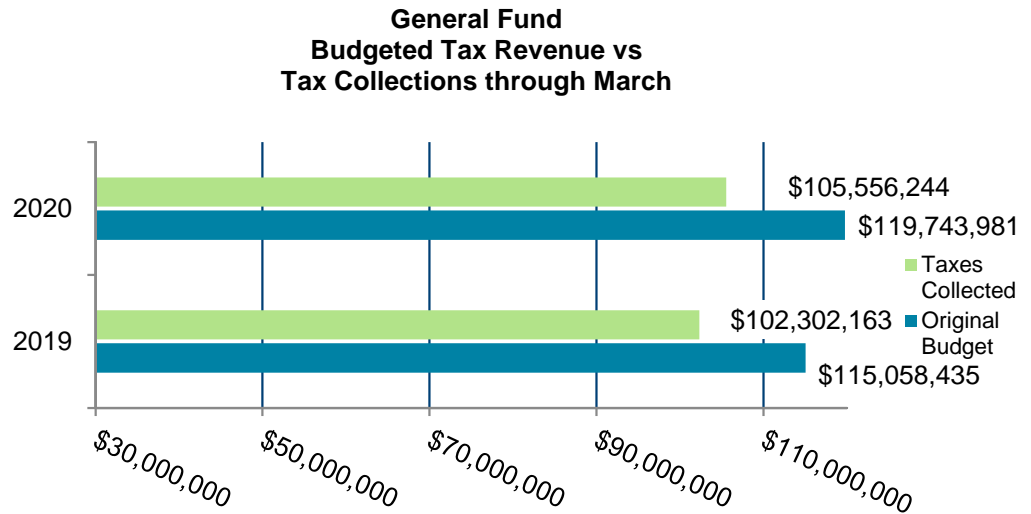


BUDGET STATUS REPORT FOR OPERATING FUNDS

As of March 31, 2020

General Fund Revenues

Tax collections through March 2020 as a percentage of budget are higher than those through March 2019. **Current** year tax collections are 88 percent for 2020 and 89 percent for 2019. Current year collections are \$3M greater than 2019 at the same time. **Interim** collections are \$82K greater than 2019. Interim collections are at 22 percent of budget for 2019 and 35 percent for 2020. **Delinquent** tax collections for 2020 are at 36 percent of budget with \$857K received.



General Fund Revenues Year-to-Date March

	Original Budget	Year-to-Date March	% of Revenue Received
Taxes	\$ 119,743,981	\$ 105,566,244	88.2%
Federal & State Grants	12,141,090	758,554	6.2%
Departmental Earnings	22,101,780	4,269,332	19.3%
Interest, Rent, and Other	4,547,289	394,305	8.7%
Operating Transfers In	521,030	15,659	3.0%
Cost Recovery	11,407,033	2,853,899	25.0%
Total	\$ 170,472,203	\$ 113,857,993	66.8%

The budget for **Federal & State Grants** has decreased five percent or \$582K from the 2019 original budget for this category. As of March 2020, \$759K or six percent of budgeted intergovernmental revenue has been received, which is \$17K above March 2019 receipts. First quarter grant revenue is normally slow to arrive.

The **2020 Departmental Earnings** budget which consists of **Licenses and Permits, Charges for Services, and Fines and Forfeitures** increased just over one percent or \$273K from the 2019 original budget. Departmental Earnings receipts as of March 31 are greater than 2019 by \$431K or eleven percent.

Licenses and Permits – Revenue received through March 31 shows a seven percent or \$32K decrease from 2019 receipts. \$446K or 21 percent of the original budget has been received. The budget for 2020 is 13 percent over that of 2019. Due to COVID19, the Health Department was forced to suspend license and inspection activities in March, which has decreased revenue.

Charges for Services - Revenue through March 31 is \$471K or 15 percent greater than 2019 receipts. \$3.5M or 20 percent of the budget has been received. The budget increased less than one percent or \$18K from 2019. Recorder of Deeds revenue increased from 2019 as there was increased recording activity during the first quarter. Register of Wills revenue increased as the number and value of the estates that were filed were greater than those filed in 2019. Activity in the Sheriff's Office for firearms permits, civil actions collections and Sheriffs Sales increased from 2019 levels.

Treasurer’s office revenue for Tax Certification requests increased over 2019. The Prison experienced higher occupancy rates for out-of-county housing.

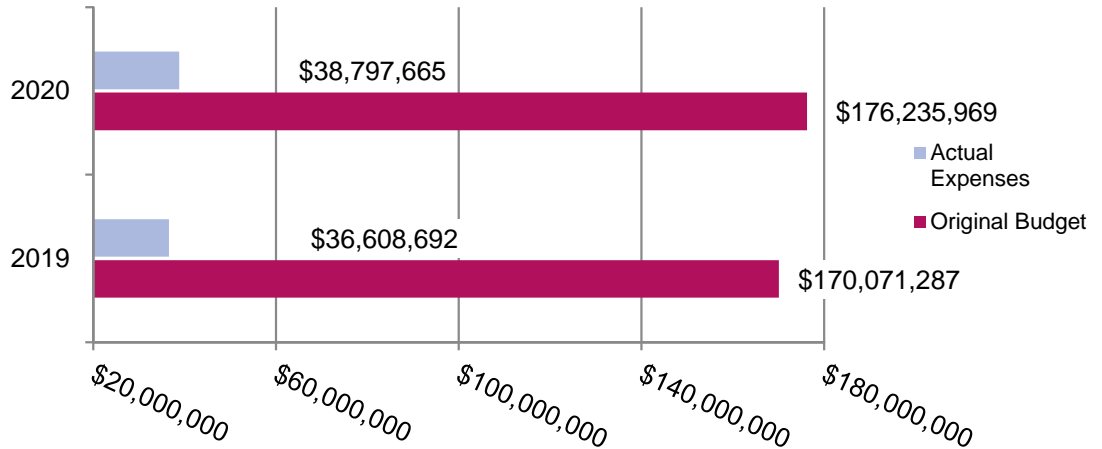
Fines and Forfeitures – Actual receipts through March are \$8K or three percent less than 2019 receipts. The budget for this category decreased less than one percent or \$9K over 2019. \$285K or 16 percent of the budget has been received. Clerk of Courts revenue for 2019 included a lump sum payment of older account receivables resulting in a decrease for 2020.

Miscellaneous Revenues - Actuals are \$84K or 18 percent less than 2019 receipts. The budget for this category increased 17 percent or \$65K over 2019. \$394K or nine percent of the budget has been received.

General Fund Expenditures

**General Fund
Operating Budget vs Expenditures
through March**

The **Operating expenditures** budget for 2020 is \$6M or four percent higher than the original 2019 budget. Operating expenditures through March 31, 2020 total \$38.8M or 22 percent of budget. Actual expenditures are \$2.2M greater than 2019.



General Fund Expenditures Year-to-Date March

	Original Budget	Year-to-Date March	% Expended
Personnel	\$ 111,305,633	\$ 22,317,773	20.1%
Materials and Services	41,496,563	8,839,164	21.3%
Contributions, Grants, Subsidies	4,433,371	1,399,343	31.6%
Fleet / Capital Leases	293,182	1,670,633	569.8%
Operating Transfers Out	16,871,737	4,218,540	25.0%
Other Financing Uses	426,646	0	0.0%
Allocated Costs	1,408,837	352,212	25.0%
Total*	\$ 176,235,969	\$ 38,797,665	22.0%

*excludes unappropriated

The **Materials and Services** budget increased eight percent or \$3.4M from 2019. The Materials and Services expenditures through March 2020 are \$840K or 11 percent greater than 2019.

Implementation of GASB 87, which set new guidelines for the accounting treatment of Capital Leases, resulted in both budgets and year-to-date actuals being reclassified from Materials and Services to Fleet / Capital Leases. County Capital Leases include buildings and 9-1-1 towers.

The overall **Personnel Services** budget for 2020 increased two percent or \$2.3M from the 2019 original budget. The Salaries budget increased two percent as a result of the increases given in 2019. The budgets for Wages, Overtime, and FICA have increased accordingly. The budget for Retirement increased as a result of a rate increase. The budget for Standard Fringe Benefits decreased as a result of a rate decrease.

Personnel Services Comparison

	2020 Original Budget	2020 Year-to-Date March	% Spent 2020	2019 Original Budget	2019 Year-to-Date March	% Spent 2019
Salaries	\$ 77,046,213	\$ 15,221,870	19.8%	\$ 75,427,552	\$ 15,110,928	20.0%
Wages	3,178,172	471,429	14.8%	2,956,899	422,940	14.3%
Overtime	2,332,956	368,636	15.8%	1,751,311	537,677	30.7%
Standard Fringe Benefits	13,756,784	2,993,535	21.8%	15,872,055	3,440,467	21.7%
FICA	6,299,399	1,337,153	21.2%	6,126,347	1,310,131	21.4%
Retirement	8,374,857	1,846,048	22.0%	6,513,545	1,460,245	22.4%
Workers' Compensation	317,252	79,102	24.9%	315,330	78,858	25.0%
Total	\$ 111,305,633	\$ 22,317,773	20.1%	\$ 108,963,039	\$ 22,361,246	20.5%

The percent of budget spent in 2020 is even with 2019. All categories are on target for the percent of budget spent through March 31.

Analysis of Major Personnel Services Categories March 2019 & 2020				
Category	2020 Expenses	2019 Expenses	Difference	% Increase
Salaries	\$ 15,221,870	\$ 15,110,928	\$ 110,942	0.7%
Fringe Benefits	2,993,535	3,440,467	(446,932)	-13.0%
Wages	471,429	422,940	48,489	11.5%
Overtime/On-call	368,636	537,677	(169,041)	-31.4%
Retirement	1,846,048	1,460,245	385,803	26.4%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
March 2020	1,428.1	110.4	7.0%
March 2019	1,414.5	86.0	6.1%

As the chart to the left indicates, the vacancy rate in March 2020 is 7.0 percent versus 6.1 percent in March 2019. Of the 110 current vacant positions, the Prison has 20 vacancies, the Sheriff has 11 vacancies, and Courts Administration and District Justices both have

nine vacancies. DCIS has eight vacancies and the Health Department has six vacancies. Both Facilities and District Attorney have four vacancies each. There are five departments that each have three vacancies, three departments that have two vacancies each, and eight departments that have one vacancy each.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of March	Variance
Domestic Relations	\$ 2,228,616	\$ 2,228,616	\$ 0
Bridge Program (Liquid Fuels)	0	373	373
Department of Community Development	103,031	103,031	0
Public Safety Communications	5,480,568	4,620,613	(859,955)
Human Services	28,000	28,000	0
Mental Health / Intellectual and Developmental Disabilities	954,750	954,750	0
Aging Services	304,504	304,504	0
Drug & Alcohol Services	348,000	384,100	0
Children, Youth & Families	7,424,268	7,423,979	(289)
Total	\$ 16,871,737	\$ 16,011,866	\$ (859,871)

The decrease in County Match in the Public Safety Communications Fund is due to a number of vacancies and decreased travel expenditures.

Prepared by:
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May 2020