

A RESOLUTION AFFIRMING THE FIRST YEAR OF THE 2018 - 2021 QUADRENNIAL COUNTY BUDGET AND ADOPTING THE RECOMMENDED PROJECTED 2019, 2020 AND 2021 BUDGETS

WASHTENAW COUNTY BOARD OF COMMISSIONERS

December 6, 2017

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

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

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

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

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

WHEREAS, on November 18, 2015, per Resolution 15-0195 the Board of Commissioners adopted the 2016-2019 Quadrennial County Budget; and

WHEREAS, on November 16, 2016, per Resolution 16-0193 the Board of Commissioners adopted the 2017-2020 Quadrennial County Budget; and

WHEREAS, the Board of Commissioners directed that the 2018-2020 budgets be amended in 2017 to reflect necessary revisions as economic conditions warranted and that the County Administrator bring the necessary changes to the 2018-2020 budgets back to the Board prior to the beginning of each fiscal year for final adoption; and

WHEREAS, the recommended budgets for fiscal years 2018-2020 is on file with the County Clerk/Register; and

WHEREAS, the Board of Commissioners directs the County Administrator to present a four year budget view into the future to always provide a visual of all financial impact decisions for all to be and stay informed and therefore the recommended 2021 budget is proposed; and

WHEREAS, revenues have been estimated by source for each fund and are sufficient to defray expenditures and meet all liabilities for the 2018-2021 fiscal years; and

WHEREAS, the 2018 recommended budget includes a net increase in revenues of \$612,890 from the adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$110,902,099; and

WHEREAS, the 2019 recommended budget includes a net increase in revenues of \$810,493 from the adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$111,872,609; and

WHEREAS, the 2020 recommended budget includes a net increase in revenues of \$1,744,057 from the adopted budget and the proposed adjustments bring revenues and expenditures into conformity at a General Fund expenditure level of \$113,962,650; and

WHEREAS, carrying forward the assumptions used to amend the 2018-2020 budgets, the 2021 recommended budget has been established at \$113,669,862; and

WHEREAS, the budget assumes a +1% taxable value increase per year from the 2017 tax base because 2018 structural salary increases are tied to property tax growth per union agreements; and

WHEREAS, other revenues were adjusted to reflect current economic trends including a nominal decrease in State Revenue per published distribution amounts for state liquor/convention facilities tax; and

WHEREAS, operational and programmatic revenue changes since the adoption of the quadrennial budget in 2016 have occurred including a net structural increase in local revenues for reimbursement for animal control services provided to local municipalities, a net structural increase in fees and services to align with sheriff services with the police services price/cost metrics per Resolution 17-0163 and the agreement for consolidated dispatch with Pittsfield Township per Resolution 17-0164, a net structural increase in transfers in for E-911 PSAP revenues again to align with the agreement for consolidated dispatch with Pittsfield Township and other nominal adjustments across categories to align inspection fees with anticipated reimbursement rates, collections of fees for services and to adjust for program changes anticipated for drain maintenance and modifications to account for the ending of the rain garden storm water grant program; and

WHEREAS, technical revenue adjustments for accounting changes have been incorporated into the budget including an planned use of fund balance (budgeted for in the other revenue category) for fiscal years 2019 and 2020; and

WHEREAS, salary projections have been updated for position modifications, planned departmental staffing levels effective January 1, 2018, and all county employees on a departmental basis using current labor contracts, step increases for nonunion employees to address pay compression issues as authorized per item II. B. #15. to move towards union and nonunion parity, as well as revised fringe benefit rates based on updated actuary reports for the Washtenaw County Employees Retirement System, the Voluntary Employee's Retirement Association and the Municipal Employees' Retirement System of Michigan and recommended medical composite rates by the County's agent of record and trend analysis; and

WHEREAS, 2018 structural salary increases are tied to property tax growth per union agreements, excluding Police Officers Association of Michigan and Command Officers Association of Michigan, and the additional structural increase above the already 1% included in the budget (effective July 1, 2018) will be determined after the 2018 Equalization Report is published in late April If property tax revenues increase 4% a structural salary increase of 2% will result and if property tax revenues increase 5% a structural salary increase of 3% will result; and

WHEREAS, the Board of Commissioners authorizes that the following elected official salary increases be effective January 1, 2018: ~~a. Board of Commissioners – 4% and afforded across the board salary increases the same as non union employees; b. a. Sheriff and Prosecuting Attorney – 4% and thereafter extended wage increases the same as appointed department heads to maintain alignment and comparability; c. 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; d. Chair of the Board and Chair(s) of Standing Committees shall continue to receive an additional \$3,000. The Vice Chair of the Board shall continue to receive an additional \$1,000; and this action set forth supersedes Resolution 12-0205 as it relates to Board of Commissioner salary adjustments; and~~

WHEREAS, expenditures were adjusted to reflect current economic trends including an increase in appropriations to the Office of Community and Economic Development for coordinated funding and economic development and agriculture allocations that have been previously budgeted for in other services and charges partially offset by a reduction of the substance abuse allocations due to the reduction of the state liquor/convention facilities tax revenues and reduced allocations to the County's mandated programs for Child Care, Friend of the Court and Prosecuting Attorney Cooperative Reimbursement Programs; and

WHEREAS, programmatic changes since the adoption of the quadrennial budget in 2016 have occurred including a reclassification from the undesignated allocation (budgeted within the other services and charges category) for an

increased structural allocation for animal control services to align with the contract with the Humane Society of Huron Valley per Resolution 17-0106, the Board of Commissioners for conventions, conferences and travel per Resolution 17-0059, Human Resources for worksite wellness initiatives, various outside agencies, Trial Court for continuation of the Peacemaking Program within the Juvenile Court Division and unfunded liabilities for retiree healthcare and pension contributions, reclassification of reserves for an increased structural allocation for County Extension to align with the base service level contract requirement and Trial Court for legal research software program licenses subscription requirements per Resolution 16-0193, the elimination of reserves for the Office of Infrastructure Management and Child Care Funds and decreases in operational budget for Infrastructure Management – Information Technology and Veteran Affairs per Resolution 16-0106 and 16-0193, and a decrease in the planned contribution to fund balance for fiscal years 2018 and 2019; and

WHEREAS, accounting changes have resulted in an increase in the planned contribution to fund balance (budgeted for in the reserves category) for fiscal years 2018 and 2021; and

WHEREAS, budgets have been updated for fleet services for vehicle lease payments, expected fuel and maintenance costs based on current planned vehicle inventory and replacement schedule and to align with the 2016 Cost Allocation Plan where applicable; and

WHEREAS, the 2018-2021 budget includes a planned contribution to fund balance in the amount of \$436,237 in 2018 and \$734,939 in 2021, and a planned use of fund balance in the amount of \$12,378 in 2019 and \$1,158,801 in 2020, if needed, furthermore when netting the planned contributions to fund balance with the planned use of fund balance over the quadrennial recommended budget the four year budget is balanced; and

WHEREAS, the proposed budget for fiscal year 2018-2021 is based on an operating millage rate of 4.4880 mills and the Administrator will adjust the budget should the millage be otherwise; and

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

WHEREAS, proposed modifications to the originally adopted 2018-2020 non general fund programs carried forward to recommend the 2021 non general fund budgets as well included increases to the Child Care Fund due to anticipated caseload and programmatic costs in alignment with the 2017/18 State Child Care Fund Budget approved per Resolution 17-0125, Community & Economic Development due to anticipated funding for services provided to low and moderate income residents, Community Mental Health services to be in alignment with the Service Agreement with the Community Mental Health Partnership of Southeast Michigan and the 2017/18 Budget as authorized by Resolution 17-0143, Parks and Recreation and the Natural Areas Preservation Program due to operational adjustments as a result of taxable value growth, for Public Works Lake Improvement Projects to establish various project budgets that have already been approved by the Board of Commissioners, Self-Insurance/Risk Management for operational changes due to the approved administrative restructuring per Resolution 17-0035 and insurance premiums for surety bond payments, Soil Erosion & Sedimentation Control to establish a budget to utilize the civil fines for remediation purposes as adopted per the ordinance by Resolution 16-0033, Solid Waste due to anticipated project revenue for landfill disposal fees to align with the Host Community Agreement as adopted by Resolution 17-0165 and planned projects over the next four years, and Veteran’s Relief Millage to align the budget with anticipated property tax collections to fund operations as a result of the majority vote of the people on November 8, 2016; and

WHEREAS, proposed modifications to the originally adopted 2018-2020 non general fund programs carried forward to recommend the 2021 non general fund budgets as well included decreases for updated Community Corrections in alignment with the 2017/18 Comprehensive Plan as approved by the Board per Resolution 17-0090, Debt Service Funds due to updated debt service principal and interest payment schedules for Public Works debt, Facilities Management Operation & Maintenance as a result of a decrease in expendable equipment from the prior year and a change in reporting beginning with the 2016 Cost Allocation Plan use for the 2018 budget to prevent an overstatement of revenues and expenses within the Office of Infrastructure Management, Fleet Services for updated operational costs for the current planned vehicle inventory and replacements, Fringe Benefit Revolving due to updated rates from the medical and

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dental renewals and the annual actuarial valuations for retirement plans and retiree health care amortization schedules, and Public Health to be in alignment with the 2017/18 comprehensive Planning, Budgeting and Contracting Agreement as authorized by Resolution 17-0142; and

WHEREAS, non-General Fund outside agency allocations recommended to be funded by General Fund appropriation for Economic Development & Agriculture include \$250K for Spark, \$125K to the Office of Community and Economic Development, \$80K for County Extension for an aggregate broker position and farm council and \$40K for Live Ypsilanti; and

WHEREAS, 2017 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		71,440,155	
Estimated GF TIF Capture		(2,173,489)	
Estimated Net GF Tax Revenue		69,266,666	
Unit	Ad-Valorem Capture	IFT Capture	County Operating
Ann Arbor City DDA/Brownfield	262,493,425	-	1,178,070
Chelsea City DDA/Brownfield	11,432,860	4,241,750	60,829
Saline City DDA/TIFA/LDFA (Estimated)	29,433,856	12,912,095	161,074
Ypsilanti City DDA/Brownfield	8,226,625	-	36,921
Pittsfield Township CIA	5,802,393	3,635,174	34,198
Scio township DDA/Brownfield	98,531,585	3,388,127	449,813
Superior Township LDFA	778,367	10,665,854	27,427
York Township Brownfield	16,002,999	29,834,299	138,770
Ypsilanti Township LDFA	4,438,637	546,500	21,147
Dexter City DDA/Brownfield	14,536,257	-	65,239
Total County Tax by Millage	451,677,004	65,223,799	2,173,489

WHEREAS, under the County’s current Purchasing Policy, proposed contracts for services, new construction or renovation that exceed \$100,000.00 per year or \$150,000.00 total or professional service contracts which exceed \$50,000.00 per year are subject to a seven business day review by the Board of Commissioners before they may be executed; and

WHEREAS, this Policy was enacted in the early 2000’s when the County was engaged in a number of large construction projects some of which had cost overruns; and

WHEREAS, the County is now engaged in very little construction work with the vast majority of those contracts which meet the technical standards for the seven-day review involving standard service contracts which have set compensation terms with no chance of cost overruns; accordingly, there is little to no response from the Board during the review period thereby unnecessarily delaying the execution of these contracts while the seven business day period is outstanding; and

WHEREAS, given the lack of contracts which meet the original purpose for the review, County Administration, Corporation Counsel and Finance are all recommending that the seven-day review process be eliminated from the County’s Procurement Policy; and

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

WHEREAS, the public hearing on the proposed amended 2018-2020 Budgets and the recommended 2021 Budget was held on Wednesday, December 6, 2017, in compliance with Section 2 of P.A. 1963, 2nd Ex. Session (M.C.L.A. 131.412), Section 24e of Act 206; and

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the 2018 Operating Budgets and the 2019, 2020 and 2021 Projected Budgets as the official budget and the position changes for the County of Washtenaw for the fiscal year beginning January 1, 2018.

BE IT FURTHER RESOLVED that the Board of Commissioners authorizes that the County Administrator to amend the 2018-2021 Quadrennial Budget if the 2018 Equalization Report reveals property tax revenues will increase 4% resulting in a structural salary increase of 2% or if property tax revenues increase 5% resulting in a structural salary increase of 3% to comply with labor agreements, excluding Police Officers Association of Michigan and Command Officers Association of Michigan.

BE IT FURTHER RESOLVED the Board of Commissioners authorizes that the following elected official salary increases be effective January 1, 2018: ~~a. Board of Commissioners – 4% and afforded across the board salary increases the same as non-union employees; b. a. Sheriff and Prosecuting Attorney – 4% and thereafter extended wage increases the same as appointed department heads to maintain alignment and comparability; c. 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; d. Chair of the Board and Chair(s) of Standing Committees shall continue to receive an additional \$3,000. The Vice Chair of the Board shall continue to receive an additional \$1,000; and this action set forth supersedes Resolution 12-0205 as it relates to Board of Commissioner salary adjustments; and~~

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2019-2021 budgets be amended in 2018 to reflect necessary revisions as economic conditions warrant.

BE IT FURTHER RESOLVED that the Board of Commissioners directs the County Administrator to bring the necessary changes to the 2019-2021 budgets back to the Board prior to the beginning of fiscal year 2019 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2020-2021 budgets be amended in 2019 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 2020-2021 budgets back to the Board prior to the beginning of fiscal year 2020 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners directs that the 2021 budget be amended in 2020 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 2021 budget back to the Board prior to the beginning of fiscal year 2020 for final adoption.

BE IT FURTHER RESOLVED that the Board of Commissioners approves the attached policies and shall govern the implementation of the quadrennial 2018-2021 Budget.

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

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

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2018-2021 Washtenaw County Quadrennial Budgets

Fund 1010 Source	2018			2019		
	2018 Current	Recommended	2018 Variance	2019 Current	Recommended	2019 Variance
	Budget	Budget		Budget	Budget	
GENERAL FUND REVENUES						
40-Taxes	\$ 70,098,299	\$ 70,098,299	\$ -	\$ 70,790,965	\$ 70,790,965	\$ -
44-Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45-Licenses and Permits	\$ 340,770	\$ 348,833	\$ 8,063	\$ 360,332	\$ 359,146	\$ (1,186)
50-Federal Revenue	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -
54-State Revenue	\$ 11,169,067	\$ 11,144,518	\$ (24,549)	\$ 11,187,564	\$ 11,144,518	\$ (43,046)
58-Local Revenue	\$ 1,329,511	\$ 1,497,146	\$ 167,635	\$ 1,361,459	\$ 1,546,213	\$ 184,754
60-Fees and Services	\$ 21,958,532	\$ 22,311,023	\$ 352,491	\$ 21,962,031	\$ 22,506,791	\$ 544,760
64-Internal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65-Fines and Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -
66-Interest	\$ 107,419	\$ 107,419	\$ -	\$ 107,419	\$ 107,419	\$ -
67-Other Revenue	\$ 2,139,205	\$ 2,096,722	\$ (42,483)	\$ 2,143,275	\$ 2,116,753	\$ (26,522)
68-In Kind Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69-Transfers In	\$ 2,043,506	\$ 2,195,239	\$ 151,733	\$ 2,046,171	\$ 2,197,904	\$ 151,733
Total General Fund Revenues	\$ 110,289,209	\$ 110,902,099	\$ 612,890	\$ 111,062,116	\$ 111,872,609	\$ 810,493
GENERAL FUND EXPENDITURES						
100 Board of Commissioners	\$ 473,763	\$ 622,287	\$ 148,524	\$ 473,763	\$ 628,578	\$ 154,815
110 Administration	\$ 1,065,064	\$ 1,290,479	\$ 225,415	\$ 1,105,857	\$ 1,335,163	\$ 229,306
120 Corporation Counsel	\$ 491,454	\$ 673,308	\$ 181,854	\$ 497,955	\$ 697,079	\$ 199,124
140 Finance	\$ 2,862,472	\$ 2,965,142	\$ 102,670	\$ 2,960,338	\$ 3,101,036	\$ 140,698
150 Human Resources	\$ 1,386,975	\$ 1,547,478	\$ 160,503	\$ 1,428,778	\$ 1,610,873	\$ 182,095
160 Infrastructure Management	\$ 8,235,890	\$ 8,009,649	\$ (226,241)	\$ 8,430,721	\$ 8,214,014	\$ (216,707)
170 Clerk Register of Deeds	\$ 2,785,959	\$ 2,824,325	\$ 38,366	\$ 2,714,063	\$ 2,776,040	\$ 61,977
180 Treasurer	\$ 1,780,362	\$ 1,795,465	\$ 15,103	\$ 1,841,477	\$ 1,869,094	\$ 27,617
190 Equalization	\$ 1,572,811	\$ 1,615,741	\$ 42,930	\$ 1,621,428	\$ 1,677,366	\$ 55,938
200 Water Resources	\$ 3,824,082	\$ 3,888,298	\$ 64,216	\$ 3,941,516	\$ 4,031,371	\$ 89,855
270 Building Authority	\$ 6,900	\$ 6,900	\$ -	\$ 6,900	\$ 6,900	\$ -
280 Trial Court	\$ 8,272,088	\$ 8,336,253	\$ 64,165	\$ 8,438,493	\$ 8,545,882	\$ 107,389
175 Trial Court - Clerk Services	\$ 2,869,865	\$ 2,884,097	\$ 14,232	\$ 3,015,175	\$ 3,042,816	\$ 27,641
285 District Court	\$ 6,538,528	\$ 6,457,387	\$ (81,141)	\$ 6,716,980	\$ 6,647,690	\$ (69,290)
288 Probation	\$ 238,115	\$ 233,287	\$ (4,828)	\$ 238,115	\$ 233,287	\$ (4,828)
290 Public Defender	\$ 3,305,828	\$ 3,271,899	\$ (33,929)	\$ 3,381,975	\$ 3,365,827	\$ (16,148)
300 Sheriff	\$ 25,752,334	\$ 24,950,871	\$ (801,463)	\$ 26,609,417	\$ 25,992,812	\$ (616,605)
304 Sheriff - Corrections	\$ 20,984,789	\$ 20,395,422	\$ (589,367)	\$ 21,834,395	\$ 21,193,686	\$ (640,709)
306 Sheriff - Emergency Services	\$ 4,487,967	\$ 4,619,955	\$ 131,988	\$ 4,682,903	\$ 4,833,636	\$ 150,733
400 Prosecuting Attorney	\$ 6,283,825	\$ 6,136,210	\$ (147,615)	\$ 6,508,682	\$ 6,403,611	\$ (105,071)
440 Public Works	\$ 127,544	\$ 126,448	\$ (1,096)	\$ 132,885	\$ 130,986	\$ (1,899)
690 Veteran Affairs	\$ 426,004	\$ -	\$ (426,004)	\$ 445,392	\$ -	\$ (445,392)
760 MSU Extension	\$ 323,408	\$ 446,028	\$ 122,620	\$ 329,039	\$ 453,057	\$ 124,018
980 Central Charges	\$ 2,806,897	\$ 2,587,446	\$ (219,451)	\$ 309,253	\$ (183,791)	\$ (493,044)
980 Adjustment for Cost Allocation	\$ (16,067,510)	\$ (15,471,542)	\$ 595,968	\$ (16,293,101)	\$ (15,630,568)	\$ 662,533
980 Appropriations and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
Community Mental Health	\$ 1,732,286	\$ 1,732,286	\$ -	\$ 1,734,004	\$ 1,734,004	\$ -
Public Health & Medical Examiner	\$ 3,620,775	\$ 3,620,775	\$ -	\$ 3,641,475	\$ 3,641,475	\$ -
Indigent Transport	\$ 335,913	\$ 335,913	\$ -	\$ 335,913	\$ 335,913	\$ -
Barrier Busters & Eviction Prevention	\$ 40,000	\$ 50,000	\$ 10,000	\$ 40,000	\$ 50,000	\$ 10,000
Child Care	\$ 5,475,980	\$ 5,222,587	\$ (253,393)	\$ 5,611,487	\$ 5,326,926	\$ (284,561)
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	\$ 1,940,057	\$ 1,904,636	\$ (35,421)	\$ 2,034,927	\$ 2,009,554	\$ (25,373)
Pros. Atty. - Coop. Reim.	\$ 234,591	\$ 246,151	\$ 11,560	\$ 242,970	\$ 255,874	\$ 12,904
Substance Abuse	\$ 924,824	\$ 912,549	\$ (12,275)	\$ 934,072	\$ 912,549	\$ (21,523)
Indigent Health Care	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ -
Transfer 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 & Economic Development	\$ 682,471	\$ 1,182,471	\$ 500,000	\$ 682,471	\$ 1,182,471	\$ 500,000
Capital Equipment	\$ 109,500	\$ 109,500	\$ -	\$ 75,000	\$ 75,000	\$ -
1/8 Mill Allocation	\$ 1,146,486	\$ 1,146,486	\$ -	\$ 1,146,486	\$ 1,146,486	\$ -
Technology & Telecommunications	\$ 1,210,725	\$ 1,210,725	\$ -	\$ 1,210,725	\$ 1,210,725	\$ -
Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ -	\$ 800,000	\$ 800,000	\$ -
Law Library	\$ 12,400	\$ 12,400	\$ -	\$ 12,400	\$ 12,400	\$ -
Total General Fund Expenditures	\$ 110,289,209	\$ 110,902,099	\$ 612,890	\$ 111,062,116	\$ 111,872,609	\$ 810,493
Net Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planned Contribution To (Use Of) Fund Balance	\$ 454,647	\$ 436,237	\$ (18,410)	\$ 144,900	\$ (12,378)	\$ (157,278)

2018-2021 Washtenaw County Quadrennial Budgets

Fund 1010 Source	2020			2021
	2020 Current Budget	Recommended Budget	2020 Variance	Recommended Budget
GENERAL FUND REVENUES				
40-Taxes	71,483,632	71,483,632	\$ -	\$ 72,157,139
44-Special Assessments	-	-	\$ -	\$ -
45-Licenses and Permits	370,574	369,806	\$ (768)	\$ 369,626
50-Federal Revenue	90,800	90,800	\$ -	\$ 90,800
54-State Revenue	11,206,245	11,144,518	\$ (61,727)	\$ 11,144,518
58-Local Revenue	1,394,280	1,580,242	\$ 185,962	\$ 1,577,462
60-Fees and Services	21,966,045	22,704,592	\$ 738,547	\$ 22,900,058
64-Internal Revenue	-	-	\$ -	\$ -
65-Fines and Forfeits	1,012,100	1,012,100	\$ -	\$ 1,012,100
66-Interest	107,419	107,419	\$ -	\$ 107,419
67-Other Revenue	3,111,327	3,271,637	\$ 160,310	\$ 2,112,836
68-In Kind Revenue	-	-	\$ -	\$ -
69-Transfers In	2,046,171	2,197,904	\$ 151,733	\$ 2,197,904
Total General Fund Revenues	112,788,593	113,962,650	\$ 1,174,057	\$ 113,669,862
GENERAL FUND EXPENDITURES				
100 Board of Commissioners	474,352	636,323	\$ 161,971	\$ 641,298
110 Administration	1,141,000	1,376,938	\$ 235,938	\$ 1,366,692
120 Corporation Counsel	504,513	719,052	\$ 214,539	\$ 723,509
140 Finance	3,059,337	3,238,553	\$ 179,216	\$ 3,279,590
150 Human Resources	\$ 1,470,320	\$ 1,674,744	\$ 204,424	\$ 1,691,469
160 Infrastructure Management	\$ 8,581,165	\$ 8,407,405	\$ (173,760)	\$ 8,551,582
170 Clerk Register of Deeds	\$ 2,943,385	\$ 3,038,284	\$ 94,899	\$ 2,923,512
180 Treasurer	1,903,072	1,945,946	\$ 42,874	\$ 1,965,373
190 Equalization	1,666,044	1,739,446	\$ 73,402	\$ 1,754,345
200 Water Resources	\$ 4,069,688	\$ 4,175,167	\$ 105,479	\$ 4,191,154
270 Building Authority	6,900	6,900	\$ -	\$ 6,900
280 Trial Court	\$ 8,607,322	\$ 8,737,731	\$ 130,409	\$ 8,744,490
175 Trial Court - Clerk Services	\$ 3,149,068	\$ 3,199,639	\$ 50,571	\$ 3,239,271
285 District Court	6,899,636	6,845,036	\$ (54,600)	\$ 6,881,901
288 Probation	238,115	233,287	\$ (4,828)	\$ 233,287
290 Public Defender	3,461,587	3,465,371	\$ 3,784	\$ 3,480,141
300 Sheriff	\$ 27,428,803	\$ 26,530,199	\$ (898,604)	\$ 26,811,694
304 Sheriff - Corrections	\$ 8,578,187	\$ 21,860,470	\$ (171,717)	\$ 22,228,388
306 Sheriff - Emergency Services	\$ 4,844,915	\$ 4,980,545	\$ 135,630	\$ 5,083,939
400 Prosecuting Attorney	6,724,520	6,653,846	\$ (70,674)	\$ 6,682,704
440 Public Works	135,447	135,920	\$ 473	\$ 137,401
690 Veteran Affairs	463,248	-	\$ (463,248)	\$ -
760 MSU Extension	333,015	459,660	\$ 126,645	\$ 464,474
980 Central Charges	(1,355,885)	(1,609,711)	\$ (253,826)	\$ (2,984,896)
980 Adjustment for Cost Allocation	(16,518,692)	(15,630,568)	\$ 888,124	\$ (15,630,568)
980 Appropriations and Transfers	-	-	\$ -	\$ -
Capital Projects	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Community Mental Health	\$ 1,735,570	\$ 1,735,570	\$ -	\$ 1,735,570
Public Health & Medical Examiner	\$ 3,662,175	\$ 3,662,175	\$ -	\$ 3,682,875
Indigent Transport	\$ 335,913	\$ 335,913	\$ -	\$ 335,913
Barrier Busters & Eviction Prevention	\$ 40,000	\$ 50,000	\$ 10,000	\$ 50,000
Child Care	\$ 5,772,561	\$ 5,440,957	\$ (331,604)	\$ 5,463,256
Community Corrections	\$ 496,678	\$ 496,678	\$ -	\$ 496,678
DHS/FIA Board	\$ 54,109	\$ 54,109	\$ -	\$ 54,109
Friend of the Court	\$ 2,124,157	\$ 2,109,459	\$ (14,698)	\$ 2,125,006
Pros. Atty. - Coop. Reim.	\$ 250,873	\$ 265,975	\$ 15,102	\$ 267,174
Substance Abuse	\$ 943,413	\$ 912,549	\$ (30,864)	\$ 912,549
Indigent Health Care	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
Transfer for Coordinated Funding	\$ -	\$ 1,015,000	\$ 1,015,000	\$ 1,015,000
LEPC Appropriation	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
Community & Economic Development	\$ 682,471	\$ 1,182,471	\$ 500,000	\$ 1,182,471
Capital Equipment	75,000	75,000	\$ -	\$ 75,000
1/8 Mill Allocation	\$ 1,146,486	\$ 1,146,486	\$ -	\$ 1,146,486
Technology & Telecommunications	\$ 1,210,725	\$ 1,210,725	\$ -	\$ 1,210,725
Jail Expansion - Bond Payment	\$ 800,000	\$ 800,000	\$ -	\$ 800,000
Law Library	12,400	12,400	\$ -	\$ 12,400
Total General Fund Expenditures	112,788,593	113,962,650	\$ 1,174,057	\$ 113,669,862
Net Revenues (Expenditures)	-	-	\$ -	\$ -
Planned Contribution To (Use Of) Fund Balance	(959,591)	(1,158,801)	\$ (199,210)	\$ 734,939

2018-2021 Washtenaw County Quadrennial Budgets

Fund #	Dept. #	Fund Name	2018			2019		
			2018 Current Budget	Recommended Budget	2018 Variance	2019 Current Budget	Recommended Budget	2019 Variance
SPECIAL REVENUE FUNDS								
1042	170	Concealed Pistol Licensing	\$ 66,348	\$ 68,249	\$ 1,901	\$ 69,508	\$ 69,801	\$ 293
1090	190	Aerial Photo	\$ 39,000	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -
1350	300	Sheriff Training Funds	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	\$ 73,000	\$ -
1410	300	Inmate Concessions	\$ 270,972	\$ 270,972	\$ -	\$ 270,972	\$ 270,972	\$ -
1420	300	Community Corrections	\$ 2,009,717	\$ 1,788,605	\$ (221,112)	\$ 2,094,487	\$ 1,836,129	\$ (258,358)
1510	300	Emergency Management	\$ 2,306,260	\$ 2,280,771	\$ (25,489)	\$ 2,312,358	\$ 2,301,913	\$ (10,445)
1620	400	Pros Attny - CR	\$ 689,974	\$ 723,974	\$ 34,000	\$ 714,618	\$ 752,571	\$ 37,953
1710	440	Solid Waste Fund	\$ 979,017	\$ 1,311,229	\$ 332,212	\$ 1,000,913	\$ 1,271,700	\$ 270,787
1750	505	Building Inspection	\$ 1,141,519	\$ 1,100,313	\$ (41,206)	\$ 1,186,975	\$ 1,146,736	\$ (40,239)
1755	200	Soil Erosion	\$ -	\$ 106,315	\$ 106,315	\$ -	\$ -	\$ -
1850	200	Storm Water General Permit	\$ 25,000	\$ 25,000	\$ -	\$ 12,415	\$ 12,415	\$ -
1883	430	FBI Fund	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000
1990	140	EECS Special Voted Millage	\$ 3,537,500	\$ 3,537,500	\$ -	\$ 3,537,500	\$ 3,537,500	\$ -
2060	284	Law Library	\$ 20,900	\$ 20,900	\$ -	\$ 20,900	\$ 20,900	\$ -
2080	750	Parks And Recreation Fund	\$ 10,480,426	\$ 10,838,507	\$ 358,081	\$ 10,551,030	\$ 10,911,192	\$ 360,162
2090	750	Natural Areas	\$ 5,030,821	\$ 5,180,028	\$ 149,207	\$ 5,090,030	\$ 5,248,839	\$ 158,809
2150	280	Friend Of The Court	\$ 6,423,633	\$ 6,319,457	\$ (104,176)	\$ 6,702,662	\$ 6,628,037	\$ (74,625)
2210	500	Public Health Fund	\$ 14,452,980	\$ 13,739,409	\$ (713,571)	\$ 15,036,244	\$ 14,763,259	\$ (272,985)
2216	500	Indigent Health	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ -
2220	510	Community Mental Health CMH	\$ 78,674,154	\$ 83,365,026	\$ 4,690,872	\$ 80,422,167	\$ 86,489,468	\$ 6,067,301
2290	140	Accommodation Ordinance Tax	\$ 7,344,000	\$ 7,344,000	\$ -	\$ 7,490,880	\$ 7,490,880	\$ -
2310	650	Community & Economic Development	\$ 9,950,006	\$ 10,026,012	\$ 76,006	\$ 10,055,878	\$ 10,207,032	\$ 151,154
2600	650	Economic Development & Agriculture	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000
2660	650	Brownfield Redevelopment	\$ 613,021	\$ 614,264	\$ 1,243	\$ 475,000	\$ 476,243	\$ 1,243
2830	285	Public Improvement Fund	\$ 95,000	\$ 95,000	\$ -	\$ 95,000	\$ 95,000	\$ -
2920	280	Child Care Fund	\$ 12,116,425	\$ 12,143,692	\$ 27,267	\$ 12,383,662	\$ 12,402,929	\$ 19,267
2930	690	Veterans Relief Fund	\$ 1,496,145	\$ 1,546,313	\$ 50,168	\$ 574,213	\$ 1,561,776	\$ 987,563
2980	610	DHHS	\$ 104,109	\$ 104,109	\$ -	\$ 104,109	\$ 104,109	\$ -
DEBT SERVICE FUNDS								
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 2,725,453	\$ 2,536,313	\$ (189,140)	\$ 2,272,597	\$ 2,091,257	\$ (181,340)
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 4,408,795	\$ 4,408,795	\$ -	\$ 4,386,758	\$ 4,386,758	\$ -
CAPITAL/CONSTRUCTION FUNDS								
4040	170	ROD Technology Fund	\$ 351,400	\$ 350,555	\$ (845)	\$ 351,400	\$ 350,655	\$ (745)
4060	140	Capital Reserve Fund	\$ 5,573,339	\$ 5,573,339	\$ -	\$ 5,573,339	\$ 5,573,339	\$ -
4110	160	Facilities Replacement Project	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486	\$ 1,221,486	\$ -
4120	160	Facilities Enhancement Project	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
4210	160	IT Replacement Projects	\$ 1,260,725	\$ 1,260,725	\$ -	\$ 1,260,725	\$ 1,260,725	\$ -
4310	440	Public Works Lake Improvement Projects	\$ -	\$ 3,087,334	\$ 3,087,334	\$ -	\$ -	\$ -
4500	440	WWRA Recycling Proj Const	\$ 350,000	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ -
ENTERPRISE FUNDS								
5499	180	Forfeiture Foreclosure	\$ 377,120	\$ 370,031	\$ (7,089)	\$ 401,710	\$ 393,779	\$ (7,931)
5600	180	PRE Audit	\$ 9,875	\$ 10,208	\$ 333	\$ 10,217	\$ 10,477	\$ 260
		WHP Support (Leased Positions)	\$ 154,470	\$ 147,912	\$ (6,558)	\$ 161,705	\$ 154,470	\$ (7,235)
INTERNAL SERVICE FUNDS								
6310	160	Facilities Mgt O M	\$ 8,699,783	\$ 8,143,316	\$ (556,467)	\$ 8,831,670	\$ 8,320,466	\$ (511,204)
6320	160	Fleet	\$ 3,233,624	\$ 2,431,969	\$ (801,655)	\$ 3,276,150	\$ 2,469,256	\$ (806,894)
6330	300	Sheriff In Car Video	\$ 144,523	\$ 144,523	\$ -	\$ 144,523	\$ 144,523	\$ -
6340	980	Postage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
6360	980	Copiers	\$ 375,631	\$ 375,631	\$ -	\$ 375,631	\$ 375,631	\$ -
6440	130	Self Insurance Risk	\$ 2,547,121	\$ 2,733,350	\$ 186,229	\$ 2,554,739	\$ 2,751,466	\$ 196,727
6630	980	Fringe Benefit Revolving	\$ 36,707,971	\$ 35,912,904	\$ (795,067)	\$ 38,498,517	\$ 37,562,071	\$ (936,446)
6900	980	Telephone Revolving	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ 700,000	\$ -

2018-2021 Washtenaw County Quadrennial Budgets

Fund #	Dept. #	Fund Name	2020			2021
			2020 Current Budget	Recommended Budget	2020 Variance	Recommended Budget
SPECIAL REVENUE FUNDS						
1042	170	Concealed Pistol Licensing	\$ 71,692	\$ 74,550	\$ 2,858	\$ 79,120
1090	190	Aerial Photo	\$ 39,000	\$ 39,000	\$ -	\$ 39,000
1350	300	Sheriff Training Funds	\$ 73,000	\$ 73,000	\$ -	\$ 73,000
1410	300	Inmate Concessions	\$ 270,972	\$ 270,972	\$ -	\$ 270,972
1420	300	Community Corrections	\$ 2,165,281	\$ 1,880,186	\$ (285,095)	\$ 1,880,007
1510	300	Emergency Management	\$ 2,320,012	\$ 2,311,311	\$ (8,701)	\$ 2,309,722
1620	400	Pros Attny - CR	\$ 737,863	\$ 782,279	\$ 44,416	\$ 785,805
1710	440	Solid Waste Fund	\$ 1,022,480	\$ 1,299,923	\$ 277,443	\$ 1,304,843
1750	505	Building Inspection	\$ 1,228,098	\$ 1,191,691	\$ (36,407)	\$ 1,205,180
1755	200	Soil Erosion	\$ -	\$ -	\$ -	\$ -
1850	200	Storm Water General Permit	\$ -	\$ -	\$ -	\$ -
1883	430	FBI Fund	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
1990	140	EECS Special Voted Millage	\$ -	\$ -	\$ -	\$ -
2060	284	Law Library	\$ 20,900	\$ 20,900	\$ -	\$ 20,900
2080	750	Parks And Recreation Fund	\$ 10,622,341	\$ 10,984,604	\$ 362,263	\$ 11,058,750
2090	750	Natural Areas	\$ 5,149,220	\$ 5,320,168	\$ 170,948	\$ 5,377,385
2150	280	Friend Of The Court	\$ 6,965,103	\$ 6,921,876	\$ (43,227)	\$ 6,967,604
2210	500	Public Health Fund	\$ 15,602,913	\$ 15,370,484	\$ (232,429)	\$ 15,502,221
2216	500	Indigent Health	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
2220	510	Community Mental Health CMH	\$ 82,269,360	\$ 88,523,125	\$ 6,253,765	\$ 89,098,166
2290	140	Accommodation Ordinance Tax	\$ 7,640,698	\$ 7,640,698	\$ -	\$ 7,640,698
2310	650	Community & Economic Development	\$ 10,171,008	\$ 10,354,506	\$ 183,498	\$ 10,426,765
2600	650	Economic Development & Agriculture	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
2660	650	Brownfield Redevelopment	\$ 281,544	\$ 282,787	\$ 1,243	\$ 283,852
2830	285	Public Improvement Fund	\$ 95,000	\$ 95,000	\$ -	\$ 95,000
2920	280	Child Care Fund	\$ 12,705,811	\$ 12,685,866	\$ (19,945)	\$ 12,741,460
2930	690	Veterans Relief Fund	\$ 588,706	\$ 1,577,394	\$ 988,688	\$ 1,593,168
2980	610	DHHS	\$ 104,109	\$ 104,109	\$ -	\$ 104,109
DEBT SERVICE FUNDS						
3000	580	PUBLIC WORKS - DEBT SERVICE	\$ 2,116,131	\$ 1,942,792	\$ (173,339)	\$ 1,581,041
3700	320	BUILDING AUTHORITY - DEBT SERV.	\$ 3,799,026	\$ 3,799,026	\$ -	\$ 2,817,414
CAPITAL/CONSTRUCTION FUNDS						
4040	170	ROD Technology Fund	\$ 351,400	\$ 350,765	\$ (635)	\$ 350,856
4060	140	Capital Reserve Fund	\$ 5,573,339	\$ 5,573,339	\$ -	\$ 5,573,339
4110	160	Facilities Replacement Project	\$ 1,221,486	\$ 1,221,486	\$ -	\$ 1,221,486
4120	160	Facilities Enhancement Project	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
4210	160	IT Replacement Projects	\$ 1,260,725	\$ 1,260,725	\$ -	\$ 1,260,725
4310	440	Public Works Lake Improvement Projects	\$ -	\$ -	\$ -	\$ -
4500	440	WWRA Recycling Proj Const	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
ENTERPRISE FUNDS						
5499	180	Forfeiture Foreclosure	\$ 421,031	\$ 414,719	\$ (6,312)	\$ 419,261
5600	180	PRE Audit	\$ 10,496	\$ 10,685	\$ 189	\$ 10,668
		WHP Support (Leased Positions)	\$ 167,030	\$ 161,705	\$ (5,325)	\$ 167,030
INTERNAL SERVICE FUNDS						
6310	160	Facilities Mgt O M	\$ 8,953,964	\$ 8,498,053	\$ (455,911)	\$ 8,542,140
6320	160	Fleet	\$ 3,463,524	\$ 2,573,247	\$ (890,277)	\$ 2,745,392
6330	300	Sheriff In Car Video	\$ 144,523	\$ 144,523	\$ -	\$ 144,523
6340	980	Postage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
6360	980	Copiers	\$ 375,631	\$ 375,631	\$ -	\$ 375,631
6440	130	Self Insurance Risk	\$ 2,562,965	\$ 2,769,181	\$ 206,216	\$ 2,770,695
6630	980	Fringe Benefit Revolving	\$ 40,488,956	\$ 39,247,531	\$ (1,241,425)	\$ 40,843,499
6900	980	Telephone Revolving	\$ 700,000	\$ 700,000	\$ -	\$ 700,000

**2018 Washtenaw County
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE			CREATE	ELIMINATE	PLACE ON HOLD VACANT
			GROUP	GRADE				
ADMINISTRATION								
32160001	Chief Information Security Officer	b	4100	32 / 33		1.0		
27190017	Management Analyst I II		4100	27 / 29		1.0		
BUILDING INSPECTION								
76400001	Customer Services Supervisor	a	2000	76			1.0	
77010001	Bldg. Insp / Env Hlth Admin Supervisor	a	2000	77 / 78		1.0		
80090001	Building Inspection Admin Supervisor	a	2000	80			1.0	
33020001	Building Inspection Division Director	a	4100	33		1.0		
CLERK / REGISTER OF DEEDS								
27570001	Sr. Clerk / Register Analyst I II III	a	4100	27 / 28 / 29			1.0	
27570002	Sr. Clerk / Register Analyst I II III	a	4100	27 / 28 / 29			1.0	
28010001	Sr. Clerk / Register Analyst I II	a	4100	28 / 30		1.0		
28010002	Sr. Clerk / Register Analyst I II	a	4100	28 / 30		1.0		
29530001	Clerk / Register Program Manager I II	a	4100	29 / 30			1.0	
29530002	Clerk / Register Program Manager I II	a	4100	29 / 30			1.0	
29530003	Clerk / Register Program Manager I II	a	4100	29 / 30			1.0	
29010001	Clerk / Register Program Manager I II	a	4100	29 / 31		1.0		
29010002	Clerk / Register Program Manager I II	a	4100	29 / 31		1.0		
29010003	Clerk / Register Program Manager I II	a	4100	29 / 31		1.0		
FINANCE								
29420001	Business Analyst I II	c	4100	29 / 30			1.0	
29420002	Business Analyst I II	c	4100	29 / 30			1.0	
29020001	Business Ops & Strategy Analyst I II III	c	4100	29 / 30 / 31		1.0		
29020002	Business Ops & Strategy Analyst I II III	c	4100	29 / 30 / 31		1.0		
29020003	Business Ops & Strategy Analyst I II III		4100	29 / 30 / 31		1.0		
31080001	Senior Business Analyst	c	4100	31			1.0	
31010001	Finance ERP System Admin I II	c	4100	31 / 32		1.0		
29540003	Senior Accounting Analyst I II		4100	29 / 31		1.0		
HUMAN RESOURCES								
27200005	Management Assistant	a,c	4100	27			1.0	
27010001	Human Resources Specialist	a,c	4100	27 / 28		1.0		
27010002	Human Resources Specialist	a,c	4100	27 / 28		1.0		
29410001	Human Resources Generalist I II	a	4100	29 / 30			1.0	
29410002	Human Resources Generalist I II	a	4100	29 / 30			1.0	
29410003	Human Resources Generalist I II	a	4100	29 / 30			1.0	
29410004	Human Resources Generalist I II	a	4100	29 / 30			1.0	
30010001	Human Resources Manager I II	a	4100	30 / 31		1.0		
30010002	Human Resources Manager I II	a	4100	30 / 31		1.0		
30010003	Human Resources Manager I II	a	4100	30 / 31		1.0		
30010004	Human Resources Manager I II	a	4100	30 / 31		1.0		
33640001	Human Resources Manager		4100	33			1.0	
32040001	Human Resources Division Admin I II		4100	32 / 33		1.0		
32040002	Human Resources Division Admin I II		4100	32 / 33		1.0		

2018 Washtenaw County
POSITION MODIFICATIONS

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE		CREATE	ELIMINATE	PLACE ON HOLD VACANT
			GROUP	GRADE			
OFFICE OF INFRASTRUCTURE MANAGEMENT							
16450001	Administrative Office Assistant	a	1100	16		1.0	
27190006	Management Analyst I II		4100	27 / 29		1.0	
27200007	Management Assistant	a	4100	27	1.0		
27200008	Management Assistant		4100	27	1.0		
25860001	Contract Coordinator	a,c	1000	25		1.0	
25860001	Contract Coordinator I II	a,c	1000	25 / 27	1.0		
32450001	Network Administrator I	a,c	1000	32		1.0	
32450002	Network Administrator I	a,c	1000	32		1.0	
34410001	Network Administrator II	a,c	1000	34		1.0	
34410002	Network Administrator II	a,c	1000	34		1.0	
32070001	Network Administrator I II III	h	1000	32 / 34 / 36	1.0		
32070002	Network Administrator I II III	a,c	1000	32 / 34 / 36	1.0		
32070003	Network Administrator I II III	a,c	1000	32 / 34 / 36	1.0		
32070004	Network Administrator I II III	a,c	1000	32 / 34 / 36	1.0		
32070005	Network Administrator I II III	a,c	1000	32 / 34 / 36	1.0		
26010001	Journeyman Electrician I II		1100	26 / 28	1.0		
30020001	Project Manager		4100	30	1.0		
81010002	Web Lead Supervisor	e	2000	81		1.0	
82020001	Technology Applications Supervisor	e	2000	82	1.0		
81030001	Technology Infrastructure Supervisor	e	2000	81		1.0	
82030001	Technology Infrastructure Supervisor	e	2000	82	1.0		
PARKS AND RECREATION							
15770013	Parks Maintenance Technician I II III		1100	15 / 17 / 19	0.76		
15770014	Parks Maintenance Technician I II III		1100	15 / 17 / 19	0.76		
15770015	Parks Maintenance Technician I II III		1100	15 / 17 / 19	1.0		
30760002	Park Facility Manager		4100	30			1.0
31800001	Park Superintendent		4100	31	1.0		
PUBLIC HEALTH							
22930001	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930002	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930003	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930004	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930005	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930006	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930007	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930008	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930009	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930010	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930011	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930012	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930013	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930014	Sanitarian I II	c,f	1000	22 / 26		1.0	
22930001	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930002	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930003	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930004	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930005	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930006	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930007	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930008	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930009	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930010	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930011	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930012	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930013	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		
22930014	Sanitarian I II III	c,f	1000	22 / 26 / 28	1.0		

**2018 Washtenaw County
POSITION MODIFICATIONS**

POSITION CONTROL NO.	POSITION TITLE	NOTE	EMPLOYEE		GRADE	CREATE	ELIMINATE	PLACE ON HOLD VACANT
			GROUP					
SHERIFF								
66030001	Chief Deputy	g	8100		66		1.0	
67010001	Chief Deputy	g	8100		67	1.0		
TREASURER								
16500005	Treasurer Clerk Specialist I II		1100		16 / 18		0.5	
16500005	Treasurer Clerk Specialist I II	h	1100		16 / 18	0.8		
32150001	Deputy Treasurer	a	4100		32		1.0	
33050001	Deputy Treasurer	a	4100		33	1.0		
TRIAL COURT								
32570001	Info Tech Services Administrator	a	4000		32		1.0	
32410001	Chief Deputy Court Services		4000		32		1.0	
27630002	Trial Court Systems Manager I II		4000		27 / 29	1.0		
33060001	Deputy Trial Court Admin Ct Svs IT	a	4000		33	1.0		
WATER RESOURCES								
14650001	Water Resources Specialist I II		1100		14 / 16		1.0	
18910001	Customer Service Specialist	a	1100		18		1.0	
16510001	Water Resources Cust Svc Spec I II III	a,c,d	1100		16 / 18 / 20	1.0		
25810002	Water Resources Svc Coordinator I II		1000		25 / 26	1.0		
31890001	Director of Administrative Services		4100		31		1.0	
30250011	Senior Management Analyst		4100		30	1.0		
82010001	Storm Water Engineer Supervisor	a	2000		82		1.0	
33440001	Deputy of Engineering Services	a	4100		33	1.0		
31020001	Public Works Manager		4100		31	1.0		

Notes:								
a - Reclassification; effective 1/1/2018								
b - Funding provided through Res. No. 17-059								
c - Additional tier(s)								
d - Alignment with Customer Service Specialist (1652) Env. Hlth.								
e - Alignment with AFSCME 3052 PDQ process, effective 1/1/2017								
f - Amendment associated with AFSCME 2733 PDQ process, effective 1/1/2017								
g - Position Control recordkeeping update, effective 1/1/2017								
h - To replace borrowed position								

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

The addition of permanent positions in any grant must be approved by the Board. Changes in the distribution of costs for and fund designation of the corresponding position titles between grants may be approved by the County Administrator, after approval by the granting agency. The County Administrator is authorized to extend duly approved grants provided there is no change in the financial provisions or other terms to a maximum of 12 months.

6. Department activity shall be monitored at the category level rather than the line item level. Budget transfers will be required only at the category level.
7. The Budget Office computes salaries and fringes for all County departments, applying an attrition factor based upon each department's actual experience over the past five years. The Sheriff's Office is budgeted at 100% attrition with the understanding that salary savings will cover overtime expenditures as result of back filling for vacant positions.

B. Positions Authorized and Personnel Matters

1. The Board of Commissioners approves and adopts for 2018 the approved County position modifications in accordance with the schedule in the Budget Resolution, which amends the 2017 schedule.
2. The County Administrator is authorized to review Hold Vacant positions for necessity of operation. Vacancies occurring during the 2018 fiscal year will be reviewed in accordance with the administrative review procedures.
3. The Board of Commissioners instructs the Human Resources Department and the Finance Department to ensure that no person will be paid as a permanent employee for any County department or agency unless there is an approved position as shown in the budget as adopted,

subject to amendments which may be made after the budget adoption by the Board of Commissioners.

4. The County Administrator is authorized to approve instep hiring of personnel up to midpoint of pay grade when experience and salary requirements of the candidate and market conditions warrant.
5. The County Administrator is authorized to amend job descriptions and job titles, as well as education and experience requirements.
6. The Board of Commissioners authorizes the County Administrator to administer fee revenue generating positions in accordance with the County policy.
7. The Board of Commissioners extends the provisions of the Plan for Administrative Review of all vacancies. The County Administrator may split full-time positions and combine part-time positions as needs may dictate.
8. The Board of Commissioners directs the County Administrator to review all positions placed on Hold Vacant status prior to January 1, 2017 and if appropriate, eliminate all those that are not deemed critical nor mandated by state and federal laws.
9. The Board of Commissioners instructs the Human Resources Department to ensure that any person who is a retired employee shall not be paid as an employee, contracted or otherwise, unless authorized by a specific Board of Commissioners project or the County Administrator. The Administrator shall report on a monthly basis any temporary rehires of retirees.
10. The Board of Commissioners directs that all position reclassifications be approved through the Budget Process except as merited by emergencies or significant changes.
11. The Board of Commissioners authorizes the County Administrator to reclassify vacant positions downward without Board approval when found necessary in the realignment of departmental operations.
12. The Board of Commissioners authorized per Resolution 16-0193 the creation of a pool of five (5) positions for use during a departmental succession planning period. Such positions will be managed by Human Resources, identified with a '99' position control number, and only activated during a window of 60-90 days for transition of department heads, managers, or a very technical position. This pool of positions will allow Human Resources the flexibility to work with the requesting department to assist in their succession planning process, including transition and necessary training. At the completion of the transitional period the position(s) will revert back to Human Resources for use in future succession planning opportunities. Departments will be responsible for identifying the funds within their current budget to cover the expense. 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. A new pay scale with 4% steps spread across the current established pay range for each grade will be developed to address current and future pay compression issues. This new pay scale will be used in lieu of the previous pay for performance.

The Board of Commissioners authorizes the County Administrator to determine annually, effective January 1st of each year if step increases of the non-union pay scale are compounding, remain flat or suspension is needed based on budgetary matters.

17. The Board of Commissioners authorizes that the following elected official salary increases be effective 1.1.18:
 - ~~a. BOC members 4% and afforded across the board salary increases the same as non-union employees~~
 - ~~b. a. Sheriff & Prosecuting Attorney – 4% and thereafter extended wage increases the same as appointed department heads to maintain alignment and comparability~~
 - ~~c. 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~~
 - ~~d. Chair of the Board and Chair(s) of Standing Committees shall continue to receive an additional \$3,000. The Vice Chair of the Board shall continue to receive an additional \$1,000.~~

~~This action set forth supersedes Resolution 12-0205 as it relates to Board of Commissioner salary adjustments.~~

C. Community Impact Investing

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

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

- a. January – March: Administration provides research on proven strategies that feed into identified Community outcomes

- b. April – June: Department identify current programs that feed into proven strategies
- c. July – September: Administration identifies program investment levels, trends, gaps, and maps these to strategies and outcomes
- d. October – December: Board reviews information to inform changes in 2018 budget reaffirmation

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

D. Other Specific Policies

- 1. All departments, boards and commissions shall utilize the services of Finance/Purchasing Division in accordance with established procurement policy and procedures. The County shall accept no liability for any goods or services procured in violation of such policy or procedure. All Consultant services, service contracts, and other contractual services shall be accompanied by a valid purchase order from Purchasing.
- 2. The Board of Commissioners through Resolution 06-0047 adopted a revised methodology for Police Services. The 2017-2020 budgets are established in accordance with this resolution based on an assumed # of 79 deputy contracts.

The Board of Commissioners adopted the recommendation from the Police Services Steering Committee (PSSC) for the police services 2012-15 cost/price metrics as the agreed calculation for the total price of a police service unit (PSU). On December 1, 2010, the Board of Commissioners by Resolution 10-0221 adopted the recommendation from the PSSC and adopted Scenario 3 as the agreed upon calculation for the total cost of a PSU. On October 18, 2017, the Board of Commissioners by Resolution 17-0163 adopted the 2018-21 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 2018, \$163,060 for 2019, \$165,506 for 2020 and \$167,988 for 2021. The Board of Commissioners authorizes the Administrator to implement budget or personnel modifications if the contract levels change throughout the contract period. The Administrator shall report any major modifications to the Chair of the Board of Commissioners.

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

- 3. The Board of Commissioners authorizes the County Administrator to approve expenditures up to the Self Insured Retention (SIR) maintained through the County insurance policies for all claims and/or lawsuits against the County and/or County elected officials, officers and employees acting in their official capacity. These claims include, but are not limited to: employment-related lawsuits, damages to County vehicles, theft, libel, slander and any other uninsured liability not presently covered by an existing insurance policy. The County Administrator shall report expenditures to the Chair of the Board of Commissioners prior to settlements.
- 4. The Board of Commissioners authorizes the County Administrator to modify these policies where necessary to carry out the lump sum budget agreement between the Board and the County-funded Courts concerning budget and operational matters, as stated in the Memorandum of Understanding reaffirmed on February 16, 2011 in Resolution 11-0039.

5. The Board of Commissioners shall appropriate \$100,000 to cover litigation matters involving the County as Plaintiff, to be overseen by the County Administrator.
6. The Board of Commissioners directs that henceforth each County agency include Indirect Costs, as determined by the most recent Cost Allocation Plan, prepared by Maximus, Inc., in applications for Federal and State grants; further that where Indirect Costs are not in approved grant budgets, each agency shall explain the reason for not including them in the resolution approving the grant. The amount of Indirect Costs shall be shown in the grant budget as zero or greater.
7. The Board of Commissioners reaffirms its Capital Reserve Fund policy in accordance with Resolution 99-0100 and authorizes the following transfers of funds into the Capital Reserve Fund: As of the end of each year, all reserves in excess of \$4,000,000 accumulated in the Delinquent Tax Revolving Funds/Reserve. All debt service will be paid out of the Capital Reserve Fund.
8. The Board of Commissioners continues the authority granted in 1988, that any permanent policies or resolutions included in the approved Washtenaw County Policies and Procedures Website no longer need to be included in the Annual Budget Resolution.
9. The Board of Commissioners rescinds any prior action not in conformity with the above-stated general policies and specific policies.
10. The Board of Commissioners continues their support of a five year County-wide Technology Plan. The County Administrator will present an update on the progress of the Plan semiannually or as often as needed.
11. The Board of Commissioners commits to long-term budget flexibility and sustainability, and an adequate level of cash flow with its attention to fund balance. A healthy fund balance is an essential ingredient and the following was considered to determine an appropriate level as a target: an appropriate level to fund at least 60 days of operations, to help offset negative cash flow (primarily from the seven month delay in property tax collections after incurred expenses), and to assist buffering any unexpected downturns. Therefore, the Board shall plan future budgets to meet the goal of a Reserve for Subsequent Years representing at least 20.0% of General Fund expenditures, net of indirect costs.
12. Any structural annual surplus or deficit as a result of the annual Equalization Report will have options for use or reduction recommended by the County Administrator in alignment with the community outcomes and processes as outlined by the adopted Community Impact Resolution 13-0199, presented to the Board of Commissioner for consideration and confirmed by Board action and authorization after the 3rd quarter budget report to the Board of Commissioners each calendar year.

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

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

priorities the use of any General Fund budget surplus in consideration of 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 16-0012 will prepare, monitor and evaluate the human services and children's well-being coordinated funding allocations. Upon approval of the Board of Commissioners the 2018-2021 Adopted Budget will provide the General Fund allocation for the period of January 1, 2018 through December 31, 2021.
15. The Parks and Recreation Commission's fund balance will be available to the Parks and Recreation Commission at any time upon resolution by the Parks and Recreation Commission authorizing such expenditures.
16. The Board of Commissioners approves departmental service fee increases in the 2018-2021 Budgets based on the Michigan, Detroit Area All Consumer Price Index (CPI) as previously authorized in Resolution 03-0209.
17. The Board of Commissioners authorizes the County Administrator to approve fee adjustments for the GIS initiative as recommended by the GIS Steering Committee.
18. The Board of Commissioners authorizes the review of the methodology for determining the necessary staffing levels and authorized overtime expenditures for the Clerk/Register of Deeds Office as determined and agreed to by Support Services and the Clerk/Register of Deeds. This methodology provides the link between expenditures and volume of documents processed by the Register of Deeds staff. Due to the cyclical nature of the document flow, Support Services will review the need for budget adjustments based on changing document volume on at least a semi-annual basis.
19. The Board of Commissioners, upon approval of any Public Works bond resolution authorizing the issuance of bonds for an approved Public Works project, authorizes the establishment of budgets for the project related debt service and construction funds for the duration of the project, up to the amount authorized in the bond resolution.
20. The Board of Commissioners recognizes that reductions in state funding and economic trends will have an impact on the fiscal operations of Washtenaw County Government in 2018 and beyond. The Board directs the County Administrator to report back quarterly on the projected impact on the 2018-2021 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 2018 through 2021 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 2018 through 2021 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 continues the County policy established during 2011 that there will be no automatic General Fund appropriation increases granted for personnel cost increases for the 2018 through 2021 County appropriations except where required. Where applicable General Fund appropriations will be decreased based on any savings gained from labor negotiations.
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 2018 through 2021. 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 November 15, 2006 in Resolution 06-0246. The space plan has been reviewed in alignment with the 2018-2021 budget and program reductions, and a revised plan was approved by the Board of Commissioners per Resolution 13-0109 on July 10, 2013.
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 2018. The long-term sustainability of these modifications will be reviewed and a recommendation will be included in the 2019-2022 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 September 15, 2011, as well as Non-Union employees, comply with section 4 of PA 152 of 2011, referred to as the 80/20 rule, as approved per Resolution 11-0195. As such, for medical benefit plan coverage years beginning on or after January 1, 2012, a public employer shall pay not more than 80% of the total annual costs of all the medical benefit plans it offers or contributes to for its employees and elected public officials. Total annual costs include the premium or illustrative rate of the medical benefit plan and all employer payments for reimbursement of co-pays, deductibles, and payments into health savings accounts, flexible spending accounts, or similar accounts used for health care, but does not include beneficiary-paid copayments, coinsurance, deductibles, other out-of-pocket expenses, other service-related fees that are assessed to the coverage beneficiary, or beneficiary payments into health savings accounts, flexible spending accounts, or similar accounts used for health care. In addition, each elected public official who participates in a medical benefit plan offered by a public employer shall be required to pay 20% or more of the total annual costs of that plan. Furthermore, the public employer may allocate the employees share of total annual costs of the medical benefit plans among the employees of the public employer as it sees fit.
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.

WASHTENAW COUNTY MICHIGAN

Washtenaw County Outside Agency Allocations

Agency Name	2018 Current Budget	2018 Recommended Budget	Variance	2019 Current Budget	2019 Recommended Budget	Variance	2020 Current Budget	2020 Recommended Budget	Variance	2021 Recommended Budget
Dues/Membership Category										
Mandated Animal Control	\$ 485,607	\$ 591,430	\$ 105,823	\$ 485,607	\$ 606,430	\$ 120,823	\$ 485,607	\$ 621,430	\$ 135,823	\$ 621,430
MAC Dues	26,000	26,000	-	26,000	26,000	-	26,000	26,000	-	26,000
Huron River Water Council***	11,892	11,892	-	11,892	11,892	-	11,892	11,892	-	11,892
SEMCOG***	136,000	136,000	-	136,000	136,000	-	136,000	136,000	-	136,000
SEMCOG Water Quality***	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
Soil Conservation***	30,000	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
WATS (Washtenaw Area Transportation)	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Area Agency On Aging**	25,694	25,694	-	25,694	25,694	-	25,694	25,694	-	25,694
Total Dues/Membership	745,193	851,016	105,823	745,193	866,016	120,823	745,193	881,016	135,823	881,016
Human Services Category										
Domestic Violence Project Safe House	96,000	96,000	-	96,000	96,000	-	96,000	96,000	-	96,000
Community Works Plus	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	5,000
Sheltering Activities (Delonis Center)	200,000	283,540	83,540	200,000	283,540	83,540	200,000	283,540	83,540	283,540
United Way - 211	16,000	16,000	-	16,000	16,000	-	16,000	16,000	-	16,000
CWB/HS Coordinated Funding**	1,015,000	1,015,000	-	1,015,000	1,015,000	-	1,015,000	1,015,000	-	1,015,000
Washtenaw Health Initiative	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
My Brothers Keeper	-	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-
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	1,348,500	1,462,040	113,540	1,348,500	1,462,040	113,540	1,348,500	1,462,040	113,540	1,437,040
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	-	50,000	50,000	-	50,000	50,000	50,000
Live Ypsilanti	-	40,000	40,000	-	40,000	40,000	-	40,000	40,000	40,000
Total Special Initiative	-	355,000	355,000	-	355,000	355,000	-	355,000	355,000	355,000
Other Agencies-GF Category										
Barrier Busters/Eviction Prevention**	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Law Library	12,400	12,400	-	12,400	12,400	-	12,400	12,400	-	12,400
Total Other Agencies-GF	62,400	62,400	-	62,400	62,400	-	62,400	62,400	-	62,400
Total Outside Agencies	\$ 2,156,093	\$ 2,730,456	\$ 574,363	\$ 2,156,093	\$ 2,745,456	\$ 589,363	\$ 2,156,093	\$ 2,760,456	\$ 604,363	\$ 2,735,456
** Administered by the Office of Community & Economic Development										
*** Administered by the Water Resources Commissioner										