

A RESOLUTION ADOPTING THE BUDGET PROCESS CALENDAR AND  
GUIDELINES FOR THE MULTI-YEAR BUDGET

WASHTENAW COUNTY WAYS AND MEANS COMMITTEE

February 6, 2013

WHEREAS, Guiding Principle #1 is for the long-term fiscal stability of the County;  
and

WHEREAS, the County began preparation of its first two year budget in 1993;  
and

WHEREAS, the County has relied on long-term budgeting and planning with  
detailed line-item budget balanced through fiscal year 2013, projected budgets  
through fiscal 2015, fund balance projected several years into the future and  
budget development for the next cycle will extend projected budgets through  
fiscal year 2017; and

WHEREAS, the County will develop a biennial budget, investigate extending  
beyond two years and consider preparing its first quadrennial multi-year budget;  
and

WHEREAS, it is the responsibility of the County Administrator to bring forth a  
recommended budget to the Board after development with the organization; and

WHEREAS, the Budget Calendar & Guidelines establish a timeline, framework  
and direction within which departments formulate their budget requests and the  
Administrator's Recommended Budget is developed; and

WHEREAS, this matter has been reviewed by the County Administrator's Office,  
Corporation Counsel, Finance, and Human Resources.

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of  
Commissioners, through its Ways & Means Committee, hereby adopts the  
Budget Process Calendar and Guidelines for 2013, as attached hereto and made  
a part hereof.

## 2013 Budget Calendar

### Major Milestone

### 2013 Dates

#### Kick Off

Preliminary Financial State of the County Presentation to BOC	January
BOC Adoption of Calendar & Guidelines	January
BOC and Administration Define Roles & Responsibilities	January
Distribution of Instruction Manual "Toolkit" for Organization	March-April

#### Organizational Planning

BOC Planning Retreat on Future Impacts & Investments	February-March
Organization to update Business Plans	March-May

#### Budget Development

Budget Preparation with Finance and Organization	March-April
2013 Equalization Report	April
BOC Leadership Budget Development Update	May
Revised Financial State of the County Presentation to BOC	May
Meetings with Administration, Finance and Organization to Review All Options & Define Budget Targets	May-June
BOC Leadership Budget Development Update	June
Development of Administrator's Recommended Budget	July-August
BOC Leadership Budget Development Update	August
BOC Preliminary Budget Review Sessions	August

#### BOC Review & Adoption of Budget

Presentation of Administrator's Recommended Budget	September
Ways & Means Deliberation on Budget	September-October
Public Hearing on Budget	October
Adoption of Budget	November

## **2013 BUDGET GUIDELINES**

### **Policies and Issues**

The County Administrator shall submit a Multi-Year Recommended Budget on September 4, 2013, with Ways & Means Committee review commencing September 18 through November 6, 2013, unless determined by the committee that adoption can occur sooner than this timeframe and with final adoption by the Board of Commissioners scheduled for November 20, 2013.

The budget office shall compute salaries and fringe benefits for all approved active positions within the County, taking into consideration anticipated salary and fringe rate adjustments, estimated savings from updated labor contracts and a turnover reduction factor where determined reasonable.

The budget office shall meet with departments and elected offices and jointly recommend multi-year departmental allocations for current service levels to Administration, taking into consideration a 5 year line item history of expenditures, review of all contracts, permanent and temporary staffing allocations, and infrastructure needs to ensure only critical allocations are included in future budget allocations.

Department Heads and Elected Officials are directed to review all programs for continuing relevance and priority as a County service, and discuss the possibility to delete or modify programs where possible with the County Administrator.

Infrastructure allocations will be critically evaluated for cost savings on operating costs and the long-term financial impact of deferring any repair/enhancement.

All vacant positions will be critically evaluated for their necessity in meeting BOC priorities and maintaining minimum service levels.

Throughout the budget discussions by the Ways & Means Committee, any addition, deletion or modification proposed by a Commissioner must be supported by a majority of the Ways & Means Committee membership in order for it to be incorporated into the budget process and/or for staff to conduct lengthy analysis.

Throughout the budget deliberations by the Ways & Means Committee, any proposed increase in funding allocation must also include a proposed funding source for consideration, if such action is approved. The funding source must first be adopted by majority vote of the committee.

The Board recognizes that these Budget Guidelines for 2013 are part of a continuous improvement budget process and will continue until the time that new guidelines are established and adopted by the Board.