

A RESOLUTION AFFIRMING THE THIRD AND FOURTH YEARS OF THE 2014-2017 QUADRENNIAL COUNTY BUDGET AND ADOPTING THE 2018 AND 2019 BUDGETS

WASHTENAW COUNTY BOARD OF COMMISSIONERS

November 18, 2015

WHEREAS, in 1993, the County implemented a biennial budget in an effort to improve the efficiency of the entire budget process; and

WHEREAS, on May 1, 2013, per Resolution 13-0077 the Board of Commissioners approved the development of a Quadrennial (4-year) budget; and

WHEREAS, the County Administrator was directed to prepare a quadrennial budget for 2014-2017 with the 2014 budget for approval and adoption, and the 2015-2017 budget based on information available at the time; and

WHEREAS, on November 20, 2013, per Resolution 13-0200 the Board of Commissioners adopted the 2014-2017 Quadrennial County Budget; and

WHEREAS, the Board of Commissioners directed that the 2015-2017 budgets be amended in 2014 to reflect necessary revisions as economic conditions warranted and that the County Administrator bring the necessary changes to the 2015-2017 budgets back to the Board prior to the beginning of each fiscal year for final adoption; and

WHEREAS, on November 19, 2014, per Resolution 14-0179 the Board of Commissioners adopted the 2015-2018 Quadrennial County Budget; and

WHEREAS, the proposed budget for fiscal year 2016-2018 is on file with the County Clerk/Register; and

WHEREAS, on August 5, 2015, per Resolution 15-0134 the Board of Commissioners amended the 2015-2018 budgets for the General Fund for increased property tax revenues based on the 2015 Equalization Report, technical adjustments to align the budget with mid-year projections and other structural and nonstructural adjustments that took place since the budget was originally adopted; and

WHEREAS, on September 16, 2015, per Resolution 15-0156 the Board of Commissioners amended the 2015-2018 budgets for the General Fund to provide Community Mental Health (previously Community Support & Treatment Services) with additional structural and nonstructural funds as they transition to a mental health agency; and

WHEREAS, the Board of Commissioners directs the County Administrator to present a four year budget view into the future to always provide a visual of all financial impact decisions for all to be and stay informed and therefore the recommended 2019 budget is proposed; and

WHEREAS, revenues have been estimated by source for each fund and are sufficient to defray expenditures and meet all liabilities for the 2016-2019 fiscal years; and

WHEREAS, the 2016 recommended budget includes a net decrease in revenues of \$1,960,364 from the originally adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$106,714,689; and

WHEREAS, the 2017 recommended budget includes a net decrease in revenues of \$2,644,063 from the originally adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$107,605,686; and

WHEREAS, the 2018 recommended budget includes a net decrease in revenues of \$2,555,432 from the originally adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$108,308,856; and

WHEREAS, carrying forward the assumptions used to amend the 2016-2018 budgets, the 2019 recommended budget has been established at \$110,467,125; and

WHEREAS, the budget assumes a +1% taxable value increase per year from the 2015 tax base; and

WHEREAS, other revenues were adjusted to reflect current economic trends including a decrease in State Revenue due to a reduction in State Convention Facility/Liquor Tax funding and a decrease in Fees & Services revenues for no grant funding awarded by the Community Mental Health Partnership of Southeast Michigan for juvenile substance abuse programs; and

WHEREAS, operational and programmatic revenue changes since the adoption of the quadrennial budget in 2014 have occurred including a net decrease of other revenue & reimbursements due to reclassification of revenues due to reimbursement for finance accounting work provided to the County's retirement plans, reclassification of District Court revenues from other Revenue & Reimbursements to State Revenue for drunk driving cases, the elimination of Road Commission revenues for reimbursement for drain assessments due to them directly paying Water Resources for these services, and the elimination of the budgeted planned use of fund balance for 2017 and 2018; and

WHEREAS, technical revenue adjustments for shifts in accounting have been incorporated into the budget including a decrease in license & permits due to a change in the legislation that reorganized pistol license issuance activities and for a structural increase of transfers in for reimbursement from the Delinquent Tax Revolving Fund to cover a portion of the County Treasurer and Deputy Treasurer salary and fringe benefit costs; and

WHEREAS, salary projections have been updated for position modifications, planned departmental staffing levels effective January 1, 2016, and all county employees on a departmental basis using current labor contracts, step increases for nonunion employees to address pay compression issues as authorized per item II. B. #15. to move towards union and nonunion parity, as well as revised fringe benefit rates based on updated actuary reports for the Washtenaw County Employees Retirement System, the Voluntary Employee's Retirement Association and the Municipal Employees' Retirement System of Michigan and recommended medical composite rates by the County's agent of record and trend analysis; and

WHEREAS, other expenditures were adjusted to reflect current economic trends including a decrease in the substance abuse allocation to the Community Mental Health Partnership of Southeast Michigan and tax refund/overpayments as an offset to reduced state revenues and no future Road Commission reimbursements for drain assessments; and

WHEREAS, programmatic changes since the adoption of the quadrennial budget in 2014 have occurred including a net increase in the General Fund appropriation to the Child Care Fund for update salary projections partially offset by Trial Court absorbing the costs of the juvenile drug court program, Clerk/Register of Deeds increased allocation for 2018 only for anticipated election ballot printing and binding costs, increased structural General Fund Appropriations to Community Mental Health (previously Community Support & Treatment Services) as authorized per Resolution #15-0156 and Community Corrections as authorized per Resolution #15-0117, a net increase in General Fund Appropriation to Public Health for increased medical examiner contract costs and for reclassifying of indigent transport monies; and

WHEREAS, other operational changes have resulted in eliminating District Court's lump sum reduction moving forward as a result of them structurally identifying permanent costs reductions, increased allocations for recommended funding to District Court for a mail log tracking and reconciliation application program and Equalization and Veterans Services for training and employee development as a result of the 2015 budget enhancement request process and additional allocation to the Washtenaw County Sheriff's Office for expansion of court security services as planned; and

WHEREAS, modifications to Outside Agency allocations for mandated animal control services allocations to be in alignment with the contract with the Humane Society of Huron Valley and the Area Agency on Aging for local matching funding recommended to be funded as a result of the 2015 budget enhancement request process; and

WHEREAS, budgets have been updated for fleet services for vehicle lease payments, expected fuel and maintenance costs based on current planned vehicle inventory and replacement schedule and to align with the 2014 Cost Allocation Plan where applicable; and

WHEREAS, the adopted 2016-2018 budgets originally included undesignated allocations each year of which has been eliminated and the budgeted planned contributions to fund balance have been reduced from the 2016-2018 recommended budgets; and

WHEREAS, budgets have been updated for accounting changes within central changes to accommodate a balanced budget and include increased allocation to the unfunded accrued actuarial liabilities for the retiree healthcare and pension plans for 2016 only, reduced General Fund Appropriation for Jail Expansion-Bond Payment for fiscal years 2016-2018 as a result of the savings due to refunding of the jail bond issuance last year to provide a non-structural solution for the revenue loss from State Liquor Tax for three years and reinstatement of the full allocation for 2019, and 2016-2019 recommended budgets also include an attrition factor compounded each year based on the actual experience over the past five years; and

WHEREAS, the 2016-2018 budget includes a planned contribution to fund balance in the amount of \$1,065,106 in 2016, \$190,709 in 2017 and \$175,438 in 2018, and a planned use of fund balance in the amount of \$1,431,253 in 2019, if needed, furthermore when netting the planned contributions to fund balance with the planned use of fund balance over the quadrennial recommended budget the four year budget is balanced; and

WHEREAS, the proposed budget for fiscal year 2016-2019 is based on an operating millage rate of 4.5493 mills and the Administrator will adjust the budget should the millage be otherwise; and

WHEREAS, appropriations to non general fund programs have been adjusted in accordance with revised salary projections and the Cost Allocation Plan; and

WHEREAS, proposed modifications to the originally adopted 2016-2018 non general fund programs carried forward to recommend the 2019 non general fund budgets as well included increases to Building Inspection for higher demand due to development activities, Capital Equipment for the planned project for replacement of the County's enterprise resource planning system, the Child Care Fund due to higher caseload and programmatic costs, Community Mental Health services to be in alignment with the Service Agreement with the Community Mental Health Partnership of Southeast Michigan and the 2015/16 Budget as authorized by Resolutions #15-0155/15-0156/15-0181, Concealed Pistol Licensing due to reorganization as required by State of Michigan legislation, Economic Development & Agriculture Millage (Act 88) due to an increase of the millage as authorized by Resolution #15-0166/15-0167, Facilities Operation & Maintenance for increased operational costs, Fleet Services for updated operational costs for the current planned vehicle inventory and replacements, Fringe Benefit Revolving due to updated rates from the medical and dental renewals and the annual actuarial valuations for retirement plans and retiree health care amortization schedules, In-Car Video to separate the financial activities from Fleet Services, Parks & Recreation and Natural Areas adjustments for property tax growth as well as necessary adjustments made as determined appropriate by the Parks & Recreation Commission, Public Health to be in alignment with the 2015/16 comprehensive Planning, Budgeting and Contracting Agreement as authorized by Resolution #15-0152, Solid Waste due to anticipated project revenue for landfill disposal fees and planned projects over the next four years, Veteran's Relief due to the 2015 taxable value increase and the millage as authorized by Resolution #15-0141, and Debt Service Funds due to updated debt service principal and interest payment schedules for Building Authority and Public Works debt; and

WHEREAS, proposed modifications to the originally adopted 2016-2018 non general fund programs carried forward to recommend the 2019 non general fund budgets as well included decreases for Accommodation Ordinance Tax held flat for the next four years to be in alignment with projected 2015 activity, and Community & Economic Development due to

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Workforce Development changes and anticipated funding for services provided to low and moderate income residents and Brownfield Redevelopment projects ; and

WHEREAS, Outside Agency Allocations funded by Public Act 88 have been recommended in the budget in alignment with Resolutions #15-0166/15-0167, but future funding is to be considered through an annual and multi-year grant process to meet long-term goals set by the Advisory Committee and the Board of Commissioners within Act 88 Policy guidelines per Resolution #13-0193(a) and the Office of Community and Economic Development will provide oversight, administer the funds and coordinate the grant process; and

WHEREAS, 2015 estimated County General Fund tax dollars supporting Brownfield Redevelopment Financing, Corridor Improvement Authority, Downtown Development Authority, Local Development Financing and Tax Increment Financing Authority Districts include:

| | |
|--------------------------------|-------------|
| Estimated Gross GF Tax Revenue | 68,486,399 |
| Estimated GF TIF Capture | (1,860,059) |
| Estimated Net GF Tax Revenue | 66,626,340 |

| Unit | Ad-Valorem Capture | County Operating (4.5493) |
|---------------------------------------|--------------------|---------------------------|
| Ann Arbor City DDA/Brownfield | 217,935,924 | 991,456 |
| Chelsea City DDA/Brownfield | 14,485,914 | 65,901 |
| Saline City DDA/TIFA/LDFA (Estimated) | 34,401,625 | 156,503 |
| Ypsilanti City DDA/Brownfield | 6,207,036 | 28,238 |
| Northfield Township DDA | 573,552 | 2,609 |
| Pittsfield Township CIA | 1,690,155 | 7,689 |
| Scio township DDA/Brownfield | 95,552,100 | 434,695 |
| Superior Township LDFA | 794,734 | 3,615 |
| York Township Brownfield | 10,778,100 | 49,033 |
| Ypsilanti Township LDFA | 9,125,500 | 41,515 |
| Dexter Village DDA/Brownfield | 17,322,593 | 78,806 |
| Manchester Village DDA | - | - |
| Total County Tax by Millage | 408,867,233 | 1,860,060 |

; and

WHEREAS, the public hearing on the proposed amended 2016-2018 Budgets and the recommended 2019 Budget was held on Wednesday, November 18, 2015, in compliance with Section 2 of P.A. 1963, 2nd Ex. Session (M.C.L.A. 131.412), Section 24e of Act 206; and

WHEREAS, this matter has been reviewed by the County Administrator's office, Human Resources, the Finance Office and the Ways & Means Committee; and

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the 2016 and 2017 Operating Budgets and the 2018 and 2019 Projected Budgets as the official budget and the position changes for the County of Washtenaw for the fiscal year beginning January 1, 2016.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2017-2019 budgets be amended in 2016 to reflect necessary revisions as economic conditions warrant.

BE IT FURTHER RESOLVED that the Board of Commissioners directs the County Administrator to bring the necessary changes to the 2017-2019 budgets back to the Board prior to the beginning of fiscal year 2017 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2018-2019 budgets be amended in 2017 to reflect necessary revisions as economic conditions warrant.

BE IT FURTHER RESOLVED that the Board of Commissioners directs the County Administrator to bring the necessary changes to the 2018-2019 budgets back to the Board prior to the beginning of fiscal year 2018 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2019 budget be amended in 2018 to reflect necessary revisions as economic conditions warrant.

BE IT FURTHER RESOLVED that the Board of Commissioners directs the County Administrator to bring the necessary changes to the 2019 budget back to the Board prior to the beginning of fiscal year 2019 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the quadrennial 2016-2019 Budget.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby rescinds any policy that is in conflict with this document.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the Budget be adopted by fund and agency within each fund as follows:

2016-2019 Washtenaw County Quadrennial Budgets

| | | 2016 Current | 2016 Adopted | | 2017 Current | 2017 Adopted | |
|-------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Budget | Budget | 2016 Variance | Budget | Budget | 2017 Variance |
| Fund 1010 Source | GENERAL FUND REVENUES | | | | | | |
| 400 | Taxes and Penalties | \$ 67,429,643 | \$ 67,429,643 | \$ - | \$ 68,093,980 | \$ 68,093,980 | \$ - |
| 450 | Licenses & Permits | \$ 281,803 | \$ 315,978 | \$ 34,175 | \$ 282,371 | \$ 323,224 | \$ 40,853 |
| 540 | Federal / State / Local Revenue | \$ 13,757,903 | \$ 12,397,119 | \$ (1,360,784) | \$ 14,007,815 | \$ 12,445,305 | \$ (1,562,510) |
| 600 | Fees & Services | \$ 22,091,182 | \$ 21,622,202 | \$ (468,980) | \$ 22,267,972 | \$ 21,759,670 | \$ (508,302) |
| 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 | \$ 2,020,121 | \$ 1,841,707 | \$ (178,414) | \$ 2,452,104 | \$ 1,820,222 | \$ (631,882) |
| 695 | Transfer In | \$ 1,974,882 | \$ 1,988,521 | \$ 13,639 | \$ 2,025,988 | \$ 2,043,766 | \$ 17,778 |
| | Total General Fund Revenues | \$ 108,675,053 | \$ 106,714,689 | \$ (1,960,364) | \$ 110,249,749 | \$ 107,605,686 | \$ (2,644,063) |
| Fund 1010 Agency | GENERAL FUND EXPENDITURES | | | | | | |
| 100 | Board of Commissioners | \$ 456,691 | \$ 462,817 | \$ 6,126 | \$ 459,705 | \$ 465,826 | \$ 6,121 |
| 130 | Trial Court | \$ 9,167,716 | \$ 7,806,614 | \$ (1,361,102) | \$ 9,407,274 | \$ 7,991,246 | \$ (1,416,028) |
| 135 | Trial Court - Clerk Services | \$ 1,013,543 | \$ 2,577,960 | \$ 1,564,417 | \$ 1,057,168 | \$ 2,726,393 | \$ 1,669,225 |
| 140 | District Court | \$ 6,100,405 | \$ 6,336,024 | \$ 235,619 | \$ 6,265,504 | \$ 6,529,689 | \$ 264,185 |
| 150 | Probation | \$ 220,848 | \$ 224,168 | \$ 3,320 | \$ 220,848 | \$ 224,168 | \$ 3,320 |
| 200 | County Administrator | \$ 746,962 | \$ 954,386 | \$ 207,424 | \$ 761,993 | \$ 1,029,463 | \$ 267,470 |
| 210 | Finance | \$ 3,168,243 | \$ 2,757,270 | \$ (410,973) | \$ 3,262,249 | \$ 2,874,052 | \$ (388,197) |
| 220 | Infrastructure Management - IT | \$ 6,902,132 | \$ 7,533,287 | \$ 631,155 | \$ 7,022,262 | \$ 7,678,963 | \$ 656,701 |
| 230 | Public Defender | \$ 2,859,334 | \$ 2,990,775 | \$ 131,441 | \$ 2,918,327 | \$ 3,084,542 | \$ 166,215 |
| 260 | Human Resources | \$ 1,292,142 | \$ 1,357,989 | \$ 65,847 | \$ 1,319,502 | \$ 1,403,142 | \$ 83,640 |
| 270 | Corporation Counsel | \$ 362,551 | \$ 361,147 | \$ (1,404) | \$ 366,295 | \$ 368,201 | \$ 1,906 |
| 310 | Equalization | \$ 1,412,094 | \$ 1,493,183 | \$ 81,089 | \$ 1,460,864 | \$ 1,556,945 | \$ 96,081 |
| 320 | Building Authority | \$ 6,900 | \$ 6,900 | \$ - | \$ 6,900 | \$ 6,900 | \$ - |
| 400 | Clerk/Register of Deeds | \$ 2,662,845 | \$ 2,697,855 | \$ 35,010 | \$ 2,574,108 | \$ 2,628,797 | \$ 54,689 |
| 420 | Office of the Treasurer | \$ 1,675,223 | \$ 1,628,208 | \$ (47,015) | \$ 1,722,772 | \$ 1,691,194 | \$ (31,578) |
| 430 | Prosecuting Attorney | \$ 5,877,839 | \$ 6,084,045 | \$ 206,206 | \$ 6,024,014 | \$ 6,320,423 | \$ 296,409 |
| 440 | Water Resources Commissioner | \$ 3,262,085 | \$ 3,571,348 | \$ 309,263 | \$ 3,327,711 | \$ 3,709,111 | \$ 381,400 |
| 500 | Sheriff | \$ 28,961,878 | \$ 28,206,127 | \$ (755,751) | \$ 29,981,752 | \$ 29,747,418 | \$ (234,334) |
| 500 | Sheriff - Corrections | \$ 21,388,948 | \$ 20,364,634 | \$ (1,024,314) | \$ 22,029,618 | \$ 21,097,638 | \$ (931,980) |
| 560 | Sheriff - Emergency Services | \$ 465,847 | \$ 537,652 | \$ 71,805 | \$ 477,761 | \$ 544,575 | \$ 66,814 |
| 580 | Water Resources - Public Works | \$ 132,688 | \$ 121,524 | \$ (11,164) | \$ 136,894 | \$ 125,628 | \$ (11,266) |
| 690 | Veteran Affairs | \$ 448,828 | \$ 392,418 | \$ (56,410) | \$ 472,198 | \$ 411,016 | \$ (61,182) |
| 695 | County Extension | \$ 320,187 | \$ 310,036 | \$ (10,151) | \$ 323,105 | \$ 313,010 | \$ (10,095) |
| 980 | Central Charges | \$ 3,666,567 | \$ 3,146,763 | \$ (519,804) | \$ 2,345,756 | \$ 309,723 | \$ (2,036,033) |
| 980 | Adjustment for Cost Allocation | \$ (13,377,773) | \$ (14,037,194) | \$ (659,421) | \$ (13,384,160) | \$ (14,195,210) | \$ (811,050) |
| 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 | \$ 201,585 | \$ 1,729,558 | \$ 1,527,973 | \$ 202,692 | \$ 1,730,919 | \$ 1,528,227 |
| | Public Health | \$ 2,993,523 | \$ 3,032,023 | \$ 38,500 | \$ 2,993,523 | \$ 3,052,023 | \$ 58,500 |
| | Medical Examiner | \$ 548,052 | \$ 548,052 | \$ - | \$ 548,052 | \$ 548,052 | \$ - |
| | Child Care | \$ 5,072,683 | \$ 5,135,397 | \$ 62,714 | \$ 5,072,683 | \$ 5,135,397 | \$ 62,714 |
| | Community Corrections | \$ 240,983 | \$ 440,983 | \$ 200,000 | \$ 240,983 | \$ 440,983 | \$ 200,000 |
| | DHS | \$ 54,109 | \$ 54,109 | \$ - | \$ 54,109 | \$ 54,109 | \$ - |
| | Friend of the Court | \$ 1,761,413 | \$ 1,784,393 | \$ 22,980 | \$ 1,836,821 | \$ 1,872,438 | \$ 35,617 |
| | Pros. Atty. - Coop. Reim. | \$ 209,582 | \$ 212,900 | \$ 3,318 | \$ 216,099 | \$ 220,511 | \$ 4,412 |
| | Substance Abuse | \$ 1,685,238 | \$ 906,256 | \$ (778,982) | \$ 1,803,205 | \$ 915,319 | \$ (887,886) |
| | Indigent Health Care | \$ 600,000 | \$ 600,000 | \$ - | \$ 600,000 | \$ 600,000 | \$ - |
| | Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Transfers for DSH | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | LEPC Appropriation | \$ 12,000 | \$ 12,000 | \$ - | \$ 12,000 | \$ 12,000 | \$ - |
| | Community & Economic Development | \$ 1,697,471 | \$ 1,697,471 | \$ - | \$ 1,697,471 | \$ 1,697,471 | \$ - |
| | Capital Equipment | \$ 81,000 | \$ 81,000 | \$ - | \$ 89,000 | \$ 89,000 | \$ - |
| | 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 | \$ 200,000 | \$ (600,000) | \$ 800,000 | \$ 200,000 | \$ (600,000) |
| | Law Library | \$ 12,400 | \$ 12,400 | \$ - | \$ 12,400 | \$ 12,400 | \$ - |
| | Total General Fund Expenditures | \$ 108,675,053 | \$ 106,714,689 | \$ (1,960,364) | \$ 110,249,749 | \$ 107,605,686 | \$ (2,644,063) |
| | Net Revenues (Expenditures) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Planned Contribution To (Use Of) Fund Balance | \$ 1,722,285 | \$ 1,031,932 | \$ (690,353) | \$ 1,079,970 | \$ 190,709 | \$ (889,261) |

2016-2019 Washtenaw County Quadrennial Budgets

| | | 2018 Current | 2018 Projected | | 2019 Projected |
|------------------|--|----------------------------------|--------------------|-----------------------|--------------------|
| | | Budget | Budget | 2018 Variance | Budget |
| Fund 1010 | Source | GENERAL FUND REVENUES | | | |
| 400 | Taxes and Penalties | 68,758,317 | 68,758,317 | \$ - | 69,422,654 |
| 450 | Licenses & Permits | 282,371 | 326,608 | \$ 44,237 | 332,649 |
| 540 | Federal / State / Local Revenue | 14,014,044 | 12,476,738 | \$ (1,537,306) | 12,532,163 |
| 600 | Fees & Services | 22,267,972 | 21,759,670 | \$ (508,302) | 21,759,670 |
| 650 | Fines & Forfeitures | 1,012,100 | 1,012,100 | \$ - | 1,012,100 |
| 660 | Interest Revenue | 107,419 | 107,419 | \$ - | 107,419 |
| 670 | Other Revenue & Reimbursement | 2,396,077 | 1,824,498 | \$ (571,579) | 3,254,299 |
| 695 | Transfer In | 2,025,988 | 2,043,506 | \$ 17,518 | 2,046,171 |
| | Total General Fund Revenues | 110,864,288 | 108,308,856 | \$ (2,555,432) | 110,467,125 |
| Fund 1010 | Agency | GENERAL FUND EXPENDITURES | | | |
| 100 | Board of Commissioners | 464,068 | 470,194 | \$ 6,126 | 470,194 |
| 130 | Trial Court | 9,427,739 | 8,046,637 | \$ (1,381,102) | 8,179,913 |
| 135 | Trial Court - Clerk Services | 1,075,669 | 2,790,849 | \$ 1,715,180 | 2,929,291 |
| 140 | District Court | 6,337,871 | 6,613,639 | \$ 275,768 | 6,772,120 |
| 150 | Probation | 220,848 | 224,168 | \$ 3,320 | 224,168 |
| 200 | County Administrator | 761,625 | 1,035,354 | \$ 273,729 | 1,063,995 |
| 210 | Finance | 3,291,780 | 2,913,071 | \$ (378,709) | 3,000,797 |
| 220 | Infrastructure Management - IT | 7,017,632 | 7,681,484 | \$ 663,852 | 7,792,728 |
| 230 | Public Defender | 2,920,315 | 3,087,798 | \$ 167,483 | 3,156,827 |
| 260 | Human Resources | 1,324,984 | 1,412,299 | \$ 87,315 | 1,448,972 |
| 270 | Corporation Counsel | 365,674 | 367,734 | \$ 2,060 | 369,721 |
| 310 | Equalization | 1,476,861 | 1,585,722 | \$ 108,861 | 1,626,653 |
| 320 | Building Authority | 6,900 | 6,900 | \$ - | 6,900 |
| 400 | Clerk/Register of Deeds | 2,583,730 | 2,804,407 | \$ 220,677 | 2,727,329 |
| 420 | Office of the Treasurer | 1,730,223 | 1,708,707 | \$ (21,516) | 1,761,530 |
| 430 | Prosecuting Attorney | 6,038,097 | 6,327,046 | \$ 288,949 | 6,557,086 |
| 440 | Water Resources Commissioner | 3,337,771 | 3,764,182 | \$ 426,411 | 3,880,496 |
| 500 | Sheriff | 30,708,667 | 30,591,783 | \$ (116,884) | 31,690,355 |
| 500 | Sheriff - Corrections | 22,522,222 | 21,626,997 | \$ (895,225) | 22,543,941 |
| 560 | Sheriff - Emergency Services | 480,838 | 552,613 | \$ 71,775 | 561,120 |
| 580 | Water Resources - Public Works | 138,742 | 127,150 | \$ (11,592) | 130,991 |
| 690 | Veteran Affairs | 486,360 | 421,875 | \$ (64,485) | 441,997 |
| 695 | County Extension | 323,465 | 313,420 | \$ (10,045) | 317,272 |
| 980 | Central Charges | 1,469,353 | (622,217) | \$ (2,091,570) | (2,084,730) |
| 980 | Adjustment for Cost Allocation | (13,384,160) | (14,634,393) | \$ (1,250,233) | (14,881,271) |
| 980 | Appropriations and Transfers | - | - | \$ - | - |
| | Capital Projects | 25,000 | 25,000 | \$ - | 25,000 |
| | WCHO | 1,128,080 | - | \$ (1,128,080) | - |
| | CSTS | 202,507 | 1,731,139 | \$ 1,528,632 | 1,732,187 |
| | Public Health | 2,993,523 | 3,072,723 | \$ 79,200 | 3,093,423 |
| | Medical Examiner | 548,052 | 548,052 | \$ - | 548,052 |
| | Child Care | 5,072,683 | 5,183,397 | \$ 110,714 | 5,183,397 |
| | Community Corrections | 240,983 | 440,983 | \$ 200,000 | 440,983 |
| | DHS | 54,109 | 54,109 | \$ - | 54,109 |
| | Friend of the Court | 1,862,193 | 1,900,955 | \$ 38,762 | 1,982,972 |
| | Pros. Atty. - Coop. Reim. | 218,097 | 222,025 | \$ 3,928 | 230,808 |
| | Substance Abuse | 1,803,205 | 924,472 | \$ (878,733) | 933,717 |
| | Indigent Health Care | 600,000 | 600,000 | \$ - | 600,000 |
| | Transfers | - | - | \$ - | - |
| | Transfers for DSH | - | - | \$ - | - |
| | LEPC Appropriation | 12,000 | 12,000 | \$ - | 12,000 |
| | Community & Economic Development | 1,697,471 | 1,697,471 | \$ - | 1,697,471 |
| | Capital Equipment | 109,500 | 109,500 | \$ - | 75,000 |
| | 1/8 Mill Allocation | 1,146,486 | 1,146,486 | \$ - | 1,146,486 |
| | Technology & Telecommunications | 1,210,725 | 1,210,725 | \$ - | 1,210,725 |
| | Jail Expansion - Bond Payment | 800,000 | 200,000 | \$ (600,000) | 800,000 |
| | Law Library | 12,400 | 12,400 | \$ - | 12,400 |
| | Total General Fund Expenditures | 110,864,288 | 108,308,856 | \$ (2,555,432) | 110,467,125 |
| | Net Revenues (Expenditures) | - | - | \$ - | - |
| | Planned Contribution To (Use Of) Fund Balance | 1,156,209 | 175,438 | \$ (980,771) | (1,431,253) |

2016-2019 Washtenaw County Quadrennial Budgets

| Fund# | Agency # | Fund Name | 2016 | | | 2017 | | |
|-----------------------------------|----------|--|---------------------|---------------------|----------------|---------------------|---------------------|----------------|
| | | | 2016 Current Budget | 2016 Adopted Budget | 2016 Variance | 2017 Current Budget | 2017 Adopted Budget | 2017 Variance |
| SPECIAL REVENUE FUNDS | | | | | | | | |
| 1042 | 400 | CONCEALED PISTOL LICENSING | \$ - | 65,000 | \$ 65,000 | \$ - | 65,000 | \$ 65,000 |
| 1090 | 310 | AERIAL PHOTO | \$ 39,000 | 39,000 | \$ - | \$ 39,000 | 39,000 | \$ - |
| 1212 | 460 | ECON DEVELOPMENT & AGRICULTURE MILLAGE | \$ 1,032,498 | 1,383,750 | \$ 351,252 | \$ 1,042,823 | 1,397,588 | \$ 354,765 |
| 1490 | 500 | SHERIFF TRAINING FUNDS | \$ 73,000 | 73,000 | \$ - | \$ 73,000 | 73,000 | \$ - |
| 1572 | 500 | INMATE ENTERPRISE FUND | \$ 270,972 | 270,972 | \$ - | \$ 270,972 | 270,972 | \$ - |
| 1620 | 430 | PROSECUTING ATTORNEY - CR | \$ 628,747 | 636,259 | \$ 7,512 | \$ 648,298 | 659,213 | \$ 10,915 |
| 1710 | 580 | SOLID WASTE | \$ 605,297 | 1,088,961 | \$ 483,664 | \$ 618,489 | 840,981 | \$ 222,492 |
| 1750 | 615 | BUILDING INSPECTION | \$ 946,226 | 1,106,718 | \$ 160,492 | \$ 978,432 | 1,151,972 | \$ 173,540 |
| 1800 | 690 | VETERANS TRUST | \$ 15,520 | 15,520 | \$ - | \$ 15,520 | 15,520 | \$ - |
| 1811 | 690 | VETERANS RELIEF | \$ 546,296 | 557,326 | \$ 11,030 | \$ 551,759 | 562,899 | \$ 11,140 |
| 1850 | 440 | STORMWATER GENERAL PERMIT | \$ 25,000 | 25,000 | \$ - | \$ 25,000 | 25,000 | \$ - |
| 1900 | 560 | EMERGENCY MANAGEMENT | \$ 2,261,134 | 2,263,729 | \$ 2,595 | \$ 2,264,691 | 2,267,648 | \$ 2,957 |
| 1990 | 210 | EECS SPECIAL VOTED MILLAGE | \$ 3,537,500 | 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 | \$ 12,680,328 | 12,816,308 | \$ 135,980 | \$ 10,245,068 | 10,382,408 | \$ 137,340 |
| 2090 | 600 | NATURAL AREAS | \$ 4,745,897 | 5,036,804 | \$ 290,907 | \$ 4,806,493 | 5,063,053 | \$ 256,560 |
| 2150 | 160 | FRIEND OF THE COURT | \$ 6,005,654 | 5,965,802 | \$ (39,852) | \$ 6,231,460 | 6,224,756 | \$ (6,704) |
| 2290 | 220 | ACCOMMODATION ORDINANCE TAX | \$ 5,652,220 | 5,200,000 | \$ (452,220) | \$ 5,933,581 | 5,200,000 | \$ (733,581) |
| 2370 | 470 | COMMUNITY & ECONOMIC DEVELOPMENT | \$ 14,783,980 | 13,286,102 | \$ (1,497,878) | \$ 14,731,951 | 11,009,859 | \$ (3,722,092) |
| 2804 | 500 | COMMUNITY CORRECTIONS | \$ 1,043,781 | 1,043,781 | \$ - | \$ 1,075,539 | 1,075,539 | \$ - |
| 2830 | 140 | PUBLIC IMPROVEMENT FUND | \$ 140,000 | 140,000 | \$ - | \$ 140,000 | 140,000 | \$ - |
| 2930 | 673 | COMMUNITY MENTAL HEALTH | \$ 39,909,831 | 74,339,997 | \$ 34,430,166 | \$ 41,367,804 | 75,807,787 | \$ 34,439,983 |
| 2950 | 674 | INDIGENT HEALTH CARE | \$ 600,000 | 600,000 | \$ - | \$ 600,000 | 600,000 | \$ - |
| 2960 | 674 | PUBLIC HEALTH | \$ 9,956,727 | 11,523,212 | \$ 1,566,485 | \$ 10,257,805 | 11,980,020 | \$ 1,722,215 |
| 2980 | 679 | DHS | \$ 854,109 | 854,109 | \$ - | \$ 854,109 | 854,109 | \$ - |
| 2990 | 180 | CHILD CARE | \$ 11,290,020 | 11,637,186 | \$ 347,166 | \$ 11,532,179 | 11,910,962 | \$ 378,783 |
| DEBT SERVICE FUNDS | | | | | | | | |
| 3000 | 580 | PUBLIC WORKS - DEBT SERVICE | \$ 2,934,227 | 2,976,506 | \$ 42,279 | \$ 2,684,586 | 2,725,453 | \$ 40,867 |
| 3700 | 320 | BUILDING AUTHORITY - DEBT SERV. | \$ 7,851,201 | 7,998,939 | \$ 147,738 | \$ 4,253,458 | 4,408,795 | \$ 155,337 |
| CAPITAL/CONSTRUCTION FUNDS | | | | | | | | |
| 4010 | 240 | 1/8TH MILL BUILDING MAINTENANCE & REPAIR | \$ 1,146,486 | 1,146,486 | \$ - | \$ 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 | \$ 1,335,725 | 3,335,725 | \$ 2,000,000 | \$ 1,335,725 | 1,335,725 | \$ - |
| 4060 | 200 | CAPITAL RESERVES | \$ 5,621,551 | 5,621,551 | \$ - | \$ 5,573,339 | 5,573,339 | \$ - |
| 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 | \$ 324,928 | 315,889 | \$ (9,039) | \$ 341,446 | 324,928 | \$ (16,518) |
| 5600 | 420 | PA 105 | \$ 22,535 | 28,068 | \$ 5,533 | \$ 24,029 | 29,737 | \$ 5,708 |
| | | WCHO Support (Leased Positions) | \$ 4,564,515 | - | \$ (4,564,515) | \$ 4,823,152 | - | \$ (4,823,152) |
| | | WHP Support (Leased Positions) | \$ 625,954 | 493,952 | \$ (132,002) | \$ 649,790 | 501,538 | \$ (148,252) |
| INTERNAL SERVICE FUNDS | | | | | | | | |
| 6310 | 280 | FACILITIES OPERATIONS & MAINTENANCE | \$ 7,809,985 | 8,097,903 | \$ 287,918 | \$ 7,920,407 | 8,236,426 | \$ 316,019 |
| 6320 | 280 | FLEET SERVICES | \$ 2,867,177 | 3,066,080 | \$ 198,903 | \$ 2,912,343 | 3,256,449 | \$ 344,106 |
| 6322 | 280 | IN-CAR VIDEO | \$ - | 144,523 | \$ 144,523 | \$ - | 144,523 | \$ 144,523 |
| 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 | \$ 2,525,294 | 2,524,339 | \$ (955) | \$ 2,530,712 | 2,532,997 | \$ 2,285 |
| 6600 | 210 | FRINGE BENEFIT REVOLVING | \$ 33,549,970 | 34,378,393 | \$ 828,423 | \$ 35,124,016 | 36,054,852 | \$ 930,836 |
| 6900 | 210 | CENTREX | \$ 700,000 | 700,000 | \$ - | \$ 700,000 | 700,000 | \$ - |

2016-2019 Washtenaw County Quadrennial Budgets

| Fund# | Agency # | Fund Name | 2018 | | 2018 Variance | 2019 Projected Budget |
|-----------------------------------|----------|--|------------------------|---------------------|------------------|--------------------------|
| | | | 2018 Current Budget | Projected Budget | | |
| SPECIAL REVENUE FUNDS | | | | | | |
| 1042 | 400 | CONCEALED PISTOL LICENSING | \$ - | \$ 65,000 | \$ 65,000 | \$ 65,179 |
| 1090 | 310 | AERIAL PHOTO | \$ 39,000 | \$ 39,000 | \$ - | \$ 39,000 |
| 1212 | 460 | ECON DEVELOPMENT & AGRICULTURE MILLAGE | \$ 1,053,252 | \$ 1,411,563 | \$ 358,311 | \$ 1,425,679 |
| 1490 | 500 | SHERIFF TRAINING FUNDS | \$ 73,000 | \$ 73,000 | \$ - | \$ 73,000 |
| 1572 | 500 | INMATE ENTERPRISE FUND | \$ 270,972 | \$ 270,972 | \$ - | \$ 270,972 |
| 1620 | 430 | PROSECUTING ATTORNEY - CR | \$ 654,290 | \$ 664,057 | \$ 9,767 | \$ 687,183 |
| 1710 | 580 | SOLID WASTE | \$ 621,191 | \$ 830,805 | \$ 209,614 | \$ 852,319 |
| 1750 | 615 | BUILDING INSPECTION | \$ 1,004,953 | \$ 1,162,504 | \$ 157,551 | \$ 1,195,173 |
| 1800 | 690 | VETERANS TRUST | \$ 15,520 | \$ 15,520 | \$ - | \$ 15,520 |
| 1811 | 690 | VETERANS RELIEF | \$ 557,276 | \$ 568,528 | \$ 11,252 | \$ 574,213 |
| 1850 | 440 | STORMWATER GENERAL PERMIT | \$ 25,000 | \$ - | \$ (25,000) | \$ - |
| 1900 | 560 | EMERGENCY MANAGEMENT | \$ 2,264,691 | \$ 2,268,301 | \$ 3,610 | \$ 2,269,108 |
| 1990 | 210 | EECS SPECIAL VOTED MILLAGE | \$ 3,537,500 | \$ 3,537,500 | \$ - | \$ 3,537,500 |
| 2060 | 190 | LAW LIBRARY | \$ 20,900 | \$ 20,900 | \$ - | \$ 20,900 |
| 2080 | 600 | PARKS AND RECREATION | \$ 10,313,318 | \$ 10,452,032 | \$ 138,714 | \$ 10,522,352 |
| 2090 | 600 | NATURAL AREAS | \$ 4,847,571 | \$ 5,112,074 | \$ 264,503 | \$ 5,173,385 |
| 2150 | 160 | FRIEND OF THE COURT | \$ 6,306,083 | \$ 6,308,630 | \$ 2,547 | \$ 6,549,856 |
| 2290 | 220 | ACCOMMODATION ORDINANCE TAX | \$ 6,229,010 | \$ 5,200,000 | \$ (1,029,010) | \$ 5,200,000 |
| 2370 | 470 | COMMUNITY & ECONOMIC DEVELOPMENT | \$ 14,691,423 | \$ 11,218,693 | \$ (3,472,730) | \$ 11,218,693 |
| 2804 | 500 | COMMUNITY CORRECTIONS | \$ 1,098,029 | \$ 1,098,029 | \$ - | \$ 1,098,029 |
| 2830 | 140 | PUBLIC IMPROVEMENT FUND | \$ 140,000 | \$ 140,000 | \$ - | \$ 140,000 |
| 2930 | 673 | COMMUNITY MENTAL HEALTH | \$ 42,109,692 | \$ 76,531,748 | \$ 34,422,056 | \$ 77,952,054 |
| 2950 | 674 | INDIGENT HEALTH CARE | \$ 600,000 | \$ 600,000 | \$ - | \$ 600,000 |
| 2960 | 674 | PUBLIC HEALTH | \$ 10,590,588 | \$ 12,045,186 | \$ 1,454,598 | \$ 12,420,774 |
| 2980 | 679 | DHS | \$ 854,109 | \$ 854,109 | \$ - | \$ 854,109 |
| 2990 | 180 | CHILD CARE | \$ 11,631,285 | \$ 12,113,150 | \$ 481,865 | \$ 12,365,854 |
| DEBT SERVICE FUNDS | | | | | | |
| 3000 | 580 | PUBLIC WORKS - DEBT SERVICE | \$ 2,231,392 | \$ 2,272,597 | \$ 41,205 | \$ 2,116,131 |
| 3700 | 320 | BUILDING AUTHORITY - DEBT SERV. | \$ 4,241,598 | \$ 4,386,758 | \$ 145,160 | \$ 3,799,026 |
| CAPITAL/CONSTRUCTION FUNDS | | | | | | |
| 4010 | 240 | 1/8TH MILL BUILDING MAINTENANCE & REPAIR | \$ 1,146,486 | \$ 1,146,486 | \$ - | \$ 1,146,486 |
| 4020 | 240 | CAPITAL PROJECTS | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 |
| 4040 | 400 | REGISTER OF DEEDS AUTOMATION FUND | \$ 350,000 | \$ 350,000 | \$ - | \$ 350,000 |
| 4050 | 220 | CAPITAL EQUIPMENT | \$ 1,335,725 | \$ 1,335,725 | \$ - | \$ 1,335,725 |
| 4060 | 200 | CAPITAL RESERVES | \$ 5,573,339 | \$ 5,573,339 | \$ - | \$ 5,573,339 |
| 4500 | 580 | WWRA RECYCLING PROJECT | \$ 350,000 | \$ 350,000 | \$ - | \$ 350,000 |
| ENTERPRISE FUNDS | | | | | | |
| 5150 | 420 | DELINQUENT TAX FUND | \$ 2,202,587 | \$ 2,202,587 | \$ - | \$ 2,202,587 |
| 5500 | 420 | PA 123 | \$ 347,605 | \$ 341,446 | \$ (6,159) | \$ 347,605 |
| 5600 | 420 | PA 105 | \$ 24,812 | \$ 30,636 | \$ 5,824 | \$ 31,798 |
| | | WCHO Support (Leased Positions) | \$ 4,983,881 | \$ - | \$ (4,983,881) | \$ - |
| | | WHP Support (Leased Positions) | \$ 669,401 | \$ 518,360 | \$ (151,041) | \$ 528,826 |
| INTERNAL SERVICE FUNDS | | | | | | |
| 6310 | 280 | FACILITIES OPERATIONS & MAINTENANCE | \$ 7,952,378 | \$ 8,287,566 | \$ 335,188 | \$ 8,410,286 |
| 6320 | 280 | FLEET SERVICES | \$ 2,971,699 | \$ 3,432,734 | \$ 461,035 | \$ 3,661,605 |
| 6322 | 280 | IN-CAR VIDEO | \$ - | \$ 144,523 | \$ 144,523 | \$ 144,523 |
| 6340 | 240 | WAREHOUSE REVOLVING | \$ 300,000 | \$ 300,000 | \$ - | \$ 300,000 |
| 6360 | 240 | COPIER FUND | \$ 377,631 | \$ 377,631 | \$ - | \$ 377,631 |
| 6440 | 200 | RISK MANAGEMENT | \$ 2,530,599 | \$ 2,533,003 | \$ 2,404 | \$ 2,540,132 |
| 6600 | 210 | FRINGE BENEFIT REVOLVING | \$ 36,726,375 | \$ 37,880,852 | \$ 1,154,477 | \$ 39,863,854 |
| 6900 | 210 | CENTREX | \$ 700,000 | \$ 700,000 | \$ - | \$ 700,000 |

**2016 Washtenaw County
POSITION MODIFICATIONS**

| POSITION CONTROL NO. | POSITION TITLE | NOTE | EMPLOYEE GROUP | GRADE | CREATE | ELIMINATE | PLACE ON HOLD VACANT |
|---|---|------|----------------|-------------------|--------|-----------|----------------------|
| <u>BUILDING INSPECTION</u> | | | | | | | |
| 28210006 | Building Inspector | | 12 | 28 / 30 | 0.8 | | |
| <u>CHILDRENS SERVICES</u> | | | | | | | |
| 27190100 | Management Analyst I/II | a | 32 | 27 / 29 | | 1.0 | |
| 30250031 | Senior Management Analyst | a | 32 | 30 | 1.0 | 1.0 | |
| 32960001 | Asst Director - Children's Services | a | 32 | 32 | | 1.0 | |
| 33830001 | Asst Director - Children's Services | a | 32 | 33 | 1.0 | | |
| 1736---- | Youth Attendant | c | 15 | 17 | | 1.0 | |
| 1736---- | Youth Attendant | c | 15 | 17 | | 1.0 | |
| 19810001 | Youth Attendant Coordinator | c | 15 | 19 | 1.0 | | |
| 19810002 | Youth Attendant Coordinator | c | 15 | 19 | 1.0 | | |
| <u>CLERK / REGISTER OF DEEDS</u> | | | | | | | |
| 15190027 | Records Management Specialist | | 12 | 15 | 0.5 | | |
| 15190012 | Records Management Specialist | a | 12 | 15 | | 1.0 | |
| 17530003 | Records Management Tech Specialist | a | 12 | 17 | 1.0 | | |
| 15190021 | Records Management Specialist | a | 12 | 15 | | 1.0 | |
| 17530004 | Records Management Tech Specialist | a | 12 | 17 | 1.0 | | |
| 15190026 | Records Management Specialist | a | 12 | 15 | | 1.0 | |
| 17530005 | Records Management Tech Specialist | a | 12 | 17 | 1.0 | | |
| 32410001 | Chief Deputy Clerk / Register | | 32 | 32 | | | 1.0 |
| 25230034 | Administrative Coordinator | a | 32 | 25 | | 1.0 | |
| 26150013 | Senior Administrative Coordinator | a | 32 | 26 | 1.0 | | |
| 29530003 | Clerk / Register Program Manager I/II | | 32 | 29 / 30 | 1.0 | | |
| <u>COMMUNITY CORRECTIONS</u> | | | | | | | |
| 23440008 | Office Specialist | a, d | 32 | 23 | | 1.0 | |
| 25870001 | Office Specialist - Comm Corr | a, d | 25 | 25 | 1.0 | | |
| 24490001 | Drug Testing Coordinator | a, d | 32 | 24 | | 1.0 | |
| 27700001 | Drug Testing Coordinator | a, d | 25 | 27 | 1.0 | | |
| 25300001 | Supervision Agent | a, d | 32 | 25 | | 1.0 | |
| 28400001 | Supervision Agent | a, d | 25 | 28 | 1.0 | | |
| 25300003 | Supervision Agent | a, d | 32 | 25 | | 1.0 | |
| 28400002 | Supervision Agent | a, d | 25 | 28 | 1.0 | | |
| 25300005 | Supervision Agent | a, d | 32 | 25 | | 1.0 | |
| 28400003 | Supervision Agent | a, d | 25 | 28 | 1.0 | | |
| 25300006 | Supervision Agent | a, d | 32 | 25 | | 1.0 | |
| 28400004 | Supervision Agent | a, d | 25 | 28 | 1.0 | | |
| 25310001 | Community Corrections Prgm Coord | a, d | 32 | 25 | | 1.0 | |
| 28410001 | Community Corrections Prgm Coord | a, d | 25 | 28 | 1.0 | | |
| 25250026 | Administrative Coordinator | d | 32 | 25 | | 1.0 | |
| 25250026 | Administrative Coordinator - Comm Corr | d | 25 | | 1.0 | | |
| 32500001 | Community Corrections Director | d | 32 | 32 | | 1.0 | |
| 32500001 | Community Corrections Director | d | 25 | | 1.0 | | |
| <u>EQUALIZATION</u> | | | | | | | |
| 15350001 | Property Description Technician I/II/III/IV | a | 12 | 15 / 17 / 19 / 21 | | 1.0 | |
| 25880001 | Property Description Technician I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 15350002 | Property Description Technician I/II/III/IV | a | 12 | 15 / 17 / 19 / 21 | | 1.0 | |
| 25880002 | Property Description Technician I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |

**2016 Washtenaw County
POSITION MODIFICATIONS**

| POSITION CONTROL NO. | POSITION TITLE | NOTE | EMPLOYEE GROUP | GRADE | CREATE | ELIMINATE | PLACE ON HOLD VACANT |
|---|---|------|----------------|-------------------|--------|-----------|----------------------|
| <u>EQUALIZATION Continued</u> | | | | | | | |
| 16160001 | Equalization Technician I-IV | a | 11 | 16 / 18 / 20 / 22 | | 1.0 | |
| 20780001 | Equalization Technician I/II/III | a | 11 | 20 / 22 / 24 | 1.0 | | |
| 21330001 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890001 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 21330002 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890002 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 21330003 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890003 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 21330004 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890004 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 21330005 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890005 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| 21330006 | Equalization Appraiser I-IV | a | 11 | 21 / 23 / 25 / 27 | | 1.0 | |
| 25890006 | Equalization Appraiser I/II/III | a | 11 | 25 / 27 / 29 | 1.0 | | |
| <u>FINANCE</u> | | | | | | | |
| 29420003 | Business Analyst | a | 32 | 29 / 30 | | 1.0 | |
| 31080001 | Senior Business Analyst | a | 32 | 31 | 1.0 | | |
| <u>OFFICE OF INFRASTRUCTURE MANAGEMENT</u> | | | | | | | |
| 29590001 | Fleet Services Manager I/II | a | 32 | 29 / 30 | | 1.0 | |
| 31090001 | Operations Manager | a | 32 | 31 | 1.0 | | |
| 81040001 | Administrative Support Supervisor | | 10 | 81 | | 1.0 | |
| 75570001 | OIM Supervisor | | 10 | 75 | 1.0 | | |
| <u>PARKS & RECREATION</u> | | | | | | | |
| 31810001 | Manager of Administrative Services | a | 32 | 31 | | 1.0 | |
| 32010001 | Manager of Finance & Administration | a | 32 | 32 | 1.0 | | |
| 28430001 | Stewardship Manager | | 11 | 28 | 1.0 | | |
| 28390001 | Park & Facility Manager | a | 32 | 28 | | 1.0 | |
| 30760001 | Park & Facility Manager | a | 32 | 30 | 1.0 | | |
| 28390002 | Park & Facility Manager | a | 32 | 28 | | 1.0 | |
| 30760002 | Park & Facility Manager | a | 32 | 30 | 1.0 | | |
| <u>WATER RESOURCES</u> | | | | | | | |
| 33720001 | Storm Water Engineer | a | 11 | 33 | | 1.0 | |
| 82010001 | Storm Water Engineer Supervisor | a | 10 | 82 | 1.0 | | |
| 77550001 | Soil Erosion Program Supervisor | | 10 | 78 | 1.0 | | |
| 29610001 | Solid Waste Program Coordinator | | 11 | 29 | | 1.0 | |
| 28420001 | Environmental Coordinator | | 11 | 28 | 1.0 | | |
| 22640002 | Solid Waste Program Specialist | a | 11 | 22 | | 1.0 | |
| 22910001 | Solid Waste Program Specialist I/II/III | a | 11 | 22 / 24 / 26 | 1.0 | | |
| 22910002 | Solid Waste Program Specialist I/II/III | | 11 | 22 / 24 / 26 | 1.0 | | |
| 28380001 | Environmental Specialist | a | 11 | 28 | | 1.0 | |
| 26460001 | Environmental Specialist I/II/III | a | 11 | 26 / 28 / 30 | 1.0 | | |
| 26460002 | Environmental Specialist I/II/III | e | 11 | 26 / 28 / 30 | 1.0 | | |
| 27710001 | Drain Special Assessment Coord I/II | | 11 | 25 / 27 | 1.0 | | |

| Notes: | | | | | | | |
|--|--|--|--|--|--|--|--|
| a - Reclassification - effective 1/1/2016 | | | | | | | |
| b - To replace borrowed position | | | | | | | |
| c - Internally bid; positions control numbers to be eliminated will identified upon promotion | | | | | | | |
| d - Move to employee group 25 | | | | | | | |
| e - Activation of position contingent upon non-general fund financing by the department, and with concurrence of Finance | | | | | | | |

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 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 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 thousand (\$50,000) 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 2016 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2015 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2016 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, 2015 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.

C. Community Impact Investing

1. As adopted per resolution 13-0199 a set of Community Impacts will be used to guide the "investment policy" for all funds entrusted to the Board of Commissioners. These community impacts will be further defined and made measurable through process activities and output programs, strategies and activities. The Community Impact areas shall be:
 - a. Ensure Community Safety Net Through Health and Human Services Inclusive of Public Safety
 - b. Increase Economic Opportunity and Workforce Development
 - c. Ensure Mobility and Civic Infrastructure for County Residents
 - d. Reduce Environmental Impact
 - e. Internal Labor Force Sustainability and Effectiveness

As outlined in resolution 13-0199 the Board of Commissioners directs the County Administrator to lead a structure and transparent process, by which the paradigm of Community Impact Investing can be steadily, if incrementally, realized. The calendar by which this will be achieved is outlined below:

- a. January – March: Administration provides research on proven strategies that feed into identified Community outcomes
- b. April – June: Department identify current programs that feed into proven strategies
- c. July – September: Administration identifies program investment levels, trends, gaps, and maps these to strategies and outcomes
- d. October – December: Board reviews information to inform changes in 2017 budget reaffirmation

At the time of the annual budget reaffirmation, a new calendar shall be adopted for the continued implementation of community impact investing for the subsequent year.

D. 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 2016-2019 budgets are established in accordance with this resolution based on an assumed # of 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. On April 16, 2014, the Board of Commissioners by resolution 14-0069 adopted the 2016-17 cost/price metrics as the agreed calculation for the total price of a police service unit (PSU). The 2016 price will be \$156,709 and the 2017 price will be \$158,276 per PSU. In addition, an amount will be added to the 2016 and 2017 prices per PSU for in-car printer replacement, once the total cost of ownership is calculated. 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 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.
4. 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.

5. The Board of Commissioners shall appropriate \$100,000 to cover litigation matters involving the County as Plaintiff, to be overseen by the County Administrator.
6. 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.
7. 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.
8. 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 Website no longer need to be included in the Annual Budget Resolution.
9. The Board of Commissioners rescinds any prior action not in conformity with the above-stated general policies and specific policies.
10. 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.
11. 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 20.0% of General Fund expenditures, net of indirect costs.
12. Any structural annual surplus or deficit as a result of the annual Equalization Report will have options for use or reduction recommended by the County Administrator in alignment with the community outcomes and processes as outlined by the adopted Community Impact Resolution 13-0199, presented to the Board of Commissioner for consideration and confirmed by Board action and authorization after the 3rd quarter budget report to the Board of Commissioners each calendar year.

Any nonstructural annual surplus exceeding the final budgeted planned contribution to fund balance as reported in March of each year for the prior year and confirmed in the Comprehensive Annual Financial Report as presented in April of each year may be considered by the Board of Commissioners for investment in their priorities. The investments supported by this one-time annual surplus shall be considered non-structural.

The Board of Commissioners reiterates its commitment to long-term financial stability with a conscious “eye on the future” and that there are fiscal challenges that exist that are not sustainable over the very long-term. Therefore, the Board of Commissioners directs the County

Administrator to recommend in alignment within the defined community impact and investment priorities the use of any General Fund budget surplus in consideration of the following priorities: reinstatement of the jail expansion bond payment; and an additional county capital allocation for ongoing space, equipment and technology needs.

13. 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.
14. 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 Office of Community and Economic Development in alignment with resolution 14-0091 will prepare, monitor and evaluate the human services and children's well-being coordinated funding allocations. Upon approval of the Board of Commissioners the 2016-2019 Adopted Budget will provide the General Fund allocation for the period of January 1, 2016 through December 31, 2019.
15. 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.
16. The Board of Commissioners approves departmental service fee increases in the 2016-2019 Budgets based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in resolution 03-0209.
17. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.
18. 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.
19. 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.
20. 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 2016 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact on the 2016-2019 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 2016 through 2019 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.

21. 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 2016 through 2019 fiscal years for a determination of the need to fill these positions for the continued success of the organization.
22. The Board of Commissioners directs the County Administrator to report to them quarterly on the status of the budget during the 2016 through 2019 fiscal years.
23. 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.
24. 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 2016 through 2019 County appropriations except where required. Where applicable General Fund appropriations will be decreased based on any savings gained from labor negotiations.
25. 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.
26. 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 2016 through 2019. 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.
27. 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.
28. 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 has been reviewed in alignment with the 2016-2019 budget and program reductions, and a revised plan was approved by the Board of Commissioners per resolution 13-0109 on July 10, 2013.
29. 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 2016 through 2019. The long-term sustainability of these modifications will be reviewed and a recommendation will be included in the 2020-2023 budgets.

30. 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.
31. 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.
32. 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.
33. The Administrator is directed to prepare and implement a staff study, a maximum of twice, to assess the capabilities of the organization to meet the community outcomes and processes.
34. The County shall conduct a citizen experience study assessing customer interactions with county entities via our website and other means to inform the development of community outcomes and Board priorities.
35. Effective for new hires after 1-1-14 and thereafter, in alignment with respective labor agreements, employees will participate in a defined contribution system with vesting requirements for employer contributions and the employer will establish a retiree health reimbursement account (HRA) on behalf of the employee. For employees who leave prior to the defined contribution vesting requirements, 100% of the applicable employer contributions shall be forfeited and transferred to the Washtenaw County Employees' Retirement System with the intent to reduce the unfunded actuarial accrued liability (UAAL). Furthermore, for employees who leave prior to normal retirement eligibility and corresponding retirement, 100% of the applicable HRA shall be forfeited and transferred to the Washtenaw County Voluntary Employees Beneficiary Association with the intent to reduce the UAAL.
36. The Board of Commissioners recognizes the reduction of appropriations by \$600K for general operations for a decreased contribution for the jail renovation bond payments for fiscal years

2016, 2017 and 2018 is a non-structural solution provided to address the reduction in the Convention Facilities/State Liquor Tax general revenues. Over fiscal years 2016, 2017, 2018 and 2019 any new structural revenues identified will first be applied as a structural solution to the loss in revenues. Once the structural solutions identified replaces the total \$600K in revenue loss and are sustainable into the future then this priority will be considered met.

37. The Board of Commissioners recognizes the significant reductions in county capital appropriations, since 2008, and that they are not sustainable into the future. County space, equipment and technology needs must be met and maintained appropriately to continue providing services to all county customers. The Board directs the Administrator to evaluate and recommend an appropriate additional capital allocation from either structural or non-structural funds in alignment with item II. D. #12 to mitigate deferment of maintenance and replacement needs of the county's infrastructure.

WASHTENAW COUNTY MICHIGAN

Washtenaw County Outside Agency Allocations

| Agency Name | 2016 Current Budget | 2016 Adopted Budget | Variance | 2017 Current Budget | 2017 Adopted Budget | Variance | 2018 Current Budget | 2018 Projected Budget | Variance | 2019 Projected Budget |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|------------------|---------------------|-----------------------|------------------|-----------------------|
| Dues/Membership Category | | | | | | | | | | |
| Mandated Animal Control | \$ 475,201 | \$ 485,607 | \$ 10,406 | \$ 475,201 | \$ 485,607 | \$ 10,406 | \$ 475,201 | \$ 485,607 | \$ 10,406 | \$ 485,607 |
| MAC Dues | 26,000 | 26,000 | - | 26,000 | 26,000 | - | 26,000 | 26,000 | - | 26,000 |
| Huron River Water Council*** | 11,892 | 11,892 | - | 11,892 | 11,892 | - | 11,892 | 11,892 | - | 11,892 |
| SEMCOG*** | 136,000 | 136,000 | - | 136,000 | 136,000 | - | 136,000 | 136,000 | - | 136,000 |
| SEMCOG Water Quality*** | 10,000 | 10,000 | - | 10,000 | 10,000 | - | 10,000 | 10,000 | - | 10,000 |
| Food Systems Economic Partners* | - | - | - | - | - | - | - | - | - | - |
| Soil Conservation*** | 30,000 | 30,000 | - | 30,000 | 30,000 | - | 30,000 | 30,000 | - | 30,000 |
| NEW Center | - | - | - | - | - | - | - | - | - | - |
| WATS (Washtenaw Area Transportation) | 20,000 | 20,000 | - | 20,000 | 20,000 | - | 20,000 | 20,000 | - | 20,000 |
| Area Agency On Aging** | 23,712 | 25,694 | 1,982 | 23,712 | 25,694 | 1,982 | 23,712 | 25,694 | 1,982 | 25,694 |
| Total Dues/Membership | 732,805 | 745,193 | 12,388 | 732,805 | 745,193 | 12,388 | 732,805 | 745,193 | 12,388 | 745,193 |
| Human Services Category | | | | | | | | | | |
| Domestic Violence Project Safe House | 96,000 | 96,000 | - | 96,000 | 96,000 | - | 96,000 | 96,000 | - | 96,000 |
| Eviction Prevention | - | - | - | - | - | - | - | - | - | - |
| Fair Housing | - | - | - | - | - | - | - | - | - | - |
| Sheltering Activities (Delonis Center) | 200,000 | 200,000 | - | 200,000 | 200,000 | - | 200,000 | 200,000 | - | 200,000 |
| United Way - 211 | 16,000 | 16,000 | - | 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 | 1,015,000 | - | 1,015,000 |
| Small Business Development Center | - | - | - | - | - | - | - | - | - | - |
| DHS Child Abuse Prevention* | - | - | - | - | - | - | - | - | - | - |
| Success by Six | 7,500 | 7,500 | - | 7,500 | 7,500 | - | 7,500 | 7,500 | - | 7,500 |
| Legal Resource Center | 4,000 | 4,000 | - | 4,000 | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| Brown Chapel | - | - | - | - | - | - | - | - | - | - |
| Total Human Services | 1,338,500 | 1,338,500 | - | 1,338,500 | 1,338,500 | - | 1,338,500 | 1,338,500 | - | 1,338,500 |
| Special Initiative Category** | | | | | | | | | | |
| Eastern County Economic Development* | 100,000 | - | (100,000) | 100,000 | - | (100,000) | 100,000 | - | (100,000) | - |
| Eastern County Incubator* | 50,000 | - | (50,000) | 50,000 | - | (50,000) | 50,000 | - | (50,000) | - |
| SPARK (Includes Eastern County allocations)* | 200,000 | 500,000 | 300,000 | 200,000 | 450,000 | 250,000 | 200,000 | 450,000 | 250,000 | 450,000 |
| Washtenaw Farm Council (4-H)* | 15,000 | 15,000 | - | 15,000 | 15,000 | - | 15,000 | 15,000 | - | 15,000 |
| Aerotropolis* | 50,000 | - | (50,000) | 50,000 | - | (50,000) | 50,000 | - | (50,000) | - |
| Reserve For Housing*** | - | - | - | - | - | - | - | - | - | - |
| Housing Contingency*** | - | - | - | - | - | - | - | - | - | - |
| Total Special Initiative | 415,000 | 515,000 | 100,000 | 415,000 | 465,000 | 50,000 | 415,000 | 465,000 | 50,000 | 465,000 |
| Other Agencies-GF Category | | | | | | | | | | |
| Barrier Busters/Eviction Prevention** | 50,000 | 50,000 | - | 50,000 | 50,000 | - | 50,000 | 50,000 | - | 50,000 |
| WATT (Washtenaw Area Teens for Tomorrow) | - | - | - | - | - | - | - | - | - | - |
| Ann Arbor Teen Center/Neutral Zone | - | - | - | - | - | - | - | - | - | - |
| Law Library | 12,400 | 12,400 | - | 12,400 | 12,400 | - | 12,400 | 12,400 | - | 12,400 |
| Total Other Agencies-GF | 62,400 | 62,400 | - | 62,400 | 62,400 | - | 62,400 | 62,400 | - | 62,400 |
| Total Outside Agencies | \$ 2,548,705 | \$ 2,661,093 | \$ 112,388 | \$ 2,548,705 | \$ 2,611,093 | \$ 62,388 | \$ 2,548,705 | \$ 2,611,093 | \$ 62,388 | \$ 2,611,093 |

* Tentative funding of actual grant awardees to be determined by the Economic Development Coordinating Committee in compliance with Public Act 88 Resolution #15-0166/7 via an annual and multi-year grant process to meet long-term goals set by the Board of Commissioners
** Administered by the Office of Community & Economic Development
*** Administered by the Water Resources Commissioner