

## READER'S GUIDE TO BUDGET SUMMARY

This budget document has been prepared with two goals in mind. One is to present a document outlining the services and resource allocation decisions 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 2006/2007 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 12 years, a number of changes to the 2006/2007 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 2006/2007, there was an added emphasis on the department's goals for the next two years. These goals outline the action steps the departments are making as a means to provide better service and move towards their departmental visions as outlined in their business plans. In addition, the 2006/07 Budget Summary includes a whole new section to the book to highlight each department's role within a Community of Interest. Communities of Interest has been a major initiative of the county's over the past few years 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 new Communities of Interest section includes a "Community Impact Plan" for each Community of Interest that outlines the mandated and discretionary services underway for the common customers, the vision and goals that the group is working towards as a means to ensure the citizens are being provided the best possible results, as well as a financial summary of resources being allocated towards the services being provided by the 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 2006/07 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 2006/2007 budgets are detailed in "BUDGET RESOLUTION" and major issues impacting 2006/2007 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 2004 actual expenditures, the 2005 adopted budget, and the newly adopted 2006 and 2007 budgets by the following major categories:

- 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 2004 actuals and projections for 2005, 2006 and 2007. Shown separately is a listing of each division's position counts by classification for 2004 through 2007. 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 2006/2007 projections. Key trends are presented in chart or graph form showing prior actual receipts and projected receipts for 2005 through 2007.

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 2006.

Under the DEBT SERVICE section of this document is an overview of the County's long term debt with a comprehensive list of 2006 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 2006/07 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 electronically on the website or in print form by contacting the Budget Office. For additional information concerning the budget document or Washtenaw County government, please call the Budget office at (734) 222-3737 or visit our website at:

[www.eWashtenaw.org](http://www.eWashtenaw.org)

