

READER'S GUIDE TO BUDGET SUMMARY

Thank you for your interest in the Washtenaw County budget. This 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 2010/2011 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

Washtenaw County is proud to be a recipient of the Award for Distinguished Budget Presentation for the past 17 years. Suggestions and comments provided by the GFOA reviewers were given serious consideration and were implemented where possible in the continued effort to improve upon the presentation of the 2010/2011 Budget Summary.

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. Both efficiency (process) and effectiveness (program) measures are provided for the prior years with targets for the biennial budget fiscal years as a means to understand how the department is performing to carry out the intentions of the policy and desired outcomes.

The beginning of the DEPARTMENTAL SUMMARIES section contains an overview of each of the county's service area groups (formerly known as Communities of Interest) which highlights how departments work together to carry out large community goals. Service area groups have been a major initiative of the county's over the past few years to identify how to coordinate efforts internally and with other key members of the community to better meet the needs of our common customers. Overviews for each group include the vision and goals that the group is working towards as a means to ensure the citizens are being provided the best possible results and the mandated and discretionary services underway for the common customers. Significant work was done by the county as part of the budget process to understand its mandates and the funding sources for those mandates. This information is not published in this document but is available on the county's website www.eWashtenaw.org.

The official policies governing the implementation of the 2010/2011 budgets are detailed in BUDGET RESOLUTION. Modifications to these policies from the prior biennial budget resolution are shown in bold and strikethrough. Major issues impacting 2010/2011 budgetary policy are discussed in the BUDGET PREPARATION, POLICY AND ISSUES section with a detailed overview of the policy decisions reflected in the budget allocations.

OPERATIONS GUIDE

As an operations guide, under the DEPARTMENTAL SUMMARIES section of this document, the operations for each department are 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 2008 actual expenditures, the 2009 projected expenditures, and the newly adopted 2010 and 2011 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 2008 actuals and projections for 2009, 2010 and 2011. Shown separately is a listing of each division's position counts by classification for 2008 through 2011. 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 2010/2011 projections. Key trends are presented in chart or graph form showing prior actual receipts and projected receipts for 2009 through 2011. An analysis of all governmental funds is provided in the BUDGET SUMMARY section, with an overview of each major fund type provided in the APPENDIX. The BUDGET SUMMARY section also provides a thorough review of the General Fund and a detailed accounting of all appropriations provided to the various other funds. New for 2010/11 is the addition of a category level budget with anticipated changes in fund balance for each of the county's funding units adopted within the BUDGET RESOLUTION.

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 long-term Capital Improvement Plan as part of the annual budget process. Details and policies governing this plan are presented in the CAPITAL IMPROVEMENTS section. This section also outlines the process used for capital budget development, an overview of the county's technology plan, and a comprehensive budget overview for all major capital expenses planned in 2010/11.

Under the DEBT SERVICE section of this document is an overview of the County's long term debt with a comprehensive list of 2010 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 2010/2011 Budget. The TRANSMITTAL MEMORANDUM at the beginning of the book provides the reader a summary of the process, issues, goals and decisions made leading to the Administrator's recommended budget presentation to the Board of Commissioners. Throughout each section of the book, 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

