Introduced by the Administrative Services/Personnel and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS
RESOLUTION AMENDING CERTAIN ADMINISTRATIVE POLICIES

RESOLUTION #94-93

WHEREAS, certain change in administrative policies have been recommended to reflect increase in dollar values as a result of inflation and to also reflect other changing circumstances; and

WHEREAS, these recommended changes will facilitate the conduct of County business by streamlining various approval processes;

THEREFORE BE IT RESOLVED, that effective immediately, current County policies regarding purchasing, budgeting, contract approvals, and the hiring of temporary employees are amended in accordance with the following:

I. Purchasing
   a. The minimum dollar level at which a County purchase order is required is increased from $50 to $100.

   b. County Purchasing shall acquire all goods where the anticipated cost exceeds $100; verbal quotes shall be obtained when the anticipated cost is at least $100 but less than $2,500; written quotes shall be obtained when the anticipated cost is greater than $2,500 but less than $7,500; formally advertised bids or proposals shall be obtained when the anticipated cost is above $7,500; however, sealed competitive bids shall be obtained when the anticipated cost is above $20,000 as required by law. In addition to the Purchasing Director, the Controller shall approve award of formal bids/proposals exceeding $7,500 but less than $15,000; and in addition, the Board of Commissioners shall approve award of bids/proposals in excess of $15,000.

   c. The minimum dollar value of equipment definition is increased from $300 to $1,000.

   d. Department heads may requisition the purchase of unbudgeted equipment up to a value of $2,500, provided funds are certified to be available within the department=s=s budget (other than Personnel items) for transfer to the appropriate Capital expenditure budget.

II. Contract approval:
   a. The maximum dollar amount for which the short from contract authorization can be used is increased from $5,000 to $10,000. Approval of Controller, Liaison Chairperson, and Finance Chairperson is required as authorization of the Board Chairperson to sign a contract, in addition to approval of the contract to from by the County Attorney.

III. Budget:
a. Budget transfers within cost categories (except for Personnel services) are permitted by department heads with notification to budget office; however, transfers for overtime and temporary help are to continue to be made in accordance with existing policy.

b. Budget transfers between cost categories (except for Personnel services) up to $5,000 may be authorized by department heads, provided funds are certified by the Controller or Budget Director as available; transfers above $5,000 but less than $25,000 requires Controller, Liaison and Finance Committee approval; transfers above $25,000 also requires Board approval.

III. Employees:

a. In other than urgent situation and for no more than four weeks, temporary employees are to be obtained from the Personnel Department Temporary Employee roster; are to be certified by Personnel as meeting the minimum qualification of the job to be filled; and may not work consecutively for more than 9 months in any one job or beyond any time limit set in applicable labor contracts, whichever is less. The Human Resources Director will develop procedures from implementing this policy.

BE IT FURTHER RESOLVED, that the Controller shall periodically review the limits established in this resolution, taking into account experience and the increased cost of doing County business, and make appropriate recommendations.

ADMIN. SERVICES/PERSONNEL - Yea: Jackson, Goulet, Czarnecki, Stid, Grebner, Gallager  Nays: None
Absent: None  Approved 4/19/94

FINANCE - Yea: Martinez, Grebner, Wilbur, Czarnecki, Schafer, Bernero  Nays: None  Absent: None
Approved 4/20/94
DIRECTIONS FOR USING LINE ITEM TRANSFER REQUEST

Line item transfer requests should be made electronically, using a Word file provided by
the Budget Office. This file can be saved to the department’s directory and re-used.
Contact the Budget Office if you need a copy of this file.

To make the line item transfer request, simply open the file, and then complete the
request by typing the appropriate information into the boxes provide on the form.

When filling out the form:

1. Complete the top half of the form.

2. “Reason for Transfer” should provide an explanation of the request. Transfers
   which are a part of a series or pattern shall be treated in accordance with the
   procedure which would apply if all such transfers are made as a single transfer.

3. Contact Financial Services if a new line item account number is necessary.

4. Contracts of $5,000 or more require a Board Resolution.

5. Transfers to or from the Personnel Cost Category require approval of the Board of
   Commissioners.

6. Departments cannot transfer funds to or from central services chargeback line
   items. These line item budgets are calculated by the Budget Office, and monthly
   chargebacks are made by the Financial Services Department. “Non-controllable”
   line items are as follows:

   915050 – Liability Insurance Premium
   921000 – Utilities (only for departments located in the Grady Porter
            Building, Veterans Memorial Courthouse, Hilliard Building or Mason
            Courthouse)
   921070 – Courier Service
   921150 – Telephone Allocation Costs
   943000 – Office Equipment Service Charge
   943010 – Equipment Service Charge (non-PC)
   943100 – Network Service Charge
   943200 – LOFT Service Charge
   943300 – Imaging Service Charge
   944000 – Vehicle Service Charge
   968000 – Depreciation Expense

The table on the next page explains the limits and necessary authorizations to complete a
line item transfer.
Once the form is completed, simply send it as an attachment via e-mail to the Budget Office. The completed form will be returned to the sender, and copied to the department head. The completed form can be saved or printed out for your records if desired.

<table>
<thead>
<tr>
<th>Within Cost Categories/Activities (not equipment):</th>
<th>DEPT HEAD</th>
<th>CONTROLLER</th>
<th>LIAS COMMITTEE</th>
<th>FIN COMMITTEE</th>
<th>BD OF COMM</th>
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</thead>
<tbody>
<tr>
<td>1. Department Head Notifies Budget Office</td>
<td>X</td>
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<tr>
<th>Between Cost Categories/Activities:</th>
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<th>FIN COMMITTEE</th>
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<tr>
<td>2. Transfers up to $5,000 (not equipment)</td>
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<td>3. Equipment Transfers up to $2,500</td>
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<tr>
<td>4. Equipment Transfers over $2,500 but less than $5,000</td>
<td>X</td>
<td>X</td>
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<tr>
<td>5. Transfer over $5,000 but less than $25,000</td>
<td>X</td>
<td>X</td>
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<tr>
<td>6. All transfers over $25,000</td>
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<table>
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<tr>
<th>Line Item Group</th>
<th>Cost Category</th>
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<tbody>
<tr>
<td>701.000 – 725.999</td>
<td>Personnel Services</td>
</tr>
<tr>
<td>716.000 – 969.999 (except non-controllable expense line items)</td>
<td>Controllable Expenses</td>
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<td>915.050, 921.000, 921.070, 921.150, 943.000, 943.010, 943.100, 943.200, 943.300, 944.000, 968.000</td>
<td>Non-Controllable Expenses</td>
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<td>970.000 – 989.999</td>
<td>Capital Outlay</td>
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<td>990.000 – 998.999</td>
<td>Debt Service</td>
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<td>999.000 – 999.999</td>
<td>Appropriation Transfer Out</td>
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**LINE ITEM TRANSFER/PURCHASE REQUEST**

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<th>Department</th>
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<tr>
<td>Contact:</td>
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<td>Reason for Transfer (explain fully)</td>
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**BUDGET OFFICE VERIFICATION BELOW THIS LINE**

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<tr>
<th>Controller</th>
<th>Date</th>
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<tr>
<td>Human Svcs Comm</td>
<td>Date</td>
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<tr>
<td>Law &amp; Courts Comm</td>
<td>Date</td>
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<tr>
<td>County Svcs Comm</td>
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<tr>
<td>Finance Comm</td>
<td>Date</td>
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<tr>
<td>Board Comm</td>
<td>Date</td>
</tr>
<tr>
<td>Resolution #</td>
<td>Date</td>
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ADOPTED - MAY 12, 1998

Agenda Item No. 18

Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION APPROVING AN INVESTMENT POLICY
FOR INGHAM COUNTY

RESOLUTION #98-110

WHEREAS, Public Act 20 of 1943, as amended, requires that the Board of Commissioners approve an Investment Policy for Ingham County; and

WHEREAS, the County Treasurer has submitted an Investment Policy for Ingham County for approval which conforms to the requirements of Public Act 20 of 1943 as amended.

THEREFORE BE IT RESOLVED, that the attached Investment Policy for Ingham County, as submitted by the County Treasurer, be approved, and become effective July 1, 1998.

BE IT FURTHER RESOLVED, that this policy shall remain in effect until amended or replaced.

FINANCE:  Yeas: Goulet, Keefe, McDonald, Grebner, Bernero, Schafer

Nays: None  Absent: Czarnecki  Approved  5/6/98
INVESTMENT POLICY FOR THE COUNTY OF INGHAM
As Required by Public Act 20 of 1943, As Amended

1.0 PURPOSE

It is the policy of Ingham County to invest public funds in a manner which will ensure the preservation of principal while providing the highest investment return with maximum security, meeting the daily cash flow requirements of the county and conforming to all state statutes governing the investment of public funds.

2.0 SCOPE

This investment policy applies to all financial assets of the County. These assets are accounted for in various funds of the county and include the general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, trust and agency funds and any new fund established by the Board of Commissioners.

3.0 OBJECTIVE

The primary objectives, in priority order, of the County Treasurer’s investment activities shall be:

3.1 Safety: Safety of principal is the foremost objective in the investment of County funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

3.2 Liquidity: The investment portfolio shall remain sufficiently liquid to enable the County Treasurer to meet all operating requirements which might be reasonably anticipated.

3.3 Return on assets: The investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow characteristics of the portfolio.

4.0 DIVERSIFICATION

The County Treasurer shall diversify his/her investments by security type and institution. With the exception of U.S. Treasury securities, no more than 60% of the total investment portfolio will be invested in a single security type or with a single financial institution.
5.0 **DELEGATION OF AUTHORITY**

As required by state statute (MCL 48.40 and 129.12) and by Board of Commissioners depository and investment resolution in Appendix #1, management responsibility for the investment policy resides with the County Treasurer.

6.0 **AUTHORIZED SUITABLE INVESTMENTS**

The County Treasurer is limited to investments authorized by Act 20 of 1943, as amended and may invest in the following:

6.1 Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

6.2 Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution.

6.3 Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and matures not more than 270 days after the date of purchase.

6.4 Repurchase agreements consisting of instruments listed in (6.1).

6.5 Bankers' Acceptances of United States banks.

6.6 Obligations of this state or any of its political subdivisions that at the time of purchase are rated investment grade by not less than 1 standard rating service.

6.7 Mutual funds registered under the Investment Company Act of 1940, Title 1 of Chapter 686, 54 Stat. 789, 15 U.S.C.80a-1 to 80a-3 and 80a-4 to 64, with the authority to purchase only investment vehicles that are legal for direct investment by the County. This authorization is limited to securities whose intention is to maintain a net asset value of $1.00 per share.

6.8 Investment Pools:

(1) Pools through an interlocal agreement under the Urban Cooperation Act of 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512

(2) Pools organized under the Surplys Funds Investment Pool Act, 1982 PA 367, MCL 129.111 to 129.118
(3) Pools organized under the Local Government Investment Pool Act, 1985 PA 129.141 to 129.150

6.9 Before executing an order to purchase or trade the funds of the County of Ingham, a financial intermediary, broker or dealer shall be provided with a copy of the County’s Investment Policy regarding the buying or selling of securities by executing the form attached as Appendix 2.

7.0 SAFEKEEPING AND CUSTODY

It shall be the responsibility of the County Treasurer to determine which securities will be held by a third party custodian. Securities held in safekeeping by a third party custodian shall be evidenced by a safekeeping receipt.

8.0 PRUDENCE

The standard of prudence to be used by the County Treasurer shall be the prudent person@ standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

9.0 REPORTING

The County Treasurer shall provide an annual report to the Board of Commissioners which provides a clear picture of the status and types of investments of the current investment portfolio. This report shall be prepared in a manner which will allow the Board of Commissioners to ascertain whether investment activities during the reporting period have conformed to the Investment Policy.
ADMITTED - MAY 12, 1998
Agenda Item No. 18
Attachment

APPENDIX #1

ADMITTED - JANUARY 28, 1997

Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION FOR THE DEPOSIT AND INVESTMENT OF COUNTY FUNDS

RESOLUTION #97-14

WHEREAS, under the law of the State of Michigan, Act No. 40 of the Michigan Public Acts of 1932, 1st Extra Session, as amended (MCL 129.12), this Board is required to provide, by resolution, for the deposit of all public monies including tax monies, belonging to, or held for, the State, County or other political units coming into the hands of the County Treasurer, in one or more banks, savings and loan associations or credit unions within the State.

THEREFORE BE IT RESOLVED, (1) the Ingham County Board of Commissioners hereby directs Donald R. Moore, Ingham County Treasurer, to deposit all public monies, including monies and funds held for the State Board of Escheats or missing heirs, coming into his hands as Treasurer in any bank, savings and loan association or credit union within the State which is a legal depository as defined by State and/or Federal law, and (2) the treasurer is authorized to invest funds with these institutions or any institution legally permitted by State Statute Act No. 20 of the Michigan Public Acts of 1943, as amended (MCL 129.91) or Federal law or regulation within the limits set therein.

BE IT FURTHER RESOLVED, that the County Treasurer is authorized to enter into and execute on behalf of the County any contracts with any bank or trust company for the safekeeping or third party custodianship of any of the County's securities as well as any contracts or repurchase agreements with any corporation for the purchase of any such securities which will be the subject of such safekeeping or third party custodianship arrangements, on such terms and conditions as the County Treasurer shall require.

BE IS FURTHER RESOLVED, that the County Treasurer is authorized to rely on the continuing of this resolution until amended or replaced by a subsequent resolution of this or successor Board of Commissioners.

FINANCE: Yeas: McDonald, Czarnecki, Sims, Bernero, Stid, Keefe, Schafer
Nays: None  Absent: None  Approved 1/22/97
APPENDIX #2

ACKNOWLEDGMENT OF RECEIPT OF INVESTMENT POLICY
AND AGREEMENT TO COMPLY

I have read and fully understand Act 20 PA 1943, as amended, and the Investment Policy of the County of Ingham.

Any investment advice or recommendation on investments given by _______________ representing _______________, to the Ingham County Treasurer shall comply with the requirements of Act 20 PA 1943, as amended, and the Investment Policy of the County of Ingham. Any existing investment not conforming with the statute or policy will be disclosed promptly to the Ingham County Treasurer. Further, should a broker/dealer learn of a forthcoming downgrading of commercial paper that has been sold to the County of Ingham, the County asks that the broker/dealer notify the Treasurer as soon as possible to determine if there is a need to trade that investment.

By: _______________

Title: _______________

Date: _______________
Intended by the Administrative Services/Personnel and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION AMENDING EQUIPMENT DEFINITION FOR COMPUTER EQUIPMENT

RESOLUTION #99-137

WHEREAS, Resolution #94-93 amended certain administrative policies; and

WHEREAS, one of these policies was increasing the minimum dollar value of equipment definition from $300 to $1,000; and

WHEREAS, the costs for upgrading technology have tended to decrease over the past several years, causing replacement computer equipment to fall below this $1,000 minimum amount; and

WHEREAS, in order to allow departments to use funds that have been set aside for computer equipment replacement through depreciation charges, this limit must be decreased.

THEREFORE BE IT RESOLVED, that the minimum dollar value of computer equipment definition is decreased from $1,000 to $500.

BE IT FURTHER RESOLVED, that this policy take effect retroactively to all computer equipment purchased as of January 1, 1998 to begin depreciation in the 1999 budget year.

BE IT FURTHER RESOLVED, that the minimum dollar value of equipment definition remains at $1,000 for all other types of equipment.

ADMINISTRATIVE SERVICES/PERSONNEL:  Yeas: Czamecki, McDonald, Lynch, Severino, Minter
Nays: None  Absent: None  Approved 6/1/99

FINANCE:  Yeas: McDonald, Bernero, Grebner, Lynch, Schafer, Juall, Minter
Nays: None  Absent: None  Approved 6/2/99
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION AMENDING RESOLUTION #97-14 FOR THE DEPOSIT AND INVESTMENT OF COUNTY FUNDS

RESOLUTION #01-07

WHEREAS, Michigan law requires each newly elected Board of Commissioners to enact a resolution for the deposit and investment of county funds; and

WHEREAS, Resolution #97-14 satisfies that requirement and has been in effect since its adoption.

THEREFORE BE IT RESOLVED, that Resolution #97-14, as it appears in Appendix #1 of the Investment Policy of Ingham County (Resolution #98-110), is hereby amended to reflect the newly elected Board of Commissioners for 2001-2002.

BE IT FURTHER RESOLVED, that Resolution 97-14 is hereby amended to reflect Eric Schertzing as the Ingham County Treasurer.

FINANCE: Yea: Czarnecki, Hertel, Schafer, Swope, Lynch, Krause
Nays: None     Absent: Minter    Approved 1/17/01
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION ADOPTING A POLICY ON FINANCIAL RESERVES

RESOLUTION #02-017

WHEREAS, it is in the best interests of the Ingham County government; its taxpayers, and its residents to maintain sufficient financial reserves to provide for the stable operation of the county government; to assure that the county’s financial obligations will be met; and to assure continuance of a strong credit rating; and

WHEREAS, it has been recommended by the County Controller and the county’s financial consultants that a policy be adopted establishing the desired level of financial reserves that are appropriate to provide for the stable operation of the county government; to assure that the county’s financial obligations will be met; and to assure continuance of a strong credit rating; and

WHEREAS, the Board of Commissioners is committed to maintaining its financial reserves at an appropriate level and to managing its expenditures as necessary to adjust to its revenues.

THEREFORE BE IT RESOLVED, that the County Board of Commissioners establishes the following goals for establishing and maintaining an appropriate level of financial reserves:

It is the goal of the County that the Budget Stabilization Fund be funded at the legal maximum of 15% of the average of the last five years’ budgets, or 15% of the current year’s budget, whichever is less; and that such balance be maintained at no less than 13%.

It is the goal of the County that the unreserved undesignated balance in the General Fund not be less than 5% of the total General Fund expenses of the preceding year.

It is the goal of the County to maintain sufficient reserves in the Public Improvement Fund to address annual needs for maintaining county facilities in an appropriate state of repair. The desired level of funding in this fund is determined to be 1/10 mill of the property tax levy.

The County Controller shall annually advise the Finance Committee of the status of the balances in the funds, and as appropriate, shall provide recommendations for maintaining the balances at appropriate levels.

FINANCE: Yeas: Grebner, Stid, Swope, Hertel
Nays: None Absent: Krause, Schafer, Minter Approved 1/16/02
WHEREAS, in 2001 the Ingham County Board of Commissioners amended policies and procedures regarding the purchase of goods and services for County funded Departments; and
WHEREAS, specific changes to purchasing policies and procedures have been recommended to reflect increases in dollar values as a result of inflation, and other changing circumstances; and
WHEREAS, these recommended changes will facilitate the operation of the Purchasing Department by streamlining various approval processes; and
WHEREAS, these recommended changes are consistent with the purchasing policies and procedures of other city and county governmental organizations within the State of Michigan.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby amends Resolution No. 01-313 in accordance with the following:

a. The minimum dollar level at which a County purchase order is required is increased from $500 to $2,500; and

b. Goods and services shall be competitively procured where the anticipated cost exceeds $2,500; and

c. Three (3) written quotes shall be obtained when the anticipated cost is at least $2,500 but less than $10,000 with final approval from the Purchasing Director; and

d. Three (3) written quotes shall be obtained when the anticipated cost is at least $10,000 but less than $25,000 with final approval from the County Controller and the Purchasing Director; and

e. Formal sealed advertised bids and proposals shall be obtained by the Purchasing Department when the anticipated cost is over $25,000 with final approval by the Board of Commissioners; and

f. The maximum dollar amount for which the Short Form Authorization (service contracts) can be used is increased from $20,000 to $25,000. Approval of the Purchasing Director, Controller, Liaison Chairperson and Finance Chairperson is required. A contract over $25,000 requires approval by Board Resolution. All contracts must be approved as to form by the County Attorney.
RESOLUTION #02-178

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners hereby authorize the Purchasing Department to proceed with implementing a procurement card program.

BE IT FURTHER RESOLVED, that the competitive bidding requirement shall not be applicable to any transactions between Ingham County and any other governmental units, nor to emergency repairs or services, professional services, real estate and sole source purchases.

BE IT FURTHER RESOLVED, that the purchase of goods and services through Cooperative Purchasing Agreements, such as the State of Michigan Extending Purchasing Program, which selects its vendors through an open competitive process, shall not be subject to the aforementioned purchasing policy.

ADMINISTRATIVE SERVICES/PERSONNEL: Yea: Swope, De Leon, Celentino, Severino  
Nay: None  Absent: Lynch  Approved 7/16/02

FINANCE: Yea: Grebner, Stid, Swope, Krause, Hertel, Schafer  
Nay: None  Absent: Minter  Approved 7/17/02
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION AMENDING THE DEFINITION OF COST CATEGORIES FOR BUDGET TRANSFER PURPOSES

RESOLUTION #04-253

WHEREAS, Resolution 88-70 established cost categories for the purpose of budgetary transfers, and

WHEREAS, within the current definition, there are several central service chargeback line items from which departments may not spend or transfer funds, and

WHEREAS, this current definition often results in confusion on the part of departments regarding the areas from which they are allowed to spend and transfer funds, and

WHEREAS, the new financial software currently being implemented will allow for a more flexible definition of cost categories; and

WHEREAS, a new definition will provide for a more meaningful and flexible budgetary method, while still providing the necessary level of control.

THEREFORE BE IT RESOLVED, that effective at the beginning of fiscal year 2005, cost categories will be defined as follows:

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<tr>
<th>COST CATEGORY</th>
<th>LINE ITEM GROUP</th>
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<tr>
<td>Personnel Services</td>
<td>701.000-725.999</td>
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<tr>
<td>Controllable Expenses</td>
<td>726.000-969.999 (except non-controllable expense line items)</td>
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<tr>
<td>Non-Controllable Expenses</td>
<td>915.050 (liability insurance)</td>
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<td>921.000 (utilities)</td>
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<td>921.070 (courier service)</td>
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<td>921.150 (telephone allocation cost)</td>
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<td>943.000 (pc equipment service charge)</td>
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<td>943.010 (equipment service charge – non pc)</td>
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<td>944.000 (vehicle service charge)</td>
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<tr>
<td>Debt Service</td>
<td>990.000-998.999</td>
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<tr>
<td>Appropriation Transfers Out</td>
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</tbody>
</table>

BE IT FURTHER RESOLVED, that fiscal year 2005 is defined as January 1, 2005 for all funds, except:

- Fund 221 Health effective October 1, 2004
- Fund 288 FIA - Child Care effective October 1, 2004
- Fund 290 Social Welfare effective October 1, 2004
- Fund 561 Fair Board effective November 1, 2004
RESOLUTION #04-253

BE IT FURTHER RESOLVED, that the budget transfer limits and approval procedures as set by Resolution 94-93 will remain in effect.

BE IT FURTHER RESOLVED, that the Controller shall prepare and send a summary of the policies and procedures regarding the transfer of budgeted funds to all county departments that have budgetary responsibilities.

FINANCE:  Yeas: Lynch, Grobner, Dedden, De Leon, Thomas
            Nays: None        Absent: Minter        Approved 8/18/04
Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO INCREASE THE FINANCIAL REPORTING THRESHOLD FOR FIXED ASSETS FROM $1,000 TO $5,000

RESOLUTION #06-032

WHEREAS, Ingham County’s Financial Reporting Capitalization threshold was set at $1,000 several years ago; and

WHEREAS, the capitalization of numerous small items overburdens the capital asset management system; and

WHEREAS, the Government Finance Officers Association has recommended a minimum capitalization threshold of $5,000.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners authorizes an increase in the capitalization threshold from $1,000 to $5,000 for financial reporting purposes.

BE IT FURTHER RESOLVED, that this change in accounting principle be implemented to begin with the 2005 financial report.

COUNTY SERVICES:  Yeas: Schor, De Leon, Holman, Copedge, Severino
                     Nays: None       Absent: Vickers  Approved 2/7/06

FINANCE:  Yeas: Thomas, Hertel, Grebner, Dedden, Dougan
           Nays: None       Absent: Weatherwax-Grant  Approved 2/8/06
Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO AMEND RESOLUTION #02-178 BY REDUCING THE MAXIMUM AMOUNT ALLOWED FOR SHORT FORM AUTHORIZATION AND THE PURCHASE OF SERVICES

RESOLUTION #09-095

WHEREAS, Resolution #02-178 amended the policies and procedures regarding the purchase of services for County funded departments by increasing the maximum amount for services and the Short Form Authorizations for contracts from $20,000 to $25,000; and

WHEREAS, departments may use the Short Form Authorization to enter into contracts in the amount of $25,000 or less with the approval of the Purchasing Director, Department Head, Controller/Administrator, and chairs of the Liaison Committee, Finance Committee and Full Board.

WHEREAS, due to difficult financial times facing Ingham County, the Board wishes to reduce the maximum dollar amount allowed for the Short Form Authorization and the purchase of services without a Board resolution from $25,000 to $5,000.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby amends Resolution #02-178 in accordance with the following:

Established purchasing policies will be followed when the anticipated cost is at least $2,500 but less than $5,000 with final approval from the Purchasing Director and Controller/Administrator. The purchase of services over $5,000 requires approval by Board resolution.

The maximum dollar amount for which the Short Form Authorization (service contracts) can be used is $5,000. Approval of the Purchasing Director, Controller/Administrator, Liaison Chairperson, Finance Chairperson, and the Chairperson of the Board of Commissioners is required. A contract over $5,000 requires approval by Board resolution. All contracts must be approved as to form by the County Attorney.

BE IT FURTHER RESOLVED, that the policy and dollar requirements for the purchase of goods is not affected by this resolution.

COUNTY SERVICES: Yeas: Celentino, Koenig, Holman, Copedge, Grebner
Nays: None    Absent: Vickers    Approved 4/7/09

FINANCE: Yeas: Grebner, Nolan, Bahar-Cook, Tennis, Davis, Dougan
Nays: None    Absent: None    Approved 4/13/2009
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION ESTABLISHING THE BUDGET CALENDAR FOR 2020

RESOLUTION # 19 – 088

WHEREAS, Public Act 621 of 1978 provides that the Board of Commissioners establishes an appropriate time schedule for preparing the budget; and

WHEREAS, this Act requires that each elected official, department head, administrative office or employer of a budgetary center shall comply with the time schedule and requests for information from the Controller.

THEREFORE BE IT RESOLVED, that the attached budget calendar for the 2020 budget process be adopted.

BE IT FURTHER RESOLVED, that the County Clerk shall be directed to provide written notification of the attached budget calendar to all elected officials and department heads.

FINANCE: Yeas: Grebner, Morgan, Tennis, Crenshaw, Polsdorfer, Schafer, Maiville
Nays: None Absent: None Approved 03/06/2019
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 6</td>
<td>Finance Committee recommends 2020 budget calendar.</td>
</tr>
<tr>
<td>March 12</td>
<td>Board of Commissioners approves 2020 budget calendar.</td>
</tr>
<tr>
<td>April 18 – 24</td>
<td>Liaison and Finance Committees review Ingham County Strategic Plan for 2020 through 2024</td>
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<tr>
<td>April 18 – 24</td>
<td>Committees review fees for various county services to make recommendations for any appropriate increases to be effective January 1, 2020.</td>
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<tr>
<td>April 30</td>
<td>Board of Commissioners adopts Ingham County Strategic Plan for 2020 through 2024.</td>
</tr>
<tr>
<td>May 2 – 8</td>
<td>Committees may make recommendations for increases to fees for various county services to be effective January 1, 2020.</td>
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<tr>
<td>May 14</td>
<td>Board of Commissioners considers updates to fees for various county services to be effective January 1, 2020.</td>
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<tr>
<td>May 24</td>
<td>Department heads, elected officials and agencies, submit operating and capital budgets.</td>
</tr>
<tr>
<td>June 10 – 28</td>
<td>Controller holds budget meetings with departments.</td>
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<tr>
<td>July 31 (tentative)</td>
<td>Community agencies submit applications for 2020 funding.</td>
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<tr>
<td>August 12</td>
<td>Controller's Recommended Budget distributed to full Board of Commissioners.</td>
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<tr>
<td>August 26 – 29</td>
<td>Liaison Committees hold hearings on operating and capital budget recommendations.</td>
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<tr>
<td>September 11</td>
<td>Finance Committee holds hearing and makes operating and capital improvement budget recommendations.</td>
</tr>
<tr>
<td>October 22</td>
<td>Board holds public hearing on the General Fund Budget. Board adopts operating and capital budgets and millages.</td>
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</tbody>
</table>
Table of Contents

Background ................................................................. 1
Vision and Mission......................................................... 2
Values............................................................................. 3
Overarching County Priorities......................................... 4
Goals and Strategies......................................................... 5
Service to Residents....................................................... 6
Communication............................................................. 7
Management, Finance and Governance.............................. 8
Information Technology.................................................. 9
Facilities and Infrastructure............................................. 10
Human Resources and Staffing......................................... 11
Conclusion...................................................................... 12
Background

Ingham County is governed by a 14-member Board of Commissioners elected on a partisan basis for terms of two years from single-member districts that are approximately equal in population.

Introduction
Ingham County’s Strategic Plan identifies the vision, values, and goals to guide resource allocation and work planning for the years 2018 through 2022. The plan includes strategies and an action plan (separate document) that specifies activities and tasks required to reach for accomplishing the goals. The strategic plan also includes success measures to evaluate the County’s progress toward meeting these goals.

Strategic Planning Process and Workshops
The process for creating Ingham County’s Strategic Plan began with individual interviews with Commissioners, department heads, and elected officials. Interviewees shared their perspectives on strengths, weaknesses, opportunities and challenges (SWOC) facing the County. A summary of themes, along with data on current socio-economic trends, was provided as background information for a workshop with elected officials and department heads in January 2016. During the workshop the participants identified draft goals and strategies, which were then shared with Commissioners.

A Strategic Planning Workshop for Commissioners was held in March of 2016. The workshop began with a discussion about the County’s vision and mission, followed by discussion and prioritization of the values that provide the foundation for how the County does its work. In addition to discussing the Ingham County vision and values, the Commissioners developed goals and strategies. Together these elements comprise the Ingham County Strategic Plan. A subcommittee of Commissioners met in 2016 and early 2017 to refine this document which was subsequently approved by the Board of Commissioners on _______________.
Vision and Mission

OUR VISION

Ingham County is a welcoming, inclusive, peaceful, engaged, healthy, and just community for all residents.

OUR MISSION

Ingham County will identify and provide high quality, easily accessible services that its residents value. These services will be delivered by an ethical, well-trained workforce comprised of public servants in the most effective, collaborative way possible.
Values

OUR VALUES

While providing County services and doing our work we value:

- Quality resident services;
- Accountability and fiscal responsibility;
- Diversity, equity and inclusion;
- Honesty, integrity and ethics; and
- Creativity and innovation.
Goals and Strategies (2018 – 2022)

A goal is a statement of a specific direction and the desired outcome(s).

The Commissioners developed goals and strategies that address six strategic issue areas:

- Service to Residents
- Communication
- Facilities and Infrastructure
- Information Technology
- Management, Finance and Governance
- Human Resources and Staffing

Each of these six goals encompass many aspects and are interrelated. For example, information technology has an impact on service to residents, as does finance, facilities, infrastructure, communication and staffing. These interrelationships will be addressed as implementation proceeds and spelled out in the implementation action plan.
Overarching County Priorities

The Ingham County Board of Commissioners has adopted several long-term priorities that were instrumental in the development of the strategic plan goals and priorities. The long-term objectives are focused on County services that promote and emphasize a healthy and active population, a safe community, a thriving economy and high quality of life, a clean and protected environment, and an innovative approach to government services focused on fairness, equity and social justice.

The overarching long-term objectives for the plan include:

<table>
<thead>
<tr>
<th>Overarching Long-term Objective</th>
<th>Service to Residents</th>
<th>Communication</th>
<th>Management, Finance and Governance</th>
<th>Information Technology</th>
<th>Facilities and Infrastructure</th>
<th>Human Resources and Staffing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fostering economic well-being</td>
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<td>Preventing and controlling disease</td>
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<td>Promoting accessible healthcare</td>
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<td>Assisting in meeting basic needs</td>
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<tr>
<td>Fostering youth development</td>
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<td>Enhancing access to County records</td>
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<tr>
<td>Supporting public safety</td>
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<td>Assuring fair and efficient judicial processing</td>
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<tr>
<td>Providing appropriate evidence based sanctions for adult offenders</td>
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<tr>
<td>Providing appropriate evidence based treatment and sanctions for at-risk youth and juveniles</td>
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<tr>
<td>Providing a quality transportation system, including roads</td>
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<tr>
<td>Providing a suitable and ecologically sensitive drainage system</td>
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<tr>
<td>Providing recreational opportunities</td>
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<tr>
<td>Promoting environmental protection, smart growth and conservation</td>
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Service to Residents

Goal: Provide easy access to quality, innovative, cost-effective services that promote well-being and quality of life for the residents of Ingham County.

Strategies

1. Strive to make facilities and services user-friendly.

2. Connect and collaborate with local government networks to learn about innovations and new cost effective service delivery models.

3. Develop a performance-based measurement system for monitoring and reporting County service delivery and outcomes.

4. Ensure employees provide complete and courteous responses to resident questions and inquiries.

5. Provide opportunities to gather feedback on County services from the public.
Communication

Goal: Improve service by enhancing the quality of external and internal communication.

Strategies

1. Promote key services through the local media.

2. Provide opportunities for residents and service recipients to share their experiences about County services.

3. Consider ways to brand and unify County messaging.

4. Assure ease of access to information on and maintenance of the County Web site.
Management, Finance and Governance

Goal: Maintain and enhance County fiscal health to ensure delivery of services to residents.

Strategies

1. Maintain the County’s financial reserves at adequate levels.

2. Continue to monitor adherence to the County’s financial reserve policy.

3. Develop options for service levels depending on the County’s fiscal health.

4. Periodically review and revise policies and contracting procedures to reflect current best practices.

5. Conduct periodic internal audits to assess departmental compliance with management and financial policies and procedures.

6. Identify long and short-term funding priorities and financing options for capital projects.

7. Identify efficiencies through regional collaboration, consolidation and service sharing that promotes accountability, transparency and controlling costs.

8. Monitor and address unfunded liabilities.
Information Technology

Goal: Enhance and provide the necessary support and equipment to meet the IT needs of each department to make service delivery to the public more efficient and transparent.

Strategies

1. Support well-trained IT managers and staff current with emerging trends and best practices.

2. Annually budget for countywide IT projects including updates to existing software applications.

3. Establish consistent standards for department website design, information postings and monitoring.
Facilities and Infrastructure

Goal: Provide user friendly, accessible facilities and quality infrastructure.

Strategies

1. Review recommendations of the Space Utilization Study for Ingham County.

2. Plan physical space needed for future storage needs.

3. Identify areas for collaboration with other governmental units for facilities, property, and infrastructure upgrades.

Human Resources and Staffing

Goal: Attract and retain exceptional employees who reflect the community they serve and who prioritize public service.

Strategies

1. Attract and retain employees who value public service.

2. Regularly solicit employee feedback and suggestions for workflow improvements.

3. Encourage employee creativity and innovation.

4. Support employee and professional development.
Conclusion

This strategic plan includes goals and strategies to accomplish six areas of importance:

- Service to Residents,
- Communication,
- Management and Finance,
- Information Technology,
- Facilities and Infrastructure, and
- Human Resources and Staffing.

The goal areas encompass the overarching priorities articulated by the County Commissioners and guide how services to Ingham County residents and visitors are delivered. For example, information technology has an impact on service to residents, as does finance, facilities and infrastructure and will be further clarified and addressed as implementation proceeds.

An Implementation Action Plan has been developed and provided to the County under separate cover. It describes and sequences the actions required to carry out each of the strategies to accomplish the goals of the Strategic Plan.

Board of Commissioners

Kara Hope
Chairperson

Sarah Anthony
Vice Chairperson

Randy Maxville
Vice Chairperson Pro Temp

Victor Celentino, District 1

Rebecca Balhar-Cook, District 2 (2016)
Ryan Scotti, District 2 (2017)
Bryan Creashaw, District 4
Todd Tennis, District 5
Penelope Isernoglu, District 8 (2016)
Mark Grebner, District 8 (2017)
Carol Koenig, District 9
Brian McGrain, District 10
Teri Banas, District 11
Deb Nolan, District 12
Randy Schaefer, District 13
Robin Case Naeyaert, District 14

Ingham County Strategic Plan

February 2017
Introduced by the Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ACCEPT THE 2019 – 2023 STRATEGIC PLAN

RESOLUTION # 18 – 181

WHEREAS, the Ingham County Board of Commissioners has developed and desires to adopt of a strategic plan that presents the goals and aspirations of County government and all its affiliated departments and agencies; and

WHEREAS, in 2017, the Board of Commissioners, working with elected officials, department heads and budgetary units completed a comprehensive year-long project with the assistance of Management Partners, Inc., a professional strategic planning firm; and

WHEREAS, the Board of Commissioners reviewed the plan in detail, provided feedback and made certain editorial modifications through its standing committees; and

WHEREAS, the Board deemed the plan to be comprehensive, appropriate, aspirational and strategically sound; and

WHEREAS, the Ingham County Board of Commissioners adopted the 2018 - 2022 Ingham County Strategic Plan; and

WHEREAS, the Ingham County Strategic Plan should be reviewed and updated, if necessary, on an annual basis.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby accepts the 2019 – 2023 Ingham County Strategic Plan as presented and modified by the Board membership.

FINANCE: Yeas: Grebner, Anthony, Crenshaw, Tennis, Koenig, Louney, Schafer
Nays: None    Absent: None    Approved 04/18/2018
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO UPDATE THE 2018 – 2022 STRATEGIC PLAN AND ACTION PLAN

RESOLUTION # 19 – 279

WHEREAS, the Ingham County Board of Commissioners has developed and desires to adopt of a strategic plan that presents the goals and aspirations of County government and all its affiliated departments and agencies; and

WHEREAS, in 2017, the Board of Commissioners, working with elected officials, department heads and budgetary units completed a comprehensive year-long project with the assistance of Management Partners, Inc., a professional strategic planning firm; and

WHEREAS, the Board of Commissioners reviewed the plan in detail, provided feedback and made certain editorial modifications through its standing committees; and

WHEREAS, the Board deemed the plan to be comprehensive, appropriate, aspirational and strategically sound; and

WHEREAS, the Ingham County Board of Commissioners adopted the 2018 - 2022 Ingham County Strategic Plan; and

WHEREAS, the Ingham County Strategic Plan and Action Plan should be reviewed and updated, if necessary, on an annual basis.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby accepts the 2018 – 2022 Ingham County Strategic Plan and Action Plan as presented and modified by the Board membership.

FINANCE: Yeas: Grebner, Morgan, Tennis, Crenshaw, Polsdofe, Schafer, Maiville
Nays: None Absent: None Approved 06/19/2019
NOTICE OF PUBLIC HEARING
ON PROPOSED 2020
INGHAM COUNTY BUDGET

The Ingham County Board of Commissioners will hold a public hearing on the proposed 2020 Ingham County Budget on Tuesday, October 22, 2019 at the Courthouse, 3rd floor, Mason, Michigan at 6:30 p.m. The hearing is for the purpose of receiving comments on the proposed budget prior to its adoption. The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

The proposed budget may be examined on weekdays at the Controller's Office, 1st floor of the Courthouse in Mason, Michigan between 8:00 a.m. and 5:00 p.m. Questions on the proposed budget may be addressed to Timothy J. Dolehan, County Controller/Administrator, P.O. Box 319, Mason, Michigan 48854.

Please post this notice in the newspaper on Wednesday, October 9, 2019 and provide proof of publication to:
Michael A. Townsend, Budget Director
Ingham County Budget Office
P.O. Box 319
Mason, MI 48854
Phone: (517) 676-7218
Fax: (517) 676-7337
Introduced by the County Services and Finance Committees of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE A DEBT FINANCING POLICY

RESOLUTION # 16 – 442

WHEREAS, the Ingham County Board of Commissioners will be asked to consider projects in the future that will require debt financing which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other County obligations permitted to be issued or incurred under Michigan law; and

WHEREAS, Ingham County is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning in order to enhance creditworthiness and prudent financial management; and

WHEREAS, evidence of a commitment to capital planning would be demonstrated through adoption and periodic adjustment of the County’s Capital Improvement Plan (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years; and

WHEREAS, adoption of a debt financing policy and a commitment to adhere to its provisions will help to assure the financial stability of Ingham County.

THEREFORE BE IT RESOLVED, that the Ingham County Board of Commissioners hereby adopts the attached Debt Financing Policy.

BE IT FURTHER RESOLVED, that the Ingham County Board of Commissioners directs that all departments and agencies under the jurisdiction of the Board of Commissioners shall be bound by this financial policy.

COUNTY SERVICES: Yeas: Nolan, Koenig, Celentino, Bahar-Cook, Tseroglou, Maiville
Nays: None  Absent: Hope  Approved 9/20/2016

FINANCE: Yeas: Bahar-Cook, Tennis, McGrain, Crenshaw
Nays: None  Absent: Anthony, Schafer, Case Naeyaert  Approved 10/19/2016
The Debt Financing Policy sets forth comprehensive guidelines for the financing of capital expenditures. Objectives of the policy are as follows:

1. The County shall obtain financing only when necessary.
2. The process for identifying the timing and amount of debt or other financing shall be as efficient as possible.
3. That the most favorable interest rate and other related costs shall be obtained.
4. When appropriate, future financial flexibility shall be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other County obligations permitted to be issued or incurred under Michigan law, shall only be used to purchase capital assets that cannot be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the County assumes.

To enhance creditworthiness and prudent financial management, the County is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the County’s Capital Improvement Plan (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years.

A. Definitions. Terms and phrases used in this policy shall have meanings as follows:

*Advance Refunding* refers to bonds sold to refinance outstanding bonds 90 or more days prior to their maturities and prior to call dates established in the bond indenture of the outstanding bonds.

*Arbitrage* refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purposes within the times permitted by federal regulation. As used in this policy, ‘excess interest earnings’ means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

*Building Authority Bonds* are bonds issued by the Ingham County Building Authority that are secured by lease revenues paid to the Building Authority by the governmental entity for which the bonds were issued. The Building Authority is authorized to finance, build and/or operate facilities that serve a public purpose when asked to do so by the County or another governmental entity. The requesting government
enters into a lease agreement with the Building Authority for the right to occupy the facility, and the
lease payments are equal to the annual debt service and operating costs of the Building Authority.
Building Authority bonds are revenue bonds because they are secured solely by the lease agreement.
Building Authority leases executed by the County are general obligations of the County because they are
backed by the full faith and credit of the County.

**Current Refunding** means Bonds sold to refinance outstanding bonds prior to their maturities but after
or shortly before call dates established in the bond indenture of the outstanding bonds. A current
refunding can take place no earlier than three months before the 'call' and any time after the call.
Payment of the outstanding bonds must occur within 90 days of selling the current refunding bonds.

**Derivatives** means securities the value of which depends on or is derived from one or more separate
indices of asset values. Derivative products issued by local governments may include floaters / inverse
floaters, collateralized mortgage obligations (CMOs), forwards, futures, and options.

**General Obligation Bonds** means bonds backed by the full faith and credit of the County. Bondholders
have the power to compel the County to levy property taxes to repay the bonds if necessary.

**Lease/Purchase Agreements** occur when the County enters into a lease agreement with another party
(typically a third-party vendor) to lease an asset over a defined period of time at a prearranged annual
payment. Lease payments are made primarily from operating fund revenues. The legislative body
appropriates annual lease payments unless it chooses not to appropriate under the Michigan cash basis
law. If lease payments are not appropriated, ownership of the leased property reverts to the lessor. At the
conclusion of the lease term, the County receives unencumbered ownership of the property.

**Revenue Bonds** are bonds secured by revenues generated by the facility from dedicated user fees, or by
one or more non-ad valorem revenue sources. Planning for such issues generally is more complex
because future costs and revenues directly affect each other. Credit enhancements (e.g., insurance or
letter of credit) may be needed because of the limited source of debt service payments that may be
available in outlying years.

**Special Assessment Bond** refers to bonds issued to develop facilities and basic infrastructure for the
benefit of properties within the assessment district. Assessments are levied on properties benefited by
the project. The issuer’s recourse for nonpayment is foreclosure and the remaining debt becomes the
County’s direct obligation, repaid from property taxes.

**Temporary Notes** are notes are issued to provide temporary financing, to be repaid by long-term
financing. This type of bridge financing has a maximum maturity of four years under Michigan law.

**B. Responsibility for Policy**

1. Primary responsibility for developing debt financing recommendations rests with the Controller /
Administrator. In developing such recommendations, the Controller / Administrator shall be
assisted by the Financial Services Director and the Budget Director, the three of whom shall
comprise the Debt Management Committee. The responsibilities of this Committee shall be to:
a. meet at least semi-annually to consider the need for debt financing and assess progress on the current Capital Improvement Program and any other program/improvement deemed necessary;

b. meet at least semi-annually to test adherence to this policy statement and to review applicable debt ratios serving as benchmarks;

c. review changes in federal and state legislation that affect the County’s ability to issue debt and report such findings to the Finance Committee as appropriate;

d. review annually the provisions of resolutions authorizing issuance of general obligation bonds of the County;

e. review semi-annually the opportunities for refinancing current debts; and

f. review annually the services provided by the County’s financial advisor, bond counsel, paying agents and other debt financing service providers.

2. Prior to each meeting, the Budget Director shall prepare a written report on the financial status of the County’s current Capital Improvement Program. The report shall be based in part on information collected from department heads for the County and shall include a projection of near term financing needs compared to available resources, an analysis of the impact of contemplated financings on the property tax rate and user charges, and a final financing recommendation. In developing financing recommendations, the Debt Management Committee shall consider:

a. the length of time proceeds of obligations are expected to remain on hand and their related carrying costs;

b. the options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state reimbursements;

c. the effect of proposed actions on the tax rate and user charges;

d. trends in bond markets;

e. trends in interest rates; and,

f. other factors as deemed appropriate.

C. Use of Debt Financing

1. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The County will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

a. When the project is included in the County's Capital Improvement Program; or
b. When the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable spike in the property tax rate; or

c. When the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the County; and

d. When the useful life of a project, or the projected service life of the equipment, will be equal to or exceed the term of the financing; and

e. When there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

2. The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

a. Factors which favor pay-as-you-go financing include circumstances where:

i. The project can be adequately funded from available current revenues and fund balances;

ii. The project can be completed in an acceptable timeframe given the available revenues;

iii. Additional debt levels could adversely affect the County's credit rating or repayment sources; or

iv. Market conditions are unstable or suggest difficulties in marketing a debt.

b. Factors which favor long-term debt financing include circumstances where:

i. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;

ii. Market conditions present favorable interest rates and demand for County debt financing;

iii. A project is immediately required to meet or relieve capacity needs and existing undesignated cash reserves are insufficient to pay project costs; or

iv. The life of the project or asset financed is five years or longer.

D. Maximum Amounts of Debt Financing
1. The County will not engage in debt financing unless the proposed obligation, when combined with all existing debts, will result in debt ratios throughout the life of the proposed obligation that are less than at least three of the following benchmarks.

   a. Per capita direct debt will not exceed $500.
   b. Per capita direct, overlapping and underlying debt will not exceed $3,000.
   c. Direct debt as a percentage of estimated assessed valuation will not exceed 10\%\(^1\).
   d. Direct, overlapping and underlying debt as a percentage of estimated full market value will not exceed 15%.
   e. Annual debt service will not exceed 20% of budgeted expenditures.

2. The computation of these ratios will use the following variables.

   a. Per capita measures will be based on the most recent annual estimate of County population reported by the United State Census Bureau for the year in question.
   b. Direct debt will be the total of all then outstanding General Obligation, special assessment, and Building Authority bonded debt plus all authorized but unissued bonded debt plus the amount of debt financing being proposed.
   c. Direct, overlapping and underlying debt will be the total of direct debt plus all General Obligation bonded debt and Building Authority debt of each city, township, school district, and special purpose governmental district located within Ingham County as of the most recent December 31, but will exclude bonds backed solely by a dedicated non-ad valorem revenue, industrial revenue bonds and mortgage revenue bonds.
   d. Estimated full market value will be the total appraised value of all real and personal property located within Ingham County for the year in question as estimated by the Ingham County Equalization Department.
   e. Annual debt service will be the total principal and interest payments due on direct debt in the year in question plus the estimated maximum annual principal and interest payment on the proposed long term obligation.
   f. Budgeted expenditure will be the total original adopted budget of the General Fund and debt service fund for the year in question.

E. Structure and Term of Debt Financing

1. **General.** County debt will be structured to achieve the lowest possible net interest cost to the County given market conditions, the urgency of the capital project, and the nature and type of

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\(^1\) Constitution of Michigan, Article VII, Section 11
any security provided. County debt will be structured in ways that will not compromise the future flexibility to fund projects. Moreover, to the extent possible, the County will design the repayment of its overall debt issues so as to rapidly recapture its credit capacity for future use. As a benchmark, the County shall strive to repay at least 30% of the principal amount of its bonded debt within five years and at least 60% within ten years.

2. General Obligation and Building Authority Revenue Bonds. The County shall use an objective analytical approach to determine whether it can afford to issue new bonds for county facilities beyond what it retires each year (see Section E.5, Assumption of Additional Debts, below). Generally, this process will compare a variety of measures of debt benchmarks relative to key demographic data of the County.

The decision on whether or not to assume new general obligation or Building Authority bonds shall, in part, be based on the following considerations:

a. Costs and benefits
b. Current conditions of the municipal bond market
c. The County’s ability to assume new general obligation bonds

3. Revenue Bonds. The County may issue bonds secured solely by dedicated non ad-valorem revenue streams if doing so will yield clearly identifiable advantages. For the County to issue revenue bonds, a primary objective will be to minimize risk through the use of adequate coverage requirements while remaining in compliance with overall debt management policy objectives. The County will adhere and where necessary take actions to ensure compliance with all outstanding revenue bond covenants.

4. Special Assessment Bonds. The County shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. While the County’s share of any benefit district project may fluctuate, the County will not pay more than 50% of any proposed costs related to a benefit district. Further, it will be the responsibility of the Debt Management Committee to analyze each special assessment bond issue for indications that future special assessments will equal or exceed the annual principal and interest payments of such bonds. A report on the findings of the Debt Management Committee will be submitted to the Finance Committee prior to consideration of any special assessment bond issue by the Board of Commissioners.

5. Assumption of Additional Debts. The County shall not assume more debt than it retires each year without conducting an objective analysis of the community’s ability to assume and support additional debt service payments and of the probable impact of the additional debt on the County’s bond ratings.

6. Asset Life. The County will consider debt financing for the acquisition, replacement, or expansion of physical assets (including land) only if a capital project has a useful life longer than the term of the bond issue supporting it. Debt will be used only to finance capital projects and equipment, except in case of unforeseen emergencies. Debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

7. Length of Debts. County debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, and in keeping with other related provisions of this policy. The County normally shall issue bonds with a maximum life of 20
years or fewer for general obligation bonds, Building Authority bonds, and revenue bonds, and
15 years or fewer for special assessment bonds. Unless specific compelling reasons exist, there
shall be no “balloon” bond repayment schedules which consist of low annual payments and one
large payment of the balance due at the end of the term. There shall always be at least interest
paid in the first fiscal year after a bond sale and principal repayment starting no later than the
second fiscal year after the bond issue.

8. **Call Provisions.** Call provisions for bond issues shall be made as short as possible consistent
   with the lowest interest cost to the County. Unless specific compelling reasons exist all bonds
   shall be callable only at par.

9. **Debt Structuring.** At a minimum, the County will seek to amortize general obligation bonds with
   level principal and interest costs over the life of the issue. Pushing higher costs to future years in
   order to reduce short-term budget liabilities will be considered only when natural disasters or
   extraordinary or unanticipated external factors make the short-term cost of general obligation
   bonds prohibitive.

10. **Variable Rate Debts.** The County may choose to issue bonds that pay a rate of interest that varies
    according to predetermined formula or results from a periodic remarketing of

    the securities, consistent with state law and covenants of preexisting bonds, and depending on
    market conditions.

11. **Derivatives.** The County will not participate in the issuance and sale of derivative instruments.

F. **Debt Administration and Financing**

1. **Financing Proposals.** Any capital financing proposal of a County department, agency, or utility
   involving the pledge or other extension of the County’s credit through sale of bonds, execution
   of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the
   County’s credit, shall be referred to the Controller/Administrator for review before such pledge
   is considered by the Board of Commissioners.

2. **Bond Fund.** All payment of general obligation bonds and special assessment bonds shall be from
   the County’s Bond and Interest Fund. The fund balance in the Bond and Interest Fund will be
   maintained at a level equal to or greater than the total principal and interest payable from that
   Fund for the upcoming debt service payment. Furthermore, the fund balance will be managed to
   eliminate or minimize arbitrage rebate liability.

3. **Bond Counsel.** The County will utilize external bond counsel for all debt issues. All debts issued
   by the County will include a written opinion by Bond Counsel affirming that the County is
   authorized to issue the debt, stating that the County has met all Federal and State constitutional
   and statutory requirements necessary for issuance, and determining the federal income tax status
   of the debt.

4. **Underwriter’s Counsel.** County payments for Underwriters Counsel will be authorized for
   negotiated sales by the Controller/Administrator on a case-by-case basis depending on the nature
   and complexity of the transaction and the needs expressed by the underwriters.
5. **Financial Advisor.** The County will retain an external financial advisor selected for a term of up to three years through a competitive process administered by the Controller/Administrator. Utilization of the financial advisor for each debt issuance will be at the discretion of the Controller/Administrator, Treasurer, and/or Drain Commissioner on a case-by-case basis. For each County bond sale the financial advisor will provide the County with information on pricing and underwriting fees for comparable sales by other issuers.

6. **Temporary Notes.** Use of short-term borrowing, such as temporary notes, will be undertaken only if the transaction costs plus interest on a debt are less than the cost of internal financing, or available cash or reserves are insufficient to meet both project needs and current obligations. This standard does not apply to Delinquent Tax Anticipation Notes (DTANs).

7. **Credit Enhancements.** Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net debt service payments on the bonds or provide other significant financial benefits to the County.

8. **Lease/Purchase Agreements.** The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a “pay-as-you-go” basis. The lifetime cost of a lease typically will be higher than other financing options or cash purchases. Nevertheless, lease/purchase agreements may be used by the County as funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques.

9. **Competitive Sale of Debts.** The County, as a matter of policy, shall seek to issue its general or revenue bond obligations in a competitive sale unless it is determined by the Controller/Administrator that such a sale method will not produce the best results for the County. In such instances where the County, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Controller/Administrator, enter into negotiation for sale of the bonds.

10. **Negotiated Sale of Debts.** Where a negotiated sale process is determined to be in the best interests of the County, the County will use a competitive process to select its investment banking team.

G. **Refunding of Debts**

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management. County staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. As a general rule, current refunding will be undertaken only if the present value savings of a particular refunding will exceed 3% of the refunded principal. As a general rule, advance refunding will be undertaken only if the present value savings of a particular refunding will exceed 4% of the refunded principal. Refunding issues that produce a net present value savings of less than targeted amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.
H. Conduit Financings

The County may sponsor conduit financings in the form of Revenue Bonds for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the County's overall service and policy objectives as determined by the Board of Commissioners. All conduit financings must insulate the County completely from any credit risk or exposure and must first be approved by the Economic Development Director and Controller/Administrator before being submitted to the Building Authority, Economic Development Commission and/or Board of County Commissioners for consideration.

I. Arbitrage Liability Management

It is the County's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

1. **General.** Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the County will not issue obligations except for identifiable projects with very good prospects of timely initiation. Temporary notes and subsequent long-term bonds will be issued timely as project contracts are awarded so that debt issues will be spent quickly.

2. **Responsibility.** Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise.

J. Credit Ratings

1. **Rating Agency Relationships.** The Controller/Administrator shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the County's various debts. This effort shall include providing periodic updates on the County's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

2. **Use of Rating Agencies.** The Controller/Administrator shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

3. **Minimum Long-Term Rating Requirements.** The County's minimum rating requirement for its direct, long-term, debt obligations is a rating of "AA" or higher. If a given debt cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to ensure that the minimum rating is achieved. If credit enhancement is unavailable or is determined by the Controller/Administrator to be uneconomical, then the obligations may be issued without a rating.

4. **Rating Agency Presentations.** Full disclosure of operations and open lines of communication shall be provided to rating agencies used by the County. The staff of the Financial Services Department, with assistance of the County’s Financial Advisor, shall prepare the necessary materials and presentation to the rating agencies.
5. **Financial Disclosure.** The County is committed to full and complete primary and secondary financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments and agencies, other levels of government, and the general public to share clear, understandable, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The Controller/Administrator shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.
Introduced by the Finance Committee of the:

INGHAM COUNTY BOARD OF COMMISSIONERS

INGHAM COUNTY 2020 GENERAL APPROPRIATIONS RESOLUTION

RESOLUTION # 19 – 433

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, requires that each local unit of government adopt a balanced budget for all required funds; and

WHEREAS, county offices, the courts, county departments, and others have submitted requests for a county appropriation in the 2020 budget; and

WHEREAS, the County Controller has considered these requests and has submitted a recommended budget as required by statute and Board of Commissioners’ resolution; and

WHEREAS, the various liaison committees of the Board of Commissioners have reviewed their section of the Controller's Recommended Budget and have made recommendations for approval or modification to the Finance Committee; and

WHEREAS, the Finance Committee has reviewed each liaison committees’ recommendations and together with its own Strategic Planning Initiatives Fund allotment has presented a recommended balanced budget to the Board of Commissioners and to the public; and

WHEREAS, the Board of Commissioners annually adopts a balanced budget and authorizes appropriations subject to the conditions set forth in its annual General Appropriations Resolution.

THEREFORE BE IT RESOLVED, that the 2020 Ingham County Budget, as set forth in the Finance Committee Recommended Budget, dated September 11, 2019 and incorporated by reference herein, is hereby adopted on a basis consistent with Ingham County's Budget Adoption and Amendment Policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED, that the following tax levies are hereby authorized for the 2019 tax year/2020 budget year for a total county levy of 11.34 mills, including authorized levies for General Fund operations and special purpose millages:

2019/20 Millage Summary

<table>
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<tr>
<th>Purpose</th>
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<tr>
<td>General Operations</td>
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<tr>
<td>General Operations – Indigent Veterans Support</td>
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<tr>
<td>Special Purpose - Emergency Telephone Services</td>
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</tr>
<tr>
<td>Special Purpose - County-wide Transportation</td>
<td>0.6000</td>
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</tbody>
</table>
Special Purpose - Juvenile Justice                      .6000
Special Purpose - Potter Park Zoo and Potter Park     .4100
Special Purpose – Farmland/Open Space Preservation   .1400
Special Purpose – Health Care Services               .3500
Special Purpose – Trails and Parks                   .5000
Special Purpose – Animal Shelter                     .2400
Special Purpose – Justice Millage                    .8500

BE IT FURTHER RESOLVED, that the revenues received by the County under Public Acts 106 and 107, 1985 (Convention Facility Tax revenue) shall not be used to reduce the County's 2019/2020 operating millage as defined by Public Act 2, 1986.

BE IT FURTHER RESOLVED, that in accordance with Public Act 2 of 1986, that 50% of the actual Convention Facility Tax revenue not used to reduce the County's operating tax rate shall be transmitted to the Mid-State Health Network, with the remaining revenues to be deposited in the County's General Fund.

BE IT FURTHER RESOLVED, that the revenues received by the County under Public Act 264 of 1987 (Health and Safety Fund Act) shall not be used to reduce the County's 2019/2020 operating millage levy, and that 11/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Ingham County Health Department budget for those public health prevention programs and services whose costs are in excess of 1989 appropriation levels.

BE IT FURTHER RESOLVED, that in accordance with Public Act 264 of 1987, that 5/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be used for personnel and operating costs which are in excess of 1988 appropriation levels at the Circuit Court, Family Court, District Court, and Sheriff Department Law Enforcement with the remaining revenues generated by P.A. 264 of 1987 to be used for other General Fund expenditures.

BE IT FURTHER RESOLVED, that the adopted budget is based on current estimates of revenues and expenditures, and that the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year.

BE IT FURTHER RESOLVED, that the County Controller is hereby authorized to make budgetary transfers within the various funds and authorize expenditures in accordance with the budgetary procedures established by the Board of Commissioners in Resolution #90-274, as amended by Resolutions #94-93 and #04-253, a summary of which has been forwarded by the Controller to each department head, court and elected official.

BE IT FURTHER RESOLVED, that expenditures shall not be incurred in excess of the individual budgets adopted herein without first amending the budget pursuant to the budgetary procedures established by the Board of Commissioners in Resolution #90-274, as amended by Resolutions #94-93 and #04-253.
BE IT FURTHER RESOLVED, that all purchases made with funds appropriated in this budget shall be made in conformance with the County’s Purchasing Procedures, as adopted and amended by the Board, and that these budgeted funds are appropriated contingent upon compliance with the County’s Purchasing Procedures.

BE IT FURTHER RESOLVED, that the approved Position Allocation List contained in the budget shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the approved Position Allocation List.

BE IT FURTHER RESOLVED, that the Board of Commissioners may, from time to time during the year, change the approved Position Allocation List and/or impose a hiring freeze, as circumstances warrant, and that the same limitation as to the number of permanent employees who can be employed with a revised Position Allocation List.

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only approved contingent upon the County receiving the budgeted revenues.

BE IT FURTHER RESOLVED, that in the event that such anticipated outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List.

BE IT FURTHER RESOLVED, that the policies regarding temporary employees shall remain in full force and effect.

BE IT FURTHER RESOLVED, that budgets for all funds are adopted on a January 1st fiscal year, with the following exceptions: Friend of the Court Services Fund (215), County Health Fund (221), Indigent Defense Fund (260), Community Corrections Fund (267), Community Development Block Grant Fund (287), DHS - Child Care Fund (288), DHS - Social Welfare Fund (290), Family Division – Child Care Fund (292), Prosecuting Attorney Cooperative Reimbursement Grant Fund (298), and Community Health Center Network Fund (511), all of which are adopted on an October 1st fiscal year.

BE IT FURTHER RESOLVED, that the Board of Commissioners authorizes the use of budgeted funds for the purchase of vehicles and necessary equipment such as marking kits, light bars, sirens, prisoner transport shields, radar, etc., from the State of Michigan and other municipal cooperative purchasing programs approved by the Purchasing Department.

BE IT FURTHER RESOLVED, that the vehicles being replaced are authorized to be transferred to another county department or agency for fair-market value established by the Purchasing Director, or are authorized to be sold at state auction or to a private company; the method of disposal shall be that which is deemed to be in the best interest of the County as determined by the Purchasing Director.
BE IT FURTHER RESOLVED, that the Ingham County Sheriff’s Office is authorized to sell at fair-market value any used Ingham County Patrol Vehicles to the Ingham Intermediate School District for its Law Enforcement Program.

BE IT FURTHER RESOLVED, that all grants and funding arrangements with entities whose fiscal years do not coincide with the County's fiscal year be considered authorized providing that they have been authorized in the adopted budget, and the remaining portion of the time period and funds are included in the Controller’s Recommended Budget for the succeeding fiscal year.

BE IT FURTHER RESOLVED, that funds appropriated to a community agency but not spent by the end of the fiscal year may be carried over into the next fiscal year without additional Board approval, provided the Controller and Budget Office certify that the funds are available, and that the agency wishing to have said funds reappropriated provides a definitive scope of work for review by the Controller’s Office and the County Attorney.

BE IT FURTHER RESOLVED, that any request for reappropriation to the 2020 budget of funds not spent in 2019 for a specific project must be received by the Budget Office no later than March 15, 2020, otherwise the request for reappropriation will not be considered.

FINANCE: Yeas: Grebner, Morgan, Tennis, Crenshaw, Polsdorfer, Schafer, Maiville
      Nays: None   Absent: None   Approved 10/16/2019