



County Auditor Summary Revenue Projections

**FY2020 and FY2021
Budgeted Funds as of the Fiscal Month Ended
July 31, 2020**

County Auditor's Office

Commissioner's Court Meeting

Auditor Revenue Projection Update

General Overview

- **FY2020 Budget Versus Actual Projection**
 - All Fund Types
 - COSR (All Funds Combined) Variance Discussion (Overall Summary by Revenue Category)
 - **(COGF) General Fund: Variance Discussion**
 - Overall Summary by Revenue Category **(Unfavorable)** / Favorable
 - **Unfavorable Variances:**
 - Revenue Category-**Charges for Services**
 - Revenue Category-**Fines and Forfeitures** and **Interest**
 - Revenue Category-**Miscellaneous, Mixed Beverage Tax**
 - **Favorable Variances:**
 - Revenue Category-**Ad Valorem Property Tax**
 - Revenue Category-**Sales and Use and State Motor Vehicle Sales Tax**

Auditor Revenue Projection Update

General Overview-Continued

- **Comparative Actuals FY2019 versus FY2020 Projected:**
 - All Fund Types
 - General Fund Only by Revenue Category (All)
- **Projected FY2020 Actuals vs FY2021 Revenue Estimates:**
 - All Fund Types
 - COSR Special Revenue Funds by Revenue Category (All)
 - General Fund Only by Revenue Category (All)
- **Auditor (COGF - General Fund) Overview (Unaudited)**
 - COGF –General Fund (Fund Balance Projection as of 09/30/20)
 - Auditor's COGF General Fund Financial Forecast

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
CODS - DEBT SERVICE	\$19,384,686	\$19,556,817	\$172,131
COEP - ENTERPRISE FUND	\$3,303,964	\$3,311,983	\$8,019
COGF - COUNTY GENERAL FUND	\$299,503,129	\$298,044,069	(\$1,459,060)
COSR - SPECIAL REVENUE	\$31,115,460	\$30,063,503	(\$1,051,957)
Grand Total	\$353,307,239	\$350,976,372	(\$2,330,867)

Note: Designations to balance the budget are excluded

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	Revenue Category	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COSR - SPECIAL REVENUE	Charge for Services	\$19,213,000	\$19,042,895	(\$170,105)
COSR - SPECIAL REVENUE	Fines and forfeitures	\$605,000	\$467,639	(\$137,361)
COSR - SPECIAL REVENUE	Hotel/Motel Tax	\$4,100,000	\$3,686,157	(\$413,843)
COSR - SPECIAL REVENUE	Interest	\$384,845	\$340,125	(\$44,720)
COSR - SPECIAL REVENUE	Intergovernmental revenues	\$1,023,833	\$1,626,450	\$602,617
COSR - SPECIAL REVENUE	Miscellaneous	\$250,944	\$349,972	\$99,028
COSR - SPECIAL REVENUE	Other Financing Sources	\$5,537,838	\$4,550,264	(\$987,574)
COSR - SPECIAL REVENUE Total		\$31,115,460	\$30,063,503	(\$1,051,957)
Note: Designations to balance the budget are excluded				

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	Revenue Category	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COGF - COUNTY GENERAL FUND	Bingo Tax	\$29,000	\$24,422	(\$4,578)
COGF - COUNTY GENERAL FUND	Charge for Services	\$35,533,393	\$31,668,891	(\$3,864,502)
COGF - COUNTY GENERAL FUND	Fines and forfeitures	\$5,043,350	\$3,439,984	(\$1,603,366)
COGF - COUNTY GENERAL FUND	Interest	\$2,521,500	\$1,635,163	(\$886,337)
COGF - COUNTY GENERAL FUND	Intergovernmental revenues	\$6,608,922	\$6,549,149	(\$59,773)
COGF - COUNTY GENERAL FUND	Licenses and permits	\$287,000	\$275,571	(\$11,429)
COGF - COUNTY GENERAL FUND	Miscellaneous	\$1,223,700	\$1,101,262	(\$122,438)
COGF - COUNTY GENERAL FUND	Mixed Bev Tax	\$2,650,000	\$1,880,523	(\$769,477)
COGF - COUNTY GENERAL FUND	Other Financing Sources	\$1,068,000	\$505,427	(\$562,573)
COGF - COUNTY GENERAL FUND	Property Taxes	\$190,163,264	\$194,301,855	\$4,138,591
COGF - COUNTY GENERAL FUND	Sales & use Tax	\$54,300,000	\$56,626,982	\$2,326,982
COGF - COUNTY GENERAL FUND	Vehicle Inventory Taxes	\$75,000	\$34,840	(\$40,160)
COGF - COUNTY GENERAL FUND Total		\$299,503,129	\$298,044,069	(\$1,459,060)
Note: Designations to balance the budget are excluded				
		Unfavorable	Favorable	Net
Net Budget Actual Variances:		(\$7,924,633)	\$6,465,573	(\$1,459,060)

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	Revenue Category	Object	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COGF - COUNTY GENERAL FUND	Charge for Services	440103 - CNTY TAX COLLECT FEES	\$3,000,000	\$2,241,397	(\$758,603)
COGF - COUNTY GENERAL FUND	Charge for Services	440104 - CNTY CLK FEES	\$4,075,000	\$3,699,184	(\$375,816)
COGF - COUNTY GENERAL FUND	Charge for Services	440105 - DIST CLK FEES	\$1,700,000	\$1,242,290	(\$457,710)
COGF - COUNTY GENERAL FUND	Charge for Services	440106 - CNTY SHERIFF FEES	\$783,000	\$661,462	(\$121,538)
COGF - COUNTY GENERAL FUND	Charge for Services	440125 - JP ADMIN FEES	\$615,000	\$497,351	(\$117,649)
COGF - COUNTY GENERAL FUND	Charge for Services	440150 - CONSTABLE FEES	\$919,000	\$587,452	(\$331,548)
COGF - COUNTY GENERAL FUND	Charge for Services	440180 - DRO FILING FEES	\$570,000	\$416,072	(\$153,928)
COGF - COUNTY GENERAL FUND	Charge for Services	440201 - FED PRISONER	\$18,980,000	\$18,015,040	(\$964,960)
COGF - COUNTY GENERAL FUND	Charge for Services	440404 - COLISEUM FOOD CONC	\$400,000	\$245,894	(\$154,106)
COGF - COUNTY GENERAL FUND	Charge for Services	440553 - PARKING GARAGE COMM	\$1,050,000	\$786,003	(\$263,997)
COGF - COUNTY GENERAL FUND	Charge for Services	440723 - ASCARATE POOL	\$110,000	\$0	(\$110,000)
COGF - COUNTY GENERAL FUND	Charge for Services	440732 - TRAFFIC CONTROL	\$250,000	\$121,669	(\$128,331)
Sub-Total (Selected Items <(99,999)					(\$3,938,185)

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	Revenue Category	Object	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COGF - COUNTY GENERAL FUND	Fines and forfeitures	450001 - CA BOND FORFEIT	\$520,850	\$380,782	(\$140,068)
COGF - COUNTY GENERAL FUND	Fines and forfeitures	450002 - FINES-FORTEITS	\$3,638,000	\$2,801,012	(\$836,988)
COGF - COUNTY GENERAL FUND	Fines and forfeitures	450007 - JUROR FINES	\$280,000	\$103,057	(\$176,943)
COGF - COUNTY GENERAL FUND	Fines and forfeitures	450008 - SPECIAL EXPENSE FEE CCP 45.051	\$503,400	\$140,401	(\$362,999)
Sub-Total (Selected Items <(99,999)					(\$1,516,998)
COGF - COUNTY GENERAL FUND	Interest	470100 - INT EARN-INVESTMENTS	\$2,500,000	\$1,493,637	(\$1,006,363)
COGF - COUNTY GENERAL FUND	Interest	470110 - INT EARN-N.O.W.	\$21,500	\$141,526	\$120,026
COGF - COUNTY GENERAL FUND	Interest Total		\$2,521,500	\$1,635,163	(\$886,337)

Auditor Revenue Projection Update

FY2020 Budget Versus Actual Projection

Fund Type	Revenue Category	Object	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COGF - COUNTY GENERAL FUND	Miscellaneous	480101 - SPORTSPRK RENTAL	\$750,000	\$278,589	(\$471,411)
COGF - COUNTY GENERAL FUND	Mixed Bev Tax	413003 - ST MIXED BEV TAX	\$2,650,000	\$1,880,523	(\$769,477)

Favorable Variances

Fund Type	Revenue Category	Object	FY2020 Revised Budget	FY2020 Proj YTD Actuals as of 9/30/2020	FY2020 Budget Variance
COGF - COUNTY GENERAL FUND	Property Taxes Total	Current, Delinquent and Penalty and Interest	\$190,163,264	\$194,301,855	\$4,138,591
COGF - COUNTY GENERAL FUND	Sales & use Tax	412001 - SALES & USE TAX	\$49,000,000	\$50,996,098	\$1,996,098
COGF - COUNTY GENERAL FUND	Sales & use Tax	412003 - S&U TAX-ST MOTOR VEH	\$5,300,000	\$5,630,885	\$330,885
					\$6,465,573

Auditor Revenue Projection Update

Comparative Actuals FY2019 versus FY2020 Projected

Fund Type	FY2019 Actuals	Projected FY2020 Actuals	Projected Actual Variances
CODS - DEBT SERVICE	\$20,527,707	\$19,556,817	(\$970,890)
COEP - ENTERPRISE FUND	\$6,818,388	\$3,311,983	(\$3,506,406)
COGF - COUNTY GENERAL FUND	\$286,012,208	\$298,044,069	\$12,031,861
COSR - SPECIAL REVENUE	\$30,798,850	\$30,063,503	(\$735,348)
Grand Total	\$344,157,154	\$350,976,372	\$6,819,218

Auditor Revenue Projection Update

FY2019 versus Projected FY2020 Actuals by Category (COGF - General Fund Only)

Fund Type	Revenue Category	FY2019 Actuals	Projected FY2020 Actuals	Projected Actual Variances
COGF - COUNTY GENERAL FUND	Bingo Tax	\$27,426	\$24,422	(\$3,004)
COGF - COUNTY GENERAL FUND	Charge for Services	\$37,865,134	\$31,668,891	(\$6,196,243)
COGF - COUNTY GENERAL FUND	Fines and forfeitures	\$4,502,588	\$3,439,984	(\$1,062,604)
COGF - COUNTY GENERAL FUND	Interest	\$3,034,978	\$1,635,163	(\$1,399,816)
COGF - COUNTY GENERAL FUND	Intergovernmental revenues	\$7,093,757	\$6,549,149	(\$544,608)
COGF - COUNTY GENERAL FUND	Licenses and permits	\$285,245	\$275,571	(\$9,673)
COGF - COUNTY GENERAL FUND	Miscellaneous	\$1,624,413	\$1,101,262	(\$523,151)
COGF - COUNTY GENERAL FUND	Mixed Bev Tax	\$2,849,172	\$1,880,523	(\$968,649)
COGF - COUNTY GENERAL FUND	Other Financing Sources	\$1,423,494	\$505,427	(\$918,066)
COGF - COUNTY GENERAL FUND	Property Taxes	\$171,245,243	\$194,301,855	\$23,056,612
COGF - COUNTY GENERAL FUND	Sales & use Tax	\$55,988,400	\$56,626,982	\$638,583
COGF - COUNTY GENERAL FUND	Vehicle Inventory Taxes	\$72,359	\$34,840	(\$37,519)
COGF - COUNTY GENERAL FUND Total		\$286,012,208	\$298,044,069	\$12,031,861

Auditor Revenue Projection Update

FY2019 versus Projected FY2020 Actuals by Category (COSR – Special Revenue Only)

Fund Type	Revenue Category	FY2019 Actuals	Projected FY2020 Actuals	Projected Actual Variances
COSR - SPECIAL REVENUE	Charge for Services	\$19,632,063	\$19,042,895	(\$589,168)
COSR - SPECIAL REVENUE	Fines and forfeitures	\$627,803	\$467,639	(\$160,164)
COSR - SPECIAL REVENUE	Hotel/Motel Tax	\$4,453,820	\$3,686,157	(\$767,664)
COSR - SPECIAL REVENUE	Interest	\$585,586	\$340,125	(\$245,461)
COSR - SPECIAL REVENUE	Intergovernmental revenues	\$1,739,344	\$1,626,450	(\$112,894)
COSR - SPECIAL REVENUE	Miscellaneous	\$2,824,162	\$349,972	(\$2,474,190)
COSR - SPECIAL REVENUE	Other Financing Sources	\$936,071	\$4,550,264	\$3,614,192
COSR - SPECIAL REVENUE Total		\$30,798,850	\$30,063,503	(\$735,348)

Auditor Revenue Projection Update

Projected FY2020 Actuals vs FY2021 Revenue Estimates

Fund Type	Projected FY2020 YTD Actuals	FY2021 Rev Est.	FY21 vs FY20
CODS - DEBT SERVICE	\$19,556,817	\$16,871,099	(\$2,685,718)
COEP - ENTERPRISE FUND	\$3,311,983	\$2,721,349	(\$590,634)
COGF - COUNTY GENERAL FUND	\$298,044,069	\$307,450,426	\$9,406,356
COSR - SPECIAL REVENUE	\$30,063,503	\$25,586,428	(\$4,477,075)
Grand Total	\$350,976,372	\$352,629,302	\$1,652,930

Auditor Revenue Projection Update

Projected FY2020 Actuals vs FY2021 Revenue Estimates (COGF - General Fund Only)

Fund Type	Revenue Categories	Projected FY2020 YTD Actuals	FY2021 Revenue Est.	FY2021 vs FY2020
COGF - COUNTY GENERAL FUND	Bingo Tax	\$24,422	\$25,000	\$578
COGF - COUNTY GENERAL FUND	Charge for Services	\$31,668,891	\$31,990,863	\$321,971
COGF - COUNTY GENERAL FUND	Fines and forfeitures	\$3,439,984	\$4,148,169	\$708,185
COGF - COUNTY GENERAL FUND	Interest	\$1,635,163	\$1,487,886	(\$147,277)
COGF - COUNTY GENERAL FUND	Intergovernmental revenues	\$6,549,149	\$7,686,434	\$1,137,285
COGF - COUNTY GENERAL FUND	Licenses and permits	\$275,571	\$292,000	\$16,429
COGF - COUNTY GENERAL FUND	Miscellaneous	\$1,101,262	\$947,750	(\$153,512)
COGF - COUNTY GENERAL FUND	Mixed Bev Tax	\$1,880,523	\$2,500,000	\$619,477
COGF - COUNTY GENERAL FUND	Other Financing Sources	\$505,427	\$1,009,671	\$504,244
COGF - COUNTY GENERAL FUND	Property Taxes	\$194,301,855	\$203,108,627	\$8,806,772
COGF - COUNTY GENERAL FUND	Sales & use Tax	\$56,626,982	\$54,219,027	(\$2,407,955)
COGF - COUNTY GENERAL FUND	Vehicle Inventory Taxes	\$34,840	\$35,000	\$160
COGF - COUNTY GENERAL FUND Total		\$298,044,069	\$307,450,426	\$9,406,356

Auditor Revenue Projection Update

Projected FY2020 Actuals vs FY2021 Revenue Estimates (COSR – Special Revenue Only)

Fund Type	Revenue Categories	Projected FY2020 YTD Actuals	FY2021 Revenue Est.	FY2021 vs FY2020
COSR - SPECIAL REVENUE	Charge for Services	\$19,042,895	\$19,060,950	\$18,055
COSR - SPECIAL REVENUE	Fines and forfeitures	\$467,639	\$677,500	\$209,861
COSR - SPECIAL REVENUE	Hotel/Motel Tax	\$3,686,157	\$3,385,313	(\$300,844)
COSR - SPECIAL REVENUE	Interest	\$340,125	\$178,413	(\$161,712)
COSR - SPECIAL REVENUE	Intergovernmental revenues	\$1,626,450	\$1,947,500	\$321,050
COSR - SPECIAL REVENUE	Miscellaneous	\$349,972	\$310,650	(\$39,322)
COSR - SPECIAL REVENUE	Other Financing Sources	\$4,550,264	\$26,102	(\$4,524,162)
COSR - SPECIAL REVENUE Total		\$30,063,503	\$25,586,428	(\$4,477,075)

Auditor Revenue Projection Update

Auditor (COGF - General Fund) Overview (Unaudited)

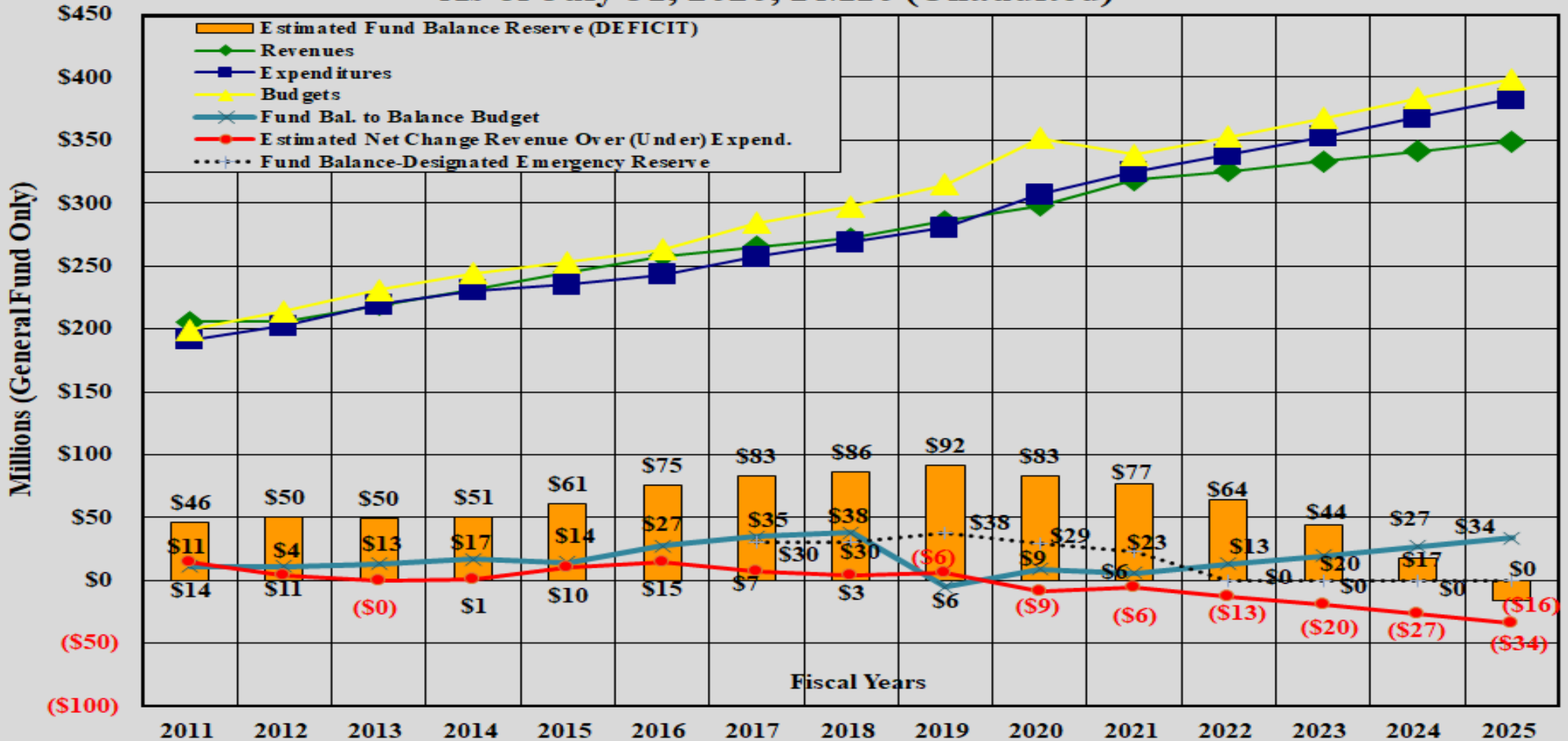
■ FY2019 GF Fund Bal. Reserve (Including Designations)	<u>\$92.1 Mil.</u>
■ FY2020 Projected FYTD Revenues thru FM12	\$298.0 Mil.
■ FY2020 Projected FYTD Expend. Thru FM12	<u>\$307.0 Mil.</u>
■ Projected Net (Rev minus Expend.)	<u>(\$9.0) Mil.</u>
■ FY2020 Preliminary Projected Fund Bal. Reserve 9/30/20	<u>\$83.1 Mil.</u>

Note: Ending projected fund balance is subject to change if additional revenue information is obtained prior to budget adoption if certified by the auditor and is subject to significant increases or decreases in actual expenditures.

County Auditor's Financial Forecast

General Funds Historical and Projected Trends (Includes COVID-19 Impacts)

As of July 31, 2020, FM10 (Unaudited)





Questions