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XI. INDEX
THE 2020 INGHAM COUNTY BUDGET

BUDGET DOCUMENT FORMAT

The budget document is organized into eleven major sections, and four subsections, highlighted by tabbed panels. All sections are identified in the TABLE OF CONTENTS.

The first section is a complete review of the county’s 2020 STRATEGIC PLAN. This section sets the guidelines for development of the 2019 budget. The Board of Commissioners in its resolution #16-168 outlined the priorities, guidelines and directions for development of the budget in accordance with the county’s vision, mission and long-range objectives.

The second section provides an INTRODUCTION to the county organization and the scope of the Board of Commissioners' budgetary responsibility. Also included are an outline of general budget policies and a discussion of the budget process.

The third section gives a BUDGET OVERVIEW of the 2020 Ingham County Budget, including a discussion of the general financial outlook for the county with specific reference to the sources and uses of all funds in this budget. All program and policy changes, including those in the General Fund departments, are discussed in this section.

The fourth section, the GENERAL FUND SUMMARY, deals only with the General Fund and presents revenue and expenditure data for each liaison committee. Commissioners have most direct authority over this fund.

The fifth section of the budget provides BUDGETS BY LIAISON COMMITTEE for all departments overseen by County Services, Human Services, and Law and Courts Committees. These pages provide general information about each department, and also provide a four-year span of revenue and expenditure data, aggregate staffing information, and a comparison to the General Fund of the proportion of funds allocated to each liaison committee. The services provided by each department within the various liaison committees are also included. For many departments, also included is an organizational chart. It is hoped that eventually all departments will submit an organizational chart for inclusion in the budget document. Departments are presented alphabetically within each liaison committee. Intergovernmental Services Funds are listed here also. This section also includes a performance measures section for each department currently participating in the County’s performance measures project.

The sixth section outlines the DEBT SERVICE requirements of the county. This section provides budgets for 2020 debt obligations and a complete description of the county's total debt and outstanding debt to maturity.

The seventh section presents the county's 2020 CAPITAL EXPENDITURE BUDGET. The capital budget process is described along with the major projects currently underway and those which were considered this year.

The eighth section of the document outlines the county's STAFFING HISTORY by liaison committee for the years 2015-2020. These pages show the staffing trends for all county departments over the last five years, in addition to the authorized staffing levels for 2020. There is also a detailed approved position list which provides full time equivalent (FTE) data and position titles for each department included in the staffing section.

The ninth section is an APPENDIX of information related to the budget process. A GLOSSARY and INDEX complete the sections of the budget. Each section is intended to assist the reader in interpreting the budget data and the process.