

2014 Year-End Budget Update

Washtenaw County Board of Commissioners
March 18, 2015

Agenda

- Revenues
- Expenditures
- General Fund Year End Status
- Non General Fund Year End Statuses
- Summary & Next Steps

General Fund Revenue Focus

- Sheriff’s Office: Surplus of ~\$477K due to fees & services, intergovernmental and other reimbursements
- Clerk/Register of Deeds: Shortfall of ~\$369K due to fees and services revenue
- District Court: Shortfall of ~\$165K from court fees & fines

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General Fund Revenues

Actual Variance as of 12/31/14 (Preliminary)

Sheriff	\$	476,955
District Court		(165,255)
Clerk/Register of Deeds		(369,270)
All Other Combined		66,572
		9,002
Total Projected Revenue Surplus	\$	9,002

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General Fund Expenditure Focus

- Net personnel services surplus of ~\$704K due to attrition, position vacancies as well as planned reductions
- Net departmental operating surplus of ~\$663 due to savings in other services & charges and capital outlay
- Reserves: Surplus of \$300K which is due to budgeted reserves
- Net Internal Service Charges: Surplus of ~\$159K due to fleet services costs
- Appropriations/Transfers Out: Shortfall of ~\$21K

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General Fund Expenditure Focus

- Tax Appeals/Refunds: Surplus of ~\$550K
- Sheriff Office exceeded their lump sum reduction due to position vacancies
- Trial Court surplus was transferred out of the GF to reimburse Infrastructure Management
- District Court exceeded their lump sum reduction

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General Fund Expenditures

Actual Variance as of 12/31/14 (Preliminary)

Net Personnel Services	\$	704,245
Net Departmental Operating		662,746
Internal Service Charges		159,281
Reserves		300,000
Appropriations/Transfers Out		(21,227)
		1,805,045
Total Projected Expenditure Surplus	\$	1,805,045

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General Fund Budget vs. Quarterly & Year-End Projections

Actual Variance as of 12/31/14 (Preliminary)

	Revised Budget	1st Quarter Projected	2nd Quarter Projected	3rd Quarter Projected	Year-End Projected
Total Revenues	104,913,037	103,404,537	103,817,019	104,176,960	104,922,039
Total Expenditures	(104,913,037)	(103,474,767)	(103,605,099)	(104,046,064)	(103,107,992)
Projected Surplus/(Shortfall)	-	(70,230)	211,920	130,896	1,814,047

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General Fund Year-End Status

Actual Variance as of 12/31/14 (Preliminary)

Category	Original Budget	Adj	Revised Budget	YTD Total	Projected	Variance	% Variance
Taxes and Penalties	63,929,610	720,486	64,650,096	64,634,901	64,634,901	(15,195)	-0.02%
Licenses & Permits	268,854	-	268,854	328,336	328,336	59,482	22.12%
Federal Revenue	90,800	19,783	110,583	78,687	78,687	(31,896)	-28.84%
State Revenue	10,811,261	800,028	11,611,289	11,614,861	11,614,861	3,572	0.03%
Local Revenue	1,096,175	206,922	1,303,097	1,256,630	1,256,630	(46,467)	-3.57%
Fees & Services	21,836,479	67,616	21,904,095	21,710,814	21,710,814	(193,281)	-0.88%
Fines & Forfeitures	1,012,100	-	1,012,100	957,084	957,084	(55,016)	-5.44%
Interest Revenue	107,419	(4,000)	103,419	56,786	56,786	(46,633)	-45.09%
Other Revenue & Reimbursement	1,875,446	81,070	1,956,516	2,307,456	2,307,456	350,940	17.94%
Transfers In	1,977,118	15,870	1,992,988	1,976,483	1,976,483	(16,505)	-0.83%
Total Revenues	103,005,262	1,907,775	104,913,037	104,922,039	104,922,039	9,002	0.01%
Personnel Services	68,721,473	475,362	69,196,835	68,492,590	68,492,590	704,245	1.02%
Supplies	1,739,241	24,782	1,764,023	1,793,337	1,793,337	(29,314)	-1.66%
Other Services and Charges	13,164,649	(305,846)	12,858,803	12,207,350	12,207,350	651,453	5.07%
Internal Service Charges	3,034,244	124,197	3,158,441	2,999,160	2,999,160	159,281	5.04%
Capital Outlay	88,625	378,262	466,887	426,281	426,281	40,606	8.70%
Reserves	600,000	(300,000)	300,000	-	-	300,000	100.00%
Appropriations	15,657,030	1,511,018	17,168,048	17,189,275	17,189,275	(21,227)	-0.12%
Total Expenditures	103,005,262	1,907,775	104,913,037	103,107,992	103,107,992	1,805,045	1.72%
Surplus/(Shortfall)						1,814,047	9

Carry Forward Financial Items

- Sheriff's Office \$476,955 revenue surplus
- Trial Court \$62,000 expenditure surplus
- Indigent transport surplus for community paramedic initiative \$98,000
- Establish Dental Assistance Fund in the amount of \$50,000

General Fund Budget Summary

As of 3/18/15

Category	2015 Adopted Budget	2016 Adopted Budget	2017 Adopted Budget	2018 Adopted Budget
Taxes and Penalties	65,295,207	65,940,318	66,585,429	67,230,540
Licenses & Permits	268,886	269,303	269,871	269,871
Federal/State/Local Revenue	13,730,527	13,745,403	14,007,815	14,014,044
Fees & Services	22,048,573	22,183,948	22,360,738	22,360,738
Fines & Forfeitures	1,012,100	1,012,100	1,012,100	1,012,100
Interest Revenue	107,419	107,419	107,419	107,419
Other Revenue & Reimbursement	1,924,271	1,952,355	2,371,838	2,315,811
Transfers In	1,957,126	1,974,882	2,025,988	2,025,988
Total Revenues	106,344,109	107,185,728	108,741,198	109,336,511
Personal Services	68,900,326	70,683,772	72,405,370	72,991,036
Supplies	1,590,177	1,740,059	1,590,952	1,591,357
Other Services and Charges	14,162,099	14,221,061	14,357,164	14,318,722
Internal Service Charges	3,321,315	3,422,091	3,429,559	3,429,558
Capital Outlay	88,625	88,625	88,625	88,625
Reserves	2,245,869	861,134	620,000	620,000
Appropriations/Transfers	16,035,698	16,168,986	16,249,528	16,297,213
Total Expenditures	106,344,109	107,185,728	108,741,198	109,336,511
Budgeted Planned Contribution/(Use of) Fund	1,592,695	207,960	(441,081)	(384,068)
Notes:				
Planned contributions to fund balance are budgeted in the reserves category.				
Planned use of fund balance are budgeted in the other revenue and reimbursement category.				11

Non General Fund Year-End Status

Actual Variance as of 12/31/14 (Preliminary)

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

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Revenue Items to Monitor

- Act 88 legislation repeal/reform
- Clerk/Register of Deeds revenues
- Court Cost revenues & legislation impact
- Personal Property Tax reform & revenue elimination

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Expenditure Items to Monitor

- Child Care expenditures rising due to caseload & placements
- Community Support & Treatment Services / Washtenaw County Health Organization Restructuring
- Union Contract Obligations
- Workforce Development changes

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2015 Summary & Next Steps

- Integration of Board-defined community impacts & investment priorities
- Equalization Report presentation in April
- Year-end, audit and financial statement presentation in April
- Financial State of the County presentation in May
- Quarterly Budget review & updates: 1st Q-May, 2nd Q-August and 3rd Q-November
- 2016-2019 Budget reaffirmation in the fall

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