

2023-2026 Recommended Budget

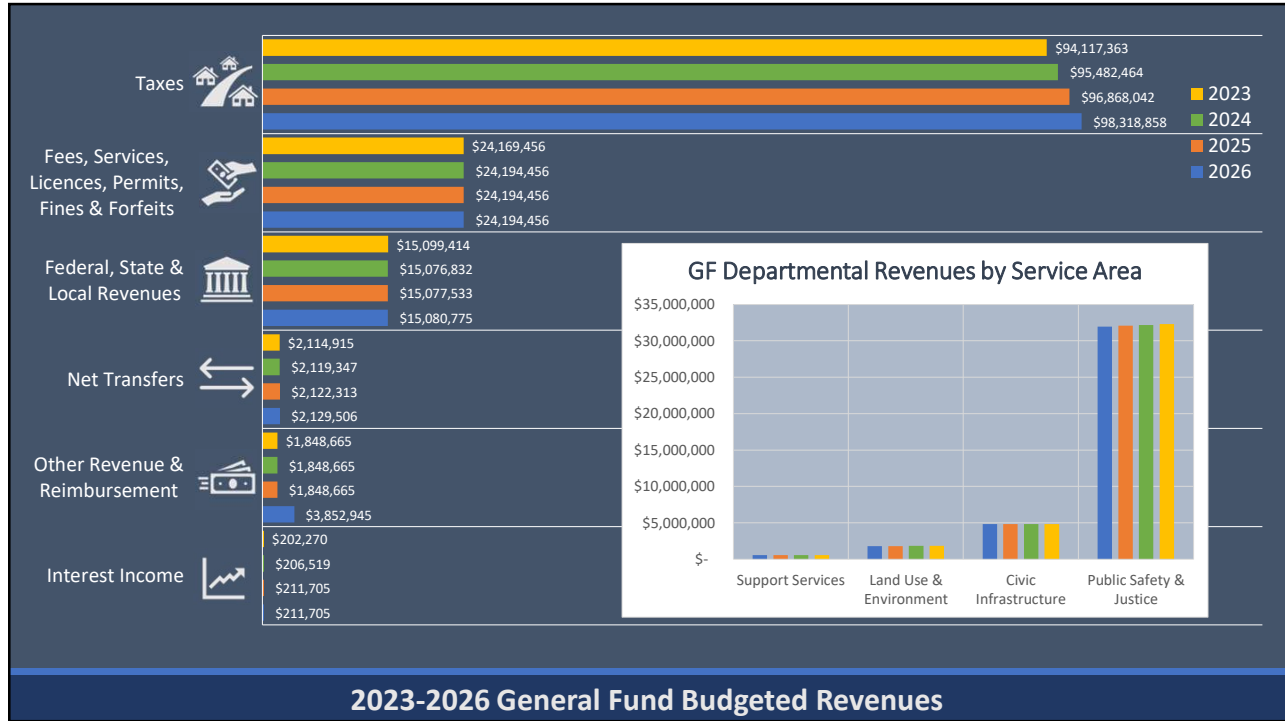
WASHTENAW COUNTY BOARD OF COMMISSIONERS WORKING SESSION
OCTOBER 5, 2022

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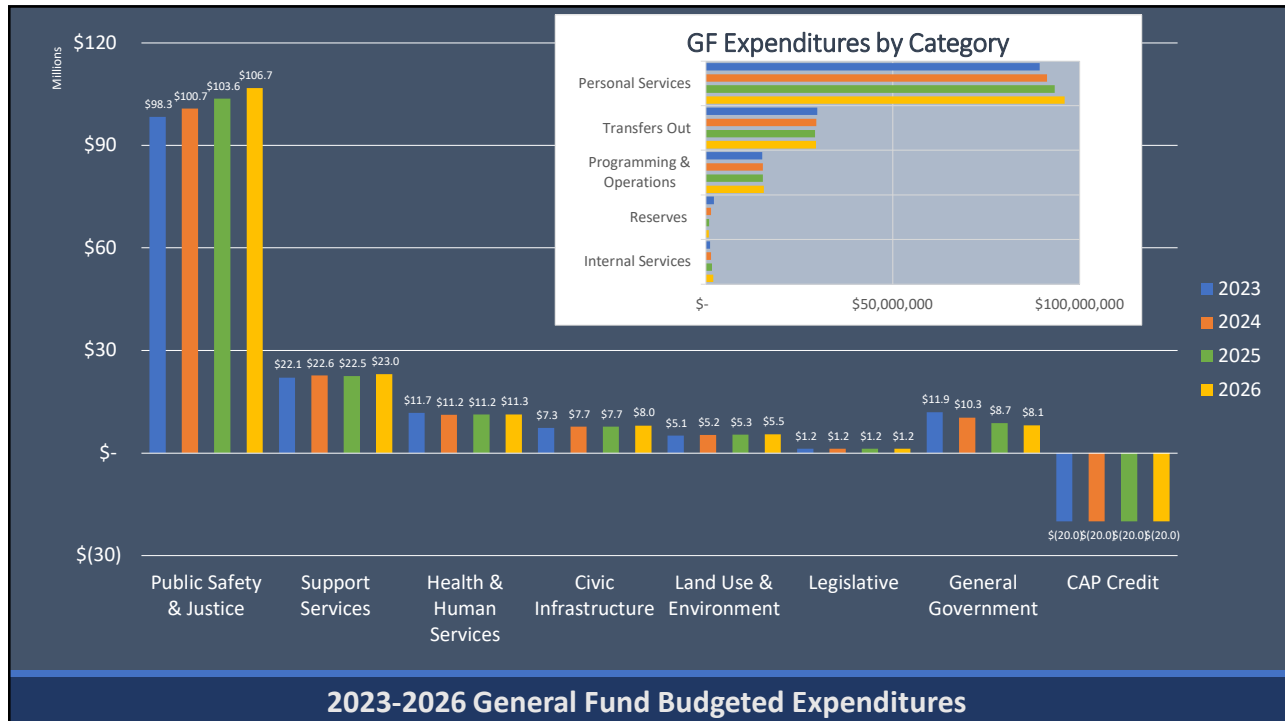
Category	2023 Recommended Budget	2024 Recommended Budget	2025 Recommended Budget	2026 Recommended Budget
Revenues				
Taxes & Penalties	\$ 94,117,363	\$ 95,482,464	\$ 96,868,042	\$ 98,318,858
Licenses & Permits	\$ 448,817	\$ 448,817	\$ 448,817	\$ 448,817
Federal/State/Local Revenue	\$ 15,099,414	\$ 15,076,832	\$ 15,077,533	\$ 15,080,775
Fees & Services	\$ 22,708,539	\$ 22,733,539	\$ 22,733,539	\$ 22,733,539
Fines & Forfeitures	\$ 1,012,100	\$ 1,012,100	\$ 1,012,100	\$ 1,012,100
Interest Revenue	\$ 202,270	\$ 206,519	\$ 211,705	\$ 211,705
Other Revenue & Reimbursement	\$ 1,848,665	\$ 1,848,665	\$ 1,848,665	\$ 3,852,945
Transfers In	\$ 2,114,915	\$ 2,119,347	\$ 2,122,313	\$ 2,129,506
Total Revenues	\$ 137,552,083	\$ 138,928,283	\$ 140,322,714	\$ 143,788,245
Expenditures				
Public Safety & Justice	\$ 98,314,062	\$ 100,693,136	\$ 103,628,205	\$ 106,732,542
Support Services	\$ 22,059,929	\$ 22,628,119	\$ 22,528,167	\$ 23,022,936
Health & Human Services	\$ 11,680,704	\$ 11,178,539	\$ 11,219,405	\$ 11,260,235
Civic Infrastructure	\$ 7,305,325	\$ 7,662,124	\$ 7,677,159	\$ 8,020,879
Land Use & Environment	\$ 5,078,714	\$ 5,227,194	\$ 5,333,994	\$ 5,468,410
Legislative	\$ 1,218,458	\$ 1,225,003	\$ 1,228,160	\$ 1,233,890
General Government	\$ (8,105,109)	\$ (9,685,832)	\$ (11,292,376)	\$ (11,950,647)
Total Expenditures	\$ 137,552,083	\$ 138,928,283	\$ 140,322,714	\$ 143,788,245

2023-2026 General Fund Budget

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Budget Accomplishments

- **Balanced Budget**
- **Incorporates already adopted structural changes from 2022**
- **Technical Required adjustments**
 - Adjusts department budgets and appropriations for projected Salaries, Fringes, PDQs, Fleet and CAP costs
 - Includes required contractual expenditure increases and adjusts central revenues where possible
 - Reserves funding to implement the compensation study
- **Departmental Adjustments**
 - Realigns some department budgets with recent trends
- **Administrator Recommendations**
 - Increases Clerk ROD Revenues with some offsetting expenditures
 - Increase Water Resources FTE by 1.0 which is 95% reimbursable
 - Reserves a non-structural amount for future infrastructure needs

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Budget Adjustment	2023	2024	2025
Barrier Busters Position Created – May 4, 2022 – #22-070			
• Reduce BOC Undesignated Allocation	\$ (76,179)	\$ (77,099)	\$ (78,516)
• Increase Barrier Busters Appropriation	\$ 76,179	\$ 77,099	\$ 78,516
Updated Structural Property Taxes – June 1, 2022 – #22-116 and Increased New Human Services Partnerships – June 1, 2022 – #22-125			
• Increased Property Tax Revenues	\$3,030,107	\$3,048,473	\$3,067,115
• Reserves Property Tax Growth for Personnel cost growth	\$2,837,578	\$2,855,944	\$2,948,586
• Increased Allocation for New Human Services Partnership Funding	\$192,529	\$192,529	\$192,529
Barrier Busters Increased Funding – August 3, 2022 – #22-159			
• Planned Use of Fund Balance	\$ 150,000	\$ 0	\$ 0
• Increased Barrier Busters Appropriation	\$ 150,000	\$ 0	\$ 0
Technical Adjustments between Departments			
• Reduced expenditures from OIM Reorg	\$ (74,000)	\$ (74,000)	\$ (74,000)
• Increased reserves for Personnel cost growth	\$ 74,000	\$ 74,000	\$ 74,000

Structural
Adjustments
made in 2022

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Technical Adjustments	Budget Adjustment	2023	2024	2025
	Revenues			
	• Updated General Revenues	\$1,793,706	\$ 1,798,138	\$1,801,104
	• Updated Planned Use of Fund Balance	\$ (439,670)	\$ 0	\$ (612,054)
Expenses				
	• Updates Salaries & Fringes	\$ 515,763	\$ 406,035	\$ 163,404
	• Updated PDQs	\$ 95,154	\$ 117,436	\$ 136,528
	• Updated Fleet Charges	\$ 380,509	\$ 705,908	\$767,669
	• Updated GF CAP Charges	\$ 549,454	\$ 549,454	\$ 549,454
	• Updated Cost Allocation Plan Credit	\$ (731,682)	\$ (731,682)	\$ (731,682)
	• Updated Appropriations	\$ (1,650,475)	\$ (64,413)	\$ (3,950)
	• Updated Substance Abuse Allocation	\$ 142,305	\$ 142,305	\$ 142,305
	• Required Contractual Increases	\$ 328,950	\$ 323,681	\$ 364,617
	• Updated Planned Contribution to Fund Balance	\$ 1,360,965	\$ 19,633	\$ 65,014

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Departmental Adjustments
<ul style="list-style-type: none"> • Sheriff's Office <ul style="list-style-type: none"> • Reduced overall revenues and expenditures by a net \$405K to reduce the impact of the civil division which is no longer operational • Increased Sheriff Millage Operations in alignment with projected property tax dollars • Treasurer's Office <ul style="list-style-type: none"> • Increased one position from 0.8 FTE to 1.0 FTE • \$2,000 increase in advertising • Reduced postage budget by cost of increased position and advertising costs • Prosecuting Attorney <ul style="list-style-type: none"> • Net neutral reductions in welfare fraud pros revenue and expenditure line-item adjustments • Increased state revenues and decreased federal revenue to match current grants and agreements

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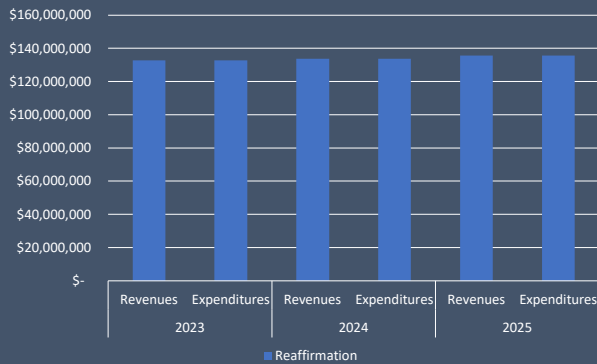
Administrator Recommendations

Budget Adjustment	2023	2024	2025	2026
Revenues				
• Increase Clerk ROD Revenues	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
• Revenue offset for Drain Maint Tech	\$ 77,036	\$ 79,454	\$ 80,155	\$ 83,397
Expenses				
• Increase Clerk Expenditures	\$ 115,000	\$ 100,000	\$ 100,000	\$ 100,000
• Increase 1.0 Drain Maint Tech	\$ 81,090	\$ 83,636	\$ 84,371	\$ 87,787
• Non-structural Infrastructure Allocation	\$ 785,996	\$ 767,711	\$ 173,584	\$ 173,584

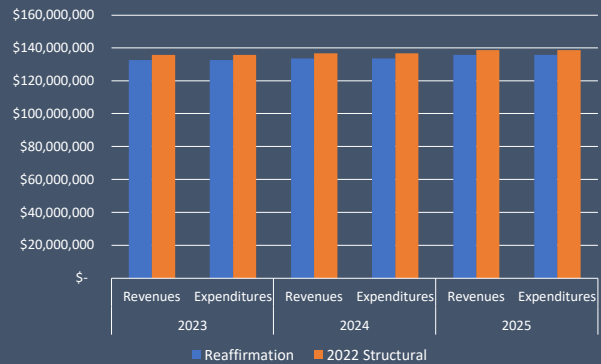
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General Fund Budget Through Levels

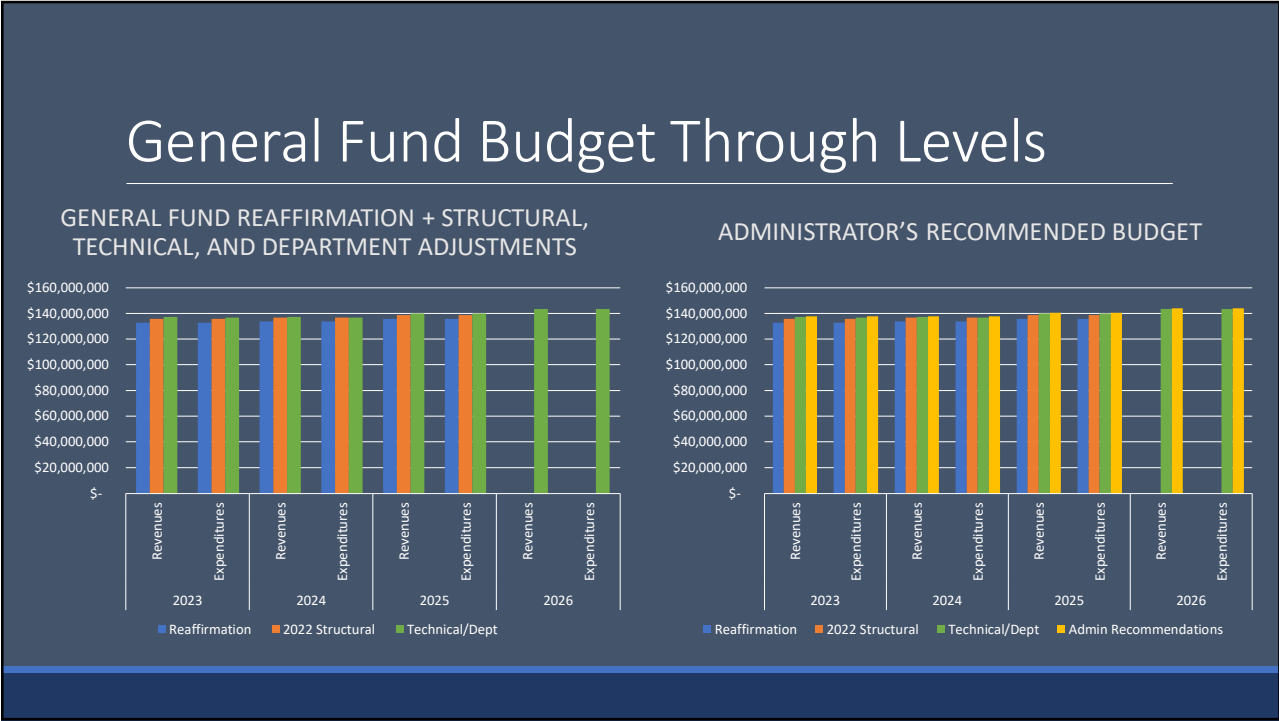
GENERAL FUND REAFFIRMATION



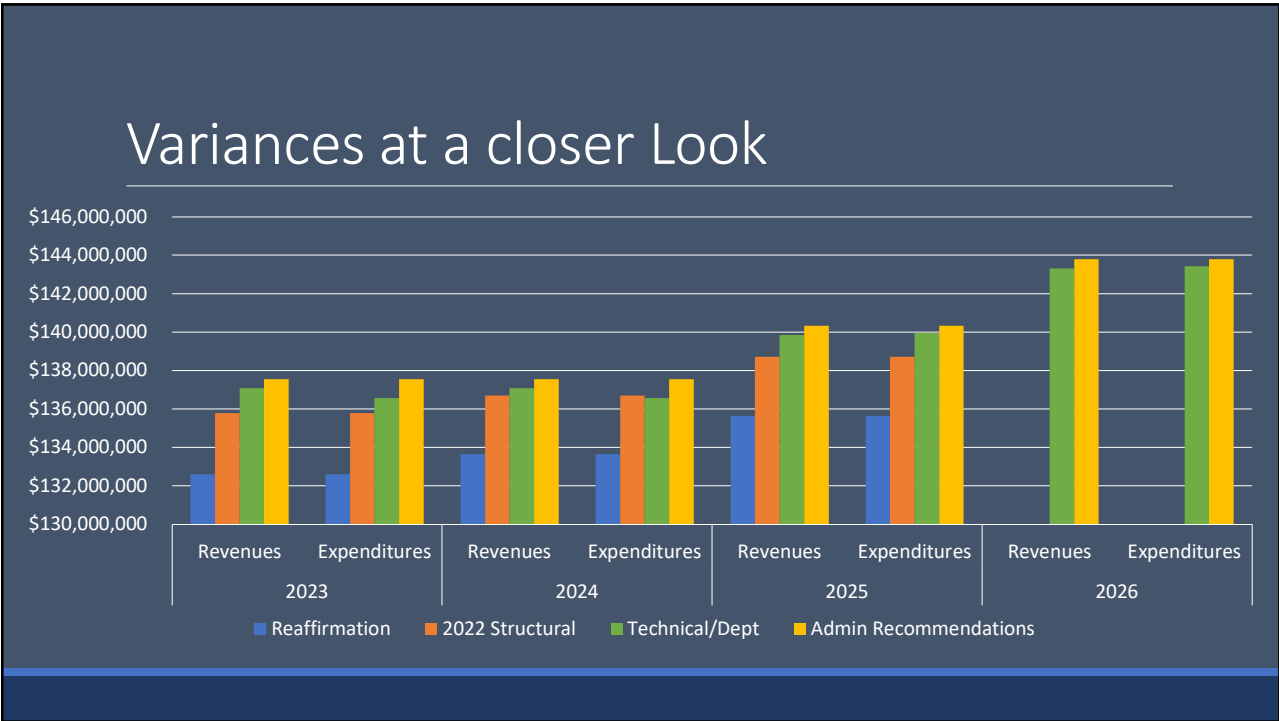
GENERAL FUND REAFFIRMATION + STRUCTURAL ADJUSTMENTS



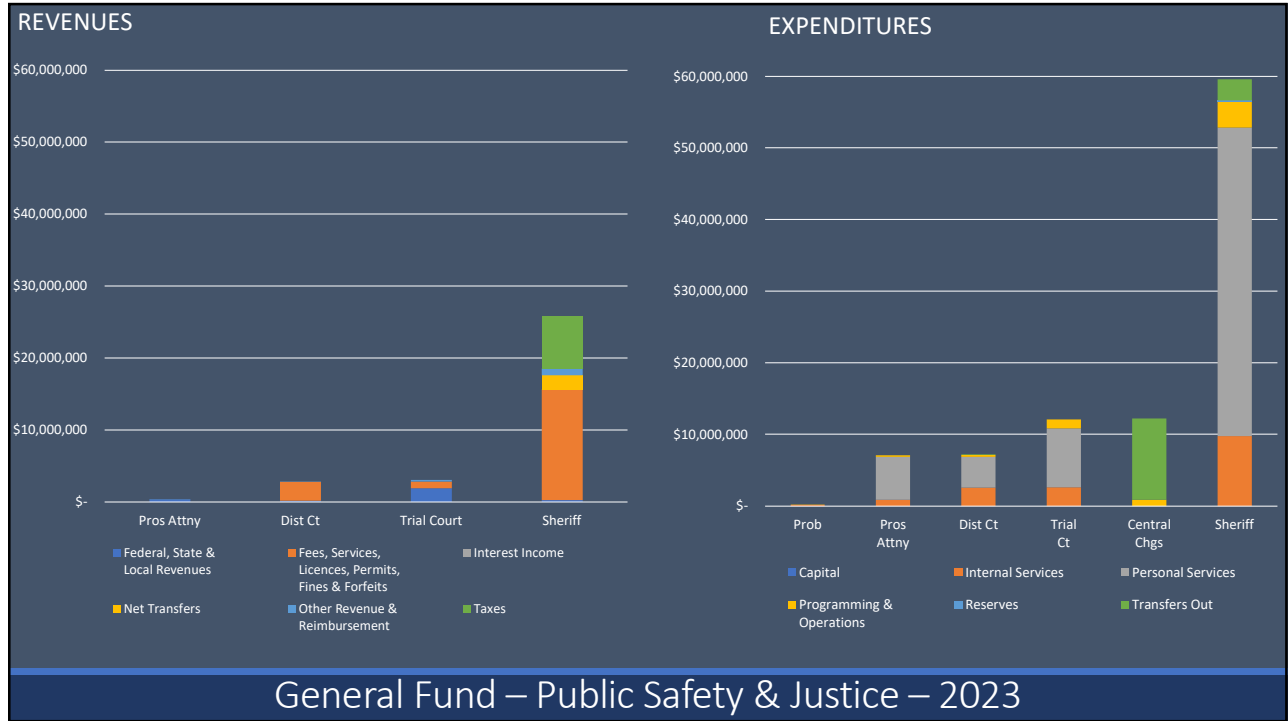
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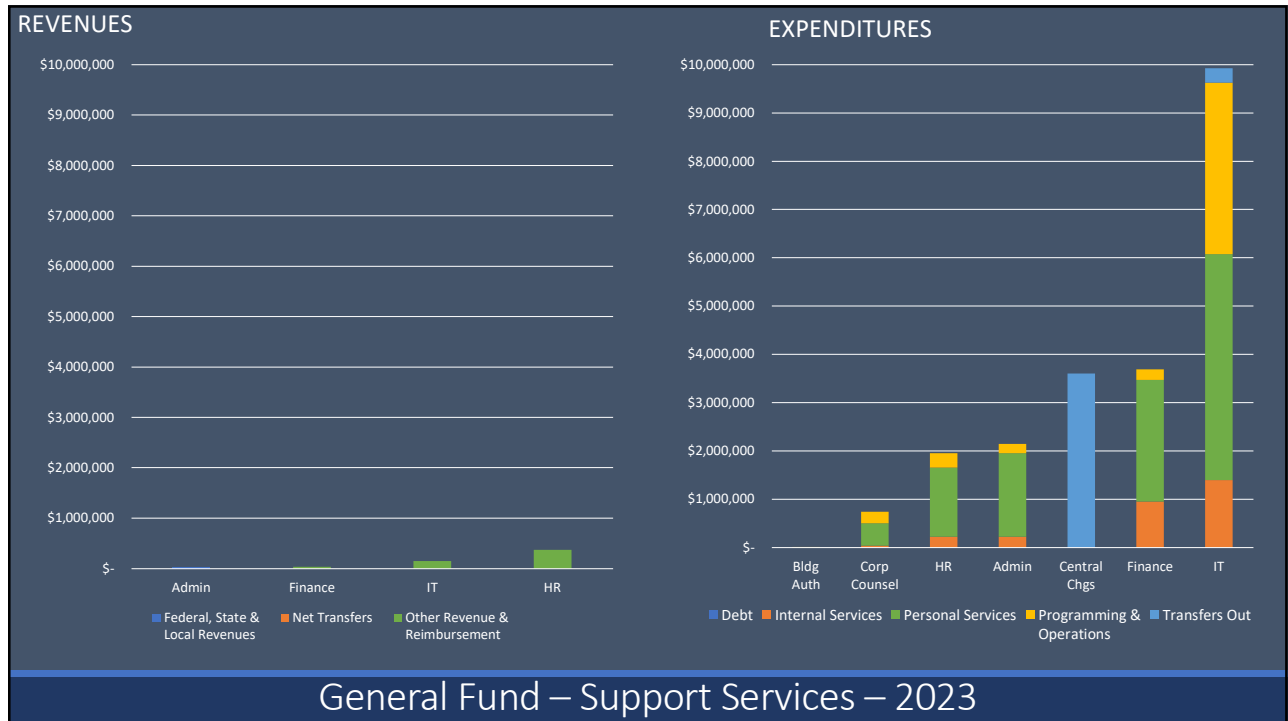
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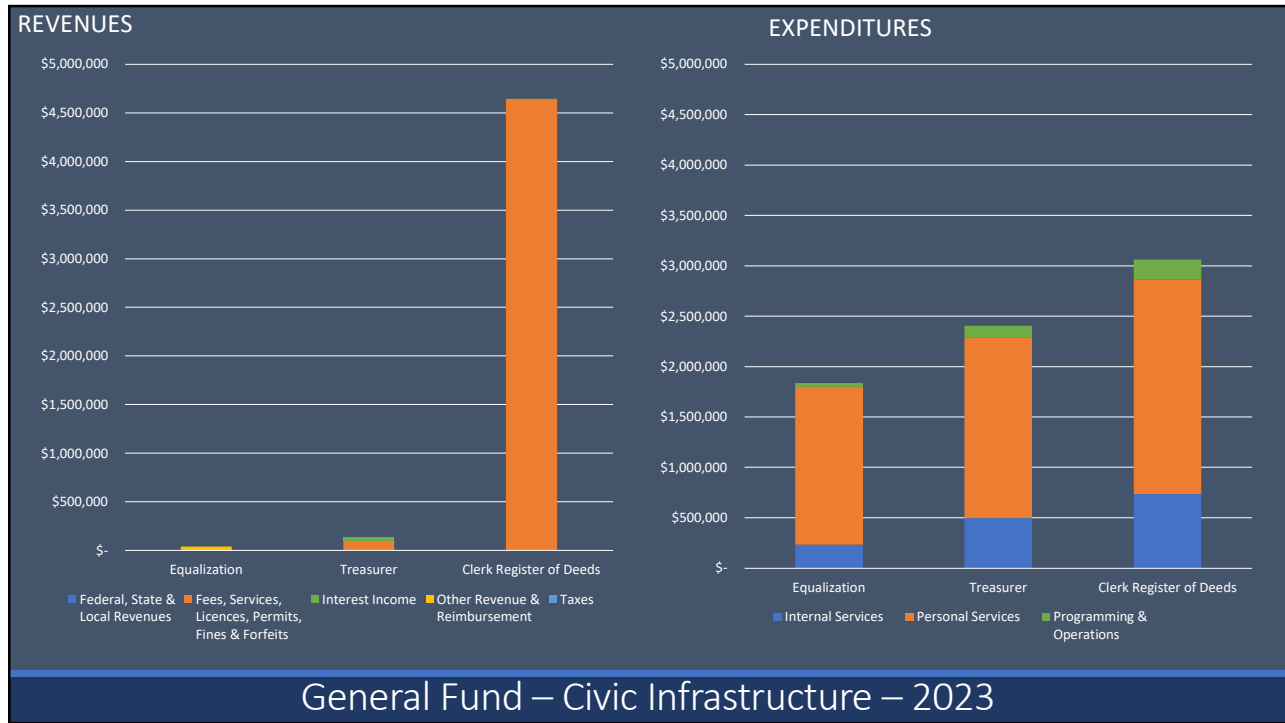
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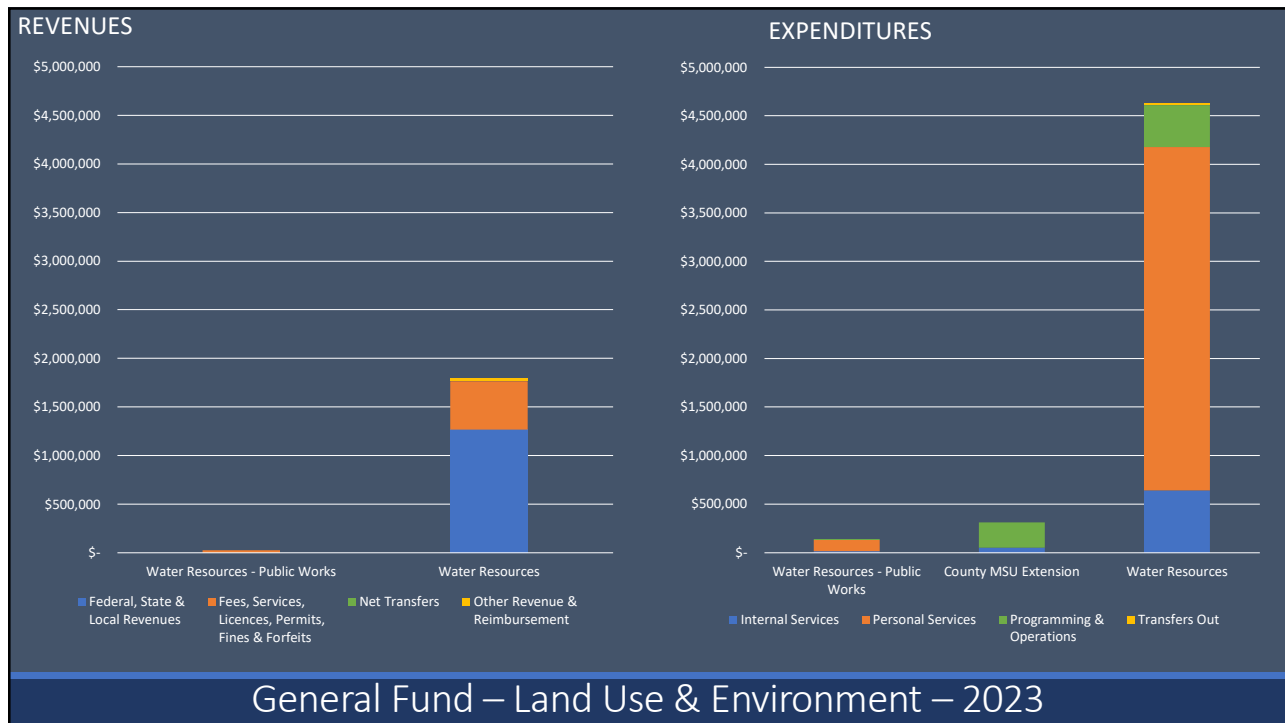
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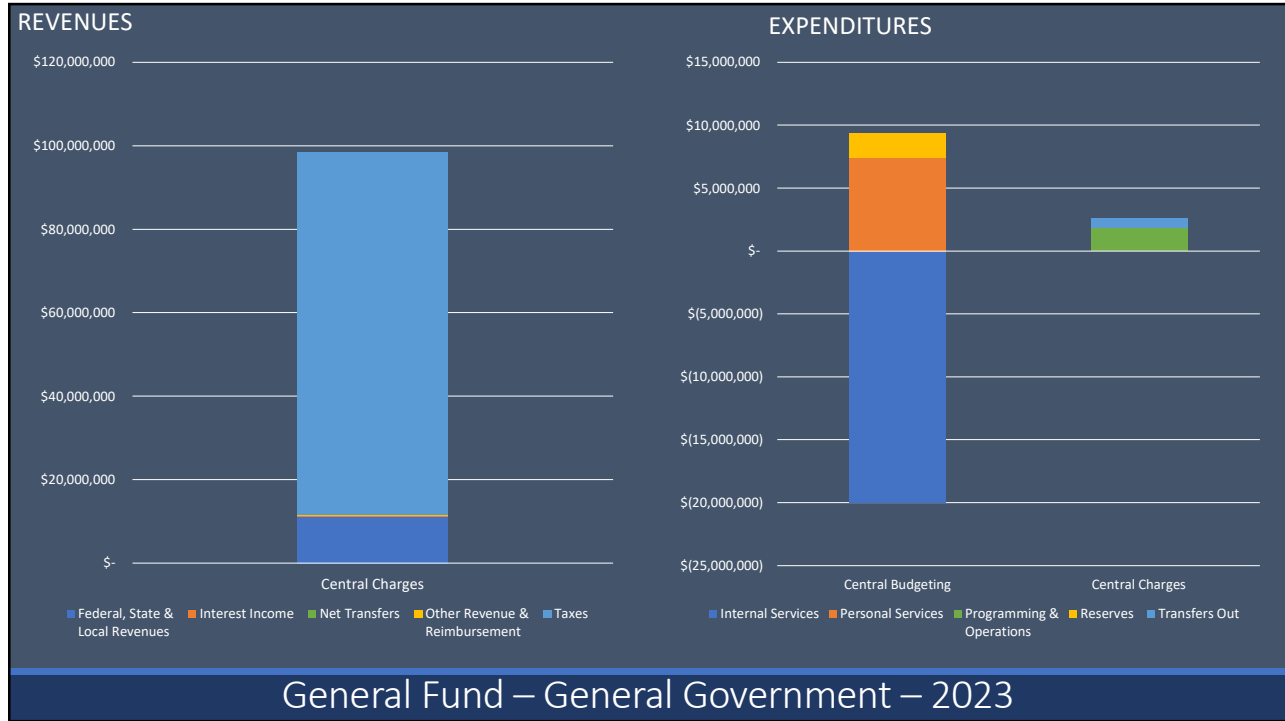
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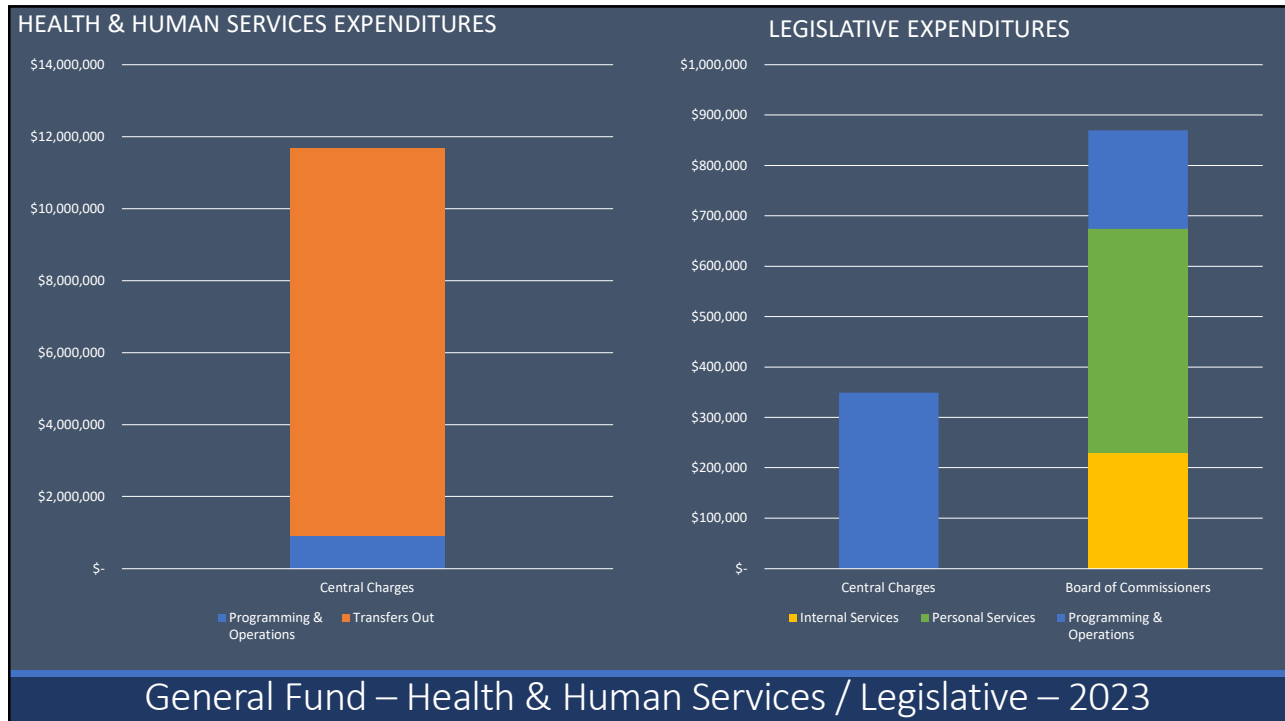
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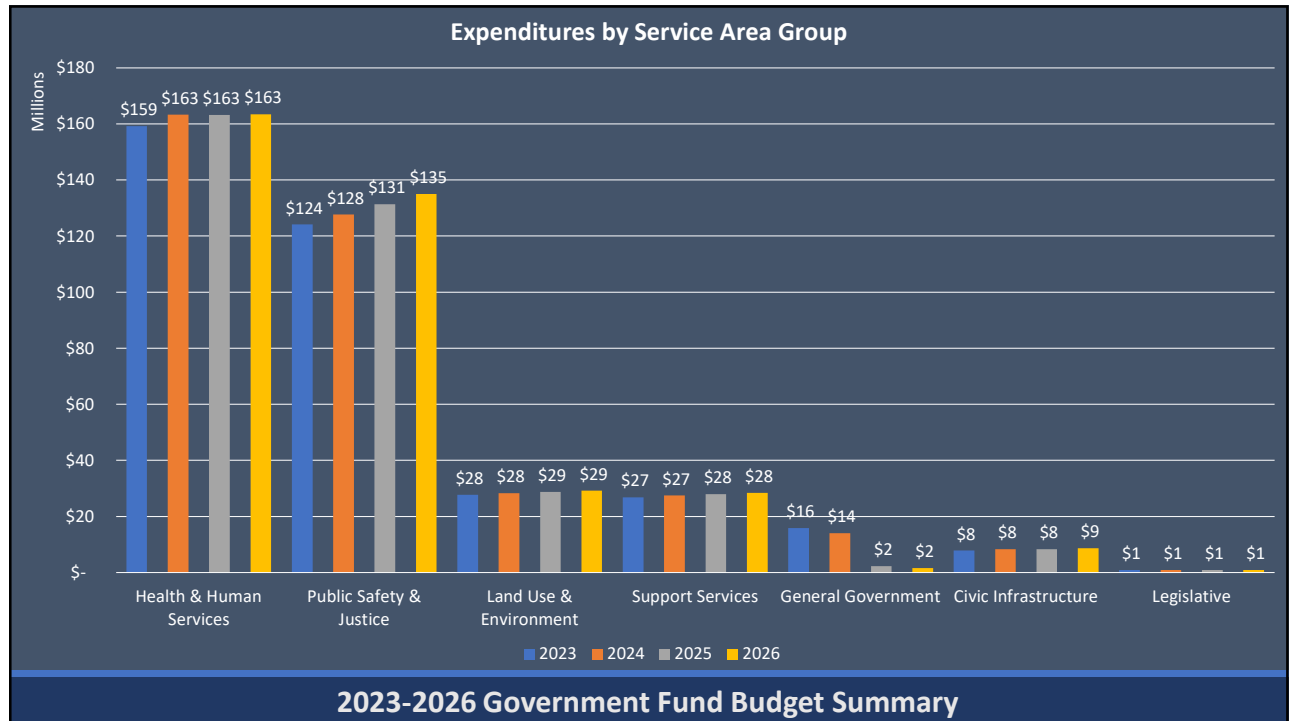


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2023-2026 Government Fund Budget Summary

Category	2023	2024	2025	2026
	Recommended Budget	Recommended Budget	Recommended Budget	Recommended Budget
Revenues				
Taxes & Penalties	\$ 137,701,770	\$ 139,596,952	\$ 132,001,753	\$ 133,855,827
Licenses & Permits	\$ 2,182,883	\$ 2,232,279	\$ 2,284,498	\$ 2,322,243
Federal/State/Local Revenue	\$ 153,679,136	\$ 158,873,074	\$ 159,471,246	\$ 159,733,697
Fees & Services	\$ 34,387,676	\$ 34,555,968	\$ 34,574,446	\$ 34,589,625
Fines & Forfeitures	\$ 1,088,500	\$ 1,088,500	\$ 1,088,500	\$ 1,088,500
Interest Revenue	\$ 414,270	\$ 418,519	\$ 423,705	\$ 423,705
Other Revenue & Reimbursement	\$ 27,949,429	\$ 28,127,865	\$ 28,339,411	\$ 28,432,486
Net Transfers	\$ 5,164,470	\$ 5,038,064	\$ 4,504,739	\$ 6,720,628
Total Revenues	\$ 362,568,134	\$ 369,931,221	\$ 362,688,298	\$ 367,166,711
Expenditures				
Public Safety & Justice	\$ 124,147,423	\$ 127,686,075	\$ 131,310,507	\$ 134,969,753
Support Services	\$ 26,871,204	\$ 27,460,345	\$ 27,956,909	\$ 28,454,356
Health & Human Services	\$ 159,179,501	\$ 163,305,551	\$ 163,222,134	\$ 163,419,085
Civic Infrastructure	\$ 7,916,548	\$ 8,290,948	\$ 8,317,554	\$ 8,673,599
Land Use & Environment	\$ 27,762,817	\$ 28,301,912	\$ 28,744,752	\$ 29,215,946
Legislative	\$ 869,637	\$ 877,102	\$ 881,676	\$ 887,406
General Government	\$ 15,821,004	\$ 14,009,288	\$ 2,254,766	\$ 1,546,566
Total Expenditures	\$ 362,568,134	\$ 369,931,221	\$ 362,688,298	\$ 367,166,711

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Staffing Changes

- 2022 Structural
 - Create 1.0 FTE for Public Information Officer
- Technical Adjustments/ PDQ Process
 - Reclass 73.5 FTE
 - Children's Services 1.0 FTE
 - CMH 19.9 FTE
 - District Court 4.0 FTE
 - Facilities 0.5 FTE
 - Finance 1.0 FTE
 - Health 5.6 FTE
 - IT: 1.5 FTE
 - Prosecuting Attorney: 3.0 FTE
 - Trial Court: 35.0 FTE
 - Water Resources: 2.0 FTE
- Departmental Adjustments
 - Building Inspection: Add 2.2 FTE
 - 1.0 FTE Code Enforcement
 - 1.0 FTE General Services Clerk
 - 0.2 FTE Building Inspector I/II
 - Treasurer: Add 0.2 FTE
 - 0.2 FTE Payment Specialist
 - Parks: Add 0.28 FTE
 - Reclass 3.0 FTE
 - Add 0.28 Recreation Facility Specialist
- Administrator Recommendations
 - Create 1.0 Drain Maintenance Technician

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Budget Reaffirmation Proposed Schedule

- Oct 19, 2022
 - Working Session discussion on Budget and potential amendments
 - Set Public Hearing on the Budget
- Nov 2, 2022
 - Public Hearing on the Budget
 - First Reading
- Nov 16, 2022
 - Final Reading

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