

TABLE OF CONTENTS

I	READERS GUIDE	i
II	TRANSMITTAL MEMORANDUM	iii
	Memorandum from the County Administrator to the Board of Commissioners summarizing the proposed 2004/05 budgets, County Guiding Principles, Board priorities, Department business plans and performance measures.	
III	2004 BUDGET RESOLUTION	A-1
	The resolution addressing the proposed 2004 budget, position modifications and related financial and general policies.	
IV	BUDGET PREPARATION, POLICY AND ISSUES	
	Explains in detail the many factors taken into consideration in the preparation of the 2004/05 budget.	
	A. Introduction.....	B-1
	B. Budget Process Overview	B-1
	C. Budget Reduction Principles.....	B-3
	D. Business Improvement Process.....	B-4
	E. The 2004/2005 Integrated Planning Process.....	B-6
	F. Board Areas of Consideration.....	B-8
	G. County Vision and Guiding Principles.....	B-10
	H. Community of Interest Major Initiatives.....	B-11
	I. Departmental Business and Action Plans	B-18
	J. Major Influences on the Fiscal Environment of the County.....	B-22
	K. Specific Budget Modification Recommendations	B-25
	L. 2004/2005 Budget Modification Charts.....	B-28
	M. Space Plan	B-30
	N. Technology Plan.....	B-31
	O. Professional Development Program.....	B-31
	P. Outside Agencies	B-32
	Q. Financial Information by Community of Interest	B-35
V	FINANCIAL TRENDS MONITORING	
	Presents an overview of Washtenaw County’s government, demographic and economic status.	
	A. Introduction.....	C-1
	B. Economic and Financial Information.....	C-1
	C. Financial Trends Monitoring System.....	C-2
	D. Revenue Indicators.....	C-4
	E. Expenditure Indicators	C-8
	F. Operating Position Indicators.....	C-12
	G. Debt Structure Indicators	C-14
	H. Unfunded Liability Indicators	C-17
	I. Capital Plant Indicators.....	C-19
	J. Community Needs & Resources Indicators	C-21

VI BUDGET SUMMARY

Provides a comprehensive picture of Washtenaw County’s 2004 and 2005 adopted budgets and summaries of the changes within the General Fund and other County funds.

A. Introduction.....	D-1
B. Summary of Governmental Funds	D-2
C. Governmental Funds Budget Pie Charts	D-3
D. 2004 Summary of Governmental Funds	D-4
E. Governmental Funds Expenditure Summary	D-6
F. Changes in Fund Balance.....	D-7
G. General Fund Budget Summary.....	D-8
H. General Fund Budget Pie Charts.....	D-9
I. General Fund Revenues	D-10
J. General Fund Expenditures and Appropriations.....	D-11
K. General Fund Appropriations.....	D-12
L. General Fund Appropriations Pie Charts.....	D-13
M. Ten Year Budget Forecast.....	D-14
N. General Fund Financial Condition.....	D-16
O. General Fund Cash Forecast	D-17
P. History of Authorized Positions.....	D-18

VII REVENUE DISCUSSION

Discusses the major Washtenaw County revenues.

A. Introduction.....	E-1
B. Analysis of Major Revenues	E-2
C. Major General Fund Revenues	E-4
Property Tax	E-6
Clerk/Register of Deeds Generated Revenue	E-9
State Revenue	E-10
Interest Earnings	E-12
Court Generated Revenue.....	E-13
Sheriff Generated Revenue.....	E-15
Drain Generated Revenue.....	E-16
D. Major Revenues – Other Funds	E-17
Friend of the Court Revenue	E-18
Health Revenue.....	E-19
Social Services Revenue.....	E-21
Culture and Recreation Revenue	E-21
Building Services Revenue.....	E-22
Delinquent Tax Reserves Fund.....	E-23

VIII DEPARTMENTAL SUMMARIES

Provides business plans and resources allocated for each of the County’s operating departments.

Introduction	F-1
Budget and Positions by Department	F-4
Board of Commissioners	F-7
County Administrator	F-9
Corporation Counsel	F-13
Public Safety & Justice	F-17
Emergency Management	F-19
Probation	F-23
Prosecuting Attorney	F-27
Public Defender	F-31
Sheriff	F-35
Washtenaw County Trial Court	F-51
Planning, Development & Environment	F-83
Building Services	F-85
County MSU Extension	F-89
Drain Commissioner	F-93
Environmental Health Regulation	F-97
Employment Training & Community Services Group (ETCSG)	F-101
Parks & Recreation	F-105
Planning & Environment	F-109
Homelessness & Housing	F-115
Health	F-117
Community Support and Treatment Services	F-119
Public Health	F-123
Veteran Services	F-127
Children’s Well-Being	F-131
Children’s Services	F-133
Head Start	F-151
Revenue & Record Keeping	F-155
Clerk/Register of Deeds	F-157
Equalization	F-161
Treasurer	F-165
Support Services	F-169
Department of Support Services	F-171
Budget	F-173
Facilities Management	F-177
Finance	F-183
Human Resources	F-187
Information Technology	F-191
Library/Learning Resource Center	F-195
Organizational Development	F-199

IX CAPITAL IMPROVEMENT / DEBT SERVICES

A. Introduction.....	G-1
B. Infrastructure Allocation.....	G-2
C. Washtenaw County Space Plan.....	G-8
D. Capital Improvements Discussion.....	G-10
E. Five Year Capital Improvement Plan Summary.....	G-13
F. 2004 and 2005 Capital Improvement Plan Detail.....	G-16
G. Technology and Capital Equipment Discussion.....	G-18
H. Five Year Technology Capital Plan.....	G-18
I. Fleet Services Discussion.....	G-20
J. 2004/05 Vehicle Purchases.....	G-21
K. Debt Services Discussion.....	G-22
L. Analysis of Debt and Source of Funding.....	G-24
M. Schedule of Indebtedness.....	G-25
N. Summary of Debt Service Requirements.....	G-26
O. Sources of Funding.....	G-26
P. Computation of Legal Debt Margin.....	G-27

X BUSINESS RULES

A. County Administration.....	H-1
B. Corporation Counsel.....	H-2
C. Facilities Management.....	H-3
D. Finance.....	H-5
E. Human Resources.....	H-11
F. Information Technology.....	H-14
G. Risk Management.....	H-15

XI APPENDIX

A. Summary of Accounting Policies.....	I-1
B. Fringe Benefits Summary.....	I-7
C. Retirement System.....	I-8
D. Washtenaw County Profile.....	I-10
E. Glossary.....	I-13
F. Index.....	I-19