



PINE COUNTY

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County Administrator

David J. Minke

TO: Pine County Commissioners
FROM: David Minke, County Administrator
DATE: April 21, 2020
SUBJECT: First Quarter 2020 Budget Report

At the end of March, the county's budget is sound for three months into the year.

Chart 1 shows revenue and expenditure as a percent of the budget for the county by the three major funds (General, Health & Human Services, and Road & Bridge) and the total of all funds. As of March 31, all funds are below 25% spent. Revenues are all below expenditures, except for Road and Bridge. This situation is expected as most county revenues lag as they are reimbursements for services, or like the property tax settlement, happen only once or twice per year.

Chart 2 show the revenue in the General Fund by department. Revenues are as expected at this point in the year. The revenue in the Auditors office is primarily inter-fund / inter-department transfers. Jail revenues are strong for the first quarter, but can be expected to be lower for the second quarter due to the pandemic.

Chart 3 shows the expenditures of the larger departments in the General Fund through the end of the first quarter. All departments are below 25 percent with the exception of IT and Recorder. These departments pay for annual contract expenses at the beginning of the year.

Chart 4 shows the Health and Human Services revenues and expenditures. All divisions are below 20% on expenditures, and revenues are where expected at the end of the first quarter.

The first quarter does not reflect the financial changes caused by the COVID-19 pandemic. Anticipating there will be an economic recession as the state and nation emerge from the pandemic, we are looking at short-term and long-term strategies to reduce costs.

Chart 1
Revenue & Expenditures by Fund Thru 3/31/20

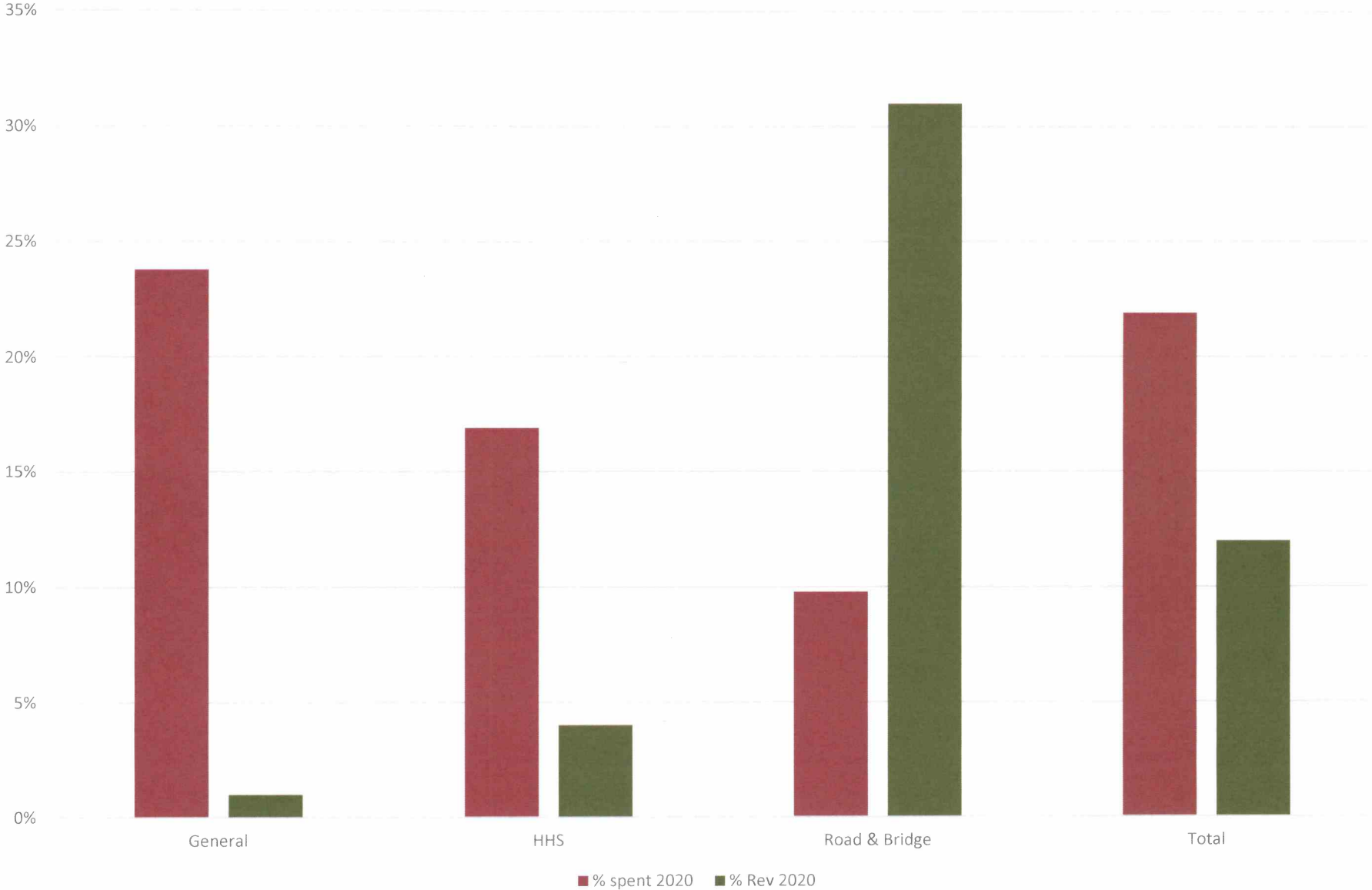
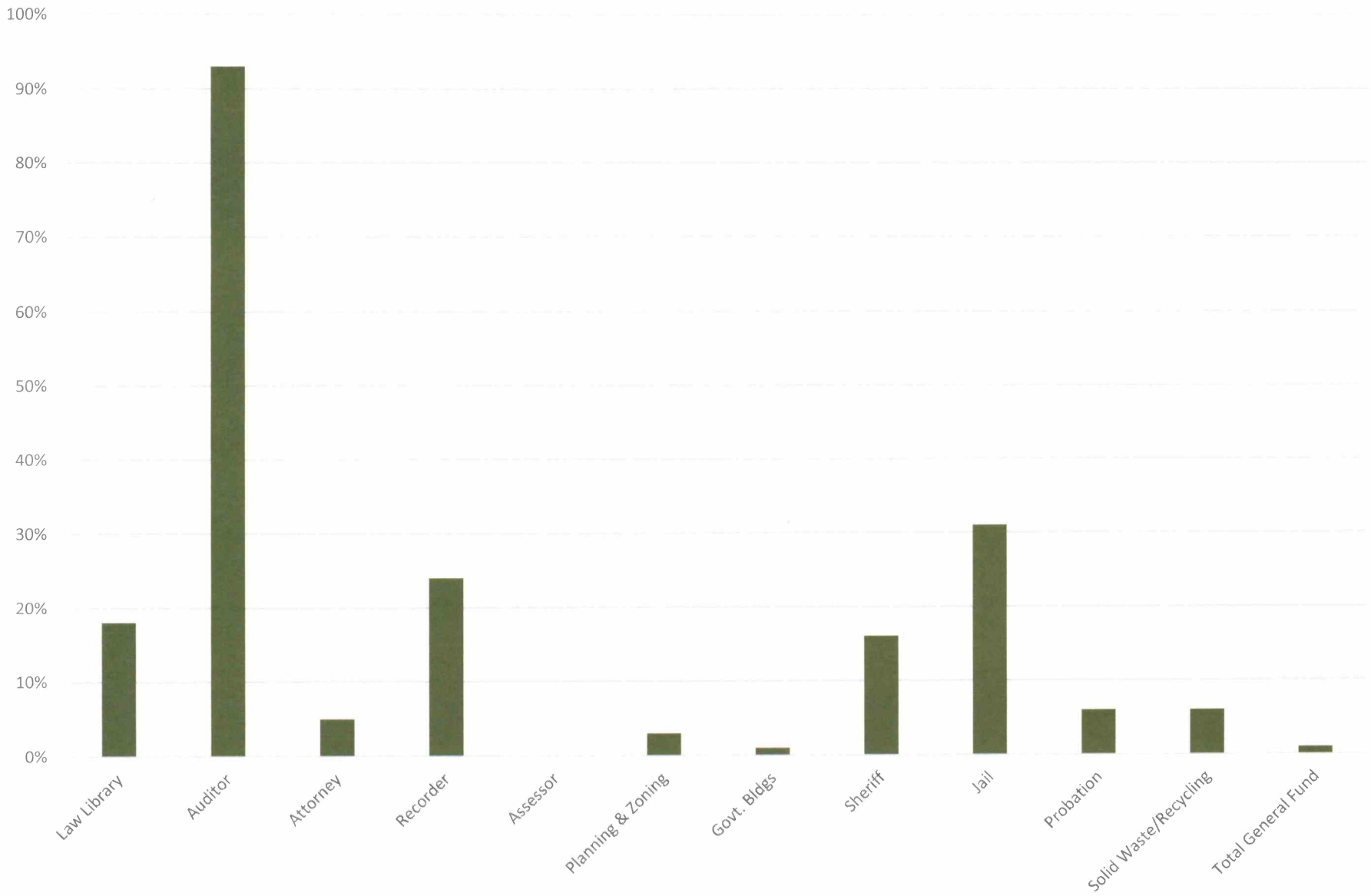
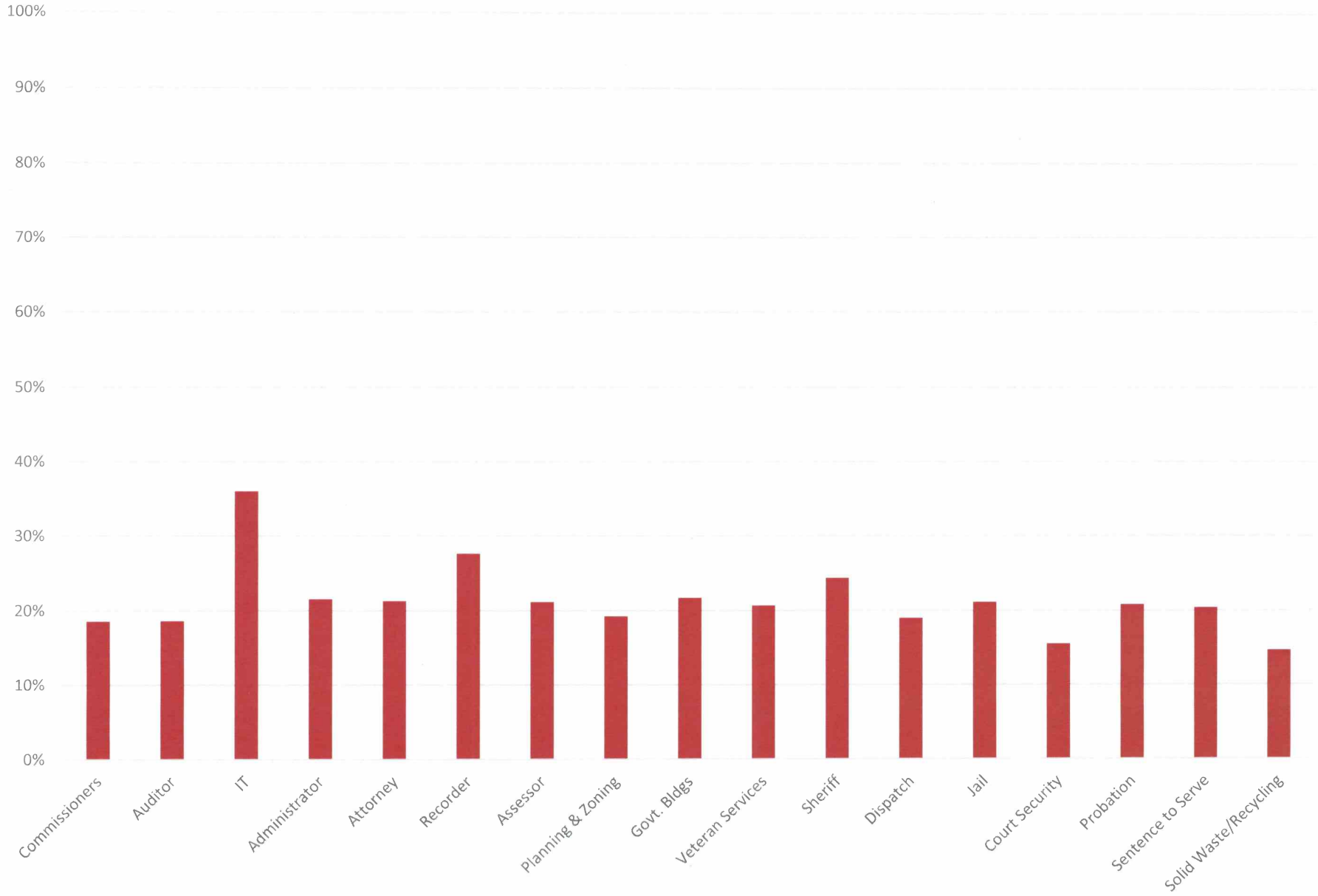


Chart 2
General Fund Revenue by Dept Thru 3/31/20



General Fund Expenditures by Dept Thru 3/31/20



HHS Revenue and Expenditures Thru 3/31/20

