READER'S GUIDE TO BUDGET SUMMARY

This budget document has been prepared with two goals in mind. One is to present a document that the average citizen can read and understand. The second is to present a financial plan that the County Board of Commissioners and County Administration can utilize to meet their goals and objectives to provide world-class quality service at the lowest cost to citizens.

Washtenaw County's 2004/2005 budget document has also been designed to meet the standards set by the Government Finance Officer's Association (GFOA) to receive the Award for Distinguished Budget Presentation. By meeting these standards, this budget document will achieve the two goals stated above. To accomplish this, it should encompass the following:

- A Policy Document
- An Operations Guide
- A Financial Plan
- A Communication Device

Although Washtenaw County is proud to be a recipient of the Award for Distinguished Budget Presentation for the past 10 years, a number of changes to the 2004/2005 Budget Summary have been made in a continuing effort to improve upon the presentation. Suggestions and comments provided by the GFOA reviewers were given serious consideration and were implemented where possible.

POLICY DOCUMENT

As a policy document, each service or function division is presented individually in the "DEPARTMENTAL SUMMARIES" section. This section outlines each department's operating business plan including their vision, mission, programs, processes, and measures of success. For 2004/2005, there was an added emphasis on the department's role within a Community of Interest. This was a major initiative to identify how the county should coordinate efforts internally and with other key members of the community to better meet the needs of our common customers. The business plans contained in the Departmental Summaries section are grouped by their primary Community of Interest. Each grouping has an overview page proceeding that shares with the reader that information that has been gathered to date for that Community of Interest. As discussed on these overview pages and in the Budget Preparation and Policies section of the book, the efforts made by these Communities of Interests will continue to be a major discussion during the 2004/05 fiscal years to set policy and ensure the work of the organization is accomplishing the needs of the community as efficiently and effectively as possible.

The official policies governing the implementation of the 2004/2005 budgets are detailed in "BUDGET RESOLUTION" and major issues impacting 2004/2005 budgetary policy are discussed in "BUDGET PREPARATION, POLICY AND ISSUES".

OPERATIONS GUIDE

As an operations guide, under the DEPARTMENTAL SUMMARIES section of this document, the operations for each department is outlined and the resources to carry out these operations are presented by program in numeric fashion by total FTE and total operating budget. In addition, listed for each division is the 2002 actual expenditures, the 2003 adopted budget, and the adopted 2004 and 2005 budgets by the following major categories:

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- Personal Services Salaries and fringe benefits;
- Supplies Office, maintenance, and janitorial supplies, etc.;
- Other Services and Charges Outside professional/contractual services, consulting, etc.;
- Internal Service Charges Capital leases and indirect cost allocation;
- Capital Outlay Machinery and equipment, office furniture, data processing equipment, etc.;
- Transfers Out Appropriations to other funds.

Also displayed is a listing of performance/workload measurements for 2002 actuals and projections for 2003, 2004 and 2005. Shown separately is a listing of each division's position counts by classification for 2002 through 2005. Summary discussion and presentation of the County's General Fund and All Funds budgets are given in the BUDGET SUMMARY section.

FINANCIAL PLAN

As a financial plan, major operating revenues are presented under the REVENUE DISCUSSION section of this document, which contains an analysis of the past years of actual revenues and the rationale used for the 2004/2005 projections. Key trends are presented in chart or graph form showing prior actual receipts and projected receipts for 2003 through 2005.

Washtenaw County financial accounting records for general governmental operations are maintained on a modified accrual basis with the measurable revenues recorded when they become available to finance expenditures of the current fiscal year. Available means collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long term debt, are recognized in the accounting period in which the fund liability is incurred. This is discussed in greater detail in the APPENDIX.

The County prepares a five year Capital Improvement Plan as part of the annual budget process. Details and policies governing this plan are presented in the CAPITAL IMPROVEMENTS section as well as listings of major capital purchases for 2004.

Under the DEBT SERVICE section of this document is an overview of the County's long term debt with a comprehensive list of 2004 debt. Also included are a listing of major bond type, a description of use of bond proceeds and a summary of how bond debt is repaid.

COMMUNICATION DEVICE

As a communication device, the BUDGET PREPARATION, POLICY & ISSUES section of the book clearly articulates the entire planning process used to develop the goals and policies that will govern the county through the next two years, the major issues affecting the availability of resources for conducting county business, and the decisions that were made and incorporated into the 2004/05 Budget. Throughout each section, conscious decisions were made as to the best way to display information so it was as clear as possible for the reader. In addition, efforts were made to present information in multiple formats whenever possible due to the diverse group of readers of this publication. The proposed budget was made available for public review at the offices of the County Clerk/Register and County Administration prior to the public hearing and adoption. The final printed budget document is available to the public from the Finance Office. For additional information concerning the budget document or Washtenaw County government, please call the Budget office at (734) 222-6750 or visit our website at:

www.eWashtenaw.org