

A RESOLUTION AMENDING THE 2023 GENERAL FUND AND NON-GENERAL FUND BUDGETS  
WASHTENAW COUNTY BOARD OF COMMISSIONERS

November 15, 2023

*Prepared by Tina Gavalier, Chief Financial Officer, Finance Department*

WHEREAS, Administration has committed to partner with the Board and with the organization to monitor any major impacts on the 2023 budget and present these findings and recommendations to the Board of Commissioners on a quarterly basis; and

WHEREAS, Board of Commissioner authorization is needed to make program budget revisions for amounts greater than \$100,000 or over 10%, whichever is less; and

WHEREAS, on November 16, 2022, the Board of Commissioners approved Resolution #22-216 that adopted the 2023-2026 Quadrennial Budget; and

WHEREAS, on June 7, 2023, the Board of Commissioners approved #23-113 that approved both structural and general fund adjustments to do the following:

- Structural Revenue Adjustments
  - Increasing property tax revenues within the tax revenue category and personal services expenditures in the amount of \$ 4,549,986 in 2023, \$ 4,662,690 in 2024, \$ 4,756,546 in 2025, and \$ 4,786,818 in 2026 for the 2023-2026 General Fund Budget
  - Increasing state revenues for Michigan Marijuana Revenue and State Liquor Tax revenues in the amount of \$ 1,653,261 in 2023, \$ 964,623 in 2024, \$ 964,623 in 2025 and \$ 964,623 in 2026
- Structural Expenditure Adjustments
  - Increasing personal services in amounts that match the property tax dollars change given the wage increases tied to the 2023 GF Property tax rate
  - Increasing substance abuse activities tied to 40% of the state liquor tax revenues for \$119,738 in 2023 and \$6,265 in 2024-2026
  - Increased animal services contract costs for \$455,000 per year
  - Implementation of the 3052 PDQs for \$113,711 in 2023 growing to \$211,948 in 2026
  - Increased personal services reserves for \$851,101 in 2023, \$81,120 in 2024, \$80,144 in 2025 and \$79,462 in 2026
- Non-Structural Budget Adjustment to increase planned use of fund balance from the 2022 unspent compensation reserves for utilization in 2023 at the discretion of the administrator for lump sum payments; and

WHEREAS, during the 2023 fiscal year, financial outlook and budget forecast update reports will be presented November 15, 2023 to the Board of Commissioners outlining the major factors contributing to fluctuations in the General Fund and Non-General Fund Budgets throughout the year; and

WHEREAS, during the 3<sup>rd</sup> quarter review it was identified that there are some non-structural budget adjustments for the General Fund and Non-General Funds; and

WHEREAS, the General Fund is being adjusted for increased state revenue for the personal property tax reimbursement by \$932,281 and to reduce the District Court's Fees & Services budget by the same amount in alignment with the recommended budget before the Board of Commissioners; and

WHEREAS, the Sheriff Revenue Surplus fund need a budget adjustment for \$3,738,048 to fund \$1,578,240 for the Sheriff's portion of Premium Pay as well as \$1,982,808 in Sheriff projects including the Key Control Systems for the jail for \$60,808, renovation of the old dispatch area for \$392,000, installing new gates and cameras at the ITR for \$75,000, installing new duress alarms for \$333,000, boat replacement for marine safety for \$77,000, painting and ceiling repairs in the jail for \$120,000, cameras for the jail for \$102,000, technology improvements for \$90,000, equipment (such as bolt cutters, shields and armor plates) for \$233,000 and additional potential projects in Q4 for \$500,000; and

WHEREAS, the Sheriff Community engagement funds need two adjustments, \$12,000 in increased local revenue and part-time temporary expenses for the Peer 2 Peer program and \$50,000 in transfers in and contracted services expenditures for Sheriff Community Engagement; and

WHEREAS, the Sheriff PA 302 Training funds need a \$10,000 budget adjustment from planned use of fund balance to cover increased training expenses above the original budget in 2023; and

WHEREAS, the OCED General Fund and HUD Home funds need to be adjusted for a planned use of fund balance of \$250,976 from the OCED General Fund fund balance to transfer to the HUD Home fund to fund a subrecipient monitoring issue while attempts to recoup these funds are underway with Corporation Counsel; and

WHEREAS, the Facilities Replacement fund has a number of projects that were budgeted in previous years, but were not completed until 2023 and therefore need a budget adjustment of \$185,132 to be spread to \$68,501 in Other Services & Charges and \$116,631 in Capital Outlay; and

WHEREAS, this matter has been reviewed by Corporation Counsel, Facilities Management, Finance Department, Human Resources, Information Technology, and the County Administrator's Office; and

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby amends the 2023 General Fund and Non-General Funds Budgets as attached hereto and made a part hereof.

**WASHTENAW COUNTY**  
**2023 General Fund**  
**(1010)**

	2023 Current Budget	2023 Recommended Budget	Variance
Revenues:			
40 Taxes & Penalties	98,667,349	98,667,349	-
45 Licenses & Permits	448,817	448,817	-
50 Federal/State/Local Revenue	16,700,525	17,632,806	932,281
60 Fees & Services	23,246,483	22,314,202	(932,281)
65 Fines & Forfeitures	1,012,100	1,012,100	-
66 Interest Revenue	202,270	202,270	-
67 Other Revenue & Reimbursement	10,345,727	10,345,727	-
69 Transfers In	2,114,915	2,114,915	-
<b>Total Revenue and Other Sources</b>	<b>152,738,186</b>	<b>152,738,186</b>	<b>-</b>
Expenditures:			
70 Personal Services	95,935,031	95,935,031	-
75 Supplies	1,597,381	1,597,381	-
80 Other Services & Charges	15,151,685	15,151,685	-
95 Internal Service Charges	1,325,127	1,325,127	-
98 Reserves	300,000	300,000	-
99 Transfers Out/Appropriations	38,428,962	38,428,962	-
<b>Total Expenditures and Other Uses</b>	<b>152,738,186</b>	<b>152,738,186</b>	<b>-</b>

**Sheriff Revenue Surpluses  
(1310)**

	2023 Current Budget	2023 Recommended Budget	Variance
Revenues:			
67 Other Revenue & Reimbursement	331,000	3,892,048	3,561,048
Total Revenue and Other Sources	331,000	3,892,048	3,561,048
Expenditures:			
70 Personal Services	-	1,578,240	1,578,240
75 Supplies	31,000	31,000	-
80 Other Services & Charges	50,000	873,000	823,000
96 Capital Outlay	250,000	1,409,808	1,159,808
Total Expenditures and Other Uses	331,000	3,892,048	3,561,048

**Sheriff Community Engagement  
(1320)**

	2023 Current Budget	2023 Recommended Budget	Variance
Revenues:			
50 Federal/State/Local Revenue	36,000	48,000	12,000
69 Transfers In	100,000	150,000	50,000
Total Revenue and Other Sources	136,000	198,000	62,000
Expenditures:			
70 Personal Services	77,500	89,500	12,000
75 Supplies	33,500	33,500	-
80 Other Services & Charges	25,000	75,000	50,000
Total Expenditures and Other Uses	136,000	198,000	62,000

**Sheriff PA 302 Training  
(1350)**

	<u>2023 Current Budget</u>	<u>2023 Recommended Budget</u>	<u>Variance</u>
Revenues:			
50 Federal/State/Local Revenue	25,000	25,000	-
67 Other Revenue & Reimbursement	-	10,000	10,000
Total Revenue and Other Sources	25,000	35,000	10,000
Expenditures:			
80 Other Services & Charges	<u>25,000</u>	<u>35,000</u>	<u>10,000</u>
Total Expenditures and Other Uses	25,000	35,000	10,000

**OCED General Funds  
(2300)**

	2023 Current Budget	2023 Recommended Budget	Variance
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:			
67 Other Revenue & Reimbursement	20,000	270,976	250,976
69 Transfers In	<u>767,471</u>	<u>767,471</u>	<u>-</u>
 Total Revenue and Other Sources	 787,471	 1,038,447	 250,976
Expenditures:			
70 Personal Services	452,691	452,691	-
75 Supplies	2,000	2,000	-
80 Other Services & Charges	124,373	124,373	-
99 Transfers Out/Appropriations	<u>208,407</u>	<u>459,383</u>	<u>250,976</u>
 Total Expenditures and Other Uses	 787,471	 1,038,447	 250,976

**OCED HUD HOME  
(2500)**

	2023 Current Budget	2023 Recommended Budget	Variance
Revenues:			
69 Transfers In	-	250,976	250,976
Total Revenue and Other Sources	-	250,976	250,976
Expenditures:			
80 Other Services & Charges	-	250,976	250,976
Total Expenditures and Other Uses	-	250,976	250,976

**Facilities Replacements  
(4110)**

	2023 Current Budget	2023 Recommended Budget	Variance
Revenues:			
67 Other Revenue & Reimbursement	-	185,132	185,132
69 Transfers In	471,486	471,486	-
Total Revenue and Other Sources	471,486	656,618	185,132
Expenditures:			
80 Other Services & Charges	-	68,501	68,501
96 Capital Outlay	75,000	191,631	116,631
98 Reserves	(39,625)	(39,625)	-
99 Transfers Out/Appropriations	436,111	436,111	-
Total Expenditures and Other Uses	471,486	656,618	185,132

COMMISSIONER	Y	N	A	COMMISSIONER	Y	N	A	COMMISSIONER	Y	N	A
Beeman	X			Maciejewski	X			Somerville	X		
Hodge	X			Rabhi	X						
LaBarre	X			Sanders	X						
Lyte	X			Scott	X						

CLERK/REGISTER'S CERTIFICATE - CERTIFIED COPY

ROLL CALL VOTE:

9 0 0

STATE OF MICHIGAN )

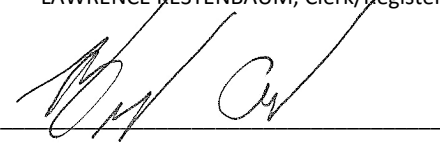
I, Lawrence Kestenbaum, Clerk/Register of said County of Washtenaw and Clerk of Circuit Court for said County, do hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the Washtenaw County Board of Commissioners at a session held at the County Administration Building in the City of Ann Arbor, Michigan, on November 15<sup>th</sup>, 2023, as it appears of record in my office.

COUNTY OF WASHTENAW)<sup>55</sup>:

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said Court at Ann Arbor, this 16<sup>th</sup> day of November 2023.

LAWRENCE KESTENBAUM, Clerk/Register

BY: \_\_\_\_\_



Deputy Clerk



Res. No. 23-197