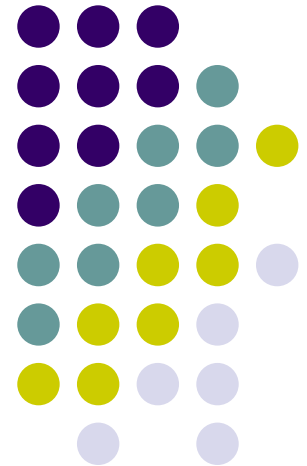
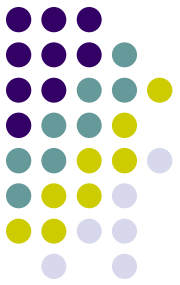


Financial Capacity

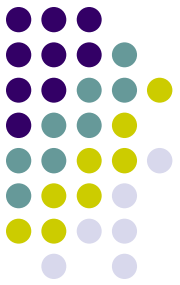
**Washtenaw County
2006/07 Planning Process
September 21, 2005**



Agenda

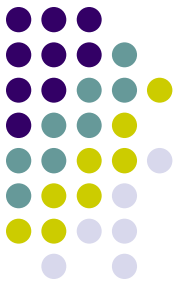


- Revenues – Funding Sources and Trends
- Expenditures – Distribution and Trends
- Major Influences for 2006/07
- Future Factors
- Summary



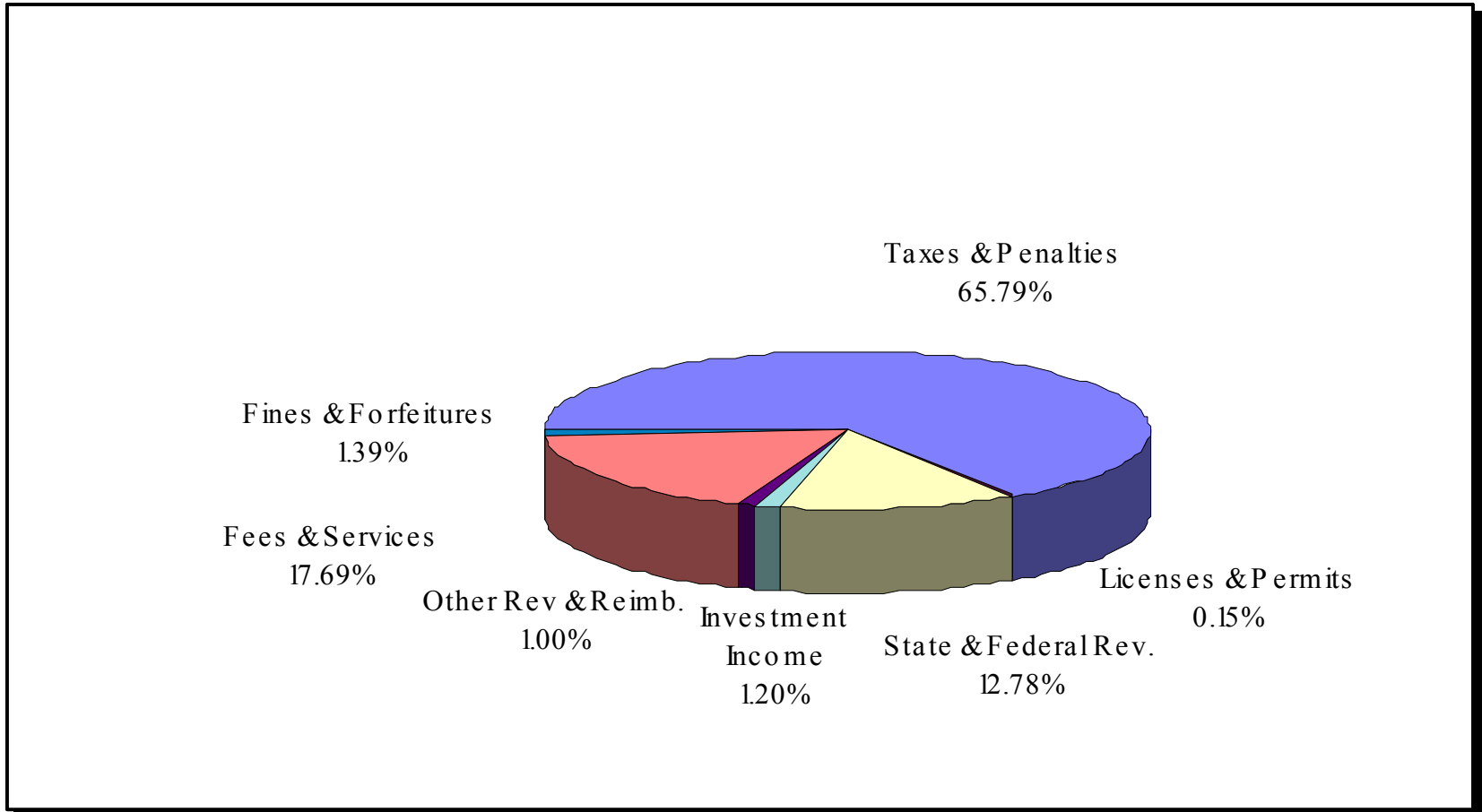
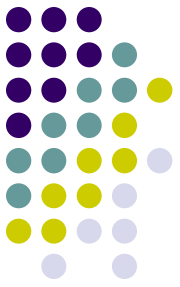
Revenues: Funding Sources and Trends

General Fund Revenues & Funding Sources

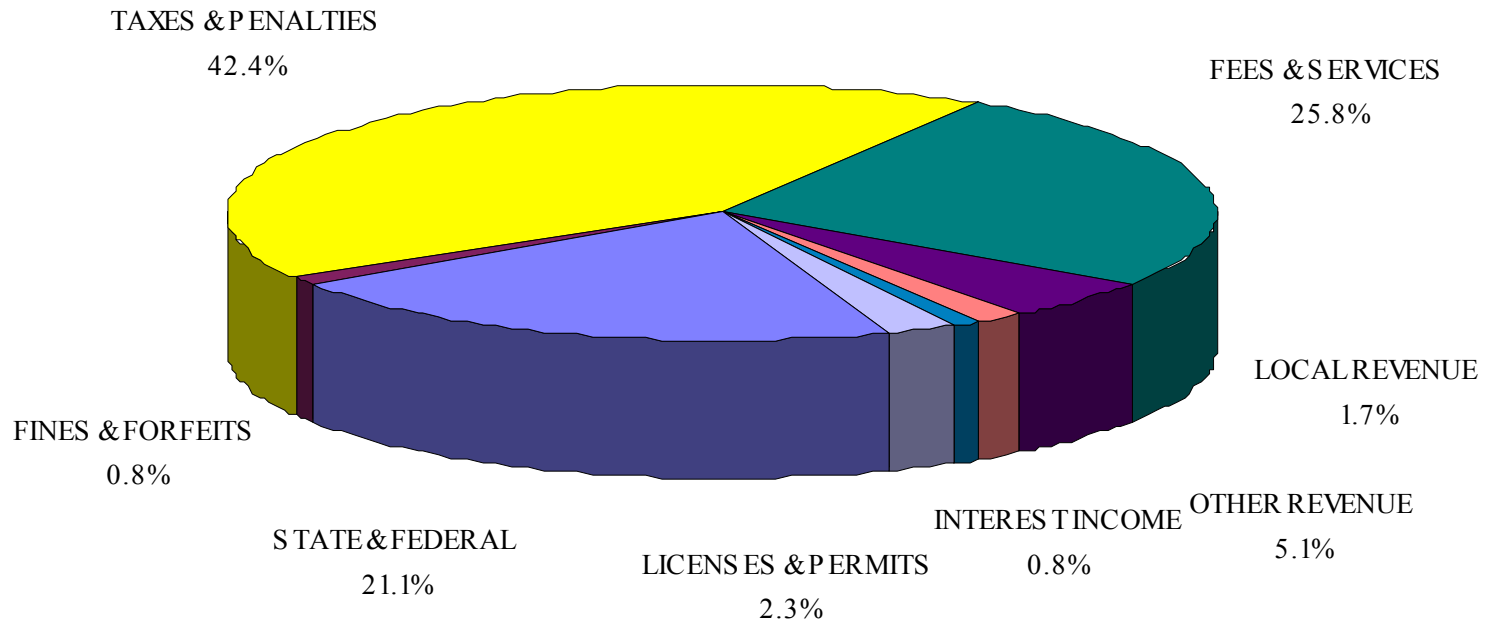
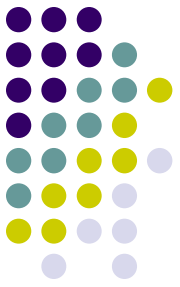


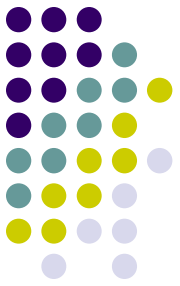
- Organized into 8 Revenue Categories
 - Property Tax
 - State & Local
 - Fines & Forfeits
 - Other Financing Sources
 - Licenses & Permits
 - Fees & Services
 - Interest Income
 - Other Revenues
- 16 Revenues comprise 94% of General Fund income
- Property Tax accounts for 65% of General Fund income

General Fund Revenues by Category

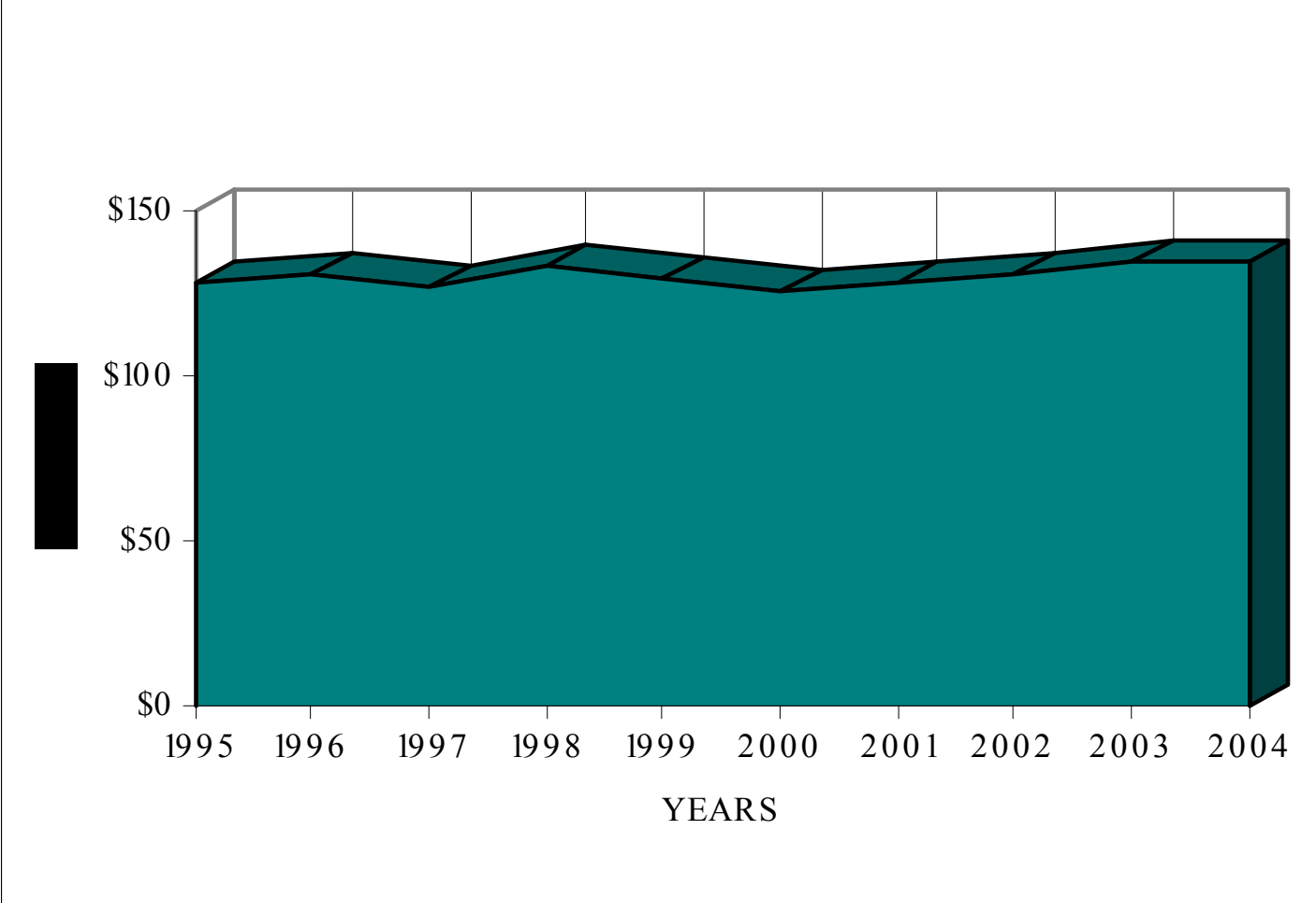


All Governmental Fund Revenues by Category





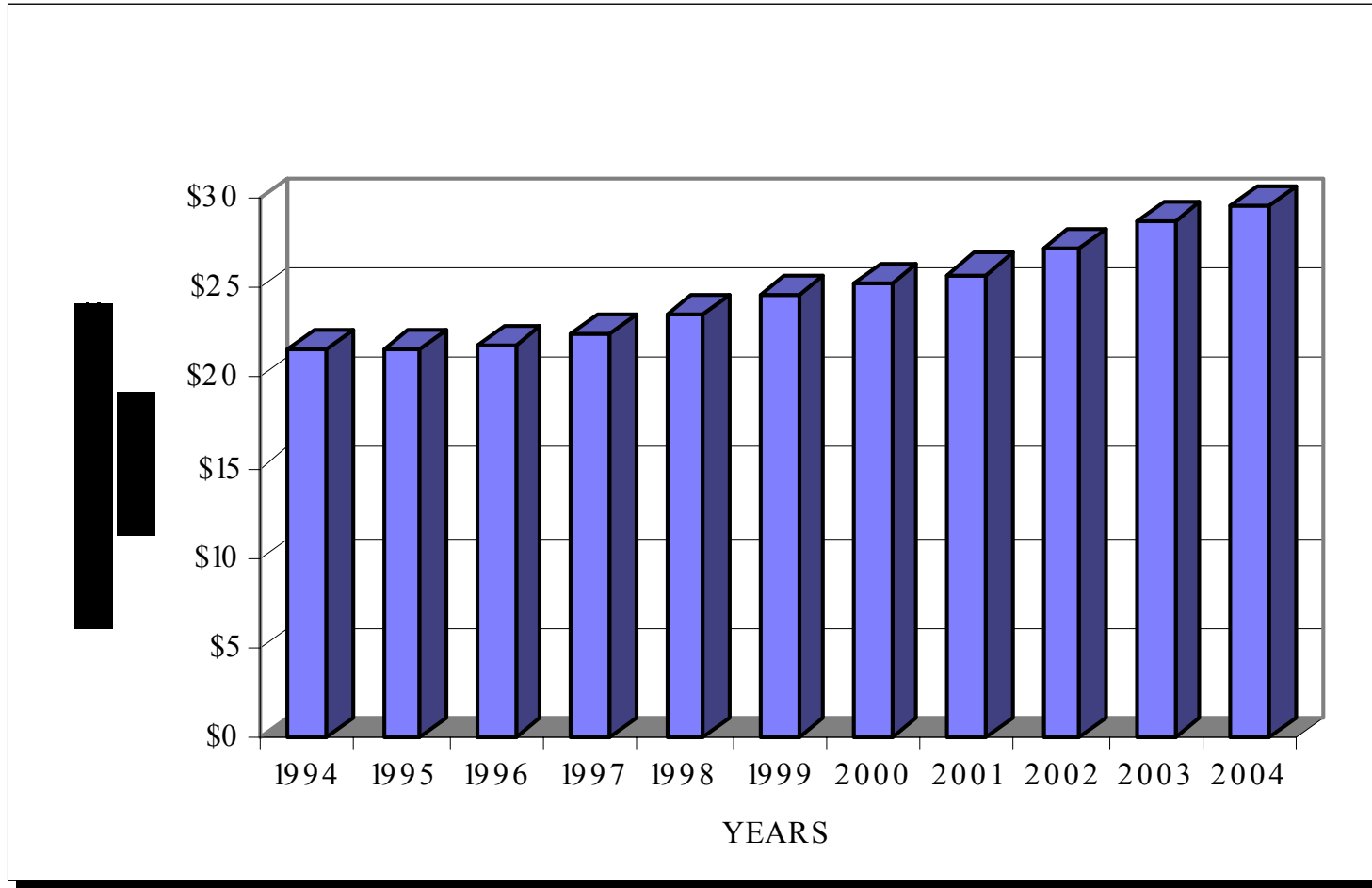
Revenues per Capita

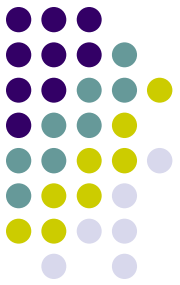




Property Tax Revenues

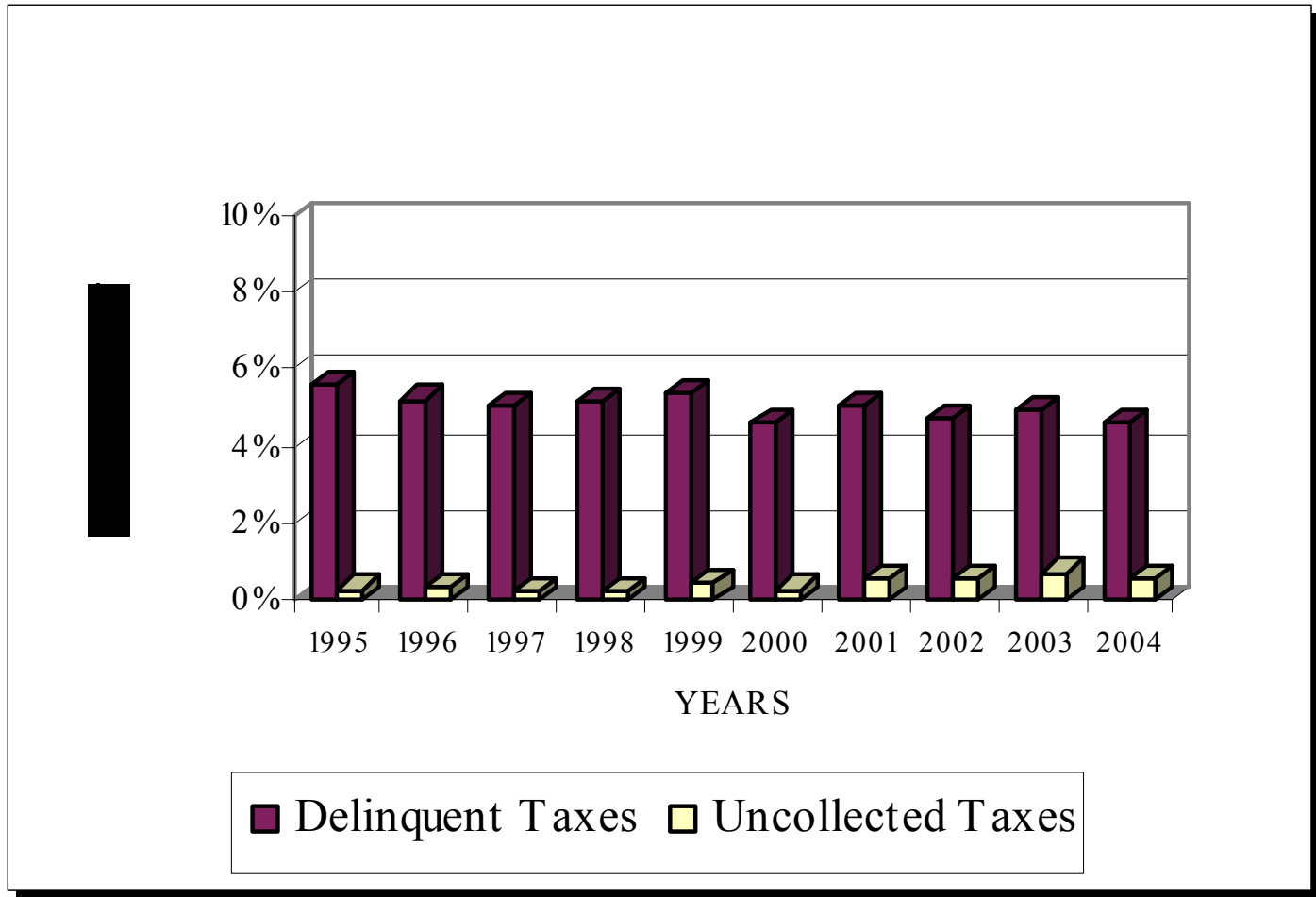
In Constant Dollars

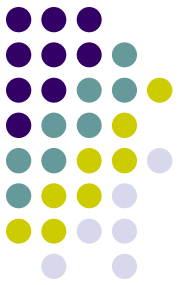




Uncollected Property Tax

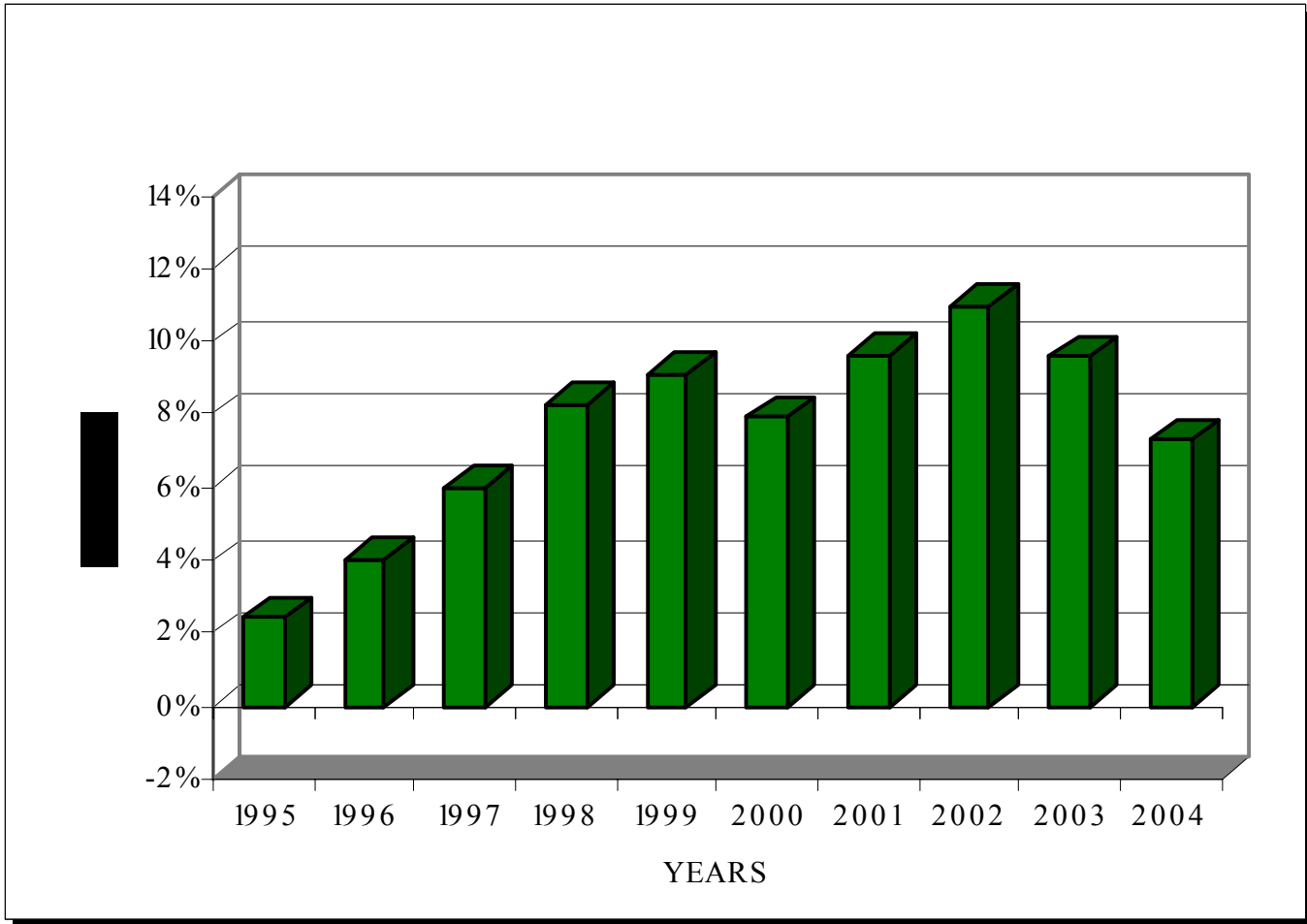
As % of Tax Levy

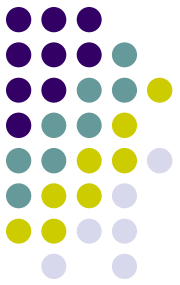




Property Values

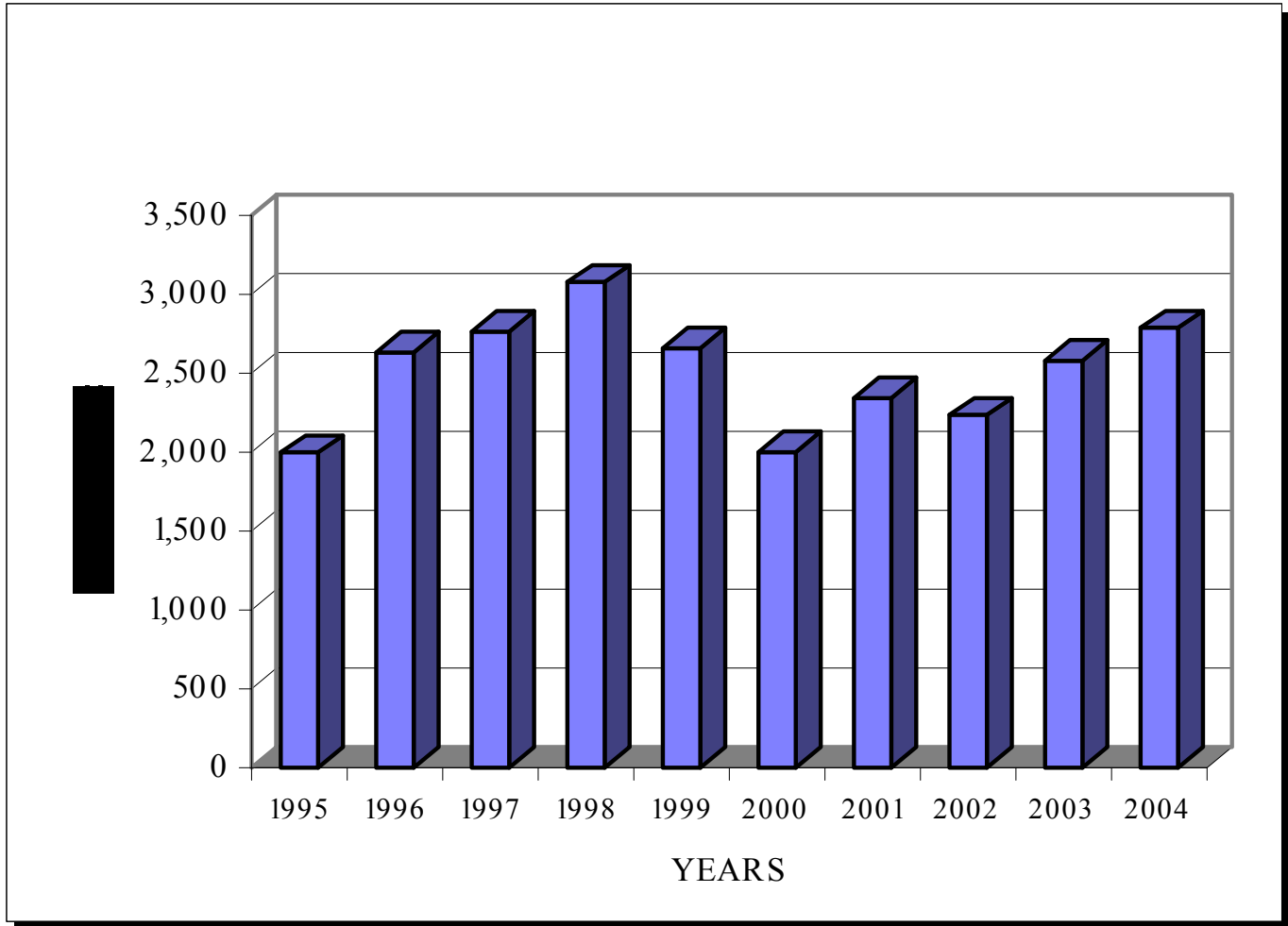
Annual % Increases

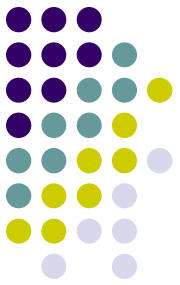




Building Permits

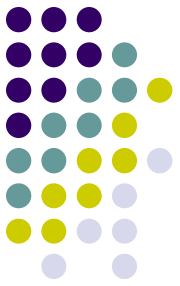
County Wide





Expenditures: Distribution and Trends

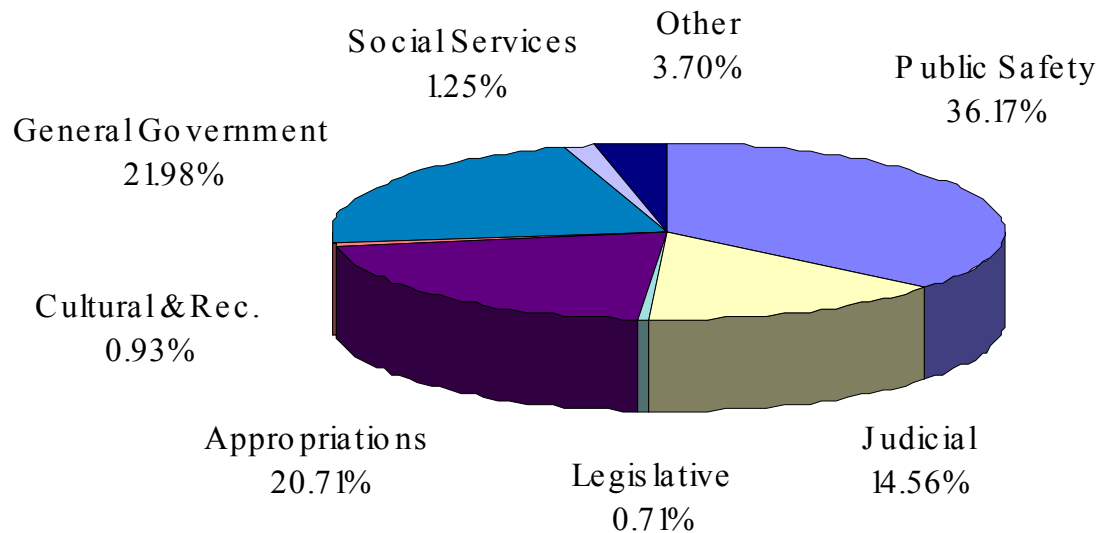
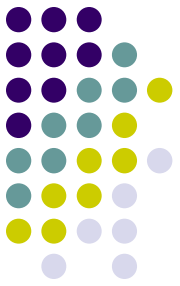
General Fund Expenditures



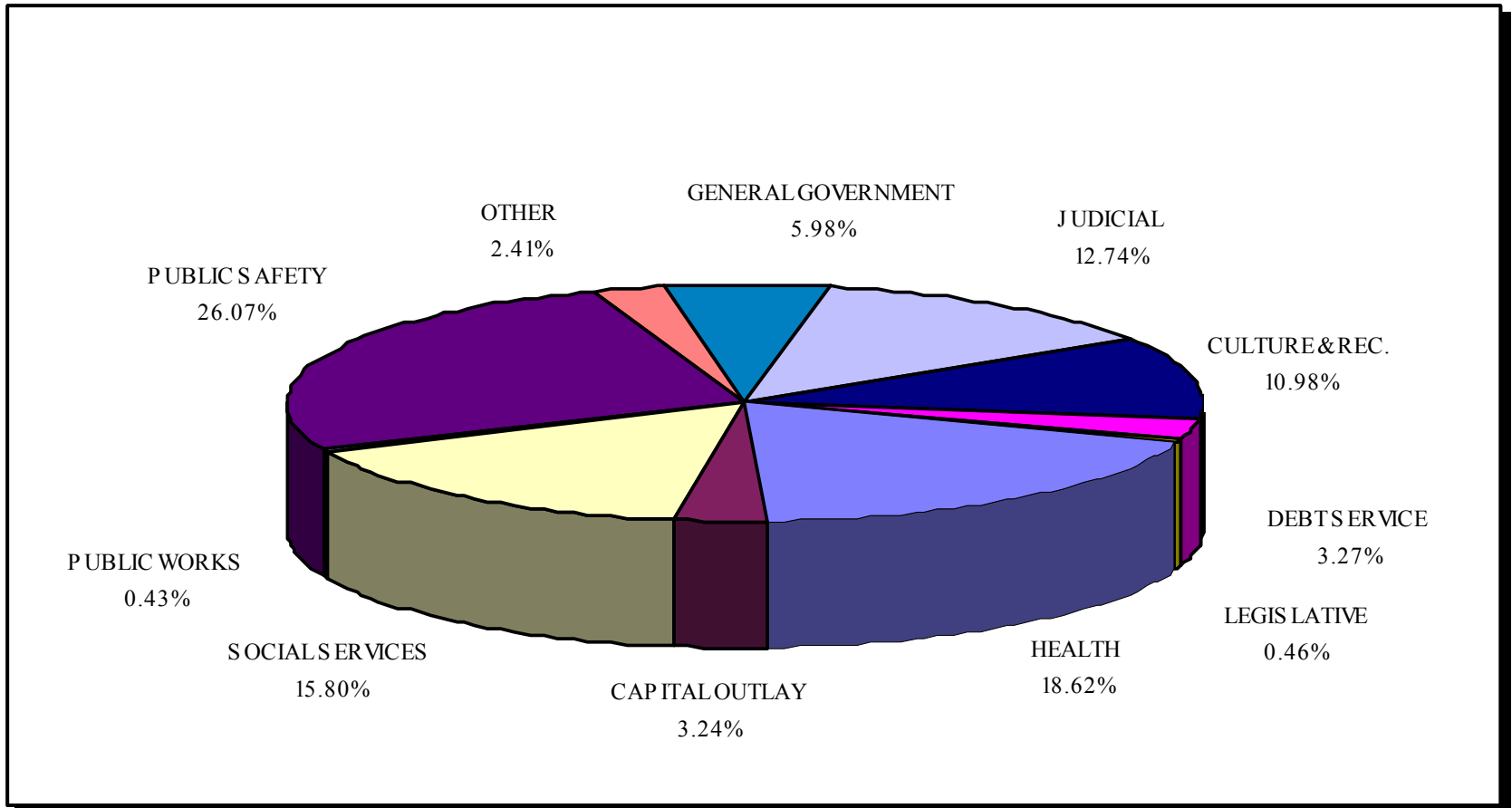
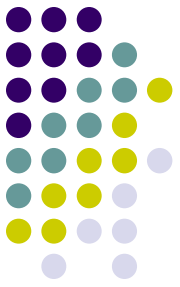
- Organized by Function

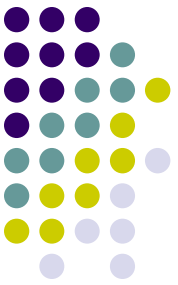
- Legislative
- General Government
- Public Works
- Cultural & Recreation
- Social Services
- Other Financing Uses
- Judicial
- Public Safety
- Health
- Other

General Fund Expenditures by Function



All Governmental Funds Expenditures by Function



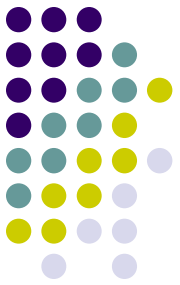


Legislative

General Fund

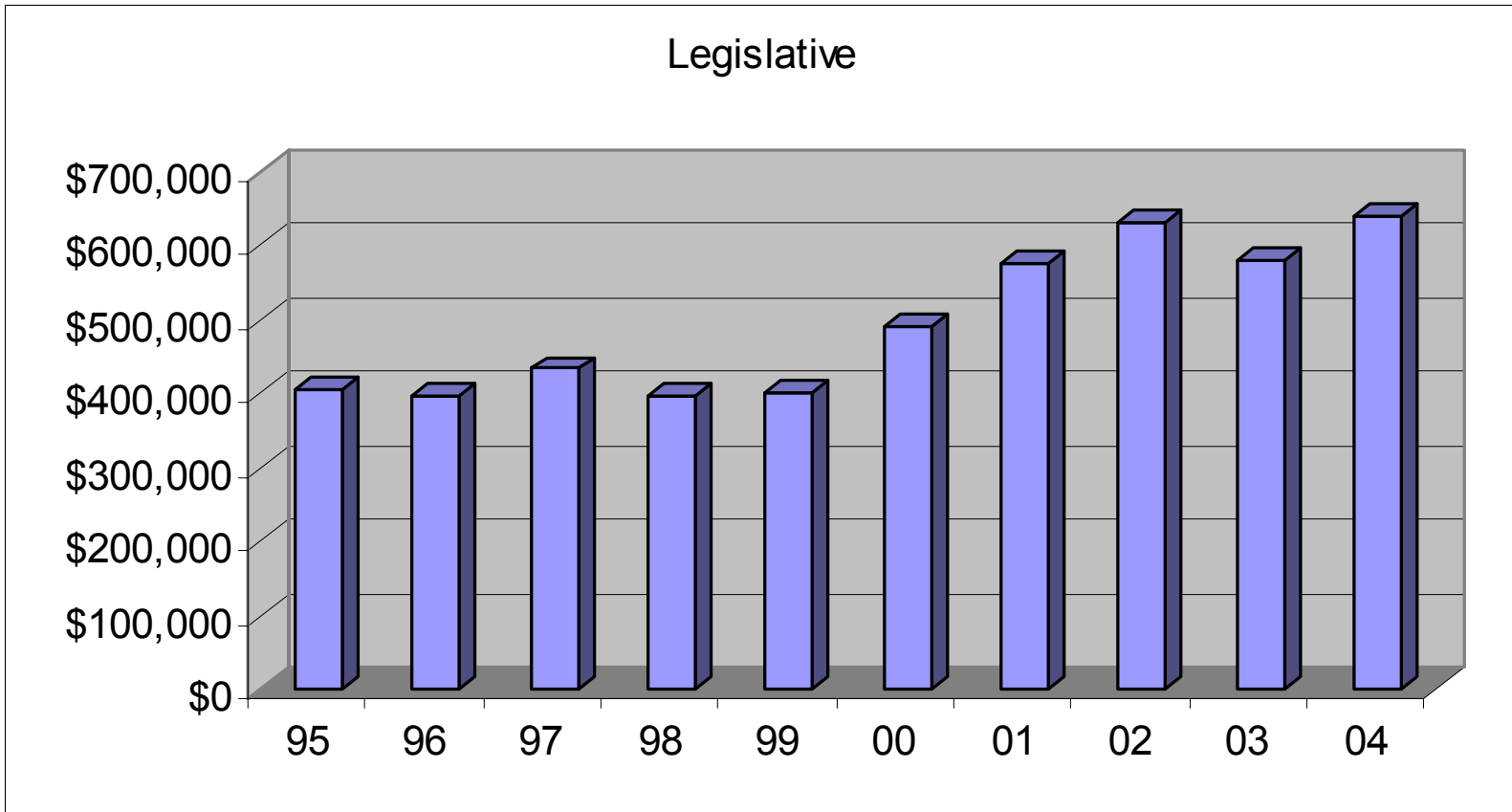
The **Legislative** function consists of:

- Board of Commissioners



Legislative

General Fund



Judicial

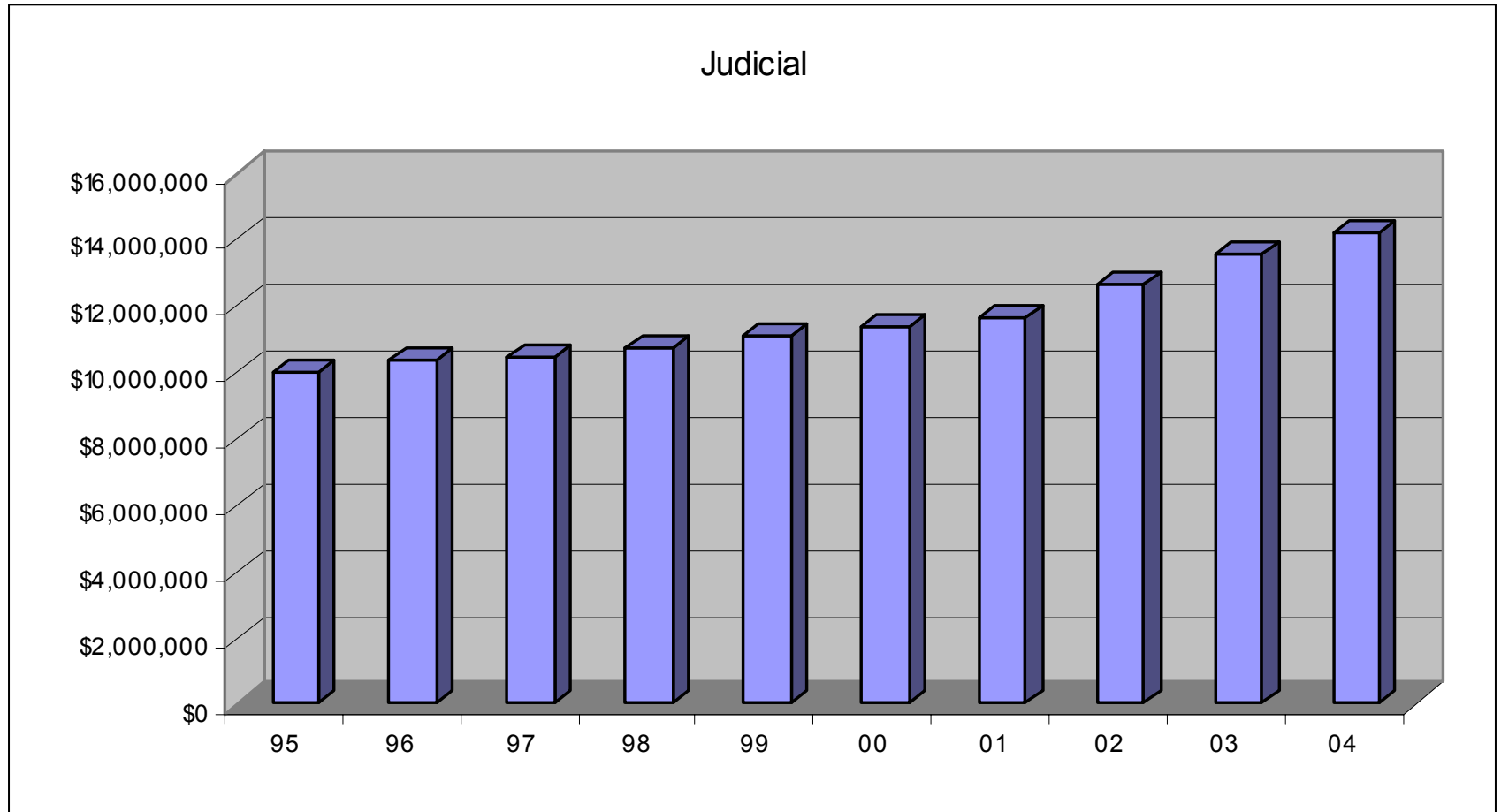
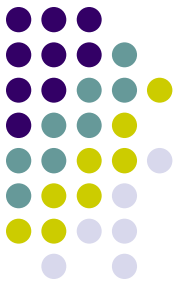
General Fund



The **Judicial** function consists of:

- Trial Court
- Probation
- Public Defender

Judicial General Fund



General Government

General Fund



The **General Government** function consists of:

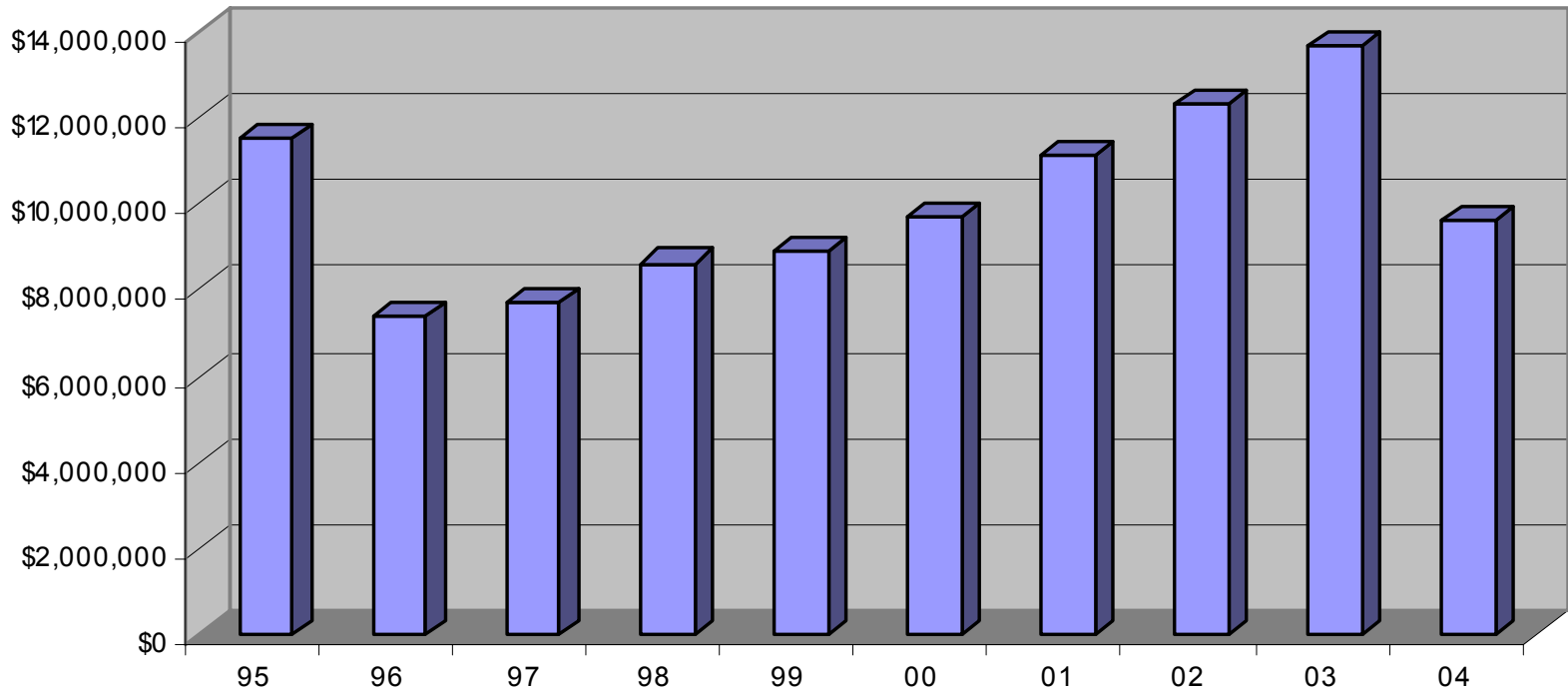
- County Administrator
- Information and Technology Sys
- Building Authority
- Clerk/Register of Deeds
- Human Resources
- Drain Commissioner
- Planning
- Finance
- Corporation Counsel
- Treasurer
- Elections
- Equalization

General Government

General Fund

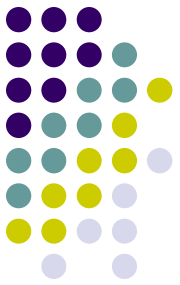


General Government



Public Safety

General Fund

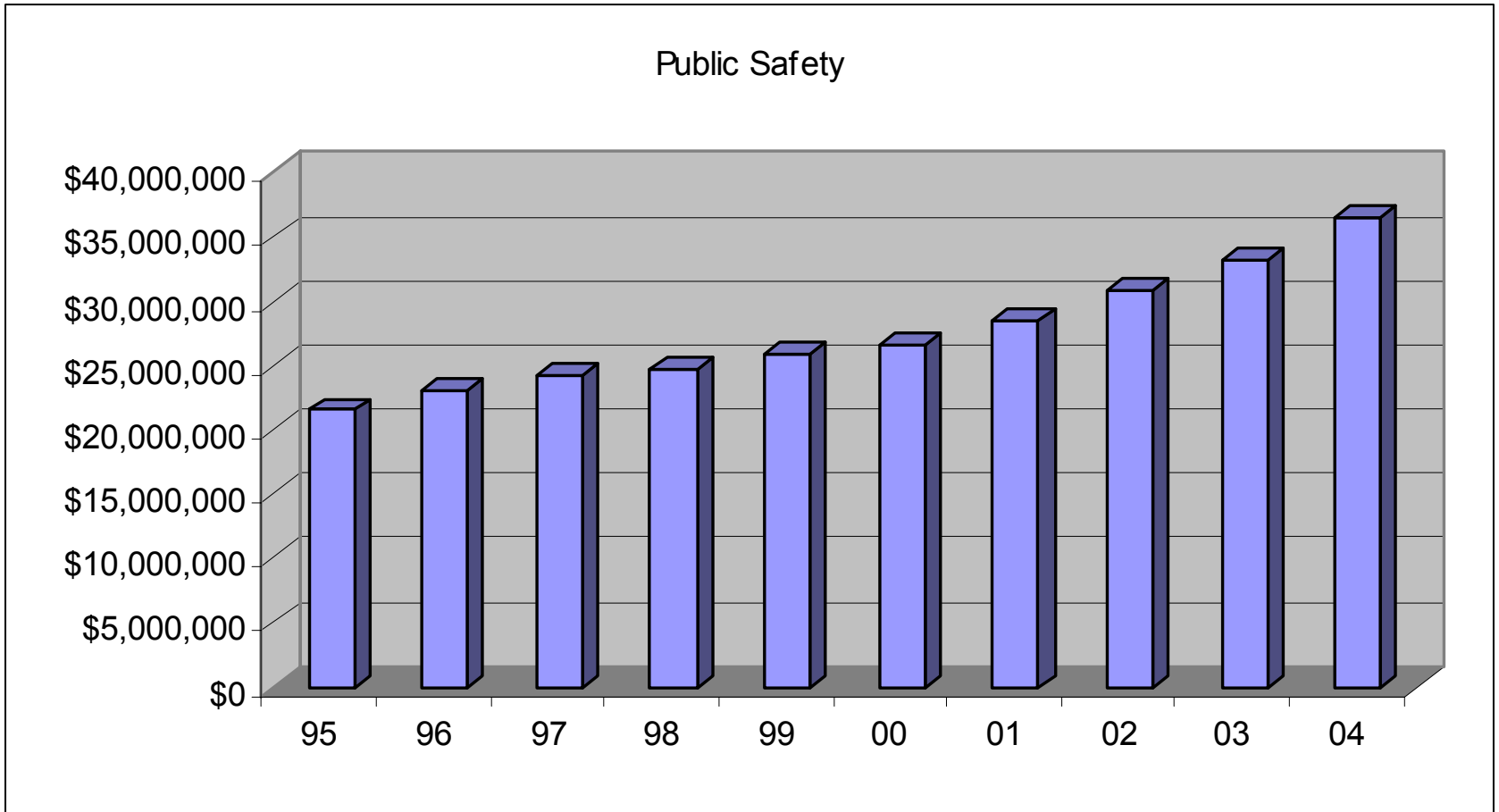
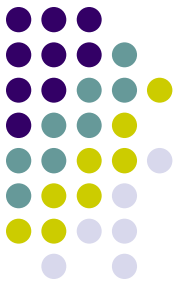


The **Public Safety** function consists of:

- Sheriff
- Jail
- Prosecuting Attorney
- Marine Safety
- Animal Control
- Emergency Mgmt
- Inmate Program
- Building Inspection
- Consumer Services
- Juvenile Services
- Environmental Services

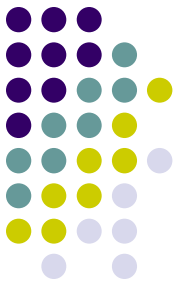
Public Safety

General Fund



Social Services

General Fund

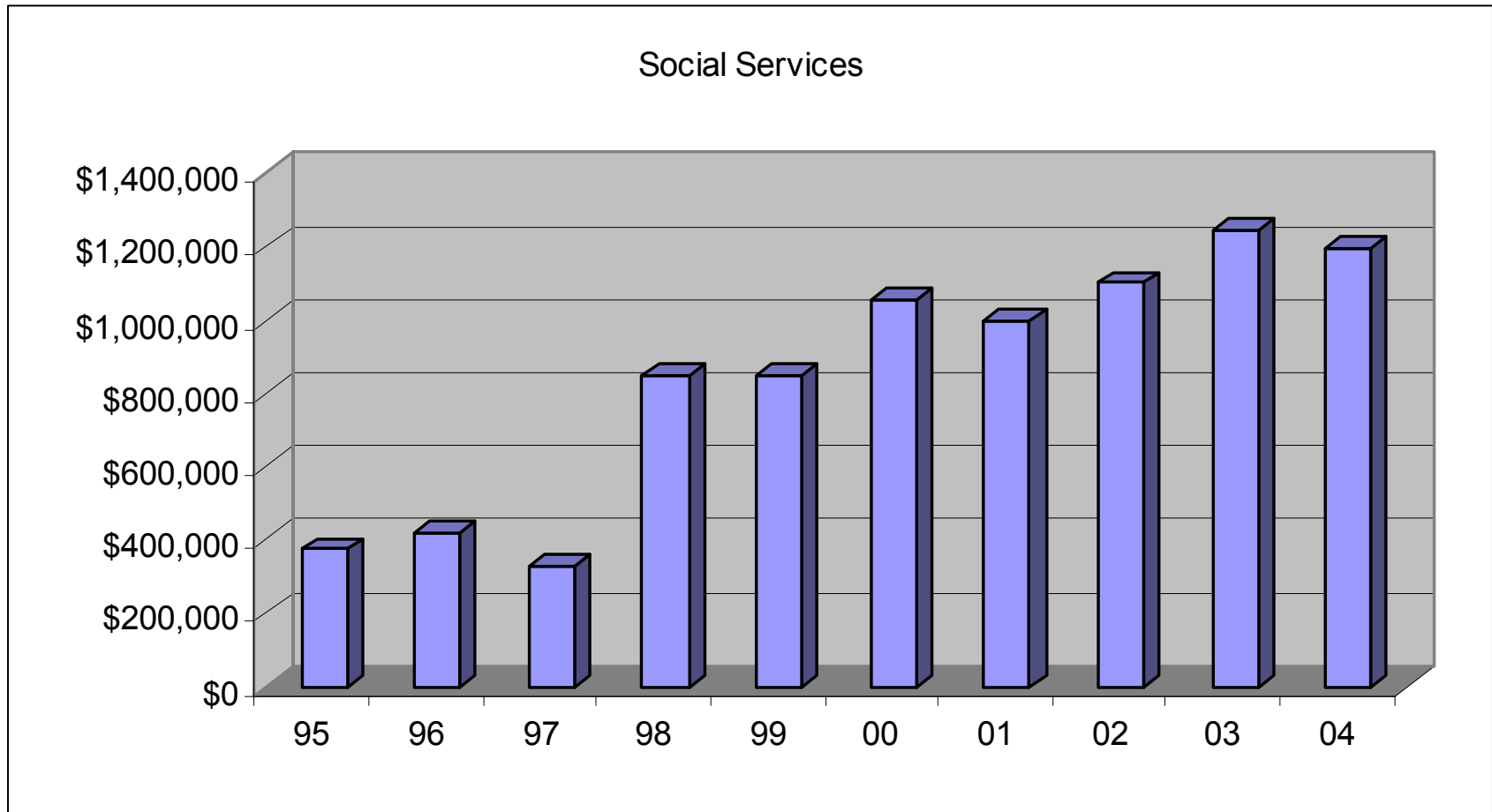


The **Social Services** function consists of:

- Children's Services
- Veterans Burial
- Veterans Counselor

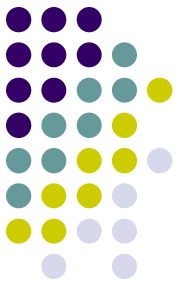
Social Services

General Fund



Culture & Recreation

General Fund

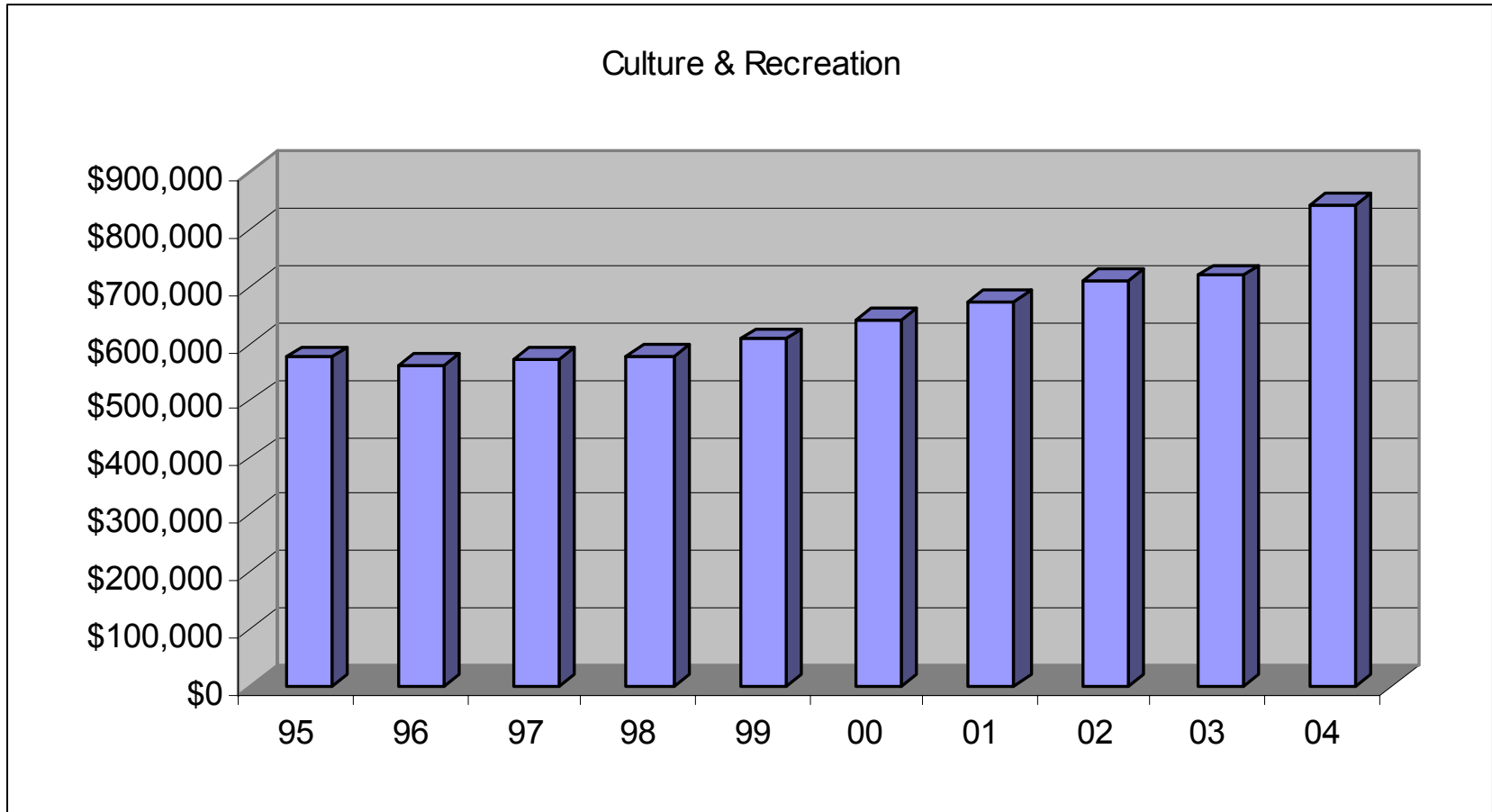
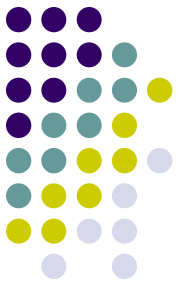


The Culture & Recreation function consists of:

- Library
- County Extension

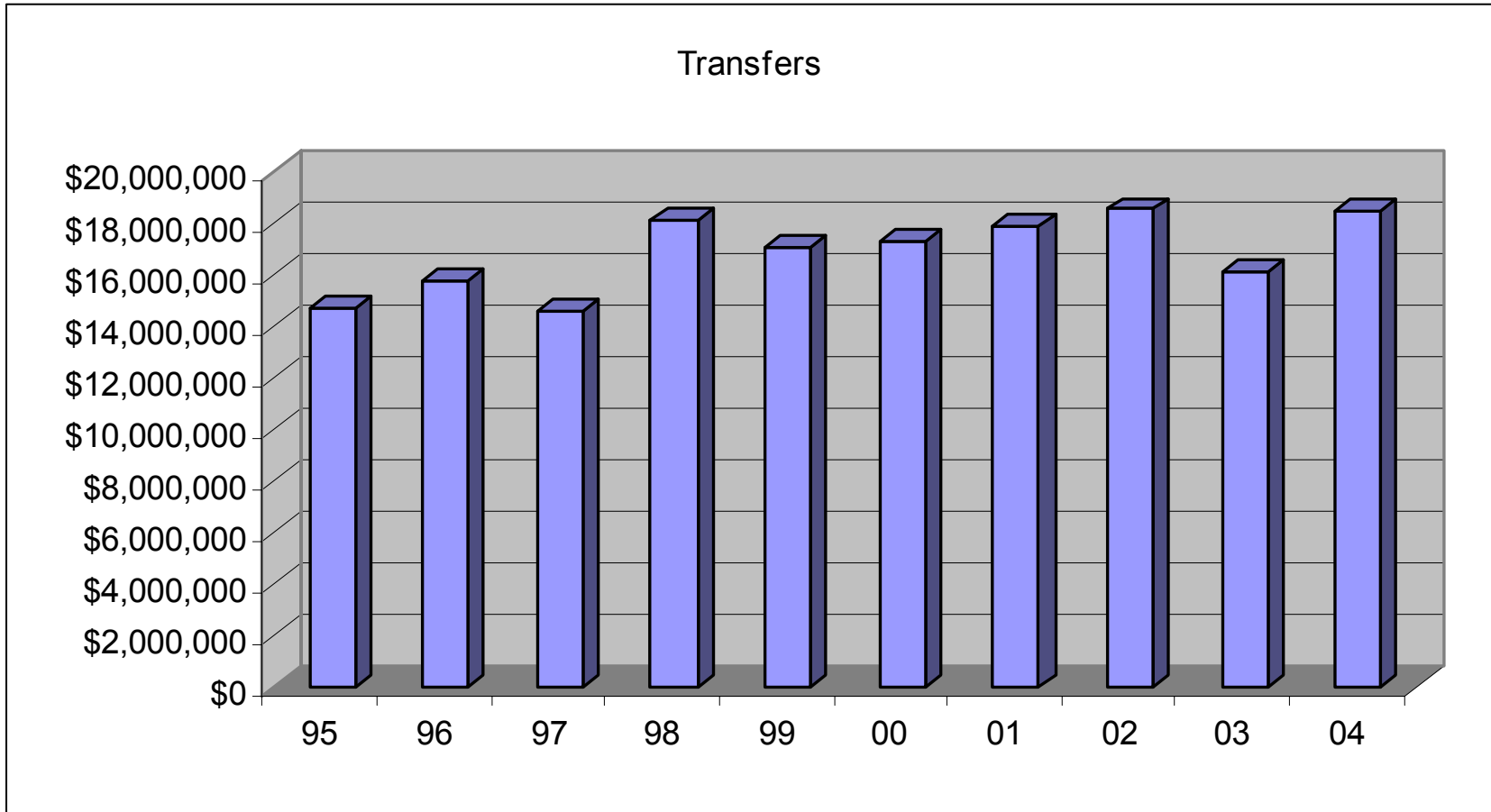
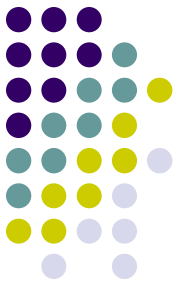
Culture & Recreation

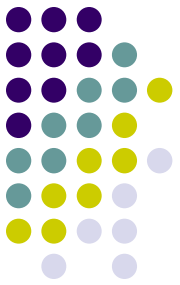
General Fund



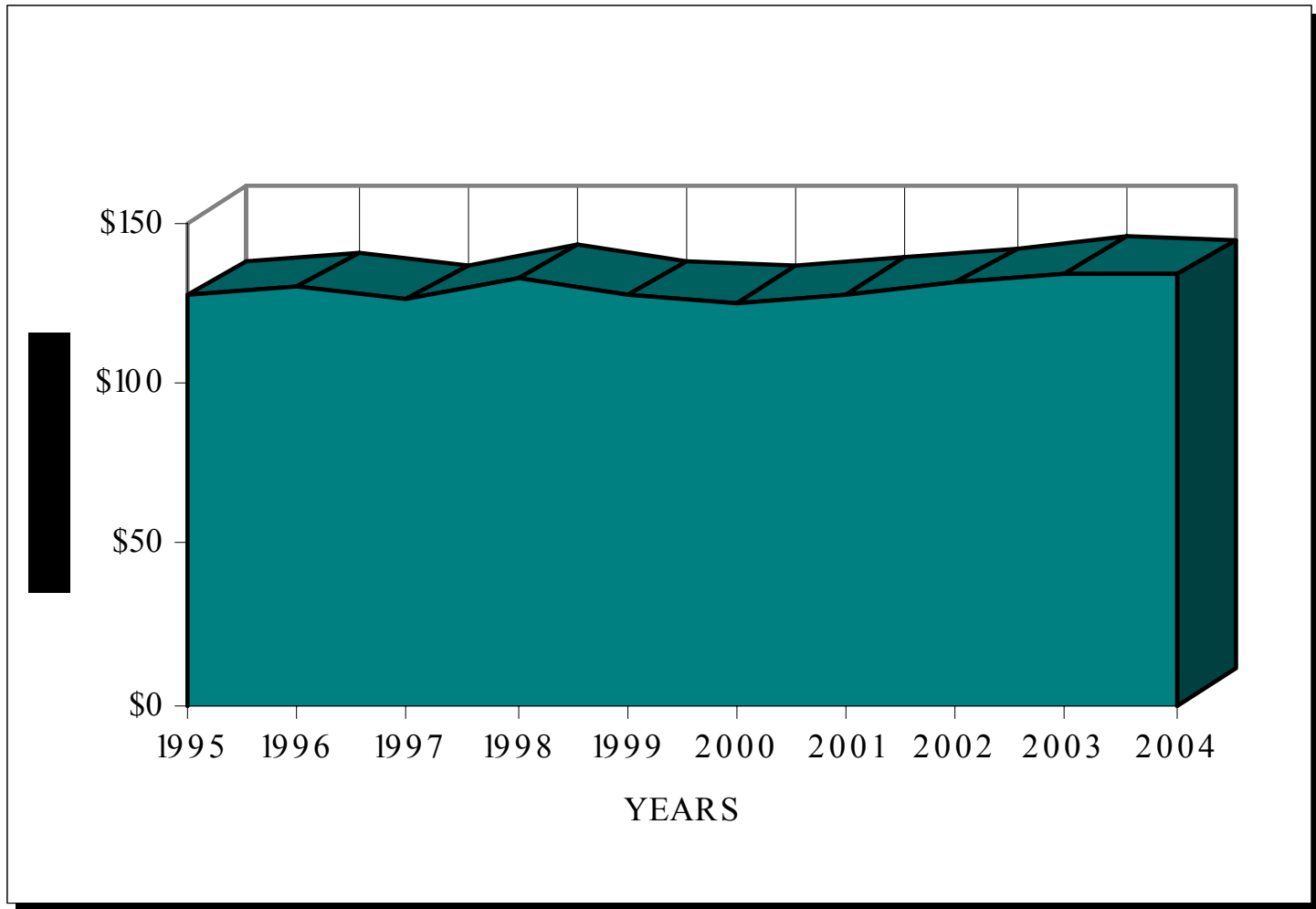
Other Financing Uses

General Fund





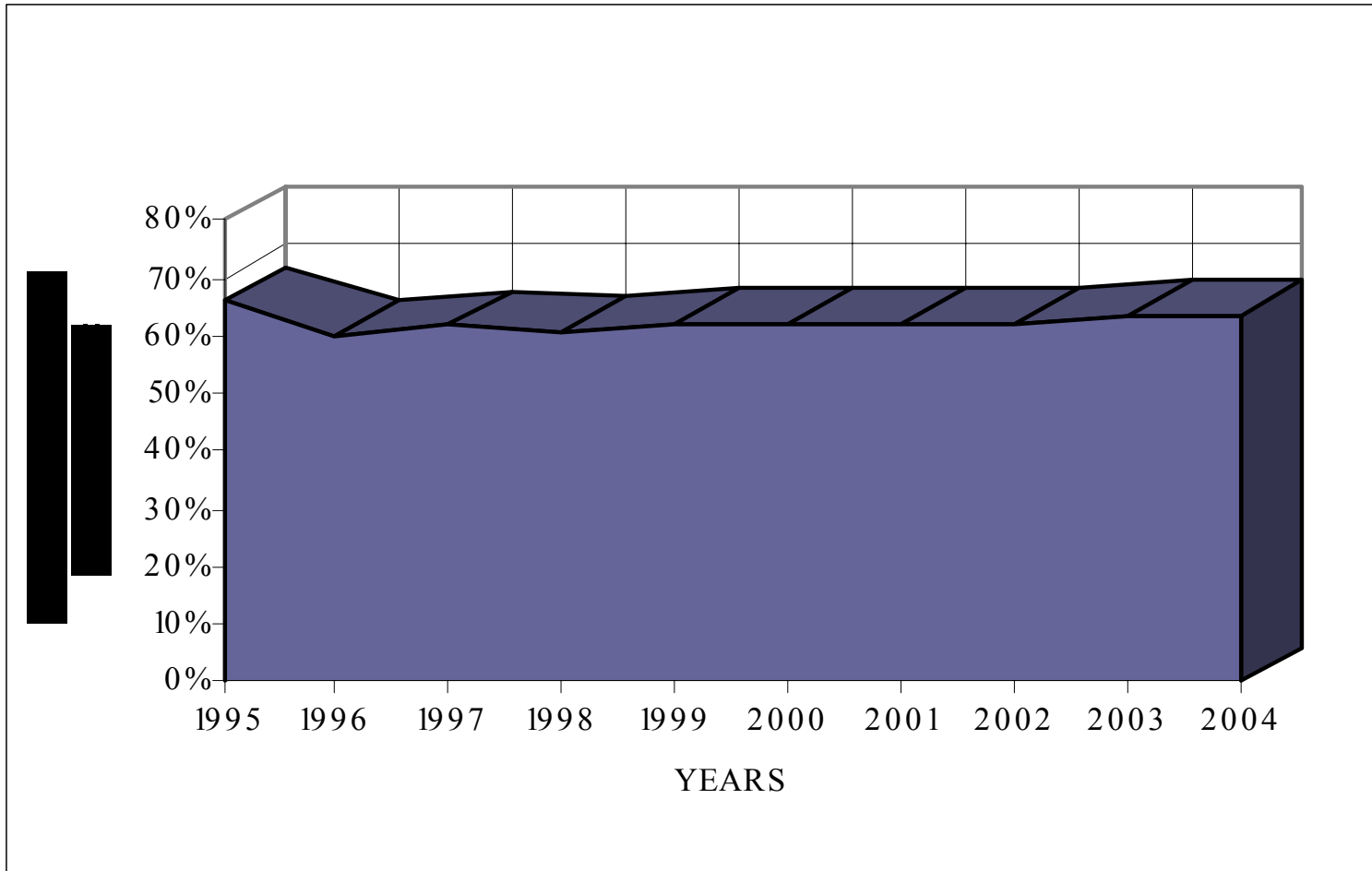
Expenditures per Capita

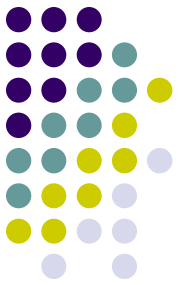




Personal Services Costs

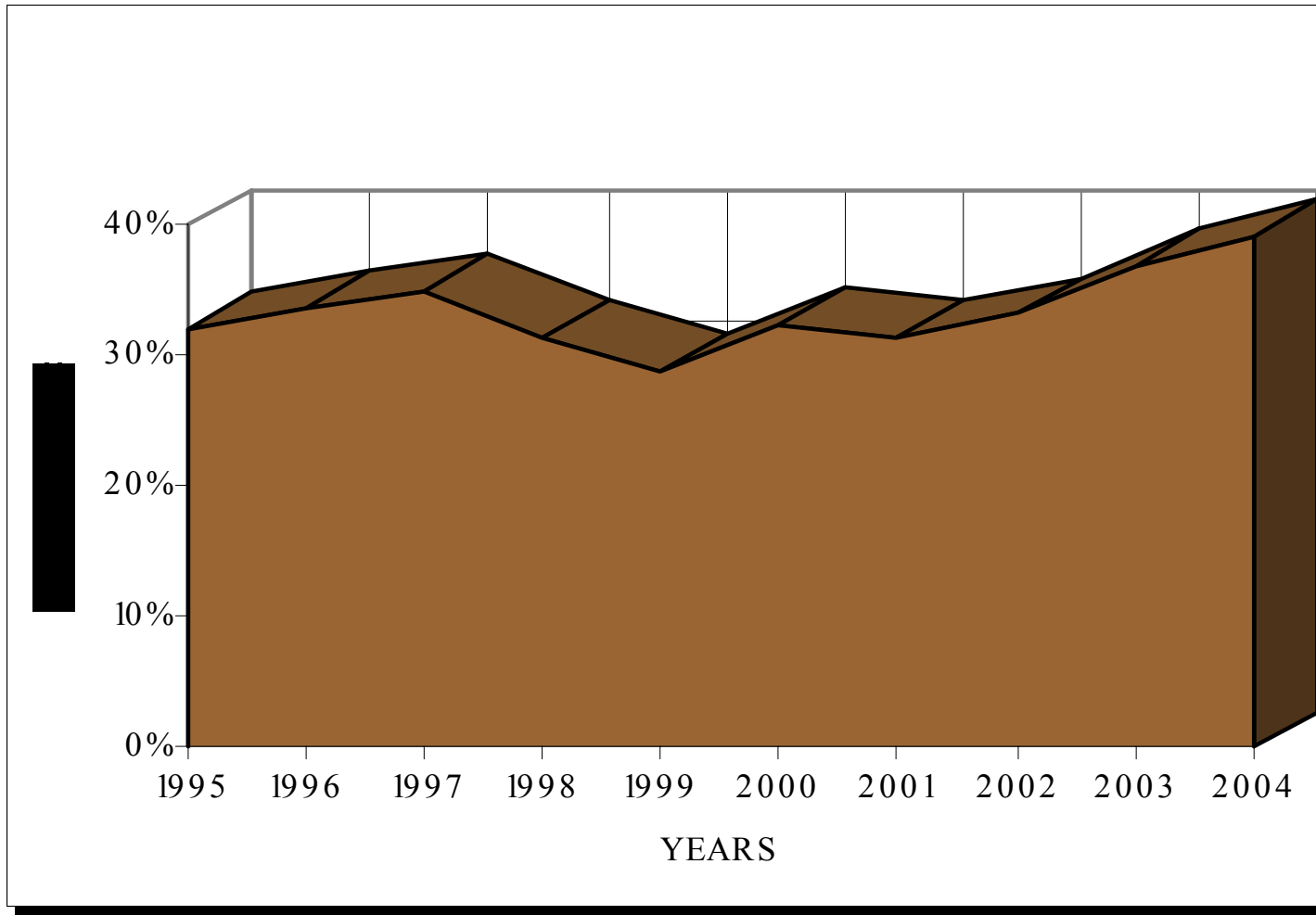
As % of Operating Expenditures

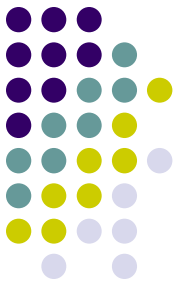




Fringe Benefits

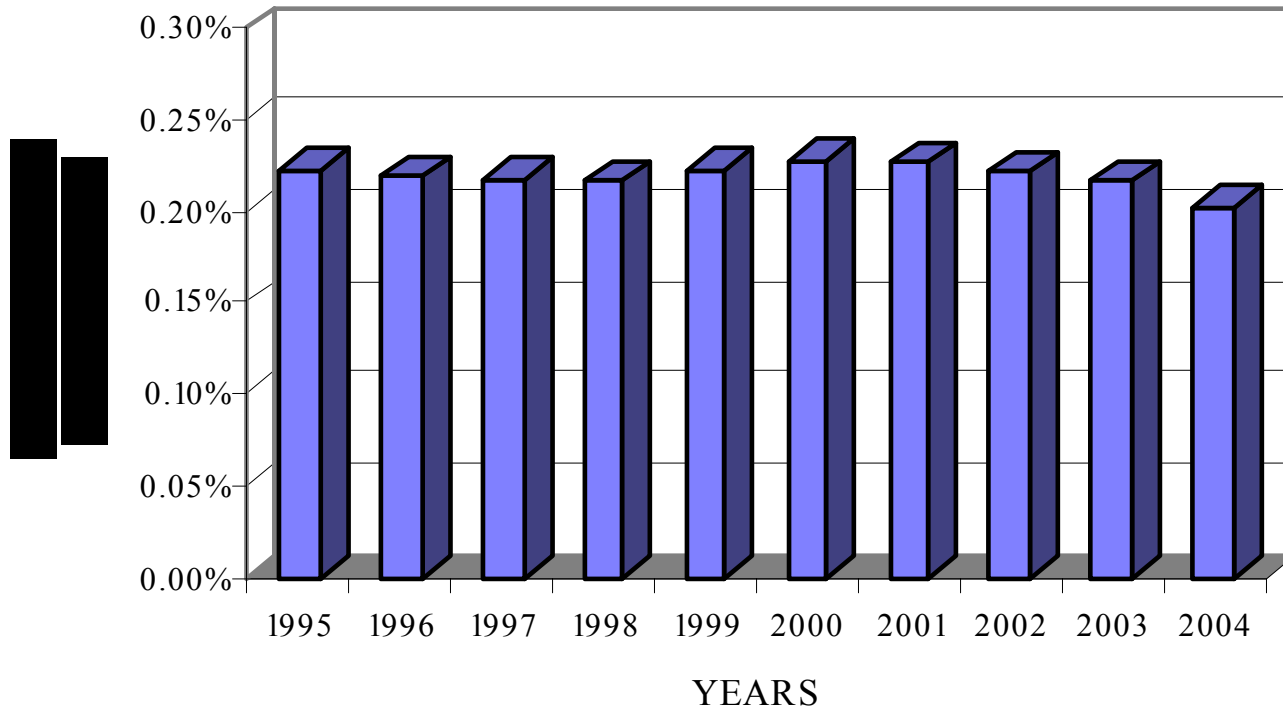
As % of Salaries

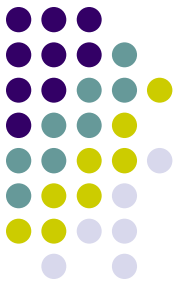




Employees per Capita

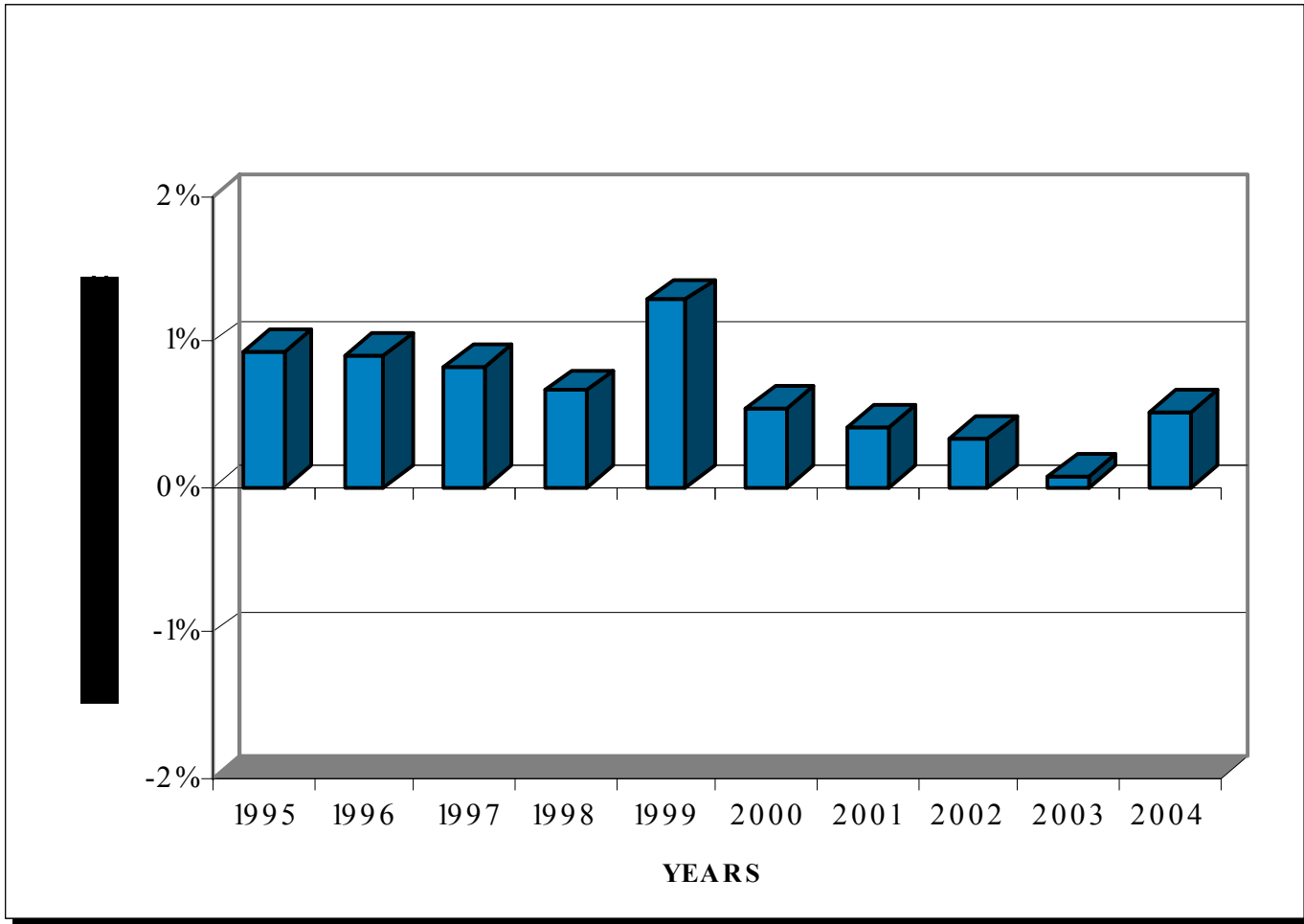
General Fund





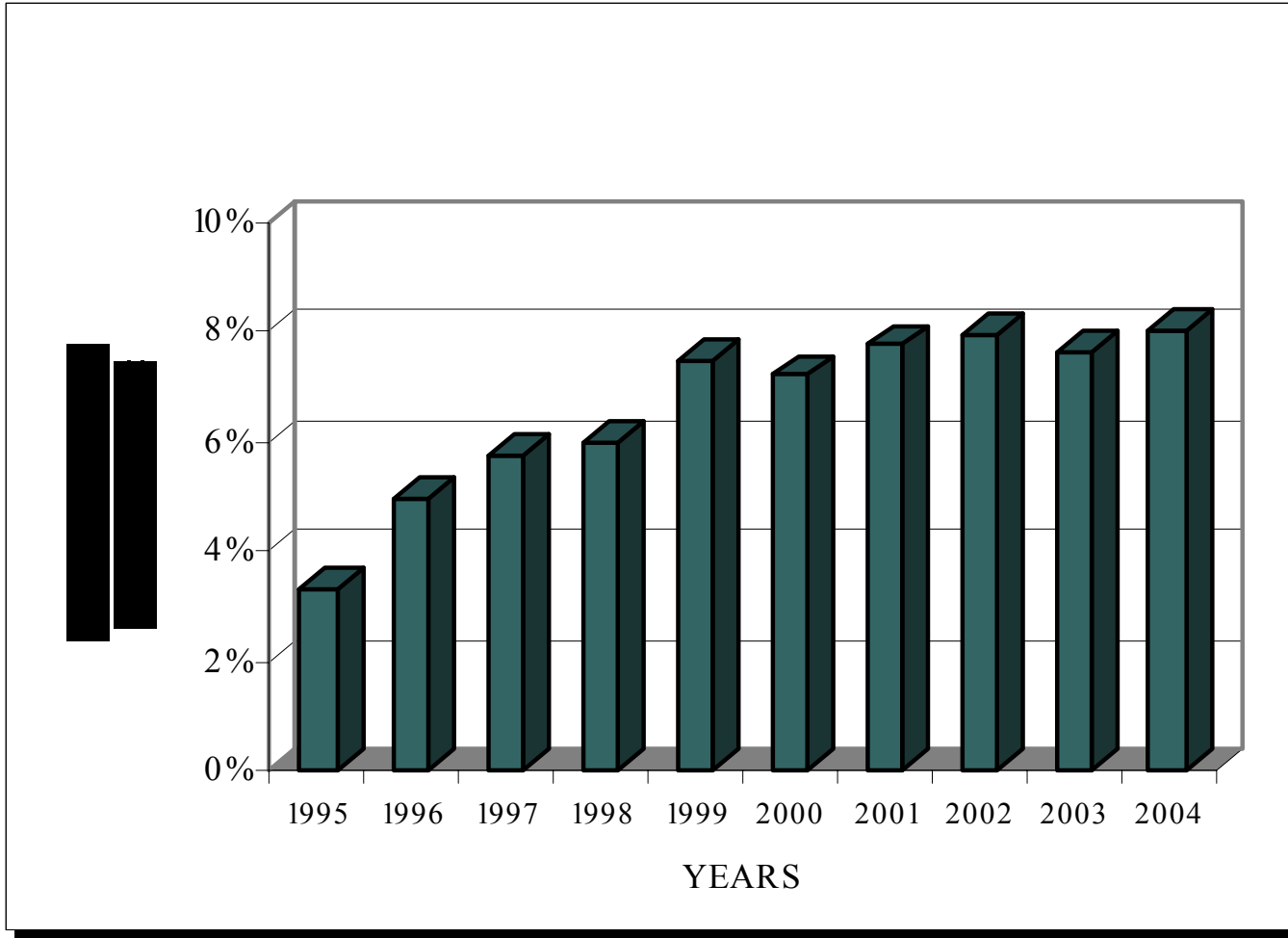
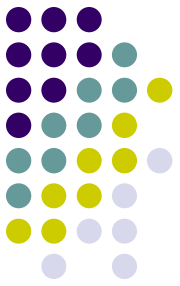
Operating Deficits

As % of Operating Revenues



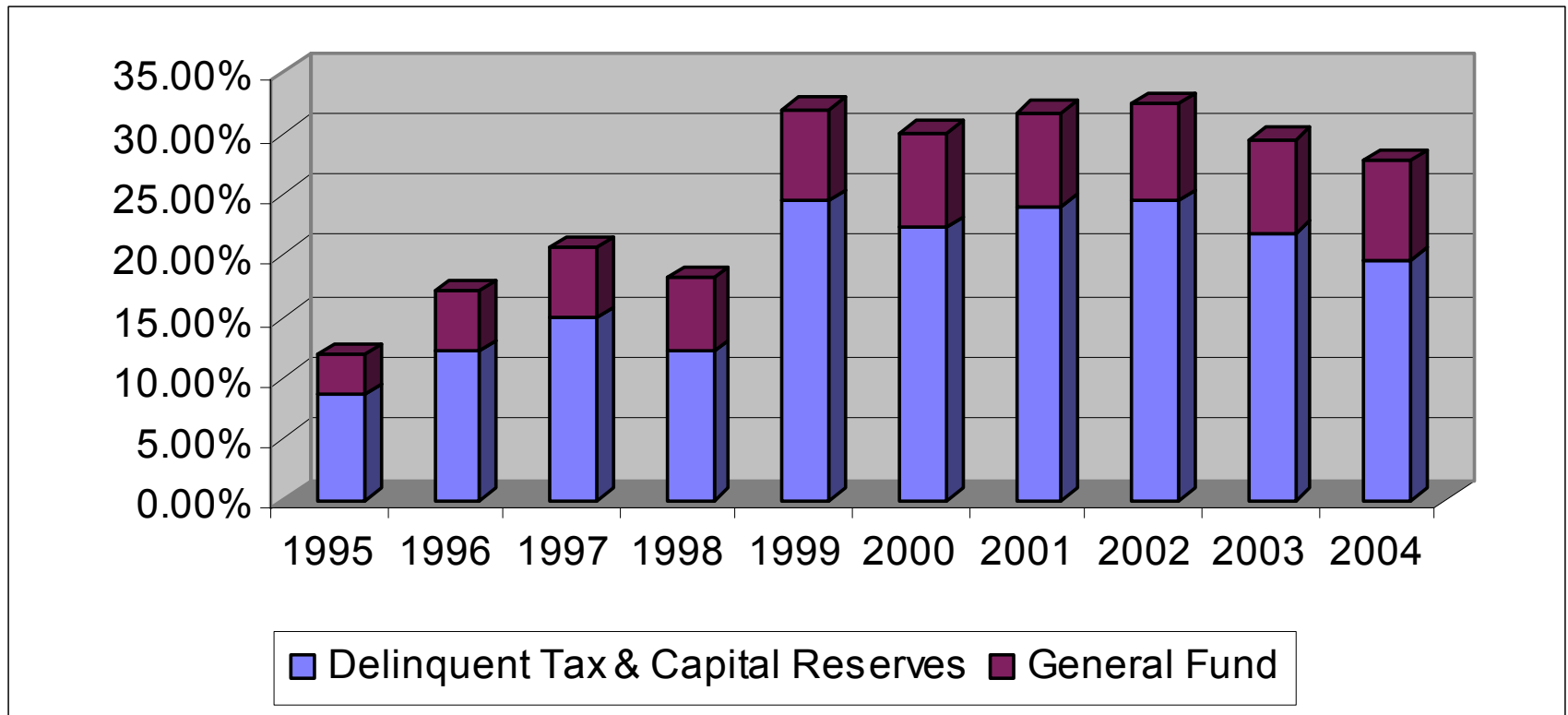
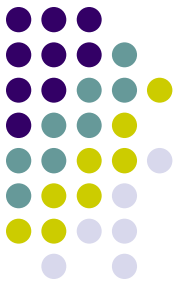
Unrestricted General Fund Balance

As % of Operating Expenditures



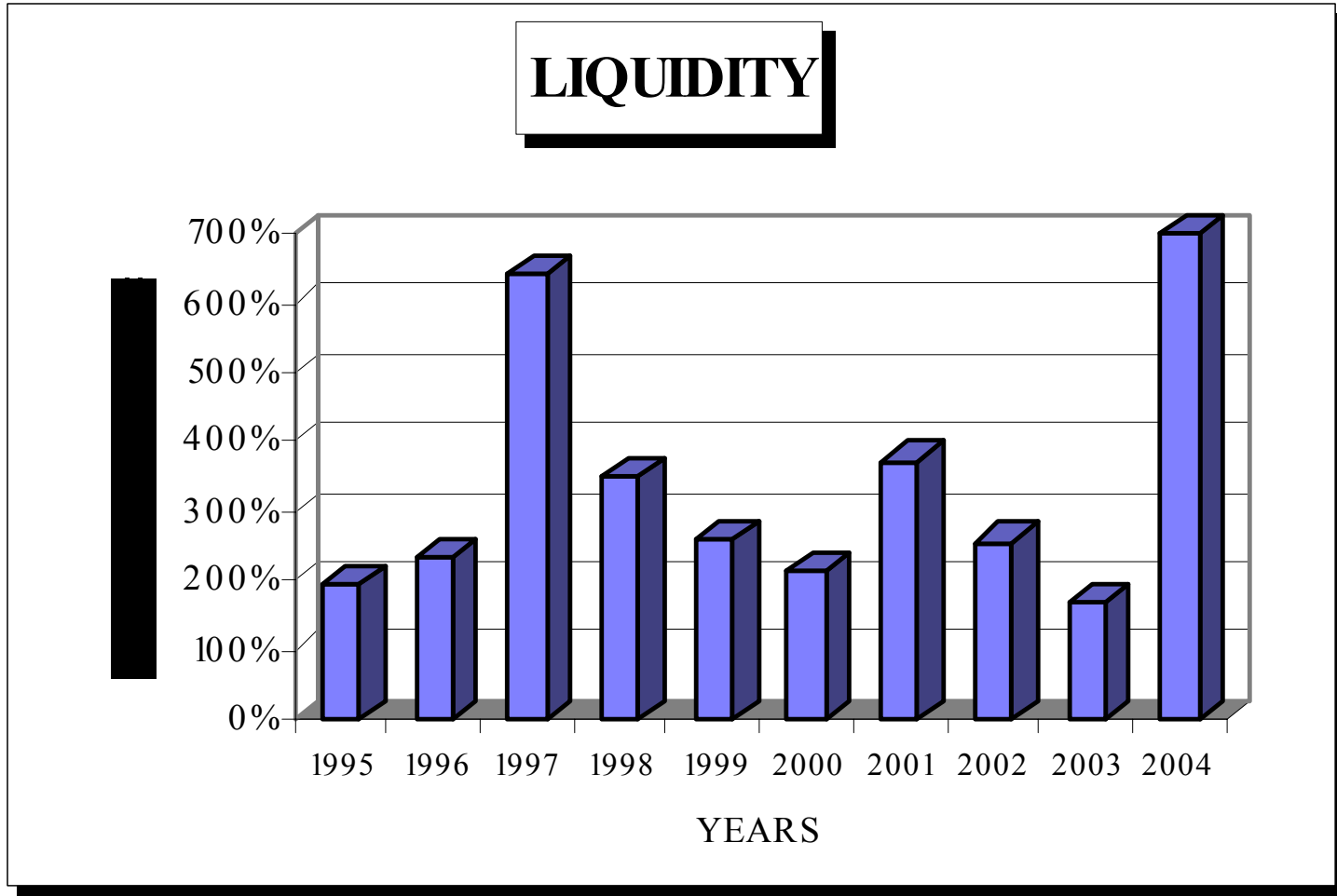
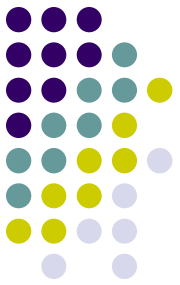
Combined Fund Balance

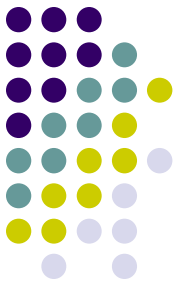
As % of Operating Expenditures



Liquidity

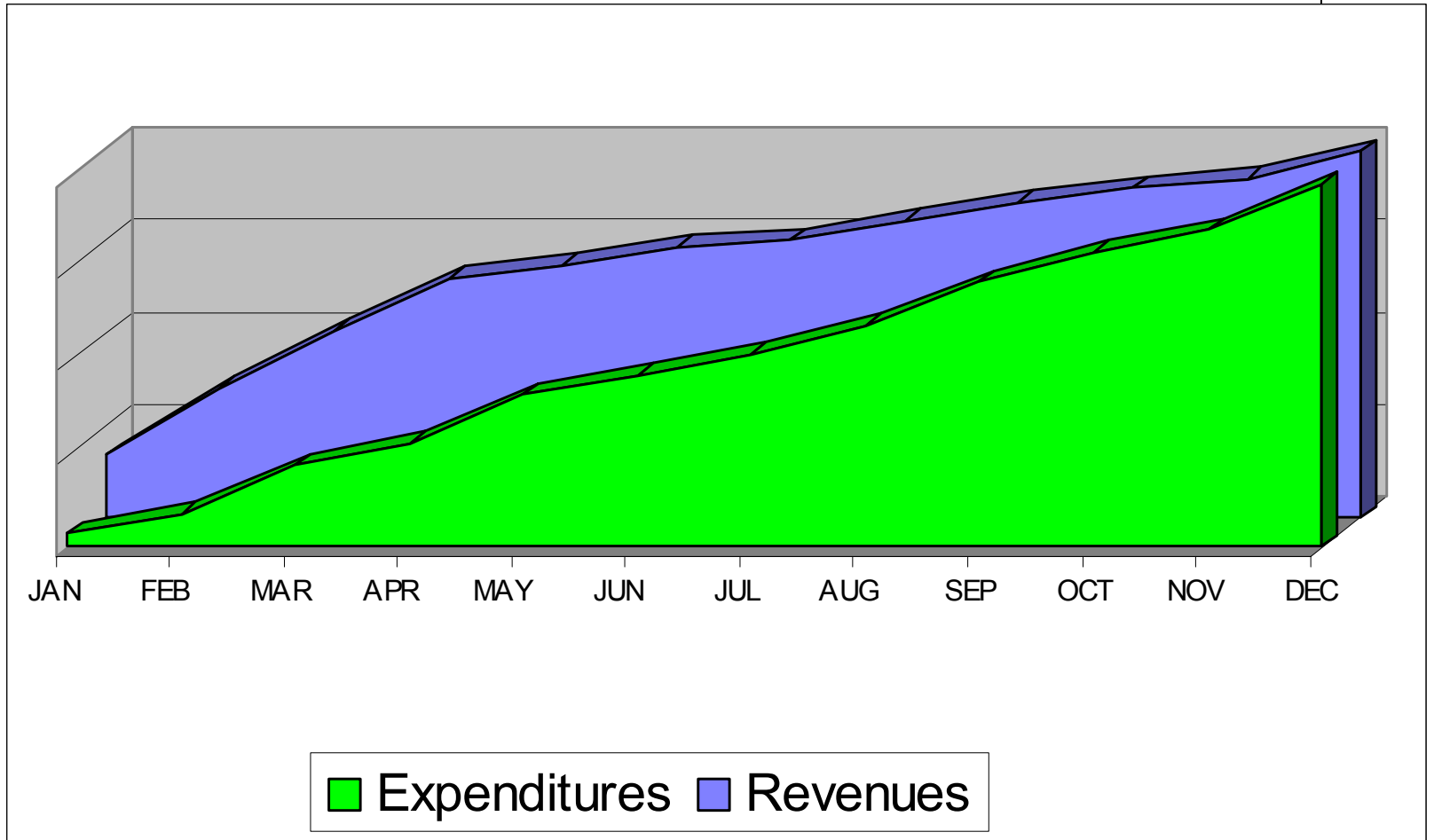
Assets to Liabilities

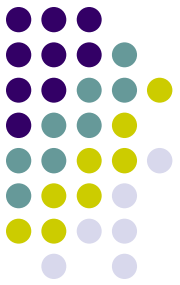




General Fund

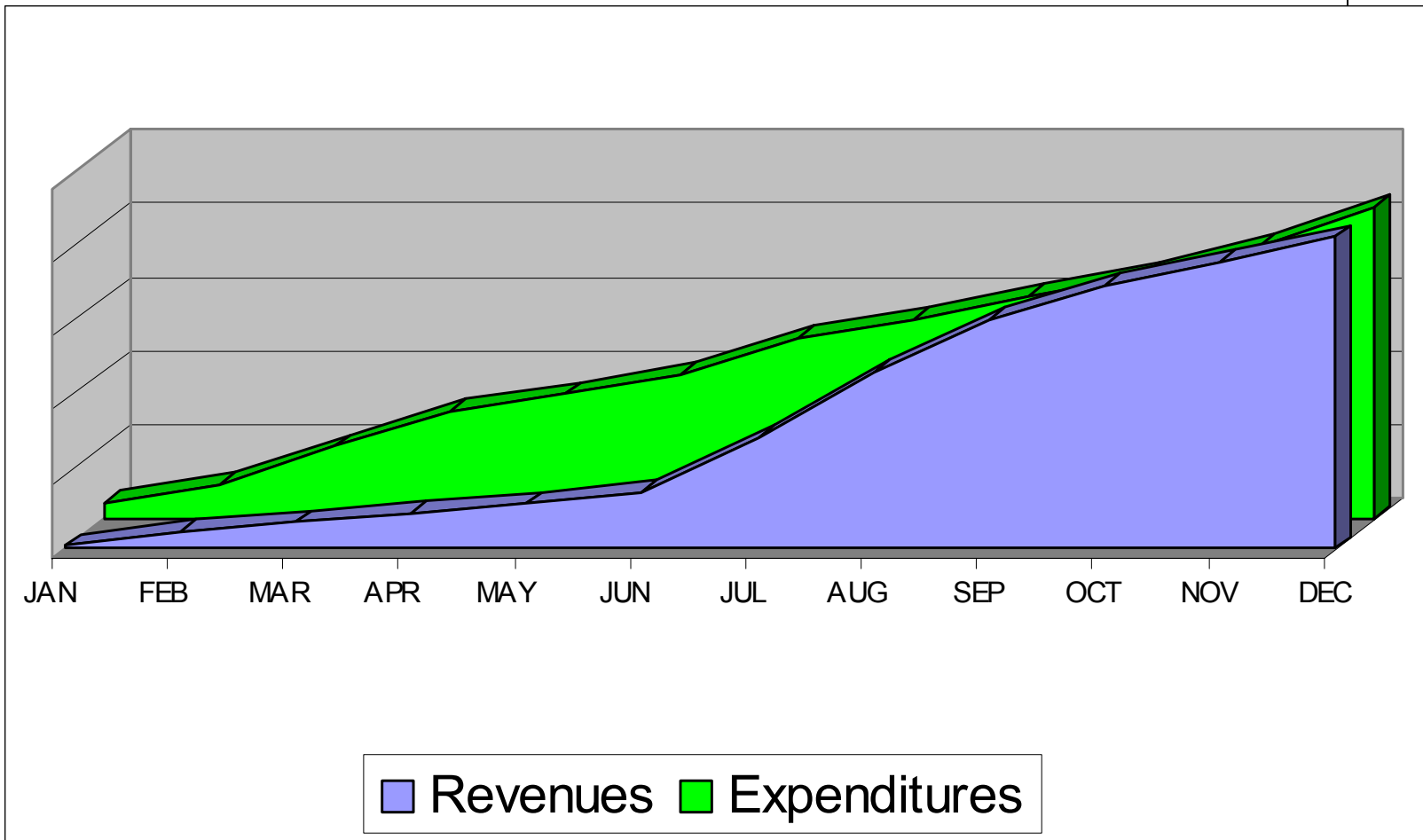
Revenue & Expenditure Comparison (Dec tax bill)





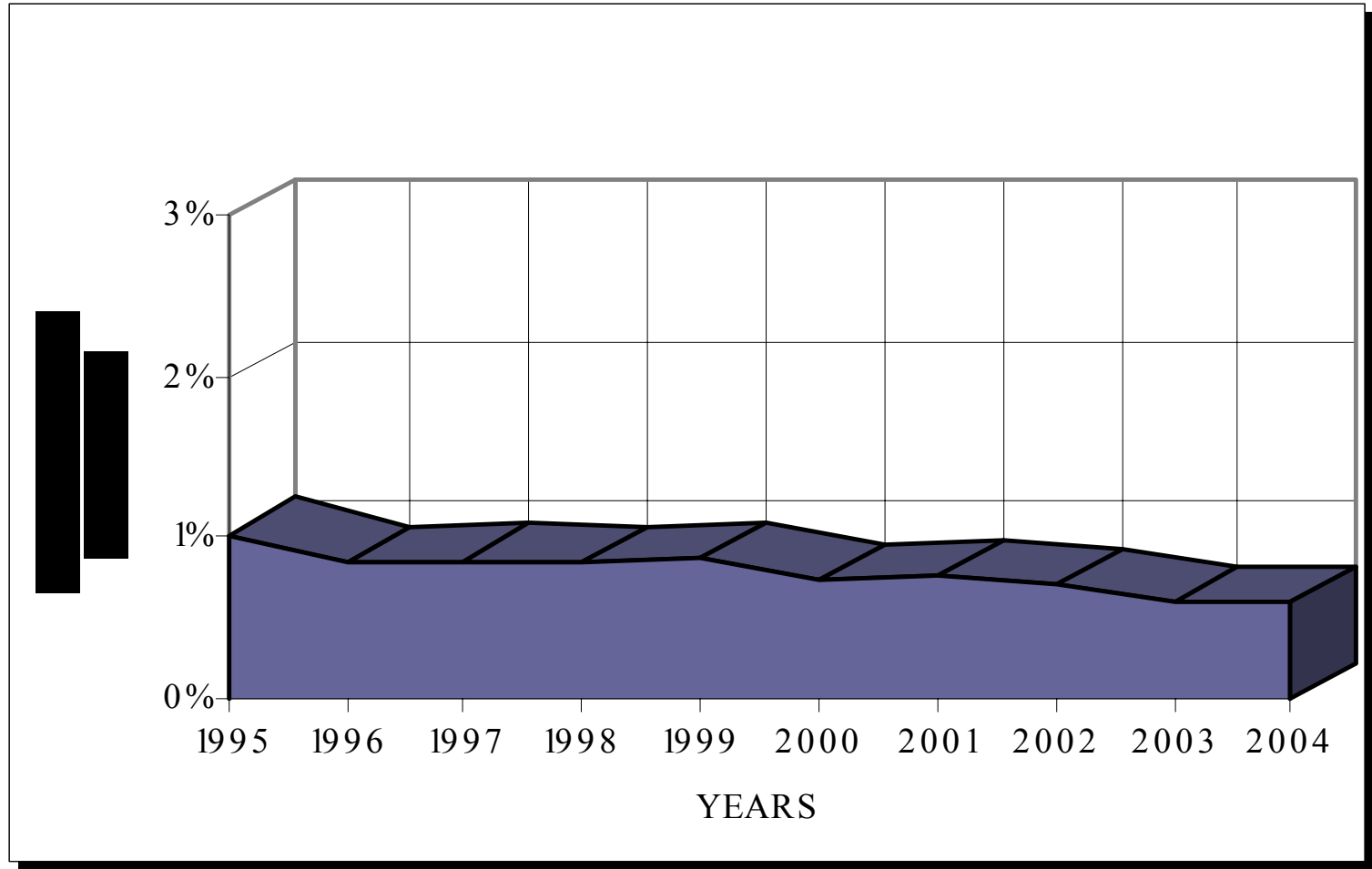
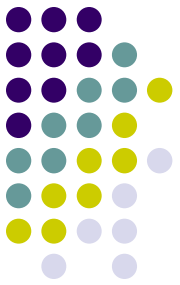
General Fund

Revenue & Expenditure Comparison (June tax bill)



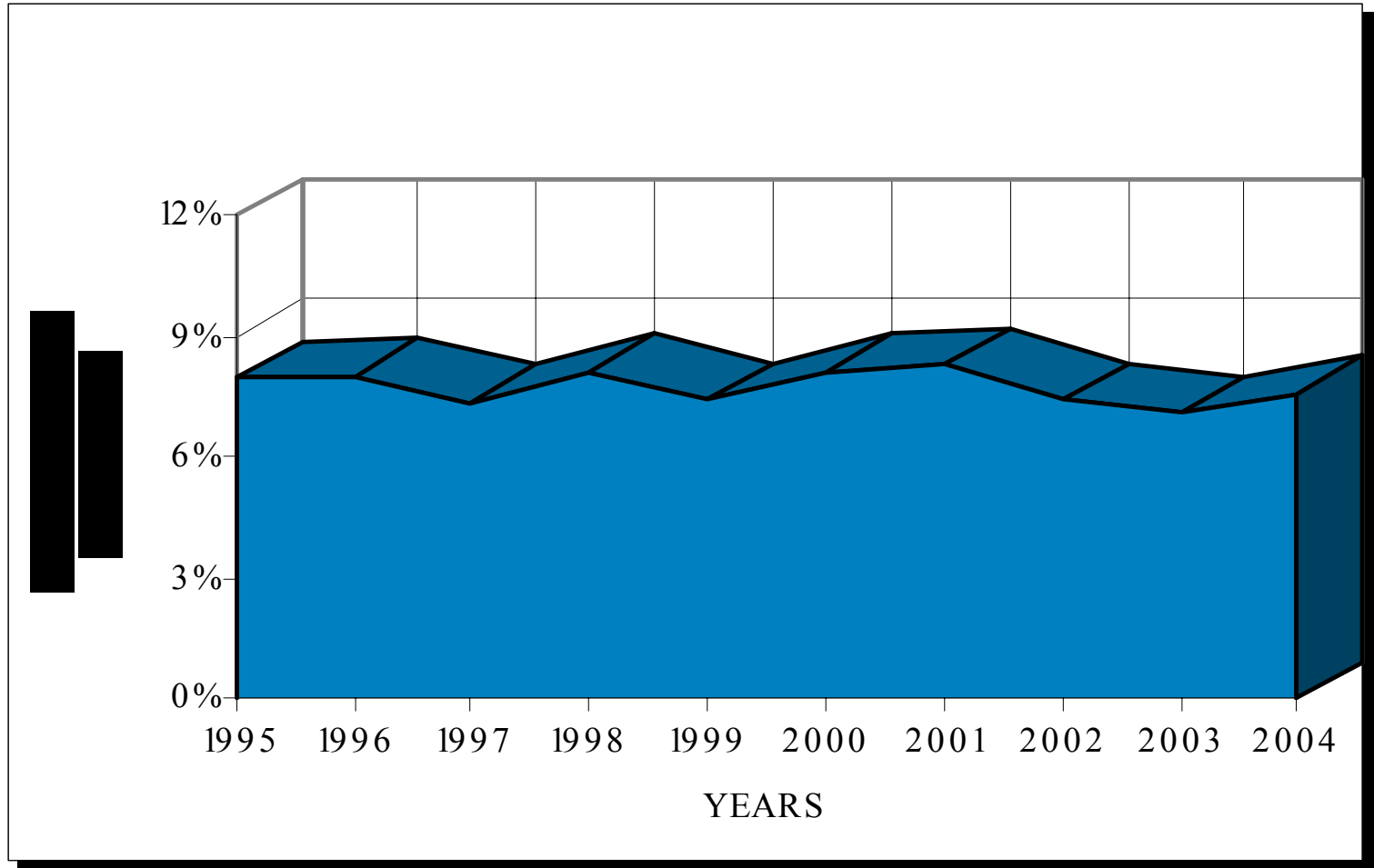
Long Term Debt

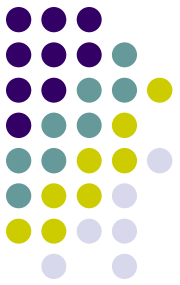
As % of Assessed Value



Overlapping Debt

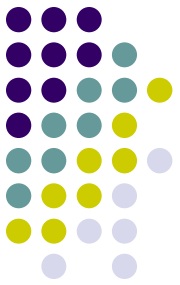
As % of Assessed Value



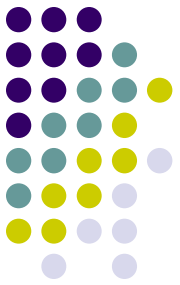


Major Financial Influences for 2006/07 Budget

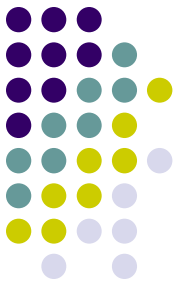
Major Financial Influences



- General Fund Salary and Fringe Increases (\$2.4 million)
- Commitment to NGF departments
 - 3% salary increase and fringe rate increases (\$1.2 million)
 - Waiving Cost Allocation Plan (\$2.4 million)
- Jail Overcrowding (\$700K)
- Public Safety & Justice Initiative
- Police Services Commitment



Future Factors for Consideration



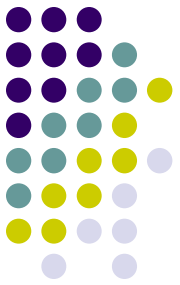
Future Factors

- Shifting demographics
 - Aging population
 - Commuting
 - Language
- Economy
 - State Budget
 - Stock market impact
 - Insurance
 - Fuel prices

Future Factors

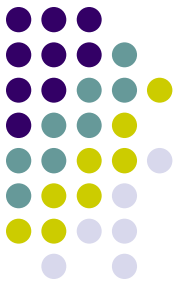


- Service delivery
 - Regionalization
 - Mobile workers
 - Technology



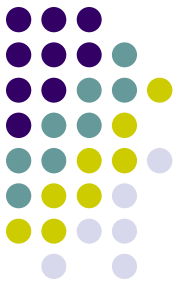
Summary of Financial Trends

Summary of Trends



- Trends are favorable overall- result of conscious efforts
- Period of change – world is fundamentally different

Maintaining Fiscal Stability



- Focus on “long term” stability
- Commitment to infrastructure
- Continued emphasis on systems integration
- Expand capacity through Communities of Interest