



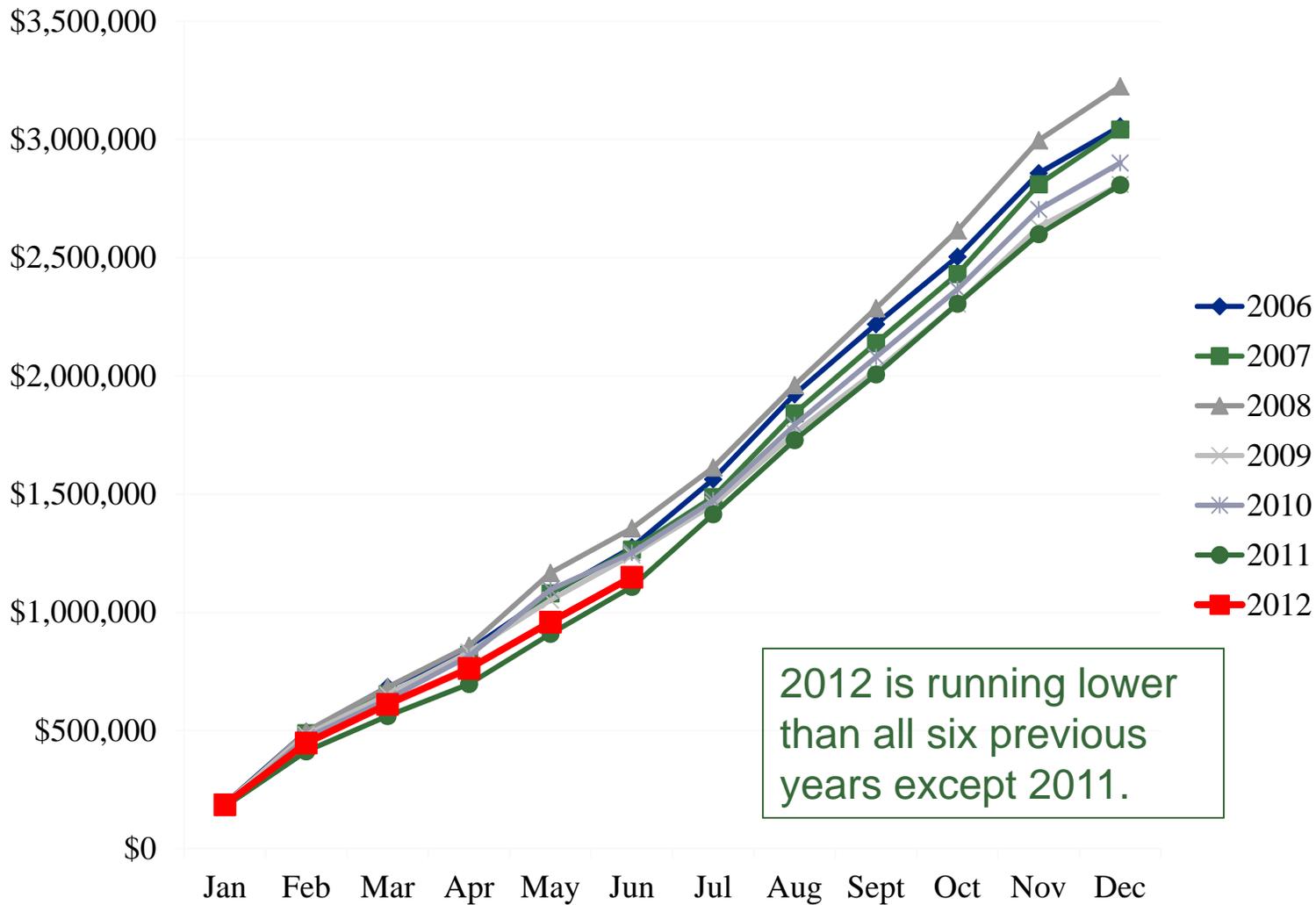
# San Juan County Financial Review

*2<sup>nd</sup> Quarter 2012*

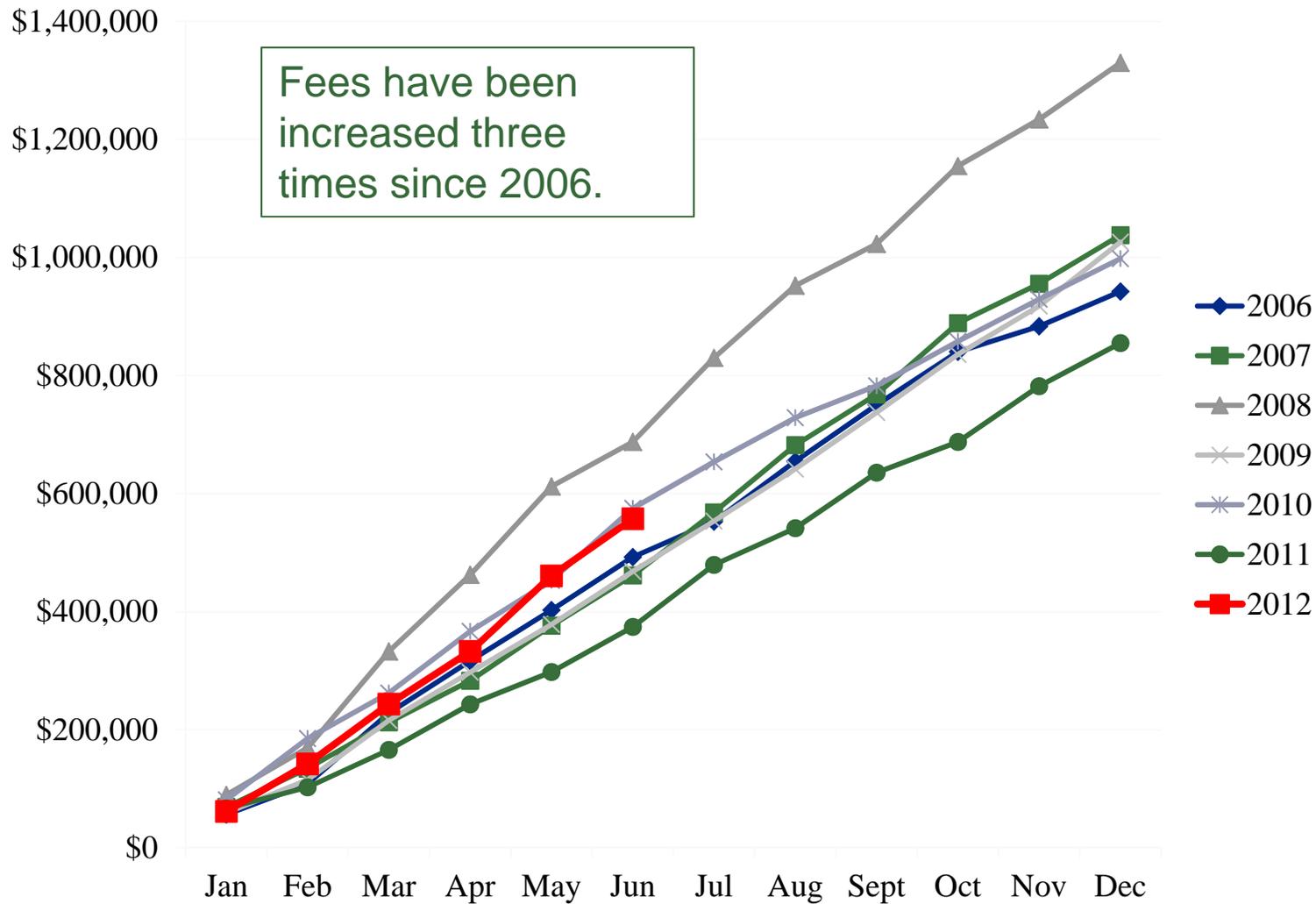
# General Fund Revenues

- *Overall, Current Expense fund is on track to achieve revenue budget*
- *Sales tax is running low, at 95%*
  - *May end the year \$200,000 under budget*
- *Permitting & Planning revenue is running high, at 124%*
  - *May end the year \$200,000 over budget*
- *Sounds even, but:*
  - *Sales Tax is revenue which the County doesn't have to work for*
  - *P&P revenue requires staff and other resources to generate*
    - *Also creates future commitment for reviews, inspections, etc.*
- *Also, actual grant revenue to the general fund will likely fall short of budget by \$80,000*

# Sales Tax Revenue

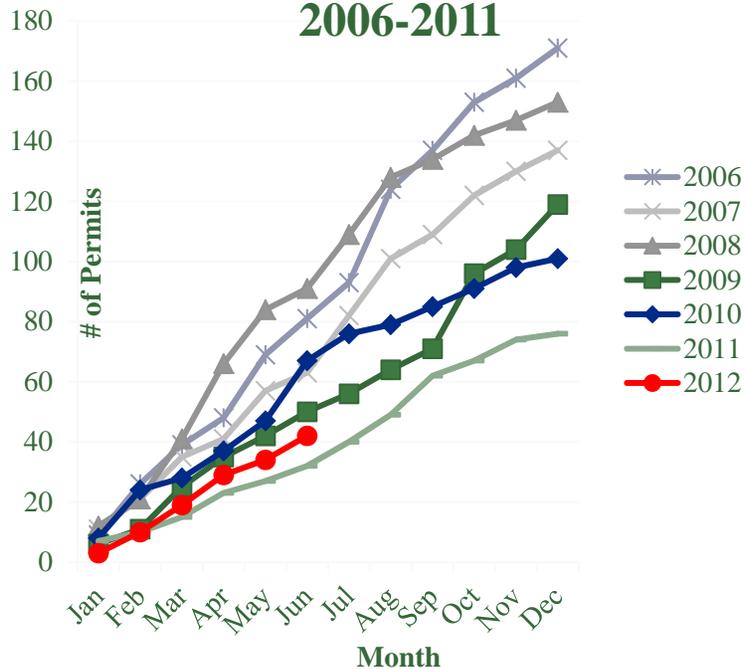


# Permitting/Planning Revenue



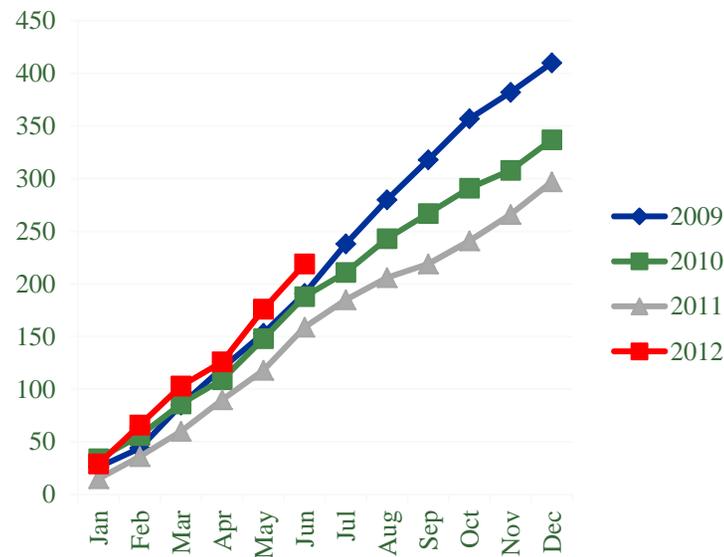
# Permits Issued and Applied For

**Cumulative SFR Permits,  
2006-2011**



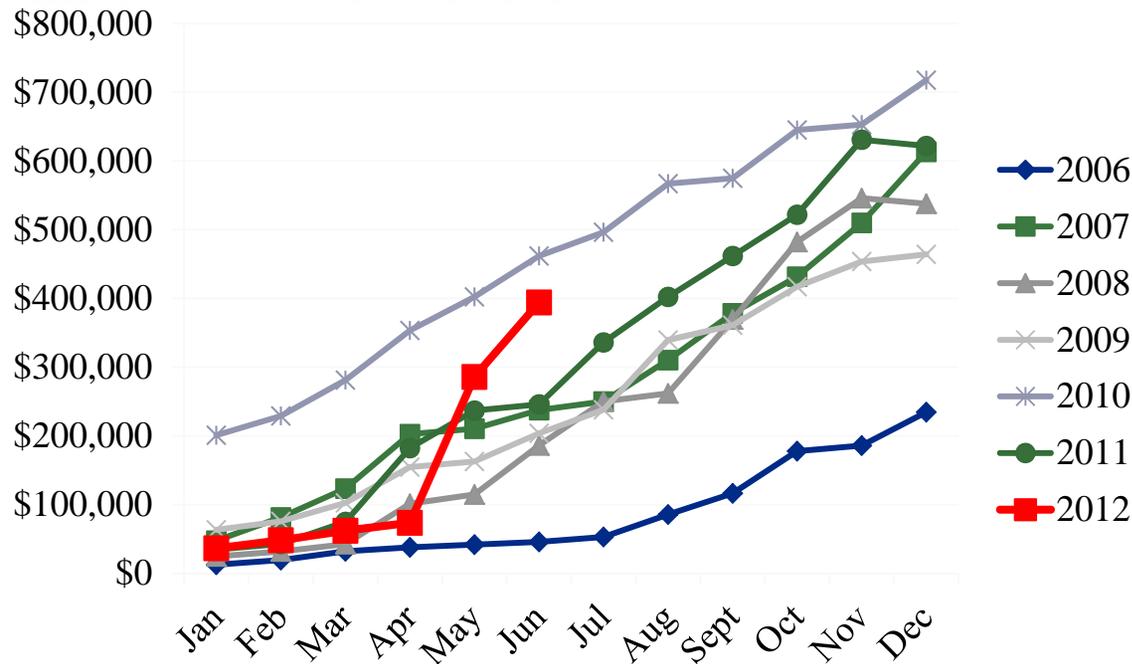
Increase in revenue is despite continued low number of permits issued.

**Cumulative Building Applications Received,  
2009-2012**



Uptick in permit applications suggests future uptick in permits issued.

# Grant Revenue



- *Grant revenue is spikey and hard to predict.*
- *Best predictor is working with the grant managers.*
- *Current projections are that the revenue from the following grants will fall short of budget by:*
  - *Green shores: \$32,000*
  - *SMP: \$15,000*
  - *EPA: \$33,000*

# General Fund Expenditures

- *General Fund is on track to finish within budget*
- *Several departments are running a little high because of front-loading of HSA and VEBA funding*
  - *That is, entire annual expenditure is in the first half*
- *Only Administration was on track to exceed budget*
  - *Cost drivers:*
    - *Staff departures had significant payouts*
    - *No savings in Administrator position*
    - *Management intern hired with savings from Deputy position*
  - *Steps taken to manage costs:*
    - *Deputy Director position is being left vacant*
    - *Staff members are not getting increases recommended by classification study*
    - *Some planned HR training is not going to happen*

# General Fund Exps by Department

Dept #	Department Name	Adjusted Budget	Expenditures thru 2Q12	% Used
00	General	42,750	46,907	109.72%
13	County Administration	688,608	350,978	50.97%
16	Assessor	793,594	382,350	48.18%
19	Auditor	692,058	341,924	49.41%
22	Board of Equalization	7,368	2,254	30.67%
25	Facilities	533,959	245,439	45.97%
28	Civil Service	17,008	7,160	42.10%
31	Clerk	347,868	176,450	50.72%
34	County Council	493,408	253,914	51.46%
37	Dispatch	666,200	333,711	50.09%
40	Community Development & Planning	1,263,435	619,435	49.03%
43	County Agent	199,691	93,075	46.61%
46	District Court/Probation	634,873	310,606	48.92%
49	Election Reserve	199,308	97,423	48.88%
52	General Administration	1,017,346	287,148	28.23%
55	Health & Community Services	1,172,428	532,728	45.44%
58	Jail	370,007	147,084	39.75%
61	Juvenile Court	325,339	143,054	43.97%
64	Law Library	20,568	8,923	43.38%
67	Operating Transfers	464,348	206,654	44.50%
73	Prosecuting Attorney/Coroner	939,494	460,232	48.99%
76	Sheriff	2,521,845	1,293,762	51.30%
82	Superior Court	177,439	88,219	49.72%
85	Treasurer	348,975	184,875	52.98%
<b>Total</b>	<b>County Current - General</b>	<b>13,937,917</b>	<b>6,611,213</b>	<b>47.46%</b>

# Grants Fund Revenues & Expenditures

<b>0002</b>	<b>Current Expense Grants Revenues</b>	<b>Budget</b>	<b>Thru 2Q12</b>	<b>% Rcvd</b>
40	Planning Grants	707,661	250,633	35.42%
43	WSU Extension	0	500	-
55	Health & Community Services Grants	1,744,040	838,255	48.06%
61	Juvenile Court Grants	132,656	38,120	28.74%
71	Emergency Management Grants	100,927	39,623	39.26%
73	Prosecutor Grants	224,262	95,624	42.64%
76	Sheriff Grants	107,441	49,818	46.37%
<b>Total</b>	<b>Current Expense Grants Clearing</b>	<b>3,016,987</b>	<b>1,312,573</b>	<b>43.51%</b>

<b>0002</b>	<b>Current Expense Grants Expenditures</b>	<b>Budget</b>	<b>Thru 2Q12</b>	<b>% Rcvd</b>
00	Current Expense Grants Clearing	0	1,885	-
40	Planning Grants	707,661	238,848	33.75%
43	WSU Extension	0	295	-
55	Health & Community Services Grants	1,811,195	802,222	44.29%
61	Juvenile Court Grants	132,656	46,710	35.21%
71	Emergency Management Grants	100,927	51,023	50.55%
73	Prosecutor Grants	224,262	113,233	50.49%
76	Sheriff Grants	132,441	28,700	21.67%
<b>Total</b>	<b>Current Expense Grants Clearing</b>	<b>3,109,142</b>	<b>1,282,916</b>	<b>41.26%</b>

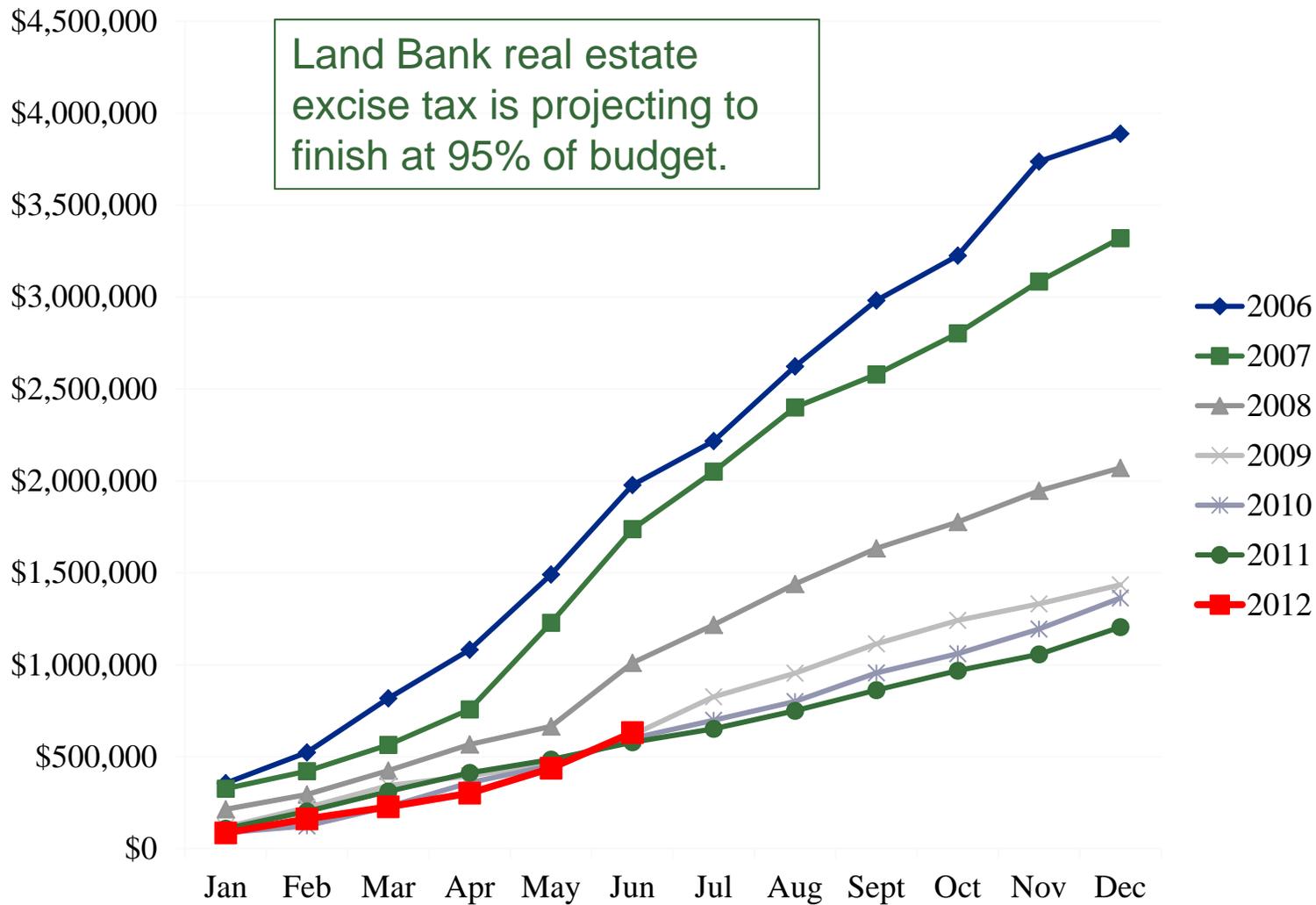
# Other Funds

- *Revenues*
- *Expenditures*

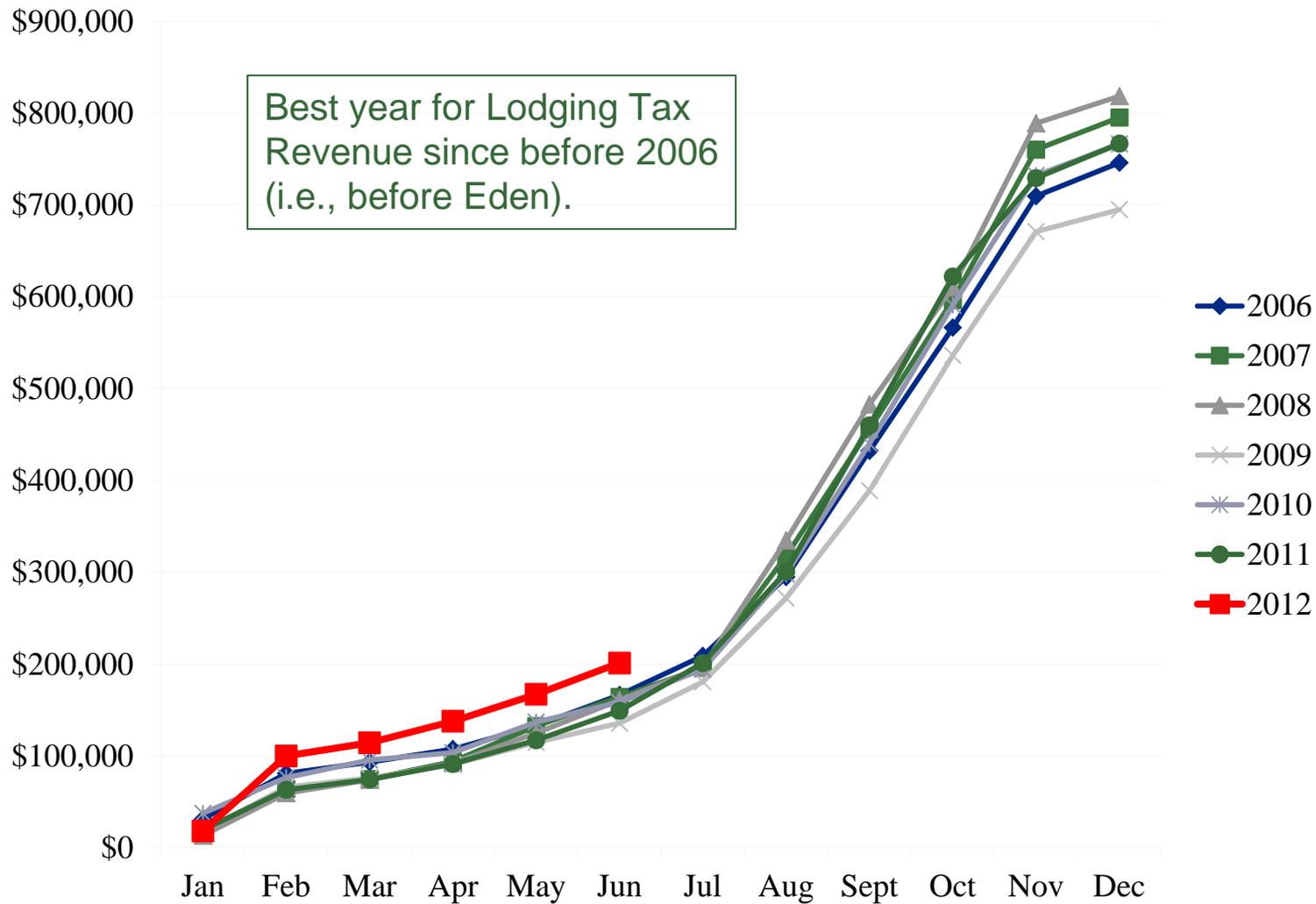
# Selected Other Funds Revenues

Fund #	Fund Name	Budget	Thru 2Q12	% Rcvd	Comments
1021	Land Bank	3,527,000	1,186,558	33.64%	Excise tax on target, grant & sale revenue not yet realized
1071	Dept of Emergency Mgt	84,912	84,912	100.00%	All revenue is from County & Town
1091	San Juan County Parks	1,647,251	578,272	35.11%	Seasonal
1101	Tax Sale Expense	3,500	5,416	154.74%	Large number of delinquency notices
1211	Multipurpose Facilities	380,000	100,675	26.49%	Lodging taxes running
1221	Lodging Tax	380,000	100,675	26.49%	at 130% of budget
1251	Auditor Document Pres.	362,200	208,282	57.50%	\$200,000 loan re-pmt
1261	Capital Improvement	580,550	486,836	83.86%	\$100,000 loan re-pmt. plus REET about 25% above budget
4011	Solid Waste Fund	1,340,610	977,485	72.91%	Fund is 2/3 thru year (Sept 30 end date).
4017	Solid Waste Projects Fund	1,165,000	1,014,259	87.06%	\$800,000 bond

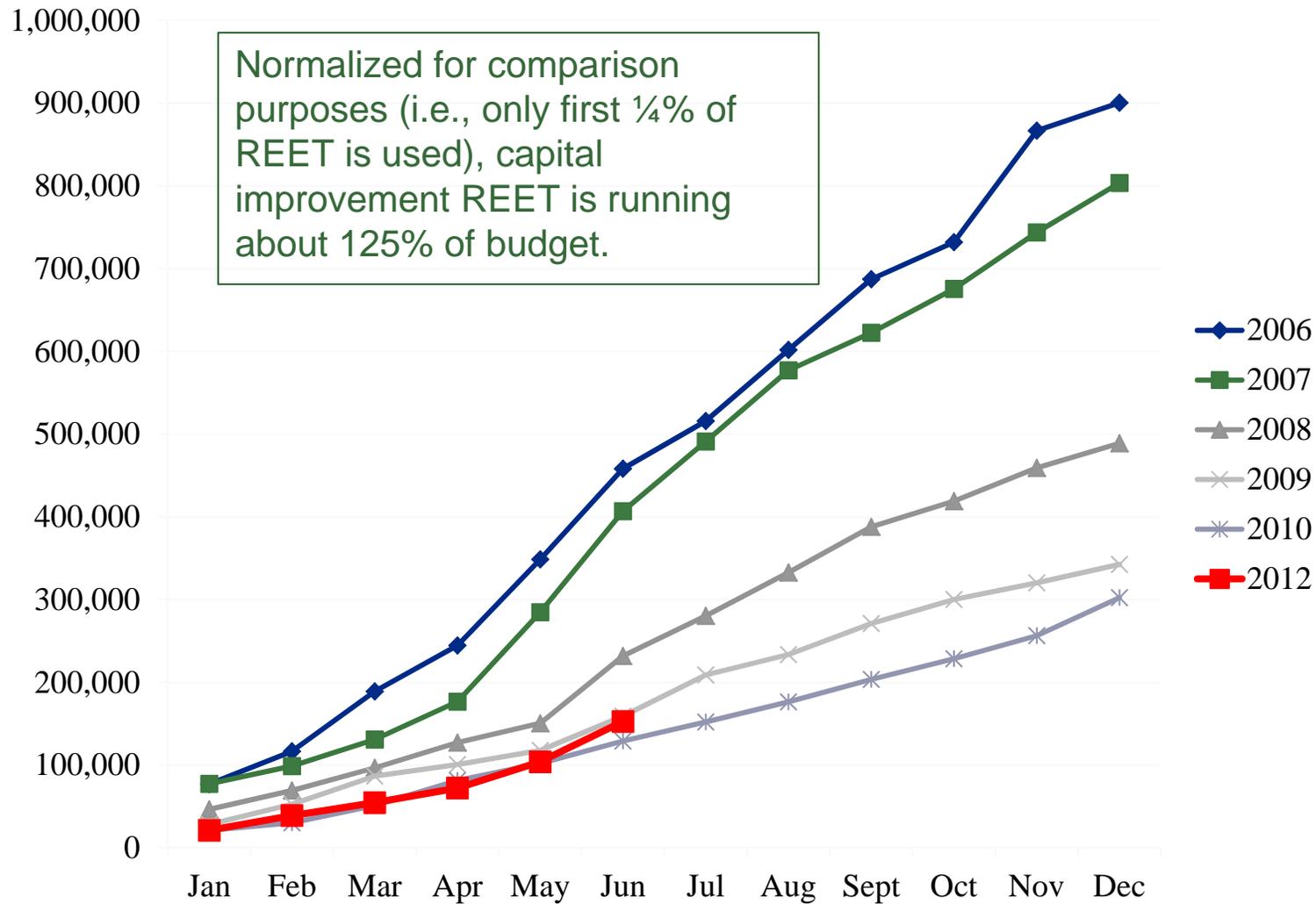
# Land Bank REET



# Lodging Tax Revenue



# Capital Improvement REET

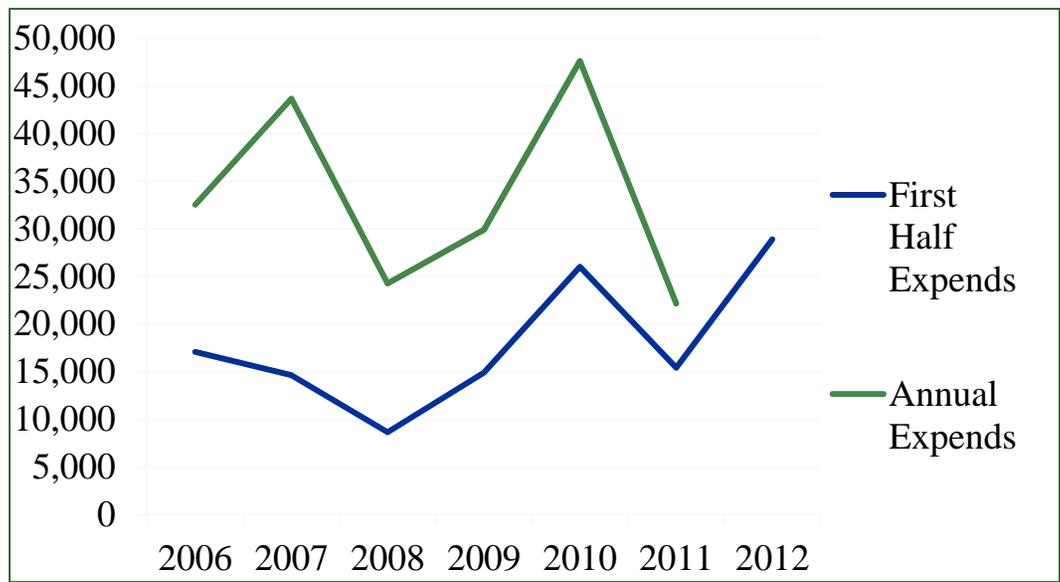


# Other Funds Expenditures (excluding cash)

Fund #	Fund Name	Budget	Thru 2Q12	% Rcvd	Comments
1021	Land Bank	3,748,764	789,721	21.07%	Debt payments are in Dec
1031	Land Bank Stewardship	505,998	197,090	38.95%	
1041	Noxious Weeds	123,848	55,024	44.43%	
1051	Veterans' Assistance	80,078	28,885	36.07%	See next page
1071	Dept of Emergency Mgt	84,230	55,377	65.75%	Director takes time off in summer
1091	County Parks				
10	<i>Administration</i>	294,073	136,982	46.58%	
20	<i>Fair</i>	384,968	126,806	32.94%	
31	<i>San Juan Island</i>	147,509	87,556	59.36%	Front loading of parks' operating expenditures; Odlin expenditures will be later in year
32	<i>Orcas Island</i>	32,323	12,916	39.96%	
33	<i>Lopez Island</i>	753,540	129,107	17.13%	
34	<i>Shaw Island</i>	56,762	29,845	52.58%	
Total	County Parks	1,669,175	523,211	31.35%	

# Veterans' Assistance

	2006	2007	2008	2009	2010	2011	2012
First Half Payments to Veterans	17,076	14,642	8,658	14,903	26,017	15,429	28,885
Annual Total	32,542	43,664	24,261	29,888	47,613	22,167	



2012 is on track to be the biggest year ever for Veterans' Assistance.

# Other Funds Expenditures, excluding cash

Fund #	Fund Name	Budget	Thru 2Q12	% Rcvd	Comments
1101	Tax Sale Expense	2,850	9	.31%	Little activity
1111	Dog License	20,356	11,297	55.50%	Large payments to APS's in spring
1121	County Roads	9,594,184	3,021,909	31.50%	Project-driven
1191	Enhanced 911	291,216	118,106	40.56%	
1211	Multipurpose Facilities	354,150	136,482	38.54%	
1221	Lodging Tax	369,753	227,845	61.62%	
1251	Auditor Document Pres	172,992	42,621	24.64%	Budgeted CD&P project isn't happening because of time
1261	Capital Improvement				
01	REET 1	100,000	100,000	100.00%	Loan made and repaid; no other exps budgeted.
02	REET 2	218,718	47,762	21.89%	Fall debt payments
03	Capital Reserves	0	0	-	No exps budgeted
Total	Capital Improvement	318,718	147,762	46.44%	

# Other Funds Expenditures, excluding cash

Fund #	Fund Name	Budget	Thru 2Q12	% Rcvd	Comments
1271	Crime Victims 20%	20,350	15,633	76.82%	Transferred as needed
1281	Mental Health Tax	775,625	319,336	41.17%	
1921	Other Grants / Septic Loans	556,980	94,058	16.89%	
1951	Public Facilities Imprvmt	382,276	151,157	39.54%	
1961	Affordable Housing	216,506	140,992	65.12%	Front-loaded awards
1971	Criminal Justice Receiving	160,790	104,790	65.17%	Have not yet transferred \$ for Sheriff vehicles
2001	Bond Redemption	2,872,699	333,754	11.62%	Large payments are in Dec
4011	Solid Waste Fund	1,784,095	877,804	49.20%	Peaks in summer; fund ends Sept 30
4017	Solid Waste Projects	1,221,753	983,304	80.48%	Loan repayment
4151	Stormwater Utility	569,519	73,399	12.89%	
4157	Stormwater Capital	18,479	18,479	6.78%	
5011	ER&R	2,043,310	746,880	36.55%	
<b>5021</b>	<b>Information Services</b>	<b>499,738</b>	<b>272,088</b>	<b>54.45%</b>	<b>See next page</b>
5051	Insurance Reserve	148,796	5,832	3.92%	

# Information Services

- *Capital expenditures (PC Replacements and Network Hardware) are over budget*
  - *May have front-loaded expenditures*
- *Public Works IS Employee is working more than budgeted*
  - *Reimbursement to fund is based on budgeted FTE, not actual hours worked*
- *Administrator Pro Tem is working on a strategic plan for this fund*

# Summary

- *Current Expense*
  - *Revenues okay for now*
  - *Expenditures generally on track*
- *Other Funds*
  - *Revenue remains a problem for Land Bank*
  - *Information Services is working on a strategic vision*

# In the words of those great philosophers, the Beatles....

- *“Nothing has changed, it’s all the same.”*
  - *No significant changes from the first quarter*
- *“Yesterday all my troubles seemed so far away. Now it looks as though they're here to stay.”*
  - *No convincing signs of long-term improvement*
- *“If you don’t know where you’re going, any road will take you there.”*
  - *Time for a strategic vision*
- *“You may say I'm a dreamer, but I'm not the only one.”*



**Questions?**

