

# 2012 Year-End Budget Update

Washtenaw County Board of Commissioners  
March 20, 2013



# Agenda

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



# General Fund Revenue Focus

- Property Tax Revenue: Surplus of ~\$540K
- Clerk/Register of Deeds: Surplus of ~\$536K due to fees and services revenue
- Transfers In: Revenue surplus of ~\$506K for closing out a non-general funds and retaining the fund balances within the General Fund
- State Revenues: Surplus of ~\$167K for State Revenue Sharing





# General Fund Revenue Focus

- Sheriff's Office: Shortfall of ~\$687K due to the delayed implementation of consolidated dispatch, no towing or concessions revenue
- District Court: Shortfall of ~\$286K from court fees & fines

# General Fund Revenues

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

Property Tax	\$	539,784
State Revenues	\$	167,331
Sheriff	(\$	686,934)
Transfers In		506,189
District Court	(\$	286,293)
Clerk/Register of Deeds		536,101
All Other Combined	\$	21,792
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Total Projected Revenue Surplus	\$	797,970





# General Fund Expenditure Focus

- Reserves: Surplus of \$1,740,123 which is due to the planned contribution to fund balance
- Net personnel services surplus of \$336K due to attrition, position vacancies as well as planned reductions
- Net departmental operating surplus of \$309K due to savings in other services & charges

# General Fund Expenditure Focus

- Tax Appeals/Refunds: Surplus of ~\$213K
- Net Internal Service Charges shortfall of ~\$95K due to higher fleet maintenance costs, but partially offset by CAP revenue
- Appropriations/Transfers Out: Shortfall of ~731K



# General Fund Expenditures

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

Net Personnel Services	\$	335,564
Net Departmental Operating	\$	308,771
Internal Service Charges	(\$	95,103)
Reserves	\$	1,740,123
Appropriations/Transfers Out	(\$	731,652)
Combined All Other	(\$	93,683)
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Total Projected Expenditure Surplus	\$	1,464,020



# General Fund Budget vs. Quarterly & Year-End Projections

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

	<b>Revised Budget</b>	1st Quarter Projected	2nd Quarter Projected	3rd Quarter Projected	<b>Year-End Projected</b>
<b>Total Revenues</b>	<b>101,245,950</b>	99,901,181	100,830,648	101,202,938	<b>102,043,920</b>
<b>Total Expenditures</b>	<b>(99,356,567)</b>	(99,628,943)	(99,553,331)	(99,184,123)	<b>(99,781,930)</b>
<b>Projected Surplus</b>	<b>1,889,383</b>	272,238	1,277,317	2,018,815	<b>2,261,990</b>
<b>Planned Contribution to Fund Balance</b>	<b>(1,889,383)</b>	(1,889,383)	(1,889,383)	(1,889,383)	<b>(1,889,383)</b>
<b>Fund Balance Contribution Surplus/(Shortfall)</b>	-	(1,617,145)	(612,066)	129,432	<b>372,607</b>

# General Fund Year-End Status

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

Category	Original Budget Amounts	Adjustments	Current Budget Amounts	YTD Actual Amounts	Variance
Taxes and Penalties	59,766,404	2,417,690	62,184,094	62,723,878	539,784
Licenses & Permits	195,012	99,184	294,196	266,811	-27,385
Federal/State/Local Revenue	5,778,414	492,867	6,271,281	6,446,697	175,416
Fees & Services	19,916,915	783,261	20,700,176	20,646,193	-53,983
Fines & Forfeitures	1,012,100	0	1,012,100	919,733	-92,367
Interest Revenue	100,000	0	100,000	53,757	-46,243
Other Revenue & Reimbursement	2,950,169	-939,355	2,010,814	2,097,489	86,675
Transfers In	7,995,396	677,893	8,673,289	8,889,362	216,073
<b>Total Revenues</b>	<b>97,714,410</b>	<b>3,531,540</b>	<b>101,245,950</b>	<b>102,043,920</b>	<b>797,970</b>
Personal Services	61,426,696	4,044,632	65,471,328	64,869,199	602,128
Supplies	1,767,425	-13,974	1,753,451	1,966,453	-213,002
Other Services and Charges	13,171,944	-603,851	12,568,093	12,718,997	-150,904
Internal Service Charges	1,582,625	-68,821	1,513,804	1,608,907	-95,103
Capital Outlay	88,625	473,793	562,418	449,990	112,428
Reserves	3,251,936	-1,311,813	1,940,123	0	1,940,123
Appropriations/Transfers	16,425,159	1,011,574	17,436,733	18,168,385	-731,652
<b>Total Expenditures</b>	<b>97,714,410</b>	<b>3,531,540</b>	<b>101,245,950</b>	<b>99,781,930</b>	<b>1,464,020</b>
<b>Surplus/(Shortfa</b>				<b>2,261,990</b>	
<b>Planned Contribution to Fund Balance</b>				<b>1,889,383</b>	
<b>Fund Balance Contribution Surplus/(Shortfall)</b>				<b>372,607</b>	



# Non General Fund Projections

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

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





# Summary & Next Steps

- 2013 planning & budget development year
- 2013 Equalization Report presentation in April
- Year-end, audit and financial statement presentation in April
- Quarterly Budget review & updates: 1<sup>st</sup> Q-May, 2<sup>nd</sup> Q-August and 3<sup>rd</sup> Q-November
- Updated Financial State of the County Presentation in May
- Close management of the budget to understand trends & financial impacts