

First quarter (plus April) 2020 Financial Review

*F. Milene Henley, County Auditor
June 2, 2020*



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County revenue by type through April 2020

Revenue Type	Budget	Revs YTD, thru 4/20	% Rcvd
Cash	32,779,071	0	0.00%
General Property Taxes	12,241,974	6,078,853	49.66%
Retail Sales and Use Taxes	11,672,597	2,538,136	21.74%
Excise Taxes	36,036	10,311	28.61%
Other Taxes	6,410,000	1,835,259	28.63%
Licenses and Permits	1,360,484	499,525	36.72%
Intergovernmental Revenue	9,070,430	2,735,063	30.15%
Charges for Goods & Srvc	4,795,715	1,774,852	37.01%
Fines and Forfeits	277,112	111,885	40.38%
Miscellaneous Revenues	4,672,811	1,431,060	30.63%
Nonrevenues	854,664	173,639	20.32%
Other Financing Sources	8,810,564	1,183,909	13.44%
Grand Total	92,981,458	18,372,491	19.76%

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*County
expense
by area
through
April
2020*

Expenditure Area	Budget	Exps YTD, thru 4/20	% Used
Cash	29,189,222	0	0.00%
General Government Srvc	11,620,869	3,606,751	31.04%
Public Safety	6,670,282	2,095,019	31.41%
Utilities	1,125,804	250,795	22.28%
Transportation	8,894,892	2,678,299	30.11%
Economic Environment	6,589,223	1,569,119	23.81%
Mental and Physical Health	5,148,621	1,497,193	29.08%
Culture and Recreation	3,458,660	848,836	24.54%
Nonexpenditures	848,086	164,579	19.41%
Debt Service and Other	19,435,799	4,033,942	20.76%
Grand Total	92,981,458	16,744,533	18.01%
Grand Total excluding cash	63,792,236	16,744,533	26.25%

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*County
expense
by type
through
April
2020*

Expenditure Type	Budget	Exps YTD, thru 4/20	% Used
Cash	29,189,222	0	0.00%
Transfers	9,588,150	1,102,995	11.50%
Salaries and Wages	18,801,114	6,187,811	32.91%
Personnel Benefits	7,127,314	2,332,127	32.72%
Supplies	2,610,098	567,996	21.76%
Charges for Services	15,802,229	3,680,864	23.29%
Capital Outlays	8,768,050	2,857,574	32.59%
Debt Service: Principal	819,218	0	0.00%
Debt Service: Interest	276,063	15,167	5.49%
Grand Total	92,981,458	16,744,533	18.01%
Grand Total excluding cash	63,792,236	16,744,533	26.25%

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*County
Funds
spending
> 33.33%
through
April
2020*

Fund Name	Budget	Exps YTD, thru 4/20	% Used
Auditor Doc Preservation	67,173	23,112	34.41%
ER&R	2,556,353	964,891	37.74%
SJC Conservation Area Fund	3,400,449	1,366,305	40.18%
Emergency Management	147,417	61,911	42.00%
Information Technology	1,797,075	785,563	43.71%
Dog License	23,825	11,818	49.60%

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*Current
Expense
revenue
by type
through
April
2020*

Revenue Type	Budget	Revs YTD, thru 4/20	% Rcvd
Cash	555,091	0	0.00%
Property Taxes	7,496,274	3,474,721	46.35%
Sales Use Taxes	7,862,697	1,952,801	24.84%
Excise Taxes	23,500	6,354	27.04%
Licenses and Permits	1,286,659	466,991	36.29%
Intergovernmental Revenue	811,083	322,377	39.75%
Charges for Goods & Srvc	2,051,147	647,690	31.58%
Fines and Forfeits	274,312	111,746	40.74%
Miscellaneous Revenues	868,860	288,587	33.21%
Nonrevenues	0	1,128	-
Other Financing Sources	182,112	0	0.00%
Grand Total	21,411,735	7,272,394	33.96%

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*CE
expense
by area
through
April
2020*

Expenditure Area	Budget	Exps YTD, thru 4/20	% Used
General Government Srvcs	9,219,861	2,825,125	30.64%
Public Safety	6,167,376	1,940,658	31.47%
Economic Environment	2,488,183	777,884	31.26%
Mental and Physical Health	1,969,090	746,088	37.89%
Culture and Recreation	258,127	21,093	8.17%
Debt Service and Other	1,309,098	503,395	38.45%
Grand Total	21,411,735	6,814,242	31.82%

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*CE
expense
by type
through
April
2020*

Expenditure Type	Budget	Exps YTD, thru 4/20	% Used
Transfers	1,260,903	487,397	38.65%
Salaries and Wages	11,139,437	3,653,494	32.80%
Personnel Benefits	4,043,694	1,334,190	32.99%
Supplies	316,645	79,084	24.98%
Charges for Services	4,602,861	1,244,079	27.03%
Capital Outlays	23,195	13,007	56.08%
Debt Service: Interest	25,000	2,991	11.97%
Grand Total	21,411,735	6,814,242	31.82%

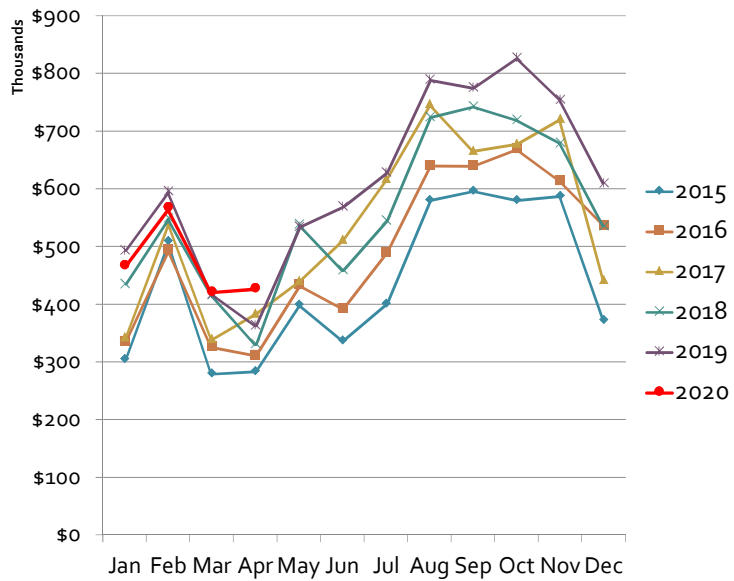
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*CE depts
spending
> 33.33%
through
April
2020*

Department Name	Budget	Exps YTD, thru 4/20	% Used
Assessor	1,226,747	416,114	33.92%
Facilities	849,709	289,695	34.09%
Sheriff	3,430,916	1,175,765	34.27%
Clerk	460,177	157,830	34.30%
Juvenile Court	551,936	190,211	34.46%
Election Reserve	324,807	114,132	35.14%
County Council	583,098	210,686	36.13%
Health & Community Svcs	1,939,222	731,095	37.70%
Operating Transfers	695,052	477,000	68.63%

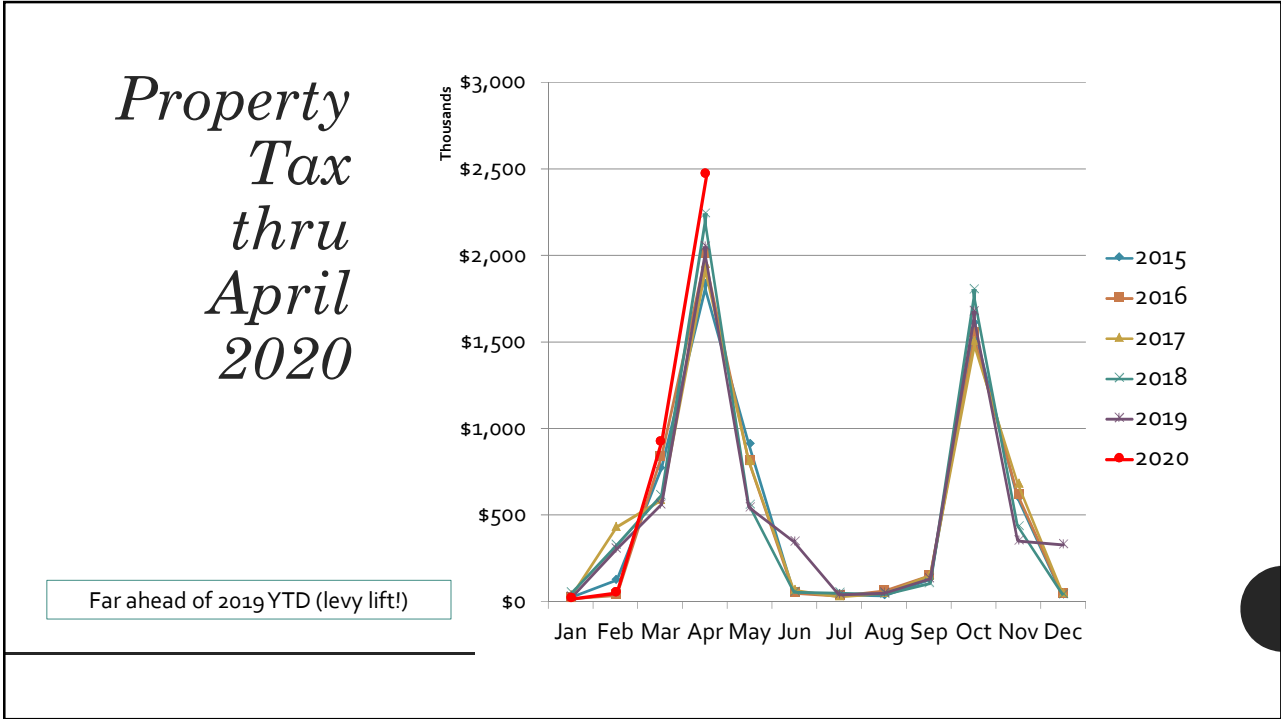
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*Sales
Tax
thru
April
2020*

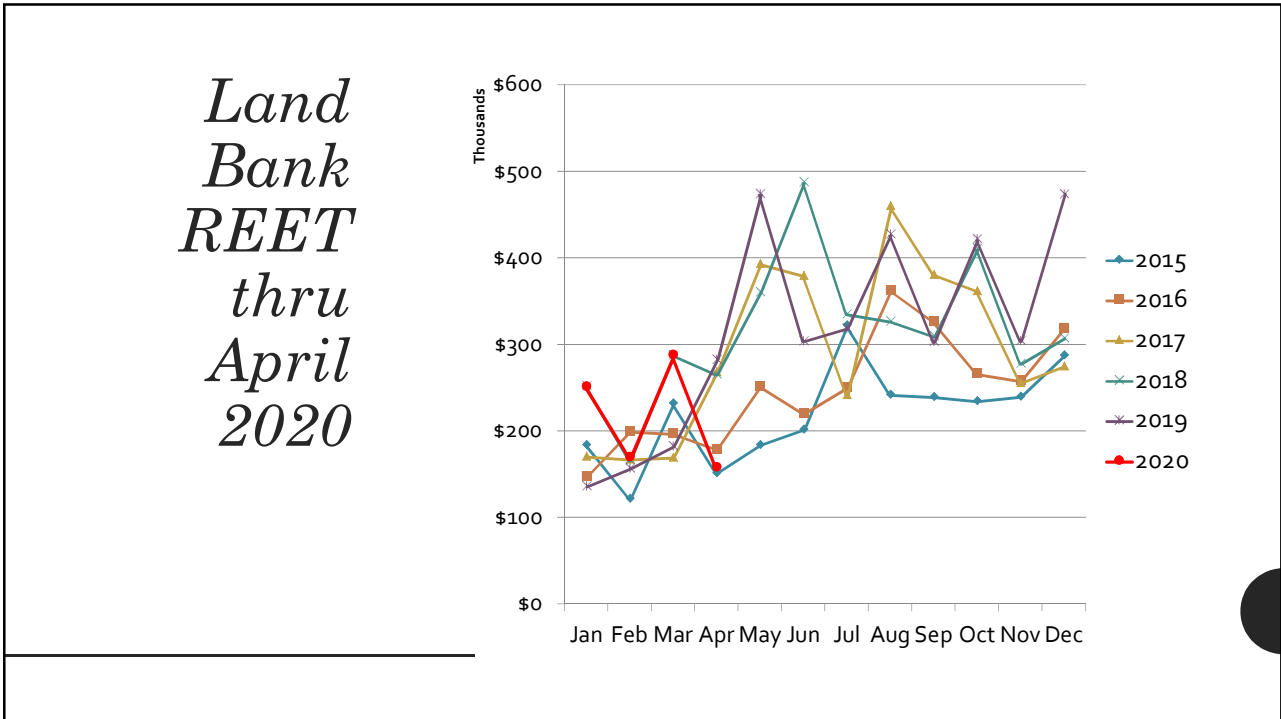


Barely ahead of 2019 YTD

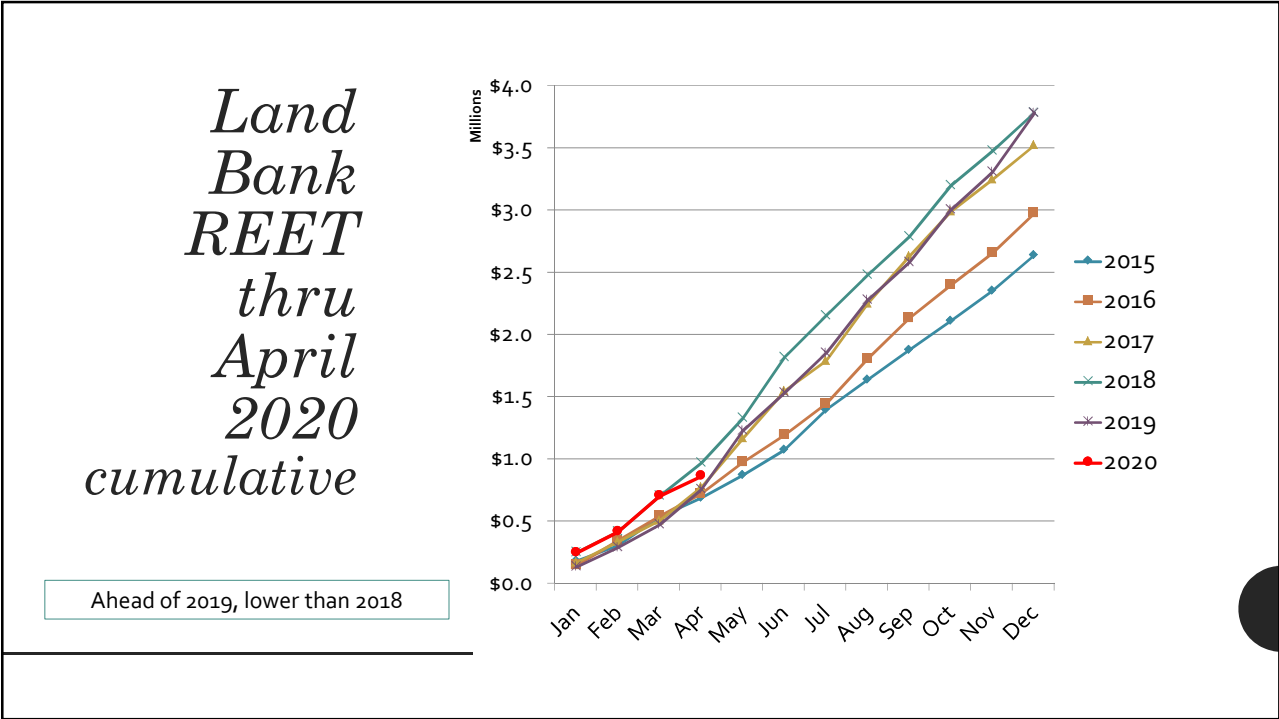
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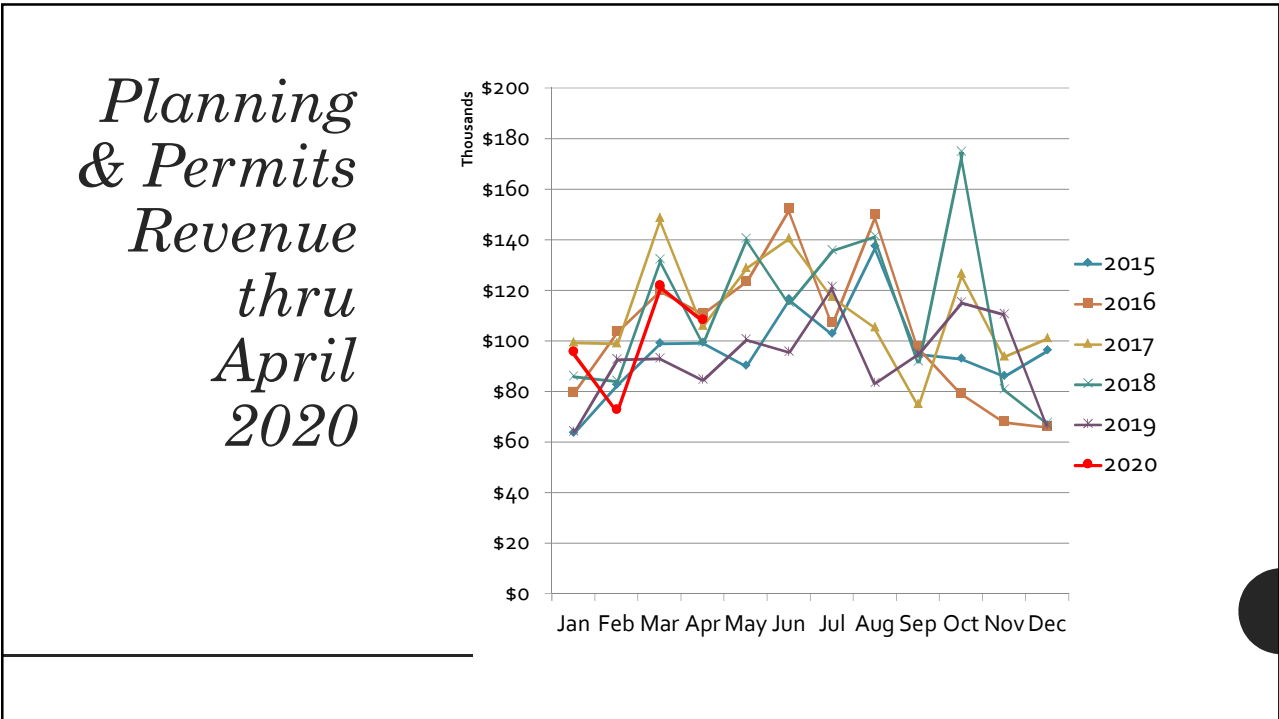
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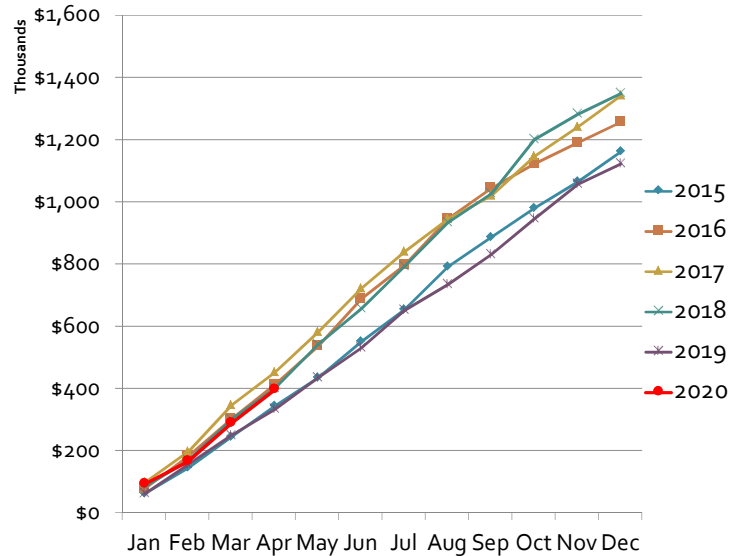


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*Planning
& Permits
Revenue
thru
April
2020
cumulative*



Ahead of 2019, lower than 2016-2018

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*Conclusion: there is no
indication* of the coming disaster*



*In January through April

- Revenue through April shows no decline.
 - Sales tax reflects sales two months prior, i.e., for February.
 - Property tax, REET & Permitting/Planning revenue have no lag time.
- Expenditures are normal, with a slight elevation in health expenses.
- The prior recession came on gradually; the present one started suddenly.
- May is when we will begin to see the effects.
 - Late breaking news: May Motor Vehicle Fuel Tax receipts are down 45%.

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