

2009 2ND QUARTER BUDGET UPDATE

Washtenaw County Board of Commissioners
September 2, 2009

Agenda

- ⦿ Background
- ⦿ Budget Solutions Implemented
- ⦿ General Fund Status Report
 - Major Revenue Considerations
 - Major Expenditure Considerations
- ⦿ Non General Fund Review
- ⦿ Next Steps

Background

- Economic situation continues to evolve requiring close monitoring and fiscal constraint
- 1st quarter projected deficit of \$3.3M
- Worked with organization to update projections for 2nd quarter, incorporating any 2010/11 Phase 1 budget solutions where possible

Budget Solutions Implemented

- ◎ Sheriff budget controls and solutions to realize \$500K lump sum budget reduction; currently projected with year end surplus
- ◎ Partnership with WCHO/CSTS for \$1.5M in savings from early implementation of 2010/11 solutions
- ◎ Reduction in infrastructure of \$1M from early implementation of 2010/11 solutions
- ◎ Other personnel and operating budget savings from attrition and early implementation of 2010/11 solutions

General Fund Status

as of June 30, 2009

● Projected Revenue Shortfall	(\$ 1,573,147)
● Projected Expenditure Surplus	\$ 1,815,021
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● General Fund Projected Surplus	\$ 241,874

General Fund Status – Revenues

as of June 30, 2009

○ Transfer In from Towner Renovation Project Balance	\$ 700,000
○ Property tax based on 2009 Equalization Report & Pfizer	(\$ 705,000)
○ <i>Register of Deeds</i>	<i>(\$ 900,000)</i>
○ <i>District Court Fines</i>	<i>(\$ 150,000)</i>
○ Interest Earnings	(\$ 170,000)
○ <i>All Other Revenues</i>	<i>(\$ 348,147)</i>
General Fund Revenue Shortfall	(\$1,573,147)

Net of Police Services Reimbursable Overtime

General Fund Status – Expenditures

as of June 30, 2009

○ Tax Refund Appeals	(\$ 450,000)
○ Fringe Benefits – Medical	(\$ 1,580,000)
○ Pay For Performance	\$ 455,000
○ NS Commuter Rail	\$ 150,000
○ <i>Reserve for Jail Expansion</i>	<i>\$ 600,000</i>
○ <i>Net NGF Support Changes</i>	<i>\$ 1,665,567</i>
○ <i>All Other Expenditures</i>	<i>\$ 1,574,454</i>
General Fund Expenditure Surplus	<hr/> \$ 1,815,021

Net of Police Services Reimbursable Overtime

Non General Fund Status

as of June 30, 2009

▶ Child Care Fund	Projected Surplus
▶ Risk Management	Projected Surplus
▶ Facilities Management	Projected Surplus
▶ ETCS	On Budget
▶ Head Start	On Budget
▶ CSTS	On Budget
▶ FOC	On Budget
▶ Environmental Health	Possible Shortfall
▶ Public Health	Possible Shortfall
▶ Building Services	Projected Shortfall

Next Steps

- ◎ Continue monitoring key indicators and staying abreast of emerging variables including State budget
- ◎ Strong internal budget management
- ◎ 2010/11 Recommended Budget Review
- ◎ Implementation of Adopted Budget Modifications
- ◎ Next Budget Update in November