommended Budget Modifications
- Outside Agencies

Financial Trends Monitoring

- 10 year trends of major financial and demographic indicators
- Industry standards used to monitor key factors that influence the financial status of the organization
- Economy is so uncertain and quickly evolving that trends do not fully reflect impact and emerging issues

Budget Summary

- Review of Budget Comparing fiscal years 2008 through 2011
- All Governmental Funds & General Fund
- Expenditures by Function
- Analysis of General Fund Appropriations
- Long-Term General Fund Projections

Budget Summary – Overview of General Fund Central Charges

- Reserves

- \$100K Unearmarked
- \$250K Planned Contribution to Fund Balance
- 2010 increased Planned Contribution to Fund Balance as Carry Forward to 2011
- 2011 reserve of \$600K as reserve for policy change in supporting personnel costs

- Outside Agencies

- Now managed by Community Development and budgeted in Central Charges rather than split with Children's Services

- Non Department Specific Charges

Revenue Discussion

- Overview of General Fund Major Revenue Sources
- Summary of Individual Major Revenues

Departmental Summaries

- Operating Business Plans
- Program Level Organization Charts
- Measures
- Expenditures by Department with Variance Analysis Highlighting Major Changes from 2008 to 2011
- History of FTEs by Department

Capital Improvement

- Comprehensive Infrastructure Direction
- Process for Resource Allocation
- 2010/11 Plans for:
 - Professional Development
 - Technology Plan
 - Fleet
 - 1/8th Mill
 - Space Plan

Next Steps

- Infrastructure Presentation on October 8th
- Responding to additional requests for information needed for BOC budget deliberations
- Public Hearing on Budget on October 22nd
- Desired budget adoption by W&M on November 4th and BOC on November 18th