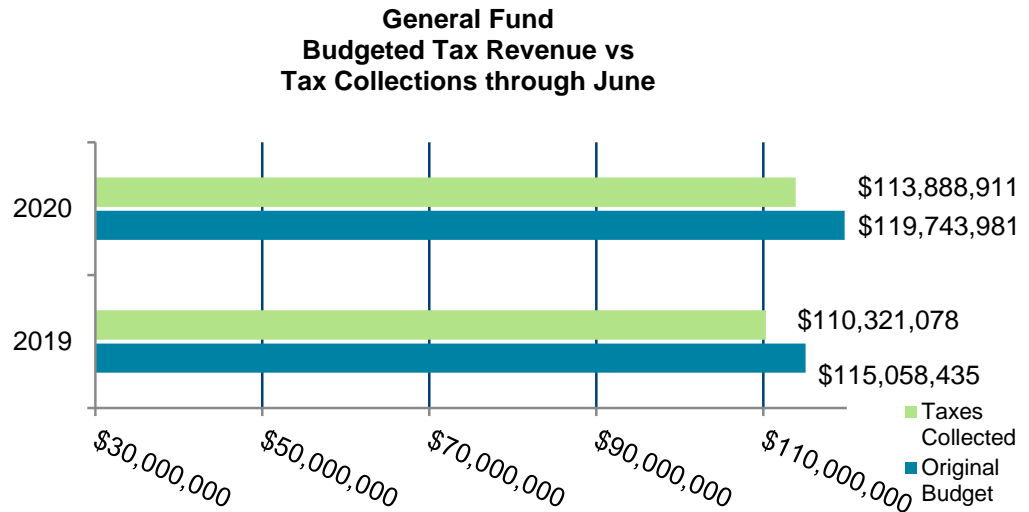


BUDGET STATUS REPORT FOR OPERATING FUNDS As of June 30, 2020

General Fund Revenues

Tax collections through June 2020 as a percentage of budget are lower than those through June 2019. **Current** year tax collections are 95 percent for 2020 and 97 percent for 2019. Current year collections are \$3.5M greater than 2019 at the same time. **Interim** collections are \$24K lower than 2019. Interim collections are at 70 percent of budget for 2019 and 67 percent for 2020. **Delinquent** tax collections for 2020 are at 60 percent of budget with \$1.4M received.



General Fund Revenues Year-to-Date June

	Original Budget	Year-to-Date June	% of Revenue Received
Taxes	\$ 119,743,981	\$ 113,888,911	95.1%
Federal & State Grants	12,141,090	1,941,939	16.0%
Departmental Earnings	22,101,780	7,790,170	35.2%
Interest, Rent, and Other	4,547,289	1,342,207	29.5%
Operating Transfers In	521,030	59,000	11.3%
Cost Recovery	11,407,033	5,716,446	50.1%
Total	\$ 170,472,203	\$ 130,738,673	76.7%

The budget for **Federal & State Grants** has decreased five percent or \$582K from the 2019 original budget for this category. As of June 2020, \$1.9M or 16 percent of budgeted intergovernmental revenue has been received, which is \$861K below June 2019 receipts. Two grants were not renewed for 2020 and some payments from the Commonwealth have not yet been received.

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 June 30 are lower than 2019 by \$1.9M or 20 percent.

Licenses and Permits – Revenue received through June 30 shows a 14 percent or \$158K decrease from 2019 receipts. \$981K or 45 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 through June, which has decreased revenue.

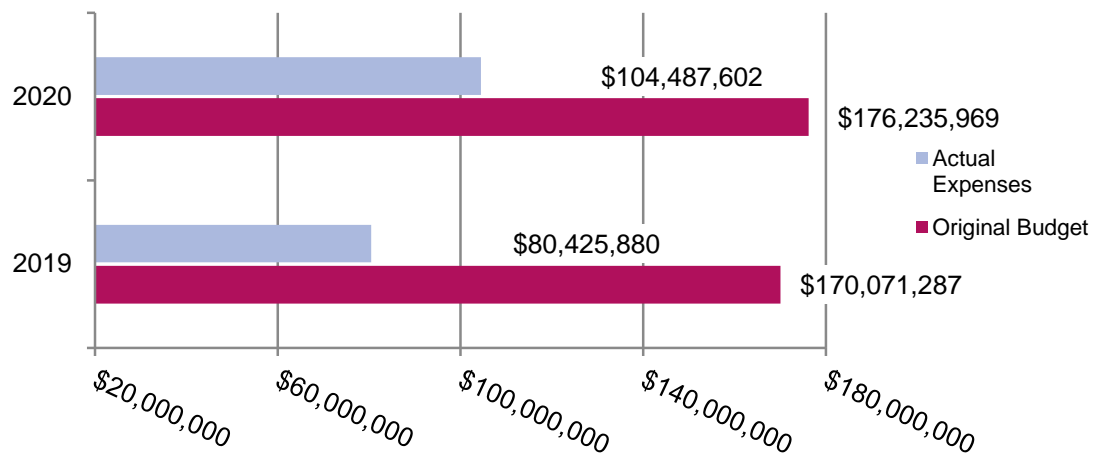
Charges for Services - Revenue through June 30 is \$1.6M or 21 percent lower than 2019 receipts. \$6.2M or 34 percent of the budget has been received. The budget increased less than one percent or \$18K from 2019. During the second quarter, most County departments were operating at a minimum service level providing only critical service functions. Many revenue generating functions were halted completely. Revenue associated with Real Estate and the Courts was especially hard hit.

Fines and Forfeitures – Actual receipts through June are \$166K or 22 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. The Court related departments in this category were operating at a minimum service level during the quarter.

Miscellaneous Revenues - Actuals are \$718K or 22 percent less than 2019 receipts. The budget for this category increased 17 percent or \$65K over 2019. \$1.3M or 30 percent of the budget has been received. The COVID19 pandemic has had a negative effect on interest rates for the quarter.

General Fund Expenditures

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



The **Operating expenditures** budget for 2020 is \$6M or four percent higher than the original 2019 budget. Approximately \$25M has been expended through June 30, 2020 in response to the COVID19 pandemic. If COVID-19 expenditures are removed from the total, normal Operating Expenditures through June 30 are \$79M or 45 percent of budget and actual expenditures are \$1.1M or one percent lower than those through June 2019.

General Fund Expenditures Year-to-Date June

	Original Budget	Year-to-Date June	% Expended
Personnel ¹	\$ 111,305,633	\$ 55,257,742	49.6%
Materials and Services ¹	41,496,563	34,668,055	83.5%
Contributions, Grants, Subsidies	4,433,371	2,341,501	52.8%
Fleet / Capital Leases	293,182	3,008,625	1,026.2%
Operating Transfers Out	16,871,737	8,507,255	50.4%
Other Financing Uses	426,646	0	0.0%
Allocated Costs	1,408,837	704,424	50.0%
Total*	\$ 176,235,969	\$ 104,467,602	59.3%

* excludes unappropriated

¹ includes COVID19 expenditures of \$4.3M in Personnel and \$21M in Materials and Services

The **Materials and Services** budget increased eight percent or \$3.4M from 2019. Excluding COVID19 expenditures of \$21M, the Materials and Services expenditures through June 2020 are \$3.5M or 20 percent less 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 of \$2.9M being reclassified from Materials and Services to Fleet / Capital Leases. County Capital Leases include buildings and 9-1-1 towers. Without the impact of the Capital Lease reclassification to Debt Service, Materials and Services expenditures are \$618K or four percent less than 2019.

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 June	% Spent 2020	2019 Original Budget	2019 Year-to-Date June	% Spent 2019
Salaries	\$ 77,046,213	\$ 38,758,370	50.3%	\$ 75,427,552	\$ 35,191,406	46.7%
Wages	3,178,172	1,209,843	38.1%	2,956,899	1,109,112	37.5%
Overtime	2,332,956	1,043,979	44.7%	1,751,311	1,266,795	72.3%
Standard Fringe Benefits	13,756,784	6,516,023	47.4%	15,872,055	7,465,706	47.0%
FICA	6,299,399	3,186,267	50.6%	6,126,347	2,890,342	47.2%
Retirement	8,374,857	4,385,057	52.4%	6,513,545	3,210,616	49.3%
Workers' Compensation	317,252	158,203	49.9%	315,330	157,717	50.0%
Total	\$ 111,305,633	\$ 55,257,742	49.6%	\$ 108,963,039	\$ 51,291,694	47.1%

Excluding COVID19 Personnel expenditures of \$4.3M, the percent of budget spent in 2020 is even with 2019. All categories are on target for the percent of budget spent through June 30.

Analysis of Major Personnel Services Categories June 2020 & 2019				
Category	2020 Expenses	2019 Expenses	Difference	% Increase
Salaries	\$ 38,758,370	\$ 35,191,406	\$ 3,566,964	10.1%
Fringe Benefits	6,516,023	7,465,706	(949,683)	-12.7%
Wages	1,209,843	1,109,112	100,731	9.1%
Overtime/On-call	1,043,979	1,266,795	(222,816)	-17.6%
Retirement	4,385,057	3,210,616	1,174,441	36.6%

General Fund Approved Full-time Positions and Vacancies

Date	Approved Positions	Vacancies	% of Vacancies
June 2020	1,426.1	107.8	7.6%
June 2019	1,423.5	97.7	6.9%

As the chart to the left indicates, the vacancy rate in June 2020 is 7.6 percent versus 6.9 percent in June 2019. Of the 107.8 current vacant positions, the Prison has 25 vacancies, the Sheriff has 12 vacancies, and Courts Administration has nine vacancies. District

Justices has eight vacancies and DCIS has seven vacancies. The Health Department, Facilities, and Public Defender have five vacancies each. The District Attorney has four vacancies. There are three departments that each have three vacancies, five departments that have two vacancies each, and nine departments that have one vacancy each.

Transfers from the General Fund

	Original Budget	Year-end Estimate as of June	Variance
Domestic Relations	\$ 2,228,616	\$ 2,228,616	\$ 0
Bridge Program (Liquid Fuels)	0	0	0
Department of Community Development	103,031	103,031	0
Public Safety Communications	5,480,568	3,694,370	(1,786,198)
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	384,000	0
Children, Youth & Families	7,424,268	5,108,042	(58,480)
Pocopson	0	537,776	537,766
Total	\$ 16,871,737	\$ 15,564,835	\$ (1,306,902)

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

Prepared by:
E. Deutsch
July 2020