

# 2015 1<sup>st</sup> Quarter Budget Update

Washtenaw County Board of Commissioners  
May 20, 2015

## Agenda

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

## 2015 General Fund Budget Adjustments

- Board of Commissioners amendments to the Budget
  - 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

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## General Fund Revenue Focus

- Property Tax Revenue: Projected surplus of ~\$1.47M based on the 2015 Equalization Report
- Sheriff's Office: Projected surplus of \$116K due to intergovernmental and other reimbursements
- Planned Use of Fund Balance: Current budget \$720,129; thus projected shortfall
- Substance Abuse: Projected shortfall of ~\$151K

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## General Fund Revenue Focus

- Combined all other departmental revenues there is a projected net shortfall of ~\$71K
  - Interest Revenues, Treasurer’s Office & Trial Court have projected shortfalls (all have expenditure surpluses that offset the revenue shortfalls)
  - Central Charges transfers, Support Services & Water Resources have projected surpluses

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## General Fund Revenues

Projected as of 3/31/15

Property Tax		\$ 1,470,099
Sheriff		115,752
Substance Abuse	(	151,140)
Planned Use of Fund Balance	(	720,129)
All Other Combined	(	70,993)
Total Projected Revenue Surplus		\$ 643,589

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## General Fund Expenditure Focus

- Planned Contribution to Fund Balance: Current budget \$1,625,869; thus projected surplus
- Central Charges: Projected surplus of \$486K
- All other Departments: Net projected personnel & operating surplus of \$192K
- Sheriff's Office: Projected shortfall of ~\$328K for inmate food and medical services & law enforcement operating supplies

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## General Fund Expenditure Focus

- Tax Appeals/Refunds: Projected surplus of ~\$350K
- Appropriations: Assumed to be on budget at \$18.1M
- Projections include the nonstructural 2014 carry forward items in the amount of \$687K approved by the Board

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## General Fund Expenditures

### Projected as of 3/31/15

Planned Contribution to Fund Balance	\$	1,625,869
Central Charges		485,637
Net Department Personnel & Operating Sheriff		192,425
		( 327,693)
		\$ 1,976,238

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## General Fund Budget vs. Projections

### As of 3/31/15

	Revised Budget	1st Quarter Projected
<b>Total Revenues</b>	<b>106,950,183</b>	<b>107,593,772</b>
<b>Total Expenditures</b>	<b>(106,950,183)</b>	<b>(104,973,945)</b>
<b>Projected Surplus/(Shortfall)</b>	<b>-</b>	<b>2,619,827</b>
<b>Net Planned Contribution to Fund Balance</b>	<b>905,740</b>	<b>905,740</b>

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## General Fund Projections

### As of 3/31/15

Category	Original Budget	Adj	Revised Budget	YTD Total	Projected	Variance	% Variance
Taxes and Penalties	65,295,207	-	65,295,207	(2,974,987)	66,765,306	1,470,099	2.25%
Licenses & Permits	281,386	-	281,386	55,392	234,024	(47,362)	-16.83%
Federal Revenue	90,800	(40,800)	50,000	-	46,754	(3,246)	-6.49%
State Revenue	12,592,880	-	12,592,880	2,879,322	12,671,131	78,251	0.62%
Local Revenue	1,059,347	-	1,059,347	160,784	1,080,217	20,870	1.97%
Fees & Services	21,955,807	31,846	21,987,653	4,820,628	21,779,047	(208,606)	-0.95%
Fines & Forfeitures	1,012,100	-	1,012,100	167,923	976,349	(35,751)	-3.53%
Interest Revenue	107,419	(4,000)	103,419	10,253	61,944	(41,475)	-40.10%
Other Revenue & Reimbursement	2,017,037	597,607	2,614,644	247,971	1,984,205	(630,439)	-24.11%
Transfers In	1,957,126	(3,579)	1,953,547	124,173	1,994,796	41,249	2.11%
<b>Total Revenues</b>	<b>106,369,109</b>	<b>581,074</b>	<b>106,950,183</b>	<b>5,491,459</b>	<b>107,593,772</b>	<b>643,589</b>	<b>0.60%</b>
Personnel Services	68,964,882	(397,631)	68,567,251	15,176,874	68,466,258	100,993	0.15%
Supplies	1,593,527	(265)	1,593,262	826,222	1,805,211	(211,949)	-13.30%
Other Services and Charges	14,052,871	(1,996,441)	12,056,430	3,843,378	12,097,743	(41,313)	-0.34%
Internal Service Charges	3,332,077	213,774	3,545,851	666,351	3,396,426	149,425	4.21%
Capital Outlay	104,185	769,195	873,380	8,990	824,917	(48,463)	5.55%
Reserves	2,245,869	-	2,245,869	-	320,000	1,925,869	85.75%
Appropriations	16,075,698	1,992,442	18,068,140	329,468	18,063,390	4,750	0.03%
<b>Total Expenditures</b>	<b>106,369,109</b>	<b>581,074</b>	<b>106,950,183</b>	<b>20,851,282</b>	<b>104,973,945</b>	<b>1,976,238</b>	<b>1.85%</b>
				<b>Surplus/(Shortfall)</b>	<b>2,619,827</b>		
				<b>Net Budgeted Planned Contribution of Fund Balance</b>	<b>905,740</b>		11

## Non General Fund Projections

### As of 3/31/15

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

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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/Fringe Benefit Trends
- Workforce Development changes

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## Summary & Next Steps

- Integration of Board-defined community impacts & investment priorities
- Financial State of the County presentation
- Quarterly Budget review & updates: 2nd Q-August, 3<sup>rd</sup> Q-November & Year-end-March
- 2016-2019 Budget reaffirmation in the fall