

2014 3rd Quarter Budget Update

Washtenaw County Board of Commissioners
November 5, 2014

Agenda

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

General Fund Revenue Focus

- Sheriff's Office: Projected surplus of ~\$143K due to intergovernmental, fees & services and other reimbursement revenues
- Clerk/Register of Deeds: Projected shortfall of ~\$245K due to fees and services revenue
- District Court: Projected shortfall of ~\$199K from court fees & fines

3

General Fund Revenue Focus

- Substance Abuse: Projected shortfall of ~\$107K
- Trial Court: Projected shortfall of ~\$99K
- Interest Revenue: Projected shortfall of ~\$73K

4

General Fund Revenues

Projected as of 9/30/14

Sheriff	\$	143,220
Interest Revenue	(72,724)
Trial Court	(99,419)
Substance Abuse	(106,540)
District Court	(198,975)
Clerk/Register of Deeds	(245,162)
All Other Combined		19,477
 Total Projected Revenue Shortfall	 \$	 (560,123)

5

- ## General Fund Expenditure Focus
- All Departments: Net projected operating surplus of \$230K
 - Central Charges: Projected surplus of \$461K
 - Tax Appeals/Refunds: Surplus of ~\$239K
 - Undesignated Allocation: Surplus \$149K
 - Reserves: Surplus of \$100K
 - Appropriations: Assumed to be on budget at \$16.3M
- 6

General Fund Expenditures

Projected as of 9/30/14

Net Departmental Operating	\$	229,798
Central Charges		461,221
		691,019
Total Projected Expenditure Surplus	\$	691,019

7

General Fund Budget vs. Projections

As of 9/30/14

	Revised Budget	1st Quarter Projected	2nd Quarter Projected	3rd Quarter Projected
Total Revenues	104,737,083	103,404,537	103,817,019	104,176,960
Total Expenditures	(104,737,083)	(103,474,767)	(103,605,099)	(104,046,064)
Projected Surplus/(Shortfall)	-	(70,230)	211,920	130,896

8

General Fund Projections

As of 9/30/14

Category	Original Budget	Adj	Revised Budget	YTD Total	Projected	Variance	% Variance
Taxes and Penalties	63,929,610	720,486	64,650,096	31,316,579	64,650,096	0	0.00%
Licenses & Permits	268,854	-	268,854	238,676	294,756	25,902	9.63%
Federal Revenue	90,800	19,783	110,583	48,780	115,931	5,348	4.84%
State Revenue	10,811,261	711,557	11,522,818	7,310,507	11,535,617	12,799	0.11%
Local Revenue	1,096,175	150,296	1,246,471	906,462	1,217,749	(28,722)	-2.30%
Fees & Services	21,836,479	52,759	21,889,238	16,083,768	21,486,131	(403,107)	-1.84%
Fines & Forfeitures	1,012,100	-	1,012,100	630,648	912,770	(99,330)	-9.81%
Interest Revenue	107,419	(4,000)	103,419	24,664	30,695	(72,724)	-70.32%
Other Revenue & Reimbursement	1,875,446	65,070	1,940,516	1,269,885	1,937,127	(3,389)	-0.17%
Transfers In	1,977,118	15,870	1,992,988	979,948	1,996,087	3,099	0.16%
Total Revenues	103,005,262	1,731,821	104,737,083	58,809,917	104,176,960	(560,123)	-0.53%
Personnel Services	68,721,473	458,865	69,180,338	49,448,087	68,829,837	350,501	0.51%
Supplies	1,739,241	19,782	1,759,023	1,370,825	1,726,331	32,692	1.86%
Other Services and Charges	13,164,649	(325,882)	12,838,767	8,422,041	13,034,558	(195,791)	-1.52%
Internal Service Charges	3,034,244	121,497	3,155,741	2,129,323	3,034,643	121,098	3.84%
Capital Outlay	88,625	352,477	441,102	357,949	392,734	48,368	10.97%
Reserves	600,000	7,004	607,004	-	304,097	302,907	49.90%
Appropriations	15,657,030	1,098,078	16,755,108	15,263,713	16,723,863	31,245	0.19%
Total Expenditures	103,005,262	1,731,821	104,737,083	76,991,939	104,046,064	691,019	0.66%
				Surplus/(Shortfall)	130,896		

9

Non General Fund Projections

As of 9/30/14

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

10

Revenue Items to Monitor

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

11

Expenditure Items to Monitor

- Child Care expenditures rising due to caseload & placements
- Sheriff Office lump sum reduction
- Union Contract Obligations

12

Summary & Next Steps

- 2015-2017 Budget reaffirmation and 2018 Recommended Budget
- 2015 integration of Board-defined community impacts & investment priorities
- 2014 Year End Budget review & update: March, 2015
- Close management of the budget to understand trends & financial impacts

13