

County of Blair

1st Quarter 2020 & Preliminary May 2020 Results

Presented, June 9, 2020



1st Quarter Financial Results 2020

MARCH 31, 2020

Total Revenue: \$8,547,648 – 15.5%

- w/o Tax Revenue: \$3,690,696 – 16%
- w/o Tax Revenue or Federal Reimbursements: \$1,699,391 – 21%

Total Expenses: \$11,715,254 – 20.6%

March 2020 Results: **(\$3,167,607)**

2020 BUDGET

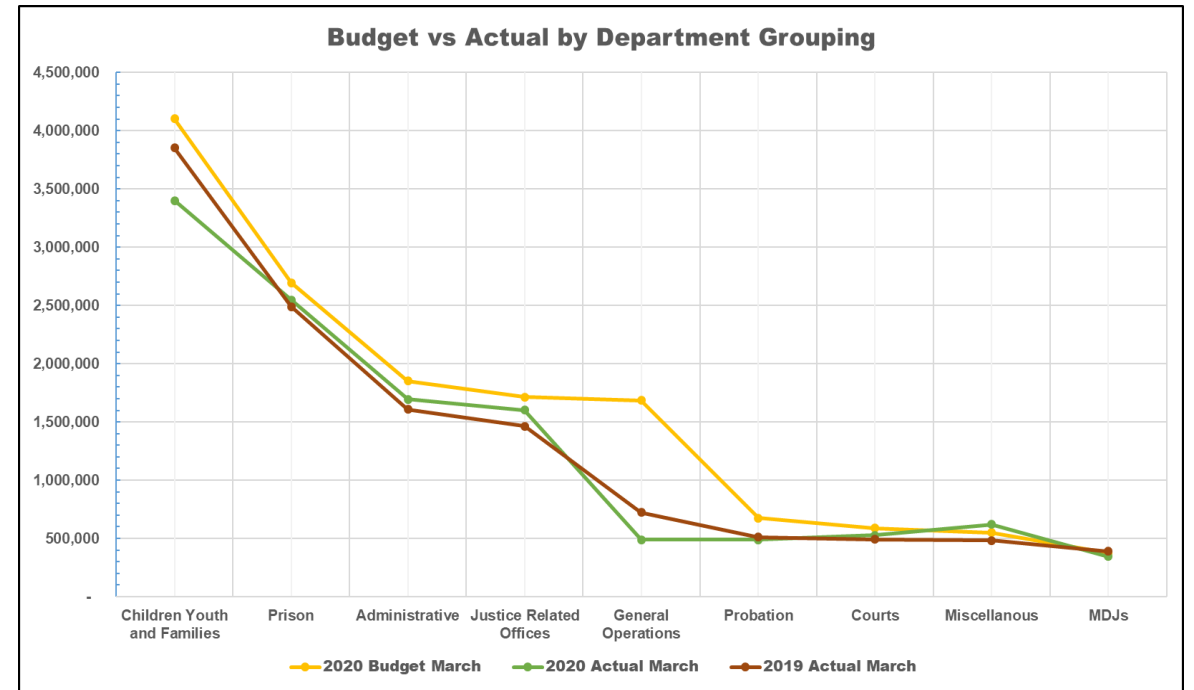
Revenue: \$54,888,572

Expenses: \$56,782,293

Budgeted Shortage: **(\$1,893,721)**

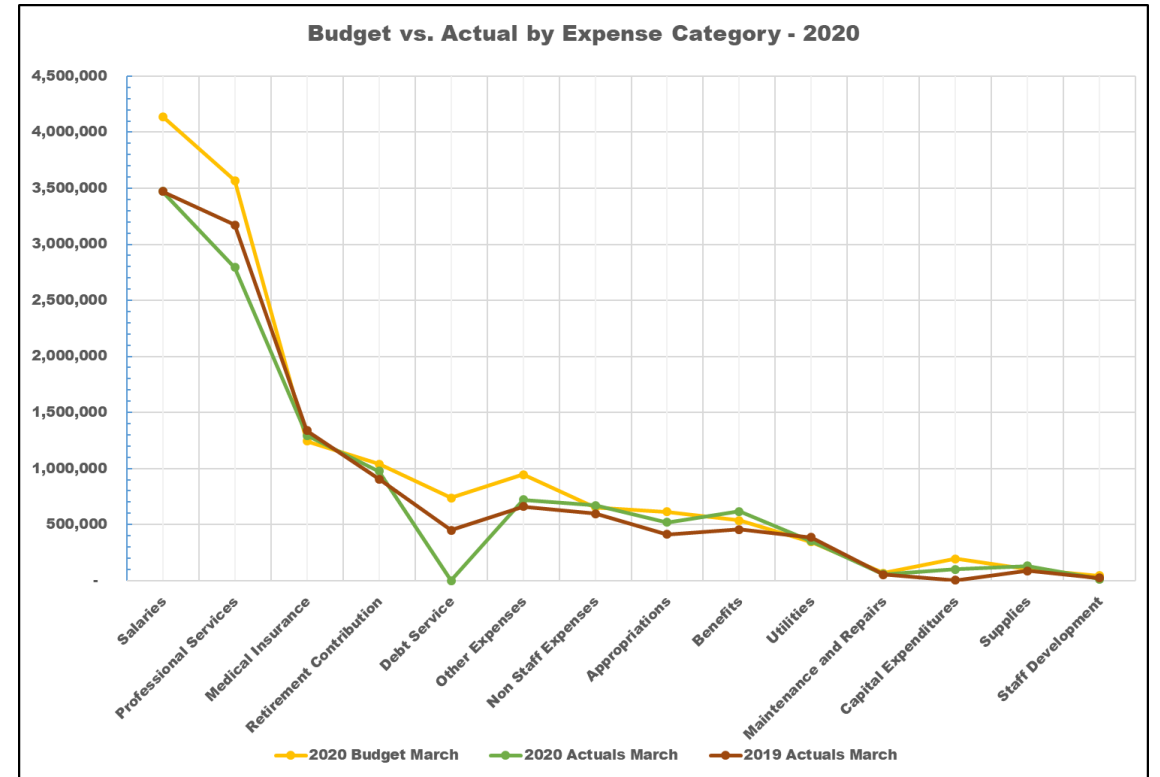
Total Expenses: \$11,715,254 – 20.6%

2020 Expense Budget vs. Actual by Department			
	2020	2020	2019
	Budget March	Actual March	Actual March
Children Youth and Families	4,103,936	3,400,454	3,852,595
Prison	2,694,613	2,548,862	2,488,290
Administrative	1,851,545	1,695,630	1,608,270
Justice Related Offices	1,712,680	1,601,749	1,462,168
General Operations	1,684,824	487,383	723,209
Probation	675,865	487,600	511,405
Courts	586,888	526,805	492,923
Miscellaneous	548,723	620,493	483,210
MDJs	372,472	346,278	389,554
Grand Total	14,231,545	11,715,254	12,011,623



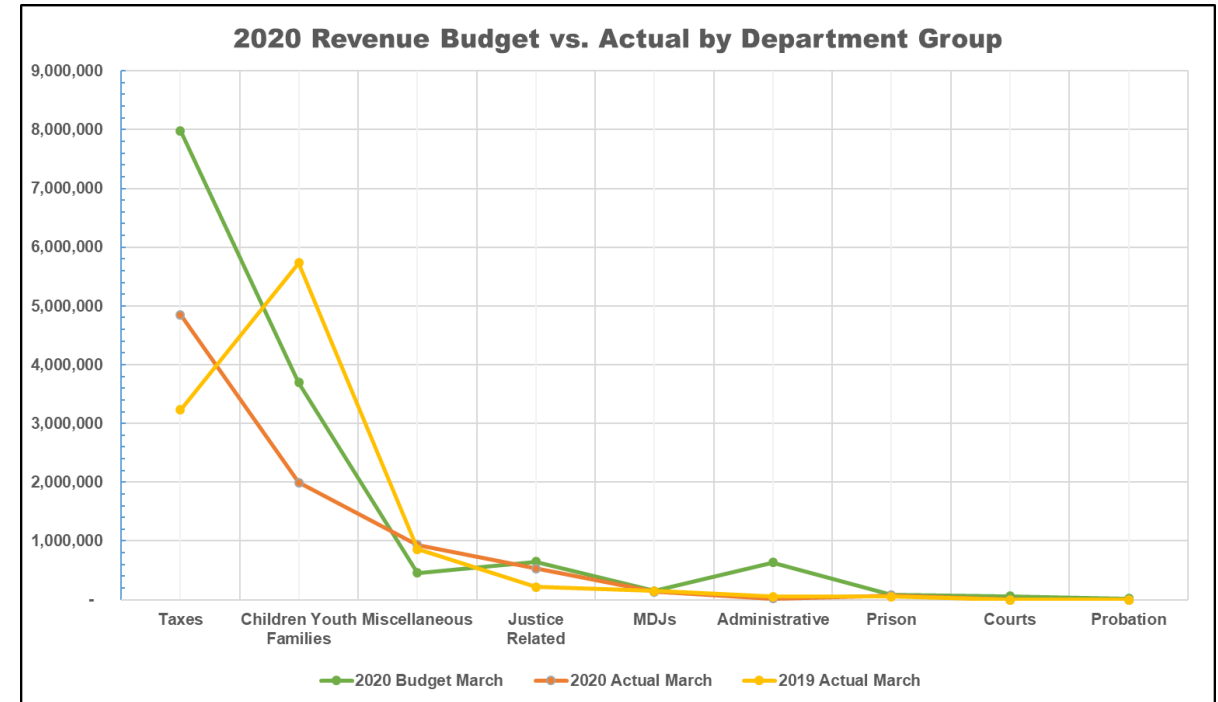
Total Expenses: \$11,715,254 – 20.6%

2020 Expense Budget vs. Actual Comparison			
Expense Category	2020 Budget March	2020 Actuals March	2019 Actuals March
Salaries	4,137,455	3,472,002	3,471,216
Professional Services	3,569,500	2,793,789	3,173,103
Medical Insurance	1,245,341	1,294,024	1,338,731
Retirement Contribution	1,040,435	976,447	904,976
Debt Service	738,255	-	447,879
Other Expenses	945,526	720,151	661,152
Non Staff Expenses	653,785	671,996	596,593
Appropriations	612,819	518,439	413,676
Benefits	537,136	616,224	454,357
Utilities	344,995	352,080	384,580
Maintenance and Repairs	66,370	56,614	52,424
Capital Expenditures	194,953	99,991	2,574
Supplies	102,780	129,586	88,104
Staff Development	42,196	13,913	22,257
Total	14,231,545	11,715,255	12,011,623



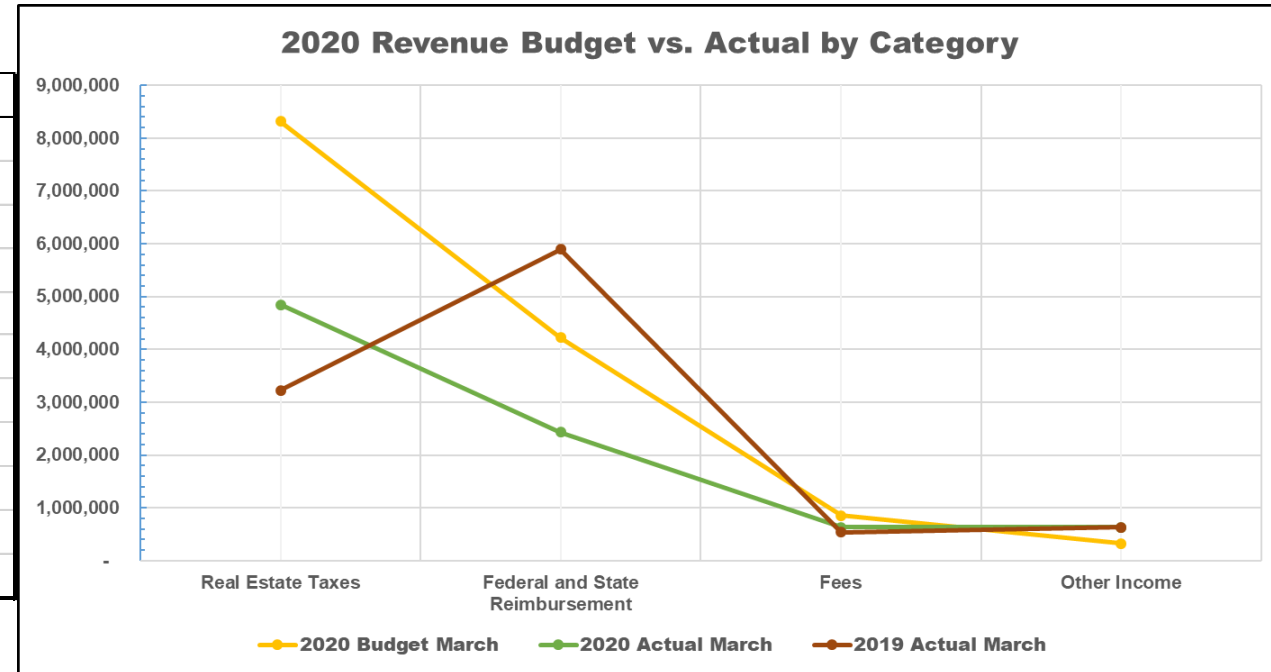
Total Revenue: \$8,547,648 – 15.5%

2020 Revenue Budget vs. Actual by Department Grouping			
	2020	2020	2019
	Budget March	Actual March	Actual March
Taxes	7,978,357	4,849,925	3,230,044
Children Youth Families	3,697,119	1,991,304	5,729,956
Miscellaneous	453,953	937,608	859,870
Justice Related	647,799	528,721	215,926
MDJs	148,001	135,309	145,897
Administrative	633,789	20,717	56,539
Prison	80,000	75,536	53,854
Courts	62,375	1,440	2,084
Probation	20,750	-	438
Grand Total	13,722,143	8,540,561	10,294,607



Total Revenue: \$8,547,648 – 15.5%

2020 Revenue Budget vs. Actual By Category			
	2020 Budget March	2020 Actual March	2019 Actual March
Real Estate Taxes	8,317,107	4,847,025	3,228,832
Federal and State Reimbursement	4,220,731	2,430,588	5,891,105
Fees	856,793	633,285	539,092
Other Income	327,513	629,663	635,578
	13,722,143	8,540,561	10,294,607



2020 Tax Revenue Comparison

Tax Receipts Jan - May 2018 - 2020			
Month	2018	2019	2020
Jan - Feb	\$ 605,526	\$ 753,538	\$ 656,136
March	\$ 3,725,139	\$ 3,988,305	\$ 4,200,816
April	\$ 10,621,532	\$ 9,388,045	\$ 6,635,506
May	\$ 12,009,230	\$ 13,705,940	\$ 16,582,291
Totals	\$ 26,961,427	\$ 27,835,828	\$ 28,074,749

- Average of 2018 and 2019 Tax Collections adjusted for 3.79% tax increase is \$28,486,353
- 2020 Taxes Collected thru May 31, 2020 are: \$28,074,749
- Tax Collections are behind **(\$411,604)** compared to average collections over the last two years

Preliminary May 31, 2020 Results

Total Revenue: \$33,277,090 – 60.6%

- w/o Tax Revenue: \$5,202,341 – 23%
- w/o Tax Revenue or Federal Reimbursements: \$3,0385,848 – 37%

Total Expenses: \$18,530,160 – 32.6%

May 2020 Results: \$14,746,930

- Positive May results are due to the timing of tax receipts only, other revenues are under-budget and expected to continue to be under-budget.

Tax Revenues are trending 1.4% behind average.

- Would result in tax revenues of \$32,802,670

Other revenues are trending 5% behind budget.

- Would result in other revenues of \$20,539,126

Total Revenue would be \$53,341,796

- 97% of total budgeted revenue

Expenses are trending 9% behind budget

Total Expenses would be \$51,671,887

- These results include wages that are 16% under budget due to furloughed workers and vacancies.
- These results also include lower travel and staff development expenses due to canceled training and conferences

This trend is not expected to continue with workers returning from furlough, overtime expected, and continuing additional expenses for staff and public safety due to COVID-19.