



## San Juan County Auditor

4<sup>th</sup> Quarter Report 2017

# 4<sup>th</sup> Quarter 2017 Financial Review

F. Milene Henley, County Auditor  
February 13, 2017



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## How is the County doing?

- Revenues
- Expenditures
- Cash
- Economic Environment



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## REVENUES

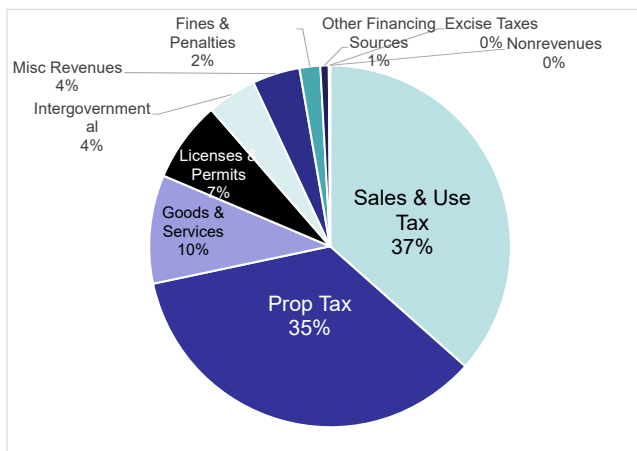


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## Current Expense Revenue 2017





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### Current Expense Revenue 2017

Revenue Type	Budget	Receipts	% Rcvd
Sales & Use Tax	6,064,687	6,642,545	109.53%
Prop Tax	6,491,636	6,381,390	98.30%
Goods & Services	1,751,849	1,762,800	100.63%
Licenses & Permits	1,121,300	1,312,432	117.05%
Intergovernmental	908,467	807,251	88.86%
Misc Revenues	788,780	772,424	97.93%
Fines & Penalties	301,280	335,147	111.24%
Other Financing Sources	135,000	136,134	100.84%
Excise Taxes	17,500	20,570	117.54%
Nonrevenues	21	0	0.00%
<b>Total Excluding Cash</b>	<b>17,580,520</b>	<b>18,170,692</b>	<b>103.36%</b>

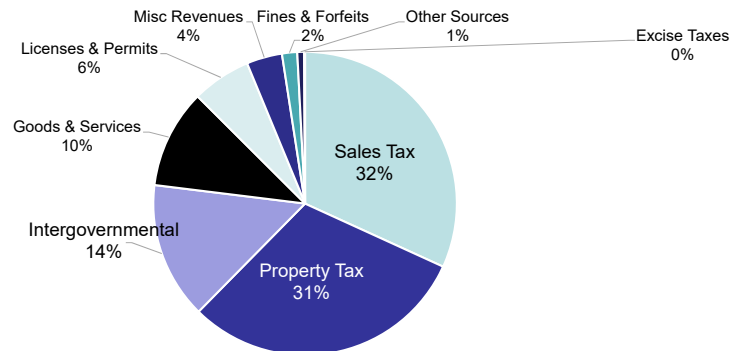


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### CE + Grants Revenue 2017



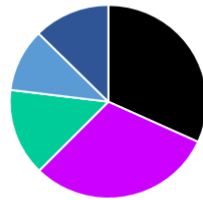


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## SJC Funds 0001 and 0002 Average for all Counties (“General Fund”)



- Sales Tax 32%
- Property Tax 30.5%
- Intergovernmental 14.5%
- Goods & Services 10.5%
- Other 12.5%

### General Fund



- Property Tax 41%
- Sales & Use Tax 18%
- Goods & Services 17%
- Intergovernmental Revenues 13%
- Other 10%

Counties rely on property taxes as their top revenue source.

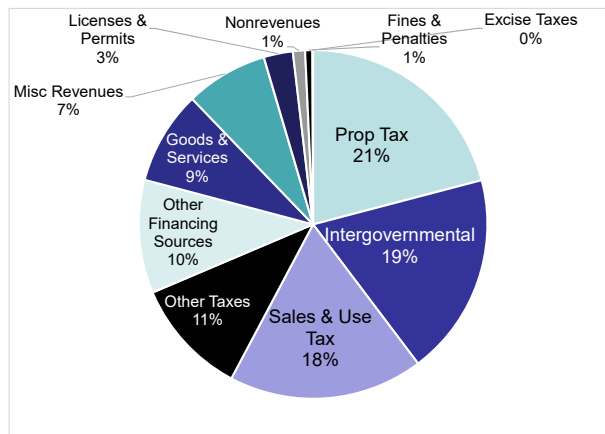


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## County Revenue 2017





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## County Revenue 2017

Revenue Type	Budget	Receipts	% Rcvd
Prop Tax	10,702,216	10,641,338	99.45
Intergovernmental	13,050,280	9,566,040	73.30
Sales & Use Tax	8,591,687	9,194,289	107.01
Other Taxes	4,181,500	5,520,121	130.92
Other Financing Sources	7,006,414	5,348,416	69.13
Goods & Services	4,331,991	4,411,195	98.87
Misc Revenues	3,311,292	3,890,662	108.29
Licenses & Permits	1,219,088	1,375,107	112.80
Nonrevenues	604,999	575,372	95.23
Fines & Penalties	303,730	338,157	110.83
Excise Taxes	27,710	32,867	118.61
<b>Total Excluding Cash</b>	<b>53,330,907</b>	<b>50,893,564</b>	<b>95.43%</b>



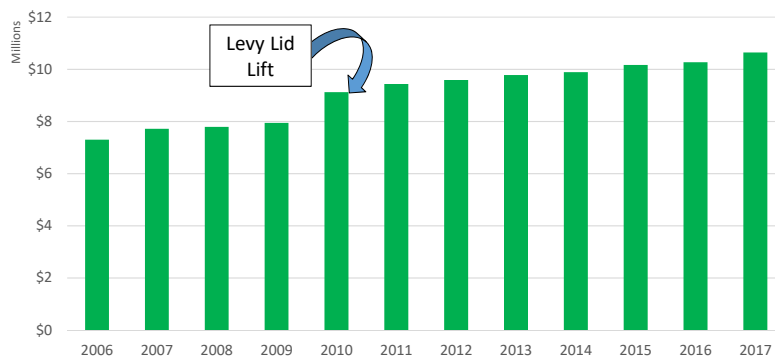
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## Property Tax Revenue

County-Wide Property Tax Revenue 2006-2017





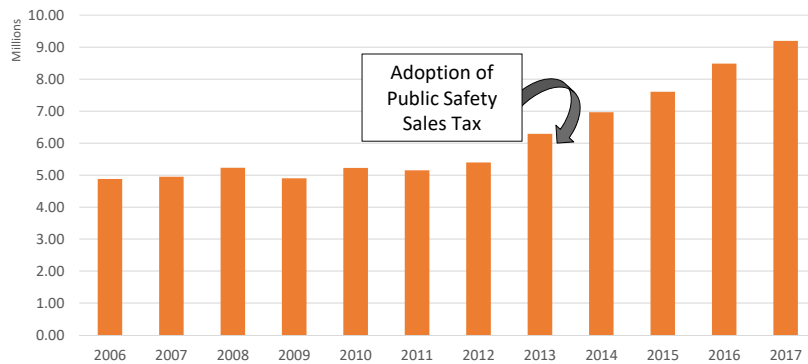
## Grant Revenue

County-Wide Grant Revenue 2005-2017



## Sales Tax Revenue

Total Sales Tax County-Wide 2006-2017



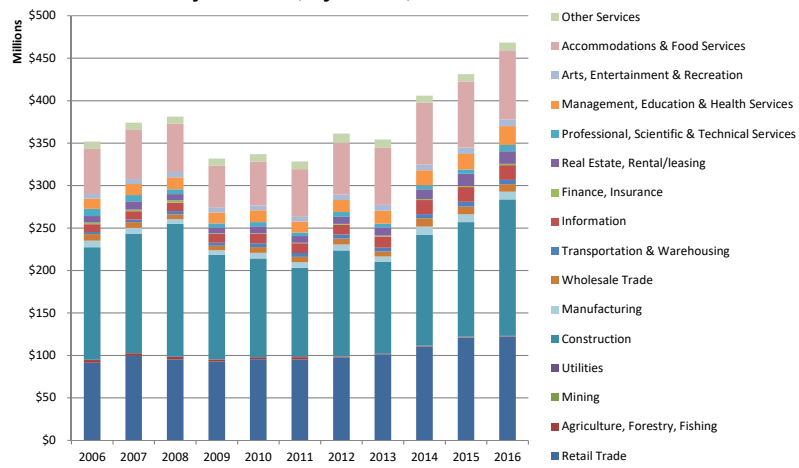


## Sales Tax Revenue

- 1/3 of Current Expense revenue
- 3<sup>rd</sup> largest source of revenue County-wide
- More significant to San Juan than to most counties, because we have only one town
- Weather-dependent
- Performs well in good times; crashes fast in poor times



Total Sales Subject to Tax, by Sector, 2006-2016





### Total Sales Subject to Tax, by Major Sectors, 2006-2016

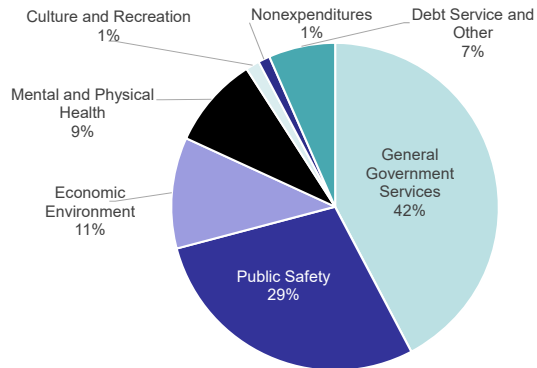


## EXPENDITURES

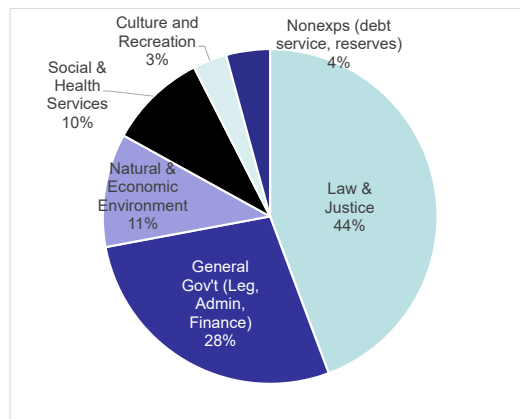




### CE Expenditures by BASUB

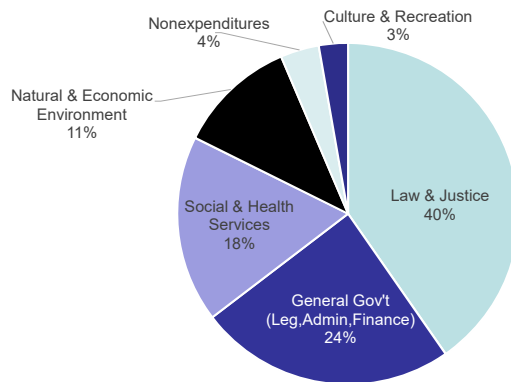


### CE Expenditures by Function





### CE + Grants Expends 2017



### CE Expenditures by Dept

Fund/Dept Name	Adjusted Budget	Expends	% Used
County Administration	753,441	627,713	83.31%
Assessor	1,038,811	994,731	95.76%
Auditor	921,923	891,704	96.72%
Board of Equalization	7,406	3,071	41.47%
Facilities	779,376	643,851	82.61%
Civil Service	19,563	18,787	96.04%
Clerk	385,474	371,350	96.34%
County Council	568,004	575,950	101.40%



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### CE Expenditures by Dept

Fund/Dept Name	Adjusted Budget	Expends	% Used
Dispatch / E911	1,173,753	1,163,890	99.16%
Community Development	2,057,590	1,916,089	93.12%
County Agent	240,457	224,458	93.35%
District Court/Probation	733,517	671,831	91.59%
Election Reserve	286,762	277,508	96.77%
General Administration	1,510,966	1,511,019	100.00%
Health & Community Services	1,597,701	1,560,229	97.65%
Jail	402,864	376,430	93.44%



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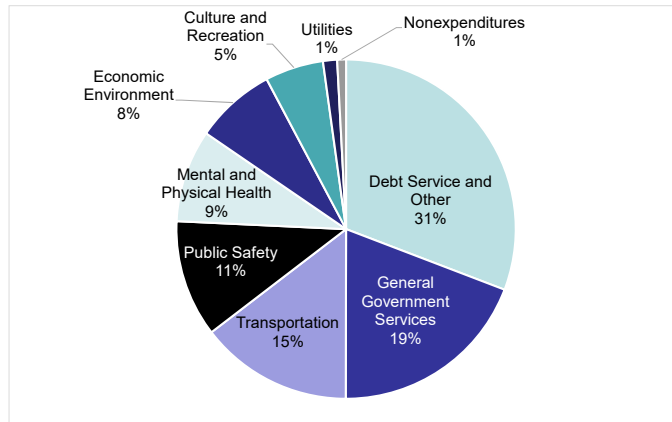
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### CE Expenditures by Dept

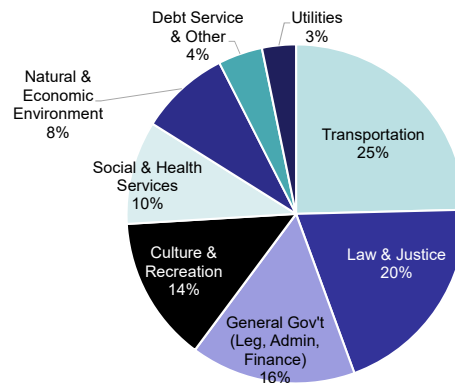
Fund/Dept Name	Adjusted Budget	Expends	% Used
Juvenile Court	450,274	426,833	94.79%
Law Library	25,458	24,057	94.50%
Operating Transfers	584,267	515,435	88.22%
Prosecuting Attorney/Coroner	1,214,371	1,150,941	94.78%
Sheriff	2,991,014	2,965,149	99.14%
Superior Court	279,907	251,993	90.03%
Treasurer	447,133	410,444	91.79%
<b>County Current - General</b>	<b>18,470,032</b>	<b>17,573,462</b>	<b>95.15%</b>



## County Expenditures by BASUB



## County Expenditures by Function





## County Expenditures by Fund

Fund/Dept Name	Adjusted Budget	Expends	% Used
County Current - General	18,470,032	17,573,462	95.15%
Current Expense Grants Clearing	4,184,963	2,885,037	68.94%
Budget Stabilization Fund	1,368,235	0	0.00%
Veterans' Assistance Fund	111,118	66,352	59.71%
Insurance Cumulative Reserve	292,476	45,166	15.44%
Emergency Management	110,676	109,748	99.16%
SJC Conservation Area Fund	11,458,232	4,924,899	42.98%
Land Bank Stewardship & Management	4,776,214	854,543	17.89%



## County Expenditures by Fund

Fund/Dept Name	Adjusted Budget	Expends	% Used
SJC Noxious Weed Control	453,257	176,907	39.03%
San Juan County Parks	2,315,043	1,813,614	78.34%
Treasurer's Operation & Maintenance	50,697	14,513	28.63%
Dog License	30,145	18,696	62.02%
County Roads	11,672,986	9,273,537	79.44%
Lodging Tax Fund	3,288,637	1,163,893	35.39%
Eastsound Parking Fund	10,000	0	0.00%
Auditor Document Preservation	186,770	57,845	30.97%



## County Expenditures by Fund

Fund/Dept Name	Adjusted Budget	Expends	% Used
Crime Victims	28,871	0	0.00%
Mental Health Tax Fund	1,452,804	490,142	33.74%
Orcas Senior Services Building	86,912	61,591	70.87%
Septic & Housing Loans	1,174,776	75,067	6.39%
Public Facilities Improvement Receiving	1,437,408	558,405	38.85%
Affordable Housing Fund	397,881	178,541	44.87%
Criminal Justice Receiving Fund	357,683	222,000	62.07%
Bond Redemption Fund	1,407,263	1,405,764	99.89%



## County Expenditures by Fund

Fund/Dept Name	Adjusted Budget	Expends	% Used
Capital Improvement Fund	5,344,859	1,288,474	24.11%
Solid Waste Fund	635,292	302,492	47.61%
Solid Waste Projects Fund	1,189,062	728,543	61.27%
Stormwater Utility Fund	1,066,292	297,759	27.92%
Stormwater Utility Capital Projects	704,864	96,799	13.73%
Equipment Rental & Revolving	4,224,181	2,420,599	57.30%
Information Technology	1,404,331	1,284,388	91.46%
<b>Grand Total</b>	<b>79,691,960</b>	<b>48,388,775</b>	<b>60.72%</b>



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## CASH

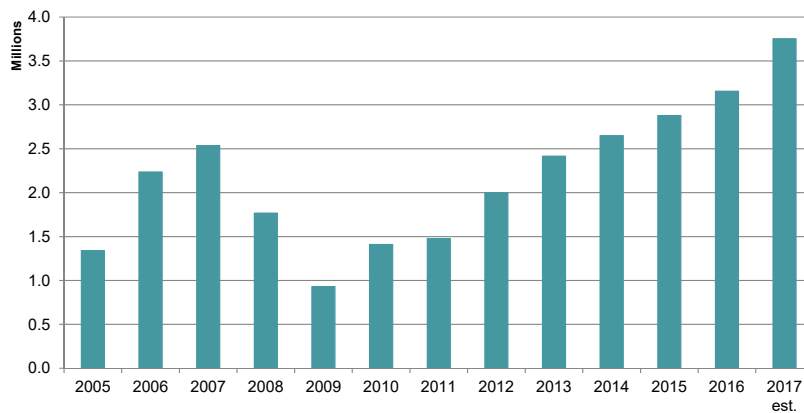


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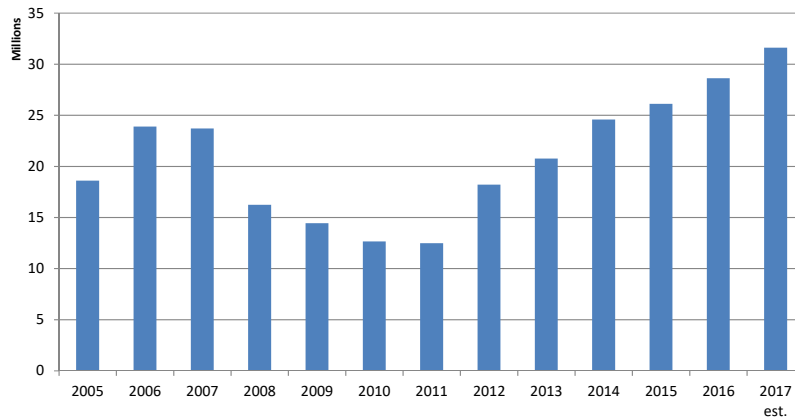
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## CE Ending Cash





## County Ending Cash



## ECONOMIC ENVIRONMENT





## Real Estate Sales\*

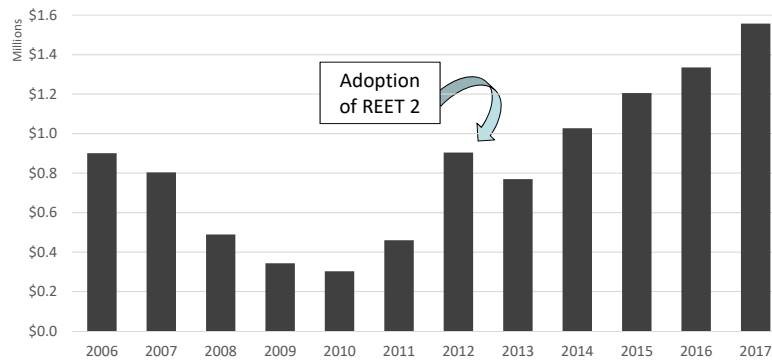
Year	SJ Island			SJ County		
	# Sales	\$ Volume	% Increase	# Sales	\$ Volume	% Increase
2015	207	\$106,889,601		464	\$215,561,667	
2016	232	\$124,582,355	16.55%	505	\$251,020,953	16.45%
2017	293	\$147,980,853	18.78%	592	\$299,943,083	19.49%

\* Data courtesy Merri Ann Simonson, Coldwell Banker



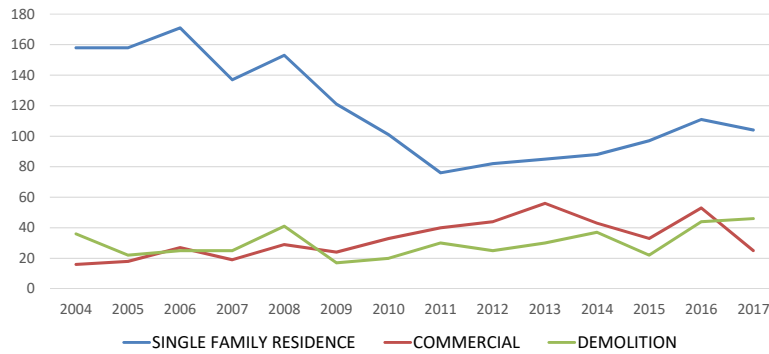
## Real Estate Excise Tax (REET)

Capital Improvement REET, 2006-2017





## Permits Issued\* 2004-2017



\*In unincorporated areas



## Questions?

