

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Washtenaw County, Michigan (the "County" or "government") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

DEFINITION OF THE REPORTING ENTITY

As required by generally accepted accounting principals, these financial statements present the government and its component units, entities with which the government has a significant financial or operational relationship. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government. The blended and discretely presented component units have December 31 year-ends.

Blended Component Unit

The Washtenaw County Building Authority is governed by a 5-member board appointed by the Board of Commissioners. The Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the County's public buildings.

Discretely Presented Component Units

The Washtenaw County Department of Public Works Projects are managed by the Board of Public Works, a seven member board appointed by the County Board of Commissioners. The Board of Public Works is responsible for administering various public works construction projects and the associated debt service funds on behalf of local units of government within the County under the provisions of Act 185, Public Acts of 1957, as amended. All of the Board of Public Works' contractual agreements including bond issuances require County Board of Commissioners approval. The full faith and credit of the County is given for the long-term debt of these projects.

Each of the drainage districts included in the financial statements of *the Washtenaw County Drain Commissioner* are separate legal entities with the power to contract; to sue and to be sued; and to hold, manage and dispose of real and personal property. The Statutory Drain Board consists of the Drain Commissioner, the Chair of the County Board of Commissioners, and one other member of the Board of Commissioners. The Drain Commissioner is responsible for the construction and maintenance of storm drains within the County. The full faith and credit of the County is often given for the long-term debt of the drainage districts.

The Washtenaw County Road Commission is a governmental agency responsible for the maintenance and construction of the county road system in Washtenaw County. It is governed by a three-member board appointed by the County Board of Commissioners. The Road Commission may not issue debt or levy a tax without the approval of the County Board of Commissioners.

Funds With Another Year End

The Mental Health Fund and Public Health Fund (special revenue funds of the County), and the Mental Health Risk Reserve Fund (an internal service fund of the County) are reported on a September 30 year end in order to enhance the value of this document to certain readers and users.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Government reports the following major governmental fund types:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditures for specific purposes not including expendable trusts or major capital projects.

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds not being financed by proprietary or nonexpendable trust funds.

The *capital projects funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

The government reports the following major proprietary fund:

The *delinquent tax fund* accounts for each local taxing unit of government's delinquent real property taxes outstanding as of March 1 of each year. The County, in turn collects those delinquent taxes along with penalties and interest.

Additionally, the government reports the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal service funds account for operations that provide services, such as fleet and equipment management, to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

Pension trust funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust funds account for the assets of the County's pension and postemployment benefits trust funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the wastewater and water enterprise funds and of the government's internal service fund are charges to customers for sales and services. The enterprise funds also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS, LIABILITIES AND NET ASSETS OR EQUITY

Deposits and Investments

The County Treasurer maintains a cash management pool that is used by all funds and component units of the government, except for the pension and other postemployment benefits trust funds. In addition to their participation in the cash management pool, certain funds and component units also have separate checking accounts. The cash management pool has the general characteristics of a demand deposit account in that deposits and withdrawals may be made at any time without prior notice or penalty. Accordingly, each fund type's portion of this pool, along with any amounts in separate demand deposit accounts, are reported in the combined balance sheet as "cash and pooled investments."

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments, cash management pool balances and non-pool investments with original maturities of three months or less.

Investments are stated at fair value, which is determined as follows: (a) short-term investments are reported at cost, which approximates fair value; (b) securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates; (c) investments that do not have established market values are reported at estimated fair value; and (d) cash deposits are reported at carrying amounts which reasonably approximates fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Inventories and Prepaid Items

Inventories in the proprietary funds are stated at the lower of cost or market. Cost is determined by the first-in, first-out method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. For the Road Commission component unit, inventory is valued at average cost.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the assets constructed. No such interest expense was incurred during the current fiscal year.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

Property, plant, and equipment of the primary government, as well as the component units with the exception of the Road Commission, is depreciated using the straight line method over the useful life of the asset as follows:

Building and improvements	50 years
Drain Infrastructure	50 years
Equipment (computer, office and vehicles)	2.5 -10 years

Compensated Absences

It is the County’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay and 50 percent of sick pay are accrued when incurred in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. A portion of the fund balances of certain governmental funds have been designated for specific programs or for construction.

The following is a description of the fund balance reserves:

- **Reserved for Long-Term Advances** - These funds are not available for current expenditures since they have been advanced to other funds and agencies.
- **Reserved for Inventories** - These funds have been used to purchase inventories which will be expended in future periods.
- **Reserved for Employees Retirement Benefits** - These funds are reserved to cover future benefits payable under the County's pension plans.
- **Reserved for Debt Service** - These funds are restricted and required to be used to retire specific debt.

BUDGETARY CONTROL

The County's procedures for establishing the budgetary data reflected in the financial statements is as follows:

Budget Adoption

The County Administrator submits a proposed operating budget to the Board of Commissioners. The operating budget includes proposed expenditures and the means of financing them. Public hearings are held to obtain taxpayer comments. The budget is legally adopted through a Board of Commissioners resolution prior to the beginning of the budgetary year for the General, Special Revenue and Debt Service Funds. Project-length financial plans are adopted for the Capital Projects Funds. Budget and actual comparisons for the Capital Projects Funds are not reported in the financial statements because project length financial plans are used.

Budget Amendments

Departments are authorized to make budget adjustments up to \$10,000 within established categories of their budget. The County Administrator is authorized to make budget adjustments within and between categories of budgets up to \$100,000 or 10% of the budget, whichever is less. Budget adjustments greater than this must be approved by the County Board of Commissioners. The budget is approved at the departmental level by the Board of Commissioners. Expenditures may not exceed budgeted appropriations at the departmental level. Budgetary control is exercised at the departmental level.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds.

Encumbrances are recorded in the amount of the outstanding purchase orders and contracts at the time the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are carried forward to the next year.

Budget Basis

The budgets of all general government type funds and proprietary funds are prepared on a modified accrual basis and consistent with generally accepted accounting principles and the State of Michigan Uniform Budgeting and Accounting Act. Briefly, revenues are recognized when they become both measurable and available to finance current period expenditures. Expenditures are recognized when the related fund liability is incurred.

Revenues and expenditures are not budgeted for in fiduciary funds.

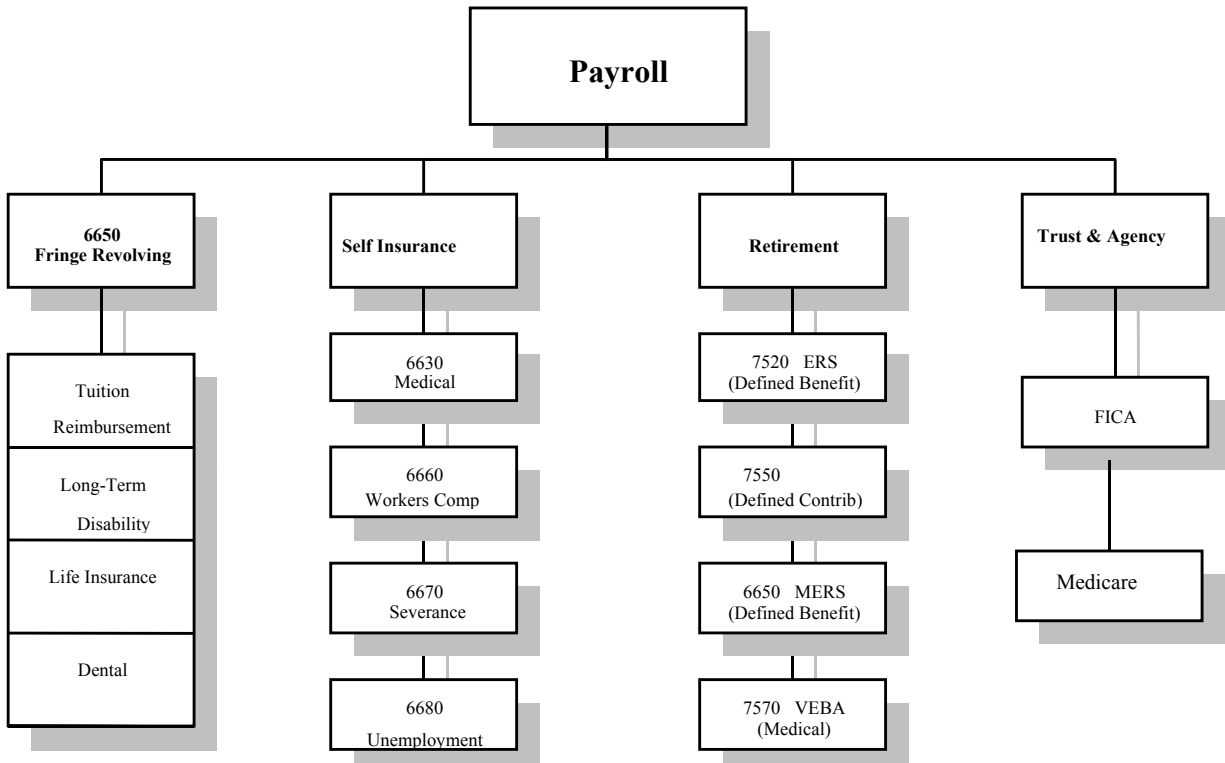
The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the County prepares its budget. One exception is the treatment of depreciation expense. Depreciation expenditures are not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchases of equipment and capital improvements are depreciated in the CAFR for enterprise funds and internal service funds.

FRINGE BENEFITS SUMMARY

	2002 ACTUAL	2003 BUDGET	2004 BUDGET	2005 BUDGET
REVENUES				
Other Revenue & Reim.	\$ 28,260,271	\$ 25,265,190	\$ 31,824,298	\$ 34,018,278
TOTAL REVENUES	\$ 28,260,271	\$ 25,265,190	\$ 31,824,298	\$ 34,018,278
EXPENDITURES				
Dental Insurance	\$ 874,969	\$ 770,933	\$ 832,842	\$ 903,634
Employee's Severance	\$ 1,247,204	\$ 829,774	\$ 998,366	\$ 1,043,292
FICA *	\$ 9,599,018	\$ 4,959,347	\$ 4,934,140	\$ 5,156,176
Flex Account Administration	\$ 11,055	\$ 12,000	\$ 15,000	\$ 15,000
Medical Benefits	\$ 11,105,893	\$ 9,034,524	\$ 13,283,591	\$ 14,611,950
Life Insurance	\$ 199,759	\$ 122,682	\$ 127,920	\$ 133,676
Long Term Disability	\$ 28,361	\$ 165,955	\$ 129,716	\$ 135,553
Retirement Health (VEBA) *	\$ 1,965,354	\$ 2,742,569	\$ 4,415,844	\$ 4,614,557
Retirement (MPPP) *	\$ 2,832,326	\$ 3,359,542	\$ 3,024,290	\$ 3,160,383
Retirements (ERS) *	\$ 1,456,780	\$ 1,481,085	\$ 2,323,895	\$ 2,428,470
Retirement (MERS)	\$ 874,969	\$ 770,933	\$ 832,842	\$ 870,320
Tuition Reimbursement	\$ 73,189	\$ 30,000	\$ 30,000	\$ 30,000
Unemployment Insurance	\$ 215,539	\$ 212,778	\$ 179,927	\$ 188,024
Workers Compensation	\$ 916,199	\$ 773,068	\$ 695,925	\$ 727,242
TOTAL EXPENDITURES	\$ 31,400,615	\$ 25,265,190	\$ 31,824,298	\$ 34,018,278

* These funds are not included in the Budget Resolution (page A-3) because they are Trust and Agency funds.

FRINGE BENEFIT FLOW CHART



RETIREMENT SYSTEM INFORMATION

Wastenaw County has two retirement plans which cover substantially all its employees. The Employee Retirement System is a defined benefit plan in existence since 1947 covering most employees hired prior to 1984. In 1984 the County initiated the Money Purchase Pension Plan, a defined contribution plan which covers substantially all newer employees in lieu of the defined benefit plan. Following is an analysis of changes in fund reserve for both plans for the year 2002:

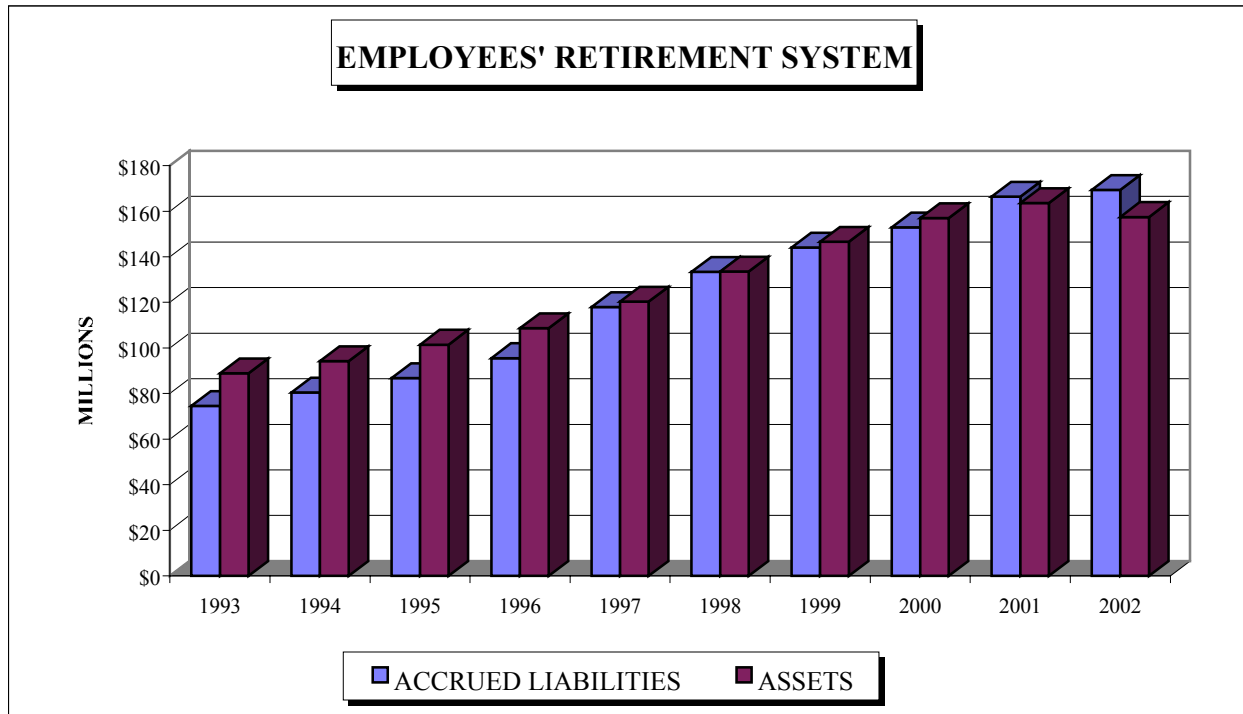
	MONEY PURCHASE PLAN	EMPLOYEE RETIREMENT SYSTEM	VEBA	TOTAL RESERVE
Balance, January 1	\$ 24,345,103	\$ 169,713,696	\$ 19,317,075	\$ 213,375,874
Additions:				
Employees' contributions	\$ 2,487,193	\$ 868,501	\$ 186,661	\$ 3,542,355
Employer's contributions	\$ 2,832,326	\$ 1,456,780	\$ 2,496,791	\$ 6,785,897
Net appreciation in fair value	\$ (3,970,078)	\$ (17,610,171)	\$ (2,569,046)	\$ (24,149,295)
Interest and dividends	\$ 608,081	\$ 6,792,323	\$ 472,105	\$ 7,872,509
Other	\$ 125,181	\$ 86,625	-	\$ 211,806
Total additions	\$ 2,082,703	\$ (8,405,942)	\$ 586,511	\$ (5,736,728)
Deductions:				
Participant benefit payments	\$ 2,045,763	\$ 14,440,810	\$ 95,796	\$ 16,582,369
Participant refunds	\$ -	\$ 51,343	-	\$ 51,343
Investment and admin. expenses	\$ 60,917	\$ 952,218	\$ 171,137	\$ 1,184,272
Transfer to other plans	\$ 86,625	\$ 28,894	-	\$ 115,519
Other	\$ 99,016	-	-	\$ 99,016
Total Deductions:	\$ 2,292,321	\$ 15,473,265	\$ 266,933	\$ 18,032,519
Balance, December 31	\$ 24,135,485	\$ 145,834,489	\$ 19,636,653	\$ 189,606,627

The actuarially determined benefits and assets for the defined plan since 1998 are as follows.

	12/31/98	12/31/99	12/31/00	12/31/01	12/31/02
Member's contributions on deposit in the system	\$ 9,893,000	\$ 11,900,000	\$ 13,085,000	\$ 16,357,000	\$ 16,104,000
Projected benefits payable to presently retired members	\$ 95,458,000	\$ 100,614,000	\$ 109,543,000	\$ 115,190,000	\$ 123,720,000
Projected benefits payable to vested terminated members	\$ 1,053,000	\$ 971,000	\$ 1,223,000	\$ 1,378,000	\$ 1,468,000
Projected benefits payable to present active members	\$ 27,027,000	\$ 30,542,000	\$ 29,091,000	\$ 33,457,000	\$ 28,097,000
Total projected liability	\$ 133,431,000	\$ 144,027,000	\$ 152,942,000	\$ 166,382,000	\$ 169,389,000
Net Assets available	\$ 133,581,000	\$ 146,587,000	\$ 156,959,000	\$ 163,564,000	\$ 157,474,000
Percent covered	100.11%	101.78%	102.63%	98.31%	92.97%

* This information is presented in graphic form on the following page.

EMPLOYEES' RETIREMENT SYSTEM ASSETS AND ACCRUED LIABILITIES



WASHTENAW COUNTY PROFILE

Washtenaw County is located in southeastern Michigan approximately 30 miles west of Detroit; Ann Arbor is the County Seat. The County encompasses four cities, four villages, and twenty townships, with a total 2002 population of 334,351. Washtenaw County is one of the fastest growing counties in the State of Michigan.; the projected 2020 population is 401,076.

Washtenaw County is one of the cultural centers of the Midwest. The County is home to five educational institutions- the University of Michigan in Ann Arbor, Eastern Michigan University in Ypsilanti, Washtenaw Community College, Concordia University and Cleary University- which draw individuals from around the country and world to teach, study, and perform. The University of Michigan and Eastern Michigan University are the home to a number of nationally recognized athletic teams and the University of Michigan can boast the largest college owned stadium in the United States. County residents can also choose between 12 museums, 25 Theatres (including two opera societies), and 17 libraries providing no shortage of activities to choose between.

The two State supported universities (University of Michigan and Eastern Michigan University) and the eight hospitals in the County are the largest employers in Washtenaw County. Additional business sectors include print and publishing, software, automotive, and biotechnology. Washtenaw County's primary exports are computer software and peripherals, electro medical equipment, auto parts and machine tools.

Agriculture also plays an important role in the economy of Washtenaw County. There are over 1,000 farms in Washtenaw County equaling about 180,000 acres of farmland total. The average size of a farm here is 175 acres. Corns, oats, soybeans and wheat are the most popular field crops. Apples are the most widely grown fruit crop. Along with crop farming, dairy farming is also common in Washtenaw County.

In addition to the many business, educational, and cultural opportunities, one of the qualities that makes Washtenaw County a desirable place to live is the abundance of recreational areas. Currently, parkland makes up almost 26,000 acres, or about 5.7%, of the total area of the County. These recreational areas provide an abundance of opportunities for hiking, biking, walking, skiing, swimming, fishing, picnicking and playing ball, to name just a few possibilities. These recreational lands are managed by four governmental levels: the Michigan State Department of Natural Resources, the Huron Clinton Metropolitan Authority, the County Parks and Recreation Department and local governments.

DEMOGRAPHICS

Land Use (1998 - WCMPC)

Agricultural	176,910 acres
Residential	64,356 acres
Institutional	5,576 acres
Industrial	6,379 acres
Commercial/Office	6,060 acres
Open/Recreation	181,217 acres
Other	17,351 acres
Total Planning Area	717.2 square miles

Population

2002	334,351 (July est.)
2001	329,308 (July est.)
2000	322,895 (2000 Census)
1999	311,280 (July est.)
1998	305,812 (July est.)
1997	301,529 (July est.)
1996	296,616 (July est.)

Gender Composition (2000 Census)

Male	49.7%
Female	50.3%

Elections (Nov.2002)

Registered Voters	231,081
Votes Cast Last Election	108,382
% Voting Last Election	46.9%

DEMOGRAPHICS (CONT'D)

Climate

Average minimum temperature	39.6 degrees F
Average maximum temperature	58.5 degrees F
Average annual temperature	49.1 degrees F
Average annual precipitation	30.74"
Average snowfall	35.9"

Median Age

2000	31.3 years
1990	29.2 years
1980	26.3 years
1970	23.6 years
1960	25.1 years

Racial Composition (2000 Census)

White	77.4%
Black/African American	12.3%
Asian	6.3%
Am. Indian or Alaska Native	0.4%
Native Hawaiian & Pacific Islander	>0.1%
Some Other Race	1.0%
Two or More Races	2.6%

Age Composition (2000 Census)

Under 5 years	20,130
5-17 years	51,158
18-20 years	26,258
21-24 years	28,941
25-44 years	103,640
45-64 years	66,497
65+ years	26,271

Education Attainment (2000 Census Estimates)

Less than 9th Grade	4,904
9-12 - No Diploma	10,383
High School Diploma	31,433
1-3 years of college	33,344
Associates Degree	9,846
Bachelors Degree	51,645
Graduate/Professional Degree	48,144

Household Income (2000 Census Estimate)

Less than \$15,000	14,155
\$15,000-\$24,999	14,930
\$25,000-\$34,999	14,293
\$35,000-\$49,000	17,146
\$50,000-\$74,999	23,123
\$75,000-\$99,999	15,293
\$100,000+	23,283
Median Household Income	\$ 50,384

Birthrate (Live Births)

2002	4,196
2001	4,194
2000	4,133
1999	3,913
1998	3,978
1997	4,047
1996	3,742
1995	3,842
1994	4,001
1993	3,944

Educational Institutions - Enrollments (2003)

Grades K-5 (WISD District*)	21,018
Grades 6-12 (WISD District*)	24,184
Special Education	1,298
University of Michigan	39,031
Eastern Michigan University	23,710
Washtenaw Community College	11,729
Concordia University	477
Cleary University	590
Ave Maria University Law School	250 (est.)

* Washtenaw Intermediate School District (WISD) consists of only 10 of the 20 school districts in Washtenaw County and includes students that do not live in Washtenaw County.

ECONOMICS

Major Employers (2000)

University of Michigan
 University of Michigan Medical Center
 Ford Motor Co.
 General Motors Corp.
 St. Joseph Mercy Hospital
 U.S. Government
 Pfizer
 Pro-Quest
 State of Michigan
 Ann Arbor Public Schools
 Eastern Michigan University
 Washtenaw County

Occupational Composition (2000 Census Estimate)

Persons 16 and older

Managerial and	48.1%
Professional Service	
Sales and Office Occupations	20.2%
Service Occupations	13.9%
Production, Transportation &	
Material Moving Occupations	9.2%
Construction, Extraction &	
Maintenance Occupations	8.5%

Industrial Composition (2000 Census estimate)

Services	53.0%
Manufacturing	18.0%
Wholesale/Retail Trade	10.1%
Transportation/Comm./Utilities	6.3%
Construction	5.5%
Finance, Insurance and Real Estate	4.3%
Public Administration	1.7%
Agriculture, Mining	1.1%

Building Permits - Residential

2003 (through Nov)	2,284
2002	2,396
2001	2,350
2000	2,009
1999	2,640
1998	2,668
1997	3,065
1996	2,678
1995	2,007
1994	2,043
1993	1,665

Equalized Property Value

2003	\$15,045,690,552
2002	\$13,702,101,826
2001	\$12,191,018,138
2000	\$10,951,329,363
1999	\$9,955,398,867
1998	\$8,981,072,796
1997	\$8,222,788,510
1996	\$7,588,824,479
1995	\$7,063,561,166

Unemployment Rate

2003 (through Oct.)	3.1%
2002	2.9%
2001	2.3%
2000	1.6%
1999	1.8%
1998	1.8%
1997	2.1%
1996	2.3%
1995	3.3%

Bond Rating

Standard & Poor's	AA
Moody's	Aa3
Fitch	Prime-1

GLOSSARY

ACCRUAL BASIS: The basis of accounting under which generally accepted accounting principles are followed in recognizing revenues when earned and expenditures as soon as they result in liabilities for benefits received. This is in contrast to the cash basis of accounting where revenues and expenditures are only recognized when cash receipts or payments take place. The accrual basis is used by the County in accounting for its proprietary funds to maintain a capital maintenance focus.

AERIAL PHOTO: A fund used to account for the aerial photographing of Washtenaw County. Financing is provided by the sale of maps made from the aerial photographs.

AGENCY FUND: A fund used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds. An example of this type of fund is the Inheritance Escheats Fund which accounts for unsettled estates which are in probate court; when the estates are settled, the amount held plus any accumulated interest is paid out to the interested parties.

APPROPRIATION: An authorization granted by the Board of Commissioners. County resources cannot be expended nor can County obligations be incurred without this formal authorization.

ASSESSED VALUE: The value placed on real and other property as a basis for levying taxes

ASSET: Resources owned or held by a government which have monetary value.

AUTHORIZED POSITIONS: Employee positions, which are authorized in the adopted budget, to be filled during the year.

BALANCE SHEET: A basic financial statement that discloses the assets, liabilities, reserves, and equities of a fund or funds (or of the governmental unit as a whole), at a specified date.

BALANCED SCORECARD: A grouping of performance measures that looks at a wide variety of issues to ensure overall health of a department (fiscal, customer service, operational, management).

BASIS OF ACCOUNTING: Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

BOC - BOARD OF COMMISSIONERS: The County's legislative and administrative body comprised of eleven commissioners who are elected by direct vote from single member districts.

BUDGET: A financial operating plan embodying an estimate of proposed county expenditures for a given period and the proposed means of financing them.

BUDGET ADJUSTMENT: A legal procedure utilized by County staff and the Board of Commissioners to revise a budget appropriation.

BUDGET CALENDAR: The schedule of key dates which a government follows in the preparation and adoption of the budget.

BUDGETARY ACCOUNTS: Accounts used to enter the formally adopted annual operating budget into the accounting books. Budgetary accounts are used as a management control technique and include such items as estimated revenues, appropriations, and encumbrances. Budgetary accounts can be contrasted to proprietary accounts (such as actual assets, liabilities, revenues, expenditures and fund balances) which show actual financial position.

CAPITAL ASSETS: Long-term (with an expected life of more than one year) assets with a value in excess of \$5,000 dollars.

CAPITAL OUTLAY: The amount expended in acquiring capital assets. Also an expenditure category including line items for the purchase of capital assets.

CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

COMMUNITY OF INTEREST: A group composed of all the participants of a system (both internal to County government and external partners) who have common customers and a shared purpose. These groups come together to look at how they can change the system to reach the desired outcome of positive community impact.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

COST ALLOCATION PLAN (CAP): Plan developed annually to allocate costs for support services. The plan must adhere to guidelines of the Federal Office of Management and Budget Circular A-87. The purpose of the plan is to show the full cost of programs and to ensure reimbursement under state and federally funded programs.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: The excess of an entity's liabilities over its assets, or the excess of expenditures/expenses over revenues during a single accounting period.

DEPARTMENT: The basic organizational unit of government which is functionally unique in its delivery of services.

DEPARTMENT MISSION: Communicates the purpose of a department.

DEPARTMENT VISION: A precise, well-crafted statement of what a department wants to become and how it could get there.

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

DDA - DOWNTOWN DEVELOPMENT AUTHORITY: a governmental agency that administers various incentives and interventions that are designed to encourage local business growth and development by providing assistance to individual businesses within downtown areas.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. **NOTE:** an encumbrance is not an expenditure (nor an expense); to encumber a certain quantity of money means to reserve it for a future designated purpose. Encumbrances generally arise at the time goods or services are ordered from outside parties.

ENTERPRISE FUND: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges (e.g., Cooperative Extension, Solid Waste Disposal).

EXPENDABLE TRUST FUND: A fund whose resources, including both principal and earnings, may be expended.

EXPENDITURE: Decreases in net financial resources (usually a decrease in cash).

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. The concept of an expense is applicable to accrual basis accounting whereas an expenditure is a modified accrual basis concept.

FIA - FAMILY INDEPENDENCE AGENCY: The Family Independence Agency is an agency of the State of Michigan which provides services to help meet the financial, medical, and social needs of individuals and families living in Michigan who are unable to provide for themselves; to assist those who are capable to become self-sufficient through skill building, opportunity enhancement, and family-focused services; and to help protect children and vulnerable adults from abuse, neglect, exploitation and endangerment.

FIDUCIARY FUND TYPE: A generic classification adopted by the Governmental Accounting Standards Board (GASB) to refer to certain funds. Funds that fall under this classification are: expendable trust funds, non-expendable trust funds, pension trust funds and agency funds. The other two generic classifications used by GASB proprietary fund type and governmental fund type.

FISCAL YEAR (FY): In Washtenaw County, the fiscal year is January 1 through December 31.

FRINGE BENEFITS: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, and life insurance plans.

FTE - FULL-TIME EQUIVALENT: The amount of time considered the normal or standard amount for working during a given period. The County considers a 100% position to be at least 37.5 hours worked per week. To be eligible for fringe benefits an individual must work at least 50% or 18.75 hours per week.

FUND: A fiscal and accounting entity containing a set of self-balancing accounts for recording all financial transactions for specified activities or government functions.

FUND BALANCE: The portion of Fund Equity that is available for appropriation (i.e. not already reserved).

FUND EQUITY: The excess of fund assets and resources over liabilities. A portion of the fund equity may be reserved or designated; any remaining amount is referred to as Fund Balance.

GAAP: Generally Accepted Accounting Principles are those accounting principles that are considered essential if a governmental entity is to report and fully disclose its financial condition and results of operations for a given period. The primary sources of these principles are the following:

- FASB - Financial Accounting Standards Board
- GASB - Governmental Accounting Standards Board
- AICPA - American Institute of Certified Public Accountants

GENERAL FUND: The largest fund within the county, it accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. The General Fund includes most of the basic operating services such as administration, Sheriff, Trial Court, finance, data processing, public works, County Clerk, etc.

GOVERNMENTAL FUND TYPE: A generic classification adopted by the Governmental Accounting Standards Board (GASB) to refer to certain funds. Funds that fall under this classification are: general fund, special revenue funds, debt service funds, capital projects funds, and special assessment funds. The other two generic classifications used by GASB are proprietary fund type and fiduciary fund type.

GRANT: A contribution by another governmental unit (e.g. State of Michigan, Federal Government) or private entity to the County. The contribution is usually made to aid in the support of a specified function but it is sometimes also for general purposes.

GUIDING PRINCIPLES: Expressions of the County's vision that will guide administrative judgment about all operations of County Government.

HEADLEE AMENDMENT: 1978 Amendment to Michigan State Constitution limiting property tax rate increases without voter approval. Headlee requires that tax rates be "rolled back" if the increase in a taxing unit's equalized valuation (excluding changes from new construction, improvements and losses) is greater than the rate of inflation. Headlee also requires the State to appropriate necessary funds to local units for any new state-required services and prohibits the State from reducing State share of existing required services.

INDIGENT COUNSEL: Legal services and representation provided by the County to those persons deemed unable to afford their own attorney.

INTERGOVERNMENTAL REVENUES: Those revenues received from another governmental entity, such as State grants or Federal Revenue sharing.

INTERNAL SERVICE FUND: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit or to other governmental units.

INFORMATION TECHNOLOGY: The County department working collaboratively with all County departments to identify, evaluate, plan, implement and support automated solutions in areas of computerization and telecommunication in accordance with County policies procedures and standards.

LINE ITEM - See OBJECT CLASS

MILLAGE: The millage rate is the amount of taxes to be paid per thousand dollars of taxable value. For example, a property with taxable value of \$100,000, taxed at 1.0 mills, would be taxed \$100.

MODIFIED ACCRUAL BASIS: Used for governmental, agency, and expendable trust funds, this basis of accounting recognizes revenues at the time they become available and measurable; expenditures are recognized when a liability is incurred (debt service and special assessment funds modify this recognition criterion slightly), in accord with appropriation authority. The modified accrual basis has a spending measurement focus as contrasted to a full accrual basis which focuses on capital maintenance measurement.

MONEY PURCHASE PENSION PLAN (MPPP): Washtenaw County’s defined contribution pension plan initiated in 1984. All employees hired after 1984, except Sheriff employees, belong to this plan.

NON-EXPENDABLE TRUST FUND: A fund, the principal of which may not be expended. Compare to EXPENDABLE TRUST FUND.

OBJECT CLASS - A classification of revenues or expenditures (expenses) such as interest income, revenue from fines, personal services (e.g. Department Heads), and supplies. Object classes are identified in the budget summary by a four digit number called a line item number.

OPERATING BUDGET: A budget which applies to all outlays other than capital outlays.

OTHER SERVICES & CHARGES: An expenditure category made up of line items for services (i.e. Consultants, etc.) necessary for departmental operations.

PENSION TRUST FUND: A fund used to account for the collection of retirement and other employee benefit contributions from the County and its employees. This fund also manages these collections and makes payments to qualified retirees, beneficiaries, and disabled employees.

PERFORMANCE MEASUREMENTS: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

PERSONAL SERVICES: The category of all salaries, wages, and fringe benefits expenditures.

PROCESS: An activity or series of steps to carry out a program or service. Defined by HOW something is done, WHEN it is done and WHO is accountable for doing it. This is the County’s business (cyclical) planning element.

PROGRAM: A strategy, service or package of services designed to attain a goal. Described by WHAT is done, WHY it is done and WHO is done for. This is the County’s strategic (long range) planning element.

PROPOSAL A: Proposal A was passed in 1994 and changed the way in which the taxable value of a parcel of property is calculated in Michigan. The net result of these changes was that the taxable value of each parcel adjusted for additions and losses will not increase more than the increase in the Consumer Price Index (CPI) or 5%, whichever is less, until ownership is transferred.

PROPRIETARY FUND TYPE: A general classification adopted by the Governmental Accounting Standards Board (GASB) to refer to certain funds. Funds that fall under this classification are: enterprise funds and internal service funds. The other two generic classifications used by GASB are governmental fund type and fiduciary fund type.

RESERVE: An account used to indicate that a portion of a fund's equity is legally restricted for a specific purpose, and is not available for general appropriation.

RESERVE FOR SUBSEQUENT YEARS: The undesignated portion of the General Fund Balance that represents expendable available financial resources to be use exclusively for maintaining a stable revenue structure and to provide for the orderly delivery of services to County residents; to maintain and improve the County’s credit standing; and to provide financial resources that can be used to meet contingency and working capital requirements.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

REVENUE: Funds that the County receives as income. Revenue includes such items as tax payments, fees from specific services, fines, grants, shared revenues and interest income.

REVOLVING FUND: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit or to other governmental units.

RISK MANAGEMENT: An organized attempt to protect a government's assets against accidental loss via the most economical method.

SERVICE ENHANCEMENTS: Specific changes in budget or operations with the intent of improving or increasing service levels to customers.

SEV - STATE EQUALIZED VALUE: The taxable value of a parcel of land. Prior to 1994 the taxable value of a parcel was equal to 50% of the current assessed value. Due to Proposal A, passed in 1994, the taxable values of each parcel adjusted for additions and losses will not increase more than the increase in the CPI (Consumer Price Index) or 5% , whichever is less, until ownership is transferred.

SPECIAL ASSESSMENT FUND: A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that by law are designated to finance particular County functions or activities (e.g., Child Care Fund).

SUPPLIES: An expenditure category including expendable materials and operating supplies necessary to conduct departmental operations.

TANF: Temporary Assistance to Needy Families.

TAX RATE: The amount of taxes (in mills) levied for each \$1,000 of assessed valuation. Example: A commercial building with an assessed value of \$200,000, when the applicable tax rate is 5.0 mills, would be taxed for \$1,000 (= \$200,000 x .005).

TAXABLE VALUE: The amount of allowable taxes charged for a parcel of land. In Michigan, the taxable value is based on SEV (State Equalized Value).

TIFA - TAX INCREMENT FINANCE ACT DISTRICTS: Allows jurisdictions to identify specific increases in property tax revenue in a designated area to support economic development activities and services in that area.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST AND AGENCY FUND: A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

UNENCUMBERED APPROPRIATION: The amount of an appropriation that is neither spent nor encumbered.

UNEARMARKED RESERVE: A General Fund contingency account maintained in the County budget for emergency appropriations. The annual Unearmarked Reserve is appropriated at \$100,000 and requires Board of Commissioner action for expenditure of the funds.

INDEX

A

Accounting Policies I-1
 Accumulated Employee Leave Liability C-18
 Adopted Budget A-1
 Alignment Model B-5
 Analysis Of Debt & Sources Of Funding G-24
 Areas of Consideration B-8
 Authorized Positions D-18

B

Balanced Scorecard B-11
 Balances Available For Investment E-12
 Base Budget B-22
 Biennial Budget A-2
 Birth Rate C-22
 Board Of Commissioners B-8, F-7
 Board Areas of Consideration B-8
 Bond Indebtedness G-25
 Brownfield Redevelopment Authority, see
 Planning & Environment
 Budget F-173
 Budget Adjustments B-2
 Budget Calendar B-2
 Budget Documents B-3
 Budget Modifications B-25
 Budget Preparation B-1, B-22
 Budget Process Overview B-1
 Budget Policies A-6
 Budget Projection, Ten Year D-15
 Budget Resolution A-1
 Budget Transfers A-8, I-5
 Budgetary Control I-5
 Building Services F-85
 Building Permits C-25, E-22
 Business Improvement Process B-3
 Business Filings C-26
 Business Planning B-18
 Business Rules H-1

C

Capital Improvements G-10
 Capital Plant Indicators C-19
 Centrally Collected Revenues E-3
 Changes In Fund Balances D-7
 Child Care - Detention, See Children's Services -
 Juvenile Detention
 Child Care - FIA F-78

Child Care - Juvenile Center F-77
 Child Care - Day Program, See Children's
 Services - Day Program
 Children's Services F-133
 Children's Services - Juvenile Detention F-143
 Children's Services - New Building/Accreditation F-147
 Children's Services - Day Program F-139
 Children's Services - Children's Well-Being
 F-135
 Children's Well-Being viii, B-24, F-131
 Children's Well-Being Funding B-33
 Civil Fees E-13
 Clerk/Register Of Deeds B-27, E-9, F-157
 Community Mental Health, see Community
 Support & Treatment Services
 Community of Interest B-6
 Community of Interest Financial Information B-35
 Community of Interest Major Initiatives B-11
 Community Support & Treatment Services
 B-9, B-12, B-16, F-119
 Community Needs And Resources Indicators C-21
 Computation Of Legal Debt Margin G-27
 Corporation Counsel F-13, H-2
 County Administrator F-9, H-1
 County Administrator's Memorandum iii
 County MSU Extension B-26, F-89
 County Vision B-10
 Court, See Washtenaw County Trial Court
 Court Costs E-13
 Court Generated Revenue E-13
 Culture & Recreation E-21
 Current Liabilities C-16
 Customer Feedback B-6

D

Debt C-14, G-22
 Delinquent Tax Funds E-23
 Demographics I-10
 Departmental Revenue
 Summary E-5, E-17
 Departmental Summaries F-1
 Depreciation C-20
 Drain Commissioner B-17, F-93
 Drain Contribution E-16

E

E-Government B-31, G-18
 Economic And Financial Information C-1, I-12

Elastic Revenues..... C-6
 Emergency Management F-19
 Employees' Retirement System..... I-9
 Employees Per Capita..... C-10
 Environmental Health Regulation
 B-18, B-27, E-20, F-97
 Equalization..... F-161
 Employment Training & Community Services
 Group (ETCS) E-21, F-101
 Expenditure Indicators..... C-8
 Expenditures Per Capita C-9

F

Facilities Management
 B-30, F-177, G-10, G-20, H-3
 Family Court, See Washtenaw County Trial
 Court
 Fees..... B-27, E-1
 Finance F-183, H-5
 Financial Condition Factor C-2
 Financial Indicators C-3
 Financial Trends Monitoring System..... C-2
 Fiscal Environment..... iii, B-22, C-1
 Fiscal Stability iv, B-10, D-14
 Five Year Capital Improvement Plan G-14
 Fixed Costs C-9
 Fleet Services..... F-181, G-20
 Friend Of The Court, See Washtenaw County
 Trial Court
 Friend Of The Court Revenues..... E-18
 Fringe Benefits C-11, I-7

G

General Fund A-2, D-8
 General Fund Appropriations A-2, D-12
 General Fund Balances..... C-13, D-7
 General Fund Cash Forecast..... D-17
 General Fund Expenditures & Appropriations D-11
 General Fund Financial
 Condition D-16
 General Fund Forecasts D-14
 General Fund Operating Millage E-6
 General Fund Revenues..... D-10, E-4
 Geographic Information System (GIS).....
 B-31, G-19
 Glossary..... I-13
 Governmental Funds Expenditure Summary ..D-6
 Guiding Principles..... B-10

H

Healthvii, B-9, B-15, B-22, B-26, E-19, F-117

Health Revenue..... E-19
 History Of Authorized Positions.....D-18
 Homelessness & Housing vii, B-26, F-115
 Human Resources F-187, H-11
 Human Services
 ..B-13, B-33, C-21, E-21, F-115, F-117, F-131

I

Incentive Fee..... E-18
 Information Technology
 B-25, B-30, F-191, G-18, H-14
 Interest Earnings E-12
 Interest Rates E-12
 Intergovernmental Revenues..... C-5
 Investment Instruments..... E-12

J

Jail, See Sheriff
 Juvenile Center, See Washtenaw County Trial
 Court

L

Labor Contracts B-22
 Level Of Capital Outlay..... C-19
 Library/Learning Resource
 Center F-195
 Linking Budget To Business
 Plans..... B-5, B-22
 Liquidity C-13
 Long-Term Debt C-14, G-24

M

Maintenance Effort C-20
 Major General Fund Revenues D-10, E-4
 Major Issues..... iii, B-11, B-22, B-25
 Major Revenue Analysis..... E-2
 Maximus A-10
 Millages E-6

N

Non-General Fund Revenues..... D-2, E-17
 Non-General Fund Budget Information..... D-2

O

Operating Deficits..... C-12
 Operating Position Indicators C-12
 Ordinance Fines And Costs E-14

Organization Chart Introduction
 Organization of Govt Unit C-1
 Organizational Capabilities Survey B-7
 Organizational Development F-199
 Outside Agencies B-32
 Overlapping Debt C-15

Revenues..... E-1
 Revenues Per Capita C-4
 Risk Management, see also Finance H-15

P

Parks and Recreation B-14, E-6, E-21, F-105
 Pension Assets C-18
 Performance Measures B-6, B-18
 Personal Income C-22
 Personnel Costs C-10
 Planning, Development, & Environment
 viii, F-83
 Planning & Environment B-14, B-24, F-109
 Police Services (Also See Sheriff).....
 A-10, B-23, B-26, E-15
 Population..... C-21
 Position Modifications..... A-4
 Positions - History D-18
 Positions - Policies A-9
 Prisoner Board..... E-15
 Probate Court Fee E-14
 Probate Estates, See Washtenaw County Trial
 Court
 Probation F-23
 Probation Oversight Fees..... E-13
 Professional Development B-30, H-13
 Property Tax Revenues..... C-6, E-6
 Property Values C-24
 Prosecuting Attorney B-24, B-26, F-27
 Public Assistance Recipients C-23
 Public Defender F-31
 Public Health B-18, B-27, E-20, F-123
 Public Safety & Justice..... vii, B-12, B-17, F-17
 Public Works (see also Planning &
 Environment)..... G-22
 Purpose Of Budget Summary i

S

Salary Reimbursement - State E-14
 Services Provided By County C-1, F-1
 Sheriff B-12, B-23, B-27, F-35
 Sheriff Services Revenue E-15
 Significant Local Economic
 Events C-1
 Social Services Revenue E-21
 Soil Erosion Permits E-22
 Solid Waste (see also Planning &
 Environment)..... F-113
 Space Needs..... B-30, G-8
 Space Plan B-30, G-8
 State / Federal Pass Through E-18
 State Cigarette Tax E-10
 State Court Funding E-11
 State Equalized Valuation..... E-6
 State Liquor Tax E-11
 State Revenue Sharing E-10
 Storm Water General Permit..... B-17, F-93
 Support Services vii, F-169
 Support Services Survey B-7
 Summary Of Governmental
 Funds D-2
 Summary Of Revenue Sources E-3

T

Tax Revenues E-6
 Technology And Capital
 Equipment G-18
 Technology Plan B-31, G-18
 Ten Year Projected Budget..... D-15
 Total Budget By Department..... F-4
 Total Positions By Department..... F-5
 Treasurer..... E-12, F-165
 Trial Court, See Washtenaw County Trial Court

R

Reader's Guide to Budget Summary i
 Real Estate Fees & Services E-9
 Real Estate Transfer Tax E-9
 Register Of Deeds, See Clerk/Register Of Deeds
 Reporting Entity I-1
 Residential Development C-23
 Restricted Revenues C-5
 Retirement System Information I-8
 Revenue & Recordkeeping viii, F-155
 Revenue Indicators C-4
 Revenue Shortfalls..... C-7

U

Uncollected Property Tax C-7
 Unemployment Rate C-25
 Unfunded Liability Indicators..... C-17
 Unfunded Pension Liability C-17

V

Vehicle Purchases G-21
 Veteran Services F-127

WASHTENAW COUNTY MICHIGAN

Vision B-10

W

Washtenaw County Organizational Chart
..... Introduction
Washtenaw County Profile I-10
Washtenaw County Space Plan G-8

Washtenaw County Tax Levies E-8
Washtenaw County Trial Court B-12,
B-16, B-27, E-11, E-13, E-18, E-19, F-51
Washtenaw Community Health Organization B-13, B-15, E-19
Washtenaw Health Plan B-15