

# 2013 2<sup>nd</sup> Quarter Budget Update

Washtenaw County Board of Commissioners  
August 7, 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
- Other Tax & Penalty Fees: Projected surplus of ~\$107K
- Trial Court: Projected surplus of ~\$519K due to a refund from the State
- Clerk/Register of Deeds: Projected surplus of ~\$433K due to fees and services revenue
- Intergovernmental Revenues: Projected surplus of ~\$321K

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## General Fund Revenue Focus

- Sheriff's Office: Projected surplus of ~\$124K due prisoner board activities and other revenues
- Transfers In: Projected surplus of ~\$178K due to property tax foreclosure monies
- Planned Use of Fund Balance: Current budget \$2,842,092; thus projected shortfall
- District Court: Projected shortfall of ~\$60K from court fees & fines

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## General Fund Revenues

Projected as of 6/30/13

Property Tax/Penalties	\$ 2,437,094
Planned Use of Fund Balance	(\$ 2,842,092)
Intergovernmental Revenues	\$ 321,378
Sheriff	\$ 123,777
Transfers In	177,849
District Court	(\$ 60,357)
Trial Court	\$ 518,781
Clerk/Register of Deeds	\$ 432,716
All Other Combined	(\$ 88,287)
Total Projected Revenue Surplus	\$ 1,020,859

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- ## General Fund Expenditure Focus
- Support Services: Projected surplus of ~\$161K due to attorney fees, T-1 circuit contract savings and position vacancies
  - Trial Court: Projected net shortfall of \$~437K transfer out for Judiciary Technology due to State refund
  - Sheriff's Office: Projected shortfall of ~\$385K for inmate food and medical services & law enforcement operating supplies
  - District Court: Projected shortfall of ~\$103K due to overtime and contracts for magistrate & mediation services

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## General Fund Expenditure Focus

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

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## General Fund Expenditures Projected as of 6/30/13

District Court	(\$ 102,841)
Sheriff	(\$ 384,572)
Trial Court	(\$ 436,595)
Support Services	\$ 161,098
Combined All Other	(\$ 12,135)
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Total Projected Over Expenditure	(\$ 775,045)

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## General Fund Budget vs. Projections As of 6/30/13

	Revised Budget	1st Quarter Projected	2nd Quarter Projected
<b>Total Revenues</b>	<b>99,722,141</b>	102,364,815	<b>103,585,091</b>
<b>Total Expenditures</b>	<b>(102,564,233)</b>	(103,183,814)	<b>(103,339,277)</b>
<b>Projected (Shortfall)/Surplus</b>	<b>(2,842,092)</b>	(818,999)	<b>245,814</b>
<b>Planned Use of Fund Balance</b>	<b>2,842,092</b>	3,030,193	<b>2,842,092</b>
<b>Amount of Fund Balance Not Used as Planned in the Budget</b>	<b>-</b>	2,211,194	<b>2,842,092</b>

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## General Fund Projections As of 6/30/13

Category	Original Budget	Adj	Revised Budget	YTD Total	Projected	Variance	% Variance
Taxes and Penalties	60,941,052	-	60,941,052	(526,260)	63,378,146	2,437,094	4.00%
Licenses & Permits	195,012	88,950	283,962	161,006	306,359	22,397	7.89%
Federal Revenue	98,871	24,123	122,994	39,479	124,939	1,945	1.58%
State Revenue	7,665,098	-	7,665,098	3,465,072	7,921,043	255,945	3.34%
Local Revenue	1,023,637	(65,001)	958,636	531,099	1,078,892	120,256	12.54%
Fees & Services	20,747,598	161,000	20,908,598	10,686,345	21,387,721	479,123	2.29%
Fines & Forfeitures	1,012,100	-	1,012,100	428,827	920,303	(91,797)	-9.07%
Interest Revenue	100,000	-	100,000	16,829	91,707	(8,293)	-8.29%
Other Revenue & Reimbursement	5,090,293	(398,622)	4,691,671	1,351,655	2,454,348	(2,237,323)	-47.69%
Transfers In	5,880,122	-	5,880,122	4,646,801	5,921,633	41,511	0.71%
<b>Total Revenues</b>	<b>102,753,783</b>	<b>(189,550)</b>	<b>102,564,233</b>	<b>20,800,854</b>	<b>103,585,091</b>	<b>1,020,859</b>	<b>1.00%</b>
Personnel Services	68,484,700	(148,411)	68,336,289	30,924,964	68,225,408	110,881	0.16%
Supplies	1,608,871	(15,625)	1,593,246	1,031,057	1,652,643	(59,397)	-3.73%
Other Services and Charges	13,319,043	(818,035)	12,501,008	5,501,698	12,750,122	(249,114)	-1.99%
Internal Service Charges	2,551,427	(34,665)	2,516,762	1,166,876	2,554,235	(37,473)	-1.49%
Capital Outlay	88,625	24,123	112,748	379,865	389,865	(277,117)	-245.78%
Reserves	550,000	(250,000)	300,000	-	-	300,000	100.00%
Appropriations	16,151,117	1,053,063	17,204,180	2,310,397	17,767,005	(562,825)	-3.27%
<b>Total Expenditures</b>	<b>102,753,783</b>	<b>(189,550)</b>	<b>102,564,233</b>	<b>41,314,856</b>	<b>103,339,277</b>	<b>(775,045)</b>	<b>-0.76%</b>
<b>Surplus/(Shortfall)</b>					<b>245,814</b>		
<b>Budgeted Planned Use of Fund Balance</b>					<b>2,842,092</b>		
<b>Amount of Fund Balance Not Used as Planned (of the current budget)</b>					<b>2,842,092</b>		

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## Non General Fund Projections

As of 6/30/13

• Child Care	Shortfall
• 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

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## Items to Monitor

- Fringe Benefit projections and trending
- Personal Property Tax reform
- Sequestration impact on County programs

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## Summary & Next Steps

- 2013 Planning & Budget Development
  - Liaison Group Meetings (BOC Member, Cross-Lateral Team, Budget Analyst & Department Representatives)
  - Administrator's Recommended Budget to be presented October 2
- Quarterly Budget Review & Updates: 3<sup>rd</sup> Q-November
- Close management of the budget to understand trends & financial impacts