



# REVENUE PROJECTIONS

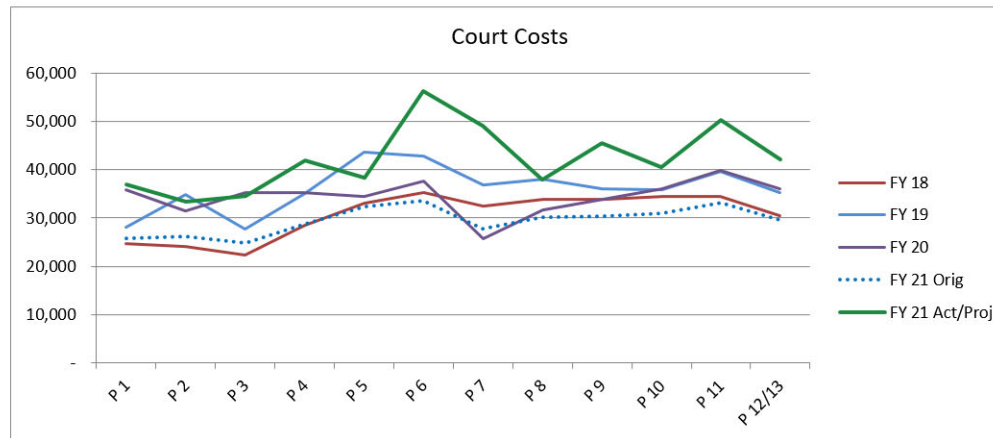
## Based on Historical Results

- Revenues do not come in consistently month to month throughout the year.
- This tool recognizes and factors that variance in to provide more accurate projections.
- Think of the “shark fin” look of Board revenues, with the influx of property tax revenue between December and March.
- We find similar variances in court revenues, lower during the holidays, increases during income tax refund times, etc.

# Excel Workbook

## COURT COSTS

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12/13	Total	Budgeted	
FY 18	24,706.23	24,165.82	22,388.57	28,469.83	33,157.63	35,232.26	32,566.08	33,776.17	33,879.57	34,480.57	34,525.22	30,553.17	367,901.12	310,200	118.60%
FY 19	28,002.78	34,823.53	27,732.84	35,079.13	43,742.85	42,839.46	36,945.00	38,134.04	36,138.20	35,903.12	39,660.94	35,283.54	434,285.43	310,200	140.00%
FY 20	35,796.38	31,445.43	35,293.72	35,330.89	34,534.14	37,689.38	25,688.55	31,670.57	33,929.45	36,001.24	39,924.19	35,964.53	413,268.47	310,200	133.23%
FY 21 Orig	25,724.68	26,161.81	24,765.54	28,718.24	32,344.22	33,663.59	27,786.93	30,203.43	30,339.12	31,058.76	33,211.80	29,621.88	353,600.00	353,600	100.00%
FY 21 Act/Proj	36,968.69	33,427.82	34,510.02	41,995.33	38,352.50	56,233.66	49,186.46	37,902.30	45,471.30	40,475.52	50,288.71	42,229.69	507,042.00	353,600	142.56%
													<i>Projected Variance</i>	<i>153,442</i>	



504,100.84

1

290,766.32  
414,523.60  
1.43

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10	P 11	P 12/13	Total
FY 18	6.72%	6.57%	6.09%	7.74%	9.01%	9.58%	8.85%	9.18%	9.21%	9.37%	9.38%	8.30%	100%
FY 19	6.45%	8.02%	6.39%	8.08%	10.07%	9.86%	8.51%	8.78%	8.32%	8.27%	9.13%	8.12%	100%
FY 20	8.66%	7.61%	8.54%	8.55%	8.36%	9.12%	6.22%	7.66%	8.21%	8.71%	9.66%	8.70%	100%
FY 21	7.28%	7.40%	7.00%	8.12%	9.15%	9.52%	7.86%	8.54%	8.58%	8.78%	9.39%	8.38%	100%
	25,724.68	26,161.81	24,765.54	28,718.24	32,344.22	33,663.59	27,786.93	30,203.43	30,339.12	31,058.76	33,211.80	29,621.88	
	36,673.74	37,296.92	35,306.36	40,941.42	46,110.72	47,991.65	39,613.73	43,058.75	43,252.20	44,278.12	47,347.55	42,229.69	

# Enter Historical Results

	P 1	P 2	P 3	P 4	P 5	P
FY 18	24,706.23	24,165.82	22,388.57	28,469.83	33,157.63	35,000.00
FY 19	28,002.78	34,823.53	27,732.84	35,079.13	43,742.85	42,000.00
FY 20	35,796.38	31,445.43	35,293.72	35,330.89	34,534.14	37,000.00
FY 21 Orig	<i>25,724.68</i>	<i>26,161.81</i>	<i>24,765.54</i>	<i>28,718.24</i>	<i>32,344.22</i>	<i>33,000.00</i>
FY 21 Act/Proj	36,968.69	33,427.82	34,510.02	41,995.33	38,352.50	56,000.00

# Averages Calculated

Period revenue / Total revenue for fiscal year       $\$24,706.23 / \$367,901.12 = 6.72\%$   
Calculated for each period for each year.

	P 1	P 2	P 3	P 4	P 5	
FY 18	6.72%	6.57%	6.09%	7.74%	9.01%	
FY 19	6.45%	8.02%	6.39%	8.08%	10.07%	
FY 20	8.66%	7.61%	8.54%	8.55%	8.36%	
FY 21	7.28%	7.40%	7.00%	8.12%	9.15%	

Current year (FY 21 in this example) is the average of the three prior years.

# Revenue Estimate for Upcoming Year

Work with your court leadership to estimate revenues.

Use the historical amounts and trends in the workbook for a base.

Factor in legislative changes!


Factor in economic environment changes

- COVID
- Parkway construction = increase in traffic tickets
- General health of the economy


# Enter Original Budget into Workbook

Total
367,901.12
434,285.43
413,268.47
<b>353,600.00</b>

Estimated original budget by period will automatically populate.

	P 1	P 2	P 3	P 4	P 5	P 6
FY 18	24,706.23	24,165.82	22,388.57	28,469.83	33,157.63	35,232.26
FY 19	28,002.78	34,823.53	27,732.84	35,079.13	43,742.85	42,839.46
FY 20	35,796.38	31,445.43	35,293.72	35,330.89	34,534.14	37,689.38
 FY 21 Orig	<b>25,724.68</b>	<b>26,161.81</b>	<b>24,765.54</b>	<b>28,718.24</b>	<b>32,344.22</b>	<b>33,663.59</b>

# Enter Actuals as Year Progresses

	P 1	P 2	P 3	P 4	P 5	P 6
FY 18	24,706.23	24,165.82	22,388.57	28,469.83	33,157.63	35,232.26
FY 19	28,002.78	34,823.53	27,732.84	35,079.13	43,742.85	42,839.46
FY 20	35,796.38	31,445.43	35,293.72	35,330.89	34,534.14	37,689.38
FY 21 Orig	<i>25,724.68</i>	<i>26,161.81</i>	<i>24,765.54</i>	<i>28,718.24</i>	<i>32,344.22</i>	<i>33,663.59</i>
 FY 21 Act/Proj	36,968.69	33,427.82	34,510.02	41,995.33	<i>45,092.67</i>	<i>46,932.07</i>

As you enter the actuals, the remaining projected by period will change based on the averages and proportions calculated, including the effects of the new data.



# Update Formula Each Period

F2 to edit each formula to include the additional period.

\*If you have correctly updated the formulas, the top number will be 1.

Total	Budgeted	
367,901.12	310,200	118.60%
434,285.43	310,200	140.00%
413,268.47	310,200	133.23%
<b>353,600.00</b>	353,600	100.00%
<b>507,042.00</b>	353,600	142.56%
<b>ted Variance</b>	<b>153,442</b>	

504,100.84

1  
290,766.32  
414,523.60  
1.43

FY 21 Orig	25,724.68	26,161.81	24,765.54	28,718.24	32,344.22	33,663.59	27,786.93	30,203.43	30,339.12	31,058.76
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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 10
FY 18	6.72%	6.57%	6.09%	7.74%	9.01%	9.58%	8.85%	9.18%	9.21%	9.37%
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	36,673.74	37,296.92	35,306.36	40,941.42	46,110.72	47,991.65	39,613.73	43,058.75	43,252.20	44,278.12

# Fiscal Year Projection

The formulas take into account the percentages for each period and the proportionate amount of the total for the fiscal year that amount should represent and provides projected total revenue.

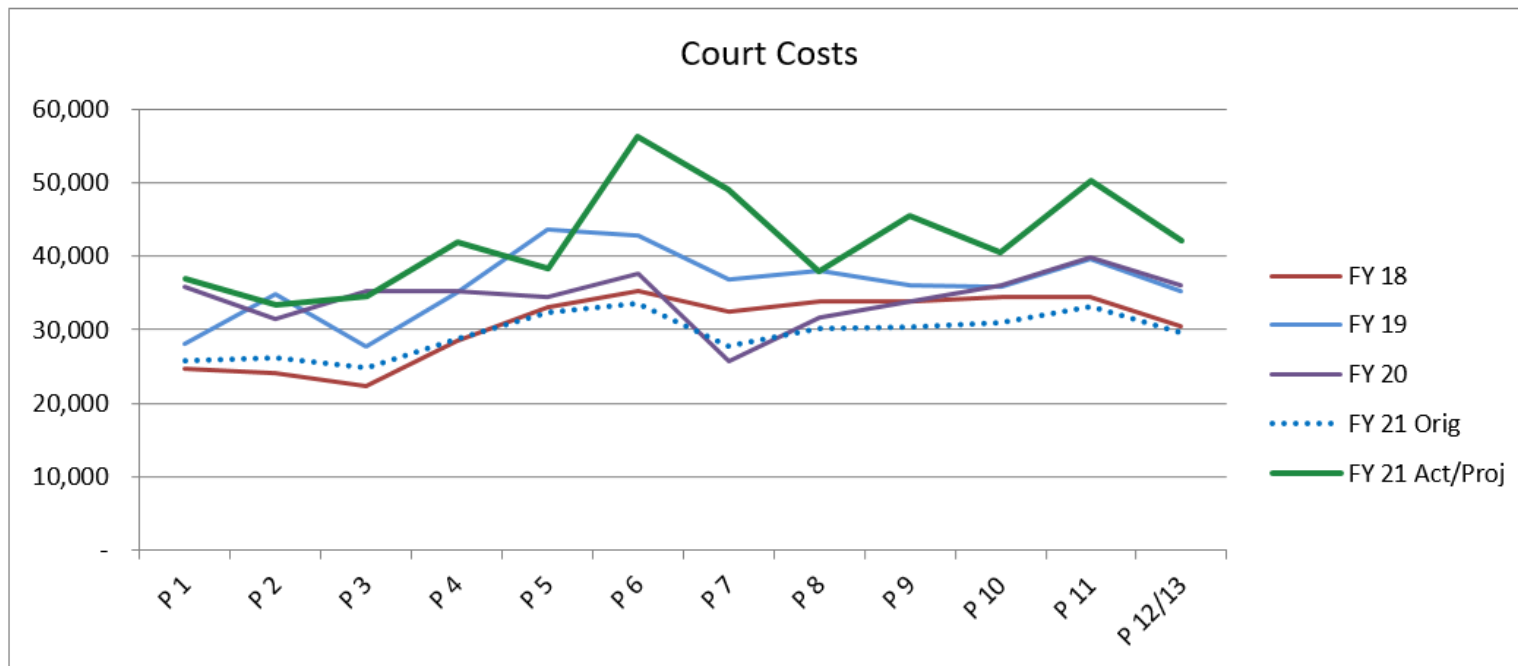
'13	Total	Budgeted
53.17	367,901.12	310,200
83.54	434,285.43	310,200
64.53	413,268.47	310,200
<b>21.88</b>	<b>353,600.00</b>	353,600
<b>29.69</b>	<b>507,042.00</b>	353,600
	<i>Projected Variance</i>	<i>153,442</i>

\$353,600 was the original budget

\$507,042 was the projected budget after 10 periods.

# Graphical Display

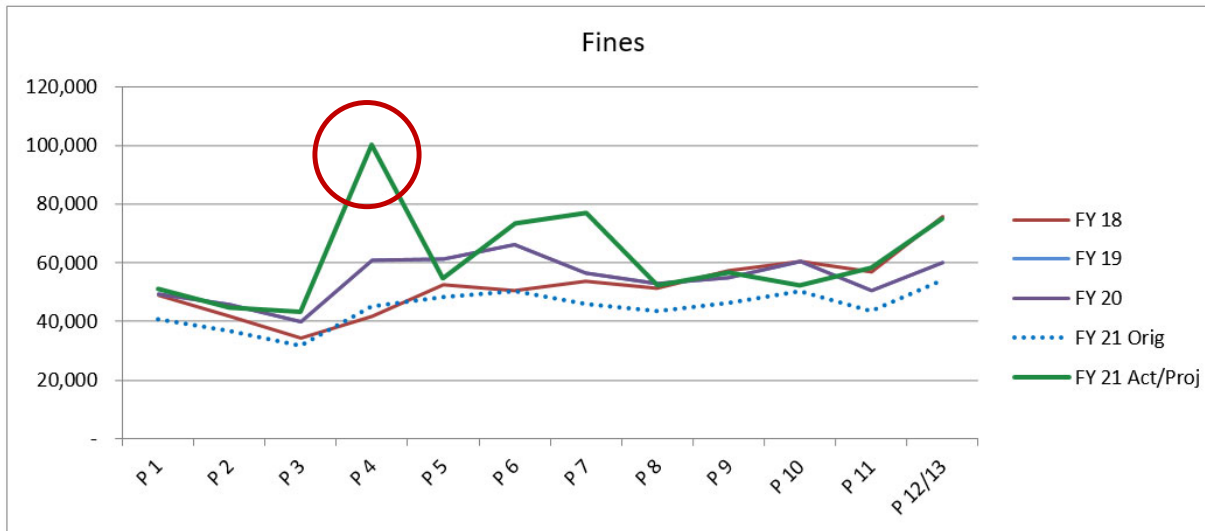
A picture is worth a thousand words!



# Cautions

This is an estimating tool!

You must watch for anomalies and consider them in your projections.



The movement to pay off fines and restitution so freed felons could have their voting rights restored.

# Projections

Plug in your projections from the workbook, after factoring out those anomalies.

Also, never let estimates override the gut instinct you have developed over many years' experience.

Revenue and Expenditure Status			
General Fund Projections			
9/30/2021			
	Original Budget	YTD	Projected
<b>JURY</b>			
<b>Revenues</b>			
PRIOR YEAR DEFERRAL		\$ 18,507	\$ 18,507
JURY APPROPRIATION	71,752	25,090	25,090
	71,752	43,597	43,597
<b>Expenditures</b>			
JURY EXPENSES	71,752	62,882	62,882
	71,752	62,882	62,882
NET ACCRUAL DUE FROM STATE			\$ (19,285)
<b>COURTS</b>			
<b>Revenues</b>			
COURT APPROPRIATION	\$ 310,414	\$ 318,681	\$ 318,681
COURT COSTS	353,600	510,980	510,980
FILING FEES	841,003	997,461	997,461
SERVICE CHARGES-COURTS	372,965	458,385	458,385
FILING FEES \$80	207,000	228,795	228,795
FINES	571,700	721,095	721,095
ESTREATURES	50,000	105,585	105,585
INTEREST-COURTS	5,500	14,063	14,063
Subtotal	2,712,182	3,355,045	3,355,045
REVENUE CAP			
EXCESS TO STATE	-	642,863	642,863
	2,712,182	2,712,182	2,712,182