

2013 1st Quarter Budget Update

Washtenaw County Board of Commissioners
May 15, 2013



Agenda

- Revenues
- Expenditures
- General Fund Projection
- Non General Fund Projections
- Summary & Next Steps



General Fund Revenue Focus

- Property Tax Revenue: Projected surplus of ~\$2.3M based on the 2013 Equalization Report
- Clerk/Register of Deeds: Projected surplus of ~\$254K due to fees and services revenue
- Transfers In: Projected surplus of ~\$178K due to property tax foreclosure monies
- Sheriff's Office: Projected surplus of \$115K due to fees & services



General Fund Revenue Focus

- Planned Use of Fund Balance: Current budget \$3,030,193; thus projected shortfall
- District Court: Projected shortfall of ~\$297K from court fees & fines

General Fund Revenues

Projected as of 3/31/13

Property Tax	\$ 2,332,301
Planned Use of Fund Balance	(\$ 3,030,193)
Sheriff	\$ 114,909
Transfers In	177,849
District Court	(\$ 297,055)
Clerk/Register of Deeds	254,366
All Other Combined	\$ 67,563
<hr/>	
Total Projected Revenue Shortfall	(\$ 380,260)



General Fund Expenditure Focus

- Trial Court: Projected surplus of \$~201K due to position vacancies
- Support Services: Projected surplus of ~\$170K due to attorney fees and T-1 circuit contract savings
- District Court: Projected shortfall of ~\$259K due to overtime and contracts for magistrate & mediation services
- Sheriff's Office: Projected shortfall of ~\$482K for inmate food and medical services & law enforcement operating supplies



General Fund Expenditure Focus

- Tax Appeals/Refunds: Projected surplus of ~\$483K
- Appropriations: Assumed to be on budget at \$16.7M

General Fund Expenditures

Projected as of 3/31/13

District Court	(\$ 258,896)
Sheriff	(\$ 482,031)
Trial Court	\$ 201,008
Support Services	\$ 170,376
Combined All Other	(\$ 69,196)
<hr/>	
Total Projected Over Expenditure	(\$ 438,739)

General Fund Budget vs. Projections

As of 3/31/13

	Revised Budget	1st Quarter Projected
Total Revenues	99,714,883	102,364,815
Total Expenditures	(102,745,076)	(103,183,814)
Projected Shortfall	(3,030,193)	(818,999)
Planned Use of Fund Balance	3,030,193	3,030,193
Amount of Fund Balance Not Used as Planned in the Budget	-	2,211,194

General Fund Projections

As of 3/31/13

Category	Original Budget	Adj	Revised Budget	YTD Total	Projected	Variance	% Variance
Taxes and Penalties	60,941,052	-	60,941,052	(3,154,351)	63,273,353	2,332,301	3.83%
Licenses & Permits	195,012	88,950	283,962	71,794	288,632	4,670	1.64%
Federal Revenue	98,871	-	98,871	(471)	87,872	(10,999)	-11.13%
State Revenue	7,665,098	-	7,665,098	984,056	7,672,197	7,099	0.09%
Local Revenue	1,023,637	12,248	1,035,885	212,323	1,202,969	167,084	16.13%
Fees & Services	20,747,598	61,000	20,808,598	5,120,082	20,977,786	169,188	0.81%
Fines & Forfeitures	1,012,100	-	1,012,100	148,615	919,760	(92,340)	-9.12%
Interest Revenue	100,000	-	100,000	8,453	75,419	(24,581)	-24.58%
Other Revenue & Reimbursement	5,090,293	(170,905)	4,919,388	410,971	1,767,626	(3,151,761)	-64.07%
Transfers In	5,880,122	-	5,880,122	4,199,921	6,099,200	219,078	3.73%
Total Revenues	102,753,783	(8,707)	102,745,076	8,001,394	102,364,815	(380,260)	-0.37%
Personnel Services	68,484,700	(228,896)	68,255,804	15,514,212	68,440,354	(184,550)	-0.27%
Supplies	1,608,871	5,255	1,614,126	713,921	1,784,051	(169,925)	-10.53%
Other Services and Charges	13,319,043	(821,535)	12,497,508	2,894,801	12,829,159	(331,651)	-2.65%
Internal Service Charges	2,551,427	(34,665)	2,516,762	594,062	2,663,626	(146,864)	-5.84%
Capital Outlay	88,625	-	88,625	1,373	11,373	77,252	87.17%
Reserves	550,000	-	550,000	-	250,000	300,000	54.55%
Appropriations	16,151,117	1,071,134	17,222,251	1,616,860	17,205,252	16,999	0.10%
Total Expenditures	102,753,783	(8,707)	102,745,076	21,335,230	103,183,814	(438,739)	-0.43%
			-				
Surplus/(Shortfall)					(818,999)		
Budgeted Planned Use of Fund Balance					3,030,193		
Amount of Fund Balance Not Used as Planned (of the current budget)					2,211,194		

Non General Fund Projections

As of 3/31/13

• Child Care	On budget
• Facilities Operations & Maintenance	Surplus
• Friend of the Court	Surplus
• Prosecuting Attorney	On budget
• Public/Environment Health	Shortfall
• Building Inspection	Surplus
• Office of Community & Economic Development	On budget
• Risk Management	Shortfall
• Act 88	Surplus
• Veteran Relief	Shortfall



Items to Monitor

- Fringe Benefit projections and trending
- Personal Property Tax reform
- Annual actuarial valuations & experience report for the retirement plan and retiree health benefits
- Annual cost allocation plan



Summary & Next Steps

- 2013 planning & budget development year
- Updated Financial State of the County Presentation
- Departmental budget meetings scheduled for mid-May through June
- Quarterly Budget review & updates: 2nd Q-August and 3rd Q-November
- Close management of the budget to understand trends & financial impacts