

Recommended Quadrennial (2022-2025) General Fund Budget Summary - Revenues

	2022 Base Budget	2022 Recommended Budget	2022 Recommended to Base Variance	2023 Base Budget	2023 Recommended Budget	2023 Recommended to Base Variance	2024 Base Budget	2024 Recommended Budget	2024 Recommended to Base Variance	2025 Recommended Budget
Revenue										
40 - Taxes	\$ 89,250,071	\$ 89,510,703	\$ 260,632	\$ 90,574,749	\$ 90,833,790	\$ 259,041	\$ 91,917,797	\$ 92,176,724	\$ 258,927	\$ 93,539,801
45 - Licenses and Permits	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317
50 - Federal Revenue	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800
54 - State Revenue	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,451,962
58 - Local Revenue	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679
60 - Fees and Services	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216
65 - Fines and Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100
66 - Interest	\$ 107,419	\$ 196,944	\$ 89,525	\$ 107,419	\$ 202,270	\$ 94,851	\$ 107,419	\$ 206,519	\$ 99,100	\$ 211,705
67 - Other Revenue	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,043,296	\$ 2,221,022	\$ 177,726	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,543,406
69 - Transfers In	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730
Revenue Total	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130	\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 135,637,716

- ❖ Taxes increased to recognize property tax revenue increase specific to Sheriff Office’s Public Safety Millage Operations (SOPSM) specific to the Mental Health Public Safety Millage since inception (first levied December 1, 2018 for FY 2019). Please recall there are two components to GF property tax revenues: General Operating = \$82.5M for 2022, \$83.7M for 2023, \$84.9M for 2024 & \$86.2M for 2025; and SOPSM = \$6.9M for 2022, \$7.0M for 2023, \$7.1M for 2024 & \$7.2M for 2025; Property tax revenue growth assumption is 1.5% each year for 2022 through 2025.
- ❖ State revenue decreased in the amount of \$155,488 to align with the Tri-County Convention Facilities & State-wide Liquor Tax allocations published for FY 2022 by the Michigan Department of Treasury (5-17-21). Per policy 50% of this reduction (\$77,744) is offset by an expenditure reduction for substance abuse activities within the other services and charges expenditure category.
- ❖ Interest revenue increased to offset Treasurer’s Office revenue specialist position, specifically identified to be funded by interest earnings.
- ❖ Other revenue modifications include a net reduction each year in the amount of \$111,944 for the Sheriff’s Office medical control board changes, offset by a nominal increase in the Prosecuting Attorney reimbursements for HIDTA oversight activities. Please recall that when preparing and balancing the quadrennial budget the planned contribution to (budgeted as an expenditure within the reserves category – funds allocated, but planned not to be spent)/use (budgeted as a revenue within this category – funds that are planned not to be received) of fund balance is used. Therefore, as a result there is a use of fund balance budgeted in the amount of \$289,670 for 2023 and \$612,054 for 2025.

Recommended Quadrennial (2022-2025) General Fund Budget Summary – Expenditures

	2022 Base Budget	2022 Recommended Budget	2022 Recommended to Base Variance	2023 Base Budget	2023 Recommended Budget	2023 Recommended to Base Variance	2024 Base Budget	2024 Recommended Budget	2024 Recommended to Base Variance	2025 Recommended Budget
Expenditure										
70 - Personal Services	\$ 81,984,379	\$ 82,839,537	\$ 855,158	\$ 83,618,944	\$ 85,201,242	\$ 1,582,298	\$ 86,556,985	\$ 87,184,905	\$ 627,920	\$ 89,386,154
75 - Supplies	\$ 1,667,503	\$ 1,662,838	\$ (4,665)	\$ 1,518,503	\$ 1,513,838	\$ (4,665)	\$ 1,667,503	\$ 1,662,838	\$ (4,665)	\$ 1,513,838
80 - Other Svcs and Chgs	\$ 15,540,005	\$ 13,743,597	\$ (1,796,408)	\$ 15,786,351	\$ 13,791,097	\$ (1,995,254)	\$ 15,644,423	\$ 13,900,503	\$ (1,743,920)	\$ 13,982,946
95 - Internal Svc Chgs	\$ (349,572)	\$ 827,660	\$ 1,177,232	\$ (298,815)	\$ 972,866	\$ 1,271,681	\$ (206,581)	\$ 855,549	\$ 1,062,130	\$ 1,047,662
96 - Capital Outlay	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625
97 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 - Reserves	\$ 895,871	\$ 1,143,057	\$ 247,186	\$ 866,315	\$ 800,000	\$ (66,315)	\$ 807,566	\$ 1,358,668	\$ 551,102	\$ 800,000
99 - Transfers Out	\$ 31,072,267	\$ 30,676,489	\$ (395,778)	\$ 30,643,833	\$ 30,232,218	\$ (411,615)	\$ 29,008,283	\$ 28,606,311	\$ (401,972)	\$ 28,818,491
Expenditure Total	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130	\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 135,637,716

- ❖ Personal Services have been modified from updated salary projections and additional allocations in alignment with policy, the .5% (of the 1.5%) taxable value growth assumptions specifically set aside to offset future salary and fringe benefit cost increases in alignment with negotiated union contracts, and an additional administrator allocation above policy for specific planned initiatives. Therefore, the recommended budget includes structural allocations in the amount of \$3,409,048 (an increase of \$914,048) each year for implementation of the compensation study, an additional \$393K compounded each year for 2022-2025 (2022 = \$393K, 2023 = \$787K, 2024 = \$1.2M and 2025 = \$1.6M) to offset future personnel costs increases and additional personal services increased budget assumptions for 2024 and 2025 in preparation for labor negotiations and departmental reorganizations.
- ❖ Departmental operating budgets (Supplies, Other Services & Charges and Capital Outlay categories) were held flat except for a small technical adjustment in supplies. Please recall that even years include printing for Clerk/Register of Deeds for election ballots and odd years do not include these costs.
- ❖ Other Services & Charges has a net decrease because of reducing the undesignated allocation to offset the net increase in operations for internal service charges (see below) and Information Technology activities for a lump sum reduction carried over from 2021 due to revenue loss of (\$343K) from service contracts with local municipalities and support for current hardware/software maintenance agreements over the next four years resulting in an increased allocation of \$491K for 2022, \$437K for 2023, \$542K for 2024 and \$625K for 2025. The undesignated allocation is budgeted in the amount of \$250K each year and the BOC priority allocation is budgeted in the amount of \$250K each year. Because of the state revenue reduction for the Tri-County Convention Facilities & State-wide Liquor Tax per policy the allocation for substance abuse activities was reduced to cover half of the loss in revenues (\$77,744) within this category.
- ❖ Internal Service Charges has a net increase because of updated cost allocation plan and fleet services based on current vehicle inventory and replacement schedule over the next four years.
- ❖ Reserves (current) included \$800K contingencies (\$500K for infrastructure reserves, \$200K for Sheriff's Office-Inmate contracts & \$100K for unearmarked reserves). Please recall that when preparing and balancing the quadrennial budget the planned contribution to is budgeted as an expenditure within this category – funds allocated but planned not to be spent. Therefore, as a result there is a planned contribution to fund balance budgeted in the amount of \$343,057 for 2022 and \$558,668 for 2024.
- ❖ Transfers Out has net decrease because of updated salary projections, cost allocation plan and fleet services for mandated non-general fund programs.



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TO: Justin Hodge, Chair
Ways & Means Committee

FROM: Gregory Dill
County Administrator

DATE: October 6, 2021

SUBJECT: 2022 Budget Reaffirmation and the 2023 - 2025 Recommended Projected Budgets

BOARD ACTION REQUESTED:

The County Administrator is recommending that the Board of Commissioners amend the 2022 Budget to reflect changes that have occurred since the adoption of the budget in December of 2020 and approve the Recommended Projected 2023 - 2025 Budgets.

BACKGROUND:

The County has created multi-year budgets since 1993. The County created a quadrennial (2014-2017) budget for the first time during 2013. Reaffirmations of multi-year budgets are required to follow the legal requirement for an annual budget adoption, and to update the budget for any significant changes. The organization spent the 2018 calendar year going through intense planning and budget deliberations that resulted in new investments of \$4 million (\$1.5 million in structural and \$2.5 million in non-structural allocations) and resulted in adoption of the County's sixth Quadrennial 2019-2022 Budget on November 28, 2018. It was a great undertaking to attempt to balance all the allocation requests and competing budget commitments (\$73.9 million) with the limited resources available for investment (\$4 million). The allocations recommended and ultimately approved for funding were in alignment with the Board of Commissioners' priorities and principles, the needs of the community, county operations and mandatory funding requirements.

The economic situation continues to evolve with an impact on our community and our financial condition. The County monitors the budget on a monthly basis with quarterly updates provided to the Board of Commissioners throughout the year. Furthermore, the 2021-2024 Budget Resolution provided the direction to present a four-year budget view into the future to always provide a visual of all financial impact decisions for all to be and stay informed. A thorough review was completed to understand how 2020 and 2021 budget issues would likely impact the 2022-2025 budgets. The proposed modifications to the adopted 2022 carried forward through the 2025 recommended budgets are outlined below.

DISCUSSION:

On December 2, 2020, the 2022-2024 budgets for the General Fund were originally adopted at \$128,036,531 for fiscal year 2022, \$129,313,099 for fiscal year 2023 and \$130,067,315 for fiscal year 2024. The most significant assumption in the budget was the level of property taxes the County would realize as this is the largest funding source in the General Fund comprising of approximately 68% of the budget. The 2022-2024 budgets assumed that property taxes will

stabilize at 1.5% growth in taxable value for 2022 and beyond. The 2021 Equalization Report provided a better outlook with an actual increase of 3.1%, but was offset by the impact of the Headlee reduction fraction (.9962), applicable for the sixth consecutive year, and an increase in support of tax increment financing for net additional property tax revenues in the amount of \$2,439,062 in 2021 above the budget assumption.

Furthermore, estimated General Fund support of Tax Increment Financing Captures (which includes Brownfield Redevelopment Financing, Corridor Improvement Authorities, Downtown Development Authorities, Local Development Financing and Tax Increment Financing Authorities) across the County increased \$96K over the prior year and is summarized below using the 2021 estimated property tax revenues:

Estimated Gross GF Tax Revenue	84,118,672
Estimated GF TIF Capture	(2,837,531)
Estimated Net GF Tax Revenue	81,281,141

After the 1st quarter review of the status of the 2021 fiscal year budget was complete, on June 2, 2021, the Board of Commissioners per Resolution #21-097 authorized both structural and nonstructural adjustments to the 2022-2024 General Fund Budget that increased both revenues and expenditures in the amount of \$2,862,547 for fiscal year 2022, \$2,910,657 for fiscal year 2023 and \$2,959,489 for fiscal year 2024. It is recommended to maintain the original assumption from the quadrennial budget of 1.5% growth in taxable value each year for 2022-2025. Therefore, the current adopted General Fund Budgets are: \$130,899,078 for fiscal year 2022, \$132,223,756 for fiscal year 2023 and \$133,566,804 for fiscal year 2024.

General Fund Revenues

Property taxes are recommended to increase to recognize property tax revenue increase specific to Sheriff Office’s Public Safety Millage Operations (SOPSM) specific to the Mental Health Public Safety Millage since inception (first levied December 1, 2018 for FY 2019). Please recall there are two components to GF property tax revenues: General Operating = \$82.5M for 2022, \$83.7M for 2023, \$84.9M for 2024 & \$86.2M for 2025; and SOPSM = \$6.9M for 2022, \$7.0M for 2023, \$7.1M for 2024 & \$7.2M for 2025.

Other revenues throughout the County’s General Fund have fluctuated because of the economic situation. Below are major proposed changes to other General Fund revenue assumptions for the 2022-2025 budgets:

Operational Changes:

- State Revenues - State-wide liquor tax collections are reduced by \$155,488 per the allocations published by the State of Michigan for 2022. These amounts are held flat for the four years of the quadrennial budget. Per policy 50% of this reduction (\$77,744) is offset by an expenditure reduction for substance abuse activities within the other services and charges expenditure category.
- Interest Charges - Interest revenue is increased to offset Treasurer’s Office Revenue Specialist position, specifically identified to be funded by interest earnings.

- Other Revenue & Reimbursement - There is a net reduction of \$111,944 structurally due to a reduction the Sheriff's Office Medical Authority board changes which are balanced by expenditure reductions, offset by a nominal increase in HIDTA oversight reimbursements for the Prosecuting Attorney's Office. Additionally, please recall that when preparing and balancing the quadrennial budget the planned contribution to fund balance is budgeted as an expenditure and the planned use of fund balance is budgeted as a revenue within this category. There is a budgeted use of fund balance in 2023 in the amount of \$289,670 and in 2025 in the amount of \$612,054.

General Fund Expenditures

Budget decisions are not always easy but are made with the utmost respect for the priorities and principles of the Board of Commissioners, the needs of the community and the employees of the County. Last year given the numerous unknown impacts of the required response to COVID-19, the County's budget took a conservative approach in recommending the 2022-2024 budget. Fortunately, the impact on County funds was less than expected given an influx of other Federal and State revenues. We have many great things going for us here in Washtenaw County and we can maintain the quality of life we value and have come to expect. The investments detailed will have a positive impact in this community, and we know we must continue to focus on economic development, human services, our employees and equity to preserve and execute the level of services our residents expect now and in the future.

Personal Services is the largest expenditure within the General Fund, comprising approximately 63% of direct operating allocation plus additional support to County staff through appropriations to non-general fund programs. The 2022-2025 budgets were based on assumed projected costs in alignment with approved labor contracts. Fringe benefit costs continue to grow, but at a slower rate or contained when compared to national indices. All retirement plans and retiree health care actuarial evaluations have been completed for 2020 to determine the County's funding requirements for 2022. Employer paid medical costs, as determined by the County's agent of record, continue to rise year over year. Cost containment efforts (modifying the health care plan for actives with increased co-pays and deductibles, as well as PA 152 compliance, closing the defined benefit and retiree healthcare plans and shifting to a defined contribution and a health retirement savings account for new hires) are continuing to pay off and our net increase in these costs (5%) each year are below national industry levels (of 8% to 12%).

Salary projections have been updated for 2021 position modifications, approved departmental staffing levels effective January 1, 2022, and all employees using the approved labor contracts and me too clauses, step increases for nonunion employees to address pay compression issues as authorized to move towards union and nonunion parity, elected official salary increases as proposed in the Budget Resolution (attached under Section II. B. Items #16 - #18), as well as revised fringe benefit rates based on updated actuarial valuations for Washtenaw County Employees Retirement System (WCERS), Voluntary Employees' Beneficiary Association (VEBA) and Municipal Employees' Retirement System of Michigan (MERS), and recommended medical composite rates by the County's agent of record and trend analysis

The current Quadrennial Budget included an approved allocation in the amount of \$2,495,000 for fiscal years 2022 and beyond by the Board of Commissioner for implementation of the compensation study results. As mentioned under the property tax revenue discussion, the 2021 budget assumed flat taxable value increase and the 2021 Equalization Report provided a better outlook with an actual increase of 3.51%, (but remember was offset by the impact of the Headlee reduction fraction (.9962), applicable for the sixth consecutive year, and an increase in support of

tax increment financing) for net additional property tax revenues in the amount of \$2,439,062. In alignment with County policy as adopted through the 2021-2024 Quadrennial County Budget on December 2, 2020, Budget Resolution (#20-198) section II. D. #40., revenue growth above the budget assumption, in an amount not to exceed \$500K and if funds are available and necessary, will be reserved for personnel services increases for salary and fringe benefit costs for 2022-2025 as a result of the compensation study. This structural 2021 property tax revenue excess above the budget assumption increased expenditures for personal services each year 2022-2025. In addition, also in alignment with this stated policy, the budget assumption of +1.5% taxable value (equating to \$393K) increase compounded per year for 2023 through 2025 from the 2021 tax base has been reserved to offset future personnel cost increases in alignment with negotiated union contracts. Finally, as a result of the allocations within policy the recommended budget includes \$3,409,048 (an increase of \$914,048) each year for 2022-2025 specifically for the implementation of the compensation study and an additional \$393K compounded each year for 2022-2025 (2022 = \$393K, 2023 = \$786K, 2024 = \$1.2M, and 2025 = \$1.6M) to offset future personnel cost increases in alignment with already negotiated union contracts.

Therefore, based on updated salary projections, benefit renewals, actuarial evaluations, budget modifications aligned with policy and those recommended by administration the proposed budget reaffirmation includes a net increase to the personal services category in the amount of \$855K for fiscal year 2022, and net increases of \$1.5M for fiscal year 2023 and \$627K for fiscal year 2024, and a recommended personal services budget of \$89,386,154 for fiscal year 2024.

The programmatic and operational modifications to General Fund expenditure assumptions for the 2022-2025 budgets are outlined below:

Aligning with Current Trends:

- Appropriations within Central Charges – Net decrease because of updated salary projections, cost allocation plan and fleet services for mandated non-general fund programs (Child Care Fund, Friend of the Court Cooperative Reimbursement, Public Defender/Michigan Indigent Defense Commission and Prosecuting Attorney Cooperative Reimbursement). Additional decrease to IT Replacements for the OIM Reorganization to Information Technologies and Facilities Management.
- BOC Priority Allocation – The recommended budget continues to include an allocation of \$250K each year for 2022-2025 to fund Board of Commissioner specific priorities to be allocated in alignment with the budget priorities and principles outlined within the Budget Resolution section II. C. #1. attached to this cover memo.
- Undesignated Allocation – The recommended budget continues to include an allocation of \$250K each year for 2022-2025.

Operational Changes:

- Other Services & Charges – This category has a net reduction from reducing the Undesignated Allocation to offset the net increase in operations for internal service charges (see below) and Information Technology activities for a lump sum reduction carried over from 2021 due to revenue loss (\$343K) from service contracts with local municipalities and support for current hardware/software maintenance agreements over the next four years resulting in an increased allocation of \$491K in 2022, \$437K in 2023, \$542K for 2024 and \$625K for 2025.

Additionally, due to the state revenue reduction for the Tri-County Convention Facilities & State-wide Liquor Tax per policy the allocation for substance abuse activities was reduced to cover half of the loss in revenues (\$77,744) within this category.

- Internal Service Charges - Updated for 2020 Cost Allocation Plan (CAP) and Fleet Services. The County contracts with Maximus, Inc. to complete an annual cost allocation plan in accordance with federal requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to distribute indirect costs to County programs. All General Fund budgets and those non general fund programs that are charged CAP have been updated to align charges with the 2020 CAP plan. As a rule, CAP increases over time as a result of normal operational cost increases. In addition, all departments operating budgets have been updated for vehicle lease payments, expected fuel and maintenance costs based on their current planned vehicle inventory and replacement schedule, resulting in an expenditure credit in this category. However, given the operational changes and county closure in 2020, 2020 had a decrease in the overall cost allocation plan to external departments resulting in an increased demand on the General Fund. When combined with fleet increases, the net impact on the General Fund is an increase of \$1.2M in 2022, \$1.3M in 2023, and \$1.0M in 2024 and establishing a 2025 budget of \$1,047,662.
- Outside Agencies (table of allocations by agency and year may be found on the last page of the 2022-2025 Budget Reaffirmation Resolution in your packet) – Outside Agency allocations have been held steady from 2021 into 2022.
- Reserves – Annually this budget includes \$800K in contingencies (\$500K for infrastructure reserves, \$200K for Sheriff's Office Inmate contracts and \$100K for unearmarked reserves). When preparing and balancing the quadrennial budget the planned contribution to fund balance is budgeted as an expenditure within this category, but the allocated funds are not planned to be spent. There is a planned contribution to fund balance in the amount of \$343,057 for 2022 and \$558,668 for 2024.
- No other departmental specific operational changes were recommended in the budget. Net variances by department are a result of personnel services modifications to align budgeted expenditures with updated salary projections based on current full-time equivalent positions, and internal service charges modifications to align budgeted expenditures with the 2020 CAP plan and current and planned vehicle inventory for the next four years.

Accounting Changes:

- Central Charges – These expense activities have been used for organization wide expenditures. Expenses in Central Charges include appropriations, tax refunds/overpayments, contingency or reserves, and any budgeted planned contribution to fund balance. The recommended budgets also include salary increases in alignment with negotiated labor agreements, assumptions for union contracts that are set to expire, as mentioned previously, increased allocations for implementation of the compensation study results, and are also offset by a -\$1M attrition factor compounded each year based on the actual attained attrition experienced over the past five years.

Other small adjustments in expenditures were made to align with trends and adjust for operational and accounting changes within the supplies, other services & changes and transfers out/appropriations categories.

The proposed adjustments to General Fund expenditures outlined above increased expenditures by \$83K for a recommended total 2022 General Fund expenditure budget of \$130,981,803, increased expenditures by \$376K for a recommended total 2023 General Fund expenditure budget of \$132,599,886, increased expenditures by \$91K for a recommended total 2024 General Fund expenditure budget of \$133,657,399, and carrying forward the assumptions used to amend the 2022-2024 budgets, the 2025 recommended General Fund expenditure budget has been established at \$135,637,716.

Non-general Fund Program Budgets

The proposed modifications to the originally adopted 2022-2024 Non-general fund budgets are outlined below with assumptions carried forward to recommend the 2025 Non-general fund budgets as well.

- As mentioned previously all Non-general fund budgets have been updated for 2020 Cost Allocation Plan used for the 2022 budget amounts, updated for fleet services based on current vehicle inventory and replacement schedule and updated salary and fringe benefits for fiscal years 2022-2025. All other variances are explained below.
- Aerial Photo – Budget is adjusted in alignment with expected operational cost increases.
- Child Care Fund – The Child Care Fund funds the Trial Court – Child Care Fund (CCF) component, the Children’s Services Department and CCF related operations of the Washtenaw County Department of Human Service’s office. The 2022 recommended budget is in alignment with the 2021/22 Child Care Fund Budget approved by the Board per Resolution #21-139. Year over year increases for 2023 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Community Corrections – Budget modifications are in alignment with the 2021/2022 Comprehensive Plan as approved by the Board per Resolution #21-117. Year over year increases for 2023 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Community Mental Health (CMH) - Increased to be in alignment with the Community Mental Health’s FY 2022 Budget and the service agreement with the Community Mental Health Partnership of Southeast Michigan as adopted by the Board per Resolution #21-153. 2023-2025 Budget was held flat with the anticipation that Medicaid and state funding will remain relative flat and expenditures will need to align with revenues.
- Community & Economic Development Operations and Grants - Adjustments within multiple funds to reflect anticipated changes in revenue over the next four years. After an increase in federal grants for fiscal year 2021-22 due to COVID specific grant funding, OCED’s largest source of revenue is expected to reduce in years 2023 through 2025. Expenditures were brought into alignment with anticipated revenues for services provided to low- and moderate-income residents.

- Debt Service Funds – Adjustments to align with debt service payment schedules for principal and interest due over the next four years for Building Authority and Public Works.
- Emergency Management – Increased to align with current operations based on formula disbursement allocations by the State of Michigan specifically for technology improvements authorized by the Emergency Telephone District Board.
- Employee Severance – Decreases each year to align with updated salary projections for 2022-2025.
- Fleet Services – Updated for vehicle lease payments, expected fuel and maintenance costs based on current planned vehicle inventory and replacement schedule for the next four years.
- Fringe Benefit Revolving – Net decreases each year to align with updated salary projections for 2022-2025 based on benefit renewals.
- Health Department – Increased to be in alignment with the Public Health Comprehensive Planning, Budgeting and Contracting (CPBC) Agreement and the 2021/2022 Budget adopted by the Board per Resolution #21-155. Year over year increases for 2023 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Indigent Defense – Budget is in alignment with the 2021/2023 Michigan Indigent Defense Commission Compliance Plan and Budget adopted by the Board per Resolution #21-151. Year over year increases for 2023 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Mental Health Millage Funds – Increases are due to increased property tax growth of 1.5% each year from 2022 through 2025
- Medical Insurance - Update per the County's medical renewal for 2022 and adjusted to align with current claims and trends, an increase, with a 5% growth factor for 2023 and beyond.
- Parks and Recreation and Natural Areas Funds– Modifications due to taxable value growth for the various millage rates with an assumption of 1.5% taxable value growth for 2022-2025. Operational adjustments were made in the budget as determined appropriate by the Parks & Recreation Commission. Any net revenue collected without expenditures for the current year increases reserves until park projects and land purchases are identified and completed in future years sometime resulting in planned contribution to and/or use of fund balance from year to year.
- Road Millage – Recommended 2022-2024 budgets in alignment with the current voter approved four-year millage of .5000 mills and assumed property tax revenue in alignment with budget assumptions of 1.5% growth in taxable value each year for 2022-2024.
- Solid Waste – Decreases due to reduction in Cost Allocation Plan offset by increases in personal services expenditures
- Sheriff In Car Video – Increased to align with current operations for capital lease agreements, equipment purchases and replacement schedule.

- Self-Insurance/Risk Management – Increases for operational changes and insurance renewals and premiums for surety bond payments.
- Workers Compensation Revolving – Decreases each year to align with current claims and trends, annual insurance renewal and updated salary projections for 2022-2025.

IMPACT ON HUMAN RESOURCES:

The overall personnel impact on the budget results in a net increase in 5.5 FTE (creating 15.6 FTE and eliminating 10.1 FTE). The modifications are a result of reclassifications as part of the labor agreements and PDQ process, as well as departmental increases to service delivery.

IMPACT ON BUDGET:

The impact on budget is outlined above within the Discussion section. If approved the reaffirmed 2022 General Fund Budget would be \$130,981,803, an increase of \$82,725, the reaffirmed 2023 General Fund Budget would be \$132,599,886, an increase of \$376,130, the reaffirmed 2024 General Fund Budget would be \$133,657,399, an increase of \$90,595 from the original adopted 2022-2024 quadrennial budget. Furthermore, carrying forward the assumptions used to amend the 2022-2024 budgets, the 2025 recommended General Fund Budget has been established at \$135,637,716.

IMPACT ON INFRASTRUCTURE:

No infrastructure modifications are being recommended.

IMPACT ON EQUITY:

The investments detailed will have a positive impact in this community, and we know we must continue to focus on economic development, human services, our employees and equity to preserve and grow the level of services our residents expect now and in the future.

IMPACT ON INDIRECT COSTS:

Indirect costs charges are being amended for all program units in alignment with the 2020 Cost Allocation Plan. The net increase across all departments and funds for internal services charges is a result of the stabilizing economy with higher operating costs within the Support Services departments to meet the infrastructure needs as well as increased resource allocations throughout the organization.

IMPACT ON OTHER COUNTY DEPARTMENTS OR AGENCIES:

Nearly all county departments and internal agencies have been impacted by the county’s budget over the past few years and have been partners in containing costs and identifying solutions to help balance the budget. This cover memo outlines all significant changes in proposed resource allocations for the next four years.

CONFORMITY TO COUNTY POLICIES:

This action conforms to all appropriate County policies. It is consistent with Guiding Principle #1: Ensuring the long-term fiscal stability for the County.

ATTACHMENTS/APPENDICES:

Quadrennial General Fund Budget by Category Account
Resolution

**A RESOLUTION APPROVING AND ADOPTING THE 2022 - 2025 QUADRENNIAL COUNTY
BUDGET**

WASHTENAW COUNTY BOARD OF COMMISSIONERS

Prepared by Tina R. Gavalier, Chief Financial Officer

November 17, 2021

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

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

WHEREAS, the County Administrator was directed to prepare a quadrennial budget for 2022-2025 with the 2022 budget for approval and adoption, and the 2023-2025 budget based on information available at the time; and

WHEREAS, on October 6, 2021, the County Administrator presented the budgets for 2022 through 2025; and

WHEREAS, the 2022 budget is based on 2021 operating millage rate of 4.3780 with a projected revenue increase rate applied to the property tax revenue budget pending the 2022 Equalization Report to be made available in April 2022; and

WHEREAS, the budget assumes a +1.5% taxable value increase for 2022 from the 2021 tax base and a +1.5% increase each year for 2023 through 2025 from the 2021 tax base; and

WHEREAS, the additional +0.5% increase in the budget assumption for 2023 through 2025 property tax revenues will be reserved for future personnel cost increases in alignment with negotiated union contracts; and

WHEREAS, all future property tax revenue growth above the budget assumption, in an amount not to exceed \$500,000 and if funds are available and necessary, will be reserved for personnel services increases for salary and fringe benefit costs as a result of the compensation study; 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 October 6, and ending November 17, 2021 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 \$130,981,803 for 2022, \$132,599,886 for 2023, \$133,657,399 for 2024 and \$135,637,716 for 2025; and

WHEREAS, a public hearing on the proposed 2021-2024 Budget was held on Wednesday, November 3, 2021, 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 years 2022 - 2025 was filed with the County Clerk/Register on October 6, 2021; and

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

WHEREAS, revenues have been estimated by source for each fund and are sufficient to defray expenditures and meet all liabilities for the 2022-2025 fiscal years; and

WASHTENAW COUNTY MICHIGAN

WHEREAS, 2021 estimated County General Fund tax dollars supporting Brownfield Redevelopment Financing, Corridor Improvement Authority, Downtown Development Authority, Local Development Financing and Tax Increment Financing Authority Districts include:

Estimated Gross GF Tax Revenue	84,118,672
Estimated GF TIF Capture	(2,837,531)
Estimated Net GF Tax Revenue	81,281,141

Unit	Ad-Valorem Capture	IFT Capture	County Operating
Ann Arbor City DDA/Brownfield	381,871,424	-	1,671,833
Chelsea City DDA/Brownfield	10,751,876	1,617,400	50,612
Saline City DDA/TIFA/LDFA (Estimated)	31,863,069	-	139,497
Ypsilanti City DDA/Brownfield	13,921,097	-	60,947
Northfield Township DDA	3,708,913	722,770	17,820
Scio township DDA/Brownfield	131,606,874	3,359,244	583,528
Superior Township LDFA	1,716,903	5,049,339	18,570
York Township Brownfield	37,650,578	10,381,548	187,559
Ypsilanti Township LDFA	2,726,955	-	11,939
Dexter City DDA/Brownfield	21,751,143	-	95,227
Total County Tax by Millage	637,568,832	21,130,301	2,867,281
2021 County General Operating Tax Rate	4.3780	2.18900	
2021 County General Operating Tax Revenue	2,791,276	46,254	2,837,531

; and

WHEREAS, this matter has been reviewed by the County Administrator's Office, Corporation Counsel, Equity Office, Finance Office, Human Resources, Information Technology Services and Facilities Management and the Ways & Means Committee.

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the 2022 Operating Budget as the official budget and the position changes for the fiscal year beginning January 1, 2022.

BE IT FURTHER RESOLVED that the budget assumes a +1.5% taxable value increase per year for 2022 through 2025 from the 2021 tax base, the additional +0.5% increase in the budget assumption for property tax revenues for 2022-2025 will be reserved for future personnel cost increases in alignment with negotiated union contracts and all future property tax revenue growth above the budget assumption, in an amount not to exceed \$500,000 and if funds are available and necessary, will be reserved for personnel services increases for salary and fringe benefit costs as a result of the compensation study.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the Quadrennial Budgets be amended each year 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 Quadrennial Budget back to the Board prior to the beginning of each fiscal year for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the quadrennial 2022-2025 Budget.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby rescinds the "hiring freeze" for the Washtenaw County Community Mental Health Department which was implemented by Resolution 19-148.

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
2022-2025 General Fund
(1010)

Row Labels	2022 Base Budget	2022 Recommended Budget	2022 Recommended to Base Variance	2023 Base Budget	2023 Recommended Budget	2023 Recommended to Base Variance	2024 Base Budget	2024 Recommended Budget	2024 Recommended to Base Variance	2025 Base Budget	2025 Recommended Budget	2025 Recommended to Base Variance
Revenue												
40 - Taxes	\$ 89,250,071	\$ 89,510,703	\$ 260,632	\$ 90,574,749	\$ 90,833,790	\$ 259,041	\$ 91,917,797	\$ 92,176,724	\$ 258,927	\$ 91,917,797	\$ 93,539,801	\$ 1,622,004
45 - Licenses and Permits	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -
50 - Federal Revenue	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -
54 - State Revenue	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,607,450	\$ 11,451,962	\$ (155,488)	\$ 11,607,450	\$ 11,451,962	\$ (155,488)
58 - Local Revenue	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679	\$ 1,423,679	\$ -	\$ 1,423,679	\$ 1,423,679	\$ -
60 - Fees and Services	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -
65 - Fines and Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -
66 - Interest	\$ 107,419	\$ 196,944	\$ 89,525	\$ 107,419	\$ 202,270	\$ 94,851	\$ 107,419	\$ 206,519	\$ 99,100	\$ 107,419	\$ 211,705	\$ 104,286
67 - Other Revenue	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,043,296	\$ 2,221,022	\$ 177,726	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,043,296	\$ 2,543,406	\$ 500,110
69 - Transfers In	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -
Revenue Total	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130	\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 133,566,804	\$ 135,637,716	\$ 2,070,912
Expenditure												
70 - Personal Services	\$ 81,984,379	\$ 82,839,537	\$ 855,158	\$ 83,618,944	\$ 85,201,242	\$ 1,582,298	\$ 86,556,985	\$ 87,184,905	\$ 627,920	\$ 86,556,985	\$ 89,386,154	\$ 2,829,169
75 - Supplies	\$ 1,667,503	\$ 1,662,838	\$ (4,665)	\$ 1,518,503	\$ 1,513,838	\$ (4,665)	\$ 1,667,503	\$ 1,662,838	\$ (4,665)	\$ 1,667,503	\$ 1,513,838	\$ (153,665)
80 - Other Svcs and Chgs	\$ 15,540,005	\$ 13,743,597	\$ (1,796,408)	\$ 15,786,351	\$ 13,791,097	\$ (1,995,254)	\$ 15,644,423	\$ 13,900,503	\$ (1,743,920)	\$ 15,644,423	\$ 13,982,946	\$ (1,661,477)
95 - Internal Svc Chgs	\$ (349,572)	\$ 827,660	\$ 1,177,232	\$ (298,815)	\$ 972,866	\$ 1,271,681	\$ (206,581)	\$ 855,549	\$ 1,062,130	\$ (206,581)	\$ 1,047,662	\$ 1,254,243
96 - Capital Outlay	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -
97 - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 - Reserves	\$ 895,871	\$ 1,143,057	\$ 247,186	\$ 866,315	\$ 800,000	\$ (66,315)	\$ 807,566	\$ 1,358,668	\$ 551,102	\$ 807,566	\$ 800,000	\$ (7,566)
99 - Transfers Out	\$ 31,072,267	\$ 30,676,489	\$ (395,778)	\$ 30,643,833	\$ 30,232,218	\$ (411,615)	\$ 29,008,283	\$ 28,606,311	\$ (401,972)	\$ 29,008,283	\$ 28,818,491	\$ (189,792)
Expenditure Total	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130	\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 133,566,804	\$ 135,637,716	\$ 2,070,912

2022 - 2025 Washtenaw County Quadrennial Budgets

Fund 1010 Source	2022			2023		
	2022 Current Budget	Recommended Budget	2022 Variance	2023 Current Budget	Recommended Budget	2023 Variance
GENERAL FUND REVENUES						
400 Taxes & Penalties	\$ 89,250,071	\$ 89,510,703	\$ 260,632	\$ 90,574,749	\$ 90,833,790	\$ 259,041
450 Licenses & Permits	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -
540 Federal, State & Local Revenues	\$ 13,121,929	\$ 12,966,441	\$ (155,488)	\$ 13,121,929	\$ 12,966,441	\$ (155,488)
600 Fees & Services	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -
650 Fines & Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -
660 Interest Income	\$ 107,419	\$ 196,944	\$ 89,525	\$ 107,419	\$ 202,270	\$ 94,851
670 Other Revenue & Reimbursement	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,043,296	\$ 2,221,022	\$ 177,726
695 Net Transfers	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730	\$ 2,139,730	\$ -
Total General Fund Revenues	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130
GENERAL FUND EXPENDITURES						
100 Board of Commissioners	\$ 825,623	\$ 925,927	\$ 100,304	\$ 830,871	\$ 929,905	\$ 99,034
110 County Administrator	\$ 1,840,989	\$ 2,284,382	\$ 443,393	\$ 1,887,599	\$ 2,326,952	\$ 439,353
120 Corporation Counsel	\$ 734,736	\$ 729,823	\$ (4,913)	\$ 751,825	\$ 746,369	\$ (5,456)
140 Finance	\$ 3,747,856	\$ 3,677,043	\$ (70,813)	\$ 3,850,669	\$ 3,765,844	\$ (84,825)
150 Human Resources	\$ 2,002,820	\$ 1,969,463	\$ (33,357)	\$ 2,049,179	\$ 2,024,422	\$ (24,757)
160 Infrastructure Management	\$ 8,795,122	\$ 9,242,399	\$ 447,277	\$ 8,930,451	\$ 9,495,361	\$ 564,910
170 Clerk / Register of Deeds	\$ 2,872,241	\$ 2,817,258	\$ (54,983)	\$ 2,809,452	\$ 2,745,577	\$ (63,875)
180 Treasurer	\$ 2,217,162	\$ 2,279,282	\$ 62,120	\$ 2,277,927	\$ 2,341,087	\$ 63,160
190 Equalization	\$ 1,721,152	\$ 1,729,377	\$ 8,225	\$ 1,767,386	\$ 1,772,535	\$ 5,149
200 Water Resources Commissioner	\$ 4,402,467	\$ 4,242,956	\$ (159,511)	\$ 4,509,217	\$ 4,347,845	\$ (161,372)
270 Building Authority	\$ 6,900	\$ 6,900	\$ -	\$ 6,900	\$ 6,900	\$ -
280 Trial Court	\$ 8,748,790	\$ 8,433,773	\$ (315,017)	\$ 8,908,951	\$ 8,593,253	\$ (315,698)
175 Trial Court - Clerk Services	\$ 3,184,887	\$ 3,269,699	\$ 84,812	\$ 3,286,158	\$ 3,391,499	\$ 105,341
285 District Court	\$ 7,221,567	\$ 6,959,776	\$ (261,791)	\$ 6,906,163	\$ 7,102,751	\$ 196,588
288 Probation	\$ 201,312	\$ 194,892	\$ (6,420)	\$ 201,312	\$ 194,892	\$ (6,420)
300 Sheriff	\$ 31,701,200	\$ 32,182,209	\$ 481,009	\$ 32,223,764	\$ 32,807,399	\$ 583,635
304 Sheriff - Corrections	\$ 22,586,791	\$ 21,706,908	\$ (879,883)	\$ 23,421,022	\$ 22,445,513	\$ (975,509)
306 Sheriff - Emergency Services	\$ 5,632,959	\$ 5,450,706	\$ (182,253)	\$ 5,848,024	\$ 5,631,702	\$ (216,322)
400 Prosecuting Attorney	\$ 6,827,590	\$ 6,814,825	\$ (12,765)	\$ 7,061,939	\$ 7,078,695	\$ 16,756
440 Public Works	\$ 130,388	\$ 129,914	\$ (474)	\$ 135,003	\$ 134,529	\$ (474)
760 County MSU Extension	\$ 452,956	\$ 397,685	\$ (55,271)	\$ 456,666	\$ 401,395	\$ (55,271)
980 Central Charges	\$ 7,662,175	\$ 7,178,703	\$ (483,472)	\$ 6,677,692	\$ 5,929,031	\$ (748,661)
985 Adjustment for Cost Allocation	\$ (20,693,630)	\$ (19,298,497)	\$ 1,395,133	\$ (20,693,630)	\$ (19,298,497)	\$ 1,395,133
980 Appropriations and Transfers						
Capital Projects	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Community Mental Health	\$ 3,762,287	\$ 3,765,278	\$ 2,991	\$ 3,567,761	\$ 3,570,752	\$ 2,991
Health Department	\$ 3,298,523	\$ 3,303,470	\$ 4,947	\$ 3,298,523	\$ 3,303,470	\$ 4,947
Medical Examiner	\$ 886,352	\$ 886,352	\$ -	\$ 891,352	\$ 891,352	\$ -
Indigent Transport	\$ 335,913	\$ 335,913	\$ -	\$ 335,913	\$ 335,913	\$ -
Dental Fund	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Food Policy Council	\$ 7,100	\$ 7,100	\$ -	\$ 7,100	\$ 7,100	\$ -
Barrier Busters & Eviction Prevention	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ -
Child Care	\$ 5,609,440	\$ 5,517,944	\$ (91,496)	\$ 5,687,877	\$ 5,570,727	\$ (117,150)
Community Corrections	\$ 496,678	\$ 496,678	\$ -	\$ 496,678	\$ 496,678	\$ -
DHS/FIA Board	\$ 54,109	\$ 54,109	\$ -	\$ 54,109	\$ 54,109	\$ -
Friend of the Court	\$ 2,088,069	\$ 2,027,879	\$ (60,190)	\$ 2,157,406	\$ 2,107,552	\$ (49,854)
Prosecuting Attorney Coop Reimb	\$ 257,382	\$ 238,824	\$ (18,558)	\$ 263,744	\$ 244,840	\$ (18,904)
Substance Abuse	\$ 904,654	\$ 826,910	\$ (77,744)	\$ 904,654	\$ 826,910	\$ (77,744)
Indigent Health Care	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ -
Transfers for Coordinated Funding	\$ 1,015,000	\$ 1,015,000	\$ -	\$ 1,015,000	\$ 1,015,000	\$ -
LEPC Appropriation	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
Community Development	\$ 833,471	\$ 837,896	\$ 4,425	\$ 833,471	\$ 837,896	\$ 4,425
Economic Development	\$ 595,000	\$ 595,000	\$ -	\$ 595,000	\$ 595,000	\$ -
Infrastructure Allocation	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
Facilities Replacements	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486	\$ 1,221,486	\$ -
IT Replacements	\$ 1,180,725	\$ 997,725	\$ (183,000)	\$ 1,180,725	\$ 997,725	\$ (183,000)
Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ -	\$ 800,000	\$ 800,000	\$ -
Law Library	\$ 12,400	\$ 12,400	\$ -	\$ 12,400	\$ 12,400	\$ -
Public Defender Appropriation	\$ 3,359,436	\$ 3,359,436	\$ -	\$ 3,439,017	\$ 3,439,017	\$ -
Total General Fund Expenditures	\$ 130,899,078	\$ 130,981,803	\$ 82,725	\$ 132,223,756	\$ 132,599,886	\$ 376,130
Net Revenues (Expenditures)	\$ -	\$ -		\$ -	\$ -	
Planned Contribution To (Use Of) Fund Balance	\$ -	\$ 343,057		\$ -	\$ (289,670)	

2022 – 2025 Washtenaw County Quadrennial Budgets

Fund 1010 Source		2024		2024 Variance	2025
		2024 Current Budget	Recommended Budget		Recommended Budget
GENERAL FUND REVENUES					
400	Taxes & Penalties	\$ 91,917,797	\$ 92,176,724	\$ 258,927	\$ 93,539,801
450	Licenses & Permits	\$ 451,317	\$ 451,317	\$ -	\$ 451,317
540	Federal, State & Local Revenues	\$ 13,121,929	\$ 12,966,441	\$ (155,488)	\$ 12,966,441
600	Fees & Services	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216
650	Fines & Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100
660	Interest Income	\$ 107,419	\$ 206,519	\$ 99,100	\$ 211,705
670	Other Revenue & Reimbursement	\$ 2,043,296	\$ 1,931,352	\$ (111,944)	\$ 2,543,406
695	Net Transfers	\$ 2,139,730	\$ 2,139,730	\$ -	\$ 2,139,730
Total General Fund Revenues		\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 135,637,716
GENERAL FUND EXPENDITURES					
100	Board of Commissioners	\$ 840,109	\$ 936,770	\$ 96,661	\$ 939,952
110	County Administrator	\$ 1,917,836	\$ 2,369,033	\$ 451,197	\$ 2,408,474
120	Corporation Counsel	\$ 764,364	\$ 755,319	\$ (9,045)	\$ 768,674
140	Finance	\$ 3,910,188	\$ 3,825,363	\$ (84,825)	\$ 3,903,663
150	Human Resources	\$ 2,071,667	\$ 2,050,852	\$ (20,815)	\$ 2,086,701
160	Infrastructure Management	\$ 9,024,984	\$ 9,686,043	\$ 661,059	\$ 9,868,590
170	Clerk / Register of Deeds	\$ 3,015,156	\$ 2,939,812	\$ (75,344)	\$ 2,841,703
180	Treasurer	\$ 2,316,685	\$ 2,374,957	\$ 58,272	\$ 2,419,571
190	Equalization	\$ 1,802,320	\$ 1,802,208	\$ (112)	\$ 1,832,612
200	Water Resources Commissioner	\$ 4,582,603	\$ 4,410,397	\$ (172,206)	\$ 4,491,518
270	Building Authority	\$ 6,900	\$ 6,900	\$ -	\$ 6,900
280	Trial Court	\$ 9,020,985	\$ 8,685,652	\$ (335,333)	\$ 8,780,782
175	Trial Court - Clerk Services	\$ 3,356,890	\$ 3,476,636	\$ 119,746	\$ 3,580,421
285	District Court	\$ 6,977,339	\$ 7,189,582	\$ 212,243	\$ 7,291,955
288	Probation	\$ 201,312	\$ 194,892	\$ (6,420)	\$ 194,892
300	Sheriff	\$ 32,697,152	\$ 30,950,880	\$ (1,746,272)	\$ 31,785,189
304	Sheriff - Corrections	\$ 23,679,601	\$ 22,911,791	\$ (767,810)	\$ 23,398,312
306	Sheriff - Emergency Services	\$ 5,921,664	\$ 5,728,977	\$ (192,687)	\$ 5,857,069
400	Prosecuting Attorney	\$ 7,184,808	\$ 7,199,457	\$ 14,649	\$ 7,334,205
440	Public Works	\$ 138,412	\$ 137,938	\$ (474)	\$ 137,938
760	County MSU Extension	\$ 460,432	\$ 405,161	\$ (55,271)	\$ 405,161
980	Central Charges	\$ 7,974,961	\$ 8,922,866	\$ 947,905	\$ 8,457,583
985	Adjustment for Cost Allocation	\$ (20,693,630)	\$ (19,298,497)	\$ 1,395,133	\$ (19,298,497)
980	Appropriations and Transfers				
	Capital Projects	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	Community Mental Health	\$ 1,748,770	\$ 1,751,761	\$ 2,991	\$ 1,751,761
	Health Department	\$ 3,298,523	\$ 3,303,470	\$ 4,947	\$ 3,303,470
	Medical Examiner	\$ 896,352	\$ 896,352	\$ -	\$ 901,352
	Indigent Transport	\$ 335,913	\$ 335,913	\$ -	\$ 335,913
	Dental Fund	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
	Food Policy Council	\$ 7,100	\$ 7,100	\$ -	\$ 7,100
	Barrier Busters & Eviction Prevention	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
	Child Care	\$ 5,705,817	\$ 5,621,983	\$ (83,834)	\$ 5,698,138
	Community Corrections	\$ 496,678	\$ 496,678	\$ -	\$ 496,678
	DHS/FIA Board	\$ 54,109	\$ 54,109	\$ -	\$ 54,109
	Friend of the Court	\$ 2,188,710	\$ 2,141,480	\$ (47,230)	\$ 2,205,214
	Prosecuting Attorney Coop Reimb	\$ 267,357	\$ 247,146	\$ (20,211)	\$ 252,195
	Substance Abuse	\$ 904,654	\$ 826,910	\$ (77,744)	\$ 826,910
	Indigent Health Care	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
	Transfers for Coordinated Funding	\$ 1,015,000	\$ 1,015,000	\$ -	\$ 1,015,000
	LEPC Appropriation	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
	Community Development	\$ 833,471	\$ 837,896	\$ 4,425	\$ 837,896
	Economic Development	\$ 595,000	\$ 595,000	\$ -	\$ 595,000
	Infrastructure Allocation	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
	Facilities Replacements	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486
	IT Replacements	\$ 1,180,725	\$ 997,725	\$ (183,000)	\$ 997,725
	Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ -	\$ 800,000
	Law Library	\$ 12,400	\$ 12,400	\$ -	\$ 12,400
	Public Defender Appropriation	\$ 3,475,001	\$ 3,475,001	\$ -	\$ 3,475,001
Total General Fund Expenditures		\$ 133,566,804	\$ 133,657,399	\$ 90,595	\$ 135,637,716
Net Revenues (Expenditures)		\$ -	\$ -	\$ -	\$ -
Planned Contribution To (Use Of) Fund Balance		\$ -	\$ 558,668	\$ -	\$ (612,054)

2022 - 2025 Washtenaw County Quadrennial Budgets

FUND #	AGENCY #	ORGANIZATION NAME	2022			2023		
			2022 Current Budget	Recommended Budget	2022 Variance	2023 Current Budget	Recommended Budget	2023 Variance
SPECIAL REVENUE FUNDS								
1042	170	Concealed Pistol Licensing	\$ 78,332	\$ 78,835	\$ 503	\$ 80,040	\$ 80,395	\$ 355
1090	190	Aerial Photo	\$ 39,000	\$ 66,000	\$ 27,000	\$ 39,000	\$ 66,000	\$ 27,000
1320	300	Sheriff Community Engagement	\$ 136,000	\$ 136,000	\$ -	\$ 136,000	\$ 136,000	\$ -
1350	300	Sheriff Training Funds	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	\$ 73,000	\$ -
1410	300	Inmate Concessions	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
1420	300	Community Corrections	\$ 1,954,429	\$ 1,978,324	\$ 23,895	\$ 1,984,465	\$ 2,023,023	\$ 38,558
1510	300	Emergency Management	\$ 2,503,669	\$ 2,535,012	\$ 31,343	\$ 2,505,996	\$ 2,542,833	\$ 36,837
1620	400	Pros Attny - CRP	\$ 757,004	\$ 716,471	\$ (40,533)	\$ 775,805	\$ 734,520	\$ (41,285)
1710	440	Solid Waste Fund	\$ 1,267,661	\$ 1,244,706	\$ (22,955)	\$ 1,293,817	\$ 1,269,608	\$ (24,209)
1750	505	Building Inspection	\$ 1,428,183	\$ 1,426,662	\$ (1,521)	\$ 1,457,880	\$ 1,457,133	\$ (747)
1755	200	Soil Erosion	\$ 4,543	\$ 3,671	\$ (872)	\$ 4,543	\$ 3,671	\$ (872)
1883	430	FBI Fund	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
1900	290	Indigent Defense	\$ 8,138,910	\$ 7,530,193	\$ (608,717)	\$ 7,957,362	\$ 7,829,236	\$ (128,126)
1990	140	EECS Special Voted Millage	\$ 3,585,305	\$ 3,600,207	\$ 14,902	\$ 3,585,524	\$ 3,600,363	\$ 14,839
2295	300/510	Public Safety and Mental Health Millage	\$ 4,242,041	\$ 4,242,041	\$ -	\$ 4,305,672	\$ 4,305,672	\$ -
2012	980	Road Millage	\$ 8,970,132	\$ 9,104,684	\$ 134,552	\$ 9,104,684	\$ 9,239,236	\$ 134,552
2060	284	Law Library	\$ 20,900	\$ 20,900	\$ -	\$ 20,900	\$ 20,900	\$ -
2080	750	Parks And Recreation Fund	\$ 13,649,850	\$ 14,080,132	\$ 430,282	\$ 13,875,709	\$ 14,289,279	\$ 413,570
2090	750	Natural Areas	\$ 5,820,527	\$ 6,686,339	\$ 865,812	\$ 5,820,527	\$ 6,821,957	\$ 1,001,430
2150	280	Friend Of The Court	\$ 6,981,792	\$ 6,801,221	\$ (180,571)	\$ 7,189,804	\$ 7,040,240	\$ (149,564)
2210	500	Health Department	\$ 17,146,872	\$ 17,396,462	\$ 249,590	\$ 17,675,495	\$ 17,967,611	\$ 292,116
2220	510	Community Mental Health	\$ 89,101,248	\$ 93,029,268	\$ 3,928,020	\$ 89,101,248	\$ 93,029,268	\$ 3,928,020
2224	510	Mental Health Millage Funds	\$ 6,620,119	\$ 6,880,751	\$ 260,632	\$ 6,724,921	\$ 6,983,962	\$ 259,041
2290	140	Accommodation Ordinance Tax	\$ 8,417,909	\$ 8,425,061	\$ 7,152	\$ 8,417,667	\$ 8,424,819	\$ 7,152
2300	650	Community & Economic Development Operations	\$ 787,471	\$ 787,471	\$ -	\$ 787,471	\$ 787,471	\$ -
2310	650	Community & Economic Development Grants	\$ 10,990,256	\$ 11,988,740	\$ 998,484	\$ 10,990,256	\$ 10,700,420	\$ (289,836)
2600	650	Economic Development	\$ 595,000	\$ 595,000	\$ -	\$ 595,000	\$ 595,000	\$ -
2660	650	Brownfield Redevelopment	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ 375,000	\$ -
2830	285	Public Improvement Fund	\$ 95,000	\$ 95,000	\$ -	\$ 95,000	\$ 95,000	\$ -
2920	280/600/610	Child Care Fund	\$ 12,274,144	\$ 12,009,949	\$ (264,195)	\$ 12,473,890	\$ 12,203,451	\$ (270,439)
2930	690	Veterans Relief Fund	\$ 1,712,468	\$ 1,793,458	\$ 80,990	\$ 1,741,457	\$ 1,820,360	\$ 78,903
2980	610	DHHS	\$ 104,109	\$ 104,109	\$ -	\$ 104,109	\$ 104,109	\$ -
DEBT SERVICE FUNDS								
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 1,400,644	\$ 1,400,644	\$ -	\$ 1,493,013	\$ 1,493,013	\$ -
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 3,553,645	\$ 3,553,645	\$ -	\$ 3,396,036	\$ 3,396,036	\$ -
CAPITAL/CONSTRUCTION FUNDS								
4040	170	ROD Technology Fund	\$ 328,690	\$ 328,690	\$ -	\$ 332,951	\$ 332,951	\$ -
4060	140	Capital Reserve Fund	\$ 5,573,339	\$ 5,573,339	\$ -	\$ 5,573,339	\$ 5,573,339	\$ -
4110	160	Facilities Replacements	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486	\$ 1,221,486	\$ -
4120	160	Facilities Enhancement Projects	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
4210	160	IT Replacements	\$ 1,260,725	\$ 1,047,725	\$ (213,000)	\$ 1,260,725	\$ 1,047,725	\$ (213,000)
4500	440	WWRA Recycling Proj Const	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS								
5499	180	Forfeiture Foreclosure	\$ 440,354	\$ 327,651	\$ (112,703)	\$ 453,051	\$ 333,617	\$ (119,434)
		WHP Support (Leased Positions)	\$ 506,588	\$ 436,150	\$ (70,438)	\$ 532,925	\$ 461,412	\$ (71,513)
INTERNAL SERVICE FUNDS								
6310	160	Facilities Mgt O M	\$ 9,362,769	\$ 9,199,369	\$ (163,400)	\$ 9,417,167	\$ 9,328,668	\$ (88,499)
6320	160	Fleet	\$ 3,279,046	\$ 3,222,773	\$ (56,273)	\$ 3,408,450	\$ 3,364,078	\$ (44,372)
6330	300	Sheriff In Car Video	\$ 335,000	\$ 553,500	\$ 218,500	\$ 335,000	\$ 553,500	\$ 218,500
6340	980	Postage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
6360	980	Copiers	\$ 419,474	\$ 417,049	\$ (2,425)	\$ 419,474	\$ 417,049	\$ (2,425)
6440	130	Self Insurance Risk	\$ 2,491,455	\$ 2,860,045	\$ 368,590	\$ 2,500,866	\$ 2,860,045	\$ 359,179
6630	980	Medical Insurance	\$ 30,062,080	\$ 30,464,964	\$ 402,884	\$ 31,364,817	\$ 31,667,059	\$ 302,242
6650	980	Fringe Benefit Revolving	\$ 10,677,423	\$ 10,257,843	\$ (419,580)	\$ 10,897,423	\$ 10,622,009	\$ (275,414)
6660	980	Workers Compensation Revolving	\$ 823,428	\$ 796,758	\$ (26,670)	\$ 847,880	\$ 823,791	\$ (24,089)
6670	980	Employee Severance	\$ 1,971,196	\$ 1,939,950	\$ (31,246)	\$ 2,039,834	\$ 2,017,543	\$ (22,291)
6900	980	Telephone Revolving	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ 700,000	\$ -

2022 – 2025 Washtenaw County Quadrennial Budgets

FUND #	AGENCY #	ORGANIZATION NAME	2024		2024 Variance	2025
			2024 Current Budget	Recommended Budget		Recommended Budget
SPECIAL REVENUE FUNDS						
1042	170	Concealed Pistol Licensing	\$ 81,064	\$ 81,034	\$ (30)	\$ 82,189
1090	190	Aerial Photo	\$ 39,000	\$ 66,000	\$ 27,000	\$ 66,000
1320	300	Sheriff Community Engagement	\$ 136,000	\$ 136,000	\$ -	\$ 136,000
1350	300	Sheriff Training Funds	\$ 73,000	\$ 73,000	\$ -	\$ 73,000
1410	300	Inmate Concessions	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
1420	300	Community Corrections	\$ 1,996,025	\$ 2,038,042	\$ 42,017	\$ 2,064,957
1510	300	Emergency Management	\$ 2,505,996	\$ 2,545,590	\$ 39,594	\$ 2,542,800
1620	400	Pros Attny - CRP	\$ 786,342	\$ 741,438	\$ (44,904)	\$ 756,585
1710	440	Solid Waste Fund	\$ 1,293,817	\$ 1,266,684	\$ (27,133)	\$ 1,290,033
1750	505	Building Inspection	\$ 1,480,437	\$ 1,478,341	\$ (2,096)	\$ 1,501,625
1755	200	Soil Erosion	\$ 4,543	\$ 3,671	\$ (872)	\$ 3,671
1883	430	FBI Fund	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
1900	290	Indigent Defense	\$ 8,212,238	\$ 7,927,027	\$ (285,211)	\$ 8,010,116
1990	140	EECS Special Voted Millage	\$ 3,585,524	\$ 3,600,339	\$ 14,815	\$ 3,600,041
2295	300/510	Public Safety and Mental Health Millage	\$ 4,370,254	\$ 4,370,254	\$ -	\$ 4,370,254
2012	980	Road Millage	\$ 9,239,236	\$ 9,377,825	\$ 138,589	\$ -
2060	284	Law Library	\$ 20,900	\$ 20,900	\$ -	\$ 20,900
2080	750	Parks And Recreation Fund	\$ 14,022,687	\$ 14,414,402	\$ 391,715	\$ 14,573,779
2090	750	Natural Areas	\$ 5,820,527	\$ 6,923,134	\$ 1,102,607	\$ 7,025,828
2150	280	Friend Of The Court	\$ 7,283,716	\$ 7,142,026	\$ (141,690)	\$ 7,333,227
2210	500	Health Department	\$ 17,855,627	\$ 18,209,140	\$ 353,513	\$ 18,640,484
2220	510	Community Mental Health	\$ 89,101,248	\$ 93,029,268	\$ 3,928,020	\$ 93,029,268
2224	510	Mental Health Millage Funds	\$ 6,825,795	\$ 7,088,721	\$ 262,926	\$ 7,195,052
2290	140	Accommodation Ordinance Tax	\$ 8,419,814	\$ 8,426,966	\$ 7,152	\$ 8,426,966
2300	650	Community & Economic Development Operations	\$ 787,471	\$ 787,471	\$ -	\$ 787,471
2310	650	Community & Economic Development Grants	\$ 10,990,256	\$ 10,530,182	\$ (460,074)	\$ 10,245,043
2600	650	Economic Development	\$ 595,000	\$ 595,000	\$ -	\$ 595,000
2660	650	Brownfield Redevelopment	\$ 375,000	\$ 375,000	\$ -	\$ 375,000
2830	285	Public Improvement Fund	\$ 95,000	\$ 95,000	\$ -	\$ 95,000
2920	280/600/610	Child Care Fund	\$ 12,521,308	\$ 12,322,751	\$ (198,557)	\$ 12,506,488
2930	690	Veterans Relief Fund	\$ 1,750,609	\$ 1,847,665	\$ 97,056	\$ 1,875,380
2980	610	DHHS	\$ 104,109	\$ 104,109	\$ -	\$ 104,109
DEBT SERVICE FUNDS						
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 1,497,219	\$ 1,497,219	\$ -	\$ 1,499,390
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 3,402,819	\$ 3,402,819	\$ -	\$ 2,954,150
CAPITAL/CONSTRUCTION FUNDS						
4040	170	ROD Technology Fund	\$ 335,000	\$ 335,000	\$ -	\$ 335,000
4060	140	Capital Reserve Fund	\$ 5,573,339	\$ 5,573,339	\$ -	\$ 5,573,339
4110	160	Facilities Replacements	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486
4120	160	Facilities Enhancement Projects	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
4210	160	IT Replacements	\$ 1,260,725	\$ 1,047,725	\$ (213,000)	\$ 1,047,725
4500	440	WWRA Recycling Proj Const	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS						
5499	180	Forfeiture Foreclosure	\$ 462,384	\$ 336,942	\$ (125,442)	\$ 341,122
		WHP Support (Leased Positions)	\$ 561,792	\$ 473,579	\$ (88,213)	\$ 493,638
INTERNAL SERVICE FUNDS						
6310	160	Facilities Mgt O M	\$ 9,483,880	\$ 9,376,111	\$ (107,769)	\$ 9,462,904
6320	160	Fleet	\$ 3,585,273	\$ 3,242,979	\$ (342,294)	\$ 3,374,359
6330	300	Sheriff In Car Video	\$ 335,000	\$ 553,500	\$ 218,500	\$ 553,500
6340	980	Postage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
6360	980	Copiers	\$ 419,474	\$ 417,049	\$ (2,425)	\$ 417,049
6440	130	Self Insurance Risk	\$ 2,505,931	\$ 2,885,045	\$ 379,114	\$ 2,885,045
6630	980	Medical Insurance	\$ 32,638,358	\$ 32,754,148	\$ 115,790	\$ 33,925,113
6650	980	Fringe Benefit Revolving	\$ 11,207,423	\$ 11,004,383	\$ (203,040)	\$ 11,405,877
6660	980	Workers Compensation Revolving	\$ 851,688	\$ 836,694	\$ (14,994)	\$ 851,698
6670	980	Employee Severance	\$ 2,057,104	\$ 2,055,182	\$ (1,922)	\$ 2,101,321
6900	980	Telephone Revolving	\$ 700,000	\$ 700,000	\$ -	\$ 700,000

**2022 Washtenaw County
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE			
			GROUP	GRADE	CREATE	ELIMINATE
ADMINISTRATION						
3417-0001	Director of Strategic Planning	b	4000	34	1.0	
HEALTH DEPARTMENT						
2037-0002	Registered Dietician I II	c	1000	20/22	0.6	
2037-0004	Registered Dietician I II		1000	20/22		0.5
2037-0006	Registered Dietician I II	c	1000	20/22	1.0	
3429-0001	Medical Director		4100	34		1.0
3431-0001	Medical Director	a	4100	34	1.0	
OFFICE OF COMMUNITY AND ECONOMIC DEVELOPMENT						
1887-0001	Rehab Weatherization Specialist I/II		1000	18/19		1.0
2603-0001	Housing and Weatherization Program Specialist	b	1000	26/28	1.0	
PARKS AND RECREATION						
1750-0012	Park Maintenance Tech I/II/III		1100	17/19/21		0.8
1750-0012	Park Maintenance Tech I/II/III	c	1100	17/19/21	1.0	
1751-0003	Natural Area Stewardship Tech I/II/III		1100	17/19/21		0.8
1751-0003	Natural Area Stewardship Tech I/II/III	c	1100	17/19/21	1.0	
2278-0002	Park Associate Sr. Principle Planner I/II/III/IV		1000	22/24/26/28		1.0
2906-0001	Parks Project Manager	a	1000	29	1.0	
2278-0004	Park Associate Sr. Principle Planner I/II/III/IV		1000	22/24/26/28		1.0
2906-0002	Parks Project Manager	a	1000	29	1.0	
2278-0001	Park Associate Sr. Principle Planner I/II/III/IV		1000	22/24/26/28		1.0
2403-0001	Park Planner I/II	a	1000	24/26	1.0	
2278-0003	Park Associate Sr. Principle Planner I/II/III/IV		1000	22/24/26/28		1.0
2403-0002	Park Planner I/II	a	1000	24/26	1.0	
3299-0001	Park Superintendent		4000	32		1.0
3115-0001	Independence Lake Superintendent	a	4000	31	1.0	
3076-0003	Park Facility Manager		4000	30	1.0	
7550-0001	Assistant Greens Manager		2000	75	1.0	
TRIAL COURT						
3310-0001	Chief Deputy Court Administrator	b	4000	33	1.0	
WATER RESOURCES						
2604-0001	Communications and Media Specialist	b	1000	26	1.0	
2581-0002	Water Resources Service Coordinator I II		1000	25/26		1.0
Notes:						
a - Reclassification into a new Job Class; effective 1/1/2022						
b - Formalizing creation to replace borrowed position						
c - Increase in FTE status						

I. GENERAL BUDGET POLICIES OF THE COUNTY BOARD OF COMMISSIONERS

- A. The Board of Commissioners, pursuant to State Law, shall annually adopt an appropriations and revenue budget for the General Fund of the County and for those other funds and agencies of the County where State Law authorizes the Board of Commissioners to establish budgets.
- B. Budgets shall be prepared consistent with State Law regarding appropriations, and revenue estimates. Adoption will be by total appropriation to each agency, with latitude for category transfers as further directed and permitted by Budget Resolution and other actions of the Board.
- C. Budget appropriations and revenues shall be established with accurate estimates to provide adequately for the operations of departments and capital and debt service funding.
- D. Amendments to Budget appropriations and revenues shall be recommended to the Administrator for approval by the Board of Commissioners except where specific policies and the Budget Resolution permit adjustments with the approval of the County Administrator.
- E. The Budget shall be prepared and presented to the Board of Commissioners by the County Administrator in summary and detail format and with sufficient narrative to permit thorough analysis. It shall be prepared as established by a budget calendar, so that the Board of Commissioners can review and adopt in accordance with State statutes.
- F. The County Administrator shall establish calendars, forms and review processes to assure that departments and agencies thoroughly participate in the budget process.
- G. The Board of Commissioners, in Ways & Means Committee, shall review the Budget as proposed by the County Administrator and hold a Public Hearing on the Budget prior to adoption in accordance with State Law.
- H. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend. The County Administrator shall exercise control in order to ensure that expenditures are related to program objectives and shall notify the Board of Commissioners when, in his/her judgment, expenditures not necessary to accomplish these objectives are incurred by any elected or administrative officer. The County Administrator is authorized to withhold payment for any request which does not appear to correspond with the intent of this policy, and shall so advise the Board of Commissioners.
- I. No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds will be available to meet the obligation.
- J. In accordance with approved Personnel Policies, the Board of Commissioners intends that reasonable attempts shall be made to find alternative positions through vacant County positions in instances where County employees are scheduled for layoff due to funding shortfalls. The hiring freeze strategy may be used to provide additional alternative positions for possible reassignment.
- K. Annually, the Administrator shall prepare and update long-term projections of at least four years for revenues and expenditures to enable the Board of Commissioners to review trends in future financing.
- L. It is the intent of the Board of Commissioners to adopt and maintain a balanced budget for all operations of the County falling within the responsibility of the Board.
- M. Indirect costs shall be charged through a central cost allocation plan so that all operating departments accurately reflect costs of centrally provided services.

- N. A capital improvements budget shall be adopted with the operating budget, and the County shall also prepare and maintain a 20 year capital improvement plan.
- O. The County investment policy shall be followed in accordance with State law and administered by the County Treasurer.
- P. The County shall appropriate sufficient funds to meet Debt Service obligations as required by State Law and bonding representations, and shall assure that bonding limitations imposed by State Law are not exceeded.
- Q. County Managers shall regularly monitor expenditures and revenues to ensure that their organization stays within limits approved in the budget.
- R. The Board of Commissioners shall have sole authority over the appropriation of County funds except as specifically regulated by Federal and State laws.
- S. The County shall maintain financial records on a modified accrual basis approved for governmental operations.
- T. The Board of Commissioners directs that full disclosure be provided in annual financial statements and bond representations.
- U. A General Fund contingency account designated as the Unearmarked Reserve shall be maintained in the annual County budget for emergency appropriations. The annual Unearmarked Reserve shall be appropriated at \$100,000 and shall require Board of Commissioner action for expenditure of these funds.
- V. All County Departments requesting supplemental appropriations from the Unearmarked Reserve shall submit a resolution informing the County Administrator of the need for the supplemental appropriation. The County Administrator shall review the resolution and may recommend to the Board approval of the supplemental appropriation outlining reasons for the recommendation.
- W. The Board shall require an actuarial or certified study be done annually to determine the necessary level of fund balance needed in self-insurance funds to provide financial resources that can be used to meet contingency requirements.
- X. Capital assets shall be accounted for in accordance with generally accepted accounting principles and shall include:
 - All acquisitions of machinery, equipment, furniture, vehicles, and other similar items having a useful life of more than one year and a unit cost of \$5,000 or more (as recommended by the Government Financial Officers Association).
 - All acquisitions of and improvements to real property (land and buildings).
 - All acquisitions or construction of infrastructure assets (roads, bridges, drainage systems, water and sewer systems, etc.) where the County will maintain title of the assets, as required by GASB 34.

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

- A. Budget Transfers
 - 1. Departments are authorized to make expenditures and adjustments, according to established procedures, as identified within categories and less than \$10,000 without additional review or approval by the Board of Commissioners or the County Administrator, unless specifically restricted. If the transfer is greater than \$10,000 or is between categories, Administrator approval is needed.

2. The Board of Commissioners authorizes the County Administrator to sign contracts, providing such contracts have been authorized as part of the budget process or by other County Policy and Procedure. The Board of Commissioners shall exclude from the claims process those payments made on contracts approved by the Board of Commissioners and signed by the Chair of the Board of Commissioners, or the County Administrator, or the Purchasing Manager, in accordance with the Procurement Policy.

Notwithstanding the above, for any proposed contract for services, new construction or renovation that exceeds one hundred thousand (\$100,000) dollars per year or more than one hundred-fifty thousand (\$150,000) dollars, the County Administrator shall give the individual members of the Board of Commissioners seven (7) business days notice in writing of the proposed contract. If no objections are presented to Administration during this seven (7) business day period, the County Administrator may sign the contract. If any Commissioner objects to the contract, it shall be formally presented to the Board of Commissioners at the next Ways & Means Committee meeting for approval.

Furthermore, for any proposed contract for professional services that exceeds fifty thousand (\$50,000) dollars, the County Administrator shall give the individual members of the Board of Commissioners seven (7) business days notice in writing of the proposed contract. If no objections are presented to Administration during this seven (7) business day period, the County Administrator may sign the contract. If any Commissioner objects to the contract, it shall be formally presented to the Board of Commissioners at the next Ways & Means Committee meeting for approval.

3. The Washtenaw County Board of Commissioners authorizes the County Administrator to approve hiring of all budgeted temporary employees and temporary assistance from employment agencies in those departments experiencing difficulties due to staff on unpaid leave or vacant positions, and to approve transfers within Personnel line-items as necessary for hiring of said temporary employees.
4. The County Administrator shall be authorized to approve and execute adjustments in budgets in an amount not to exceed 10% or up to \$100,000, whichever is less, with the exception of Unearmarked Reserve and the Board of Commissioners budget. The County Administrator shall report adjustments in budgets greater than \$25,000 and less than \$100,000 to the Board of Commissioners in writing quarterly.
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 County Administrator shall report adjustments in budgets greater than \$25,000 and less than \$100,000 to the Board of Commissioners in writing quarterly.

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.
8. The Board of Commissioners authorizes the County Administrator to adjust the Sheriff's Office budget in the amount of actual forfeiture proceeds for the current year and further modify the budget for the use of fund balance in an amount not to exceed 10% or \$100K, whichever is less of fund balance, within the Drug Enforcement Administration specific guidelines for use of these non-general fund proceeds.

B. Positions Authorized and Personnel Matters

1. The Board of Commissioners approves and adopts for 2022 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2021 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2022 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 regular 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, 2021 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 the Board of Commissioners. The Administrator shall report on a monthly basis any temporary rehires of retirees.
10. The Board of Commissioners directs that all position reclassifications be approved through the Budget Process except as merited by emergencies or significant changes.

11. The Board of Commissioners authorizes the County Administrator to reclassify vacant positions downward without Board approval when found necessary in the realignment of departmental operations.
12. Human Resources, through collaboration with Finance, will manage departmental succession planning needs through the use of a "Moving Out" process that allows for the temporary assignment of a position control number to an incumbent as well as a replacement candidate simultaneously. This process will allow for an active window no greater than 90 days for the transition of department heads, managers, or very specialized/technical positions. The "Moving Out" process will allow Human Resources the flexibility to work with departments to assist in their succession planning process when significant institutional and processing knowledge may be lost without appropriate transition and training. Departments will be responsible for identifying the funds within their current budget to cover the expense and must provide a transition plan for Human Resources consideration. If after reviewing their budget and working with Finance the Department is unable to identify sufficient funds a request may be made to the County Administrator for approval of financial assistance.
13. The Board of Commissioners authorizes the County Administrator to move positions between funding sources if there is no net impact on the General Fund.
14. 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.
15. The Board of Commissioners authorizes the County Administrator to red circle an employee's salaries above pay range. If assignment extends past six months the County Administrator will provide a report of employees on extended assignment to the Board of Commissioners.
16. The Board of Commissioners authorizes the elimination of the non-union pay for performance program, which had a 0 - 8% pay scale range. The Board of Commissioners authorizes the County Administrator to determine annually, effective January 1st of each year if step increases of the non-union pay scale are compounding, remain flat or suspension is needed based on budgetary matters.
17. The Board of Commissioners authorizes that the following elected official salary increases be effective 1.1.18:
 - a. Sheriff & Prosecuting Attorney – 4% and thereafter extended wage increases the same as appointed department heads to maintain alignment and comparability.
 - b. Treasurer, Clerk / Register of Deeds, Water Resources Commissioner – 8% and thereafter extended wage increases the same as appointed department heads to maintain alignment and comparability.
18. As adopted per Resolution #18-190 compensation for the members of the Washtenaw County Board of Commissioners will be set at \$23,858 effective 1.1.19. Officers of the Board shall receive additional salary as follows:
 - a. Chair of the Board - \$3,000
 - b. Vice-Chair of the Board - \$1,000
 - c. Chairs of Standing Committees - \$3,000.

C. Commissioner Budget Priorities and Principles

1. As adopted per Resolution 18-069 a set of Budget Priorities and Principles to be used as decisions about budget allocations for 2022-2024 are made. The budget priorities are:
 - a. Sustain excellence in essential services.
 - b. Assure public safety and access to justice.
 - c. Maintain a safety-net and work to improve the human condition.
 - d. Pursue environmental justice.
 - e. Create a mission-driven and thriving workplace within County government.
 - f. Support equitable economic opportunity.

The budget principles are:

- a. Outcome oriented – The provision of services will be focused on outcomes.
 - b. Equity – To the extent possible, the allocation of resources in the budget should address economic and social inequalities that exist in the County.
 - c. Coordination – The allocation of resources in the budget should require and support improved coordination of units of County government and its ability to achieve common outcomes.
 - d. Planning – The allocation of scarce resources should be based on comprehensive county-wide planning to identify shared priorities and strengthen outcomes.
 - e. Measurement – The allocation of resources in the budget should be based on solid data and measurement of needs and outcomes.
2. The County Administrator shall present a recommended timeline and process for budget reaffirmation, inclusive of a departmental and public participation process, to the Board of Commissioners for approval by the end of the 1st quarter each year.

D. Other Specific Policies

1. All departments, boards and commissions shall utilize the services of Finance/Purchasing Division in accordance with established procurement policy and procedures. The County shall accept no liability for any goods or services procured in violation of such policy or procedure. All Consultant services, service contracts, and other contractual services shall be accompanied by a valid purchase order from Purchasing.
2. The 2022-2025 budgets are established in accordance with this resolution based on an assumed # of 82 deputy contracts as authorized per Resolution 18-042.

The Board of Commissioners adopted the recommendation from the Police Services Steering Committee (PSSC) for the police services 2019-2022 cost/price metrics as the agreed calculation for the total price of a police service unit (PSU). On December 1, 2010, the Board of Commissioners by Resolution 10-221 adopted the recommendation from the PSSC and adopted Scenario 3 as the agreed upon calculation for the total cost of a PSU. On March 7, 2018, the Board of Commissioners by Resolution 18-043 adopted the 2019-22 cost/price metrics as the agreed calculation for the total price of a police service unit (PSU). The Board of Commissioners authorized the PSU contract price of \$160,650 for 2020, \$163,060 for 2021 and \$165,506 for 2022 - 2025. The Board of Commissioners authorizes the Administrator to implement budget or personnel modifications if the contract levels change throughout the contract period. The Administrator shall report any major modifications to the Chair of the Board of Commissioners.

In addition, the Board authorizes the Administrator to contract with Ypsilanti Township for the use of Community Services Officers (CSO) and Community Work Program Supervisors as needed.

3. The Board of Commissioners authorizes the County Administrator to approve expenditures up to the Self Insured Retention (SIR) maintained through the County insurance policies for all claims and/or lawsuits against the County and/or County elected officials, officers and employees acting in their official capacity. These claims include, but are not limited to: employment-related lawsuits, damages to County vehicles, theft, libel, slander and any other uninsured liability not presently covered by an existing insurance policy. The County Administrator shall report expenditures to the Chair of the Board of Commissioners prior to settlements.
4. The Board of Commissioners authorizes the County Administrator to modify these policies where necessary to carry out the lump sum budget agreement between the Board and the County-funded Courts concerning budget and operational matters, as stated in the Memorandum of Understanding reaffirmed on February 16, 2011 in Resolution 11-0039.
5. The Board of Commissioners shall appropriate \$100,000 to cover litigation matters involving the County as Plaintiff, to be overseen by the County Administrator.
6. The Board of Commissioners directs that henceforth each County agency include Indirect Costs, as determined by the most recent Cost Allocation Plan, prepared by Maximus, Inc., in applications for Federal and State grants; further that where Indirect Costs are not in approved grant budgets, each agency shall explain the reason for not including them in the resolution approving the grant. The amount of Indirect Costs shall be shown in the grant budget as zero or greater.
7. The Board of Commissioners reaffirms its Capital Reserve Fund policy in accordance with Resolution 99-0100 and authorizes the following transfers of funds into the Capital Reserve Fund: As of the end of each year, all reserves in excess of \$4,000,000 accumulated in the Delinquent Tax Revolving Funds/Reserve. All debt service will be paid out of the Capital Reserve Fund.
8. The Board of Commissioners continues the authority granted in 1988, that any permanent policies or resolutions included in the approved Washtenaw County Policies and Procedures Website no longer need to be included in the Annual Budget Resolution.
9. The Board of Commissioners rescinds any prior action not in conformity with the above-stated general policies and specific policies.
10. The Board of Commissioners continues their support of a five year County-wide Technology Plan. The County Administrator will present an update on the progress of the Plan semiannually or as often as needed.
11. The Board of Commissioners commits to long-term budget flexibility and sustainability, and an adequate level of cash flow with its attention to fund balance. A healthy fund balance is an essential ingredient and the following was considered to determine an appropriate level as a target: an appropriate level to fund at least 60 days of operations, to help offset negative cash flow (primarily from the seven month delay in property tax collections after incurred expenses), and to assist buffering any unexpected downturns. Therefore, the Board shall plan future budgets to meet the goal of a Reserve for Subsequent Years representing at least 20.0% of General Fund expenditures, net of indirect costs.
12. Any structural annual surplus or deficit as a result of the annual Equalization Report will have options for use or reduction recommended by the County Administrator in alignment with the Board of Commissioner's Budget Priorities and Principles to be used as decisions about budget

allocations for 2022-2025 are made per Resolution 18-069, presented to the Board of Commissioner for consideration and confirmed by Board action and authorization after the 3rd quarter budget report to the Board of Commissioners each calendar year.

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

The Board of Commissioners reiterates its commitment to long-term financial stability with a conscious “eye on the future” and that there are fiscal challenges that exist that are not sustainable over the very long-term. Therefore, the Board of Commissioners directs the County Administrator to recommend in alignment within the budget priorities and principles the use of any General Fund budget surplus in consideration of an additional county capital allocation for ongoing space, equipment and technology needs.

13. All grant submissions to the Board of Commissioners shall clearly indicate the minimum required match. The summary shall separately specify any proposed match in excess of the minimum required.
14. The Board of Commissioners authorizes the County Administrator to execute contracts and contract policies and procedures. These contracts shall be prepared, monitored and evaluated by the identified County oversight departments. In addition, the Office of Community and Economic Development in alignment with Resolution 18-073 will prepare, monitor and evaluate the human services and children’s well-being coordinated funding allocations. Upon approval of the Board of Commissioners the 2022-2025 Adopted Budget will provide the General Fund allocation for the period of January 1, 2022 through December 31, 2025.
15. The Parks and Recreation Commission’s fund balance will be available to the Parks and Recreation Commission at any time upon resolution by the Parks and Recreation Commission authorizing such expenditures.
- 15.A. Natural Areas Preservation Program funding shall not be used to establish a permanent or temporary endowment fund without approval of the Board of Commissioners.
16. The Board of Commissioners approves departmental service fee increases in the 2021-2024 Budgets based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in Resolution 03-0209.
17. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.
18. The Board of Commissioners authorizes the review of the methodology for determining the necessary staffing levels and authorized overtime expenditures for the Clerk/Register of Deeds Office as determined and agreed to by Support Services and the Clerk/Register of Deeds. This methodology provides the link between expenditures and volume of documents processed by the Register of Deeds staff. Due to the cyclical nature of the document flow, Support Services will review the need for budget adjustments based on changing document volume on at least a semi-annual basis.
19. The Board of Commissioners, upon approval of any Public Works bond resolution authorizing the issuance of bonds for an approved Public Works project, authorizes the establishment of budgets

for the project related debt service and construction funds for the duration of the project, up to the amount authorized in the bond resolution.

20. The Board of Commissioners recognizes that reductions in state funding and economic trends may have an impact on the fiscal operations of Washtenaw County Government in 2020 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact on the 2022-2025 Budgets and recommends appropriate action. The Board further directs the County Administrator to continue to assess the long-term implications of the current economic trends on the County's operations during 2022 through 2025 and recommend appropriate action, if needed. Furthermore, the Board directs the County Administrator to always provide a four year budget view into the future (even if pre-adopted budgets are presented) to always provide a visual of all financial impact decisions for all to be and stay informed.
21. The Board of Commissioners directs the County Administrator to report to them quarterly on the status of the budget during the 2022 through 2025 fiscal years.
22. 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.
23. The Board of Commissioners reverses the general budget policies established during the 2010 and 2011 biennial county budget that eliminated increased general fund appropriations to support non-general fund. The amendment would update the General Budget Policies of the County Board of Commissioners in order to provide general fund support for non-general fund health and human service departments to cover future negotiated wage increases and PDQs for non-general fund departments will be covered by the general fund.
24. 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.
25. The Board of Commissioners approves new revenues and cost reductions with the projection that the Building Services program will have a surplus without the need for any support by the County for fiscal years 2022 through 2025. 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.
26. The Board of Commissioners shall establish the budget with plans for increasing, over time, non-General Fund balances to an amount of at least 8% of total budget net of General Fund appropriation and indirect costs for all County departments outside of the GF, taking into consideration the impact of such reserves on outside funding.
27. A review of all County capital plans will be incorporated into the quadrennial budget review including the status and needed actions for the 20 year space plan as adopted on July 10, 2013 in Resolution 13-0109. The space plan has been reviewed in alignment with the 2022-2025 budget and program increases.

28. The Board of Commissioners temporarily rescinds the County policy establishing the 1/8th mill allocation for building maintenance and moves to a flat appropriation as adopted in the budget to realize identified capital savings for fiscal year 2020. The long-term sustainability of these modifications will be reviewed and a recommendation will be included in the 2021-2024 budgets.
29. Due to the history of increasing medical costs the Board of Commissioners authorizes the County Administrator to calculate a medical composite rate 3% to 5% above the medical agency of record's recommended composite rate for budget purposes to build a fund balance within the medical fund to a level to cover at least 60 days of operating expenditures.
30. Due to the change in the timing of the collection of property tax revenue, which is now seven months into operations of a fiscal year, there is the likelihood that the General Fund (1010) cash balance may be depleted to a negative balance prior to the collection of the July tax levy. In the event the General Fund (1010) does experience a negative cash balance funds held within the Capital Reserve Fund (4060), Capital Equipment Fund (4010), and the 1/8 Mill Capital Improvement Fund (4010) may be utilized to be borrowed from as these funds are supported by allocated general revenues. In the event these funds have insufficient cash balances to address the negative balance within the General Fund other funds within the pooled cash account may be borrowed from. All funds borrowed will be repaid immediately upon collection of the July property tax levy.
31. The Board of Commissioners authorizes any collective bargaining agreements entered into on or after March 20, 2013, as well as Non-Union employees, comply with section 3 of PA 152 of Washtenaw County Michigan 2011, as approved per Resolution 13-0053. As such, for medical benefit plan coverage years beginning on or after January 1, 2012, a public employer shall pay no more of the annual costs or illustrative rate and payments for reimbursement of co-pays, deductibles, and payments into health savings accounts, flexible spending accounts, or similar accounts used for health care, than a total amount identified and allowed for in the Act. The state treasurer shall by October 1 of each year adjust the maximum payment permitted for each coverage category, based on the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available from the United States department of labor, bureau of labor statistics.
32. The Administrator is directed to prepare and implement a staff study, a maximum of twice, to assess the capabilities of the organization to meet the community outcomes and processes.
33. The County shall conduct a citizen experience study assessing customer interactions with county entities via our website and other means to inform the development of community outcomes and Board priorities.
34. Effective for new hires after 1-1-14 and thereafter, in alignment with respective labor agreements, employees will participate in a defined contribution system with vesting requirements for employer contributions and the employer will establish a retiree health reimbursement account (HRA) on behalf of the employee. For employees who leave prior to the defined contribution vesting requirements, 100% of the applicable employer contributions shall be forfeited and transferred to the Washtenaw County Employees' Retirement System with the intent to reduce the unfunded actuarial accrued liability (UAAL). Furthermore, for employees who leave prior to normal retirement eligibility and corresponding retirement, 100% of the applicable HRA shall be forfeited and transferred to the Washtenaw County Voluntary Employees Beneficiary Association with the intent to reduce the UAAL.

35. The Board of Commissioners recognizes the significant reductions in county capital appropriations, since 2008, and that they are not sustainable into the future. County space, equipment and technology needs must be met and maintained appropriately to continue providing services to all county customers. The Board directs the Administrator to evaluate and recommend an appropriate additional capital allocation from either structural or non-structural funds in alignment with item II. D. #12 to mitigate deferment of maintenance and replacement needs of the county's infrastructure.
36. The County Administrator shall extend the County contract with the Michigan Immigrant Rights Center and maintain the contract expenditure of \$75,000 per year to provide community-based trainings and to coordinate and provide legal services for individuals and families for immigration and immigration-related issues, including but not limited to child custody, power of attorney, visas, citizenship or legal resident applications, and detention and deportation actions. These funds may be used to coordinate legal services across the county or to provide direct legal support. These funds may not be used for criminal defense of any charge that precipitates or is associated with an immigration action.
37. The Office of Community and Economic Development shall make funding not to exceed \$75,000 available through the Barrier Busters Emergency Unmet Needs Fund, but no less than \$25,000 for the purpose of providing emergency financial support to low-income immigrant families, including but not limited to supports for housing, utilities, transportation, child care, psychological services and food assistance.
38. The County Administrator shall negotiate the parameters of all expenditures to outside agencies to ensure that they align with and advance the Board of Commissioners' adopted budget priorities and principles. Contracts for outside agency allocations of \$50,000 or more shall require approval of the Board of Commissioners.

Budgeted line items for outside agency allocations are "not to exceed" expenditure caps. Every effort shall be made to keep expenditures under these allocations.

Notwithstanding the above, the County Administrator is authorized to execute expenditures for the following without further Board approval:

1. MAC Dues
2. Huron River Watershed Council
3. SEMCOG
4. SEMCOG Water Quality
5. Soil Conservancy
6. WATS
7. Area Agency on Aging
8. United Way - 211
9. Washtenaw Health Initiative
10. Barrier Busters / Eviction Prevention
11. Law Library

39. All outside agency allocations shall be formalized with a contract between the agency and a designed department of Washtenaw County. All such contracts shall include annual goals for the use of funds. The contracts shall also specify the anticipated quarterly and annual return on investment, including metrics and expectations. Prior to the payment of invoices, the outside agency shall present a report, including program metrics, to demonstrate progress toward program outcomes.

40. The budget assumes a +1.5% taxable value increase per year for 2022 through 2025 from the 2021 tax base. The additional +0.5% increase in the budget assumption for property tax revenues for 2022-2025 will be reserved for future personnel cost increases in alignment with negotiated union contracts. Future property tax revenue growth above the budget assumption, in an amount not to exceed \$500,000 and if funds are available and necessary, will be reserved for personnel services increases for salary and fringe benefit costs for 2022-2025 as a result of the compensation study.

41. The Health Department will serve as the county Fiduciary to the Washtenaw County Food Policy Council, and in this role will manage the finances, if any, of the Food Policy Council and will coordinate items from the Food Policy Council which require submission to or to or approval of the Board of Commissioners. To support the costs of these services, the Board of Commissioners appropriate not more than \$7,100 for each of the next four years, to be offset through an equal reduction to the non-structural “Undesignated Allocation”, to be used to cover the indirect costs to the Health Department for these services and per diem payments to Food Policy Council appointees.

42. The Budget includes \$16,000 appropriation to the Office of Community and Economic Development for the Washtenaw County Historic District Commission activities. In addition, up to an additional \$20,000 of funding for tourist activities will be covered directly from the Accommodation Ordinance Tax Fund.

43. All donations to County Departments by for-profit entities exceeding \$1,000 in value, whether monetary or in-kind, shall be reported to the County Administrator and the Board of Commissioners within 7 business days of receipt. Donations exceeding \$2,500 by for-profit entities require pre-authorization by the Board of Commissioners and should be submitted to the County Administrator in advance for the Board’s approval. ***Donations made for a specific purpose and/or program, i.e. Shop with a Cop, are excluded from being reported.***

44. Facilities Management will report quarterly to the Board of Commissioners on the status of current and future facilities projects.

45. The Board of Commissioners has demonstrated a strong commitment to environmental stewardship through making the pursuit of environmental justice one of its budget priorities in this document, and through Resolution 17-100, which affirmed the County's intent to take action on climate change in accordance with the Paris Accord.
 - i. *Intent.* The intent of the Board of Commissioners is to align County policies and procedures with its legislated goals of battling climate change and creating plans and policies that will ensure net zero-carbon County operations as soon as possible and no later than 2030.
 - ii. *Organization and Procedures.* Facilities Management will:
 - a) Establish an *Environmental Infrastructure Workgroup*, to include interested countywide elected officials or their designated representatives, interested County Commissioners (up to one fewer than a majority of the Board), department heads or their designated representatives, the County Administrator or his/her designated representative, and a Liaison from the County’s Environmental Council. This Workgroup shall meet at least quarterly and shall report directly to the Board of Commissioners at least annually (in October) on its progress. The purposes of this Workgroup are:

1. Comment on and provide input to the “DRAFT Energy and Environmental Infrastructure Policy 2022-2025” described below, in (2) (b);
 2. Work on an ongoing basis with the County’s Environmental Council, providing information, support and advice.
- b) Facilities Management, with ongoing input from the Environmental Infrastructure Workgroup (see (2)(a) and from the County’s Environmental Council after its establishment, will draft an updated comprehensive strategy addressing the County’s energy use and environmental impact as they relate to infrastructure, the “DRAFT Energy and Environmental Infrastructure Policy 2022-2025,” as a component of its comprehensive restructuring.
- c) The Draft Policy report should address and make recommendations on at least, but not limited to, the following, as well as other aspects of County operations as directed by the Board of Commissioners: fleet (conversion to electrics and hybrids where possible, EV charging station installations, idling guidelines); infrastructure energy use reduction; remodeling and new building Greenhouse Gas (GHG) guidelines; conversion of the County to reliance on renewable energy; and staffing and budget considerations necessary to accomplish the above.
- d) The “DRAFT Energy and Environmental Infrastructure Policy” will be presented to the Board of Commissioners’ Environmental Council no later than June 1, 2022 for a maximum two month period of review and input, and then will be revised based on that input and forwarded to the Board of Commissioners for consideration no later than October 1, 2022 for formal review, input and approval.

WASHTENAW COUNTY MICHIGAN

Washtenaw County Outside Agency Allocations

Agency Name	2022 Current Budget	2022 Recommended Budget	Variance	2023 Current Budget	2023 Recommended Budget	Variance	2024 Current Budget	2024 Recommended Budget	Variance	2025 Recommended Budget
Dues/Membership Category										
Mandated Animal Control	\$ 636,430	\$ 636,430	\$ -	\$ 636,430	\$ 636,430	\$ -	\$ 636,430	\$ 636,430	\$ -	\$ 636,430
MAC Dues	26,300	26,300	-	26,300	26,300	-	26,300	26,300	-	26,300
MI-MAUI	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Huron River Water Council***	17,500	17,500	-	17,500	17,500	-	17,500	17,500	-	17,500
SEMCOG***	163,087	163,087	-	163,087	163,087	-	163,087	163,087	-	163,087
SEMCOG Water Quality***	15,000	15,000	-	15,000	15,000	-	15,000	15,000	-	15,000
Washtenaw Health Initiative	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
WATS (Washtenaw Area Transportation)	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Area Agency On Aging**	28,318	28,318	-	28,318	28,318	-	28,318	28,318	-	28,318
Total Dues/Membership	941,635	941,635	-	941,635	941,635	-	941,635	941,635	-	941,635
Human Services Category										
Domestic Violence Project Safe House**	156,000	156,000	-	156,000	156,000	-	156,000	156,000	-	156,000
Family Empowerment	30,000	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
Community Works Plus	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Michigan Immigrant Rights Center	75,000	75,000	-	75,000	75,000	-	75,000	75,000	-	75,000
Sheltering Activities (Delonis Center)**	333,540	333,540	-	333,540	333,540	-	333,540	333,540	-	333,540
United Way - 211	21,000	21,000	-	21,000	21,000	-	21,000	21,000	-	21,000
CWB/HS Coordinated Funding**	1,015,000	1,015,000	-	1,015,000	1,015,000	-	1,015,000	1,015,000	-	1,015,000
Success by Six	7,500	7,500	-	7,500	7,500	-	7,500	7,500	-	7,500
Legal Resource Center	4,000	4,000	-	4,000	4,000	-	4,000	4,000	-	4,000
Total Human Services	1,647,040	1,647,040	-	1,647,040	1,647,040	-	1,647,040	1,647,040	-	1,647,040
Special Initiative Category										
SPARK (Includes Eastern County allocations)**	250,000	250,000	-	250,000	250,000	-	250,000	250,000	-	250,000
Washtenaw Farm Council (4-H)**	15,000	15,000	-	15,000	15,000	-	15,000	15,000	-	15,000
Aerotropolis	-	50,000	50,000	-	-	-	-	-	-	-
Live Ypsilanti**	40,000	40,000	-	40,000	40,000	-	40,000	40,000	-	40,000
Youth Commission	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Total Special Initiative	330,000	380,000	50,000	330,000	330,000	-	330,000	330,000	-	330,000
Other Agencies-GF Category										
Barrier Busters/Eviction Prevention**	125,000	125,000	-	125,000	125,000	-	125,000	125,000	-	125,000
Historic District Commission**	16,000	16,000	-	16,000	16,000	-	16,000	16,000	-	16,000
Law Library	12,400	12,400	-	12,400	12,400	-	12,400	12,400	-	12,400
Total Other Agencies-GF	153,400	153,400	-	153,400	153,400	-	153,400	153,400	-	153,400
Total Outside Agencies	\$ 3,072,075	\$ 3,122,075	\$ 50,000	\$ 3,072,075	\$ 3,072,075	\$ -	\$ 3,072,075	\$ 3,072,075	\$ -	\$ 3,072,075
** Administered by the Office of Community & Economic Development										
*** Administered by the Water Resources Commissioner										