

# The Center for Local, State, and Urban Policy

Gerald R. Ford School of Public Policy >> University of Michigan

Michigan Public  
Policy Survey December 2014

## Despite increasingly formal financial management, relatively few Michigan local governments have adopted recommended policies

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This report presents findings on the presence and use of formal financial planning and management policies in Michigan local jurisdictions, based on statewide surveys of local government leaders in the Spring 2014 wave of the Michigan Public Policy Survey (MPPS). The survey asked a series of questions about policies that are recommended in order to foster best practices in financial management according to the Government Finance Officers Association (GFOA), a leading non-profit organization that promotes professional management of governments.

>> The **Michigan Public Policy Survey (MPPS)** is a census survey of all 1,856 general purpose local governments in Michigan conducted by the **Center for Local, State, and Urban Policy (CLOSUP)** at the University of Michigan in partnership with the **Michigan Municipal League, Michigan Townships Association, and Michigan Association of Counties**. The MPPS takes place twice each year and investigates local officials' opinions and perspectives on a variety of important public policy issues. Respondents for the Spring 2014 wave of the MPPS include county administrators and board chairs, city mayors and managers, village presidents, managers and clerks, and township supervisors, managers and clerks from 1,344 jurisdictions across the state.

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## Key Findings

- Across a range of financial planning and management areas, relatively few Michigan local governments report having formal written policies as recommended by the Government Finance Officers Association (GFOA).
  - » On the high end, almost half (45%) of Michigan's local governments report having written policies for determining fees and charges, and over a quarter (29%) say they have formal policies on balanced budgets that go beyond what is required by the State of Michigan.
  - » On the low end, only 13% of jurisdictions report having written policies regarding long-range planning for operating budgets or for appropriate debt levels, and only 11% indicate they have written policies on the use of unpredictable revenues (e.g., interest income, legal settlements, etc.).
  - » Although most Michigan jurisdictions say they do not have these kinds of formal written policies, many report that they do follow specific, locally-developed practices regarding financial management.
- However, the trend among local governments is toward greater formalization of financial planning and management.
  - » A majority of Michigan jurisdictions (53%) report that their policies and practices have become more formalized during the last five years, including 72% of the state's largest jurisdictions (those with more than 30,000 residents). Even among the smallest jurisdictions (those with fewer than 1,500 residents), nearly half (48%) report increasingly formalized approaches.
  - » Statewide, only 1% of jurisdictions report that they have become less formal in their financial management over the last five years.
- Local leaders identify a number of factors that have encouraged greater formalization in financial management, including:
  - » economic and fiscal pressures
  - » increased professionalism in elected and appointed leaders
  - » a desire to follow best practices and to increase transparency
  - » requirements imposed by the Michigan Department of Treasury and other external sources

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## Background

The basic framework for Michigan local government budgeting standards is set by the State’s Uniform Budgeting and Accounting Act (Public Act 621 of 1978).<sup>1</sup> This legislation codified a set of regulations for local budgets that include such requirements as assigning budgeting authority to a specific financial officer in the jurisdiction, minimum information that must be included in a budget document, formal passage of the budget by the jurisdiction’s legislative body, requiring a balanced budget, and other standards. However, beyond the requirements laid out by the Uniform Budgeting and Accounting Act — and several additional state laws that set conditions on the issuance of debt by local units of government and state intervention during financial emergencies<sup>2</sup>—other policies and practices governing financial planning and management tend to vary from jurisdiction to jurisdiction.

Beyond Michigan, a leading organization dedicated to fostering best practices in public finance is the Government Finance Officers Association (GFOA)—a non-profit founded in 1906 and representing approximately 18,000 finance officials from federal, state, provincial, and local governments throughout the United States and Canada with a mission to promote professional management of government financial resources. In 2001, the GFOA approved recommendations calling on state, provincial and local governments to adopt a range of policies to govern financial planning as well as revenue and expense management. Many of these policies were first recommended in 1998 by the National Advisory Council on State and Local Budgeting, and have also been endorsed by other governmental associations, academia, and labor organizations.<sup>3</sup>

By adopting and following the kinds of formal financial planning and management policies recommended by the GFOA, Michigan local governments, particularly those with more complex operations and finances, can increase fiscal stability by ensuring continuity in approaches even when there is turnover among elected and appointed officials. And in addition to other benefits, written financial policies can help ensure long-term planning that reduces potential service disruptions caused by revenue shortfalls or by the need to boost capital spending at odd intervals.

To learn more about how local governments in Michigan approach these issues, the Spring 2014 Michigan Public Policy Survey (MPPS) asked local officials a series of questions about their jurisdictions’ financial planning and management. The policy recommendations covered in the survey are listed in *Table 1*.

**Table 1**  
GFOA financial planning and management policy recommendations included on the Spring 2014 MPPS

<b>Long-Range Planning for Operating Budgets:</b> policy/policies to assess long-term financial implications of operating budgets
<b>Long-Range Planning for Capital Budgets:</b> policy/policies to assess long-term financial implications of capital budgets
<b>Asset Inventory:</b> regularly updated inventory and assessment of the condition of all major capital assets (e.g., buildings, water and sewer, major equipment, etc.)
<b>Fees and Charges:</b> specific policy/policies for determining fees and charges
<b>One-Time Revenues:</b> policy/policies limiting the use of one-time revenues (e.g., from sale of government assets, grant monies, etc.) for ongoing expenditures
<b>Unpredictable Revenues:</b> policy/policies on the use of unpredictable revenues (e.g., interest income, legal settlements, etc.)
<b>General Fund Balance:</b> policy/policies that specify the level of unrestricted fund balance that should be maintained in the general fund
<b>Reserve or Stabilization Accounts or Other Fund Reserves:</b> policy/policies to maintain a prudent level of financial resources to weather temporary revenue shortfalls or one-time expenditures
<b>Debt Level and Capacity:</b> policy/policies on the maximum amount of debt and debt service that should be outstanding at any time (beyond state requirements)
<b>Balanced Budget Policy:</b> commitment to a balanced budget and disclosure when deviations occur (beyond state requirements)



## In most financial areas, few Michigan local governments have formal policies, although many follow specific practices

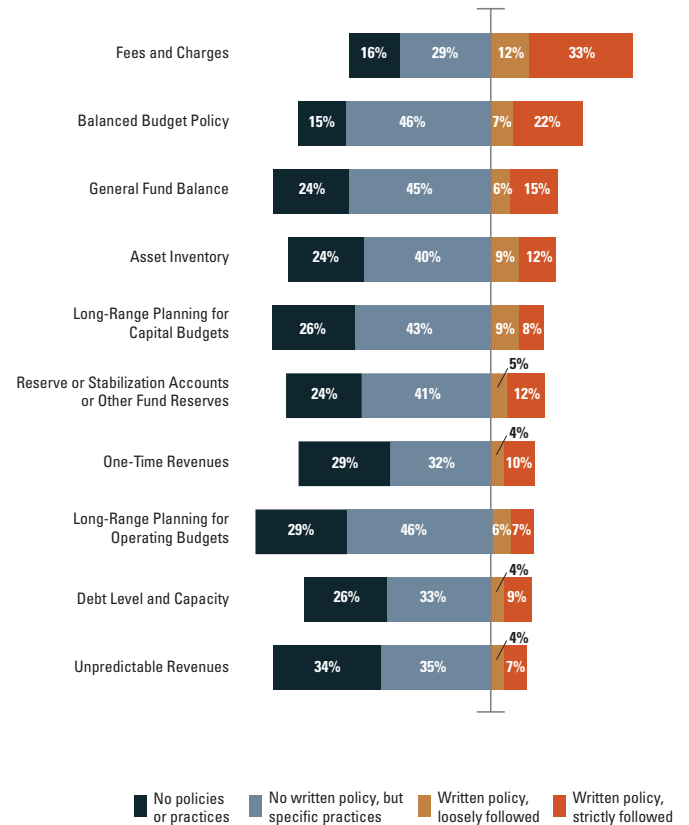
The Spring 2014 MPPS asked officials to identify their governments’ approaches to a range of financial planning and management policies, choosing from the following response options for each: (1) the jurisdiction has a written policy that is strictly followed; (2) the jurisdiction has a written policy that is loosely followed; (3) the jurisdiction has no written policy, but follows specific practices; or, (4) the jurisdiction has no specific policies or practices. (Note: “not applicable” and “don’t know” options were also available.)

Among the financial policies included on the MPPS, local officials are most likely to report their governments have a formal written policy for determining fees and charges, with nearly half of local officials saying their jurisdiction has either a strictly-followed (33%) or loosely-followed (12%) written policy (see *Figure 1*). Another 29% of jurisdictions report that, while they have no written policies, they do follow specific practices. Only 16% say they have no particular policies or practices that govern the setting of fees and charges in their jurisdictions.

Over a quarter (29%) of Michigan’s local governments report they have written policies concerning balanced budgets that go beyond what is required by the State of Michigan. Another 46% of jurisdictions report that while they have no written policies on balanced budgets beyond state requirements, they do follow specific practices.

Conversely, local governments are least likely to report having formal written policies governing the use of unpredictable revenues, such as interest income, which can fluctuate frequently. Only 11% of jurisdictions report having a written policy governing the use of such funds, and only 7% say they strictly follow these policies. In addition, more than one-third (34%) of jurisdictions say they have no policies or practices at all concerning these revenues.

**Figure 1**  
Percentage of jurisdictions that have adopted formal policies regarding specific areas of government financial planning and management



Note: responses for “not applicable” and “don’t know” not shown

The adoption of more formal written policies differs widely in some areas based on jurisdiction size, with large jurisdictions being significantly more likely than small ones to report having written policies. For example, when it comes to the appropriate level of general fund balance to maintain, 54% of the state's largest jurisdictions—those with more than 30,000 residents—report having written policies, compared to just 15% of the state's smallest jurisdictions—those with fewer than 1,500 residents.

It may not be surprising that large jurisdictions are more likely to have adopted a range of financial policies, since they have more complex finances and operations, while smaller jurisdictions tend to have fewer and more stable revenue streams, fewer unpredictable expenses, fewer capital assets, and are less likely to enter into debt. In addition, larger jurisdictions may benefit more from policy-driven governance, and presumably also tend to have more policies on other topics beyond finances as well.

On the other hand, for at least two of the financial topics—how to determine fees and charges and what to do with unpredictable revenues—there are less significant differences between large and small jurisdictions. For example, the largest jurisdictions (47%) are not much more likely than the smallest (41%) to report having written policies on determining fees and charges.

Further detailed breakdowns can be found in this report's appendix.



## A majority of local governments report their approaches to financial planning and management have become increasingly formal

The MPPS also asked local officials about changes in the formality of their approaches to financial management policies and practices. Overall, the majority of Michigan jurisdictions (53%) report that their policies and practices have become more formalized during the last five years, while only 1% of jurisdictions say they have become less formal in their financial management (see *Figure 2a*).

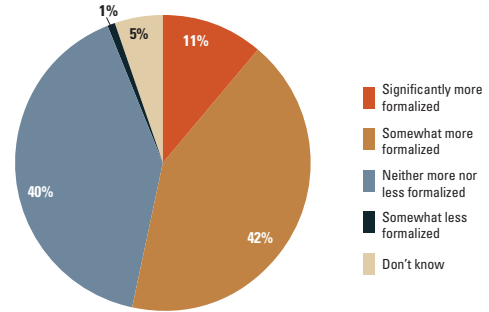
Given their larger and more specialized staffs, it may not be surprising that bigger jurisdictions are more likely than smaller ones to report increasingly formal approaches to managing their finances. Nearly three-quarters (72%) of the state’s largest jurisdictions report they have become more formal in their approaches to financial management policies and practices over the past five years. Still, almost half (48%) of the state’s smallest jurisdictions also report that their financial management has become more formal during the same period (see *Figure 2b*).

By jurisdiction type, counties (65%) are more likely than cities (58%), villages (56%), or townships (50%) to report that they have become more formal in their approach to financial management over the past five years (see *Figure 2c*).

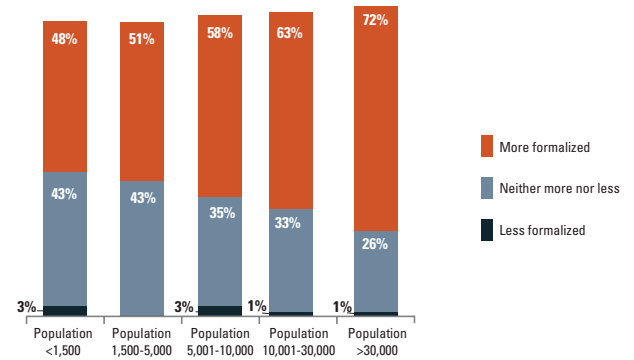
More than 500 respondents to the Spring 2014 MPPS provided a combined 830 comments describing factors that have influenced a change in their jurisdictions’ financial planning and management. Local officials identified a wide array of reasons their jurisdictions have moved to either more or less formal financial management policies or practices.

The most common set of factors that local leaders point to as motivating a more formal approach to financial management are fiscal pressures related to the Great Recession, decreased state revenue sharing, decreased tax and other revenues, and increased costs. In addition, respondents frequently note that changes in leadership (elected or appointed) that bring in new actors with either more professional experience or commitment to more formalized procedures, as well as training and growing experience for current personnel, have promoted more formal financial planning and management in their jurisdictions.

**Figure 2a**  
Percentage of jurisdictions reporting they have adopted more or less formalized financial planning and management policies over the past five years

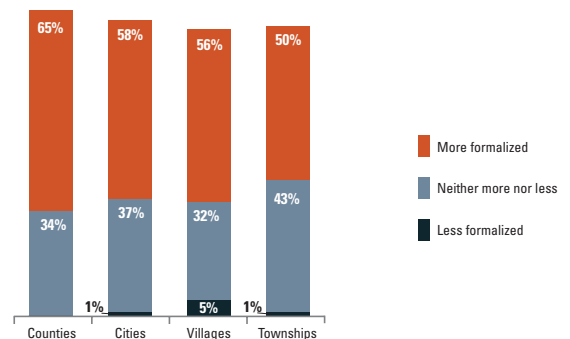


**Figure 2b**  
Percentage of jurisdictions reporting they have adopted more or less formalized financial planning and management policies over the past five years, by jurisdiction size



Note: responses for “don’t know” not shown

**Figure 2c**  
Percentage of jurisdictions reporting they have adopted more or less formalized financial planning and management policies over the past five years, by jurisdiction type



Note: responses for “don’t know” not shown

Other factors commonly cited as encouraging more policy-driven approaches include: requirements imposed by external sources, including the state of Michigan's short-lived Economic Vitality Incentive Program (EVIP); a desire to increase transparency in the budget process; growing influence of engaged citizens; commitment to best practices; following recommendations of auditors; and reactions to prior problems with financial management.

Among the few local leaders who did specify that their jurisdictions have become less formal in their financial management, the most common factor identified is a change in personnel. This may further illustrate that turnover in personnel can lead to significant changes in a jurisdiction's approach to financial management, for better or worse. By codifying financial policy in written form, local governments can reduce the instability introduced by changes in individual managers or elected boards.

### Voices Across Michigan

#### Quotes from local leaders regarding factors that have influenced their jurisdiction's move to more formal financial management policies or practices

"The recent downturn in the economy has made our city more fiscally cognizant. In addition, the future pension obligations are causing us to look for longer term budgeting. This year we have been deliberate in reviewing the five year projected income / expense (particularly pension liabilities)."

"I am a professional manager. I believe in sound financial decisions, and adopting best practices. I also keep my board very informed about our fiscal picture. We have adopted policies when prudent, and have steered towards certain identified bench marks to improve our financial situation."

"The City continues to experience significant declines in taxable value and tax revenues... We unfortunately see this trend as continuing for the next several years. These declines as well as lost state revenue sharing monies have influenced the City's financial management policies. Unfortunately, we have fewer employees in key positions to assist in planning for our future and working to adopt stronger policies. We have become survival-mode motivated."

"Financial strains on the budget have required the [County] Board to adopt more formal management practices."

"Great leadership of past and current City Manager, giving direction to the City Council. The development of a long- and short-range strategic plan - which dictates the spending areas / departments and specific projects. We are strict about not spending - even when tempted - if the ranking of items do not meet the strategic plan. Good leadership and strict policy."

"Previous [elected leadership] spent any excess funds on projects without having any concern for the future. The previous [administrator] was not interested in any financial planning; the [elected leadership] was complacent and not interested in change. A new [administrator] and new [elected leadership] have made the changes and intend to 'keep tightening the ropes.' It is our belief that we have a responsibility to manage funds for the future as well as the present. It is unfortunate that a change in staff or [elected leadership] could interfere with these plans, we are trying to formalize using resolutions and policies in the hopes that this would inhibit unnecessary changes to plans or policies."

"The desire to have more comprehensive information in the hands of the decision-makers and more complete information available for the public."

"The ability to have all employees, besides managers to see a financial snapshot of the Township."

"The implementing of EVIP has necessitated the City's moving to a more formal approach, since many of these changes will have long term impacts on both the fund balance and daily operations. In a five year look we have lost in revenue sharing dollars... which would have had a much more serious impact had we not been proactive in our budget reduction efforts."



## Conclusion

In order to foster best practices, the Government Finance Officers Association (GFOA) and other organizations have recommended that local governments formally adopt a range of policies related to financial planning and management. Increased formalization of financial planning and management policies can provide local governments with greater fiscal stability through long-term planning and consistency across changes in personnel, along with other benefits.

However, the MPPS finds that while many local governments in Michigan report having at least some specific practices or guidelines regarding their financial planning and management, relatively few have formal written policies. Even among those that do have written policies, in some cases local officials report that they are not strictly followed. While this leaves room for significant improvement in how Michigan local governments approach financial management, the MPPS also finds that a majority of local officials indicate that their financial management has already become more formalized over the past five years, and almost none report it has become less formal.

## Notes

1. *Uniform Budgeting and Accounting Act*. State of Michigan Public Act 2 (1968). Retrieved from <http://legislature.mi.gov/doc.aspx?mcl-act-2-of-1968>
2. State of Michigan Department of Treasury. (2014). *Summary of statutes involving local units of government*. Retrieved from [http://michigan.gov/treasury/0,1607,7-121-1751\\_51556-199202--,00.html](http://michigan.gov/treasury/0,1607,7-121-1751_51556-199202--,00.html)
3. Government Finance Officers Association. (2001). *Adopting financial policies*. Chicago, IL: Government Finance Officers Association of the United States and Canada. Retrieved from <http://www.gfoa.org/adopting-financial-policies>

## Survey Background and Methodology

The MPPS is a biannual survey of each of Michigan's 1,856 units of general purpose local government, conducted once each spring and fall. While the spring surveys consist of multiple batteries of the same "core" fiscal, budgetary and operational policy questions and are designed to build-up a multi-year time-series of data, the fall surveys focus on various other topics.

In the Spring 2014 iteration, surveys were sent by the Center for Local, State and Urban Policy (CLOSUP) via the internet and hardcopy to top elected and appointed officials (including county administrators and board chairs, city mayors and managers, village presidents and managers, and township supervisors, clerks, and managers) from all 83 counties, 277 cities, 256 villages, and 1,240 townships in the state of Michigan.

The Spring 2014 wave was conducted from April 8 to June 10, 2014. A total of 1,344 jurisdictions in the Spring 2014 wave returned valid surveys (67 counties, 211 cities, 175 villages, and 891 townships), resulting in a 72% response rate by unit. The margin of error for the survey for the survey as a whole is +/- 1.4%. The key relationships discussed in the above report are statistically significant at the  $p < .05$  level or below, unless otherwise specified. Missing responses are not included in the tabulations, unless otherwise specified. Some report figures may not add to 100% due to rounding within response categories. Quantitative data are weighted to account for non-response. Contact CLOSUP staff for more information.

Detailed tables of the data analyzed in this report broken down three ways—by jurisdiction type (county, city, township, or village); by population size of the respondent's community; and by the region of the respondent's jurisdiction—will soon be available online at the MPPS homepage: <http://closup.umich.edu/mpps.php>

The survey responses presented here are those of local Michigan officials, while further analysis represents the views of the authors. Neither necessarily reflects the views of the University of Michigan, or of other partners in the MPPS.

## Appendix

Jurisdictions' policies regarding specific areas of government financial planning and management, by jurisdiction size

	Have a Written Policy, Strictly Followed					Total
	<1500	1500-5000	5001-10000	10001-30000	>30000	
Asset Inventory	8%	9%	19%	20%	36%	<b>12%</b>
Balanced Budget Policy	17%	20%	25%	26%	53%	<b>22%</b>
Debt Level and Capacity	7%	8%	9%	12%	21%	<b>9%</b>
Fees and Charges	29%	33%	43%	32%	41%	<b>33%</b>
General Fund Balance	9%	12%	21%	25%	44%	<b>15%</b>
Long-Range Planning for Capital Budgets	3%	5%	13%	20%	28%	<b>8%</b>
Long-Range Planning for Operating Budgets	3%	5%	13%	10%	21%	<b>7%</b>
One-Time Revenues	9%	8%	16%	12%	21%	<b>10%</b>
Reserve or Stabilization Accounts or Other Fund Reserves	9%	9%	12%	22%	29%	<b>12%</b>
Unpredictable Revenues	6%	7%	8%	8%	16%	<b>7%</b>

	Have a Written Policy, Loosely Followed					Total
	<1500	1500-5000	5001-10000	10001-30000	>30000	
Asset Inventory	8%	8%	10%	13%	20%	<b>9%</b>
Balanced Budget Policy	6%	7%	6%	10%	7%	<b>7%</b>
Debt Level and Capacity	2%	5%	8%	4%	11%	<b>4%</b>
Fees and Charges	12%	13%	10%	17%	6%	<b>12%</b>
General Fund Balance	6%	5%	5%	10%	10%	<b>6%</b>
Long-Range Planning for Capital Budgets	5%	8%	13%	15%	19%	<b>9%</b>
Long-Range Planning for Operating Budgets	5%	5%	9%	11%	12%	<b>6%</b>
One-Time Revenues	4%	4%	5%	4%	6%	<b>4%</b>
Reserve or Stabilization Accounts or Other Fund Reserves	4%	5%	7%	8%	10%	<b>5%</b>
Unpredictable Revenues	4%	4%	9%	5%	2%	<b>4%</b>





	Have No Written Policy, But Follow Specific Practices					Total
	<1500	1500-5000	5001-10000	10001-30000	>30000	
Asset Inventory	40%	40%	37%	47%	29%	<b>40%</b>
Balanced Budget Policy	48%	48%	48%	45%	27%	<b>46%</b>
Debt Level and Capacity	29%	34%	38%	47%	36%	<b>33%</b>
Fees and Charges	26%	30%	28%	38%	41%	<b>29%</b>
General Fund Balance	42%	49%	43%	49%	31%	<b>45%</b>
Long-Range Planning for Capital Budgets	42%	44%	44%	47%	43%	<b>43%</b>
Long-Range Planning for Operating Budgets	43%	48%	42%	52%	50%	<b>46%</b>
One-Time Revenues	26%	33%	35%	44%	46%	<b>32%</b>
Reserve or Stabilization Accounts or Other Fund Reserves	38%	43%	42%	44%	37%	<b>41%</b>
Unpredictable Revenues	32%	35%	40%	40%	45%	<b>35%</b>

	Have No Specific Policies or Practices					Total
	<1500	1500-5000	5001-10000	10001-30000	>30000	
Asset Inventory	23%	28%	25%	16%	12%	<b>24%</b>
Balanced Budget Policy	17%	15%	13%	15%	8%	<b>15%</b>
Debt Level and Capacity	26%	27%	27%	24%	19%	<b>26%</b>
Fees and Charges	17%	16%	13%	11%	11%	<b>16%</b>
General Fund Balance	29%	24%	22%	13%	11%	<b>24%</b>
Long-Range Planning for Capital Budgets	30%	29%	20%	15%	9%	<b>26%</b>
Long-Range Planning for Operating Budgets	31%	32%	25%	23%	14%	<b>29%</b>
One-Time Revenues	27%	31%	30%	36%	22%	<b>29%</b>
Reserve or Stabilization Accounts or Other Fund Reserves	25%	25%	26%	18%	14%	<b>24%</b>
Unpredictable Revenues	31%	36%	30%	42%	29%	<b>34%</b>

## Previous MPPS reports

Most Michigan local officials are satisfied with their privatized services, but few seek to expand further (November 2014)

Michigan local governments finally pass fiscal health tipping point overall, but one in four still report decline (October 2014)

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Public sector unions in Michigan: their presence and impact according to local government leaders (August 2011)

Despite increased approval of state government performance, Michigan's local leaders are concerned about the state's direction (August 2011)

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Local leaders are mostly positive about intergovernmental cooperation and look to expand efforts (March 2011)

Local government leaders say most employees are not overpaid, though some benefits may be too generous (February 2011)

Local government leaders say economic gardening can help grow their economies (November 2010)

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Michigan local governments actively promote U.S. Census participation (August 2010)

Fiscal stimulus package mostly ineffective for local economies (May 2010)

Fall 2009 key findings report: educational, economic, and workforce development issues at the local level (April 2010)

Local government officials give low marks to the performance of state officials and report low trust in Lansing (March 2010)

Local government fiscal and economic development issues (October 2009)

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The **Center for Local, State, and Urban Policy (CLOSUP)**, housed at the University of Michigan's Gerald R. Ford School of Public Policy, conducts and supports applied policy research designed to inform state, local, and urban policy issues. Through integrated research, teaching, and outreach involving academic researchers, students, policymakers and practitioners, CLOSUP seeks to foster understanding of today's state and local policy problems, and to find effective solutions to those problems.

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