

2014-2017 Washtenaw County Quadrennial Budgets

		2014	2015	2016	2017
		Recommend	Recommend	Recommend	Recommend
Fund 1010	Source	GENERAL FUND REVENUES			
400	Taxes and Penalties	\$ 63,929,610	\$ 64,561,974	\$ 65,194,338	\$ 65,826,702
450	Licenses & Permits	\$ 268,854	\$ 268,886	\$ 269,303	\$ 269,871
540	Federal / State / Local Revenue	\$ 11,998,237	\$ 12,215,092	\$ 12,464,317	\$ 12,726,737
600	Fees & Services	\$ 21,836,479	\$ 22,003,337	\$ 22,175,529	\$ 22,352,318
650	Fines & Forfeitures	\$ 1,012,100	\$ 1,012,100	\$ 1,012,100	\$ 1,012,100
660	Interest Revenue	\$ 107,419	\$ 107,419	\$ 107,419	\$ 107,419
670	Other Revenue & Reimbursement	\$ 1,875,311	\$ 1,876,372	\$ 1,879,692	\$ 2,327,720
695	Transfer In	\$ 1,977,118	\$ 1,932,126	\$ 1,949,882	\$ 1,967,815
	Total General Fund Revenues	\$ 103,005,127	\$ 103,977,306	\$ 105,052,579	\$ 106,590,681
Fund 1010	Agency	GENERAL FUND EXPENDITURES			
100	Board of Commissioners	\$ 468,501	\$ 471,765	\$ 475,192	\$ 478,790
130	Trial Court	\$ 8,755,506	\$ 8,805,546	\$ 9,029,193	\$ 9,238,025
135	Trial Court - Clerk Services	\$ 1,359,266	\$ 1,383,413	\$ 1,446,421	\$ 1,502,463
140	District Court	\$ 6,124,543	\$ 6,192,587	\$ 6,380,454	\$ 6,545,741
150	Probation	\$ 236,650	\$ 236,650	\$ 236,650	\$ 236,650
200	County Administrator	\$ 607,421	\$ 607,939	\$ 623,567	\$ 636,480
210	Finance	\$ 2,979,474	\$ 2,870,079	\$ 2,937,362	\$ 2,991,721
220	Information Technology	\$ 6,808,230	\$ 6,837,957	\$ 7,140,664	\$ 7,227,347
230	Public Defender	\$ 2,836,146	\$ 2,795,378	\$ 2,878,141	\$ 2,948,097
260	Human Resources	\$ 1,218,114	\$ 1,209,683	\$ 1,242,609	\$ 1,269,740
270	Corporation Counsel	\$ 385,812	\$ 385,616	\$ 392,106	\$ 397,392
310	Equalization	\$ 1,306,143	\$ 1,326,098	\$ 1,376,888	\$ 1,417,185
320	Building Authority	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
400	Clerk/Register of Deeds	\$ 2,706,478	\$ 2,572,151	\$ 2,787,674	\$ 2,697,277
420	Office of the Treasurer	\$ 1,672,173	\$ 1,681,928	\$ 1,729,423	\$ 1,775,793
430	Prosecuting Attorney	\$ 5,664,564	\$ 5,671,940	\$ 5,858,692	\$ 6,023,424
440	Water Resources Commissioner	\$ 3,120,359	\$ 3,129,305	\$ 3,219,108	\$ 3,290,371
500	Sheriff	\$ 29,569,682	\$ 30,014,085	\$ 30,672,811	\$ 31,130,848
500	Sheriff - Corrections	\$ 19,498,549	\$ 20,279,959	\$ 20,832,069	\$ 21,152,017
560	Sheriff - Emergency Services	\$ 498,465	\$ 499,894	\$ 511,793	\$ 521,691
580	Water Resources - Public Works	\$ 134,733	\$ 137,180	\$ 141,544	\$ 145,344
690	Veteran Affairs	\$ 342,002	\$ 346,240	\$ 363,026	\$ 375,330
695	County Extension	\$ 391,230	\$ 391,715	\$ 394,557	\$ 397,010
980	Central Charges	\$ 1,523,955	\$ 478,527	\$ (834,659)	\$ (1,173,221)
980	Adjustment for Cost Allocation	\$ (13,500,273)	\$ (12,781,522)	\$ (13,463,344)	\$ (13,469,731)
980	Appropriations and Transfers	\$ -	\$ -	\$ -	\$ -
	Capital Projects	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	WCHO	\$ 1,128,080	\$ 1,128,080	\$ 1,128,080	\$ 1,128,080
	CSTS	\$ 38,748	\$ 115,088	\$ 205,730	\$ 207,162
	Public Health	\$ 2,993,523	\$ 2,993,523	\$ 2,993,523	\$ 2,993,523
	Medical Examiner	\$ 548,052	\$ 548,052	\$ 548,052	\$ 548,052
	Child Care	\$ 4,737,390	\$ 4,737,390	\$ 4,737,390	\$ 4,737,390
	Community Corrections	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983
	DHS	\$ 54,109	\$ 54,109	\$ 54,109	\$ 54,109
	Friend of the Court	\$ 1,723,760	\$ 1,748,953	\$ 1,826,526	\$ 1,894,802
	Pros. Atty. - Coop. Reim.	\$ 185,476	\$ 191,041	\$ 196,772	\$ 202,675
	Substance Abuse	\$ 981,301	\$ 1,049,993	\$ 1,123,492	\$ 1,202,137
	Indigent Health Care	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
	LEPC Appropriation	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Community & Economic Development	\$ 1,777,471	\$ 1,737,471	\$ 1,737,471	\$ 1,737,471
	Capital Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
	1/8 Mill Allocation	\$ 1,146,486	\$ 1,146,486	\$ 1,146,486	\$ 1,146,486
	Technology & Telecommunications	\$ 1,210,725	\$ 1,210,725	\$ 1,210,725	\$ 1,210,725
	Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
	Law Library	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400
	Total General Fund Expenditures	\$ 103,005,127	\$ 103,977,306	\$ 105,052,579	\$ 106,590,681
	Net Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -
	Annual Planned Contribution To Fund Balance	\$ -	\$ -	\$ -	\$ -
	Planned Contribution To (Use Of) Fund Balance	\$ 300,000	\$ 761,822	\$ 536,976	\$ (145,267)
	Beginning Fund Balance	\$ 16,457,126	\$ 16,757,126	\$ 17,518,948	\$ 18,055,924
	Ending Fund Balance	\$ 16,757,126	\$ 17,518,948	\$ 18,055,924	\$ 17,910,657

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FUND #	AGENCY #	ORGANIZATION NAME	2014	2015	2016	2017
			Recommend	Recommend	Recommend	Recommend
SPECIAL REVENUE FUNDS						
1090	310	AERIAL PHOTO	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
1212	460	ECON DEVELOPMENT & AGRICULTURE MILLAGE	\$ 972,635	\$ 982,361	\$ 992,185	\$ 1,002,107
1490	500	SHERIFF TRAINING FUNDS	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 270,972	\$ 270,972	\$ 270,972
1620	430	PROSECUTING ATTORNEY - CR	\$ 564,295	\$ 554,756	\$ 572,264	\$ 586,324
1710	580	SOLID WASTE	\$ 547,692	\$ 554,868	\$ 568,791	\$ 580,745
1750	615	BUILDING INSPECTION	\$ 888,127	\$ 902,233	\$ 934,437	\$ 966,643
1800	690	VETERANS TRUST	\$ 15,520	\$ 15,520	\$ 15,520	\$ 15,520
1811	690	VETERANS RELIEF	\$ 463,160	\$ 467,792	\$ 472,470	\$ 477,194
1900	560	EMERGENCY MANAGEMENT	\$ 2,262,279	\$ 2,261,160	\$ 2,261,134	\$ 2,264,691
1990	210	EECS SPECIAL VOTED MILLAGE	\$ 4,395,947	\$ 3,537,500	\$ 3,537,500	\$ 3,537,500
2060	190	LAW LIBRARY	\$ 20,900	\$ 20,900	\$ 20,900	\$ 20,900
2080	600	PARKS AND RECREATION	\$10,417,509	\$13,574,414	\$12,672,195	\$10,236,854
2090	600	NATURAL AREAS	\$ 3,850,940	\$ 3,861,965	\$ 3,768,369	\$ 3,812,301
2290	210	ACCOMODATION TAX	\$ 3,272,875	\$ 3,274,398	\$ 3,277,286	\$ 3,280,046
2370	470	COMMUNITY & ECONOMIC DEVELOPMENT*	\$14,716,045	\$13,215,174	\$12,998,685	\$12,588,427
2150	160	FRIEND OF THE COURT	\$ 5,888,865	\$ 5,964,444	\$ 6,197,163	\$ 6,401,991
2804	500	COMMUNITY CORRECTIONS	\$ 1,016,809	\$ 1,019,716	\$ 1,041,873	\$ 1,059,828
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
2930	673	CSTS	\$34,961,708	\$41,210,863	\$43,359,429	\$45,723,428
2950	674	INDIGENT HEALTH CARE	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
2960	674	PUBLIC HEALTH**	\$10,177,006	\$10,273,494	\$10,318,095	\$10,457,891
2980	679	DHS	\$ 1,019,299	\$ 943,580	\$ 854,109	\$ 854,109
2990	180	CHILD CARE	\$10,625,151	\$10,727,968	\$10,948,364	\$11,150,775
DEBT SERVICE FUNDS						
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 3,130,593	\$ 3,056,498	\$ 3,018,196	\$ 2,765,923
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 8,890,601	\$ 9,062,358	\$ 8,061,451	\$ 4,460,308
CAPITAL/CONSTRUCTION FUNDS						
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR	\$ 1,146,486	\$ 1,141,486	\$ 1,146,486	\$ 1,146,486
4020	240	CAPITAL PROJECTS	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
4050	220	CAPITAL EQUIPMENT	\$ 1,285,725	\$ 1,285,725	\$ 1,285,725	\$ 1,285,725
4060	200	CAPITAL RESERVES	\$ 5,636,389	\$ 5,602,426	\$ 5,621,551	\$ 5,573,339
4300	580	DPW REVOLVING	\$ -	\$ -	\$ -	\$ -
4500	580	WWRA RECYCLING PROJECT	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
ENTERPRISE FUNDS						
5150	420	DELINQUENT TAX FUND	\$ 2,202,587	\$ 2,202,587	\$ 2,202,587	\$ 2,202,587
5500	420	PA 123	\$ 335,702	\$ 342,424	\$ 359,932	\$ 376,093
5600	420	PA 105	\$ 40,419	\$ 41,936	\$ 44,780	\$ 47,505
		WCHO Support (Leased Positions)	\$ 4,564,515	\$ 4,644,503	\$ 4,823,152	\$ 4,983,881
		WHP Support (Leased Positions)	\$ 619,187	\$ 625,954	\$ 649,790	\$ 669,401
INTERNAL SERVICE FUNDS						
6310	240	FACILITIES OPERATIONS & MAINTENANCE	\$ 7,629,179	\$ 7,677,019	\$ 7,817,349	\$ 7,924,847
6320	240	FLEET SERVICES	\$ 2,744,767	\$ 2,757,570	\$ 2,867,177	\$ 2,912,343
6340	240	WAREHOUSE REVOLVING	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
6360	240	COPIER FUND	\$ 377,631	\$ 377,631	\$ 377,631	\$ 377,631
6440	200	RISK MANAGEMENT	\$ 2,525,299	\$ 2,525,606	\$ 2,534,154	\$ 2,541,179
6600	210	FRINGE BENEFIT REVOLVING	\$34,024,717	\$34,329,222	\$34,234,012	\$34,815,012
6900	210	CENTREX	\$34,024,717	\$34,329,222	\$34,234,012	\$34,815,012

**2014 Washtenaw County
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE GROUP	GRADE	ELIMINATE	CREATE	PLACE ON HOLD VACANT
<u>BUILDING INSPECTION</u>							
1878-0015	Customer Service Specialist	c	12	18	1.0		
3049-0002	Plumbing/Mech Inspector		12	30		0.60	
7640-0001	Customer Services Supervisor		10	76		1.0	
<u>COMMUNITY DEVELOPMENT</u>							
1268-0001	Receptionist/Payables Assistant	b	12	12		1.0	
<u>DISTRICT COURT</u>							
2579-0001	Pre-Trial Services Agent		32	25	1.0		
3066-0001	Deputy District Ct Administrator	a	32	30	1.0		
3297-0001	Deputy District Ct Administrator		32	32		1.0	
<u>FINANCE</u>							
2562-0001	Payroll Analyst I/II	a	32	25/26	1.0		
2639-0001	Payroll Analyst I/II		32	26/27		1.0	
2562-0005	Payroll Analyst I/II	a	32	25/26	1.0		
2837-0001	Senior Payroll Analyst		32	28		1.0	
2583-0001	Accts. Payable Analyst I/II	a	32	25/26	1.0		
2640-0001	Accts. Payable Analyst I/II		32	26/27		1.0	
2740-0001	Payroll Generalist I/II	a	32	27/29	1.0		
2957-0001	Payroll Manager I/II		32	29/30		1.0	
2741-0002	Payables Generalist I/II	a	32	27/29	1.0		
2958-0001	Payables Manager I/II		32	29/30		1.0	
2719-0092	Management Analyst I/II	c	32	27/29	0.50		
<u>INFRASTRUCTURE MANAGEMENT</u>							
7922-0001	Infrastructure Asset Coordinator		10	79	1.0		
1645-0003	Administrative Office Assistant	f	12	16		0.20	
2586-0001	Contract Coordinator		11	25		1.0	
3183-0001	Sr. Project Manager-Facilities Mgt	a	32	31	1.0		
3298-0001	Sr. Project Manager-Facilities Mgt		32	32		1.0	
<u>PARKS & RECREATION</u>							
1963-0001	Bldg & Aquatics Maint Worker	c	12	19	1.0		
1963-0003	Bldg & Aquatics Maint Worker		12	19	1.0		
1823-0011	Administrative Secretary	a	12	18	1.0		
2719-0101	Management Analyst I/II		32	27/29		1.0	
1902-0012	Accountant I/II/III	a	11	19/21/23	1.0		
2624-0003	Accounting Coordinator		11	26		1.0	
1963-0002	Bldg & Aquatics Maint Worker	a	12	19	1.0		
7549-0005	Bldg & Aquatics Supervisor		10	75		1.0	

**2014 Washtenaw County
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE GROUP	GRADE	ELIMINATE	CREATE	PLACE ON HOLD VACANT
<u>PARKS & RECREATION (CONT'D)</u>							
1577-0001	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0002	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0003	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0004	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0005	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0006	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0007	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0008	Parks Maintenance Tech I/II/III	e	12	15/17/19			
1577-0009	Parks Maintenance Tech I/II/III		12	15/17/19		1.0	
<u>PUBLIC DEFENDER</u>							
1571-0015	Legal Clerk		12	15	1.0		
<u>SHERIFF</u>							
5606-0030	Communication Operator	c	16	56	1.0		
3063-0003	Dispatch Operations Coordinator		25	30		1.0	
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
xxxx-xxxx		d					1.0
<u>VETERAN AFFAIRS</u>							
1463-0002	Vet Affairs Office Coordinator	c	12	14			.47
<u>WATER RESOURCES</u>							
2264-0002	Solid Waste Program Specialist		11	22		1.0	
2838-0001	Environmental Specialist		32	28		.40	

Notes:

- a - Reclassification-effective 1/1/2014
- b - To replace borrowed position
- c - Vacant Position
- d - TBD
- e - Add Tier III grade 19 & Re-Title Parks Maintenance Tech I/II/III
- f - Position will increase to 1.0 FTE

I. GENERAL BUDGET POLICIES OF THE COUNTY BOARD OF COMMISSIONERS

- A. The Board of Commissioners, pursuant to State Law, shall annually adopt an appropriations and revenue budget for the General Fund of the County and for those other funds and agencies of the County where State Law authorizes the Board of Commissioners to establish budgets.
- B. Budgets shall be prepared consistent with State Law regarding appropriations, and revenue estimates. Adoption will be by total appropriation to each agency, with latitude for category transfers as further directed and permitted by Budget Resolution and other actions of the Board.
- C. Budget appropriations and revenues shall be established with accurate estimates to provide adequately for the operations of departments and capital and debt service funding.
- D. Amendments to Budget appropriations and revenues shall be recommended to the Administrator for approval by the Board of Commissioners except where specific policies and the Budget Resolution permit adjustments with the approval of the County Administrator.
- E. The Budget shall be prepared and presented to the Board of Commissioners by the County Administrator in summary and detail format and with sufficient narrative to permit thorough analysis. It shall be prepared as established by a budget calendar, so that the Board of Commissioners can review and adopt in accordance with State statutes.
- F. The County Administrator shall establish calendars, forms and review processes to assure that departments and agencies thoroughly participate in the budget process.
- G. The Board of Commissioners, in Ways & Means Committee, shall review the Budget as proposed by the County Administrator and hold a Public Hearing on the Budget prior to adoption in accordance with State Law.
- H. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend. The County Administrator shall exercise control in order to ensure that expenditures are related to program objectives and shall notify the Board of Commissioners when, in his/her judgment, expenditures not necessary to accomplish these objectives are incurred by any elected or administrative officer. The County Administrator is authorized to withhold payment for any request which does not appear to correspond with the intent of this policy, and shall so advise the Board of Commissioners.
- I. No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds will be available to meet the obligation.
- J. In accordance with approved Personnel Policies, the Board of Commissioners intends that reasonable attempts shall be made to find alternative positions through vacant County positions in instances where County employees are scheduled for layoff due to funding shortfalls. The hiring freeze strategy may be used to provide additional alternative positions for possible reassignment.
- K. Annually, the Administrator shall prepare and update long-term projections of at least ~~two budget cycles~~ **four years** for revenues and expenditures to enable the Board of Commissioners to review trends in future financing.
- L. It is the intent of the Board of Commissioners to adopt and maintain a balanced budget for all operations of the County falling within the responsibility of the Board.
- M. Indirect costs shall be charged through a central cost allocation plan so that all operating departments accurately reflect costs of centrally provided services.

- N. A capital improvements budget shall be adopted with the operating budget, and the County shall also prepare and maintain a 20 year capital improvement plan.
- O. The County investment policy shall be followed in accordance with State law and administered by the County Treasurer.
- P. The County shall appropriate sufficient funds to meet Debt Service obligations as required by State Law and bonding representations, and shall assure that bonding limitations imposed by State Law are not exceeded.
- Q. County Managers shall regularly monitor expenditures and revenues to ensure that their organization stays within limits approved in the budget.
- R. The Board of Commissioners shall have sole authority over the appropriation of County funds except as specifically regulated by Federal and State laws.
- S. The County shall maintain financial records on a modified accrual basis approved for governmental operations.
- T. The Board of Commissioners directs that full disclosure be provided in annual financial statements and bond representations.
- U. A General Fund contingency account designated as the Unearmarked Reserve shall be maintained in the annual County budget for emergency appropriations. The annual Unearmarked Reserve shall be appropriated at \$100,000 and shall require Board of Commissioner action for expenditure of these funds.
- V. All County Departments requesting supplemental appropriations from the Unearmarked Reserve shall submit a resolution informing the County Administrator of the need for the supplemental appropriation. The County Administrator shall review the resolution and may recommend to the Board approval of the supplemental appropriation outlining reasons for the recommendation.
- W. The Board shall require an actuarial or certified study be done annually to determine the necessary level of fund balance needed in self-insurance funds to provide financial resources that can be used to meet contingency requirements.
- X. Capital assets shall be accounted for in accordance with generally accepted accounting principles and shall include:
 - All acquisitions of machinery, equipment, furniture, vehicles, and other similar items having a useful life of more than one year and a unit cost of \$5,000 or more (as recommended by the Government Financial Officers Association).
 - All acquisitions of and improvements to real property (land and buildings).
 - All acquisitions or construction of infrastructure assets (roads, bridges, drainage systems, water and sewer systems, etc.) where the County will maintain title of the assets, as required by GASB #34.

II. SPECIFIC POLICIES AND DIRECTIVES OF THE COUNTY BOARD OF COMMISSIONERS REGARDING THE BUDGET

A. Budget Transfers

1. Departments are authorized to make expenditures and adjustments, according to established procedures, as identified within categories and less than \$10,000 without additional review or approval by the Board of Commissioners or the County Administrator, unless specifically restricted. If the transfer is greater than \$10,000 or is between categories, Administrator approval is needed.
2. The Board of Commissioners authorizes the County Administrator to sign contracts, providing such contracts have been authorized as part of the budget process or by other County Policy and Procedure. The Board of Commissioners shall exclude from the claims process those payments made on contracts approved by the Board of Commissioners and signed by the Chair of the Board of Commissioners, or the County Administrator, or the Purchasing Manager, in accordance with the Procurement Policy.

Notwithstanding the above, for any proposed contract for goods, services, new construction or renovation that exceeds one hundred thousand (\$100,000) dollars *per year or more than one hundred-fifty thousand (\$150,000) dollars*, the County Administrator shall give the individual members of the Board of Commissioners seven (7) business days notice in writing of the proposed contract. If no objections are presented to Administration during this seven (7) business day period, the County Administrator may sign the contract. If any Commissioner objects to the contract, it shall be formally presented to the Board of Commissioners at the next Ways & Means Committee meeting for approval.

Furthermore, for any proposed contract for professional services that exceeds ~~fifty twenty-five thousand (\$50,000 25,000)~~ dollars, the County Administrator shall give the individual members of the Board of Commissioners seven (7) business days notice in writing of the proposed contract. If no objections are presented to Administration during this seven (7) business day period, the County Administrator may sign the contract. If any Commissioner objects to the contract, it shall be formally presented to the Board of Commissioners at the next Ways & Means Committee meeting for approval.

3. The Washtenaw County Board of Commissioners authorizes the County Administrator to approve hiring of all budgeted temporary employees and temporary assistance from employment agencies in those departments experiencing difficulties due to staff on unpaid leave or vacant positions, and to approve transfers within Personnel line-items as necessary for hiring of said temporary employees.
4. The County Administrator shall be authorized to approve and execute adjustments in budgets in an amount not to exceed 10% or up to \$100,000, whichever is less, with the exception of Unearmarked Reserve and the Board of Commissioners budget.
5. The County Administrator shall be authorized to approve and execute adjustments in grant applications and awards in an amount not to exceed 10% of the total grant program or up to \$100,000 with the exception of Unearmarked Reserve. Any increase in County appropriation shall require the approval of the Board.

The addition of permanent positions in any grant must be approved by the Board. Changes in the distribution of costs for and fund designation of the corresponding position titles between grants may be approved by the County Administrator, after approval by the granting agency. The County Administrator is authorized to extend duly approved grants provided there is no change in the financial provisions or other terms to a maximum of 12 months.

6. Department activity shall be monitored at the category level rather than the line item level. Budget transfers will be required only at the category level.
7. The Budget Office computes salaries and fringes for all County departments, applying an attrition factor based upon each department's actual experience over the past five years. The Sheriff's Office is budgeted at 100% attrition with the understanding that salary savings will cover overtime expenditures as result of back filling for vacant positions.

B. Positions Authorized and Personnel Matters

1. The Board of Commissioners approves and adopts for 2014 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2013 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2014 fiscal year will be reviewed in accordance with the administrative review procedures.
3. The Board of Commissioners instructs the Human Resources Department and the Finance Department to ensure that no person will be paid as a permanent employee for any County department or agency unless there is an approved position as shown in the budget as adopted, subject to amendments which may be made after the budget adoption by the Board of Commissioners.
4. The County Administrator is authorized to approve instep hiring of personnel up to midpoint of pay grade when experience and salary requirements of the candidate and market conditions warrant.
5. The County Administrator is authorized to amend job descriptions and job titles, as well as education and experience requirements.
6. The Board of Commissioners authorizes the County Administrator to administer fee revenue generating positions in accordance with the County policy.
7. The Board of Commissioners extends the provisions of the Plan for Administrative Review of all vacancies. The County Administrator may split full-time positions and combine part-time positions as needs may dictate.
8. The Board of Commissioners directs the County Administrator to review all positions placed on Hold Vacant status prior to January 1, 2013 and if appropriate, eliminate all those that are not deemed critical nor mandated by state and federal laws.
9. The Board of Commissioners instructs the Human Resources Department to ensure that any person who is a retired employee shall not be paid as an employee, contracted or otherwise, unless authorized by a specific Board of Commissioners project or the County Administrator. The Administrator shall report on a monthly basis any temporary rehires of retirees.
10. The Board of Commissioners directs that all position reclassifications be approved through the Budget Process except as merited by emergencies or significant changes.
11. The Board of Commissioners authorizes the County Administrator to reclassify vacant positions downward without Board approval when found necessary in the realignment of departmental operations.

12. The Board of Commissioners authorizes the County Administrator to move positions between funding sources if there is no net impact on the General Fund.
13. All positions authorized and personnel matters acted on by the County Administrator in Section II b shall be reported to the Board of Commissioners in a quarterly Staff Update Report by the Administrator.
14. The Board of Commissioners authorizes the County Administrator to red circle an employee's salaries above pay range. If assignment extends past six months the County Administrator will provide a report of employees on extended assignment to the Board of Commissioners.
15. The Board of Commissioners authorizes the elimination of the non-union pay for performance program, which had a 0 - 8% pay scale range. A new pay scale with 4% steps spread across the current established pay range for each grade will be developed to address current and future pay compression issues. This new pay scale will be used in lieu of the previous pay for performance.

The Board of Commissioners authorizes the County Administrator to determine annually, effective January 1st of each year if step increases of the non-union pay scale are compounding, remain flat or suspension is needed based on budgetary matters.

16. ***To be in compliance with federal health care reform and the Affordable Care Act effective 1-1-14, the Board of Commissioners reaffirms Resolution #13-TBD that part time employees are not permitted to work more than 25 hours per week. Any part time employee hired, shall not work more than 25 hours per week.***

C. Other Specific Policies

1. All departments, boards and commissions shall utilize the services of Finance/Purchasing Division in accordance with established procurement policy and procedures. The County shall accept no liability for any goods or services procured in violation of such policy or procedure. All Consultant services, service contracts, and other contractual services shall be accompanied by a valid purchase order from Purchasing.
2. The Board of Commissioners through resolution 06-0047 adopted a revised methodology for Police Services. The 2014-2017 budgets are established in accordance with this resolution based on an assumed # of ~~81~~ 79 deputy contracts.

The Board of Commissioners adopted the recommendation from the Police Services Steering Committee (PSSC) for the police services 2012-15 cost/price metrics as the agreed calculation for the total price of a police service unit (PSU). On December 1, 2010, the Board of Commissioners by resolution #10-0221 adopted the recommendation from the PSSC and adopted Scenario 3 as the agreed upon calculation for the total cost of a PSU. Scenario 3 defined the 2011 cost per deputy at \$168,584 with an additional \$7,524 per deputy in overhead costs with a 2011 established contract price of \$150,594. On July 6, 2011, the Board of Commissioners by resolution #11-0112 adopted the price of a PSU for 2012 at \$150,594 level with 2011 price, with yearly 1% increase for subsequent years through 2015. The 2013 price will be \$152,100, 2014 price will be \$153,621 and 2015 price will be \$155,157. The Sheriff's Office, County Administration and the PSSC will further focus on the process and metrics related to the PSSC charge, the appropriate length of new contracts, adding or reducing PSUs and changes in contract costs. The Board of Commissioners authorizes the Administrator to implement budget or personnel modifications if the contract levels change

throughout the contract period. The Administrator shall report any major modifications to the Chair of the Board of Commissioners.

In addition, the Board authorizes the Administrator to contract with Ypsilanti Township for the use of Community Services Officers (CSO) and Community Work Program Supervisors as needed.

3. ~~The Board of Commissioners by resolution #11-0094 authorized a one year contract with Experis to perform internal auditing services with the possibility of an extension. The Board of Commissioners directs that the County Administrator to monitor the work to be performed during 2012/13. The internal audit work would begin with a review of the entity wide controls in place and to assess the "tone at the top", since this is often the foundation for all other components of internal control. This would then be followed by the performance of a risk assessment of County departments to identify the areas of highest risk so that these would be reviewed first. A multi year internal audit schedule would be developed so departments would be reviewed on a rotating schedule over a multi year time frame, as determined by the availability of monies and resources to fund this work. The Board of Commissioners directs all affected County staff to cooperate with the audit process and supply information and staff time as requested. All audit reports shall be submitted to the Board of Commissioners.~~
4. The Board of Commissioners authorizes the County Administrator to approve expenditures up to the Self Insured Retention (SIR) maintained through the County insurance policies for all claims and/or lawsuits against the County and/or County elected officials, officers and employees acting in their official capacity. These claims include, but are not limited to: employment-related lawsuits, damages to County vehicles, theft, libel, slander and any other uninsured liability not presently covered by an existing insurance policy. The County Administrator shall report expenditures to the Chair of the Board of Commissioners prior to settlements.
5. The Board of Commissioners authorizes the County Administrator to modify these policies where necessary to carry out the lump sum budget agreement between the Board and the County-funded Courts concerning budget and operational matters, as stated in the Memorandum of Understanding reaffirmed on February 16, 2011 in resolution 11-0039.
6. The Board of Commissioners shall appropriate \$100,000 to cover litigation matters involving the County as Plaintiff, to be overseen by the County Administrator.
7. The Board of Commissioners directs that henceforth each County agency include Indirect Costs, as determined by the most recent Cost Allocation Plan, prepared by Maximus, Inc., in applications for Federal and State grants; further that where Indirect Costs are not in approved grant budgets, each agency shall explain the reason for not including them in the Resolution approving the grant. The amount of Indirect Costs shall be shown in the grant budget as zero or greater.
8. The Board of Commissioners reaffirms its Capital Reserve Fund policy in accordance with Resolution 99-0100 and authorizes the following transfers of funds into the Capital Reserve Fund: As of the end of each year, all reserves in excess of \$4,000,000 accumulated in the Delinquent Tax Revolving Funds/Reserve. All debt service will be paid out of the Capital Reserve Fund.
9. The Board of Commissioners continues the authority granted in 1988, that any permanent policies or resolutions included in the approved Washtenaw County Policies and Procedures Manual no longer need to be included in the Annual Budget Resolution.

10. The Board of Commissioners rescinds any prior action not in conformity with the above-stated general policies and specific policies.
11. The Board of Commissioners continues their support of a five year County-wide Technology Plan. The County Administrator will present an update on the progress of the Plan semiannually or as often as needed.
12. ***The Board of Commissioners commits to long-term budget flexibility and sustainability, and an adequate level of cash flow with its attention to fund balance. A healthy fund balance is an essential ingredient and the following was considered to determine an appropriate level as a target: an appropriate level to fund at least 60 days of operations, to help offset negative cash flow (primarily from the seven month delay in property tax collections after incurred expenses), and to assist buffering any unexpected downturns. Therefore, the Board shall plan future budgets to meet the goal of a Reserve for Subsequent Years representing at least ~~8.0%~~ 20.0% of General Fund expenditures, net of indirect costs. To accomplish this any excess property tax revenue above projected budget (assumptions), but excluding the fiscal years that have structural salary increases tied to property tax revenue growth per labor agreements, as well as any year-end surplus of which 70% will be contributed to fund balance until the reserve goal is met and 30% to be determined by Board of Commissioner authorization.***
13. The Board of Commissioners authorizes the County Administrator to continue the necessary match. The summary shall separately specify any proposed match in excess of the minimum required.
14. All grant submissions to the Board of Commissioners shall clearly indicate the minimum required match. The summary shall separately specify any proposed match in excess of the minimum required.
15. The Board of Commissioners authorizes the County Administrator to execute contracts and contract policies and procedures. These contracts shall be prepared, monitored and evaluated by the identified County oversight departments. In addition, ***the Board of Commissioners instructs*** the Office of Community and Economic Development ***to prepare the July 1, 2014 through June 30, 2016*** ~~in alignment with resolution #11-0093 will prepare, monitor and evaluate the~~ human services and children's well-being coordinated funding allocations ***based on the funding recommendations from the coordinated funding review committee and present a resolution during the second quarter of 2014. Upon approval of the Board of Commissioners the 2014-2017 Adopted Budget will provide the General Fund allocation for the period of January 1, 2014 through December 31, 2017.***
16. The Parks and Recreation Commission's fund balance will be available to the Parks and Recreation Commission at any time upon resolution by the Parks and Recreation Commission authorizing such expenditures.
17. The Board of Commissioners approves departmental service fee increases in the 2014-2017 Budgets based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in resolution 03-0209.
18. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.
19. The Board of Commissioners authorizes the review of the methodology for determining the necessary staffing levels and authorized overtime expenditures for the Clerk/Register of Deeds Office as determined and agreed to by Support Services and the Clerk/Register of Deeds. This

methodology provides the link between expenditures and volume of documents processed by the Register of Deeds staff. Due to the cyclical nature of the document flow, Support Services will review the need for budget adjustments based on changing document volume on at least a semi-annual basis.

20. The Board of Commissioners, upon approval of any Public Works bond resolution authorizing the issuance of bonds for an approved Public Works project, authorizes the establishment of budgets for the project related debt service and construction funds for the duration of the project, up to the amount authorized in the bond resolution.
21. The Board of Commissioners recognizes that reductions in state funding and economic trends will have an impact on the fiscal operations of Washtenaw County Government in 2014 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact on the 2014-2017 Budgets and recommends appropriate action. The Board further directs the County Administrator to continue to assess the long-term implications of the current economic trends on the County's operations during 2014 through 2017 and recommend appropriate action, if needed. **Furthermore, the Board directs the County Administrator to always provide a four year budget view into the future (even if pre-adopted budgets are presented) to always provide a visual of all financial impact decisions for all to be and stay informed.**
22. The Board of Commissioners directs the County Administrator to continue the hiring freeze process to allow for a review of any vacancies that arise during the 2014 through 2017 fiscal years for a determination of the need to fill these positions for the continued success of the organization.
23. The Board of Commissioners directs the County Administrator to report to them quarterly on the status of the budget during the 2014 through 2017 fiscal years.
24. The Board of Commissioners directs that all Ways & Means agenda items with policy or operational changes that assume a budget increase must also include a proposed funding source for consideration if such action is approved.
25. The Board of Commissioners continues the County policy established during 2011 that there will be no automatic General Fund appropriation increases granted for personnel cost increases for the 2014 through 2017 County appropriations except where required. Where applicable General Fund appropriations will be decreased based on any savings gained from labor negotiations.
26. The Board of Commissioners, with agreement by the Courts, commits to cover budget overages in any Public Safety & Justice line items deemed to be statutory in nature including Jury Fees, Attorney Fees, Attorney Fees Appeals, Witness Fees and Extraditions. Any surpluses in these line items are to be returned to the General Fund and are not available for increased spending in other program areas. In addition, the Board requests that any policy, operational or fee schedule change be communicated with the budget staff prior to being implemented as a means to accurately project the budget impact of such change.
27. The Board of Commissioners approves new revenues and cost reductions with the projection that the Building Services program will have a surplus without the need for any support by the County for fiscal years 2014 through 2017 with the understanding that any surplus at year end in excess of \$51,000 will be transferred to the County to repay the past allocations as originally agreed. Additionally, efforts are to continue to work collaboratively with County employees to reduce program costs while maintaining our excellent quality of service and to collaborate with other County communities to more efficiently utilize resources. The County Administrator shall

provide the Board quarterly updates on the fiscal and program status of Building Services to stay abreast of changing conditions and the estimated amount of County funding needed. Due to increased activity and corresponding revenue a 1.0 grade 18 Customer Service Specialist position is created in Building Services. Until such time as the full debt owed by the Building Services program is repaid to the County, an annual review of activities and revenue will be performed. If such review results in less than \$35,000 being repaid to the County in a calendar year, the need for the position will be reviewed and the position may be eliminated or reduced from full time to an agreed upon reduction in hours.

28. The Board of Commissioners shall establish the budget with plans for increasing, over time, non General Fund balances to an amount of at least 8% of total budget net of General Fund appropriation and indirect costs for all County departments outside of the GF, taking into consideration the impact of such reserves on outside funding.
29. The Board of Commissioners directs the County Administrator to continue monitoring and lobbying the State of Michigan for full reinstatement of Revenue Sharing and retention of Liquor Tax funding. The budget is based on an assumption that the State will reinstate Revenue Sharing/County Incentive Program not to exceed seventy-nine percent of previous allocation amounts ~~once our revenue sharing reserve is depleted~~. In addition, twenty percent of the allocation from the State requires compliance incentives for accountability and transparency, consolidations of services and employee compensation with defined eligibility requirements outlined for each area. The Board directs the Administrator to review the eligibility requirements regularly to ensure compliance with all of the incentive requirements.
30. A review of all County capital plans will be incorporated into the quadrennial budget review including the status and needed actions for the 20 year space plan as adopted on November 15, 2006 in resolution 06-0246. The space plan ~~will be~~ **has been** reviewed in alignment with the 2014-2017 budget and program reductions, and a revised plan ~~will be~~ **was submitted approved by the** ~~for~~ Board of Commissioners ~~approval by year end~~ **per Resolution #13-0109 on July 10, 2013**.
31. The Board of Commissioners temporarily rescinds the County policy establishing the 1/8th mill allocation for building maintenance and moves to a flat appropriation as adopted in the budget to realize identified capital savings for fiscal years 2014 through 2017. The long-term sustainability of these modifications will be reviewed and a recommendation will be included in the 2018-2021 budgets.
32. ~~The Board of Commissioners approves the 2013 budget and authorizes the carry forward of the planned 2012 fiscal year surplus to be used to balance the 2013 fiscal year budget.~~
33. The Board of Commissioners authorizes the Haarer Bequest, as stipulated by the estate, to fund mental health programs. The 2014 budget includes the use of ~~\$165,190~~ **and the 2015 budget includes the use of \$89,471** ~~per year~~ of the Haarer Bequest, received in 2011, to fund the Community Support and Treatment Services Jail Services Program.
34. ~~No contract for animal control services extending beyond 60 days shall be entered into without the approval of the Board of Commissioners.~~
35. Due to the history of increasing medical costs the Board of Commissioners authorizes the County Administrator to calculate a medical composite rate 3% to 5% above the medical agency of record's recommended composite rate for budget purposes to build a fund balance within the medical fund to a level to cover at least 60 days of operating expenditures.
36. Due to the change in the timing of the collection of property tax revenue, which is now seven months into operations of a fiscal year, there is the likelihood that the General Fund (1010)

cash balance may be depleted to a negative balance prior to the collection of the July tax levy. In the event the General Fund (1010) does experience a negative cash balance funds held within the Capital Reserve Fund (4060), Capital Equipment Fund (4010), and the 1/8 Mill Capital Improvement Fund (4010) may be utilized to be borrowed from as these funds are supported by allocated general revenues. In the event these funds have insufficient cash balances to address the negative balance within the General Fund other funds within the pooled cash account may be borrowed from. All funds borrowed will be repaid immediately upon collection of the July property tax levy.

37. The Board of Commissioners authorizes any collective bargaining agreements entered into on or after September 15, 2011, **as well as Non-Union employees**, comply with section 4 of PA 152 of 2011, referred to as the 80/20 rule, as approved per Resolution #11-0195. As such, for medical benefit plan coverage years beginning on or after January 1, 2012, a public employer shall pay not more than 80% of the total annual costs of all the medical benefit plans it offers or contributes to for its employees and elected public officials. Total annual costs include the premium or illustrative rate of the medical benefit plan and all employer payments for reimbursement of co-pays, deductibles, and payments into health savings accounts, flexible spending accounts, or similar accounts used for health care, but does not include beneficiary-paid copayments, coinsurance, deductibles, other out-of-pocket expenses, other service-related fees that are assessed to the coverage beneficiary, or beneficiary payments into health savings accounts, flexible spending accounts, or similar accounts used for health care. In addition, each elected public official who participates in a medical benefit plan offered by a public employer shall be required to pay 20% or more of the total annual costs of that plan. Furthermore, the public employer may allocate the employees share of total annual costs of the medical benefit plans among the employees of the public employer as it sees fit.

WASHTENAW COUNTY MICHIGAN

Washtenaw County Outside Agency Allocations

Agency Name	2013 Budget Reaffirmation	2014 Recommended Budget	2015 Recommended Budget	2016 Recommended Budget	2017 Recommended Budget	2014 Proposed (Savings)	Annual (2015-2017) Proposed (Savings)
Dues/Membership Category							
Mandated Animal Control	\$ 500,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ 470,000	\$ (30,000)	\$ (30,000)
Huron River Water Council****	11,892	11,892	11,892	11,892	11,892	-	-
SEMCOG****	136,000	136,000	136,000	136,000	136,000	-	-
SEMCOG Water Quality****	10,000	10,000	10,000	10,000	10,000	-	-
Food Systems Economic Partners**	15,000	15,000	15,000	15,000	15,000	-	-
Soil Conservation	30,000	30,000	30,000	30,000	30,000	-	-
WATS (Washtenaw Area Transportation)	20,000	20,000	20,000	20,000	20,000	-	-
Area Agency On Aging***	23,712	23,712	23,712	23,712	23,712	-	-
Total Dues/Membership	746,604	716,604	716,604	716,604	716,604	(30,000)	(30,000)
Human Services Category							
Domestic Violence Project Safe House	48,000	48,000	48,000	48,000	48,000	-	-
Sheltering Activities (Delonis Center)	51,230	160,000	200,000	200,000	200,000	(40,000)	-
United Way - 211	16,000	16,000	16,000	16,000	16,000	-	-
CWB/HS Coordinated Funding***	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000	-	-
Success by Six	7,500	7,500	7,500	7,500	7,500	-	-
Legal Resource Center	4,000	4,000	4,000	4,000	4,000	-	-
Total Human Services	1,141,730	1,250,500	1,290,500	1,290,500	1,290,500	(40,000)	-
Special Initiative Category							
Eastern County Economic Development**	100,000	100,000	100,000	100,000	100,000	-	-
Eastern County Incubator**	50,000	50,000	50,000	50,000	50,000	-	-
SPARK**	200,000	200,000	200,000	200,000	200,000	-	-
Washtenaw Farm Council (4-H)**	15,000	15,000	15,000	15,000	15,000	-	-
Aerotropolis***	50,000	50,000	50,000	50,000	50,000	-	-
Total Special Initiative	415,000	415,000	415,000	415,000	415,000	-	-
Other Agencies-GF Category							
Barrier Busters/Eviction Prevention	120,000	90,000	50,000	50,000	50,000	(30,000)	(70,000)
Law Library	12,400	12,400	12,400	12,400	12,400	-	-
Total Other Agencies-GF	132,400	102,400	62,400	62,400	62,400	(30,000)	(70,000)
Total Outside Agencies	\$ 2,435,734	\$ 2,484,504	\$ 2,484,504	\$ 2,484,504	\$ 2,484,504	\$ (100,000)	\$ (100,000)
* Funded through Child Care Fund							
** Funded through Public Act 88 if adopted by the Board of Commissioners							
*** Administered by the Office of Community & Economic Development							
**** Administered by the Water Resources Commissioner							