



San Juan County Financial Review

3rd Quarter 2013

Third Quarter 2013 –
promising happy holidays for
San Juan County?





San Juan County Financial Review

3rd Quarter 2013

Current Expense

- Revenues, excluding cash: 69% thru 3Q13
 - Property tax only 62%; 91% after October
 - Year-end projection: 100.81%
- Expenditures: 73% spent thru 3Q13
 - A little high, considering the “13th month”
 - Most of the large expenditures already spent
 - Year-end projection: 97.53%



San Juan County Financial Review

3rd Quarter 2013

By Department

	<u>Budget</u>		<u>Actuals</u>		<u>% of Budget</u>	
	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>
County Current - General	0	10,554,153	17,785	6,969,717		67.00%
County Administration	647,531	1,000	854,397	774	131.95%	77.40%
Assessor	819,254	33,040	604,260	49,969	73.76%	151.24%
Auditor	710,142	253,450	525,090	228,742	73.94%	90.25%
Board of Equalization	8,356	0	3,440	0	41.17%	
Facilities	507,552	18,000	354,027	15,702	69.75%	87.23%
Civil Service	17,737	0	13,126	0	74.01%	
Clerk	356,119	111,890	261,693	89,393	73.48%	79.89%
County Council	516,324	0	339,416	0	65.74%	
Dispatch	958,832	684,110	665,954	479,512	69.45%	70.09%
Community Dev & Planning	1,474,953	1,273,666	1,041,859	824,563	70.64%	64.74%
County Agent	228,737	20,943	134,931	4,415	58.99%	21.08%



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By Department

	<u>Budget</u>		<u>Actuals</u>		<u>% of Budget</u>	
	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>
District Court/Probation	619,387	358,924	415,516	194,929	67.09%	54.31%
Election Reserve	212,502	25,525	139,528	27,722	65.66%	108.61%
General Administration	1,558,419	162,237	1,004,214	130,837	64.44%	80.65%
Health & Community Services	1,270,569	522,296	891,801	442,632	70.19%	84.75%
Jail	381,861	16,625	211,525	14,922	55.39%	89.76%
Juvenile Court	392,421	500	229,388	95	58.45%	19.00%
Law Library	22,192	0	12,060	0	54.34%	
Operating Transfers	504,732	0	421,394	0	83.49%	
Prosecuting Attorney/Coroner	975,631	117,616	724,970	66,251	74.31%	56.33%
Sheriff	2,650,613	562,780	1,971,213	471,144	74.37%	83.72%
Superior Court	184,913	7,700	137,947	4,008	74.60%	52.05%
Treasurer	328,904	623,226	250,443	436,922	76.14%	70.11%
Total, excluding cash	15,347,681	15,195,413	11,225,978	10,452,248	73.14%	68.79%



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County

- Revenues, excluding cash: 66% thru 3Q13
 - Property tax at 62%; 91% after October
 - Year-end projection: 101.04%
- Expenditures, excluding cash: 61% thru 3Q13
 - Comfortably within budget
 - Year-end projection: 93%



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By Fund

	<u>Budget</u>		<u>Actuals</u>		<u>% of Budget</u>	
	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>
Grants Fund	3,248,149	3,248,149	2,351,298	2,266,984	72.39%	69.79%
Budget Stabilization Fund	373,200	373,200	0	288,242	0.00%	77.24%
Veterans' Assistance Fund	70,782	70,782	38,935	40,053	55.01%	56.59%
Insurance Reserve	194,654	194,654	8,278	57,760	4.25%	29.67%
Emergency Management	86,962	86,962	74,915	86,908	86.15%	99.94%
SJC Conservation Area Fund	1,881,759	1,881,759	668,325	1,633,810	35.52%	86.82%
Land Bank Stewardship & Mgt	503,229	503,229	325,828	403,641	64.75%	80.21%
SJC Noxious Weed Control	260,610	260,610	48,774	94,816	18.72%	36.38%
San Juan County Parks	1,794,812	1,794,812	969,947	995,761	54.04%	55.48%



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By Fund

	<u>Budget</u>		<u>Actuals</u>		<u>% of Budget</u>	
	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>
Treasurer's O&M	22,422	22,422	2,120	5,335	9.45%	23.79%
Dog License	25,350	25,350	16,713	17,775	65.93%	70.12%
County Roads	11,840,401	11,840,401	6,818,936	6,473,137	57.59%	54.67%
Lodging Tax Fund	1,192,743	1,192,743	841,316	796,791	70.54%	66.80%
Auditor Doc Preservation	385,122	385,122	85,198	67,590	22.12%	17.55%
Crime Victims	32,643	32,643	0	5,925	0.00%	18.15%
Mental Health Tax Fund	1,423,498	1,423,498	458,231	548,883	32.19%	38.56%
Septic Housing & Loans	723,866	723,866	88,992	82,096	12.29%	11.34%
Public Facilities Improvement	1,155,623	1,155,623	165,786	253,897	14.35%	21.97%
Affordable Housing Fund	418,905	418,905	142,434	160,481	34.00%	38.31%



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By Fund

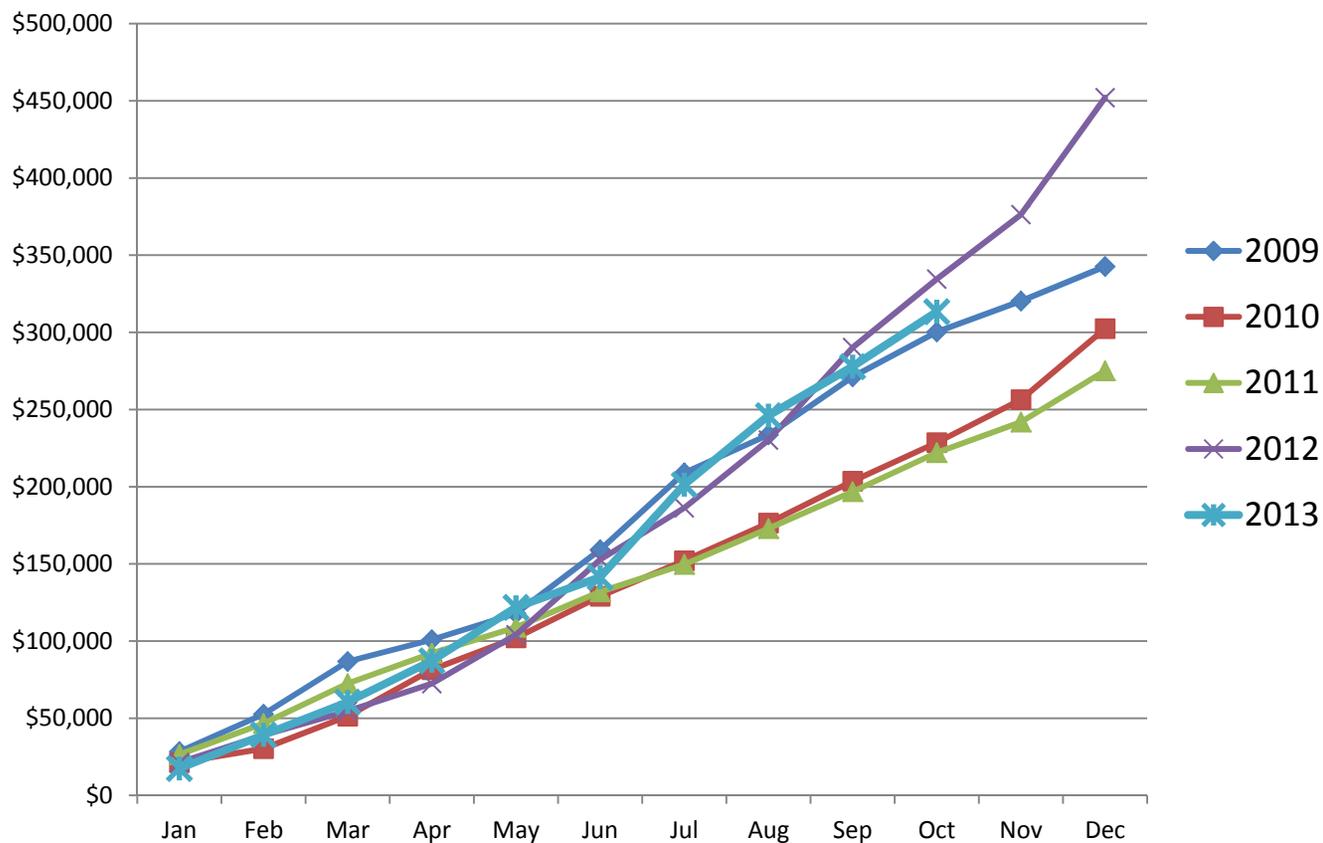
	<u>Budget</u>		<u>Actuals</u>		<u>% of Budget</u>	
	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>	<u>Exps</u>	<u>Revs</u>
Criminal Justice Receiving	264,440	264,440	169,790	132,282	64.21%	50.02%
Bond Redemption Fund	3,044,290	3,044,290	294,409	292,457	9.67%	9.61%
Capital Improvement Fund	1,983,996	1,983,996	106,754	862,244	5.38%	43.46%
Solid Waste Fund	1,368,075	1,368,075	1,444,687	1,587,859	105.60%	116.07%
Solid Waste Projects Fund	722,303	722,303	114,091	240,813	15.80%	33.34%
Storm Water Utility	1,160,971	1,160,971	187,080	310,548	16.11%	26.75%
Storm Water Utility Capital Projects	527,415	527,415	31,431	47,098	5.96%	8.93%
Equipment Rental & Revolving	4,795,953	4,795,953	1,040,389	1,130,250	21.69%	23.57%
Information Technology	747,778	747,778	454,309	478,153	60.75%	63.94%
Total County, excluding Cash	46,019,329	45,190,924	28,174,942	29,813,837	61.22%	65.97%



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Happy News: REEEEEET!

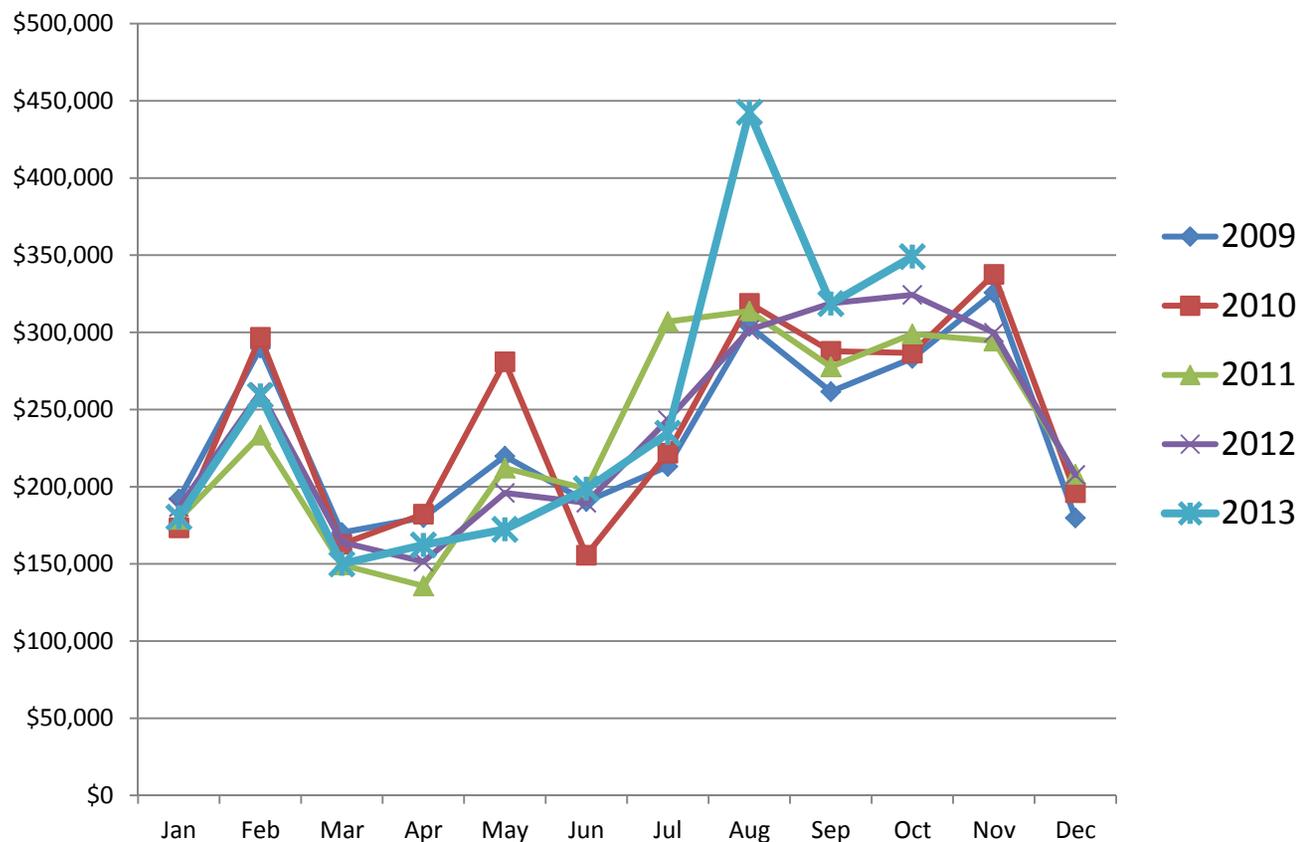




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Happy News: Sales Tax

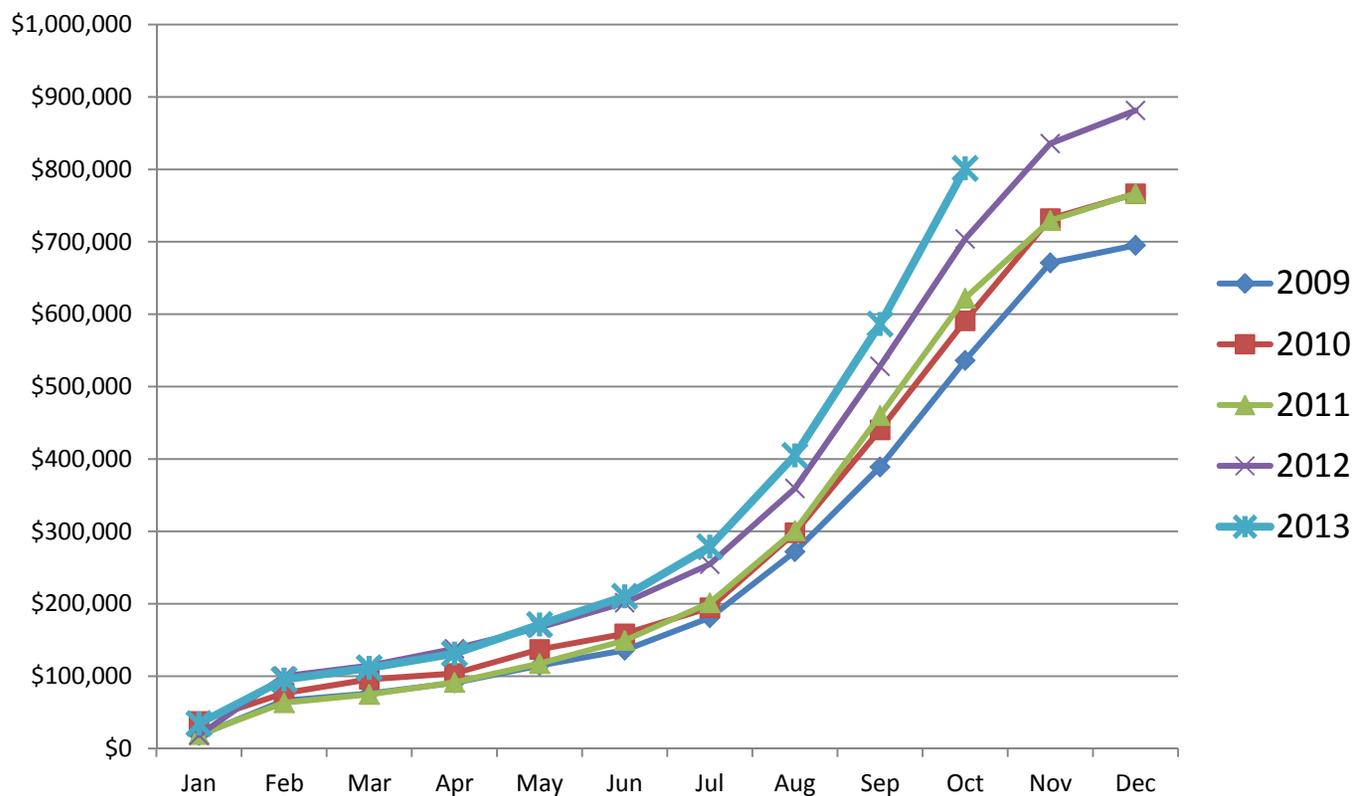




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Happy News: Lodging Tax

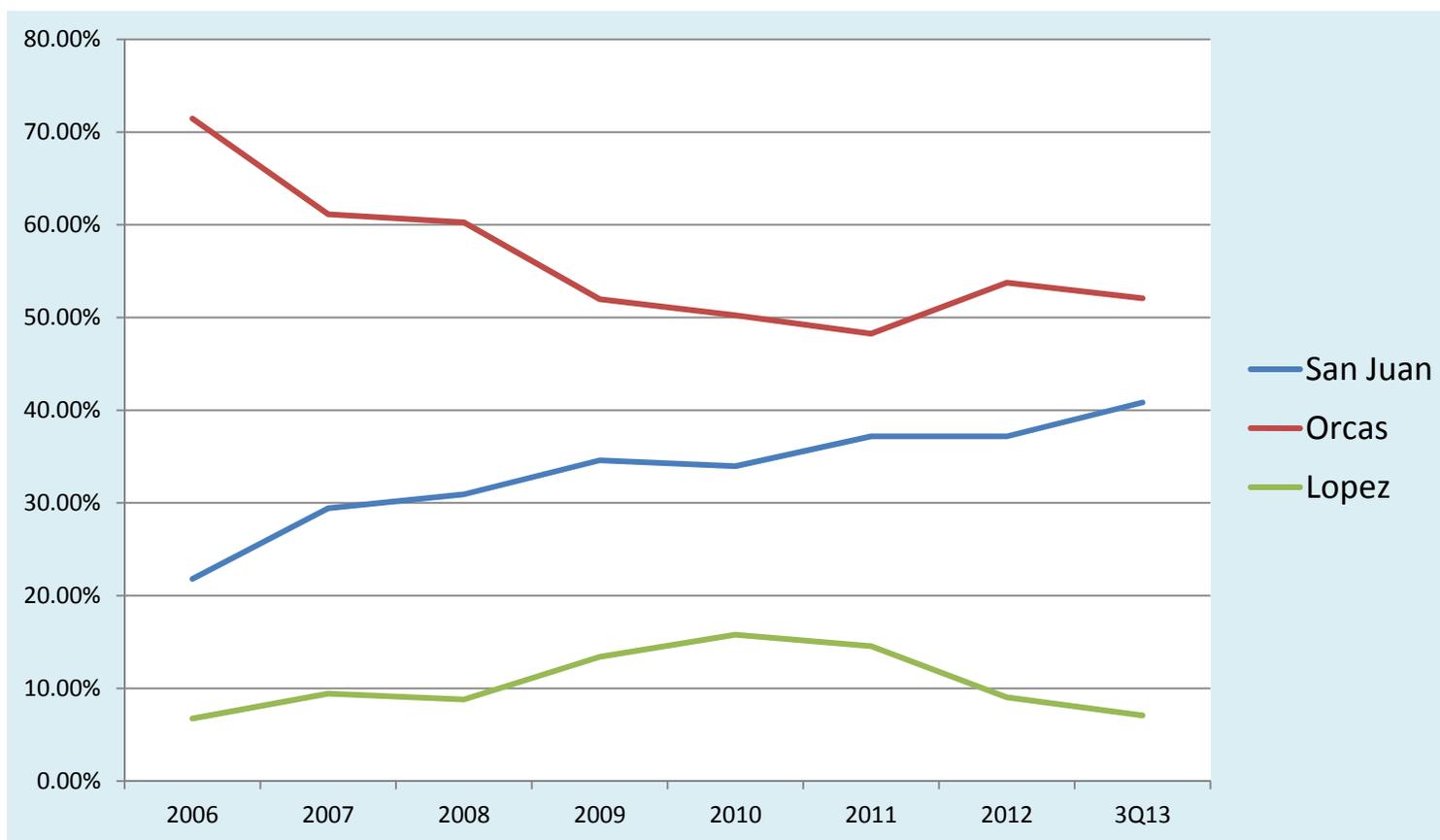




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Lodging Tax by Island, as % of Total





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Conclusions

- Sales Tax recovered from early-year weakness
- REET, Lodging Tax having another good year
- Property Tax reliable, as always
- Planning & permitting revenue down from 2012
- Both Current Expense and County as a whole will end comfortably within budget
 - Diligence to year-end spending is appropriate in Current Expense



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Questions?

