

**A RESOLUTION APPROVING AND ADOPTING THE BIENNIAL COUNTY  
BUDGET FOR 2006 AND 2007**

**WASHTENAW COUNTY BOARD OF COMMISSIONERS**

November 16, 2005

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

WHEREAS, the County Administrator was directed to prepare the 2006 budget for approval and adoption, and the 2007 budget based on information currently available; and

WHEREAS, on October 5, the County Administrator presented the budget for 2006 and 2007; and

WHEREAS, the 2006 budget is based on an operating millage rate of 4.5713; and

WHEREAS, 50% of the proceeds of the Convention Facilities/Liquor Tax revenue received from the state are used for the specific purpose of substance abuse prevention programs in the County; and

WHEREAS, during the period from September 8 and ending October 19, the Ways & Means Committee conducted a budget review session and recommended adjustments to bring revenues and expenditures into conformity at a General Fund expenditure level of \$97,544,832; and

WHEREAS, the public hearing on the proposed 2006/2007 Budget was held on Wednesday, November 2, 2005, 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, the proposed budget for fiscal year 2006/2007 was filed with the County Clerk/Register on October 5, 2005; and

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

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the 2006 Operating Budget as the official budget and the position changes for the County of Washtenaw for the fiscal year beginning January 1, 2006.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2007 budget be amended in 2006 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 2007 budget back to the Board prior to the beginning of fiscal year 2007 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the biennial 2006-2007 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:

WASHTENAW COUNTY MICHIGAN

2006/07 Biennial Budget  
Washtenaw County

FUND #	AGENCY #	ORGANIZATION NAME	2006 Adopted	2007 Adopted
1010		<b>GENERAL FUND</b>	<b>\$ 97,544,832</b>	<b>\$ 105,421,603</b>
	100	Board of Commissioners	\$ 592,070	\$ 606,609
	130	Trial Court	\$ 8,639,955	\$ 8,934,676
	140	District Court	\$ 4,644,795	\$ 4,812,923
	150	Probation	\$ 145,272	\$ 145,272
	200	County Administrator	\$ 766,591	\$ 801,808
	210	Finance	\$ 2,449,705	\$ 2,544,424
	219	Budget	\$ 532,188	\$ 554,007
	220	Information and Technology	\$ 6,711,561	\$ 6,991,285
	230	Public Defender	\$ 2,716,025	\$ 2,832,189
	260	Human Resources	\$ 1,029,534	\$ 1,076,626
	265	Organizational Development	\$ 747,574	\$ 768,569
	270	Corporation Counsel	\$ 246,335	\$ 257,090
	310	Equalization	\$ 1,460,738	\$ 1,527,141
	320	Building Authority	\$ 7,697	\$ 7,697
	400	Clerk/Register of Deeds	\$ 4,722,288	\$ 4,775,550
	420	Treasurer's Office	\$ 1,146,669	\$ 1,191,114
	430	Prosecuting Attorney	\$ 4,866,323	\$ 5,092,097
	440	Drain Commissioner	\$ 2,496,869	\$ 2,604,649
	460	Planning & Environment	\$ 1,523,954	\$ 1,580,015
	462	Western Service Center Customer Support	\$ 315,448	\$ 333,480
	500	Sheriff	\$ 19,561,137	\$ 20,359,897
	500	Sheriff - Corrections	\$ 13,458,273	\$ 14,762,451
	500	Sheriff - Court Security	\$ 918,176	\$ 940,475
	560	Emergency Management	\$ 438,589	\$ 454,164
	680	Children's Services	\$ 605,477	\$ 605,949
	690	Veteran Services	\$ 667,694	\$ 695,723
	695	County Extension	\$ 679,359	\$ 682,653
	980	Central Charges	\$ 4,284,405	\$ 4,325,477
	980	Adjustment for Cost Allocation	\$ (12,758,377)	\$ (12,335,855)
	980	Appropriations and Transfers	\$ 23,928,508	\$ 27,493,448
		Capital Projects	\$ 300,000	\$ 300,000
		Cigarette Tax - Health	\$ 133,770	\$ 133,770
		Mental Health	\$ 3,414,814	\$ 5,079,863
		ETCS	\$ 341,695	\$ 632,015
		Public Health	\$ 3,287,693	\$ 3,761,890
		Child Care	\$ 5,212,261	\$ 5,643,655
		Community Corrections	\$ 153,434	\$ 220,519
		Family Independence Agency	\$ 54,109	\$ 54,109
		Friend of the Court	\$ 1,336,082	\$ 1,640,182
		Head Start	\$ 600,971	\$ 600,971
		County Library	\$ 790,035	\$ 814,705
		Pros. Atty. - Coop. Reim.	\$ 209,102	\$ 220,184
		Substance Abuse	\$ 826,248	\$ 826,248
		Environmental Health	\$ 1,258,392	\$ 1,423,941
		County Health Care	\$ 710,000	\$ 710,000
		LEPC Appropriation	\$ 15,000	\$ 15,000
		PORT	\$ 169,478	\$ 199,582
		Housing Appropriation	\$ 360,000	\$ 360,000
		Community Development	\$ 35,000	\$ 35,000
		Violence Against Women (SACC)	\$ 75,000	\$ -
		Storm Water General Permit	\$ 95,550	\$ 84,550
		Capital Equipment	\$ 200,000	\$ 200,000
		Emergency Preparedness	\$ 35,302	\$ 35,302
		1/8 Mill Allocation	\$ 1,789,826	\$ 1,897,216
		Technology & Telecommunications	\$ 2,319,746	\$ 2,319,746
		LAWNET	\$ 30,000	\$ 30,000
		Worksite Wellness	\$ 45,000	\$ 45,000
		Spark	\$ 50,000	\$ 50,000
		Probation Residential Center	\$ 80,000	\$ 160,000

WASHTENAW COUNTY MICHIGAN

2006/07 Biennial Budget  
Washtenaw County

FUND #	AGENCY #	ORGANIZATION NAME	2006 Adopted	2007 Adopted
<b>SPECIAL REVENUE FUNDS</b>				
1090	310	AERIAL PHOTO	\$ 80,000	\$ 80,000
1293	470	COMMUNITY DEVELOPMENT	\$ 1,821,524	\$ 1,821,524
1490	500	SHERIFF TRAINING FUNDS	\$ 73,000	\$ 73,000
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 270,972
1620	430	PROSECUTING ATTORNEY - CR	\$ 634,212	\$ 666,806
1680	200	HOUSING FUNDS	\$ 411,804	\$ 411,804
1710	580	BFI - SOLID WASTE	\$ 425,000	\$ 425,000
1750	615	BUILDING SERVICES	\$ 1,704,025	\$ 1,769,418
1760	620	ENVIRONMENTAL HEALTH	\$ 3,900,504	\$ 4,099,396
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 10,000
1810	690	VETERANS TRUST	\$ 29,264	\$ 29,264
1850	440	STORMWATER GENERAL PERMIT	\$ 95,550	\$ 84,550
1900	560	EMERGENCY MANAGEMENT	\$ 2,241,000	\$ 2,241,000
2060	190	LAW LIBRARY	\$ 8,500	\$ 8,500
2080	600	PARKS AND RECREATION	\$ 9,927,322	\$ 8,823,380
2090	600	NATURAL AREAS	\$ 3,300,126	\$ 3,433,781
2110	610	COUNTY LIBRARY	\$ 845,115	\$ 872,485
2150	160	FRIEND OF THE COURT	\$ 5,680,754	\$ 5,920,610
2300	675	ETCS	\$ 8,511,545	\$ 8,526,799
2510	676	HEAD START	\$ 4,676,193	\$ 4,676,193
2804	130	COMMUNITY CORRECTIONS	\$ 1,265,373	\$ 1,265,373
2850	210	REVENUE SHARING RESERVE FUND	\$ 20,244,974	\$ 20,669,896
2930	673	CSTS	\$ 21,352,910	\$ 22,740,686
2950	674	COUNTY HEALTH CARE PLAN	\$ 710,000	\$ 710,000
2960	674	PUBLIC HEALTH	\$ 7,216,122	\$ 7,690,319
2971	670	HSCC	\$ 92,973	\$ 92,973
2980	679	FAMILY INDEPENDENCE AGENCY	\$ 854,109	\$ 854,109
2990	180	CHILD CARE	\$ 11,743,048	\$ 12,005,836
<b>DEBT SERVICE FUNDS</b>				
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 5,412,555	\$ 4,765,163
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 4,165,251	\$ 3,874,720
<b>CAPITAL/CONSTRUCTION FUNDS</b>				
4010	240	CAPITAL PROJECTS	\$ 2,089,826	\$ 2,197,216
4050	220	CAPITAL EQUIPMENT	\$ 2,719,746	\$ 2,719,746
4060	200	CAPITAL RESERVES	\$ 4,434,645	\$ 5,560,244
4300	580	DPW REVOLVING	\$ 47,000	\$ 47,000
4500	580	WWRA RECYCLING PROJECT	\$ 264,000	\$ 264,000
<b>ENTERPRISE FUNDS</b>				
5150	420	DELINQUENT TAX FUND	\$ 3,765,279	\$ 3,466,260
5500	420	PA 123	\$ 99,579	\$ 105,201
5600	420	PA 105	\$ 35,131	\$ 37,107
		WCHO Support (Leased Positions)	\$ 5,158,951	\$ 5,449,415
		WHP Support (Leased Positions)	\$ 274,580	\$ 289,754
<b>INTERNAL SERVICE FUNDS</b>				
6310	240	FACILITIES MANAGEMENT	\$ 6,968,109	\$ 7,261,488
6315	240	FIA BUILDINGS	\$ 31,769	\$ -
6320	240	FLEET SERVICES	\$ 2,558,880	\$ 2,720,882
6340	240	WAREHOUSE REVOLVING	\$ 504,000	\$ 504,000
6360	240	COPIER FUND	\$ 514,000	\$ 514,000
6440	200	RISK MANAGEMENT	\$ 1,863,454	\$ 1,981,668
6600	210	FRINGE BENEFIT REVOLVING	\$ 21,473,524	\$ 24,058,232
6900	210	CENTREX	\$ 700,000	\$ 700,000

**2006/07 Washtenaw County  
POSITION MODIFICATIONS**

<b>POSITION CONTROL NO.</b>	<b>POSITION TITLE</b>	<b>NOTE</b>	<b>EMPLOYEE GROUP</b>	<b>GRADE</b>	<b>CREATE</b>	<b>ELIMINATE</b>
<b><u>COMMUNITY DEVELOPMENT</u></b>						
2719-0066	Management Analyst I/II	a	32	27/29		1.0
3025-0018	Senior Management Analyst	a	32	30	1.0	
<b><u>COMMUNITY SUPPORT &amp; TREATMENT Services</u></b>						
2060-0001	Registered Dietician-CSTS	a,b,e	11	20/22		
2060-0002	Registered Dietician-CSTS	a,b,e	11	20/22		
<b><u>DRAIN COMMISSIONER</u></b>						
2932-0001	Environmental Analyst	a	32	29		1.0
3190-0001	Senior Environmental Planner	a	32	31	1.0	
<b><u>ENVIRONMENTAL HEALTH</u></b>						
2829-0001	Senior Sanitarian	a,e	11	28		1.0
2829-0002	Senior Sanitarian	a,e	11	28		1.0
2829-0003	Senior Sanitarian	a,e	11	28		1.0
2829-0004	Senior Sanitarian	a,e	11	28		1.0
2943-0001	Senior Sanitarian	a,e	11	29	1.0	
2943-0002	Senior Sanitarian	a,e	11	29	1.0	
2943-0003	Senior Sanitarian	a,e	11	29	1.0	
2943-0004	Senior Sanitarian	a,e	11	29	1.0	
<b><u>EQUALIZATION</u></b>						
2444-0001	GIS Specialist I/II/III		11	24/26/28	1.0	
<b><u>FINANCE-SUPPORT SERVICES</u></b>						
1902-0010	Accountant I/II/III	a,e	11	19/21/23		1.0
2567-0001	Lead Accountant		11	25		1.0
2446-0001	Finance Accountant	a,e	11	24	1.0	
2446-0002	Finance Accountant	a,e	11	24	1.0	
<b><u>HUMAN RESOURCES-SUPPORT SERVICES</u></b>						
2718-0002	Human Resources Generalist I/II	a,d	32	27/29		1.0
2718-0005	Human Resources Generalist I/II	a,d	32	27/29		1.0
2718-0006	Human Resources Generalist I/II	a,d	32	27/29		1.0
2720-0022	Management Assistant		32	27		1.0
2941-0001	Human Resources Generalist I/II	a,d	32	29/30	1.0	
2941-0002	Human Resources Generalist I/II	a,d	32	29/30	1.0	
2941-0003	Human Resources Generalist I/II	a,d	32	29/30	1.0	
2941-0004	Human Resources Generalist I/II	a,d	32	29/30	1.0	
<b><u>INFRASTRUCTURE-SUPPORT SERVICES</u></b>						
2713-0001	Budget Analyst I/II	a,d	32	27/29		1.0
2713-0003	Budget Analyst I/II	a,d	32	27/29		1.0
2719-0033	Management Analyst I/II	a	32	27/29		1.0
2719-0036	Management Analyst I/II	a	32	27/29		1.0
7745-0001	Facilities Engineer		10	77		1.0
2750-0002	Facilities Engineer	c	32	29	1.0	
2942-0001	Budget Analyst I/II	a,d	32	29/30	1.0	
2942-0002	Budget Analyst I/II	a,d	32	29/30	1.0	
3057-0001	Support Services Project Manager	a	32	30	1.0	
3057-0002	Support Services Project Manager	a	32	30	1.0	
<b><u>LLRC</u></b>						
1731-0001	Library Technical Coordinator	a	12	17		1.0
1971-0001	Library Technical Coordinator	a	12	19	1.0	

**2006/07 Washtenaw County  
POSITION MODIFICATIONS**

<b>POSITION CONTROL NO.</b>	<b>POSITION TITLE</b>	<b>NOTE</b>	<b>EMPLOYEE GROUP</b>	<b>GRADE</b>	<b>CREATE</b>	<b>ELIMINATE</b>
<b><u>PLANNING SERVICES</u></b>						
2263-0001	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		1.0
2263-0002	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		1.0
2263-0004	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		1.0
2263-0005	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		1.0
2263-0006	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		0.8
2263-0007	Associate/Sr/Principal Planner	a,d,e	11	22/24/26		1.0
2347-0001	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	1.0	
2347-0002	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	1.0	
2347-0003	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	1.0	
2347-0004	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	1.0	
2347-0005	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	1.0	
2347-0006	Associate/Sr/Principal Planner	a,d,e	11	23/25/27	0.8	
<b><u>PROSECUTING ATTORNEY</u></b>						
1631-0001	Victim Witness Advocate	a,e	12	16		1.0
1631-0002	Victim Witness Advocate	a,e	12	16		1.0
1631-0003	Victim Witness Advocate	a,e	12	16		1.0
1631-0004	Victim Witness Advocate	a,e	12	16		1.0
1631-0006	Victim Witness Advocate	a,e	12	16		1.0
1631-0007	Victim Witness Advocate	a,e	12	16		1.0
1631-0008	Victim Witness Advocate	a,e	12	16		1.0
1880-0001	Victim Witness Advocate	a,e	12	18	1.0	
1880-0002	Victim Witness Advocate	a,e	12	18	1.0	
1880-0003	Victim Witness Advocate	a,e	12	18	1.0	
1880-0004	Victim Witness Advocate	a,e	12	18	1.0	
1880-0005	Victim Witness Advocate	a,e	12	18	1.0	
1880-0006	Victim Witness Advocate	a,e	12	18	1.0	
1880-0007	Victim Witness Advocate	a,e	12	18	1.0	
<b><u>PUBLIC HEALTH</u></b>						
2037-0003	Registered Dietician	a,b,e	11	20/22		
2037-0004	Registered Dietician	a,b,e	11	20/22		
1242-0004	Human Services Outreach Worker		12	12		1.0
2110-0057	Mental Health Professional	a,e	11	21		1.0
2110-0091	Mental Health Professional	a,e	11	21		1.0
2071-0001	Prevention Specialist		11	20	1.0	
2348-0001	Community Mental Health Specialist	a,e	11	23	1.0	
2348-0002	Community Mental Health Specialist	a,e	11	23	1.0	
<b><u>TREASURER</u></b>						
2819-0004	Senior Management Assistant	a	32	28		1.0
2819-0005	Senior Management Assistant	a	32	28		1.0
3157-0001	Chief Deputy Treasurer	a	32	31		1.0
2719-0074	Management Analyst I/II	a	32	27/29	1.0	
2719-0075	Management Analyst I/II	a	32	27/29	1.0	
3256-0001	Chief Deputy Treasurer	a	32	32	1.0	
<b><u>TRIAL COURT</u></b>						
1542-0002	Central Assignment Clerk I/II	a,b,e	15	15/16		
1542-0004	Central Assignment Clerk I/II	a,b,e	15	15/16		
1558-0001	Case Evaluation Coordinator I/II	a,b,e	15	15/16		
7742-0001	Diversion/Adoption Supervisor	a,e	24	77		1.0
7918-0001	Diversion/Adoption Supervisor	a,e	24	79	1.0	

**2006/07 Washtenaw County  
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE GROUP	GRADE	CREATE	ELIMINATE
<b>WCHO</b>						
2719-0006	Management Analyst I/II	a	32	27/29		1.0
2719-0068	Management Analyst I/II		32	27/29		1.0
2728-0001	Recipient Rights Officer	a	32	27/29		1.0
3025-0009	Senior Management Analyst I/II		32	30		1.0
2719-0073	Management Analyst I/II	c	32	27/29	1.0	
2719-0076	Management Analyst I/II		32	27/29	1.0	
2719-0077	Management Analyst I/II		32	27/29	1.0	
2719-0078	Management Analyst I/II		32	27/29	1.0	
2720-0053	Management Assistant	c	32	27	1.0	
2728-0008	Recipient Rights Officer I/II	c	32	27/29	1.0	
3025-0019	Senior Management Analyst I/II	a	32	30	1.0	
3058-0001	Senior Recipient Rights Officer	a	32	30	1.0	
3254-0005	WCHO Division Manager		32	32	1.0	
3254-0006	WCHO Division Manager		32	32	1.0	

- a-Reclassification
- b-Adding Level II
- c-Creating position to replace position borrowed from another department
- d-Market Study
- e-Union negotiated

**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 permits 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 five and ten year projection of 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. Fixed 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, 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 twenty-five thousand (\$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 2006/2007 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2005 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2006 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, 2005 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.
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. The Board of Commissioners authorizes the County Administrator to make position modifications for WCHO if there is no net impact on the General Fund.

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 approved a revised methodology for conducting Police Services for fiscal year 2006-2009 by resolution number #05-0156 that will be adhered to throughout the 2006/07 budget. For 2006, the base contract cost for local jurisdictions amounts to an annual cost increase of 6% per PSU. For 2007, the base contract cost again increases by 6% per PSU. In addition for 2007, the resolution authorizes a methodology change to charge local jurisdictions for overtime. Financial and position information contained throughout this resolution are based on 90 PSUs for the 2006/07 fiscal years. The Board authorizes the Administrator to revise the budget or position control in accordance with the approved methodology if there is a change to the number of PSUs contracted for within these fiscal years.

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 directs that an annual internal audit schedule be developed by the County Administrator for 2006/2007. 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.
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 approved on January 21, 2004 in resolution 04-0016.
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. At those times the Board will approve new positions and single new expenditures in excess of \$250,000.
12. The Board shall plan future budgets to meet the goal of a Reserve for Subsequent Years representing 8.0% of General Fund expenditures, net of indirect costs.
13. Pursuant to Section 1 of Act No. 214 of the Public Acts of Michigan of 1899, as amended, the Board of Commissioners shall dedicate a Veterans' Relief Fund in the amount equal to 1/500 of a mill; for 2004 this is equivalent to \$28,741.
14. The Board of Commissioners authorizes the County Administrator to continue the necessary contracts for outside litigation.
15. 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.
16. The Board of Commissioners authorizes the County Administrator to execute contracts and release funds to the outside agencies in conformity with the appropriations identified in the Budget Preparation, Policy and Issues section of the Budget Summary and the County's contract policies and procedures. These contracts shall be prepared, monitored and evaluated by the identified County oversight departments.
17. The Board of Commissioners authorizes the continuation of a reserve of \$150,000 to support sheltering activities and authorizes the County Administrator to allocate these funds as necessary.
18. 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.
19. The Board of Commissioners approves departmental service fee increases in the 2006/07 Budget based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in resolution 03-0209.
20. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.
21. The Board of Commissioners approves the fee schedule adjustments for the Planning & Environment department as attached.
22. The Board of Commissioners hereby elects to pursue foreclosure and property sales under Public Act 123 of 1999 for fiscal year 2006. The Board of Commissioners authorizes the County

Treasurer to allocate Urban Homestead funds to cover program related obligations, with the understanding there should be availability of funds from the sale of foreclosed properties or from collected fees associated with delinquent properties.

This program is to be reviewed annually by the County Administrator with the County Treasurer. The legislation allows the decision of who will oversee this program, the State of Michigan or the County Treasurer, to be revisited between January 1, 2006 to December 31, 2006.

23. The Board of Commissioners continues 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 new methodology provides the link between expenditures and volume of documents processed by the Register of Deeds staff. Personal Services budget levels will be set at the beginning of each year based on a projected number of documents to be processed in the upcoming year and an average cost per document based on historical values. The 2006 Deeds Personal Services budget is based on a projection of 88,500 documents. 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.
24. 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.
25. 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 2006 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact for the 2006/07 Budget and recommend 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 2006 and recommend appropriate action, if needed, in the 2007 Budget Amendment.
26. The Board of Commissioners directs the County Administrator to continue the 60-day hold process to allow for a review of any vacancies that arise during the 2006/07 fiscal years for a determination of the need to fill these positions for the continued success of the organization.
27. The Board of Commissioners directs the County Administrator to report to them quarterly on the status of the budget during the 2006 and 2007 fiscal years.
28. The Board of Commissioners directs the County Administrator and Health Officer to continue the Public Health Hearing & Vision program at its 2004/05 level of service and staffing through December 31, 2006, to re-create the 2.0 FTE previously eliminated in resolution 05-0181, to offset the loss of state program funding with Public Health operational savings and or enhanced program revenue that does not reduce other Public Health direct services as a means to fund these positions for this period of time, and to bring forth a long-term sustainability plan to the Board during the summer of 2006 to make a policy decision regarding the future of the program. The Board gives the Administrator all necessary budget and personnel authority to carryout this policy.

