

A RESOLUTION AMENDING THE 2019-2022 GENERAL FUND BUDGET

WASHTENAW COUNTY BOARD OF COMMISSIONERS

June 5, 2019

WHEREAS, Administration has committed to partner with the Board and with the organization to monitor any major impacts on the 2019 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, a review of the 1st quarter end status of the 2019 fiscal year is now complete and there are on-going structural and nonstructural financial items that impact the 2019-2022 General Fund Budget; and

WHEREAS, within the General Fund, a structural adjustment for 2019-2022 is needed for increased property tax revenues in the amount of \$2.95M with an offset for increasing the salary, fringe benefits in the amount of \$500K, and the undesignated allocation in the amount of \$1.94M; and

WHEREAS, with the General Fund, a nonstructural adjustment for 2019 only is needed for increased allocations in the amount of \$384,795 for Community Mental Health and \$128,861 for the Sheriff's Office; and

WHEREAS, the General Fund will be reimbursed for the mental health expenditures if the State reimburses any portion of the Mental Health Shared Risk corridor expenses for 2018 and beyond; and

WHEREAS, per policy (as adopted per the Budget Resolution #18-0187 on 11-28-18, page 23, section II. D. Item #12) other general fund budget adjustments will be detailed during the administrator's annual surplus/(deficit) options for use/(reductions) recommended in alignment with the Boards budget priorities and principles and will be presented to the Board after the 3rd Quarter Budget Update; and

WHEREAS, as a result of this earmarking the balance of \$1,937,046 will be available for future structural allocations to be discussed and determined upon structurally resolving the Community Mental Health 9-30-19 deficit and as authorized by the Board of Commissioners; and

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

NOW THEREFORE BE IT RESOLVED that the Washtenaw County Board of Commissioners hereby amends the 2019-2022 General Fund Budget as attached hereto and made a part hereof.

**Washtenaw County
2019 - 2022 General Fund
(1010)**

	2019 Current Budget	2019 Recommended Budget	Variance	2020 Current Budget	2020 Recommended Budget	Variance	2021 Current Budget	2021 Recommended Budget	Variance	2022 Current Budget	2022 Recommended Budget	Variance
Revenues:												
40050 Taxes & Penalties	73,058,385	76,009,087	2,950,702	74,152,057	77,107,676	2,955,619	75,262,133	78,222,744	2,960,611	76,388,860	79,354,537	2,965,677
45000 Licenses & Permits	435,686	435,686	-	431,199	431,199	-	436,665	436,665	-	451,317	451,317	-
50000 Federal/State/Local Revenue	12,712,256	12,712,256	-	12,759,294	12,759,294	-	12,767,358	12,767,358	-	12,804,895	12,804,895	-
60000 Fees & Services	22,360,029	22,360,029	-	22,361,860	22,361,860	-	228,565,799	228,565,799	-	22,773,216	22,773,216	-
65000 Fines & Forfeitures	1,012,100	1,012,100	-	1,012,100	1,012,100	-	1,012,100	1,012,100	-	1,012,100	1,012,100	-
66000 Interest Revenue	107,419	107,419	-	107,419	107,419	-	107,419	107,419	-	107,419	107,419	-
67000 Other Revenue & Reimbursemen	2,182,952	2,182,952	-	2,127,365	2,127,365	-	2,126,905	2,126,905	-	2,128,320	2,128,320	-
69500 Transfer In	8,352,145	8,352,145	-	8,422,904	8,422,904	-	8,472,904	8,472,904	-	8,572,904	8,572,904	-
Total Revenue and Other Sources	120,220,972	123,171,674	2,950,702	121,374,198	124,329,817	2,955,619	328,751,283	331,711,894	2,960,611	124,239,031	127,204,708	2,965,677
Expenditures:												
70000 Personal Services	76,690,274	77,319,135	628,861	78,200,899	78,700,899	500,000	79,838,012	80,338,012	500,000	80,856,997	81,356,997	500,000
72500 Supplies	1,568,119	1,568,119	-	1,718,279	1,718,279	-	1,562,279	1,562,279	-	1,711,279	1,711,279	-
80000 Other Services & Charges	12,438,368	14,375,414	1,937,046	12,716,946	15,172,565	2,455,619	12,770,385	15,230,996	2,460,611	12,804,444	15,270,121	2,465,677
94000 Internal Service Charges	1,605,058	1,605,058	-	1,697,632	1,697,632	-	1,801,218	1,801,218	-	1,825,181	1,825,181	-
95000 Capital Outlay	88,625	88,625	-	88,625	88,625	-	88,625	88,625	-	88,625	88,625	-
97000 Debt Service	359,089	359,089	-	-	-	-	-	-	-	-	-	-
98000 Reserves	300,000	300,000	-	650,000	650,000	-	800,000	800,000	-	800,000	800,000	-
99000 Transfers Out/Appropriations	27,171,439	27,556,234	384,795	26,301,817	26,301,817	-	25,890,764	25,890,764	-	26,152,505	26,152,505	-
Total Expenditures and Other Uses	120,220,972	123,171,674	2,950,702	121,374,198	124,329,817	2,955,619	122,751,283	125,711,894	2,960,611	124,239,031	127,204,708	2,965,677