A RESOLUTION APPROVING AND ADOPTING THE BIENNIAL COUNTY BUDGET FOR 2008 AND 2009

WASHTENAW COUNTY BOARD OF COMMISSIONERS

November 14, 2007

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 2008 budget for approval and adoption, and the 2009 budget based on information currently available; and

WHEREAS, on September 19, the County Administrator presented the budget for 2008 and 2009; and

WHEREAS, the 2008 budget is based on 2007 operating millage rate of 4.5493 with a projected revenue growth rate applied to the property tax revenue budget pending the 2008 Equalization Report to be made available in May 2008; 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 19 and ending October24, 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 $107,552,529; and

WHEREAS, the public hearing on the proposed 2008/2009 Budget was held on Wednesday, October 17, 2007, 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 2008/2009 was filed with the County Clerk/Register on September 19, 2007; 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 2008 Operating Budget as the official budget and the position changes for the County of Washtenaw for the fiscal year beginning January 1, 2008.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2009 budget be amended in 2008 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 2009 budget back to the Board prior to the beginning of fiscal year 2009 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the biennial 2008-2009 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:

2008/09 Biennial Budget
Washtenaw County

FUND #	AGENCY #	ORGANIZATION NAME	2008 Adopted	2009 Adopted
1010		**GENERAL FUND**	**$ 107,552,529**	**$ 110,764,839**
	100	Board of Commissioners	$ 602,318	$ 614,209
	130	Trial Court	$ 8,759,556	$ 9,022,731
	140	District Court	$ 5,201,850	$ 5,370,586
	150	Probation	$ 220,966	$ 220,966
	200	County Administrator	$ 1,071,207	$ 1,120,533
	210	Finance	$ 2,410,335	$ 2,495,813
	220	Support Services Strategic Planning & Budget	$ 1,771,951	$ 1,835,462
	220	Support Services Project Management	$ 424,286	$ 445,062
	220	Support Services Operations - IT	$ 6,446,153	$ 6,595,664
	230	Public Defender	$ 2,894,414	$ 3,005,987
	260	Human Resources	$ 1,019,057	$ 1,006,359
	270	Corporation Counsel	$ 263,451	$ 273,506
	310	Equalization	$ 1,461,287	$ 1,520,557
	320	Building Authority	$ 7,325	$ 7,325
	400	Clerk/Register of Deeds	$ 4,817,811	$ 4,796,217
	420	Office of the Treasurer	$ 1,241,329	$ 1,286,558
	430	Prosecuting Attorney	$ 5,282,188	$ 5,496,679
	440	Drain Commissioner	$ 2,553,973	$ 2,654,913
	460	Planning & Environment	$ 1,784,291	$ 1,845,170
	462	Western Service Center Customer Support	$ 343,789	$ 361,140
	500	Sheriff	$ 20,127,083	$ 20,909,843
	500	Sheriff - Corrections	$ 15,707,019	$ 16,245,077
	500	Sheriff - Court Security	$ 1,018,492	$ 1,042,939
	560	Emergency Management	$ 445,717	$ 459,967
	680	CWB/HS Agency Funding	$ 1,134,170	$ 1,138,256
	690	Veteran Services	$ 682,030	$ 706,163
	695	County Extension	$ 692,038	$ 697,256
	980	Central Charges	$ 4,757,417	$ 3,468,625
	980	Adjustment for Cost Allocation	$ (12,561,598)	$ (12,475,125)
	980	Appropriations and Transfers	$ 26,972,624	$ 28,596,401
		Capital Projects	$ 300,000	$ 300,000
		Cigarette Tax - Health	$ 103,400	$ 103,400
		WCHO	$ 1,128,080	$ 1,128,080
		CSTS	$ 2,191,442	$ 2,941,830
		JPORT	$ 458,860	$ 481,803
		ETCS	$ 632,015	$ 632,015
		Public Health	$ 2,975,828	$ 3,189,218
		Medical Examiner	$ 576,093	$ 593,376
		Child Care	$ 5,721,202	$ 5,805,458
		Community Corrections	$ 230,211	$ 241,722
		Family Independence Agency	$ 54,109	$ 54,109
		Friend of the Court	$ 1,688,062	$ 1,759,549
		Head Start	$ 878,651	$ 964,235
		County Library	$ 871,018	$ 890,641
		Pros. Atty. - Coop. Reim.	$ 224,183	$ 231,584
		Substance Abuse	$ 869,864	$ 869,864
		Environmental Health	$ 1,089,066	$ 1,200,474
		Department Public Works	$ 40,000	$ 40,000
		County Health Care	$ 710,000	$ 710,000
		LEPC Appropriation	$ 15,000	$ 15,000
		PORT	$ 213,477	$ 224,150
		Housing Appropriation	$ 160,000	$ 160,000
		Community Development	$ 72,674	$ 72,674
		Storm Water General Permit	$ 131,351	$ 128,285
		Capital Equipment	$ 200,000	$ 200,000
		Emergency Preparedness	$ 35,302	$ 35,302
		1/8 Mill Allocation	$ 2,025,590	$ 2,096,486
		Technology & Telecommunications	$ 2,319,746	$ 2,469,746
		LAWNET	$ 30,000	$ 30,000
		Worksite Wellness	$ 45,000	$ 45,000
		Jail Expansion - Bond Payment	$ 800,000	$ 800,000
		CCWC Administration	$ 50,000	$ 50,000
		CCWC Barrier Busters	$ 50,000	$ 50,000
		WATT	$ 70,000	$ 70,000
		Law Library	$ 12,400	$ 12,400

2008/09 Biennial Budget
Washtenaw County

FUND #	AGENCY #	ORGANIZATION NAME		2008 Adopted		2009 Adopted
		SPECIAL REVENUE FUNDS				
1090	310	AERIAL PHOTO	$	100,000	$	110,000
1293	470	COMMUNITY DEVELOPMENT	$	2,176,284	$	2,094,426
1490	500	SHERIFF TRAINING FUNDS	$	73,000	$	73,000
1572	500	INMATE ENTERPRISE FUND	$	270,972	$	270,972
1620	430	PROSECUTING ATTORNEY - CR	$	659,362	$	681,130
1670	200	HOUSING FUNDS	$	360,000	$	360,000
1710	580	SOLID WASTE	$	548,000	$	554,939
1750	615	BUILDING SERVICES	$	829,812	$	829,812
1760	620	ENVIRONMENTAL HEALTH	$	3,457,352	$	3,568,760
1780	621	RESOURCE REMEDIATION	$	10,000	$	10,000
1810	690	VETERANS TRUST	$	29,264	$	29,264
1850	440	STORMWATER GENERAL PERMIT	$	131,351	$	128,285
1900	560	EMERGENCY MANAGEMENT	$	2,234,682	$	2,238,351
2060	190	LAW LIBRARY	$	20,900	$	20,900
2080	600	PARKS AND RECREATION	$	12,089,539	$	19,730,517
2090	600	NATURAL AREAS	$	3,327,483	$	3,456,502
2110	610	COUNTY LIBRARY	$	943,098	$	962,721
2150	160	FRIEND OF THE COURT	$	5,623,180	$	5,801,897
2300	675	ETCS	$	9,232,016	$	8,732,016
2510	676	HEAD START	$	5,009,986	$	5,095,570
2804	130	COMMUNITY CORRECTIONS	$	1,053,235	$	1,064,746
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	$	89,000	$	89,000
2830	140	PUBLIC IMPROVEMENT FUND	$	140,000	$	140,000
2850	210	REVENUE SHARING RESERVE FUND	$	6,268,986	$	6,475,863
2930	673	CSTS	$	24,103,542	$	24,876,873
2950	674	COUNTY HEALTH CARE PLAN	$	710,000	$	710,000
2960	674	PUBLIC HEALTH	$	8,336,796	$	8,552,027
2971	670	CCWC	$	182,500	$	182,500
2980	679	FAMILY INDEPENDENCE AGENCY	$	854,109	$	854,109
2990	180	CHILD CARE	$	11,448,804	$	11,617,317
		DEBT SERVICE FUNDS				
3000	580	PUBLIC WORKS - DEBT SERVICE	$	4,185,073	$	4,151,803
3700	320	BUILDING AUTHORITY - DEBT SERV.	$	7,964,935	$	9,041,037
		CAPITAL/CONSTRUCTION FUNDS				
4010	240	1/8TH MILL BUILDING MAINTENANCE	$	2,025,590	$	2,096,486
4020	240	CAPITAL PROJECTS	$	300,000	$	300,000
4040	400	REGISTER OF DEEDS AUTOMATION FUND	$	300,000	$	300,000
4050	220	CAPITAL EQUIPMENT	$	2,811,246	$	2,961,246
4060	200	CAPITAL RESERVES	$	5,035,608	$	5,029,868
4300	580	DPW REVOLVING	$	47,000	$	47,000
4500	580	WWRA RECYCLING PROJECT	$	357,000	$	357,000
		ENTERPRISE FUNDS				
5150	420	DELINQUENT TAX FUND	$	1,956,500	$	1,956,500
5500	420	PA 123	$	175,874	$	182,902
5600	420	PA 105	$	36,822	$	38,272
		WCHO Support (Leased Positions)	$	6,178,896	$	6,426,052
		WHP Support (Leased Positions)	$	855,696	$	871,138
		INTERNAL SERVICE FUNDS				
6310	240	SUPPORT SERVICES OPERATIONS - FACILITIES	$	7,273,480	$	7,358,050
6320	240	FLEET SERVICES	$	2,430,658	$	2,568,569
6340	240	WAREHOUSE REVOLVING	$	504,000	$	504,000
6360	240	COPIER FUND	$	514,000	$	514,000
6440	200	RISK MANAGEMENT	$	2,182,928	$	2,184,819
6600	210	FRINGE BENEFIT REVOLVING	$	22,077,524	$	23,622,951
6900	210	CENTREX	$	700,000	$	700,000

2008/09 Washtenaw County
POSITION MODIFICATIONS

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE GROUP	GRADE	CREATE	ELIMINATE	HOLD VACANT
BUILDING INSPECTION							
2821-0005	Building Inspector	d	12	28			1.0
2822-0002	Mechanical Inspector	d	12	28			1.0
CLERK/REGISTER OF DEEDS							
TBD	Records Management Specialist	h	12	15		2.0	
2826-0001	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2826-0002	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2826-0003	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2826-0004	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2826-0005	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2826-0006	Sr Clerk/Register Assistant	a,b	32	28		1.0	
2757-0001	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
2757-0002	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
2757-0003	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
2757-0004	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
2757-0005	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
2757-0006	Sr Clerk/Register Analyst I/II/III	a,b	32	27/28/29	1.0		
CHILDREN'S SERVICES							
2270-0004	Youth Counselor-Day Treatment		11	22		1.0	
2270-0007	Youth Counselor-Day Treatment		11	22		1.0	
2075-0001	Contract Specialist I/II		11	20/22	1.0		
COMMUNITY CORRECTIONS							
2629-0001	CC Deputy Director	a	32	26		1.0	
2831-0001	CC Deputy Director	a	32	28	1.0		
DISTRICT COURT							
1357-0014	Deputy District Court Clerk	a	29	13		1.0	
1728-0005	District Court Site Supervisor	a	30	17	1.0		
1742-0004	Probation Coordinator	e	29	17	1.0		
2436-0005	Probation Agent	e	30	24	1.0		
2948-0001	Pre-Trial Services Agent	f	32	29	1.0		
DRAIN COMMISSIONER							
2569-0001	Construction Inspector	c	11	25		1.0	
2267-0010	Drain Inspector I/II/III/IV	e	11	22/23/24/25	1.0		
ENVIRONMENTAL HEALTH							
2571-0011	Sanitarian	d	11	25			1.0
2571-0020	Sanitarian	d	11	25			1.0
2571-0021	Sanitarian	d	11	25			1.0
FINANCE							
3150-0001	Purchasing Manager	a	32	31		1.0	
3175-0001	Accounting Manager	a	32	31		1.0	
3273-0001	Purchasing Manager	a	32	32	1.0		
3366-0001	Accounting Manager	a	32	33	1.0		

2008/09 Washtenaw County
POSITION MODIFICATIONS

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE GROUP	GRADE	CREATE	ELIMINATE	HOLD VACANT
HEAD START							
1576-0011	Child Development Assistant	a	12	15		1.0	
2631-0001	Program Support Coordinator	a	32	26	1.0		
INFRASTRUCTURE & PLANNING - SUPPORT SERVICES							
3057-0001	Support Services Project Manager	a	32	30		1.0	
3186-0001	Budget Manager	a	32	31		1.0	
3187-0001	Knowledge Manager	a	32	31		1.0	
3194-0001	Project Manager Support Services	a	32	31	1.0		
3274-0001	Budget Manager	a	32	32	1.0		
3275-0001	Knowledge Manager	a	32	32	1.0		
3348-0001	GIS Coordinator		11	33		1.0	
8007-0001	GIS Supervisor		10	80	1.0		
PARKS & RECREATION							
7919-0001	Park Planning Supervisor	a	10	79		1.0	
3193-0001	Park Planning Superintendent	a	32	31	1.0		
1264-0001	Park Office Assistant		12	12	1.0		
1265-0001	Park Recreation Assistant		12	12	1.0		
1265-0002	Park Recreation Assistant		12	12	1.0		
1577-0004	Park Laborer I/II		12	15/17	1.0		
1577-0005	Park Laborer I/II		12	15/17	1.0		
PLANNING SERVICES							
2347-0006	Associate/Senior/Principal Planner		11	23/25/27	0.2		
2719-0085	Management Analyst I/II		32	27/29	1.0		
PROSECUTING ATTORNEY							
1880-0008	Victim/Witness Advocate		12	18	1.0		
PUBLIC DEFENDER							
1571-0011	Legal Clerk	c	12	15			1.0
TRIAL COURT - CHILD CARE FUND							
2234-0016	Probation Officer I/II	g	14	22/23	1.0		

a-Reclassification
b-Tiering of Position; Adding Additional Grade Level(s)
c-Remove Hold/Vacant
d-Put on Hold/Vacant
e-Revenue Generating
f-Continuation of Past Pilot Project
g-New pilot to be reviewed semi annually
h-Position ID #'s to be determined no later than 4/1/08

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 2008/2009 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2007 schedule.

2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2008 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, 2007 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.

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.

The Board of Commissioners through resolution 06-0047 adopted a revised methodology for Police Services. The 2008/09 budget is established in accordance with this policy based on an assumed # of 80 deputy contracts. The Board of Commissioners authorizes the Administrator to implement budget or personnel modifications if the contract levels change throughout the contract period.

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 2008/2009. 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 2008 this is equivalent to $32,563.

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 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.

18. The Board of Commissioners approves departmental service fee increases in the 2008/09 Budget based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in resolution 03-0209.

19. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.

20. The Board of Commissioners approves the fee schedule adjustments for the Planning & Environment department as attached.

21. 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 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 2008 Deeds Personal Services budget is based on a projection of 67,000 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.

22. 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.

23. 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 2008 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact for the 2008/09 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 2008 and recommend appropriate action, if needed, in the 2009 Budget Amendment.

24. 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 2008/09 fiscal years for a determination of the need to fill these positions for the continued success of the organization.

25. The Board of Commissioners directs the County Administrator to report to them quarterly on the status of the budget during the 2008 and 2009 fiscal years.

26. 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.

27. The Board of Commissioners continues the commitment to non General Fund departments to increase general fund appropriations to subsidize the annual across the board salary adjustment as outlined in union contracts as well as the impact of fringe rate increases only if needed by the department to ensure programs continue at previous levels. If the department is able to sustain programs at previous levels without the addition of this funding, the increased general fund appropriation is to be returned to the general fund.

28. 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.

29. The Board of Commissioners approves the county sustaining the Building Services program through the end of fiscal year 2008 through an allocation of county funding from the capital reserves with the understanding that it will be repaid when the program returns to self sustainability. 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.

30. The Board of Commissioners shall establish the budget with plans for increasing, over time, non General Fund balances to an amount of 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.

31. The Board of Commissioners maintains the previous stated policy of the General Fund supporting NGF departments for personnel cost increases. The board directs the Administrator to review this policy during 2008 to understand the impact on county programs if the county were to change this policy as well as frozen or waived CAP levels in the 2010/2011 budget.

32. The Board of Commissioners directs the County Administrator to continue monitoring and lobbying the State of Michigan for reinstatement of Revenue Sharing and retention of Liquor Tax funding. The budget is based on an assumption that the State will reinstate Revenue Sharing once our revenue sharing reserve is depleted. However; the board directs the Administrator to review options during 2008/09 to understand the potential impact on county services if such funding is not available in the future.

33. The 2008/09 budget includes a reserve for a community affordable housing initiative in the amount of $250K annually. The Board of Commissioners directs the County Administrator to bring forth a strategic plan for utilization of these funds prior to any expenses being incurred.

34. The Board of Commissioners approves the updated governing policies for Finance and Fleet as attached.

35. A review of all county capital plans will be incorporated into the biennial budget review including the status and needed actions for the 20 year space plan as adopted on November 15, 2006 in resolution 06-0246.

36. The 2009 General Fund budget includes a lump sum reduction in the amount of $1,383,822 million resulting in the need to come back to the Board of Commissioners for an anticipated elimination of approximately 16 FTE. These actions will be brought before the Board of Commissioners periodically during the 2008 fiscal year or as part of the official reaffirmation of the 2009 budget.

37. The Board of Commissioners approves the 2008/09 budget with the understanding that it includes assumptions for savings from pending labor negotiations. The board authorizes the County Administrator to adjust the budget once the final impact of negotiations is known.