Police Services Steering Committee

Friday, March 13, 2026
11 AM – 12:00 PM

Washtenaw County Administration
220 N. Main Street
Ann Arbor, MI 48104

MARCH MEETING AGENDA

1. Call to Order

2. Attendance

3. Public Participation (1 minute)

4. Introduction of technical staff
   a. Commissioner Katie Scott

5. Data Review
   a. Brady Peck, Director of Operations

6. Next Steps
   a. Next Meeting April 10 or April 17, 2026

Police Services Steering Committee

Friday, February 13, 2026
11 AM – 12:00 PM

Washtenaw County Learning Resource Center
4135 Washtenaw Ave
Ann Arbor, MI 48108

FEBRUARY MEETING DRAFT MINUTES

1. Call to Order
    a. 11:02 AM

2. Attendance
    a. Appointees Present: Katie Scott, Brenda Stumbo, Emily Dabish-Yakind, Diane O'Connell, Michael Sessions, Trish Reilly, Marlene Radzick, Justin Hodge, Crystal Lyte
    b. Staff Present: Gregory Dill, Michelle Billard, Matt Harshberger, Andrew DeLeeuw, Crystal Campbell, Alex Thomas, Derrick Jackson, Ashley Hall, Michael Auten, Nicholas Krings, Gary Lowe
    c. Public Present: Pat Valliencourt, Herb Mohoney, Dana Greene
    d. Absent: Lonnie Scott, Alyshia Dyer

3. Public Participation (1 minute)

4. Introductions
    a. Marlene Radzick: perspective
    b. Trish Reilly: perspective
    c. Stumbo: Get the numbers. How is the millage allocated, how the WCSO expends the funds.
        i. Stan Eldridge
    d. Michael Sessions: Make sure that all entities understand the services in the county and contracts.
        i. Herb Mohoney
        ii. Pat Vallencourt – justify to taxpayers and get costs down

    e. Matt Harshberger: information, methodology, ways that we can work and move forward together.
        i. Nick Krings
    f. Gregory Dill: Transparency, methodology, metrics, move forward in a spirit of collaboration
    g. Emily Dabish-Yakind: dig into the numbers, complicated system that isn't easy to understand, looking forward to the opportunity to dig in. Conversations around millage and public safety funding.
    h. Diane O'Connell: Critical to understand this in the time of less resources, less, of everything. How does the millage support PSC's. Increase public safety within the confines of the
    i. Commissioner Crystal Lyte
    j. Michelle Billard: Corporation Counsel, here to support the process
    k. Commissioner Katie Scott: Doing this in the face of renegotiation is important, things have changed since the last time the contract was negotiated. Transparency is vital. A way for us to get into the nitty gritty

5. Historical Perspective of the PSSC
    a. Gregory Dill, County Administrator
        i. The faces in the room have been included in this process since the beginning. This has been going around for quite a while, the document provided by the sheriff outlines the history very nicely (agenda packet). Our staffing model stresses the importance of having a staffed department. The board decided to create the PSSC in 2006 by the BOC. Even then we were discussing transparency and the goal was always improved relationships. By 2007 we were discussing KPI and discussing dispatch. The clayton administration came in 2010 through which we really got into the nitty gritty of cost. We divided costs into direct, indirect, and administrative overhead. The millage came in 2018 which impacted costs and has helped costs stabilize as community members have reupped the millage twice now. I appreciate the chair and current BOC configuration for bringing this group back together.
    b. Herb Mohoney, Manchester City Council
        i. Leaning on history as we restart here will be helpful to not repeat mistakes from the first go of this. Town Halls were very productive once we came to a consensus at the SC. Community members appreciated that transparency.
            1. UNKNOWN: did you see townhalls impact how individuals were viewing the police?
            2. HM: yes, we definitely saw an increase in engagement and buy-in from the public
    c. Pat Valliencourt

        i. This work is tough but critical. Want to continue meeting after this renegotiation is over, let’s not get back into this bad situation of misunderstanding and distrust.
            1. KS: I completely agree. The cadence is up for debate but consistency of process is important.
    d. Brenda Stumbo: Brought clarity to the financials of the County and the Sheriff. Specifically, how money is allocated and why. Like has the dispatch bond been paid off (GD: almost). Those meetings were open book, we all brought out numbers and what restrictions we were working with.
    e. Katie Scott: this historical perspective is so important. Being clear about cost and responsibilities is essential and is a nice segway into our next topic.

6. Aligning Expectations
    a. Commissioner Katie Scott, Chair of the Board of Commissioners
        i. Clarifying moment- this is not the negotiating committee; this is the discussion committee.
            1. MB: The Contract is with the County, however, the WCSO plays a large role with their constitutional authority. The sheriff is signatory on the contract(s)
            2. GD: the contract is between three parties: the county BOC, the sheriff, and municipalities who contract with the sheriff
            3. UNKNOWN: this is the contract year, correct? This SC will give a recommendation to the BOC?
            4. KS: yes and this will require outreach to get all voices/municipalities included in any recommendations given to the BOC
        ii. How are we going to organize these meetings?
            1. Emily: Something that I wanted to get ahead of before we sat down, was a data request.
            2. Brenda: We talk about cost a lot, but we don’t talk about revenue enough
                a. Revenue that millage funds bring
                b. What percentage of the county budget is public safety?
                    i. Request: Bring this information to the next meeting
                c. Follow the same format that we did before
    b. PV
        i. We already pay taxes, what is covered in those taxes related to public safety. Why do we have to pay more for public safety?
            1. Request: Bring this information to the next meeting.

c. Emily: supervisor stumbo and I discussed this and thought we could discuss:
    i. Cost/methodology
    ii. Personal cost inputs for dispatch
    iii. Mileage fund allocations
    iv. Buildings within municipalities
    v. Billing and supportive documentation

d. Emily: I think taking an auditing perspective where we all independently dig in to gather and share all this data would work. There is a sheriff and county component.

e. Harshberger
    i. Millage contributes towards PSU contracts; original methodology was adopted in 2009. There have been a lot of inflationary increases that are not a part of the original methodology (Axon, etc.). What are the extra costs beyond where we were in 2009? We need to update our methodology and have conversations about updating contracts accordingly.

f. Katie
    i. Getting deeply into the why of these decisions will be important as well. We need to break this down for individuals who aren't in this work. Northwestern staffing model, it is workload driven. What does workload driven look like? What can we identify as KPI? What is the minimum vs. Ideal and who determines the ideal? Is ideal what we need or are we shooting for something between minimum and ideal?

7. Review of Methodology
    a. Harshberger (with handout)
        i. Let's start by reviewing the breakdown of costs (direct, indirect, and overhead). WCSO has communicated cost concerns with all contract partners. Our top concern is providing best resources for staff and services to community. We may need to go back to the budget drawing board to ensure we meet those priorities.
        ii. Methodology is covered by the packet prepared by the sheriff. Many of the numbers in the budget are based on previous contracts and formulas that account for different factors. (Stumbo: Question about fleet/auction vehicles – handled by facilities. Profit from auction vehicles go back into fleet budget). All vehicles are purchased on gov't contracts with an applied discount
            1. Request: Methodolgy formula for next meeting
            2. AD: we do reduce costs through auction based on the assumption that resale vehicle is offset when a new vehicle is purchased

a. Request: Outline methodology for vehicle purchasing/selling. WCSO equipment. Food & Medical.

3. BS: last time we peeled back this curtain we identified a lot of components that we didn't realize were baked into certain budget line items
4. Harshberger: deputies get a budgetary allowance each year for for uniform and gun maintenance

iii. Indirect cost:
1. Metro dispatch
2. We receive surcharges from the state and use those funds for contracts
3. We have other contracts
4. Liability insurance
5. Sheriff support services salary and support services
6. IT
7. Cap cost
    a. Road control business unit
    b. KS: is this cap cost budgeted in the road control business unit separated out from general cap costs ot the sheriff's office?
    c. Hershberger: WCSO have their own cap costs
    d. AD: how the cap cost work in WCSO office is that it is different for each division. For example dispatch cap cost are usually covered by the millage. County helps with some cap costs.
8. General supplies
9. Other services

iv. Overhead costs
1. Sheriff admin staff
    a. Chief deputy position no longer funded
2. BS: are these the same positions from when last met?
    a. GD: no, they have changed over time
3. Herb Mohoney: What would the sheriff's office budget look like if they did not have a police services law enforcement division? Maybe not where we want to go but helps answer lots of questions about what the direct cost. What is the cost of providing these extra contract services.
    a. Will help us make value-based decisions
    b. BS: what value does this bring to the whole county. I questioned this under the Clayton administration. I know we're changing the billing. Even if we won't be paid, we need to bill so we know what the cost is.

            c. We need to have a full picture, so the BOC knows what services are being provided and where the gaps are based on an area's need.
            d. KS: this is in an interesting idea, and it also brings into question what does the county as a whole want from policing. We need to establish a need as baseline and then start to bring in the "wants"
      v. Methodology built in 2009
      vi. KS: question for everyone to think about. That original northwestern policing study done in 2000 on our county, that's 26 years old. Do we need a new study?
         1. (unknown by voice) On that methodology, there are people in this room that are more familiar with the methodology and findings of that study. We want to keep cost so maybe we don't need to bring in northwestern. I think we need another study but it's in the air of how we should.
            a. GD: our population density has drastically changed.
            b. PV: we need to be aware of how we make policing accessible to small communities. They are limited in what they can afford
   b. Sheriff Alyshia Dyer
      i. TPOAM/COAM costs
         1. MB: we have just finished negotiating with POAM and will be starting COAM negotiations soon.
         2. POAM is up for board approval on 2/18 BOC meeting
   c. Ordinance
      i. BS: i have some questions about the BOC changes to the ordinance
         1. JH: we stipulated that certain percentages must be put towards things like housing for example
         2. KS: this is an important conversation for this group. We did this in 2024 when the millage was up for renewal based on public comment from the community

8. Next steps
   a. KS: do we want a facilitator? I am happy to do so but I know I am not viewed as neutral. Think about that for next time.
   b. AH: we need to have these meetings monthly, 2nd Friday of the month. 9:30-10:30am
      i. There will be a link made available to attend virtually but you CANNOT vote when you are virtual RE OMA.

9. Adjourn

A RESOLUTION IDENTIFYING THE APPOINTED POSITIONS IN EACH COUNTYWIDE ELECTED OFFICE OF WASHTENAW COUNTY

WASHTENAW COUNTY BOARD OF COMMISSIONERS

December 4, 2024

WHEREAS, each elected countywide official has statutorily appointed positions; and

WHEREAS, the Sheriff's Office has additional appointed positions due to the size and scope of the organization; and

WHEREAS, the Washtenaw County Board of Commissioners wishes to clearly define which positions are appointed and are therefore, at-will employees that serve at the pleasure of that elected official; and

WHEREAS, this item has been reviewed by Corporation Counsel, Human Resources, the County Administrator, and the Board of Commissioners.

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby identifies the positions attached hereto and made a part hereof to be appointed positions that are filled at the pleasure of the supervising elected official.

BE IT FURTHER RESOLVED that appointed positions shall be for each four (4) year term of the elected official, or partial term if appointed mid-term, and the Washtenaw County Board of Commissioners directs that offers of employment be given to employees for each term from the supervising elected official, outlining the conditions of employment to, to be filed with Human Resources and that all appointments shall end upon the term of the elected official that appointed them.

BE IT FURTHER RESOLVED that appointed positions identified herein shall be considered at-will employment, meaning the incumbent serves at the discretion of the elected official and may be terminated without cause or notice, subject to applicable laws and policies.

BE IT FURTHER RESOLVED that modifications to any position, including appointed positions within elected offices, must be done in accordance with Washtenaw County policy.

Position Control Number	Position Title	Elected Official Oversight
34590001	Chief Deputy Clerk	Clerk/Register of Deeds
34580001	Chief Deputy Treasurer	Treasurer
34460001	Chief Assistant Prosecuting Attorney	Prosecuting Attorney
34530001	Deputy Water Resources Commissioner	Water Resources Commissioner
95010001	Undersheriff	Sheriff
66070001	Director of Innovative Inclusion	Sheriff
61020001	Executive Analyst Assistant Sheriff	Sheriff
66060001	Commander – Police Services	Sheriff
66010001	Commander – Corrections	Sheriff
66050001	Director of Administrative Operations	Sheriff
66020001	Director of Community Engagement	Sheriff
67010001	Chief Deputy	Sheriff

LABOR RELATIONS

220 North Main, P.O. Box 8645
Ann Arbor, MI 48107-8645
www.washtenaw.org
(734) 222.6745
(734) 222.6758 - Fax

POAM 2026 CBA NEGOTIATIONS
TENTATIVE AGREEMENT 1.29.26

1. 3-year contract: 2026-2028
2. Wages:
    a. 2.5% structural increase on January 1, 2026/2027/2028.
        i. This increase will move the pay range/step table.
        ii. This increase will be structural for all employees regardless of where they fall on the pay range/step table.
    b. 2.5% non-structural increase for 2026/2027/2028 to occur in March (if POAM remains on a step table).
        i. Employees must have been hired and active in the first Monday of the pay period in which the payment is made.
    c. Property Tax Revenue Increase
        i. For 2026 and 2027 if the annual equalization report indicates that property tax revenues increase from the prior year, the following formula shall apply allowing for structural salary change effective July 1:
            1. 4.9% to 6.8% increase in property tax revenues, a 0.5% wage increase.
            2. 6.9% to 8.8% increase in property tax revenues, a 1.0% wage increase.
            3. 8.9% or above increase in property tax revenues, a 1.5% wage increase.
        ii. These increases will move the step tables and will be given structurally to all employees regardless of where they fall on the step table.
        iii. For 2028, if another labor group negotiates a wage increase tied to property tax revenue increase it will be provided to employees.
    d. TBD non-structural lump sum due to any year-end surplus reported by the preliminary year-end report and confirmed by the financial statements and the audit to be paid by the end of each year.

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   i. Employees must be hired on or before the end of the pay period preceding the payment. The following payment will be made to employees that are working less than full-time.
      1. Employees working less than 50% time will be paid 25% of the lump sum.
      2. Employees working 50-79% time will be paid 50% of the lump sum.
      3. Employees working 80-100% will be paid 100% of the lump sum.
      4. Employees on unpaid leave will receive the payment if they return to active status by 12/31 of the year in which the payment is made. The payment will be processed when they return.

3. Animal Control Officer uniform allowance: Shall receive the same allowance as a deputy.
4. FTO Compensation:
   a. Increase current compensation from 1 hour (comp or paid) time to 1 hour (comp or paid) time for every 4 hours of training.
      i. The compensation time cap remains at 480.
      ii. This time cannot cause backfill overtime.
   b. Employees get to choose whether to be paid in comp time or cash.
5. POAM Legal Plan: Employer will cover the annual cost for POAM employees to join the POAM Legal Aid Plan effective 2/1/26 provided both parties ratify.
6. Birthday shall be treated as a vacation day or sick day.
   a. Birthdays must be taken within 30 days before or after the employees' actual birthday.
7. Job Percentages:
   a. Proposed new language under Article V, Section 5.2(A) Bid Job Percentages

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i. (A)(i): In addition to the 15% of deputies listed above, the Sheriff may also assign two additional "cops positions" (to be determined) outside of the shift bid process. These positions are assigned through a selection process identified in the posting.

b. Final language for CBA will be included in a supplemental TA.
c. Add LOU language re: K9 and Property Room carve outs.
d. Rationale: This allows for greater staffing flexibility, especially for PSUs.

8. Vehicle Use: Eliminate Section 26.4 of Article XXVI covering use of vehicles that have over 85,000 miles. (agreed on 12/4 – POAM to work with WCSO to come up with language)
    a. Rationale: The WCSO has no interest in putting deputies in unsafe vehicles. However, vehicles are safe to drive beyond 85,000 miles. WCSO keeps to a regular schedule for vehicle maintenance and changeover. WCSO would like the flexibility of using vehicles with more than 85,000 miles if they are safe – this can help address fleet costs.
    b. New limit will be 115,000 miles.
    c. Final language for CBA will be included in a supplemental TA.
9. Change all pronouns in the CBA to gender neutral terms (they/them).
10. Hazard Pay:
    a. MCU, CRU, SRP, K9 and any other units impacted by a full CNT/SWAT activation as determined by the Sheriff/Undersheriff will receive an additional .5 hazard pay.
    b. POAM will work with Command to update the language in the CBA to reflect current practice.
11. CBA SIGNING BONUS
    a. $2000 per member as a one-time payment.
    b. This amount is not includible in retirement calculations.
    c. This amount is taxed as a bonus.
    d. This will be a separately issued check.

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e. This will be paid within 30 days of ratification.
f. Employees must be hired and active on or before the ratification date.
g. Employees on unpaid leave will receive the payment if they return to active status by 12/31 of the year in which the payment is made. The payment will be processed when they return.

12. HEALTH AND DENTAL INSURANCE FOR ACTIVE EMPLOYEES:

Compliance with Public Act 152

The Employer shall comply with **Public Act 152 of 2011**, as amended. The Employer will annually review medical benefit contributions and select the option most advantageous to employees, either the State-established annual hard cap or the 80/20 provision.

If negotiated employee contributions are insufficient to maintain compliance with PA 152, the Employer shall notify the Union by **November 1**. Employee contributions shall automatically increase only to the minimum level necessary to achieve compliance.

Health Insurance Options

The Employer shall offer eligible full-time employees two medical plan options: a **Core Plan** and a **Buy-Up Plan**. Plan design, deductibles, cost-sharing, and employee premium contributions shall be reviewed and determined annually in accordance with IRS regulations and PA 152.

Core Plan (HDHP with HSA)

The Core Plan shall be an **IRS-qualified High Deductible Health Plan (HDHP)** with the **lowest deductible available for the applicable plan year**, as permitted by IRS regulations.

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TENTATIVE AGREEMENT 1.29.26

The Employer shall make an annual contribution to a **Health Savings Account (HSA)** for eligible employees enrolled in the Core Plan. The amount of the Employer HSA contribution shall be determined annually, shall comply with IRS regulations, and shall be included in the total plan cost for purposes of PA 152 compliance.

Employees who are Medicare-eligible or enrolled in Medicare shall not receive an Employer HSA contribution. The Core Plan shall be reviewed annually to ensure continued compliance with IRS and PA 152 requirements.

Buy-Up Plan (PPO)
The Buy-Up Plan shall be a traditional **Preferred Provider Organization (PPO)** plan with deductibles, coinsurance, copayments, and employee premium contributions determined annually by the Employer and reviewed for compliance with PA 152.

Prescription Drug Coverage
Prescription drug coverage for both the Core and Buy-Up medical plans shall include the following copayment structure, subject to plan rules and pharmacy benefit manager requirements:

- **$7** for generic medications
- **$35** for preferred brand medications
- **$70** for non-preferred brand medications

Mail-order or extended-day supply copayments, if offered, shall be determined in accordance with the applicable plan design.

Dental Insurance
The Employer shall offer both a **Core** and **Buy-Up** dental plan.

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TENTATIVE AGREEMENT 1.29.26

The Core dental plan shall be provided at no cost to the employee and shall include preventive and basic services, subject to plan limits determined annually. Employees electing the Buy-Up dental plan shall pay the difference in cost between the Core and Buy-Up options.
Dental plan design and coverage levels shall be reviewed annually.

Carrier Changes
The Employer reserves the right to change insurance carriers, provided substantially similar medical, pharmacy, and dental benefits are offered.

Waiver of Coverage
Employees who waive health insurance coverage shall not receive a payout or cash incentive.

[signatures on following page]

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POAM 2026 CBA NEGOTIATIONS
TENTATIVE AGREEMENT 1.29.26

Megan Doherty, POAM Pres.

Michelle Billard, Corporation Counsel

Ken Grabowski, Business Agent

Guillermo Hernandez, HR Exec. Dir.

Patrick McGrady, POAM

Tina Gavalier, CFO

Vanessa Vock, POAM

Alyshia Dyer, Sheriff

Mark Vantuyl, POAM

A RESOLUTION APPROVING THE TENTATIVE AGREEMENT WITH POLICE OFFICERS ASSOCIATION OF MICHIGAN, WASHTENAW COUNTY, AND THE SHERIFF'S OFFICE FOR A NEW COLLECTIVE BARGAINING AGREEMENT FOR 2026-2028

WASHTENAW COUNTY BOARD OF COMMISSIONERS

March 4, 2026

Prepared By: Michelle Billard, Corporation Counsel

WHEREAS, POAM's collective bargaining agreement expired on December 31, 2025; and

WHEREAS, the parties have been negotiating in good faith since December 2025; and

WHEREAS, the Parties have reached a tentative agreement for a new collective bargaining agreement to cover 2026-2028; and

WHEREAS, POAM's membership has ratified the tentative agreement for the new collective bargaining agreement.

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby approves the tentative agreement between Washtenaw County, the Sheriff's Office, and POAM for a new collective bargaining agreement covering 2026-2027, as summarized and attached hereto and made a part hereof.

BE IT FURTHER RESOLVED that Board authorizes Corporation Counsel to draft a new collective bargaining agreement consistent with the terms of the attached tentative agreement, to be presented to the Chair of the Washtenaw County Board of Commissioners, who is authorized to sign the agreement.

BE IT FURTHER RESOLVED that the County Administrator is authorized to modify the budgets of all funds necessary to cover the cost of implementation of the tentative agreement, if needed.

From:	Ashley Hall
To:	Rachel Rosenberg
Subject:	RE: Public Safety Budgets
Date:	Tuesday, February 17, 2026 12:37:00 PM

You are amazing. Thank you!

From: Rachel Rosenberg <rosenbergr@washtenaw.org>
Sent: Friday, February 13, 2026 12:36 PM
To: Ashley Hall <halla@washtenaw.org>
Subject: RE: Public Safety Budgets

Just following up on the NGF, the total I listed below is without the internal service funds (e.g. IT, Fleet, Postage, etc.). Also, we often combine Public Safety and Justice, but I pulled out just P.S. for you.

I have attached the BOC presentation. Let me know if you need anything else.

Rachel Rosenberg (she/her)
Business Operations & Strategy Analyst
P: 734.474.7813

From: Rachel Rosenberg
Sent: Friday, February 13, 2026 12:19 PM
To: Ashley Hall <halla@washtenaw.org>
Subject: Public Safety Budgets

Hi Ashley,

These values are from our resolution data sheet, not all are in the quadrennial budget resolution, so I need to double check the NGF numbers.

% of 2026 County Budget to Public Safety

- 2026 GF Budget: $166,168,516
- 2026 NGF Budget: $340,314,214

	General Fund $	% of GF	NGF $	% of NGF
Public Safety	$77,861,293	46.9%	$18,504,421	5.04%
Sheriff	$68,647,756	41.3%	$6,825,230	2%

Rachel Rosenberg (she/her)

Business Operations & Strategy Analyst
Washtenaw County | Finance
P: 734.474.7813| 220 N. Main St., Ann Arbor, MI 48104
rosenbergr@washtenaw.org

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

PURPOSE

The procurement, operation and maintenance of Washtenaw County ("County") owned vehicles are the responsibility of the Office of Infrastructure Management ("OIM") Fleet Services ("Fleet Services"). The overall size of the County fleet is monitored by Administration and Fleet Services and approved in annual budget adoption. Revenue and expense transactions for the fleet will be accounted for in the Fleet Fund ("Fund"), an internal service fund.

The revenues necessary to operate the Fund will be derived from charges to user departments for the procurement, use and maintenance of the vehicles assigned to them. These charges will be made monthly through the user's budget.

APPLICATION

Applies toward all County employees and elected officials authorized to utilize County owned vehicles as outlined below.

DEFINITIONS

Available funds: defined in any of three ways, and must be documented through an OIM project request:

1. The department has the funds available in its own funding pools and will reimburse the Fleet fund for the initial vehicle purchase
2. The Fleet Supervisor states there is cash available for the vehicle purchase within the Fleet Fund.
3. Administration identified funding for the initial vehicle purchase from a funding source other than the department which will reimburse the Fleet fund

Delayed Replacement: A vehicle that is expected to be replaced by County fleet has reached its projected life expectancy and will be retained as a recycled vehicle.

FLEET ADMINISTRATION

1. The County shall utilize an inventory control system to monitor the use of County vehicles.

2. All vehicles owned by the County shall be titled in the name of the County.

3. Fleet Services will be responsible for determining the life-cycle costs of County vehicles.

4. Requests for new vehicles or equipment shall be made by the department head through the OIM project request process.

<table>
<tr><td colspan="1"></td><td colspan="2">Washtenaw County

Procedure</td></tr>
<tr><td>Title:
Fleet Procedure</td><td>Governing Policy:
Fleet Policy</td><td>Effective Date:
9/30/2016</td></tr>
</table>

<u>VEHICLE PROCUREMENT AND REPLACEMENT</u>

Before determining the amount of the monthly vehicle lease charge for a particular vehicle, a determination must first be made as to how the County procured the vehicle and whether or not replacement of such vehicle is intended. Regardless of how vehicles are funded, all Washtenaw County vehicles are owned assets of the Fund. The following options are available:

1. <u>Standard Vehicle</u>
   If the vehicle is presently part of the authorized fleet and scheduled for replacement using money from the Fund, then the monthly vehicle lease charge will be based on the full lease formula (which is set forth below in Methodology for computing vehicle expenses).
   a. If a new vehicle is added to the fleet that will be purchased and replaced using money from the Fund, it must be determined that funds are available in the Fund, the request for a new vehicle must be made via OIM project request, and the addition must be approved by the County Administrator. The vehicle will be classified as a standard vehicle and the monthly vehicle lease charge will be based on the full lease charge formula as stated above.
2. <u>Department Funded Standard Replacement</u>
   If (i) a new vehicle is to be added to the fleet, (ii) funds are not available in the Fund and the department will be funding the initial vehicle purchase and (iii) it is intended the replaced vehicle will be purchased using money from the Fund, then the Fund must be reimbursed for the full vehicle cost through department or other identified funds. The vehicle and its replacements will be classified as Standard Replacements and the department will pay the monthly vehicle lease charge based on the full lease formula.
3. <u>Department Funded Department Replacement</u>
   If (i) a new vehicle is added to the fleet using department funds, and (ii) will use department funds to replace said vehicle, no monthly lease charge will be imposed, and the department must reimburse the Fund for the full cost of the vehicle.
   a. If replacing a department funded vehicle with department funds, the department will reimburse the fund for the full cost of the vehicle excluding proceeds from the sale of the previous vehicle.
   b. If the vehicle is disposed of, but not replaced, any proceeds from the sale of the vehicle will be returned to the department.
4. <u>Retained Vehicle</u>
   If a vehicle that is expected to be replaced by Fleet Services has reached its projected life expectancy and will be kept as a retained vehicle then the monthly lease charge will change to the expected future replacement cost portion of the monthly lease charge formula.
5. <u>Replaced Vehicle</u>
   If a vehicle is scheduled for replacement and the department wants to replace the vehicle and

continue using the original vehicle for its remaining useful life, the vehicle will be re-labeled a replaced vehicle. The department will not pay a lease charge for the replaced vehicle.

   a. A replaced vehicle that changes department is still subject to the above rules.

6. Utility Vehicle
   Utility vehicles such as dump trucks, trailers, specialized vehicles, etc., may be leased using options 1 through 5. Upon completion of the original life expectancy of the vehicle, it may be kept as a retained vehicle.

	Washtenaw County **Procedure**

Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

VEHICLE COSTS

Charges for vehicle use will be broken down into the following categories:

1. Lease
2. Fuel
3. Maintenance and Repairs
4. Administration

METHODOLOGY FOR COMPUTING VEHICLE EXPENSES

The monthly charges assessed to a department for using a County vehicle consist of:

1. Lease Charge: The monthly lease is established to provide the capital base for the procurement of vehicles. The percentage used to calculate the salvage value and the rate of vehicle cost increase will be reviewed annually by Fleet Services. The monthly lease charge will be determined by the use of the following formula:

C = the purchase price of the vehicle plus any costs necessary to prepare the vehicle for use
L = the estimated life expectancy of the vehicle in months
S = the estimated salvage value of the vehicle (percentage reviewed annually)
F = the monthly rate of vehicle cost increase (reviewed annually)
M = the monthly lease charge

The standard monthly lease charge (M) will be made up of the True Cost of the Vehicle plus the Future Replacement Cost.

The following calculations will be used:

True Cost of the Vehicle = (C – S) / L
Future Replacement Cost = C x F

Standard Monthly Lease Formula = C x F + (C – S) / L

2. Fuel: Fuel charges budgeted for each department or entity will be based on the number of gallons of fuel used in the previous year, the current cost of fuel purchased and the number of vehicles assigned to the department. The budget for fuel is an advisory budget, with departments only being charged for actual gallons used. The actual charge per gallon will be the cost of fuel purchased plus a fleet administrative charge. A per gallon fleet administrative charge will be reviewed on an annual basis based on projected fleet administration costs and fuel usage. Departments will be notified of the cost annually in January.

3. Maintenance and Repairs: These charges represent the cost of vehicle maintenance and repairs. The amount budgeted is based on age and type of vehicle for each department, and an estimate for collisions or other repair work. This is an advisory budget with the department only being charged for actual usage.

4.Administration: Fleet administration costs are covered 50% through a combination of a per gallon administration fee on fuel and a flat per vehicle fee. These charges cover insurance, fleet administration staff and other necessary costs to operate the fleet and are set annually based on expected fleet administration costs. The flat dollar administrative charge will be reviewed on an annual basis based on projected fleet administrative costs. Departments will be notified of the cost annually in January.

VEHICLE LIFE

The life expectancy of vehicles is dependent upon the type of vehicle and the usage the vehicle receives. It is the purpose of Fleet Services to maximize the utilization of the vehicles in the Fleet. Therefore, the life expectancy of a vehicle will be established by Fleet Services at the time the vehicle is put into service. This determination will be made in conjunction with the user but the final determination will be by Fleet Services as directed by the County Administrator for the maximum utilization of County resources.

Should a vehicle be retained past its original life expectancy it will be deemed a recycled vehicle and the monthly lease adjusted accordingly.

When a vehicle is returned to Fleet Management Services prior to the end of its life expectancy, it will be reassigned, if possible, and the charges transferred. If it cannot be reassigned, it will be sold. In the event the sale does not cover the balance due Fleet Services, the department for whom the vehicle was procured originally must cover the shortage.

RESERVE FOR PURCHASES

The lease payments received by Fleet Services will be deposited in a separate business unit within the Fund. The monies in this Fund will be rolled forward each year for the purchase of replacement and new vehicles. This Fund will be reviewed by the Finance Department and adjustments to the balance will be applied to reduce vehicle operational costs, as directed by the County Administrator.

VEHICLE CARE & USAGE

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

Use of a County owned vehicle must be for official use only. All drivers and passengers in County vehicles must comply with all applicable state laws. Seatbelts must be used by the driver and passengers at all times the vehicle in engaged. Vehicles must be maintained and serviced according to factory recommendations. Recalls must be observed and corrected by an authorized dealer. The vehicle should be cleaned regularly inside and out.

TAKE HOME VEHICLES

Positions assigned specific vehicles shall be determined by the County Administrator with communication to the Board of Commissioners. These vehicles may be authorized for take home use if it is either cost advantageous to the County or because the employee's work assignments necessitate it. The overnight location of the vehicle is to be at the employee's address on record. The vehicle must be locked and parked in a secure location. The employee provided with a County vehicle shall keep a record of the vehicle's use in the form approved by the County, confirming compliance to this policy.

1. The County Administrator shall be authorized to develop and implement procedures pertaining to take-home vehicle policy, compliant with IRS taxation regulations.

2. Except for the certain instances described below, vehicles supplied by Washtenaw County to its employees shall not be used for the employees' personal use.

3. For valid non-compensatory reasons, Washtenaw County may authorize employees to commute to and/or from work in a vehicle provided by Washtenaw County.

4. For valid compensatory reasons, Washtenaw County may authorize the unlimited personal use of a County-provided vehicle.

5. These policies shall be in accordance with the applicable IRS requirements.

6. All individuals who are awarded personal use privileges shall be responsible for appropriate taxes.

7. The Washtenaw County employee, provided with a County vehicle, shall keep record, in the form approved by the County, confirming compliance to this policy.

8. These procedures do not apply to vehicles supplied by the Washtenaw County Sheriff's Office to law enforcement officers.

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

NO PERSONAL USE PROCEDURES

The following procedures, which generally prohibits personal use of a Washtenaw County vehicle by a Washtenaw County employee, constitutes the conditions under which Washtenaw County will supply a Washtenaw County vehicle to Washtenaw County employees under its "No Personal Use" procedure. The following procedures satisfy IRS substantiation requirements under § 274(d) of the Internal Revenue Code of 1986 and related Income Tax Regulations, including Treas. Reg. §1.274-6T. The satisfaction of the following conditions will enable Washtenaw County to exclude the value of the use of a Washtenaw County vehicle from the income of Washtenaw County employees using such vehicles under the authority of Treas. Reg. §§1.132-5(e) and 1.274-6T. All of the following conditions must be met in order for a Washtenaw County employee to be supplied a vehicle owned or leased by Washtenaw County under Washtenaw County's "No Personal Use" procedures:

1. Vehicles owned or leased by Washtenaw County may from time to time be provided to one or more Washtenaw County employees under these procedures for use in connection with Washtenaw County business, such as for purposes of using a Washtenaw County-owned vehicle for regular travel between county facilities;

2. When the supplied vehicles are not being used for Washtenaw County business purposes, they are to be kept on Washtenaw County business premises (or temporarily located elsewhere, e.g., for repair);

3. No Washtenaw County employee using the vehicles supplied under these procedures may live at a Washtenaw County business premises;

4. No Washtenaw County employee may use the Washtenaw County vehicles supplied under these procedures for personal purposes, other than de minimis personal use (such as a stop for lunch between business trips on behalf of Washtenaw County);

5. By virtue of these procedures, Washtenaw County reasonably believes that, except for de minimis personal use, no Washtenaw County employee uses a Washtenaw County vehicle under these "No Personal Use" procedures for any personal purpose; and,

6. Washtenaw County employees who are assigned a vehicle under this "No Personal Use" procedure shall keep a log or diary in the form which may from time to time be prescribed by Washtenaw County to confirm compliance with these procedures.

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

NO PERSONAL USE OTHER THAN COMMUTING

The following procedure statements, which generally prohibit personal use of a Washtenaw County vehicle by a Washtenaw County employee other than for commuting purposes, constitute the conditions under which Washtenaw County will supply a Washtenaw County vehicle to Washtenaw County employees under its "No Personal Use other than Commuting" procedures. The following procedures satisfy IRS substantiation requirements under § 274(d) of the Internal Revenue Code of 1986 and related Income Tax Regulations, including Treas. Reg. §1.274-6T. The satisfaction of the following conditions will enable Washtenaw County to value the use of a Washtenaw County vehicle supplied under these procedures for commuting and incidental personal use during the commute at the special $1.50 per each one way trip to and from the home of the relevant Washtenaw County employee to his or her Washtenaw County worksite under the authority provided by Treas. Reg. §§1.132-5(f) and 1.61-21(f). The special $1.50 per each one way trip valuation amount, computed for the number of applicable one-way trips, will either be reimbursed by the relevant employee or shall be included in the relevant employee's compensation for federal income tax purposes. All of the following conditions must be met in order for a Washtenaw County employee to be supplied a vehicle owned or leased by Washtenaw County under Washtenaw County's "No Personal Use other than Commuting" procedures:

1. Vehicles owned or leased by Washtenaw County may from time to time be provided to one or more Washtenaw County employees under these procedures for use in connection with Washtenaw County business. Such vehicles shall be equipped with either or both a 2-way radio and mobile telephone, and/or the driver shall be provided with similar communication devices, allowing the drivers of such vehicles to communicate with superiors, subordinates and/or other agencies concerning Washtenaw County business;

2. Washtenaw County will supply vehicles only to those Washtenaw County employees who, for bona fide non-compensatory business of Washtenaw County (including, but not limited to: the continuous 24 hour/day, 7 days/week on-call or emergency response nature of a Washtenaw County employee's job or function; the need for a Washtenaw County employee to use a Washtenaw County-owned vehicle for regular travel between county facilities; and/or the unavailability of after-hours parking at the Washtenaw County facility at which a Washtenaw County employee normally works) are required to use Washtenaw County-

provided vehicles to commute to and/or from their Washtenaw County worksite and, if applicable, for regular travel between county facilities;

3. An employee supplied a vehicle under these procedures may not use the vehicle for personal purposes, other than commuting to and from work and de minimis personal use during such commute (such as a stop for a personal errand between the employee's Washtenaw County worksite and the employee's home);

4. By virtue of these procedures , Washtenaw County reasonably believes that, except for de minimis use, no Washtenaw County employee uses a Washtenaw County-supplied vehicle for any personal purposes other than commuting;

5. Washtenaw County employees who are assigned a vehicle under this "No Personal Use other than Commuting" procedures shall keep a log or diary in the form which may from time to time be prescribed by Washtenaw County to confirm compliance with these procedures; and,

6. Washtenaw County will not supply vehicles under this policy statement to any elected official of Washtenaw County nor to any employee whose compensation is equal to or exceeds that of a federal employee at Executive Level V ($$150,200 in 2016, subject to annual adjustment).

PROCEDURES OTHER THAN NO PERSONAL USE OR NO PERSONAL USE OTHER THAN COMMUTING

Washtenaw County may provide a County-owned or leased vehicle vehicles to Washtenaw County employees under situations not covered under the County's "No Personal Use" procedures or the County's "No Personal Use other than Commuting" procedures. These vehicles may be used for both Washtenaw County-related business and for personal use. County employees provided such vehicles shall maintain a log consistent with current Internal Revenue Service requirements to establish the amount of business and personal use of such vehicles. The relevant employee shall report the value of personal use of such vehicles as income for federal income tax purposes as required by applicable requirements of the Internal Revenue Code and regulations promulgated there under.

	Washtenaw County **Procedure**

Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

PURPOSE

The procurement, operation and maintenance of Washtenaw County ("County") owned vehicles are the responsibility of the Office of Infrastructure Management ("OIM") Fleet Services ("Fleet Services"). The overall size of the County fleet is monitored by Administration and Fleet Services and approved in annual budget adoption. Revenue and expense transactions for the fleet will be accounted for in the Fleet Fund ("Fund"), an internal service fund.

The revenues necessary to operate the Fund will be derived from charges to user departments for the procurement, use and maintenance of the vehicles assigned to them. These charges will be made monthly through the user's budget.

APPLICATION

Applies toward all County employees and elected officials authorized to utilize County owned vehicles as outlined below.

DEFINITIONS

Available funds: defined in any of three ways, and must be documented through an OIM project request:

1. The department has the funds available in its own funding pools and will reimburse the Fleet fund for the initial vehicle purchase
2. The Fleet Supervisor states there is cash available for the vehicle purchase within the Fleet Fund.
3. Administration identified funding for the initial vehicle purchase from a funding source other than the department which will reimburse the Fleet fund

Delayed Replacement: A vehicle that is expected to be replaced by County fleet has reached its projected life expectancy and will be retained as a recycled vehicle.

FLEET ADMINISTRATION

1. The County shall utilize an inventory control system to monitor the use of County vehicles.

2. All vehicles owned by the County shall be titled in the name of the County.

3. Fleet Services will be responsible for determining the life-cycle costs of County vehicles.

4. Requests for new vehicles or equipment shall be made by the department head through the OIM project request process.

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

VEHICLE PROCUREMENT AND REPLACEMENT

Before determining the amount of the monthly vehicle lease charge for a particular vehicle, a determination must first be made as to how the County procured the vehicle and whether or not replacement of such vehicle is intended. Regardless of how vehicles are funded, all Washtenaw County vehicles are owned assets of the Fund. The following options are available:

1. Standard Vehicle
   If the vehicle is presently part of the authorized fleet and scheduled for replacement using money from the Fund, then the monthly vehicle lease charge will be based on the full lease formula (which is set forth below in Methodology for computing vehicle expenses).
   a. If a new vehicle is added to the fleet that will be purchased and replaced using money from the Fund, it must be determined that funds are available in the Fund, the request for a new vehicle must be made via OIM project request, and the addition must be approved by the County Administrator. The vehicle will be classified as a standard vehicle and the monthly vehicle lease charge will be based on the full lease charge formula as stated above.
2. Department Funded Standard Replacement
   If (i) a new vehicle is to be added to the fleet, (ii) funds are not available in the Fund and the department will be funding the initial vehicle purchase and (iii) it is intended the replaced vehicle will be purchased using money from the Fund, then the Fund must be reimbursed for the full vehicle cost through department or other identified funds. The vehicle and its replacements will be classified as Standard Replacements and the department will pay the monthly vehicle lease charge based on the full lease formula.
3. Department Funded Department Replacement
   If (i) a new vehicle is added to the fleet using department funds, and (ii) will use department funds to replace said vehicle, no monthly lease charge will be imposed, and the department must reimburse the Fund for the full cost of the vehicle.
   a. If replacing a department funded vehicle with department funds, the department will reimburse the fund for the full cost of the vehicle excluding proceeds from the sale of the previous vehicle.
   b. If the vehicle is disposed of, but not replaced, any proceeds from the sale of the vehicle will be returned to the department.
4. Retained Vehicle
   If a vehicle that is expected to be replaced by Fleet Services has reached its projected life expectancy and will be kept as a retained vehicle then the monthly lease charge will change to the expected future replacement cost portion of the monthly lease charge formula.
5. Replaced Vehicle
   If a vehicle is scheduled for replacement and the department wants to replace the vehicle and

continue using the original vehicle for its remaining useful life, the vehicle will be re-labeled a replaced vehicle. The department will not pay a lease charge for the replaced vehicle.

   a. A replaced vehicle that changes department is still subject to the above rules.

6. Utility Vehicle

   Utility vehicles such as dump trucks, trailers, specialized vehicles, etc., may be leased using options 1 through 5. Upon completion of the original life expectancy of the vehicle, it may be kept as a retained vehicle.

<table>
<tr><td rowspan="1"></td><td colspan="2">Washtenaw County

Procedure</td></tr>
<tr><td>Title:
Fleet Procedure</td><td>Governing Policy:
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<u>VEHICLE COSTS</u>

Charges for vehicle use will be broken down into the following categories:

1. Lease
2. Fuel
3. Maintenance and Repairs
4. Administration

<u>METHODOLOGY FOR COMPUTING VEHICLE EXPENSES</u>

The monthly charges assessed to a department for using a County vehicle consist of:

1. <u>Lease Charge</u>: The monthly lease is established to provide the capital base for the procurement of vehicles. The percentage used to calculate the salvage value and the rate of vehicle cost increase will be reviewed annually by Fleet Services. The monthly lease charge will be determined by the use of the following formula:

C = the purchase price of the vehicle plus any costs necessary to prepare the vehicle for use
L = the estimated life expectancy of the vehicle in months
S = the estimated salvage value of the vehicle (percentage reviewed annually)
F = the monthly rate of vehicle cost increase (reviewed annually)
M = the monthly lease charge

The standard monthly lease charge (M) will be made up of the True Cost of the Vehicle plus the Future Replacement Cost.

The following calculations will be used:

True Cost of the Vehicle = (C – S) / L
Future Replacement Cost = C x F

Standard Monthly Lease Formula = C x F + (C – S) / L

2. <u>Fuel</u>: Fuel charges budgeted for each department or entity will be based on the number of gallons of fuel used in the previous year, the current cost of fuel purchased and the number of vehicles assigned to the department. The budget for fuel is an advisory budget, with departments only being charged for actual gallons used. The actual charge per gallon will be the cost of fuel purchased plus a fleet administrative charge. A per gallon fleet administrative charge will be reviewed on an annual basis based on projected fleet administration costs and fuel usage. Departments will be notified of the cost annually in January.

3. <u>Maintenance and Repairs</u>: These charges represent the cost of vehicle maintenance and repairs. The amount budgeted is based on age and type of vehicle for each department, and an estimate for collisions or other repair work. This is an advisory budget with the department only being charged for actual usage.

4.<u>Administration</u>: Fleet administration costs are covered 50% through a combination of a per gallon administration fee on fuel and a flat per vehicle fee. These charges cover insurance, fleet administration staff and other necessary costs to operate the fleet and are set annually based on expected fleet administration costs. The flat dollar administrative charge will be reviewed on an annual basis based on projected fleet administrative costs. Departments will be notified of the cost annually in January.

VEHICLE LIFE

The life expectancy of vehicles is dependent upon the type of vehicle and the usage the vehicle receives. It is the purpose of Fleet Services to maximize the utilization of the vehicles in the Fleet. Therefore, the life expectancy of a vehicle will be established by Fleet Services at the time the vehicle is put into service. This determination will be made in conjunction with the user but the final determination will be by Fleet Services as directed by the County Administrator for the maximum utilization of County resources.

Should a vehicle be retained past its original life expectancy it will be deemed a recycled vehicle and the monthly lease adjusted accordingly.

When a vehicle is returned to Fleet Management Services prior to the end of its life expectancy, it will be reassigned, if possible, and the charges transferred. If it cannot be reassigned, it will be sold. In the event the sale does not cover the balance due Fleet Services, the department for whom the vehicle was procured originally must cover the shortage.

RESERVE FOR PURCHASES

The lease payments received by Fleet Services will be deposited in a separate business unit within the Fund. The monies in this Fund will be rolled forward each year for the purchase of replacement and new vehicles. This Fund will be reviewed by the Finance Department and adjustments to the balance will be applied to reduce vehicle operational costs, as directed by the County Administrator.

VEHICLE CARE & USAGE

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

Use of a County owned vehicle must be for official use only. All drivers and passengers in County vehicles must comply with all applicable state laws. Seatbelts must be used by the driver and passengers at all times the vehicle in engaged. Vehicles must be maintained and serviced according to factory recommendations. Recalls must be observed and corrected by an authorized dealer. The vehicle should be cleaned regularly inside and out.

TAKE HOME VEHICLES

Positions assigned specific vehicles shall be determined by the County Administrator with communication to the Board of Commissioners. These vehicles may be authorized for take home use if it is either cost advantageous to the County or because the employee's work assignments necessitate it. The overnight location of the vehicle is to be at the employee's address on record. The vehicle must be locked and parked in a secure location. The employee provided with a County vehicle shall keep a record of the vehicle's use in the form approved by the County, confirming compliance to this policy.

1. The County Administrator shall be authorized to develop and implement procedures pertaining to take-home vehicle policy, compliant with IRS taxation regulations.

2. Except for the certain instances described below, vehicles supplied by Washtenaw County to its employees shall not be used for the employees' personal use.

3. For valid non-compensatory reasons, Washtenaw County may authorize employees to commute to and/or from work in a vehicle provided by Washtenaw County.

4. For valid compensatory reasons, Washtenaw County may authorize the unlimited personal use of a County-provided vehicle.

5. These policies shall be in accordance with the applicable IRS requirements.

6. All individuals who are awarded personal use privileges shall be responsible for appropriate taxes.

7. The Washtenaw County employee, provided with a County vehicle, shall keep record, in the form approved by the County, confirming compliance to this policy.

8. These procedures do not apply to vehicles supplied by the Washtenaw County Sheriff's Office to law enforcement officers.

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

NO PERSONAL USE PROCEDURES

The following procedures, which generally prohibits personal use of a Washtenaw County vehicle by a Washtenaw County employee, constitutes the conditions under which Washtenaw County will supply a Washtenaw County vehicle to Washtenaw County employees under its "No Personal Use" procedure. The following procedures satisfy IRS substantiation requirements under § 274(d) of the Internal Revenue Code of 1986 and related Income Tax Regulations, including Treas. Reg. §1.274-6T. The satisfaction of the following conditions will enable Washtenaw County to exclude the value of the use of a Washtenaw County vehicle from the income of Washtenaw County employees using such vehicles under the authority of Treas. Reg. §§1.132-5(e) and 1.274-6T. All of the following conditions must be met in order for a Washtenaw County employee to be supplied a vehicle owned or leased by Washtenaw County under Washtenaw County's "No Personal Use" procedures:

1. Vehicles owned or leased by Washtenaw County may from time to time be provided to one or more Washtenaw County employees under these procedures for use in connection with Washtenaw County business, such as for purposes of using a Washtenaw County-owned vehicle for regular travel between county facilities;

2. When the supplied vehicles are not being used for Washtenaw County business purposes, they are to be kept on Washtenaw County business premises (or temporarily located elsewhere, e.g., for repair);

3. No Washtenaw County employee using the vehicles supplied under these procedures may live at a Washtenaw County business premises;

4. No Washtenaw County employee may use the Washtenaw County vehicles supplied under these procedures for personal purposes, other than de minimis personal use (such as a stop for lunch between business trips on behalf of Washtenaw County);

5. By virtue of these procedures, Washtenaw County reasonably believes that, except for de minimis personal use, no Washtenaw County employee uses a Washtenaw County vehicle under these "No Personal Use" procedures for any personal purpose; and,

6. Washtenaw County employees who are assigned a vehicle under this "No Personal Use" procedure shall keep a log or diary in the form which may from time to time be prescribed by Washtenaw County to confirm compliance with these procedures.

	Washtenaw County **Procedure**	
Title: Fleet Procedure	Governing Policy: Fleet Policy	Effective Date: 9/30/2016

NO PERSONAL USE OTHER THAN COMMUTING

The following procedure statements, which generally prohibit personal use of a Washtenaw County vehicle by a Washtenaw County employee other than for commuting purposes, constitute the conditions under which Washtenaw County will supply a Washtenaw County vehicle to Washtenaw County employees under its "No Personal Use other than Commuting" procedures. The following procedures satisfy IRS substantiation requirements under § 274(d) of the Internal Revenue Code of 1986 and related Income Tax Regulations, including Treas. Reg. §1.274-6T. The satisfaction of the following conditions will enable Washtenaw County to value the use of a Washtenaw County vehicle supplied under these procedures for commuting and incidental personal use during the commute at the special $1.50 per each one way trip to and from the home of the relevant Washtenaw County employee to his or her Washtenaw County worksite under the authority provided by Treas. Reg. §§1.132-5(f) and 1.61-21(f). The special $1.50 per each one way trip valuation amount, computed for the number of applicable one-way trips, will either be reimbursed by the relevant employee or shall be included in the relevant employee's compensation for federal income tax purposes. All of the following conditions must be met in order for a Washtenaw County employee to be supplied a vehicle owned or leased by Washtenaw County under Washtenaw County's "No Personal Use other than Commuting" procedures:

1. Vehicles owned or leased by Washtenaw County may from time to time be provided to one or more Washtenaw County employees under these procedures for use in connection with Washtenaw County business. Such vehicles shall be equipped with either or both a 2-way radio and mobile telephone, and/or the driver shall be provided with similar communication devices, allowing the drivers of such vehicles to communicate with superiors, subordinates and/or other agencies concerning Washtenaw County business;

2. Washtenaw County will supply vehicles only to those Washtenaw County employees who, for bona fide non-compensatory business of Washtenaw County (including, but not limited to: the continuous 24 hour/day, 7 days/week on-call or emergency response nature of a Washtenaw County employee's job or function; the need for a Washtenaw County employee to use a Washtenaw County-owned vehicle for regular travel between county facilities; and/or the unavailability of after-hours parking at the Washtenaw County facility at which a Washtenaw County employee normally works) are required to use Washtenaw County-

provided vehicles to commute to and/or from their Washtenaw County worksite and, if applicable, for regular travel between county facilities;

3. An employee supplied a vehicle under these procedures may not use the vehicle for personal purposes, other than commuting to and from work and de minimis personal use during such commute (such as a stop for a personal errand between the employee's Washtenaw County worksite and the employee's home);

4. By virtue of these procedures , Washtenaw County reasonably believes that, except for de minimis use, no Washtenaw County employee uses a Washtenaw County-supplied vehicle for any personal purposes other than commuting;

5. Washtenaw County employees who are assigned a vehicle under this "No Personal Use other than Commuting" procedures shall keep a log or diary in the form which may from time to time be prescribed by Washtenaw County to confirm compliance with these procedures; and,

6. Washtenaw County will not supply vehicles under this policy statement to any elected official of Washtenaw County nor to any employee whose compensation is equal to or exceeds that of a federal employee at Executive Level V ($$150,200 in 2016, subject to annual adjustment).

PROCEDURES OTHER THAN NO PERSONAL USE OR NO PERSONAL USE OTHER THAN COMMUTING

Washtenaw County may provide a County-owned or leased vehicle vehicles to Washtenaw County employees under situations not covered under the County's "No Personal Use" procedures or the County's "No Personal Use other than Commuting" procedures. These vehicles may be used for both Washtenaw County-related business and for personal use. County employees provided such vehicles shall maintain a log consistent with current Internal Revenue Service requirements to establish the amount of business and personal use of such vehicles. The relevant employee shall report the value of personal use of such vehicles as income for federal income tax purposes as required by applicable requirements of the Internal Revenue Code and regulations promulgated there under.

	Washtenaw County **Policy**

Title: FLEET POLICY	Enabling Resolution: 15-0218	Supersedes: 07-0222	Effective Date: 12/02/2015

I. APPLICATION:

This policy shall govern the procurement, replacement, maintenance, and use of the county owned vehicles.

II. GENERAL POLICIES:

A. Department Heads / Elected Officials are responsible for enforcing this policy and shall ensure all employees who drive are notified of this policy and fleet procedures and the potential consequences of violating them.

B. This policy defines standards for all County departments. Requests to deviate from this policy must be submitted in writing and approved by the County Administrator.

C. The County Administrator shall develop business rules to manage the fleet of vehicles owned by the County.

D. The County fleet shall be operated out of an internal service fund with revenues derived from charges for services provided to County operated departments and agencies.

F. Fleet services will work with departments to procure, replace and dispose of County owned vehicles.

G. The monthly lease is established to provide the capital base for the procurement of vehicles. The methodology to determine lease rates will be set by the Office of Infrastructure Management Fleet Services and evaluated annually.

H. Insurance rates will be determined by Risk Management and paid by the departments.

I. Fleet Services will provide for maintenance for all County owned vehicles. County owned vehicles must be maintained in accordance with the procedures. Departments are responsible for all maintenance costs.

J. Fleet Services will provide the mechanism for maintaining fuel for all County owned vehicles. Departments are responsible for all fuel charges

K.. Positions assigned specific vehicles shall be determined by the County Administrator with communication to the Board of Commissioners. L. Operation of the County fleet will be in compliance with, but not limited to the following:

1. IRS substantiation requirements under § 274(d) of the Internal Revenue Code of 1986 and related Income Tax Regulations, including Treasury Reg §1.274-6T.
2. Treasury Reg §1.132-5(e) and 1.274-6T
3. Treasury Reg §1.132-5(f) 1.61.21(f)

WASHTENAW COUNTY **August 18,2025**

CMH/PS Millage Allocation for Jurisdictions with own Police Force
Updated for 2025 Taxable Values and reduced mill rate of 0.9657

Basis of calculations:

1) The chart below bases the calculation on 2025 taxable value of $24,466,134,212
2) Headlee retains the millage rate at 0.9657
3) Per the authorizing ballot, July 2016 US Census Data is used for all jurisdictions except Milan City as this jurisdiction covers two counties and only the population that resides within Washtenaw County is included. The population breakdown between the two counties is reported in the August 2016 SEMCOG report for the population bases and is utilized in this calculation.
4) Authorizing ballot – 24% of the total levy is allocated to jurisdictions who have their own Police Force.
5) The December 2025 levy will be based on the 2025 taxable values and mill rate of 0.9657
6) Allocation amounts will vary year to year based on whether the total taxable value of Washtenaw County parcels increases or decreases.

Jurisdiction w/own PS	2016 Population	% of Total Population		Allocation
Ann Arbor City	120,782	58.32%	$	3,307,015
Chelsea City	5,185	2.50%	$	141,762
Milan City	3,946	1.91%	$	108,306
Northfield Twp.	8,579	4.14%	$	234,757
Pittsfield Twp.	38,434	18.56%	$	1,052,438
Saline City	9,151	4.42%	$	250,635
Ypsilanti City	21,018	10.15%	$	575,552
Total	207,095	100%	$	5,670,466

Reference:

0.9657 mill of 2025 taxable value net of TIF Captures	=	$23,626,944
24% of 0.9657 mill at 2025 taxable value Population from US Census July 2016 Estimates And August 2016 SEMCOG report	=	$5,670,466
38% of 0.9657 mill Community Mental Health	=	$8,978,239
38% of 0.9657 mill Public Safety	=	$8,978,239