

**A RESOLUTION APPROVING AND ADOPTING THE BIENNIAL COUNTY  
BUDGET FOR 2010 AND 2011**

**WASHTENAW COUNTY BOARD OF COMMISSIONERS**

December 2, 2009

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 2010 budget for approval and adoption, and the 2011 budget based on information currently available; and

WHEREAS, on September 16, the County Administrator presented the budget for 2010 and 2011; and

WHEREAS, the 2010 budget is based on 2009 operating millage rate of 4.5493 with a projected revenue reduction rate applied to the property tax revenue budget pending the 2010 Equalization Report to be made available in April 2010; 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 16 and ending November 4, 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 \$99,192,709; and

WHEREAS, the public hearing on the proposed 2010/2011 Budget was held on Wednesday, October 21, 2009, 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 2010/2011 was filed with the County Clerk/Register on September 16, 2009; 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 2010 Operating Budget as the official budget and the position changes for the County of Washtenaw for the fiscal year beginning January 1, 2010.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2011 budget be amended in 2010 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 2011 budget back to the Board prior to the beginning of fiscal year 2011 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the biennial 2010-2011 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:

**2010/11 Biennial Budget  
Washtenaw County**

			2010 Adopted	2011 Adopted
<b>Fund 1010</b>	<b>Source</b>	<b>GENERAL FUND REVENUES</b>		
	400	Taxes and Penalties	\$ 62,925,468	\$ 57,576,803
	450	Licenses & Permits	\$ 220,700	\$ 220,700
	540	Federal / State / Local Revenue	\$ 5,243,849	\$ 5,248,248
	600	Fees & Services	\$ 19,288,003	\$ 19,760,087
	650	Fines & Forfeitures	\$ 1,262,100	\$ 1,262,100
	660	Interest Revenue	\$ 668,800	\$ 468,800
	670	Other Revenue & Reimbursement	\$ 1,802,281	\$ 6,174,909
	695	Transfer In	\$ 7,781,508	\$ 7,781,508
		<b>Total General Fund Revenues</b>	<b>\$ 99,192,709</b>	<b>\$ 98,493,155</b>
<b>Fund 1010</b>	<b>Agency</b>	<b>GENERAL FUND EXPENDITURES</b>		
	100	Board of Commissioners	\$ 507,855	\$ 512,473
	130	Trial Court	\$ 7,923,215	\$ 7,861,952
	140	District Court	\$ 5,080,168	\$ 5,329,561
	150	Probation	\$ 219,695	\$ 219,695
	200	County Administrator	\$ 739,728	\$ 776,748
	210	Finance	\$ 2,120,930	\$ 2,226,205
	219	Planning & Budget	\$ 607,148	\$ 640,596
	220	Project Management Office	\$ 151,603	\$ -
	220	Information Technology	\$ 4,956,109	\$ 5,500,991
	230	Public Defender	\$ 2,607,138	\$ 2,742,470
	260	Human Resources	\$ 1,115,813	\$ 1,168,804
	270	Corporation Counsel	\$ 195,503	\$ 206,083
	310	Equalization	\$ 1,500,516	\$ 1,584,374
	320	Building Authority	\$ 7,085	\$ 7,085
	400	Clerk/Register of Deeds	\$ 4,470,490	\$ 4,540,194
	420	Office of the Treasurer	\$ 1,397,583	\$ 1,468,710
	430	Prosecuting Attorney	\$ 5,495,747	\$ 5,795,125
	440	Water Resources Commissioner	\$ 2,682,843	\$ 2,827,989
	500	Sheriff	\$ 23,541,562	\$ 24,826,060
	500	Sheriff - Corrections	\$ 16,355,722	\$ 16,975,723
	500	Sheriff - Court Security	\$ 1,050,806	\$ 1,083,929
	560	Emergency Management	\$ 514,148	\$ 534,349
	580	Department Public Works	\$ 201,376	\$ 211,256
	680	Outside Agency Funding	\$ 2,397,837	\$ 2,390,837
	690	Veteran Services	\$ 469,971	\$ 493,271
	695	County Extension	\$ 639,155	\$ 654,227
	980	Central Charges	\$ 4,248,918	\$ (1,325,301)
	980	Adjustment for Cost Allocation	\$ (13,079,974)	\$ (11,928,596)
	980	Appropriations and Transfers		
		Capital Projects	\$ 150,000	\$ -
		Cigarette Tax - Health	\$ 103,400	\$ 103,400
		WCHO	\$ 1,128,080	\$ 1,128,080
		CSTS	\$ 196,643	\$ 185,000
		JPORT	\$ 194,558	\$ 194,558
		ETCS	\$ 181,288	\$ 181,288
		Public Health	\$ 2,440,423	\$ 2,440,423
		Medical Examiner	\$ 548,052	\$ 548,052
		Child Care	\$ 5,425,442	\$ 5,535,121
		Community Corrections	\$ 200,715	\$ 215,983
		DHS	\$ 54,109	\$ 54,109
		Friend of the Court	\$ 1,903,700	\$ 2,004,487
		Head Start	\$ 565,880	\$ 565,880
		Pros. Atty. - Coop. Reim.	\$ 177,138	\$ 185,784
		Substance Abuse	\$ 869,864	\$ 869,864
		Environmental Health	\$ 1,037,252	\$ 1,037,252
		Solid Waste	\$ 20,000	\$ 20,000
		County Health Care	\$ 600,000	\$ 600,000
		LEPC Appropriation	\$ 12,000	\$ 12,000
		Economic Development & Energy	\$ 456,881	\$ 476,189
		PORT	\$ 238,373	\$ 238,373
		Housing Appropriation	\$ 110,000	\$ 110,000
		Community Development	\$ 72,686	\$ 74,967
		Storm Water General Permit	\$ 111,285	\$ 111,285
		Capital Equipment	\$ 200,000	\$ 200,000
		1/8 Mill Allocation	\$ 1,346,486	\$ 1,346,486
		Technology & Telecommunications	\$ 1,804,232	\$ 1,804,232
		LAWNET	\$ 30,000	\$ 30,000
		Worksite Wellness	\$ 33,132	\$ 33,132
		Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000
		Barrier Busters	\$ 50,000	\$ 50,000
		Law Library	\$ 12,400	\$ 12,400
		<b>Total General Fund Expenditures</b>	<b>\$ 99,192,709</b>	<b>\$ 98,493,155</b>
		<b>Net Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Planned Contribution To (Use Of) Fund Balance</b>	<b>\$ 5,168,000</b>	<b>\$ (4,118,000)</b>
		<b>Beginning Fund Balance</b>	<b>\$ 9,355,297</b>	<b>\$ 14,523,297</b>
		<b>Ending Fund Balance</b>	<b>\$ 14,523,297</b>	<b>\$ 10,405,297</b>

**2010/11 Biennial Budget  
Washtenaw County**

FUND #	AGENCY #	ORGANIZATION NAME	2010 Adopted	2011 Adopted
<b>SPECIAL REVENUE FUNDS</b>				
1090	310	AERIAL PHOTO	\$ 110,000	\$ 110,000
1210	460	ECONOMIC DEVELOPMENT AND ENERGY	\$ 609,381	\$ 629,021
1210	460	ECON DEVELOPMENT & AGRICULTURE MILLAGE	\$ 603,000	\$ 603,000
1289	490	BARRIER BUSTERS	\$ 173,000	\$ 173,000
1293	470	COMMUNITY DEVELOPMENT	\$ 7,044,010	\$ 6,708,158
1490	500	SHERIFF TRAINING FUNDS	\$ 73,000	\$ 73,000
1572	500	INMATE ENTERPRISE FUND	\$ 270,972	\$ 270,972
1620	430	PROSECUTING ATTORNEY - CR	\$ 520,994	\$ 546,424
1670	200	HOUSING FUNDS	\$ 360,000	\$ 360,000
1710	580	SOLID WASTE	\$ 410,200	\$ 410,200
1750	615	BUILDING SERVICES	\$ 615,889	\$ 631,422
1760	620	ENVIRONMENTAL HEALTH	\$ 3,416,548	\$ 3,552,476
1780	621	RESOURCE REMEDIATION	\$ 10,000	\$ 10,000
1810	690	VETERANS TRUST	\$ 23,264	\$ 23,264
1811	690	VETERANS RELIEF	\$ 393,616	\$ 399,538
1850	440	STORMWATER GENERAL PERMIT	\$ 115,457	\$ 115,457
1900	560	EMERGENCY MANAGEMENT	\$ 2,244,847	\$ 2,249,719
2060	190	LAW LIBRARY	\$ 20,900	\$ 20,900
2080	600	PARKS AND RECREATION	\$ 14,392,300	\$ 17,735,902
2090	600	NATURAL AREAS	\$ 4,021,500	\$ 3,841,000
2150	160	FRIEND OF THE COURT	\$ 6,765,092	\$ 7,061,526
2300	675	ETCS	\$ 14,636,089	\$ 10,251,900
2510	676	HEAD START	\$ 4,552,181	\$ 4,680,882
2804	500	COMMUNITY CORRECTIONS	\$ 889,292	\$ 904,560
2822	680	WASHTENAW AREA TEENS FOR TOMORROW	\$ 40,000	\$ 40,000
2830	140	PUBLIC IMPROVEMENT FUND	\$ 140,000	\$ 140,000
2850	210	REVENUE SHARING RESERVE FUND	\$ 6,557,642	\$ 6,557,642
2930	673	CSTS	\$ 30,362,788	\$ 31,722,664
2950	674	COUNTY HEALTH CARE PLAN	\$ 600,000	\$ 600,000
2960	674	PUBLIC HEALTH	\$ 9,336,753	\$ 9,651,142
2980	679	DHS	\$ 854,109	\$ 854,109
2990	180	CHILD CARE	\$ 10,652,455	\$ 10,871,480
<b>DEBT SERVICE FUNDS</b>				
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 4,145,556	\$ 3,948,666
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 10,549,021	\$ 10,678,165
<b>CAPITAL/CONSTRUCTION FUNDS</b>				
4010	240	1/8TH MILL BUILDING MAINTENANCE & REPAIR	\$ 1,346,486	\$ 1,346,486
4020	240	CAPITAL PROJECTS	\$ 150,000	\$ -
4040	400	REGISTER OF DEEDS AUTOMATION FUND	\$ 300,000	\$ 300,000
4050	220	CAPITAL EQUIPMENT	\$ 2,530,016	\$ 2,165,232
4060	200	CAPITAL RESERVES	\$ 6,360,059	\$ 6,307,577
4300	580	DPW REVOLVING	\$ 47,000	\$ 47,000
4500	580	WWRA RECYCLING PROJECT	\$ 357,000	\$ 357,000
<b>ENTERPRISE FUNDS</b>				
5150	420	DELINQUENT TAX FUND	\$ 2,688,587	\$ 2,957,446
5500	420	PA 123	\$ 196,379	\$ 209,668
5600	420	PA 105	\$ 42,389	\$ 45,233
		WCHO Support (Leased Positions)	\$ 6,556,988	\$ 6,930,736
		WHP Support (Leased Positions)	\$ 744,364	\$ 786,793
<b>INTERNAL SERVICE FUNDS</b>				
6310	240	FACILITIES OPERATIONS & MAINTENANCE	\$ 6,828,665	\$ 6,958,960
6320	240	FLEET SERVICES	\$ 2,516,048	\$ 2,478,957
6340	240	WAREHOUSE REVOLVING	\$ 504,000	\$ 504,000
6360	240	COPIER FUND	\$ 514,000	\$ 514,000
6440	200	RISK MANAGEMENT	\$ 2,330,643	\$ 2,352,853
6600	210	FRINGE BENEFIT REVOLVING	\$ 30,652,887	\$ 33,718,176
6900	210	CENTREX	\$ 700,000	\$ 700,000

2010/11 Washtenaw County

POSITION MODIFICATIONS

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE		CREATE	ELIMINATE	HOLD VACANT	REMOVE FROM HOLD VACANT
			GROUP	GRADE				
<b>ADMINISTRATION</b>								
3191-0001	Asst.to Co Admin-Public Safety		32	31		1.0		
<b>BUILDING INSPECTION</b>								
1878-0009	Customer Service Specialist		12	18		1.0		
2821-0004	Building Inspector		12	28		1.0		
2822-0001	Mechanical Inspector		12	30		1.0		
3048-0001	Plumbing/Mech Inspector		12	30		1.0		
3255-0001	Building Official		32	32		1.0		
<b>CLERK/REGISTER OF DEEDS</b>								
1811-0006	Sr. Record Management Specialist		12	18		1.0		
3241-0003	Chief Deputy Clerk/Register		32	32			1.0	
<b>CSTS</b>								
1119-0002	Mental Health Attendant	d	12	11		1.0		
1257-0002	Client Driver Attendant	d	12	12		1.0		
1257-0003	Client Driver Attendant	d	12	12		1.0		
1257-0004	Client Driver Attendant	d	12	12		1.0		
1257-0005	Client Driver Attendant	d	12	12		1.0		
1257-0006	Client Driver Attendant	d	12	12		1.0		
1257-0007	Client Driver Attendant	d	12	12		1.0		
1257-0008	Client Driver Attendant	d	12	12		1.0		
1257-0009	Client Driver Attendant	d	12	12		1.0		
1423-0001	Production Asst-CSTS	d	12	14		1.0		
1534-0001	Vocational Specialist	d	11	15		1.0		
1534-0006	Vocational Specialist	d	11	15		1.0		
1534-0007	Vocational Specialist	d	11	15		1.0		
1534-0008	Vocational Specialist	d	11	15		1.0		
1534-0015	Vocational Specialist	d	11	15		1.0		
1534-0017	Vocational Specialist	d	11	15		1.0		
1534-0019	Vocational Specialist	d	11	15		1.0		
1534-0021	Vocational Specialist	d	11	15		1.0		
1534-0025	Vocational Specialist	d	11	15		1.0		
1534-0026	Vocational Specialist	d	11	15		1.0		
1534-0033	Vocational Specialist	d	11	15		1.0		
1534-0035	Vocational Specialist	d	11	15		1.0		
1534-0039	Vocational Specialist	d	11	15		1.0		
1534-0042	Vocational Specialist	d	11	15		1.0		
1534-0043	Vocational Specialist	d	11	15		1.0		
1534-0054	Vocational Specialist	d	11	15		1.0		
1534-0058	Vocational Specialist	d	11	15		1.0		
1534-0059	Vocational Specialist	d	11	15		1.0		
1534-0060	Vocational Specialist	d	11	15		1.0		
1534-0063	Vocational Specialist	d	11	15		1.0		
1534-0064	Vocational Specialist	d	11	15		1.0		
1534-0065	Vocational Specialist	d	11	15		1.0		
1534-0066	Vocational Specialist	d	11	15		1.0		
1534-0067	Vocational Specialist	d	11	15		1.0		
1534-0068	Vocational Specialist	d	11	15		1.0		
1534-0069	Vocational Specialist	d	11	15		1.0		

WASHTENAW COUNTY MICHIGAN

2010/11 Washtenaw County  
POSITION MODIFICATIONS

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE		GRADE	CREATE	ELIMINATE	HOLD VACANT	REMOVE FROM HOLD VACANT
			GROUP	GRADE					
<b><u>CSTS</u></b>									
1534-0072	Vocational Specialist	d	11	15				1.0	
1534-0075	Vocational Specialist	d	11	15				1.0	
1534-0076	Vocational Specialist	d	11	15				1.0	
1534-0077	Vocational Specialist	d	11	15				1.0	
1534-0078	Vocational Specialist	d	11	15				1.0	
1534-0079	Vocational Specialist	d	11	15				1.0	
1534-0080	Vocational Specialist	d	11	15				1.0	
1534-0081	Vocational Specialist	d	11	15				1.0	
1534-0082	Vocational Specialist	d	11	15				1.0	
1534-0083	Vocational Specialist	d	11	15				1.0	
1534-0084	Vocational Specialist	d	11	15				1.0	
1534-0091	Vocational Specialist	d	11	15				1.0	
1534-0095	Vocational Specialist	d	11	15				1.0	
1534-0100	Vocational Specialist	d	11	15				1.0	
1534-0101	Vocational Specialist	d	11	15				1.0	
1534-0102	Vocational Specialist	d	11	15				1.0	
1534-0103	Vocational Specialist	d	11	15				1.0	
1534-0104	Vocational Specialist	d	11	15				1.0	
1534-0105	Vocational Specialist	d	11	15				1.0	
1534-0106	Vocational Specialist	d	11	15				1.0	
1534-0107	Vocational Specialist	d	11	15				1.0	
1534-0108	Vocational Specialist	d	11	15				1.0	
1555-0001	Mental Health Worker-cross	d	11	15				1.0	
1633-0001	Dispatcher-Coordinator	d	12	16				1.0	
1720-0006	Client Service Manager	d	11	17/19				1.0	
1720-0078	Client Service Manager	d	11	17/19				1.0	
1720-0079	Client Service Manager	d	11	17/19				1.0	
1720-0083	Client Service Manager	d	11	17/19				1.0	
1913-0001	Contract Procurement Rep	d	11	19				1.0	
2110-0045	Mental Health Professional	d	11	21				1.0	
2110-0099	Mental Health Professional	d	11	21				1.0	
2110-0150	Mental Health Professional	d	11	21				1.0	
2110-0155	Mental Health Professional	d	11	21				1.0	
2110-0157	Mental Health Professional	d	11	21				1.0	
2110-0158	Mental Health Professional	d	11	21				1.0	
2346-0019	Mental Health Nurse	d	11	23				1.0	
2346-0020	Mental Health Nurse	d	11	21				0.50	
2527-0026	Service Coordinator	d	11	25				1.0	
2527-0036	Service Coordinator	d	11	25				1.0	
7740-0001	Health Services Supervisor	d	10	77				1.0	
7740-0019	Health Services Supervisor	d	10	77				1.0	
7740-0008	Health Services Supervisor	d	10	77				1.0	
7740-0024	Health Services Supervisor	d	10	77				1.0	
<b><u>CORPORATION COUNSEL</u></b>									
3047-0001	Risk Manager	a,b	32	30				1.0	
3195-0001	Risk Manager	a,b	32	31	1.0				

**DISTRICT COURT-14A**

Position modifications will be addressed in accordance with the "Memorandum of Understanding" Resolution # 04-0016.

**2010/11 Washtenaw County  
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE		GRADE	CREATE	ELIMINATE	HOLD VACANT	REMOVE FROM HOLD VACANT
			GROUP						
<b><u>ECONOMIC DEV &amp; ENERGY</u></b>									
2833-0001	Economic Dev & Energy Specialist			11	28	1.0			
2833-0002	Economic Dev & Energy Specialist			11	28	1.0			
2833-0003	Economic Dev & Energy Specialist			11	28	1.0			
3369-0001	Economic Dev & Energy Director			32	33	1.0			
<b><u>FACILITIES MANAGEMENT</u></b>									
1645-0001	Administrative Office Assistant			12	16			1.0	
7751-0002	Maintenance Supervisor			10	77			1.0	
<b><u>HEAD START</u></b>									
2719-0027	Management Analyst I/II			32	27/29			1.0	
<b><u>HUMAN RESOURCES</u></b>									
2720-0020	Management Assistant			32	27			1.0	
<b><u>IT</u></b>									
2719-0025	Management Analyst I/II			32	27/29			1.0	
2745-0001	Telecommunications Admin I			11	27			0.6	
3194-0001	SS Project Manager	a		32	31			1.0	
3280-0001	Information & Technology Manager	a		32	32	1.0			
<b><u>OFFICE of STRATEGIC PLANNING</u></b>									
2347-0001	Assoc/Sr/Principle Planner			11	23/25/27			1.0	
2347-0002	Assoc/Sr/Principle Planner			11	23/25/27			1.0	
2347-0004	Assoc/Sr/Principle Planner			11	23/25/27			1.0	
2347-0006	Assoc/Sr/Principle Planner			11	23/25/27			1.0	
3279-0001	Planning Services Director			32	32			1.0	
3436-0001	Dir of Planning & Environment			32	34			1.0	
7916-0001	Planning Supervisor			10	79			1.0	
<b><u>PARKS &amp; RECREATION</u></b>									
3225-0001	Deputy Director Parks & Recreation	a,b		32	32			1.0	
3368-0001	Deputy Director Parks & Recreation	a,b		32	33	1.0			
<b><u>PROJECT MANAGEMENT</u></b>									
3365-0001	Director of Project Management	c		32	33			1.0	
<b><u>PROSECUTING ATTORNEY</u></b>									
3602-0002	Sr. Asst Prosecuting Attorney			22	36			1.0	
<b><u>TRIAL COURT</u></b>									
Position modifications will be addressed in accordance with the "Memorandum of Understanding" Resolution # 04-0016.									
<b><u>WATER RESOURCES</u></b>									
1878-0010	Customer Service Specialist			12	18			1.0	
1645-0002	Administrative Office Assistant			12	16	1.0			

**Notes:**

- a-Reclassification
- b-No increase in salary
- c-Effective no earlier than 6/30/10, no later than 12/31/10
- d-Contingent on WCHO Funding or County Appropriation

**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~~ **long-term projections of at least two budget cycles 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. ~~Fixed~~ **Capital** assets shall be accounted for in accordance with generally accepted accounting principles and shall include:
- All acquisitions of machinery, equipment, furniture, vehicles, and other similar items having a useful life of more than one year and a unit cost of \$5,000 or more (as recommended by the Government Financial Officers Association).
  - All acquisitions of and improvements to real property (land and buildings).
  - All acquisitions or construction of infrastructure assets (roads, bridges, drainage systems, water and sewer systems, etc.) where the County will maintain title of the assets, as required by GASB #34.

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

A. Budget Transfers

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

Notwithstanding the above, for any proposed contract for goods, services, new construction or renovation that exceeds one hundred thousand (\$100,000) dollars, 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 2010/2011 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2009 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2010 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, 2009 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. *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 the pay range for up to 6 months. After that period, the department head must submit a Position Description Questionnaire to Human Resources for review and approval by the Board of Commissioners.*

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 adopted an extension to the Police Services Road Patrol contracts for 2010 by resolution #08-0234 with a contract price increase of 2% per deputy from the 2009 rate, as well as an extension for fiscal year 2011 by resolution #09-0114 with a contract price increase of 4% per deputy from the 2010 rate. The Board of Commissioners through resolution 06-0047 adopted a revised methodology for Police Services. The 2008/09 2010/11 budget is established in accordance with this policy **these resolutions** based on an assumed # of 81 deputy contracts. 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 directs that an annual internal audit schedule be developed by the County Administrator for 2010/2011. The Board of Commissioners directs all affected County staff to cooperate with the audit process and supply information and staff time as requested. All audit reports shall be submitted to the Board of Commissioners.

4. The Board of Commissioners authorizes the County Administrator to approve expenditures up to the Self Insured Retention (SIR) maintained through the County insurance policies for all claims and/or lawsuits against the County and/or County elected officials, officers and employees acting in their official capacity. These claims include, but are not limited to: employment-related lawsuits, damages to county vehicles, theft, libel, slander and any other uninsured liability not presently covered by an existing insurance policy. ***The County Administrator shall report expenditures to the Chair of the Board of Commissioners prior to settlements.***
5. The Board of Commissioners authorizes the County Administrator to modify these policies where necessary to carry out the lump sum budget agreement between the Board and the County-funded Courts concerning budget and operational matters, as stated in the Memorandum of Understanding 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 ***and requires that the Administrator reports contracts \$25,000 and under to the Board of Commissioners quarterly.***

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 as attached to this resolution~~ and the County's contract policies and procedures. These contracts shall be prepared, monitored and evaluated by the ~~identified County oversight departments~~ **Community Development department in alignment with resolutions #09-0116 and 09-0134.**
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 2010/11 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~~ **Environmental Health and Building Inspection** as attached.
21. The Board of Commissioners ~~continues~~ **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. ~~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 2010 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact for the 2010/11 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 2010 and recommend appropriate action, if needed, in the 2011 Budget Amendment.
24. The Board of Commissioners directs the County Administrator to continue the ~~60-day hold~~ **hiring freeze** process to allow for a review of any vacancies that arise during the 2010/11 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 2010 and 2011 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 *for the 2010 fiscal year*. 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. ***No automatic appropriation increases will be granted for personnel cost increases for the 2011 county appropriations except where required.***
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 ***new revenues and cost reductions with the projection that the county sustaining the Building Services program will have a surplus without the need for any support by the county for fiscal years 2010 and 2011*** through the end of fiscal year 2008 through an allocation of county funding from the capital reserves with the understanding that ***any surplus at year end it will be transferred to the county to repay the past allocations as originally agreed*** 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~~ ***2010/11*** to understand the potential impact on county services if such funding is not available in the future.
33. The ~~2008/09~~ ***2010/11*** budget includes a reserve for a community affordable housing initiative in the amount of \$250K ***\$150K*** 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 temporarily rescinds the county policy establishing the 1/8<sup>th</sup> mill allocation for building maintenance and moves to a flat appropriation as adopted in the budget to realize identified capital savings for fiscal years 2010 and 2011. The long-term sustainability of these modifications will be reviewed and a recommendation will be included in the 2012/13 budget.*
38. *The 2010 and 2011 budgets include the original budget assumptions of \$1.2M in additional funding for jail expansion operating costs, in addition to the \$1.5M previous reserve for jail overcrowding. The Board of Commissioners directs the Administrator to continue conversations with the Sheriff and to bring forth a recommendation on FTE and budget modifications for Board of Commissioners review and adoption.*
39. The Board of Commissioners approves the ~~2008/09~~ **2010/11** budget with the understanding that it includes assumptions for savings from pending labor *discussions* ~~negotiations~~. The board authorizes the County Administrator to adjust the budget once the final impact of negotiations is known.
40. *The Board of Commissioners approves the 2010/11 budget and authorizes the carry-forward of the planned 2010 fiscal year surplus to be used to balance the 2011 fiscal year budget.*

Washtenaw County Outside Agency Allocations

Category	Agency Name	2009 Budget	2010 Adopted	2011 Adopted	% Total Reduction	Shift to Community Development
Dues/Membership	BOC Dues	10,399	10,399	10,399	0%	No
Dues/Membership	MAC Dues	20,315	20,315	20,315	0%	No
Dues/Membership	Humane Society	400,000	500,000	500,000	25%	No
Dues/Membership	Huron Riv. Water Cou.	11,892	11,892	11,892	0%	No
Dues/Membership	Riv. Raisin Watershed	8,233	8,233	8,233	0%	No
Dues/Membership	SEMCOG	175,000	175,000	175,000	0%	No
Dues/Membership	SEMCOG Water Quality	10,000	10,000	10,000	0%	No
Dues/Membership	Food Systems Economic Partners **	15,000	12,000	9,000	-40%	No
Dues/Membership	Soil Conservation	30,000	30,000	30,000	0%	No
Dues/Membership	NEW Center	35,000	28,000	21,000	-40%	No
Dues/Membership	WATS	20,000	20,000	20,000	0%	No
Dues/Membership	Area Agency on Aging	23,712	23,712	23,712	0%	No
	<b>Total Dues/Membership</b>	<b>759,551</b>	<b>849,551</b>	<b>839,551</b>		
	<b>Increase from 2009</b>		<b>90,000</b>	<b>80,000</b>		
Human Services	Dom Viol Proj Saf House	120,000	96,000	96,000	-20%	No
Human Services	Eviction Prevention	50,000	40,000	40,000	-20%	No
Human Services	Fair Housing	50,000	40,000	40,000	-20%	No
Human Services	Shelter Association	200,000	160,000	160,000	-20%	No
Human Services	United Way 211	40,000	32,000	32,000	-20%	No
Human Services	DHS Child Abuse Prevention	38,000	0	0	-100%	No
Human Services	Human Services/CWB Funding	1,263,750	1,015,000	1,015,000	-20%	Yes
Human Services	Small Business Development Center	10,000	8,000	8,000	-20%	No
	<b>Total Human Services</b>	<b>1,771,750</b>	<b>1,391,000</b>	<b>1,391,000</b>		
	<b>Savings from 2009</b>		<b>(380,750)</b>	<b>(380,750)</b>		
Special Initiative	Eastern County Econ Dev **	300,000	100,000	100,000	-67%	No
Special Initiative	Eastern County Incubator **	50,000	50,000	50,000	0%	No
Special Initiative	NS Commuter Rail *	150,000	0	0	-100%	No
Special Initiative	SPARK **	200,000	200,000	200,000	0%	No
Special Initiative	Supportive Housing Initiative	250,000	200,000	200,000	-20%	Yes
Special Initiative	Housing Contingency	160,000	110,000	110,000	-31%	Yes
	<b>Total Special Initiatives</b>	<b>1,110,000</b>	<b>660,000</b>	<b>660,000</b>		
	<b>Savings from 2009</b>		<b>(450,000)</b>	<b>(450,000)</b>		
<b>Total</b>		<b>3,641,301</b>	<b>2,900,551</b>	<b>2,890,551</b>		
	<b>Total Savings from 2009 Budget</b>		<b>740,750</b>	<b>750,750</b>		

\* This money was allocated but never spent.

\*\* To be funded through ACT 88